



# VALUE THROUGH INNOVATION

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Priority Material Topic

ABOUT THIS REPORT

**Reporting Principles and Standards**

This report is the annual integrated report published by OCI Holdings, with this year marking its 18th edition. Following the transition to a holding company structure in 2023, this report aims to present the financial and non-financial performance, sustainability management strategies, and key activities of OCI Holdings and its key subsidiaries. This report has been prepared in accordance with the GRI (Global Reporting Initiative) Standards 2021 and has also been developed with reference to the IIRC (International Integrated Reporting Council)’s Integrated Reporting Framework and the TCFD (Task Force on Climate-related Financial Disclosures) recommendations. The financial information in this report has been prepared in accordance with the K-IFRS (Korean International Financial Reporting Standards).

**Reporting Period**

The primary reporting period spans from January 1 to December 31, 2025. Certain key activities conducted through the first quarter of 2026 are included to provide stakeholders with information on material issues that may influence decision-making. To identify trend changes, certain quantitative performances include data from the past three years, from 2023 to 2025.

**Reporting Boundary**

- Financial information is presented based on consolidated financial statements, while non-financial information includes the following major subsidiaries: OCI Company, OCI SE, DCRE, OCI Specialty, OCI Power, OCI Information & Communications (hereinafter “OCI I&C”), OCI TerraSus SDN. BHD. (hereinafter “OCI TRS”), OCI Enterprises Inc. (hereinafter “OCIE”), OCI Energy LLC (hereinafter “OCI Energy”), OCI Alabama LLC (hereinafter “OCI Alabama”), and Mission Solar Energy LLC (hereinafter “MSE”).
- The OCI Solar Power LLC changed its name to OCI Energy LLC in July 2024, and OCI M changed its name to the current OCI TerraSus in February 2025.
- OCI Dream, which was included in the reporting scope in 2023, was transferred to OCI Company through a contribution in kind as part of OCI Holdings’ portfolio adjustment and management efficiency improvement.

**Third-Party Assurance**

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



The flow of innovation opens the path to a sustainable global future. Through a continuously expanding organic flow, we visualize the interconnectedness of the global market and capture the company's vision of creating new value driven by innovation. It also symbolically represents the corporate image of OCI Holdings, advancing toward the global stage and achieving continuous growth and development while expanding future possibilities based on its core technological capabilities.

# Chairman Message



As a leading energy and advanced materials company in the AI era, OCI Holdings is strengthening its growth foundation centered on its Non-PFE solar value chain and AI infrastructure energy business. At the same time, the Group is building diversified future growth engines in semiconductor and secondary battery materials, urban development and life science, while pursuing long-term innovation and sustainable growth through disciplined shareholder return policies and ESG-centered management.

Chairman of OCI Holdings  
Woo Hyun Lee

Dear Shareholders and Stakeholders,

As an energy and advanced materials company ushering in the AI era, OCI Holdings pursues sustainable growth through mid-to-long-term management strategies amid a rapidly reshaping global environment. In 2025, the energy and materials industry faced continued uncertainty driven by U.S. solar policies, global trade conditions, and supply chain dynamics; nevertheless, OCI Holdings focused its efforts on strengthening its foundations to turn these changes into new opportunities.

In the Renewable Energy & Energy Solutions segment, OCI Holdings is accelerating the development of a Non-PFE solar value chain connecting Malaysia, Vietnam, and the United States. Our goal is to establish a robust and resilient growth foundation that remains unaffected by policy changes, through vertical integration spanning polysilicon production at OCI TerraSus in Malaysia, wafer manufacturing in Vietnam, and downstream operations at OCI Enterprises in the United States.

Going forward, OCI Holdings is accelerating its transformation into an “AI infrastructure company” by combining solar power and energy storage systems (ESS) to provide stable electricity to AI data centers. Building on the project development capabilities and partnerships it has accumulated primarily in Texas, the Company aims to evolve beyond a business model focused on developing and selling power plants toward one that maximizes power sales revenues through direct ownership and operation. With the objective that AI infrastructure-related businesses will become a meaningful pillar of the Group’s revenue and profits by 2030, OCI Holdings remains firmly committed to its current investments and strategic choices.

In the Advanced Materials segment, OCI Holdings is enhancing the quality of its portfolio with a focus on semiconductor and secondary battery materials. Leveraging decades of accumulated capabilities in inorganic and fine chemicals OCI Company is pursuing a strategy to increase the share of specialty products for the semiconductor and secondary battery industries, while defending entry barriers in capital-intensive businesses where new market entry is difficult. Despite the slowdown in the domestic petrochemical market, the structural growth of the global semiconductor and battery industries presents an opportunity to elevate our core strengths in precision chemistry and advanced materials to the next level.

In the Urban Development segment, OCI Holdings is continuing its long-term journey to transform a former industrial site into an eco-friendly, mixed-use new town through DCRE’s “City O Ciel” project in Incheon. As of 2025, approximately 75% of the total planned residential units have been sold, contributing significantly to the Group’s earnings recovery in the fourth quarter.

Upon completion of the planned sales in 2026, the stable cash flows generated from City O Ciel are expected to become a key pillar in enhancing the Group’s financial stability and expanding its capacity

for shareholder returns. City O Ciel is being developed in phases as an urban regeneration-oriented, mixed-use new town, integrated with the Grand Park, Museum Park, and a public art museum. Through this development, the project aims to go beyond a conventional residential complex and realize a sustainable urban regeneration model from an ESG perspective.

In the Pharmaceuticals & Biotechnology segment, Bukwang Pharmaceutical has achieved a return to profitability and profit growth since 2023 through a performance-based incentive structure and proactive introduction and development of new products. Building on this successful track record, the Company is pursuing a strategy to enhance its mid- to long-term growth potential by strengthening a CNS-focused innovative drug pipeline and expanding its global R&D network.

Our principles regarding shareholder returns are clear. Since transitioning to a holding company structure, OCI Holdings has consistently upheld its philosophy of sharing the fruits of profitability with shareholders by pursuing a balanced approach that combines share buybacks and cancellations with dividend payments. The Company is faithfully executing its three-year share buyback and cancellation plan for 2024–2026 and has announced an additional plan to repurchase and cancel shares totaling KRW 50 billion from 2026 to 2029, with the aim of maintaining a total shareholder return ratio of at least 50% of separate net income, including dividends. OCI Holdings will continue to maintain a reliable and consistent shareholder return policy, even amid fluctuations in economic conditions and industry cycles.

From an ESG perspective, our vision, “Making Sustainability Possible,” has now evolved beyond a declaration to become a standard embedded throughout all aspects of management. Renewable energy-based production, responsible supply chains, a people-centered organizational culture and workplace safety, and transparent governance not only enhance the competitiveness of each business, but also serve as key reasons why global investors and customers choose OCI Holdings. Looking ahead, we will continue to set our sights on achieving performance that exceeds global standards across all areas of environmental, social, and governance (ESG).

The Non-PFE solar value chain, AI infrastructure energy business, progress in advanced materials, urban regeneration, and pharmaceutical and biotechnology R&D initiatives we are pursuing today represent choices that will define OCI Holdings’ position five to ten years from now. In the face of the profound transformation driven by AI, OCI Holdings seeks to pursue “principled growth”—focusing not on short-term performance, but on deepening our strengths in the areas where we excel most. While short-term market fluctuations and cyclical volatility may arise, we firmly believe that the assets and capabilities we are steadily building will reveal their value ever more clearly over time.

We invite you to join us on OCI Holdings’ journey toward its next phase of growth.

# About OCI Holdings

Building on its legacy as a pioneer in the Korean chemical industry for over six decades, OCI Holdings continues to shape a sustainable future. We have expanded our business portfolio from high-purity polysilicon—a core material for the solar and semiconductor industries—to Renewable Energy & Energy Solutions, Advanced Materials, Life Science and Urban Development, driving growth tailored to each subsidiary’s unique strengths and identifying new growth engines.

Mission

We create **value** by turning chance into possibility, challenge into growth, and change into innovation.

Vision

Value<sup>+</sup> through Innovation

혁신으로 이루는 더 큰 가치<sup>+</sup>

At OCI Holdings, our core values—Chance, Challenge, and Change—drive continuous innovation and growth. We turn opportunities into limitless possibilities, bold challenges into sustained progress, and ongoing changes into meaningful innovation. These principles are embedded in our culture, shaping a company that creates enduring value for the world.

Core Values

CHANGE

The future belongs to those who recognize and seize opportunity. Only those who stay prepared and agile responsive to shifts in markets, customers, and the business landscape can truly capture the opportunities ahead.

CHALLENGE

A better future is built by those with the courage to challenge adversity. Driven by an entrepreneurial spirit and resilience, we embrace challenges and turn them into the foundation for growth.

CHANGE

Innovation through change is essential for sustainable growth. By continuously evolving together toward a shared goal, we create lasting success.

# Key Financial Figures

## 2025 Performances

Revenue  
(Unit: KRW billion)

3,380

EBITDA<sup>1)</sup>  
(Unit: KRW billion)

186

Operating Profit  
(Unit: KRW billion)

-58

## Operation Status

Number of Business Sites  
(Unit : numbers)

29

Total Number of Employees  
Including registered executives  
(Unit : Number of People)

76

1) Amounts before consolidation adjustments

|                                     | (Unit: KRW billion) |       |        |
|-------------------------------------|---------------------|-------|--------|
|                                     | 2023                | 2024  | 2025   |
| Key Financial Figures <sup>1)</sup> | KRW                 |       |        |
| Revenue                             | 2,650               | 3,577 | 3,380  |
| Operating Profit                    | 531                 | 102   | - 58   |
| Net Profit                          | 710                 | 114   | - 146  |
| EBITDA <sup>2)</sup>                | 627                 | 296   | 186    |
| Capital Expenditures                | 152                 | 335   | 295    |
| Total Assets                        | 5,957               | 8,094 | 7,871  |
| Total Liabilities                   | 2,142               | 3,258 | 3,139  |
| Total Equity                        | 3,815               | 4,836 | 4,732  |
| Return on Assets (ROA)              | 11.9%               | 1.4%  | - 1.9% |
| Return on Equity (ROE)              | 18.6%               | 2.4%  | - 3.1% |
| Net Debt-to-Equity Ratio            | - 3.8%              | 9.5%  | 14.8%  |
| Leverage Ratio                      | 56.1%               | 67.4% | 66.4%  |

|                                           | (Unit: KRW billion)   |                                |                             |                        |
|-------------------------------------------|-----------------------|--------------------------------|-----------------------------|------------------------|
| Financial Performance by Business Segment | Revenue <sup>3)</sup> | Operating Profit <sup>3)</sup> | Depreciation & Amortization | EBITDA <sup>2)3)</sup> |
| Renewable Energy                          | 437                   | - 89                           | 68                          | - 21                   |
| Energy Solutions                          | 443                   | - 13                           | 45                          | 32                     |
| Chemicals & Materials                     | 2,079                 | - 12                           | 115                         | 103                    |
| Urban Development                         | 451                   | 88                             | 0.4                         | 89                     |
| Others                                    | 92                    | 7                              | 17                          | 24                     |

1) Key financial figures are based on consolidated amounts  
2) Refers to operating profit before deducting interest expenses, taxes, depreciation and amortization (Operating Profit+Depreciation & Amortization)  
3) Based on amounts before consolidation adjustments

## Economic Performance and Value Distribution

### INPUT

| Financial                     | (KRW thousand) |
|-------------------------------|----------------|
| Total Assets                  | 7,870,870,449  |
| Total Liabilities             | 3,139,344,072  |
| Total Equity                  | 4,731,526,377  |
| Total Number of Issued Shares | 18,670,232     |

### Manufactured

|                 |               |
|-----------------|---------------|
| Tangible Assets | 2,653,121,735 |
|-----------------|---------------|

### Intellectual

|                   |             |
|-------------------|-------------|
| Intangible Assets | 163,616,374 |
| R&D Investment    | 36,521,494  |

### Natural

|                                       |            |
|---------------------------------------|------------|
| Energy Consumption (TJ) <sup>1)</sup> | 46,493     |
| Water Withdrawal (ton)                | 14,695,958 |

### Human Resources

|                           |             |
|---------------------------|-------------|
| Total Number of Employees | 3,202       |
| Total Payroll             | 370,713,948 |
| Number of New Hires       | 408         |

### Social & Relationship

|                                                          |     |
|----------------------------------------------------------|-----|
| Number of Participants in Social Contribution Activities | 692 |
| Social Contribution Spending (KRW 100 million)           | 19  |

1) Excluding OCI TRS  
2) Scope : OCI Company, OCI SE  
3) Number of employees at OCI Dream, a certified workplace for persons with disabilities

### OUTPUT

| Financial        | (KRW thousand) |
|------------------|----------------|
| Revenue          | 3,380,060,390  |
| Operating Profit | - 57,627,064   |
| Net Profit       | - 146,247,800  |

### Manufactured

| Category                          | Energy Solutions                | Basic Chemicals | Carbon Chemicals |
|-----------------------------------|---------------------------------|-----------------|------------------|
| Production Volume (thousand tons) | 1,971,861 (MW)                  | 139             | 1,007            |
| Actual Operating Hours            | 6,243                           | 6,257           | 5,227            |
| Average Operating Rate            | 79                              | 79              | 66               |
| Certifications                    | ISO 9001, IATF 16949, KS M 1112 |                 |                  |

### Intellectual

|                                             |     |
|---------------------------------------------|-----|
| Number of Intellectual Property Rights Held | 466 |
| Government R&D Projects                     | 3   |

### Natural

|                                                                    |           |
|--------------------------------------------------------------------|-----------|
| Greenhouse Gas (GHG) Emission (tCO <sub>2</sub> -eq) <sup>1)</sup> | 2,363,127 |
| Volume of Water Recycled & Reused (ton) <sup>2)</sup>              | 940,517   |

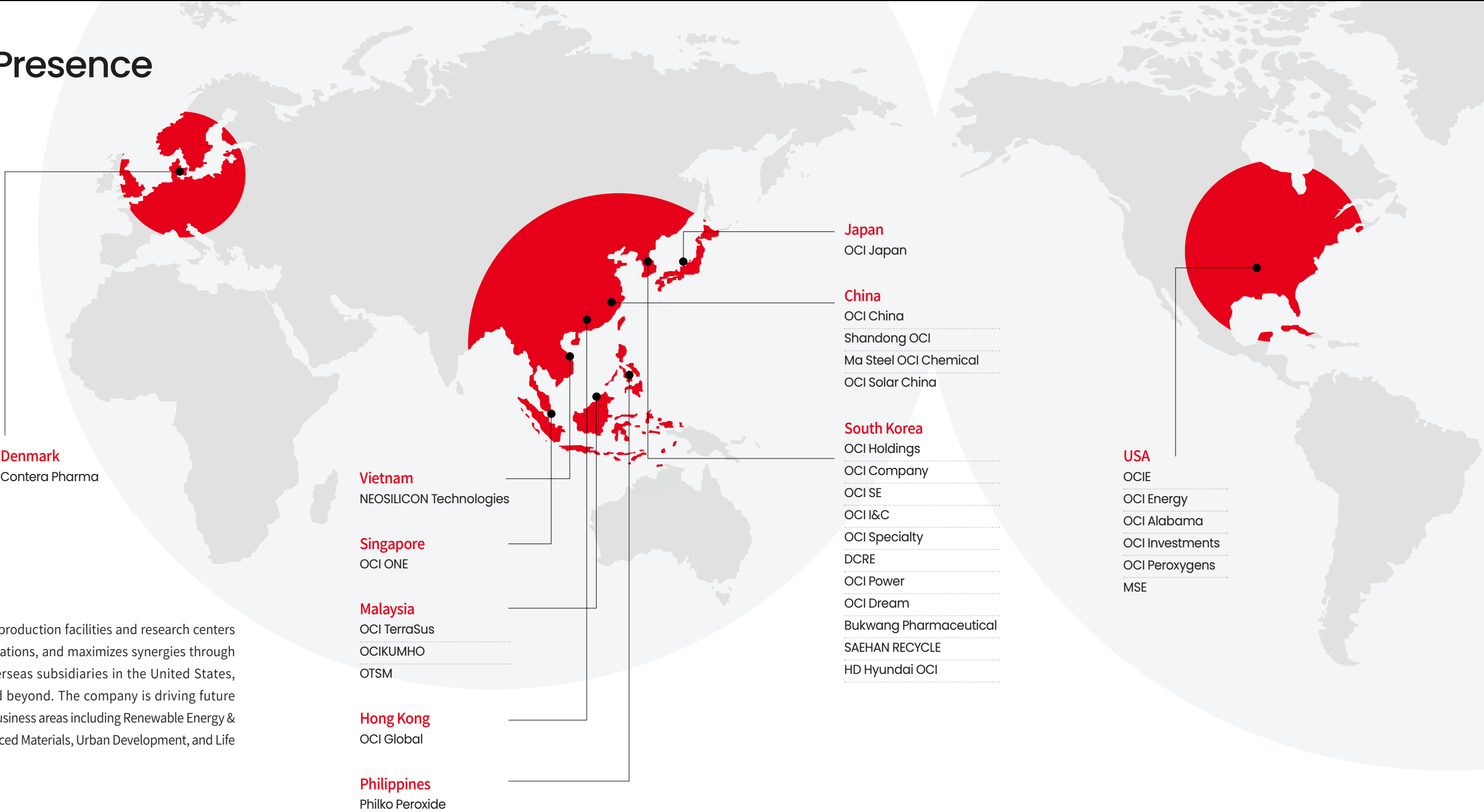
### Human Resources

|                                                                     |      |
|---------------------------------------------------------------------|------|
| Number (Ratio) of Employees with Disabilities and National Veterans | 1.8  |
| Number of Female Employees (%)                                      | 11.6 |
| Average Years of Service                                            | 3.9  |

### Social & Relationship

|                                                                                           |           |
|-------------------------------------------------------------------------------------------|-----------|
| Corporate Tax Expense                                                                     | 6,706,378 |
| Number of Employees Hired by the Standard Workplace for Persons with Disabilities in 2025 | 16        |

# Global Presence



OCI Holdings operates production facilities and research centers across six domestic locations, and maximizes synergies through collaboration with overseas subsidiaries in the United States, Malaysia, Vietnam, and beyond. The company is driving future change across diverse business areas including Renewable Energy & Energy Solutions, Advanced Materials, Urban Development, and Life Science.

# 02 Corporate Overview

Built on more than 60 years of technological expertise in chemicals and energy, OCI Holdings continues to pursue sustainable growth by advancing its four core business areas: Renewable Energy & Energy Solutions, Advanced Materials, Urban Development, and Life Science. Even amid a rapidly changing global environment, the Company seeks to strengthen the specialization of its business portfolio and grow into a key partner in AI infrastructure—one of the core pillars of future industries—thereby becoming an innovative company that enhances both shareholder value and social value.



- 008 Renewable Energy & Energy Solutions
- 010 Advanced Materials
- 011 Urban Development
- 012 Life Science

Renewable Energy & Energy Solutions Segment



# A Global Leading Company in Total Clean Energy Solutions for the Carbon-Neutral Era.

OCI Holdings has built a competitive business portfolio ranging from solar-grade polysilicon production to large-scale project development and industrial utility services. Positioned at the heart of the global energy transition, the company delivers greater value for a sustainable future through its differentiated technologies and strategic supply chain.

## Renewable Energy & Energy Solutions Core Business

**Core Business 1**

### Building a Solar Value Chain that Strengthens Global Leadership

Polysilicon for solar applications is a core raw material for high-efficiency solar panels and represents a key business area in which OCI Holdings possesses unparalleled competitiveness in the global market. Through a low-carbon production system based on eco-friendly hydropower in Malaysia, the Company secures both cost competitiveness and superior product quality. In particular, amid rapidly changing geopolitical conditions, including tighter U.S. supply chain regulations, demand for Non-PFE polysilicon has surged, further enhancing the strategic value of OCI Holdings' business. Going forward, the Company plans to continue strengthening its competitiveness within the global solar value chain by improving production efficiency and profitability through technological advancement, and by pursuing proactive capacity expansion investments.

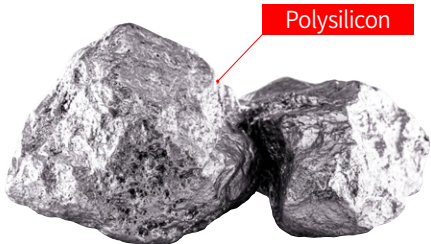


**Key Subsidiary** [OCI TerraSus \(OCI TRS\)](#) ➞

OCI TerraSus is a manufacturer of polysilicon for solar application and serves as a key hub in the company's global solar value chain. Established in 2017, OCI TRS is located in the Samalaju Industrial Park in Sarawak, Malaysia, and has an annual production capacity of 35,000 tons. In 2025, the company laid the foundation for mid- to long-term growth, supported by the restructuring of the global solar supply chain and the expansion of premiums for Non-PFE polysilicon driven by the strengthening of the U.S. Uyghur Forced Labor Prevention Act (UFLPA).

**Key Subsidiary** [NEOSILICON Technologies](#)

NEOSILICON Technologies, a Vietnam-based wafer manufacturer acquired at the end of 2025, is simultaneously strengthening its competitiveness and enhancing profitability by leveraging a value chain that connects polysilicon production in Malaysia with wafer manufacturing in Vietnam. Starting with an annual production capacity of 2.7 GW of Non-PFE wafers, the facility has the potential to expand to 5.4 GW with additional investment. Through this expansion, the Company plans to actively respond to rapidly growing global demand for clean energy while further solidifying its position as a low-carbon solar materials supplier.



Renewable Energy & Energy Solutions Segment



# A Global Leading Company in Total Clean Energy Solutions for the Carbon-Neutral Era.

**Core Business ②**

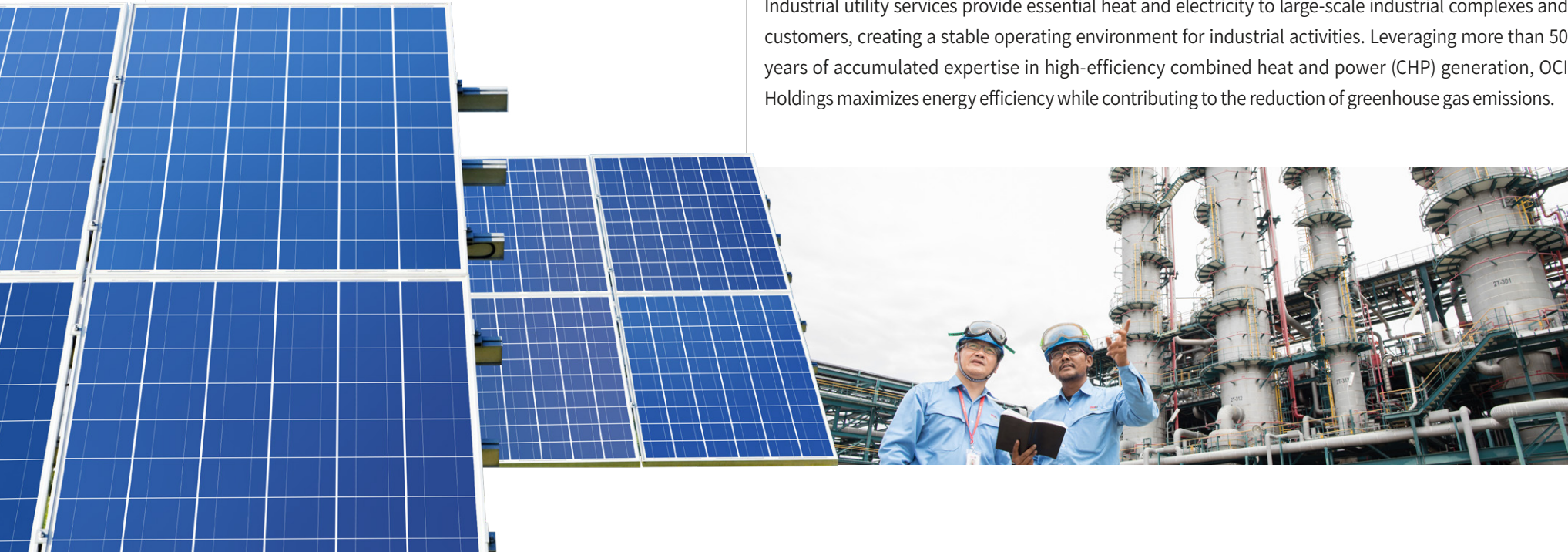
**A Game Changer in the Future Power Market: Solar and ESS Project Development**

The solar and energy storage system (ESS) project development business goes beyond the construction of energy infrastructure, providing energy solutions optimized for large-scale power demand centers such as AI data centers. Focusing on the U.S. market, OCI Holdings offers end-to-end services for utility-scale solar power plants, covering site acquisition, permitting, engineering, procurement and construction (EPC), as well as operations and maintenance (O&M). In particular, through ESS-integrated projects that complement the intermittency of renewable energy, the Company delivers solutions that enhance grid stability and maximize energy efficiency. As a core industry in the emerging AI infrastructure era, this business is expected to serve as a future growth engine driving OCI Holdings’ next phase of growth.

**Core Business ③**

**High-Efficiency Industrial Utility Services Supporting Industrial Competitiveness**

Industrial utility services provide essential heat and electricity to large-scale industrial complexes and customers, creating a stable operating environment for industrial activities. Leveraging more than 50 years of accumulated expertise in high-efficiency combined heat and power (CHP) generation, OCI Holdings maximizes energy efficiency while contributing to the reduction of greenhouse gas emissions.



**Key Subsidiary** **OCI Enterprises (OCIE)** ➞

OCIE is a specialized company with one of the largest solar development capabilities in North America. In 2025, the Company successfully brought multiple large-scale solar and ESS-integrated projects online, primarily in Texas, thereby demonstrating a solid and sustainable revenue model. By securing a power supply pipeline for the rapidly growing hyperscale data center market, OCIE has further strengthened its position as a key partner in the development of AI infrastructure. In 2026, the Company plans to sequentially advance new projects that maximize the benefits of tax credits under the Inflation Reduction Act (IRA), while expanding its business beyond Texas to accelerate its growth as a leading player in the North American renewable energy market.

**Key Subsidiary** **OCI SE** ➞

Located within the Saemangeum Industrial Complex, OCI SE supplies environmentally friendly and cost-effective energy to tenant companies through combined heat and power (CHP) generation. In 2025, despite challenging external conditions such as volatility in energy prices, the Company maintained a solid business structure through process optimization and cost reduction efforts. In particular, as utility demand increased with the growing number of new tenant companies in the region, OCI SE completed a stable supply system tailored to this expansion. In 2026, the Company plans to further enhance operational efficiency by reviewing the transition of its existing fuel system to more environmentally friendly alternatives and by introducing a smart power generation control system. Going beyond a simple energy supplier, OCI SE will continue to contribute to regional economic development as a core energy institution responsible for the sustainability of the Saemangeum area.





Advanced Materials Segment

# Transitioning from Traditional Chemicals to a High Value-Added Advanced Materials Company

OCI Holdings supplies essential foundational materials for advanced industries such as semiconductors and secondary batteries, and, leveraging decades of accumulated chemical process expertise, continues to expand into advanced materials—including semiconductors and secondary batteries—on the solid foundation of its traditional materials business.



The Advanced Materials segment, centered on OCI Company, is a future growth pillar of OCI Holdings that supplies precision chemical materials for core processes in high-value industries such as semiconductors and secondary batteries. OCI Company’s decades of accumulated technological capabilities and customer network serve as a critical foundation for strengthening OCI Holdings’ overall brand value and global partnerships.

The Advanced Materials segment enhances the Company’s competitiveness through a high value-added portfolio encompassing semiconductor, secondary battery, and specialty carbon products. OCI Holdings supplies essential materials for semiconductor manufacturing processes—including polysilicon, phosphoric acid, hydrogen peroxide, and precursors such as HCDS—in a stable and reliable manner to major customers both in Korea and overseas. In the rapidly accelerating secondary battery materials market, the Company is proactively addressing next-generation battery demand by focusing on  $\text{SiH}_4$ , a key raw material for silicon anode materials. Based on a long-term supply agreement with UK-based Nexeon, OCI Holdings is expanding its production facilities with the aim of commencing mass production in 2026.

In addition, in traditional materials areas such as carbon black, pitch, and benzene—essential base materials for tires, rubber, and plastics—the Company maintains its market leadership by increasing the share of environmentally friendly and high-performance products. Building on the solid foundation of its existing materials businesses, OCI Holdings plans to lead innovation in the global materials market through qualitative growth by continuously increasing the proportion of high value-added specialty product lines.

**Key Subsidiary** **OCI Company** ➞

Since its establishment in 1959, OCI Company has pioneered Korea’s chemical industry and led the advancement of manufacturing across successive eras, growing into a global advanced chemical and materials company. The Company currently operates five domestic sites—its Gunsan, Gwangyang, Iksan, and Pohang plants, as well as its Central Research Institute—and is strengthening its growth foundation by preparing for rising materials demand driven by the recovery of the semiconductor industry in 2025, while expanding sales of high value-added products.

In 2026, OCI Company plans to further accelerate the strengthening of its semiconductor value chain, while preparing for full-scale market entry through the completion and commissioning of next-generation anode material production facilities. In addition, within its traditional carbon and basic chemical product portfolios, the Company is enhancing its lineup of high value-added specialty products, turning global supply chain realignment and tightening environmental regulations into new opportunities for growth. Backed by decades of accumulated process expertise and customer trust proven over its long history, OCI Company aims to go beyond the role of a materials supplier to become a partner that helps design the future of advanced industries, realizing the value of sustainable growth together with local communities and stakeholders.



Urban Development Segment



# A Future City Built Together with the Local Community

## CITY O CIEL

OCI Holdings is undertaking an urban development project centered on DCRE to redevelop the former Incheon plant site into a multifunctional new town where residential, office, commercial, and cultural facilities coexist.

Through DCRE, OCI Holdings is transforming a former chemical plant site and reclaimed land in Incheon into City O Ciel — a large-scale mixed-use urban regeneration project where residential, industrial, ecological, cultural, and business functions come together. The former Incheon chemical plant site—where the history of OCI Holdings began—is being reborn as “City O Ciel,” a premium future-oriented mixed-use city where nature and people, urban life and culture are harmoniously integrated. This mini new-town–scale mixed-use development project spans approximately 1.55 million square meters and includes around 13,000 residential units, along with schools, parks, office facilities, commercial spaces, public infrastructure, and cultural amenities. It has been recognized as a model urban development project that combines environmental remediation, community coexistence, and contributions to public infrastructure.

To address soil contamination at the former plant site, OCI Holdings established a consultative body involving the Incheon Metropolitan Government, Michuhol District, and civic organizations, and transparently disclosed the remediation process through years of on-site monitoring and verification. These efforts have enhanced local trust and preference for City O Ciel, serving as a positive factor in sales performance and the formation of long-term asset value.



**Key Subsidiary** **DCRE** ↗

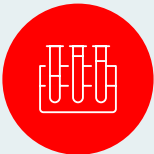
DCRE is a project development company established in 2008 to redevelop OCI’s former Incheon plant site, and serves as a key pillar supporting the diversification and growth of OCI Holdings’ business portfolio.

Starting with the initial launch of sales for City O Ciel Complex 3 in 2021, DCRE has supplied a total of six complexes comprising 8,310 residential units as of the end of 2025. With land development progress reaching approximately 80%, both the urban development and housing sales businesses have entered a stable phase. In 2026, DCRE plans to proceed with the sale of City O Ciel Complex 9, consisting of 1,949 residential units, followed by the sale of Complex 2 with 716 units, after which the supply of all eight planned complexes will be completed.

Grounded in the value of coexistence with the local community, DCRE aims to present a sustainable, future-oriented urban model where nature, people, and space exist in harmony.



Life Science Segment

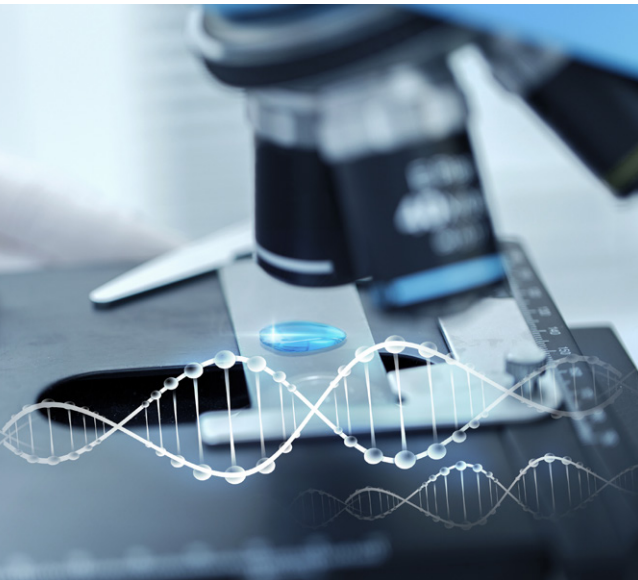


# A Healthier Future for Humanity Enabled by Innovative R&D Capabilities

Centered on its affiliate Bukwang Pharmaceutical, OCI Holdings provides healthcare solutions that contribute to healthier lives for humanity through open innovation-driven drug development and the establishment of global partnerships, guided by its management philosophy of “Making Tomorrow Better”.

Following the acquisition of a stake in Bukwang Pharmaceutical in 2022, OCI Holdings has further strengthened its open innovation strategy and positioned the central nervous system (CNS) therapeutic area as a new growth pillar. The Company has achieved tangible results by focusing its research and development efforts on treatments for Parkinson’s disease, including therapies targeting nocturnal disability and morning akinesia.

Leveraging its global R&D network, the Pharmaceuticals & Biotechnology segment is gradually advancing the commercialization of its new drug pipeline by expanding strategic partnerships and license-out activities. Going forward, the Company plans to accelerate global clinical development of its key R&D programs and move decisively into overseas markets to further enhance business performance.



**Key Subsidiary** **Bukwang Pharmaceutical** ↻

Founded in 1960, Bukwang Pharmaceutical is a trusted pharmaceutical company that has earned public confidence through more than 60 years of accumulated brand recognition and a well-established sales network. In 2025, Bukwang Pharmaceutical surpassed KRW 200 billion in revenue and achieved profit growth for the second consecutive year. These results were driven by a strategy focused on strengthening capabilities in prescription drug areas such as central nervous system (CNS) and liver disease treatments, while expanding its over-the-counter (OTC) product portfolio to broaden consumer touchpoints. Internally, the Company has also pursued company-wide operational efficiency by introducing a performance-based sales system.

Bukwang Pharmaceutical aims to further solidify a business structure that balances stable profitability with growth-oriented R&D, built on three core pillars: optimization of existing products, development of innovative new drugs, and global expansion. In 2026, the Company plans to complete the acquisition of Korea Union Pharmaceutical to further strengthen its production capabilities and product lineup, and, on this basis, accelerate the development of innovative new drugs, including treatments for Parkinson’s disease. In addition, Bukwang Pharmaceutical will continue to enhance its foundation for future growth by steadily upgrading production facilities and expanding investment in research and development.



# 03 Making Sustainability Possible



|     |                                |
|-----|--------------------------------|
| 014 | ESG Management System          |
| 015 | ESG Governance & Roles         |
| 016 | 2025 ESG Key Achievement       |
| 017 | Sustainable Business Portfolio |
| 018 | Double Materiality Assessment  |
| 021 | Stakeholder Engagement         |

# Making Sustainability Possible

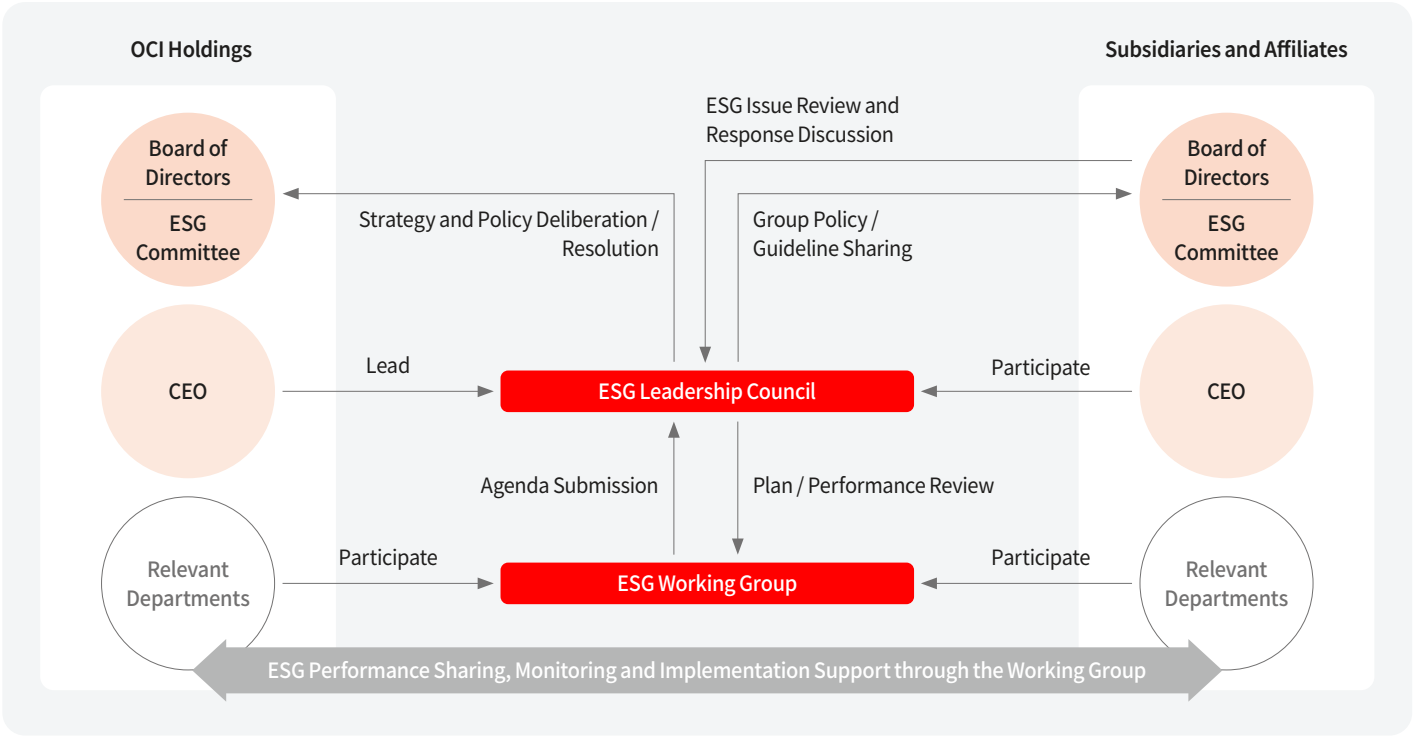
## OCI Holdings ESG Management System

Since transitioning to a holding company structure in May 2023, OCI Holdings has established and operated an ESG management system that organically links the entire process of ESG strategy development, implementation, performance management, and reporting, enabling systematic management of key ESG matters at the Group level. Based on this system, OCI Holdings identifies material ESG issues that may have a significant impact on the Group, evaluates them from both risk and opportunity perspectives, derives appropriate response initiatives, and incorporates them into company-wide ESG implementation and performance management.

ESG-related performance and key issues identified by relevant departments across subsidiaries are shared and reviewed through the ESG Working Group, with the results reported to the ESG Leadership Council and reflected in the Group’s ESG strategy and direction. Significant matters are subsequently reported to the ESG Committee under the Board of Directors, where they undergo final oversight, deliberation, and resolution.

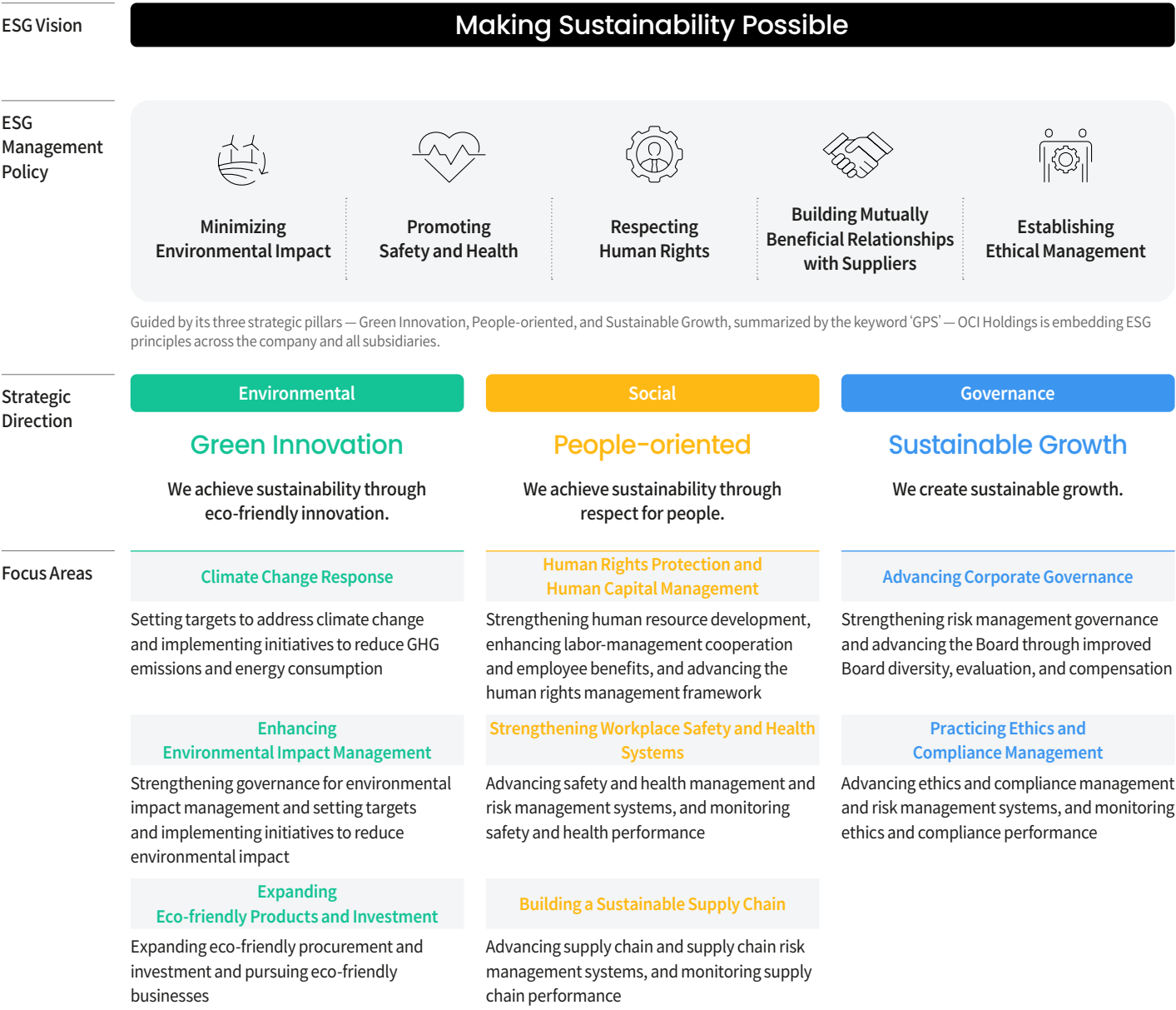
ESG policies and management standards established through this governance and decision-making system are cascaded across all subsidiaries for consistent application, while implementation results and performance are fed back into Group-level strategy and decision-making through a circular management structure that ensures ongoing oversight.

OCI Holdings ESG Management System



OCI Holdings ESG Strategy Framework

OCI Group ESG Management Policy



# Making Sustainability Possible

## OCI Holdings ESG Governance & Roles

To effectively drive ESG management at the Group level, OCI Holdings operates an ESG organizational structure comprising the Board of Directors, senior management, and working-level teams. The ESG Committee under the Board — OCI Holdings’ highest ESG decision-making body — consists of four outside directors and one inside director. It is responsible for reviewing and overseeing the company’s ESG strategic direction and key related matters, and holds deliberation and resolution authority. The OCI ESG Leadership Council, composed of the CEOs of all subsidiaries, discusses the direction of key ESG initiatives and targets for the year and oversees major ESG issues and risks at the Group level.

The OCI ESG Working Group, operating under the ESG Leadership Council, brings together ESG representatives from each subsidiary to coordinate and manage ESG implementation tasks and monitor progress across the Group. Through this structure, the Working Group ensures that each subsidiary’s ESG activities are carried out in line with consistent Group-wide standards, while continuously monitoring key implementation progress. The relevant departments of each subsidiary serve as the primary execution bodies responsible for carrying out ESG initiatives across environmental, social, and governance areas, implementing ESG activities and managing performance at the site level. The OCI Holdings PR/ESG Team serves as the control tower overseeing Group ESG policy and strategy development, ESG disclosure and ratings response, and data management, as well as the operation of the ESG Leadership Council and Working Group — managing the Group’s overall ESG governance.

### ESG Organization and Roles

| Organization | Meeting Frequency         | Roles and Responsibilities                                                                                                                                                                                                                                                                         |
|--------------|---------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|              | At least 4 times per year | - Deliberating and resolving on targets and progress of key ESG activities, including materiality assessment results, climate response strategy, and risk management status by domain                                                                                                              |
|              | At least 2 times per year | - Establishing ESG vision and strategy across all subsidiaries and overseeing sustainable management implementation                                                                                                                                                                                |
|              | At least 4 times per year | - Developing Group-wide ESG policies and programs and driving key initiatives; escalating critical matters requiring decisions to the ESG Leadership Council                                                                                                                                       |
|              | Year-round                | - Driving ESG initiatives and implementation tasks across relevant departments including environment, climate, safety & health, compliance, audit, HR, general affairs, CSR, and corporate planning<br>- Managing ESG disclosure and ratings response, and operating the Group’s ESG Working Group |

### ESG Committee Composition and Charter

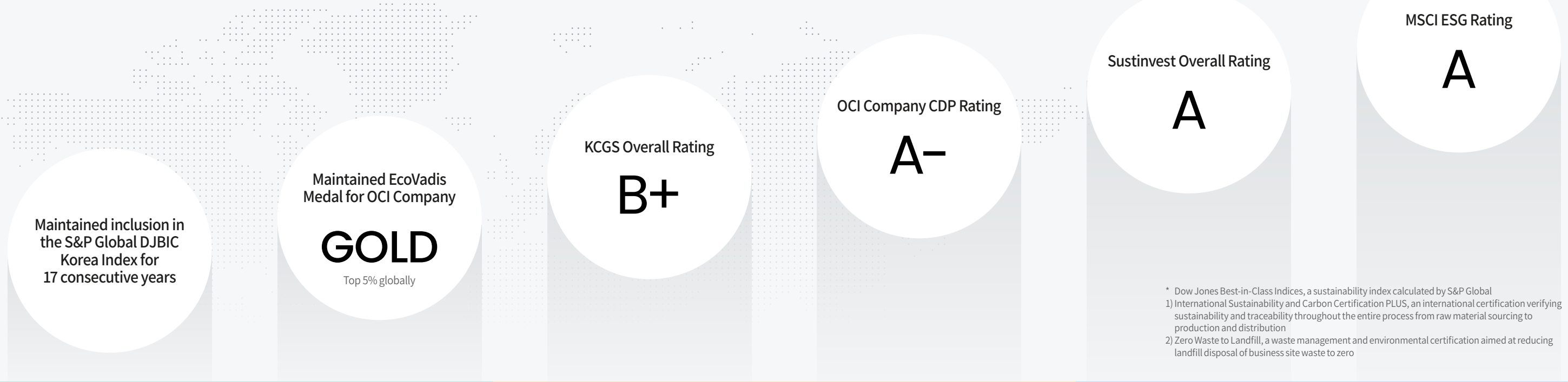
| ESG Committee Charter   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Board Activity Overview | · 1 inside director (Lee Su Mi <sup>1)</sup> )<br>· 4 outside directors (Kim Ok Jin, Lee Hyun Seung, Shin Woo Sung, Kim Pil Nam)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Duties and Authority    | · Deliberating on strategies and key matters related to the company’s ESG affairs<br>· Deliberation results may be reported to the Board, which may conduct a re-review                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Agenda Items            | ① Reviewing eco-friendly policy activities such as GHG and hazardous substance reduction, and deliberating on policy targets<br>② Reviewing workplace improvement activities including data privacy, occupational safety, and gender equality, and deliberating on internal human rights policies<br>③ Reviewing policy activities for fulfilling social responsibilities such as fair competition and mutual cooperation, and deliberating on policy targets<br>④ Reviewing shareholder feedback to enhance shareholder value and deliberating on shareholder return policies<br>⑤ Reviewing ESG assessment results and improvement measures<br>⑥ Other matters determined by the Committee or the Board to require review |

1) ESG Committee Chair

### Key ESG Committee Deliberations and Discussions in 2025

| Meeting Date <sup>*</sup> | Agenda                                                                                                                                    | Report / Resolution |
|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Mar. 26, 2025             | · Appointment of ESG Committee Chair                                                                                                      | Approved            |
|                           | · Sustainability Materiality Assessment                                                                                                   | Reported            |
| Jul. 24, 2025             | · Key Findings of the 2024 Integrated Report<br>· Risk Management System Development Plan<br>· Human Rights Management Progress and Plans | Reported            |
| Dec. 15, 2025             | · Amendment of Risk Management Policy                                                                                                     | Approved            |
|                           | · Key ESG Assessment Results (KCGS, S&P CSA, Sustainvest)<br>· Human Rights Management Improvement Activities in second half              | Reported            |

# 2025 ESG Key Achievement



## Environmental

- OCI Holdings**
- Reviewed environmental information management status of key subsidiaries and improved management system
  - Conducted scenario analysis to quantify the financial impacts of climate change’s physical risks across the portfolio
  - Identified portfolio nature capital (TNFD) risks
  - Identified and analyzed water-related risks for physical assets across the portfolio using the WWF Water Risk Filter
- OCI Company**
- Conducted climate change scenario analysis across major domestic business sites
  - Obtained ISCC PLUS<sup>1)</sup> certification for carbon black
  - Obtained ZWTL<sup>2)</sup> certification

## Social

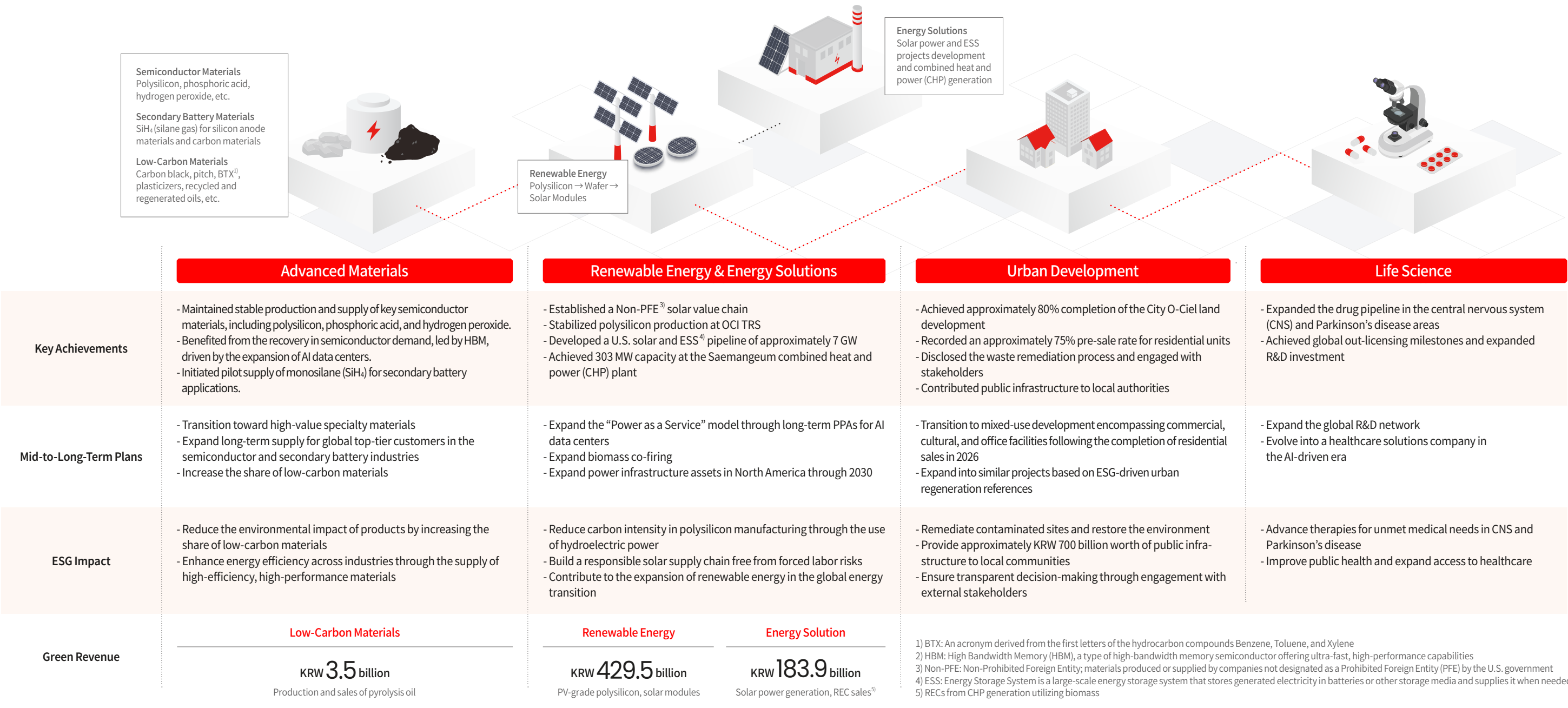
- OCI Holdings**
- Conducted Group-wide human rights impact assessment and identified improvement initiatives (9 areas, 155 detailed indicators; achievement rate 87%, scoring 215 out of 246)
  - Strengthened Group-wide information security system (comprehensive overhaul of information security policy, personal data protection policy, and related sub-regulations in May 2025)
- OCI Company**
- Established mid-to-long-term safety and health management roadmap
  - Conducted supply chain ESG risk assessments for 20 suppliers
  - Obtained ISO 27001 Information Security Management System certification (2025) and maintained certification (2026)

## Governance

- OCI Holdings**
- Achieved 30% or higher female representation on the Board
  - Strengthened independence of Board committees (all members of the Compensation Committee and Outside Director Nomination Committee (now Director Nomination Committee) changed to outside directors)
  - Built Enterprise Risk Management System (ERM System)
- OCI Company**
- Maintained ISO 37301 Compliance Management System and ISO 37001 Anti-Bribery Management System certifications
  - Reviewed 1,078 Group-wide risk management items
  - Composed Compensation Committee and Outside Director Nomination Committee (now Director Nomination Committee) entirely of outside directors (March 2025)

# Sustainable Business Portfolio

OCI Holdings is strengthening its sustainable growth foundation through a business portfolio spanning renewable energy, advanced materials, urban development, and Life Science. Each business segment contributes to climate change response, industrial advancement, community value creation, and quality of life improvement, while building long-term corporate value together. Through portfolio management that integrates business competitiveness with an ESG perspective, OCI Holdings will continue to expand sustainable solutions that society demands for the future.

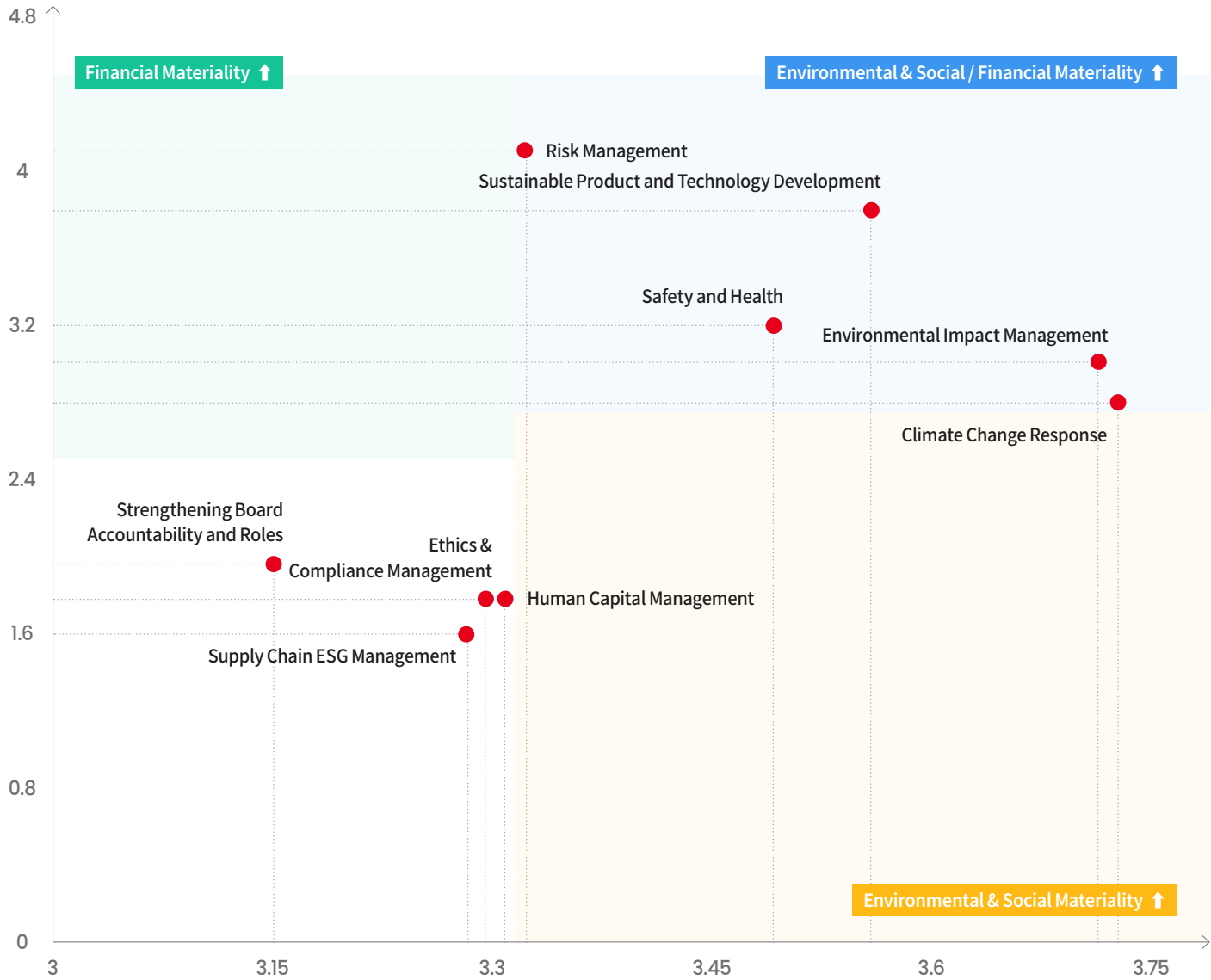
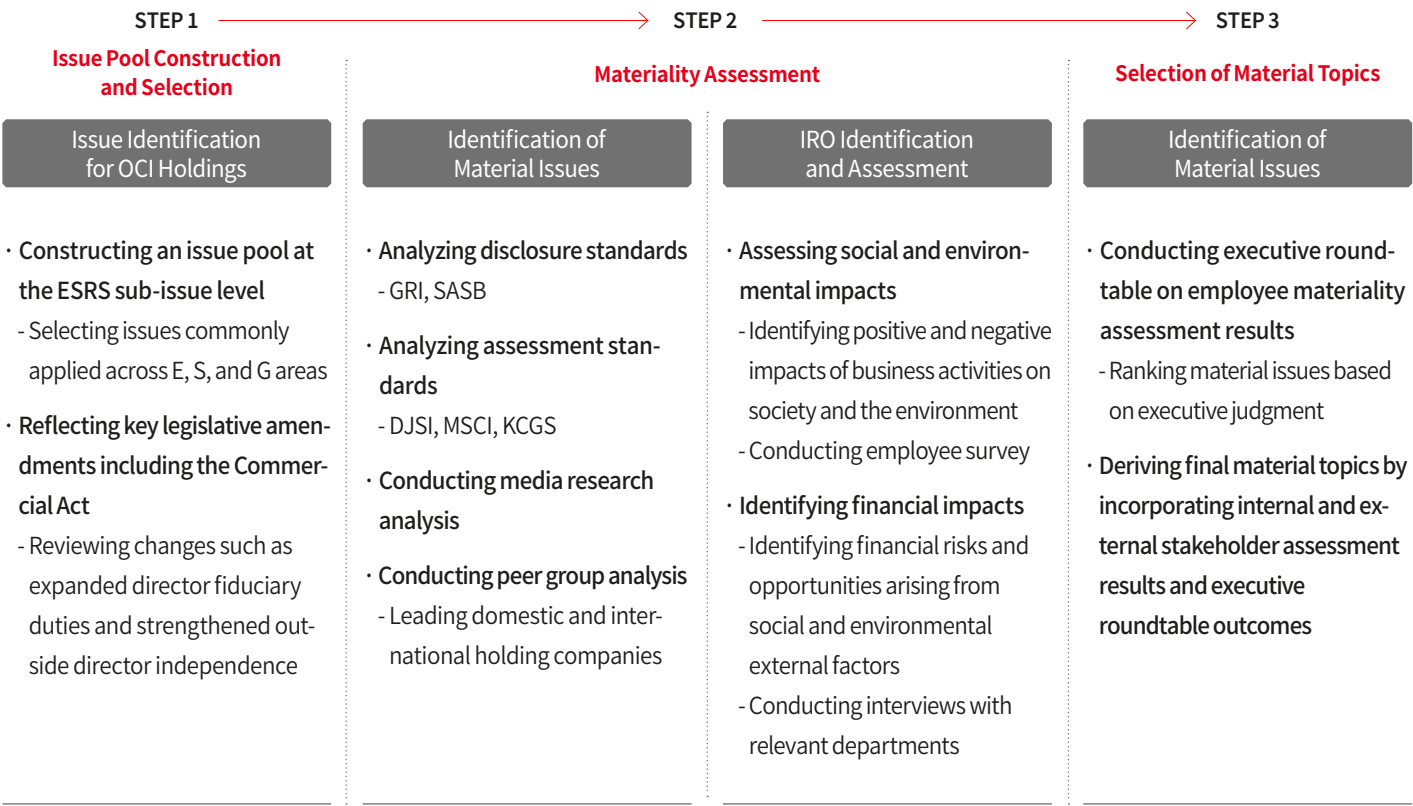


# Double Materiality Assessment

## Overview of the Double Materiality Assessment

OCI Holdings conducts an annual double materiality assessment to identify sustainability-related issues from an enterprise risk management perspective and disclose material information. The double materiality assessment is an approach that simultaneously considers the impact of the company’s business activities on the environment and society (Impact Materiality), and the impact of sustainability-related external factors on the company’s financial performance (Financial Materiality). OCI Holdings conducts its double materiality assessment in accordance with the guidance set out by the European Sustainability Reporting Standards (ESRS). The assessment process involves a comprehensive review of sustainability issues specified in ESRS alongside various internal and external sources, from which material issues highly relevant to OCI Holdings are identified.

### Double Materiality Assessment Process



# Double Materiality Assessment

## Priority Material Issues

OCI Holdings identified a total of five key material topics through its double materiality assessment process, considering both environmental and social impacts and financial impacts. As a holding company, OCI Holdings plays a critical role in identifying and responding to financial, non-financial, and potential risks, making ‘Risk Management’ a key material topic. With regard to ‘Sustainable Product and Technology Development,’ the company is expanding and advancing beyond basic materials into areas including renewable energy, energy solutions, and life science. In addition, OCI Holdings is advancing ‘Strengthening Board Accountability and Roles’ in line with the expanded scope of director fiduciary duties under the amended Commercial Act. Furthermore, as requirements for industrial accident prevention and worker protection have intensified, ‘Safety and Health’ was selected as a key material topic, and with the growing importance of preventing environmental incidents such as hazardous chemical leaks, ‘Environmental Impact Management’ was also identified as a material topic. OCI Holdings plans to regularly monitor changes in key material topics and continuously improve implementation tasks through its Group-wide management system.

### Environmental & Social and Financial Impact of Key Material Issues

| Rank | Topic                                          | Environmental & Social Impact                                                                                                                                                                               |          | Financial Impact                                                                                                                                                                                                    |             | Rank Change(YoY) | Reporting Page           |
|------|------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|------------------|--------------------------|
|      |                                                | Description                                                                                                                                                                                                 |          | Description                                                                                                                                                                                                         |             |                  |                          |
| 1    | Risk Management                                | · Proactively preventing incidents and regulatory violations through systematic risk management                                                                                                             | Positive | · Accumulation of unexpected losses, legal sanctions, and reputational damage from subsidiary risks cascading to the consolidated level, leading to increased financial volatility                                  | Risk        | 1 → 1            | p.88~92, p.115           |
|      |                                                | · Regulatory violations and ethical misconduct resulting in negative impacts on internal and external stakeholders                                                                                          | Negative | · Stabilization of cost of capital and improved investor confidence, contributing to mid-to-long-term enhancement of corporate value and financial performance                                                      | Opportunity |                  |                          |
| 2    | Sustainable Product and Technology Development | · Contributing to reduced environmental burden for customers and accelerating the energy transition through eco-friendly technology development and renewable energy products                               | Positive | · Delays in subsidiary investment recovery and increased earnings volatility during eco-friendly technology transition, leading to greater consolidated financial volatility and deteriorating investor assessments | Risk        | 4 → 2            | p.7~13, p.17             |
|      |                                                | · Increased raw material usage and waste generation during the production, installation, and disposal of eco-friendly and renewable energy transition products, resulting in a greater environmental burden | Negative | · Expanding the share of subsidiaries with eco-friendly and low-carbon technologies and transitioning the portfolio to enhance mid-to-long-term growth potential and sustainable portfolio value                    | Opportunity |                  |                          |
| 3    | Strengthening Board Accountability and Roles   | · Protecting the rights and interests of relevant stakeholders including shareholders, and contributing to the maintenance of market stability                                                              | Positive | · Erosion of shareholder confidence, increased stock price volatility, higher litigation and dispute costs, and rising cost of capital                                                                              | Risk        | 6 → 3            | p.93~97, p.113~114       |
|      |                                                | · Reduced transparency and accountability in decision-making, infringing upon the rights of shareholders and stakeholders and undermining market trust                                                      | Negative | · Strengthening investor confidence and improving capital-raising conditions, contributing to mid-to-long-term corporate value stability and reduction in cost of capital                                           | Opportunity |                  |                          |
| 4    | Safety and Health                              | · Contributing to the prevention of occupational accidents, illness, and fatalities for workers across the value chain, and protecting their physical safety and health                                     | Positive | · Repeated serious safety incidents at key subsidiaries leading to worsening insurance conditions, intensified regulatory sanctions, and growing mid-to-long-term financial burden                                  | Risk        | 5 → 4            | p.55~62, p.112           |
|      |                                                | · Serious accidents and occupational injuries arising from inadequate management of hazardous chemicals and high-risk processes, threatening the safety and health of workers across the value chain        | Negative | · Structurally reducing the likelihood of large-scale loss events to stabilize cost risk                                                                                                                            | Opportunity |                  |                          |
| 5    | Environmental Impact Management                | · Contributing to the prevention of soil and water contamination and preservation of environmental integrity through systematic management of substances of concern and waste                               | Positive | · Environmental incidents resulting in costs being reflected in the consolidated financials, or undermining Group-level reputation and investor confidence                                                          | Risk        | 8 → 5            | p.24~36, p.52, p.104~106 |
|      |                                                | · Inadequate management of substances of concern and waste leading to hazardous chemical leaks and leachate generation, causing soil, water, and air pollution                                              | Negative | · Proactively managing subsidiary environmental risks to prevent consolidated financial risks and strengthen capacity to respond to environmental regulations                                                       | Opportunity |                  |                          |

# Double Materiality Assessment

## Priority Material Issues

OCI Holdings established business strategies centered on priority material issues that affect value creation and business operations, and continuously manages performance by setting targets and indicators. In addition, for key management issues that affect external stakeholders, OCI Holdings monitors management performance through output and impact indicators.

### Priority Material issues from a Business Perspective

| Issue                                          | Business Case                                                                                                                                                                                                                                   | Business Strategies                                                                                                                                                                                                                                                                          | Types of Impact      | Targets and Metric                                                                                                                                                                                                                                   | Progress and Achievements                                                                                                                                                                                               |
|------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Risk Management                                | Failure to manage financial, non-financial, potential, and tax risks leading to financial losses, regulatory and legal sanctions, business disruption, and reputational damage, resulting in deterioration of profitability and corporate value | <ul style="list-style-type: none"><li>Analyzing the impact of financial, non-financial, and potential risks and implementing corresponding response measures</li><li>Monitoring tax authority policies</li><li>Complying with and applying disclosure regulations</li></ul>                  | Risk, Cost           | <ul style="list-style-type: none"><li>Financial: Maintaining credit rating of A+ or above</li><li>Non-financial: Conducting LCA for 30% or more of OCI Company products</li><li>Tax: Disclosing regulatory compliance</li></ul>                      | <ul style="list-style-type: none"><li>Financial: Maintained credit rating of A+</li><li>Non-financial: Conducted LCA for 43.78% of products</li><li>Tax: Prepared consolidated and country-by-country reports</li></ul> |
| Strengthening Board Accountability and Roles   | Proactively managing key risks through strengthened Board oversight and accountable management, thereby enhancing corporate value and sustainable growth                                                                                        | <ul style="list-style-type: none"><li>Strengthening Board oversight of ESG strategy</li><li>Ensuring Board-level decision-making on material ESG issues</li><li>Protecting corporate value and securing a sustainable growth foundation through enhanced management accountability</li></ul> | Risk, Cost           | <ul style="list-style-type: none"><li>Strengthening Board independence and expertise</li><li>Strengthening shareholder protection and Board fiduciary duties</li></ul>                                                                               | <ul style="list-style-type: none"><li>Conducted 5 Board expertise training sessions</li><li>Established shareholder return policy in February 2026</li></ul>                                                            |
| Sustainable Product and Technology Development | An opportunity to convert existing product risks into competitive advantages as both a regulatory response mechanism and a growth driver                                                                                                        | <ul style="list-style-type: none"><li>Building a Non-PFE solar value chain</li><li>Supplying precision chemical materials for core processes in the advanced materials sector</li></ul>                                                                                                      | Opportunity, Revenue | <ul style="list-style-type: none"><li>Completing the value chain spanning polysilicon, wafers, cells, modules, and projects</li><li>Expanding materials lineup across semiconductor, display, secondary battery, and mobility applications</li></ul> | <ul style="list-style-type: none"><li>Built a U.S. solar and ESS pipeline of approximately 7 GW</li><li>Commenced pilot supply of monosilane(SiH<sub>4</sub>) for secondary batteries</li></ul>                         |

### Priority Material Issues from an External Stakeholder Perspective

| Issue                           | External Stakeholders Affected by the Issue       | Relevance between External Stakeholders and Material Topics                                          | Output Metric                                  | Impact Valuation Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Impact Metric                                                                                      |                                                   |  |  |  |  |                         |                |                 |                      |  |     |    |    |    |    |  |     |     |     |     |    |  |      |       |       |       |       |  |             |
|---------------------------------|---------------------------------------------------|------------------------------------------------------------------------------------------------------|------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|---------------------------------------------------|--|--|--|--|-------------------------|----------------|-----------------|----------------------|--|-----|----|----|----|----|--|-----|-----|-----|-----|----|--|------|-------|-------|-------|-------|--|-------------|
| Safety and Health               | Suppliers                                         | Impact on safety and health of supplier employees                                                    | Fatal Accident Rate per 10,000 Workers in 2025 | <b>Social Cost Generated</b><br>According to a study on the economic costs of industrial accidents <sup>1)</sup> , the average loss per fatality of one worker at a company is KRW 2 billion, and the loss per non-fatal serious industrial accident is KRW 10.2 million per person. The number of work-related fatalities in 2025 is 0.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | (Formula) Number of work-related fatalities x cost of loss per fatality <sup>1)</sup><br><br>KRW 0 |                                                   |  |  |  |  |                         |                |                 |                      |  |     |    |    |    |    |  |     |     |     |     |    |  |      |       |       |       |       |  |             |
| Environmental Impact Management | Local communities, government and associations    | Risk of environmental rights infringement for residents near business sites and impact on ecosystems | Air and Water Pollutant Emissions              | <b>Social Cost Avoided</b><br>Through environmental impact management activities, OCI Holdings avoided social costs by reducing air pollutant emissions. The 2025 average unit price of emission permits for NOx, SOx, and dust by region from the Business Site Air Pollutant Management System was applied. <sup>2)</sup> <table><tr><th rowspan="2">KRW/kg</th><th colspan="5">2025 Average Emission Permit Unit Price by Region</th></tr><tr><th>Seoul Metropolitan Area</th><th>Central Region</th><th>Southern Region</th><th colspan="2">South-Central Region</th></tr><tr><td>NOx</td><td>99</td><td>55</td><td>81</td><td colspan="2">42</td></tr><tr><td>SOx</td><td>127</td><td>143</td><td>166</td><td colspan="2">39</td></tr><tr><td>Dust</td><td>1,381</td><td>1,587</td><td>2,000</td><td colspan="2">1,149</td></tr></table> | KRW/kg                                                                                             | 2025 Average Emission Permit Unit Price by Region |  |  |  |  | Seoul Metropolitan Area | Central Region | Southern Region | South-Central Region |  | NOx | 99 | 55 | 81 | 42 |  | SOx | 127 | 143 | 166 | 39 |  | Dust | 1,381 | 1,587 | 2,000 | 1,149 |  | KRW 598,161 |
| KRW/kg                          | 2025 Average Emission Permit Unit Price by Region |                                                                                                      |                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                    |                                                   |  |  |  |  |                         |                |                 |                      |  |     |    |    |    |    |  |     |     |     |     |    |  |      |       |       |       |       |  |             |
|                                 | Seoul Metropolitan Area                           | Central Region                                                                                       | Southern Region                                | South-Central Region                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                    |                                                   |  |  |  |  |                         |                |                 |                      |  |     |    |    |    |    |  |     |     |     |     |    |  |      |       |       |       |       |  |             |
| NOx                             | 99                                                | 55                                                                                                   | 81                                             | 42                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                    |                                                   |  |  |  |  |                         |                |                 |                      |  |     |    |    |    |    |  |     |     |     |     |    |  |      |       |       |       |       |  |             |
| SOx                             | 127                                               | 143                                                                                                  | 166                                            | 39                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                    |                                                   |  |  |  |  |                         |                |                 |                      |  |     |    |    |    |    |  |     |     |     |     |    |  |      |       |       |       |       |  |             |
| Dust                            | 1,381                                             | 1,587                                                                                                | 2,000                                          | 1,149                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                    |                                                   |  |  |  |  |                         |                |                 |                      |  |     |    |    |    |    |  |     |     |     |     |    |  |      |       |       |       |       |  |             |

1) Based on a study on the economic costs of industrial accidents (Park Chan-im, Lee Hae-chun, Korea Labor Institute, 2018), the estimated direct and indirect loss costs per average of 0.43 casualties are KRW 2.45–2.46 million.  
2) Based on the average unit price (KRW/kg) of regional emission permits for NOx, SOx, and dust from the Business Site Air Pollutant Management System > Public Disclosure > Emission Permit Price Trends. Calculated for domestic business sites.

# Stakeholder Engagement

OCI Holdings Stakeholder Engagement Policy

OCI Holdings systematically identifies key stakeholders who are directly or indirectly affected by its business activities and manages them across seven stakeholder groups, including customers, shareholders, and employees. To protect stakeholder interests and create sustainable value, OCI Holdings operates diverse communication channels tailored to each stakeholder group, and incorporates key issues and expectations identified through these channels into its materiality assessment and management decision-making processes. In particular, this year OCI Holdings established a Stakeholder Engagement Policy to strengthen the consistency and systematization of stakeholder engagement, and has more clearly defined its stakeholder communication and engagement procedures accordingly.

| Customers                  |                                                                                                                                                                                                                     | Shareholders                                                                                                                                                                                                                                                                                                      |  | Employees                                                                                                                                                                                                                                                                                                                                                             |  | Communities & NGOs                                                                                                                                                                                                                                                                            |  | Suppliers                                                                                                                                                                                                                        |  | Government & Associations                                                                                                                                                                                                                 |  | Media                                                                                                                                                                    |  |
|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
|                            |                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                   |  |                                                                                                                                                                                                                                                                                                                                                                       |  |                                                                                                                                                                                                                                                                                               |  |                                                                                                                                                                                                                                  |  |                                                                                                                                                                                                                                           |  |                                                                                                                                                                          |  |
| Key Issues                 | <ul style="list-style-type: none"><li>Enhancing product safety and quality</li><li>Designing and developing eco-friendly products</li><li>Improving customer management systems and customer satisfaction</li></ul> | <ul style="list-style-type: none"><li>Expanding market reach and diversifying business portfolio</li><li>Protecting shareholder rights and establishing sound governance</li><li>Strengthening financial soundness</li></ul>                                                                                      |  | <ul style="list-style-type: none"><li>Improving work environment and organizational culture</li><li>Fair performance evaluation and compensation</li><li>Protecting human rights and promoting diversity</li><li>Strengthening employment stability and capability development</li></ul>                                                                              |  | <ul style="list-style-type: none"><li>Providing eco-friendly energy and carrying out biodiversity conservation activities</li><li>Preventing environmental and safety incidents in communities</li><li>Invigorating local economy and supporting disadvantaged groups</li></ul>               |  | <ul style="list-style-type: none"><li>Establishing an ecosystem for shared growth and collaboration</li><li>Reinforcing mutual awareness of ethics and compliance</li></ul>                                                      |  | <ul style="list-style-type: none"><li>Legal and regulatory compliance</li><li>Enhancing tax transparency</li><li>Promoting academia-industry collaboration</li></ul>                                                                      |  | <ul style="list-style-type: none"><li>Transparent information disclosure</li><li>Building trust and managing communication channels</li></ul>                            |  |
| Key Communication Channels | <ul style="list-style-type: none"><li>Customer satisfaction surveys</li><li>Face-to-face &amp; remote consultation channels</li></ul>                                                                               | <ul style="list-style-type: none"><li>General shareholders' meetings</li><li>Disclosures and IR</li><li>Integrated Report</li></ul>                                                                                                                                                                               |  | <ul style="list-style-type: none"><li>Labor-management councils, group-wide consultative groups</li><li>Position-specific meetings and workshops</li><li>Management status briefings</li></ul>                                                                                                                                                                        |  | <ul style="list-style-type: none"><li>Industry·academia·government MoUs</li><li>Social contribution activities</li><li>Community councils</li><li>Scholarships / OCI Art Museum</li></ul>                                                                                                     |  | <ul style="list-style-type: none"><li>Supplier workshops and meetings</li><li>Electronic procurement system</li></ul>                                                                                                            |  | <ul style="list-style-type: none"><li>Participation in government agency meetings</li><li>Engagement in public policies and investments</li><li>Joint research and development</li><li>Participation in industrial associations</li></ul> |  | <ul style="list-style-type: none"><li>Website</li><li>Press releases and communication with journalists</li><li>Marketing activities</li></ul>                           |  |
| Communication Frequency    | <ul style="list-style-type: none"><li>Customer satisfaction surveys: at least once a year, varies by subsidiary</li><li>Consultation channels: open all year round</li></ul>                                        | <ul style="list-style-type: none"><li>General shareholders' meetings and Integrated Report: annually</li><li>Disclosures: as needed</li><li>IR: quarterly</li></ul>                                                                                                                                               |  | <ul style="list-style-type: none"><li>Quarterly</li></ul>                                                                                                                                                                                                                                                                                                             |  | <ul style="list-style-type: none"><li>As needed</li></ul>                                                                                                                                                                                                                                     |  | <ul style="list-style-type: none"><li>Workshops: annually</li><li>Meetings: as needed</li></ul>                                                                                                                                  |  | <ul style="list-style-type: none"><li>As needed</li></ul>                                                                                                                                                                                 |  | <ul style="list-style-type: none"><li>As needed</li></ul>                                                                                                                |  |
| Responsible Department     | <ul style="list-style-type: none"><li>Corporate Planning Team</li></ul>                                                                                                                                             | <ul style="list-style-type: none"><li>Corporate Planning Team</li><li>IR Team</li></ul>                                                                                                                                                                                                                           |  | <b>Shared Service</b> <ul style="list-style-type: none"><li>Employee Relations Team</li><li>HR Management Team</li><li>HR Development Team</li><li>Safety &amp; Health Policy Team</li></ul>                                                                                                                                                                          |  | <ul style="list-style-type: none"><li>Social Contribution Team</li><li>PR/ESG Team</li></ul>                                                                                                                                                                                                  |  | <ul style="list-style-type: none"><li>PR/ESG Team</li></ul>                                                                                                                                                                      |  | <ul style="list-style-type: none"><li>PR/ESG Team</li><li>Accounting Team</li></ul>                                                                                                                                                       |  | <ul style="list-style-type: none"><li>PR/ESG Team</li><li>IR Team</li></ul>                                                                                              |  |
|                            |                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                   |  |                                                                                                                                                                                                                                                                                                                                                                       |  |                                                                                                                                                                                                                                                                                               |  | <b>Shared Service</b> <ul style="list-style-type: none"><li>SCM department</li></ul>                                                                                                                                             |  | <b>Shared Service</b> <ul style="list-style-type: none"><li>Tax Team</li></ul>                                                                                                                                                            |  |                                                                                                                                                                          |  |
| Communication and Response | <ul style="list-style-type: none"><li>Improving product quality through customer feedback</li><li>VOC management</li></ul>                                                                                          | <ul style="list-style-type: none"><li>Transparent sharing of management information and regular financial updates</li><li>Reflecting shareholder feedback in management decisions</li><li>Strengthening shareholder rights and governance</li><li>Sharing mid-to-long-term strategy and ESG performance</li></ul> |  | <ul style="list-style-type: none"><li>Creating business value through shared vision and collaborative initiatives</li><li>Strengthening on-site communication on management issues</li><li>Building a harmonious labor-management culture</li><li>Labor-management joint corporate culture initiative</li><li>Fostering a family-friendly corporate culture</li></ul> |  | <ul style="list-style-type: none"><li>Collaborating on eco-friendly activities (biodiversity conservation, etc.)</li><li>Preventing local safety incidents and strengthening community co-prosperity</li><li>Supporting disadvantaged groups</li><li>Education and cultural support</li></ul> |  | <ul style="list-style-type: none"><li>Building mutually beneficial relationships by addressing supplier concerns</li><li>Improving unfair trade practices</li><li>Collecting feedback on contract terms and conditions</li></ul> |  | <ul style="list-style-type: none"><li>Strengthening legal and regulatory compliance</li><li>Enhancing tax transparency</li><li>Expanding policy cooperation</li><li>Academia-industry and research collaboration</li></ul>                |  | <ul style="list-style-type: none"><li>Transparent information disclosure</li><li>Strengthening regular media communication</li><li>Managing external messaging</li></ul> |  |

# 04 ESG Performance



|     |               |
|-----|---------------|
| 023 | Environmental |
| 054 | Social        |
| 087 | Governance    |

# Environmental

## ESG Performance

024 Environmental Management

037 Climate Change Response

044 Natural Capital Management

Priority  
Material Topic

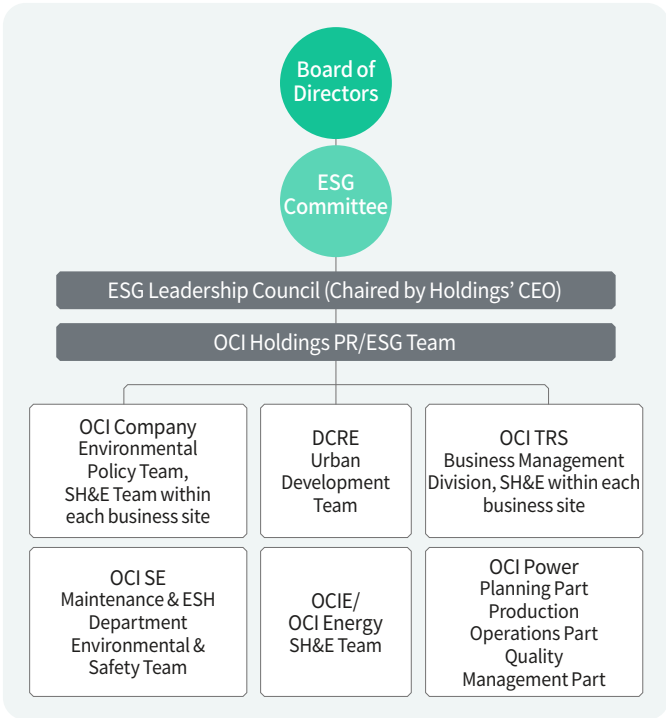
# Environmental Management

## Governance

### Environmental Management Organization

OCI Holdings systematically manages environmental issues according to their level of materiality, identifying improvement initiatives and responding promptly through cross-functional collaboration among relevant departments. With the Board of Directors serving as the highest decision-making body, the company oversees and sets the overall direction for environmental management—including the reduction of hazardous substances and biodiversity management—through the ESG Committee under the Board. At the management level, the ESG Leadership Council, composed of the CEOs of each subsidiary, is responsible for making decisions on Group-wide environmental strategies and key environmental issues. Decisions made by the ESG Leadership Council are implemented under the leadership of OCI Holdings’ PR/ESG Team, which serves as the control tower for Group-wide environmental management execution, including policy formulation, data management, and responses to disclosures and external evaluations. In addition, each subsidiary has designated organizations responsible for operational management and oversight of key environmental areas, including air emissions, water resources, waste, and chemical substance management.

OCI Holdings Environmental Management Organizational Chart



Key Roles of Environmental Management Bodies

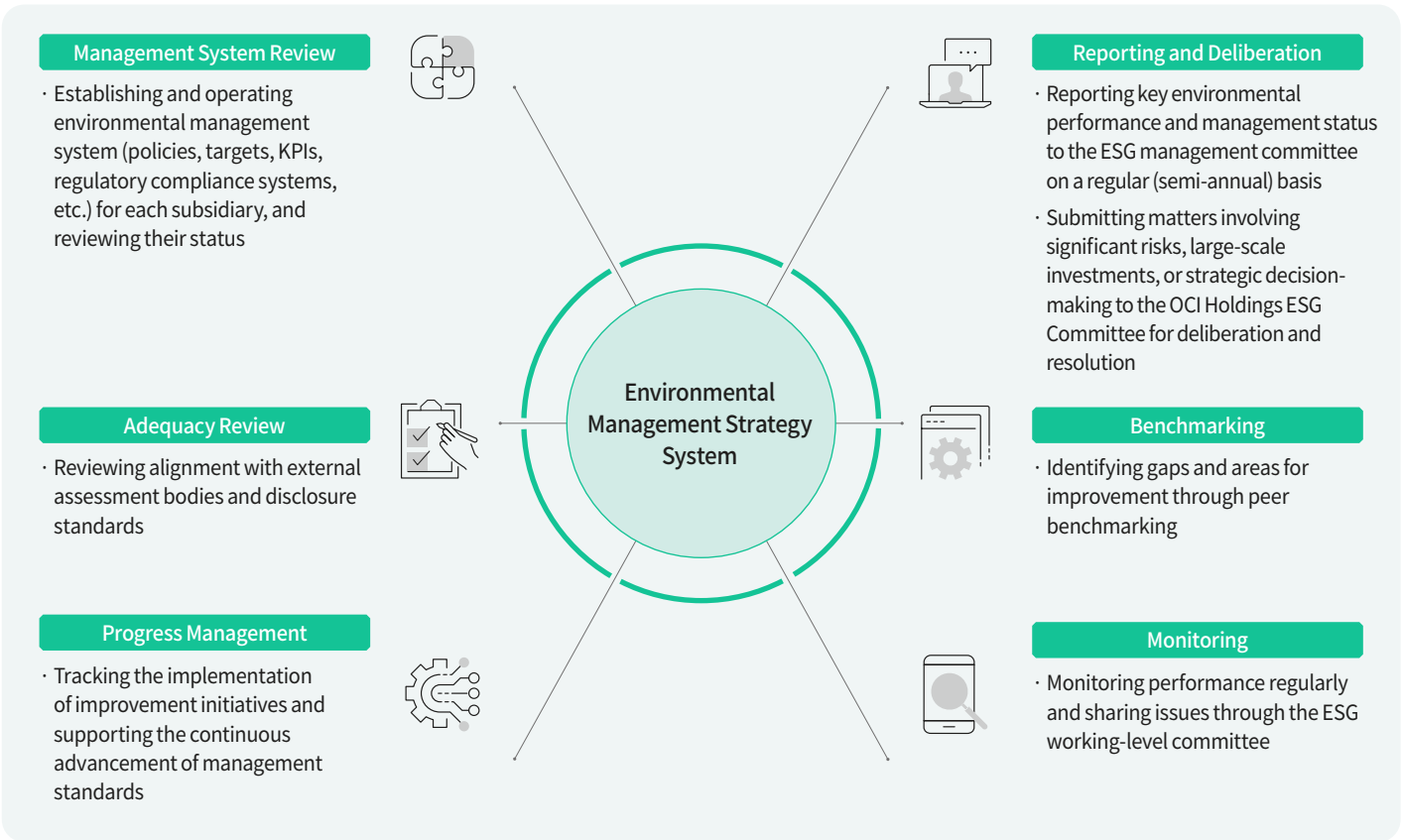
|                    |                                                                                                                                |
|--------------------|--------------------------------------------------------------------------------------------------------------------------------|
| Board of Directors | <b>Board of Directors</b>                                                                                                      |
|                    | Reviewing and resolving key agenda items submitted by the ESG Committee                                                        |
| Management         | <b>ESG Committee</b>                                                                                                           |
|                    | Deliberating on key matters related to environmental management, including strategy, performance, plans, investment, and risks |
| Working Level      | <b>ESG Leadership Council</b>                                                                                                  |
|                    | Making and taking responsibility for key decisions related to environmental management                                         |
|                    | <b>PR/ESG Team</b>                                                                                                             |
|                    | Developing environmental management policies, managing data, and responding to disclosures and ratings                         |
|                    | <b>Each Subsidiary</b>                                                                                                         |
|                    | Managing and mitigating environment and safety-related risks at the site level                                                 |

## Strategy

### Environmental Management Strategy System

OCI Holdings has established internal standards to reduce potential environmental impacts arising from its business sites and systematically manages key environmental areas, including air emissions, water quality, waste, and chemical substances. OCI Holdings ensures that each subsidiary builds its own management system based on these internal standards, designates responsible personnel, periodically assesses environmental impacts, and implements improvement initiatives based on evaluation results. OCI Holdings monitors the management systems and implementation levels of its subsidiaries to verify their adequacy and fulfills an oversight role to ensure that Group-wide environmental management capabilities are continuously strengthened.

Six Strategic Pillars of Environmental Management



Priority  
Material Topic

# Environmental Management

## Strategy

### Environmental Management Strategy System

OCI Holdings establishes and implements Group-wide environmental management policies to ensure that its subsidiaries comply with environmental management principles and domestic regulations and carry out responsible environmental management throughout their business operations. In particular, in 2026, OCI Holdings plans to revise its environmental management policies to minimize environmental impacts arising from business activities across the headquarters and all subsidiaries, and to systematically manage environmental risks and opportunities, thereby faithfully fulfilling its corporate social responsibilities. These policies apply to the headquarters and all subsidiaries. Through a management and oversight role aimed at enhancing environmental management standards across the entire value chain, OCI Holdings seeks to build an environmental management system aligned with global standards and pursue continuous improvement in environmental performance.

In addition, OCI Holdings requires and encourages all stakeholders in transactional relationships, including suppliers and key business partners, to comply with these policies or equivalent environmental standards. Furthermore, through these policies, OCI Holdings comprehensively promotes the establishment of environmental objectives and management systems, the implementation and support of environmental management practices, education and awareness-raising for employees and stakeholders, and the strengthening of environmental management governance.

OCI Holdings' Environmental Management Policy

OCI Holdings' Environmental Management Guidelines

### Environmental Management Policy [\[OCI Company\]](#)

OCI Company's Environmental Management Policy

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

### Environmental Management Regulations and Systems [\[OCI Company\]](#)

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

### Environmental Policy and Principles [\[OCI TRS, OCIE, OCI Energy\]](#)

To fulfill its corporate responsibility for environmental protection, OCI TRS has established an ESG management system and put in place environmental management policies and implementation principles. In addition, OCI TRS has developed internal environmental guidelines that employees can refer to in the course of performing their duties, thereby promoting company-wide environmental improvement activities.OCI TRS continuously reviews and enhances its environmental policies and management systems to ensure compliance with applicable environmental laws and both domestic and international environmental standards in Malaysia, while also carrying out initiatives to strengthen the transparency of environmental information. In particular, OCI TRS has designated eight environmental issues as priority management areas and conducts systematic environmental management activities accordingly. OCI TRS also continuously reviews and improves its environmental policies and management system to ensure compliance with applicable environmental laws and both domestic and international environmental standards in Malaysia, while actively working to strengthen the transparency of environmental information. In particular, OCI TRS has designated eight environmental issues as priority management areas and carries out systematic environmental management activities accordingly.

OCIE and OCI Energy reflect OCI Holdings' environmental management principles in their corporate policies and management control systems and comply with environmental regulations at the federal, state, and local levels in the United States. Employees carry out their duties in accordance with relevant policies and regulatory requirements, and continuously improve activities aimed at environmental protection and risk mitigation.

In particular, OCIE strengthens environmental responsibility across its overall business operations with a focus on Group-level compliance and internal control. OCI Energy applies environmental standards throughout the entire lifecycle of large-scale solar and battery energy storage system (BESS) projects—from development and construction to operation—thereby supporting the stable supply of environmentally friendly energy.

### Priority Environmental Management Areas [\[OCI TRS\]](#)

| 1                | 2                                | 3                 | 4                  | 5            | 6                               | 7                             | 8                |
|------------------|----------------------------------|-------------------|--------------------|--------------|---------------------------------|-------------------------------|------------------|
| Waste Management | Air Quality and Emission Control | Water Stewardship | Energy Consumption | Biodiversity | Environmental Management System | Hazardous Material Management | Legal Compliance |
|                  |                                  |                   |                    |              |                                 |                               |                  |

Priority  
Material Topic

# Environmental Management

## Risk Management

### Water Resource Management System

OCI Holdings' Water Resource Management Policy

OCI Holdings has established a group-wide water resource management policy to promote the sustainable use of water resources and emphasizes the importance of resource conservation. Based on this policy, each subsidiary implements detailed water management procedures in accordance with its own internal rules and guidelines and operates a responsible management system at the individual site level.

### Water Resource Management Policy [OCI Company]

OCI Company's Water Resource Management Policy

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

Article 1

The Company shall make every effort to minimize potential risks by conducting advance assessments of water-related impacts arising from business operations and management activities and by maintaining robust management controls.

Article 3

The Company shall minimize the impact of plant operations on water resources in local communities by establishing and managing internal effluent standards that are more stringent than legal requirements and by monitoring effluent conditions through periodic analysis.

Article 5

The Company shall provide relevant training and information to help employees recognize the importance of water resource conservation and put it into practice. The Company shall also strive to fulfill its social responsibilities by transparently disclosing its water-related policies and activities to stakeholders, including local communities.

Article 2

The Company recognizes the importance of water resources and the value of a sustainable water cycle. It shall strive to reduce water use in product manufacturing by optimizing plant operations, complying with operating standards, and improving equipment efficiency, while also promoting water reuse and recycling through process improvements.

Article 4

The Company shall identify policy and regulatory information issued by the government, local authorities, and other relevant organizations in the regions where it operates and shall make every effort to comply with such requirements. Through continuous monitoring of regulatory developments, the Company shall identify regulatory changes, analyze their potential future impacts, and establish and implement improvement plans where necessary.

### Water Quality Management Guidelines [OCI SE]

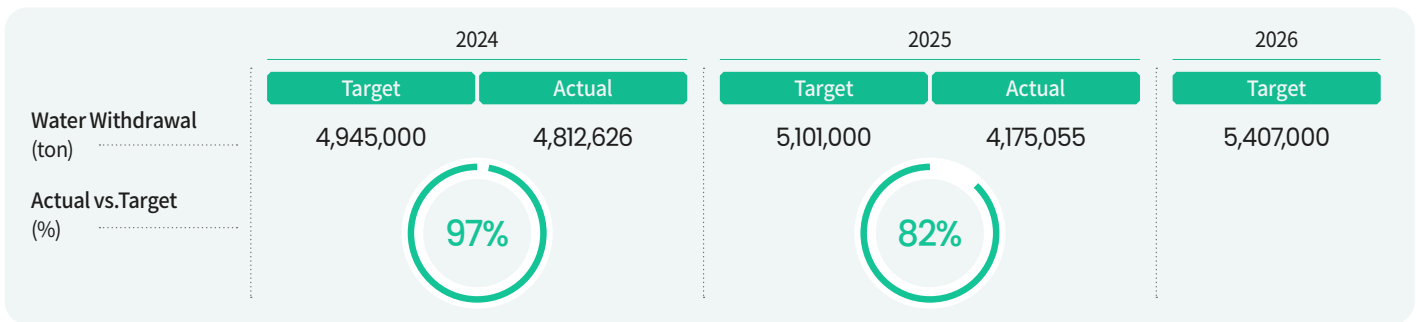
Based on its Water Quality Management Guidelines, OCI SE systematically manages water resource activities across all processes in compliance with internal management rules related to water use and wastewater treatment. OCI SE also conducts real-time monitoring and remote control of water resource consumption through its water treatment and wastewater treatment control room.

### Water Resource Management Activities [OCI SE]

- Analyzing the water quality characteristics of process water, industrial water, production water, and wastewater twice a week for management purposes
- Checking daily discharge volumes from wastewater and cooling tower systems once a day to manage both water quality and quantity

OCI SE establishes annual water withdrawal targets and monitors their performance. These targets are set taking into account operational conditions such as the number of maintenance days and the volume of steam supplied to customers. In 2025, actual water withdrawal reached 4,175,000 tons against a target of 5,101,000 tons, achieving 82% of the target level. The water withdrawal target for 2026 has been set at 5,407,000 tons. OCI SE plans to continuously strengthen its water resource management by expanding water reuse and enhancing the efficiency of water use management.

### OCI SE Water Withdrawal Targets and Actual Usage [OCI SE]



### Environmental Management Standards and Permit Requirements Review [OCI Energy]

OCI Energy carries out project-level water resource management based on the environmental management standards and permitting requirements applicable to utility-scale solar and battery energy storage system (BESS) projects. By proactively reviewing site-specific requirements across all phases from development through operation and reflecting them in project planning and operations, OCI Energy systematically manages the responsible use of water resources and environmental risks throughout the process of developing clean energy infrastructure across diverse regions.

Priority  
Material Topic

# Environmental Management

## Risk Management

### Water Resource Management Activities

#### Water Risk Analysis Methodology

Water is a finite resource, and reducing water dependency through lower consumption and expanded reuse is essential. To ensure sustainable water resource management, OCI Holdings conducts regular water risk analyses using the WWF Water Risk Filter across all domestic and overseas business sites of its subsidiaries. These analyses focus primarily on water scarcity (dependency) and water quality (impact) risks, reflecting site-specific water use conditions and operational environments. Using 2020 as the baseline year, OCI Holdings analyzes changes in risk trends through 2030 and predicts and assesses future risk levels by applying the Pessimistic Trend scenario, which assumes the most severe deterioration in climate, social, and economic conditions. Through this process, OCI Holdings identifies and proactively manages key water-related risk factors, including changes in water availability, potential deterioration of water quality, impacts on local stakeholders, and the likelihood of stricter regulations.

#### Water Risk Analysis Results by Subsidiary

Very Low Low Medium High Very High

| Category                           |     | Water Scarcity Risk |      | Water Quality Risk |      |
|------------------------------------|-----|---------------------|------|--------------------|------|
|                                    |     | 2025                | 2030 | 2025               | 2030 |
| OCI Energy Administration Building | Own |                     |      |                    |      |
| MSE Alamo 1, 2 Solar Farm          |     |                     |      |                    |      |
| OCI Energy Control Building        |     |                     |      |                    |      |
| OCI Alabama Holmdel Solar Farm     |     |                     |      |                    |      |
| OCI Alabama Lavonia Solar Farm     |     |                     |      |                    |      |
| MaSteel OCI                        |     |                     |      |                    |      |
| OCI China                          |     |                     |      |                    |      |
| OCI Company Gunsan Plant           |     |                     |      |                    |      |
| OCI Company Gwangyang Plant        |     |                     |      |                    |      |
| OCI Company Iksan Plant            |     |                     |      |                    |      |
| OCI Company Pohang Plant           |     |                     |      |                    |      |
| OCI Power PV Plant                 |     |                     |      |                    |      |
| OCI TRS Bintulu Office             |     |                     |      |                    |      |
| OCI TRS Kuala Lumpur office        |     |                     |      |                    |      |
| OCI TRS Kuching HQ Office          |     |                     |      |                    |      |
| OCI TRS Samalaju Plant             |     |                     |      |                    |      |
| OCI Energy Process Building        |     |                     |      |                    |      |
| SAEHAN RECYCLE                     |     |                     |      |                    |      |
| Shandong OCI                       |     |                     |      |                    |      |
| OCI MSE Solar Module Manufactory   |     |                     |      |                    |      |

#### Water Risk Analysis Results [OCI Company, OCI TRS]

OCI Company’s Gunsan, Iksan, and Pohang Plants, OCI TRS Kuala Lumpur, OCI China, MaSteel OCI, and Shandong OCI are expected to experience a worsening of water stress by at least one level. Water quality risks are also projected to be at “High” or “Very High” levels in 2025 for MSE, MaSteel OCI, OCI China, and Shandong OCI, and are expected to escalate to “Very High” levels across all of these sites by 2030. These assessment results indicate a structural increase in water-related risks going forward. In response, OCI Holdings is systematically implementing water resource management activities on a subsidiary-by-subsidiary basis.

#### Water Resource Management Activities [OCI Company, OCI TRS, OCI SE]

OCI Holdings is promoting a range of management and operational activities aimed at reducing water consumption at its business sites and expanding the reuse of wastewater, thereby fulfilling its corporate responsibility for water conservation and the efficient use of water resources.

| Subsidiary  | Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| OCI Company | <ul style="list-style-type: none"><li>Reducing water consumption by recycling wastewater and concentrated cooling water blowdown.</li><li>At the Gwangyang Plant, rainwater collected within the site is filtered through a sand filter and reused as cleaning water and in dewatering equipment.<ul style="list-style-type: none"><li>Total water withdrawal in 2025: 10,358,474 tons</li><li>Total recycled in 2025 : 519,145 tons, achieving a water recycling rate of 5%</li></ul></li></ul>                                                                                                                                                                                                                                    |
| OCI TRS     | <ul style="list-style-type: none"><li>Conducting ongoing inspections of cooling tower operating conditions to improve performance starting in 2025</li><li>Improving water use efficiency through facility performance monitoring</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| OCI SE      | <ul style="list-style-type: none"><li>Analyzing the water quality characteristics of process water, industrial water, production water, and wastewater twice a week for management purposes</li><li>Checking daily discharge volumes from wastewater and cooling tower systems once a day to manage both water quality and quantity</li><li>Reducing wastewater generation through periodic replacement of resin, activated carbon, and filters</li><li>Reducing process water consumption through regular replacement of water treatment activated carbon<sup>1)</sup></li><li>Recycling and reusing water through equipment upgrades including Ultra Filter Units<sup>2)</sup> and Reverse Osmosis systems<sup>3)</sup></li></ul> |

1) Activated Carbon: A filtration material that uses its large surface area to adsorb and remove organic matter, odors, and residual chlorine.  
2) Ultra Filter Unit (UF): A water treatment system that uses a fine-pore membrane to remove fine particles, bacteria, and suspended substances.  
3) Reverse Osmosis (RO): An advanced water treatment process that uses a semipermeable membrane to separate and remove salts and dissolved substances, used for the production of industrial water and ultrapure water.

Priority Material Topic

# Environmental Management

## Risk Management

### Waste Management System

OCI Holdings and all of its subsidiaries identify the volume of waste generated at their business sites and classify and dispose of it in accordance with applicable standards. Each company carries out waste management activities in accordance with its own rules and procedures, and the disposal processes at domestic sites are managed through the government-operated Allbaro System.

#### Waste Management System

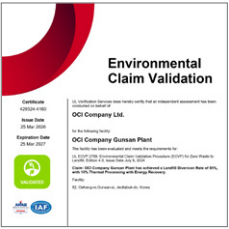
| Subsidiary  | Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| OCI Company | <ul style="list-style-type: none"><li>Managing waste in accordance with Pollution Management Rules and site-specific waste management guidelines</li><li>Continuously pursuing and managing resource circulation activities to expand the reuse and recycling of resources and waste generated during production processes</li><li>- Target: Achieve an 80% waste recycling rate by 2030</li><li>- The entire waste disposal process is managed through the government-operated Allbaro System</li></ul>                                                                                                                                     |
| OCI TRS     | <ul style="list-style-type: none"><li>Managing business site waste by type in accordance with local Malaysian regulations</li><li>- General waste is managed under the supervision of the state government; hazardous waste is managed under the supervision of the Department of Environment and the Sarawak Natural Resources and Environment Board (NREB)</li><li>Strengthening linkage with local management system and continuously improving regulatory compliance and operational efficiency</li><li>Conducting regular internal inspections and external certification audits based on the Environmental Management System</li></ul> |
| OCI Energy  | <ul style="list-style-type: none"><li>Establishing a project-level waste management system based on applicable laws and permitting requirements</li><li>Integrating waste management into the SH&amp;E management system</li><li>Standardizing waste identification, handling, storage, transportation, and disposal procedures across all phases of development, construction, operation, and decommissioning</li><li>Monitoring implementation levels through a management system for specialized disposal contractors and suppliers</li></ul>                                                                                             |

### Waste Management Activities

OCI Holdings has designated the strengthening of a circular system for reducing waste generation and reusing resources as a core environmental management initiative. OCI Holdings continuously supports the institutional foundations and implementation activities needed to enable each subsidiary and business site to realize these goals.

#### Waste Management Activities

| Subsidiary  | Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| OCI Company | <ul style="list-style-type: none"><li>Converting waste treatment method for HBR (High Boiling Residue) waste at the Pohang Plant from landfill to recycling<br/>: Previously disposed of through landfill; approximately 750 tons were recycled in 2025</li><li>Improving the wastewater sludge recycling rate at the Gunsan Plant from 31% to 58%, an increase of 27 percentage points</li><li>Converting dust treatment method at the Iksan Plant from landfill to recycling, with approximately 16 tons recycled</li><li>Conducting regular on-site audits of waste disposal contractors</li><li>OCI Company's Gunsan Plant obtained ZWTL<sup>1)</sup> (Zero Waste to Landfill) certification, earning external recognition for its achievements in minimizing landfill waste and expanding resource circulation<br/>: Planning to expand ZWTL-certified sites by sequentially converting landfill waste to recycling</li></ul> |
| DCRE        | <ul style="list-style-type: none"><li>Tallying the volume of waste lime generated and processed within the project site</li><li>All waste lime processed through on-site landfill facilities</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| OCI TRS     | <ul style="list-style-type: none"><li>Minimizing single-use plastic consumption and expanding recycling collection systems in office spaces</li><li>Increasing recycling collection frequency through collaboration with waste collection contractors</li><li>- Paper and plastic recycling rate increased by approximately 45.9% compared to the previous year</li><li>Conducting employee awareness activities on recycling and advancing resource circulation initiatives</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| OCI SE      | <ul style="list-style-type: none"><li>Using raw materials that generate less ash to reduce coal ash generated during the combustion process<br/>: Minimizing ash discharge through recycling of generated coal ash as admixtures and lightweight aggregates</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| OCI Energy  | <ul style="list-style-type: none"><li>Prioritizing proper handling, separate discharge, recycling, and disposal of waste during construction and operation phases</li><li>Establishing and operating site-specific waste management plans based on permitting conditions and project contracts</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |



ZWTL certification at the Gunsan Plant

1) Zero Waste to Landfill: A waste management and environmental certification scheme that aims to reduce the amount of waste generated at business sites that is ultimately disposed of through landfill to zero.

Priority  
Material Topic

# Environmental Management

## Risk Management

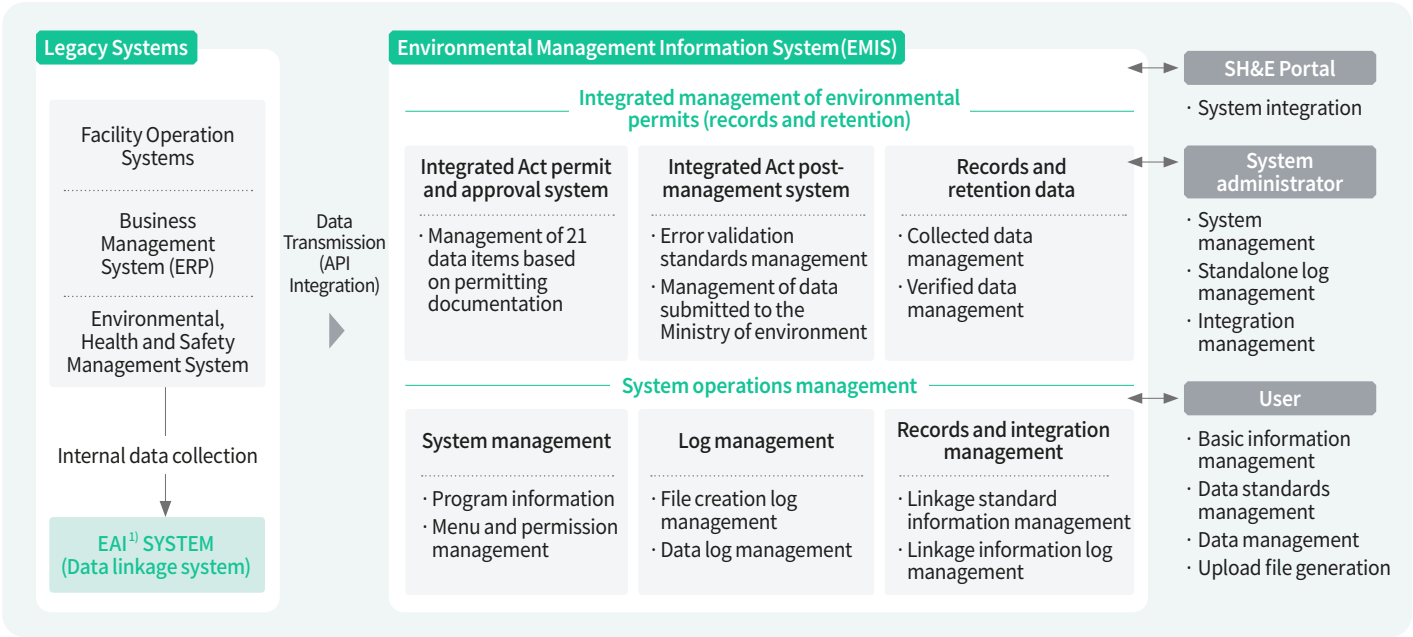
### Pollutant Management System

OCI Holdings proactively manages a range of environmental hazards that may arise during business operations, including noise, vibration, odor, and soil contamination. Business sites of subsidiaries equipped with pollutant-discharging facilities establish and operate management system and procedures based on their respective internal guidelines, through which they continuously monitor and manage environmental impacts on the sites and surrounding areas.

#### Environmental Management Information System [\[OCI Company\]](#)

OCI has established the Environmental Management Information System (EMIS) to systematically manage plant-level environmental data. By integrating with relevant systems, EMIS automatically collects and verifies data on raw materials, water, and chemical usage from the ERP system, as well as operational data from emissions and pollution control facilities managed through DCS and PLC. This has reduced errors associated with the previous manual Excel-based process and significantly improved data management efficiency. EMIS is expected to strengthen OCI's proactive response to regulatory requirements and risks, while advancing ESG disclosure and environmental performance management, supporting the further digitalization of company-wide environmental management.

#### EMIS Implementation



1) EAI, or Enterprise Application Integration, refers to a system that supports data linkage and integration across internal business systems  
2) DCS : Distributed Control System  
3) PLC : Programmable Logic Controller

### Pollutant Management System

| Management System                                              | Subsidiary  | Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|----------------------------------------------------------------|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Environmental Management Information System and Target Setting | OCI Company | <ul style="list-style-type: none"><li>Building and operating EMIS to systematically manage environmental data at business sites</li><li>Managing raw and subsidiary material usage, water consumption, and chemical substance usage information through ERP integration</li><li>Designing the system to automatically collect and verify operational data from discharge and prevention facilities managed through DCS and PLC via system-to-system integration</li><li>Minimizing data errors by moving away from manual Excel-based data entry</li><li>Setting pollutant-specific discharge management targets</li><li>Setting site-specific pollutant discharge standards as internal management targets stricter than legal requirements</li><li>Managing air pollutants with a focus on sulfur oxides (SOx), nitrogen oxides (NOx), and dust</li><li>Managing water pollutants with Biochemical Oxygen Demand (BOD), Total Organic Carbon (TOC), and Suspended Solids (SS) as key management items</li><li>Regularly reviewing internal management targets against permitted discharge standards</li></ul> |
| Pollutant Management System                                    | OCI TRS     | <ul style="list-style-type: none"><li>Installing two continuous emissions monitoring systems (CEMS) at the site to monitor hydrogen chloride (HCl) gas concentrations discharged from scrubbers in real time, with an immediate reporting system linked to the Malaysian Department of Environment</li><li>Installing one air quality monitoring system near production facilities for continuous air quality management</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Best Available Techniques <sup>1)</sup>                        | OCI SE      | <ul style="list-style-type: none"><li>Operating a pollutant management system at the business site using Best Available Techniques (BAT)<sup>1)</sup> in accordance with the Integrated Environmental Management System</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Full Lifecycle Management System                               | OCI Energy  | <ul style="list-style-type: none"><li>Operating a management system based on U.S. environmental regulations across all project phases from development through operation to systematically manage pollutants and environmental risks</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

1) Best Available Techniques (BAT): The best processes and management practices that are technically and economically applicable for companies to minimize environmental impacts, submitted to the Ministry of Climate, Energy and Environment. In OCI's case, pollutant management for the reduction of water pollutants is carried out through various methods including wastewater reuse, mechanical treatment, and physical and chemical treatment

Priority  
Material Topic

# Environmental Management

## Risk Management

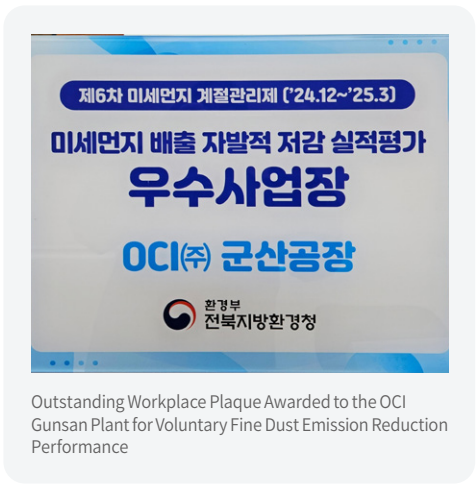
### Pollutant Management Activities

OCI Holdings implements relevant management measures to protect the communities where its subsidiaries' business sites are located, as well as the working environment, from pollutants. Through local environmental conservation activities and strengthened on-site pollutant management, OCI Holdings strives to protect the health of residents and workers.

#### Air Pollutant Management [OCI Company]

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

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



#### Water Pollutant Management [OCI Company]

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

#### Noise, Vibration, Odor, and Soil Pollution Management [OCI Company]

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

### Pollutant Management Activities

| Subsidiary    | Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| OCI TRS       | <ul style="list-style-type: none"><li>Collecting weekly effluent samples and conducting regular analyses by accredited external institutions</li><li>Submitting monthly Online Environmental Reporting to the Malaysian Department of Environment based on analysis results</li><li>Installing and operating prevention facilities in compliance with Malaysia’s Environmental Quality Act</li><li>Carrying out pollutant reduction activities through maintenance of water quality improvement facilities</li><li>Conducting monthly environmental, operations, and maintenance performance review meetings to share operational status and review improvement measures</li></ul>                                                                                                                                                                              |
| OCI SE        | <ul style="list-style-type: none"><li>Applying BAT (Best Available Techniques) to reduce air pollutants</li><li>Operating SCR (Selective Catalytic Reduction for NOx reduction)<sup>1)</sup> and SDA (Spray Dryer Absorber for SOx reduction)<sup>2)</sup></li><li>Reducing NOx through ammonia injection optimization</li><li>Minimizing dust and heavy metal emissions through operation of ESP (Electrostatic Precipitator)<sup>3)</sup></li><li>Reducing fugitive dust through operation of cleaning vehicles inside and outside the raw material storage facility and scrubbing processes around boilers</li><li>Managing water quality through regular effluent water quality analysis, flow rate management, and self-measurement data analysis</li><li>Installed TMS (Tele-Monitoring System)<sup>4)</sup> for real-time emissions monitoring</li></ul> |
| OCIE          | <ul style="list-style-type: none"><li>Raising pollutant management awareness across U.S.-based subsidiaries and establishing compliance standards and internal reporting framework</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| OCI Energy    | <ul style="list-style-type: none"><li>Prioritizing management of exhaust emissions, fugitive dust, runoff, and waste during construction and operation phases</li><li>Operating project-level management standards, supplier management requirements, and environmental monitoring</li><li>Minimizing environmental impacts and systematically managing pollutant risks across all project phases</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| OCI Specialty | <ul style="list-style-type: none"><li>Conducting regular monitoring of air and water pollutants and external expert inspections of emissions</li><li>Proactively managing and preventing the risk of site contamination based on inspection results</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

1) SCR (Selective Catalytic Reduction): A reduction facility that uses catalysts and reducing agents (ammonia/urea) to convert nitrogen oxides (NOx) in exhaust gases into nitrogen and water.  
2) SDA (Spray Dryer Absorber): A desulfurization facility that absorbs and removes sulfur oxides (SO<sub>2</sub>, etc.) from exhaust gases as solid salts by finely atomizing lime slurry.  
3) ESP (Electrostatic Precipitator): A dust reduction facility that uses an electric field to collect dust, fine particles, and heavy metal particles on collection plates.  
4) TMS (Tele-Monitoring System): A system that measures and transmits stack emissions in real time (e.g., SO<sub>2</sub>, NOx, dust, flow rate, O<sub>2</sub>, etc.), used for continuous emissions monitoring (CEMS).

Priority  
Material Topic

# Environmental Management

## Risk Management

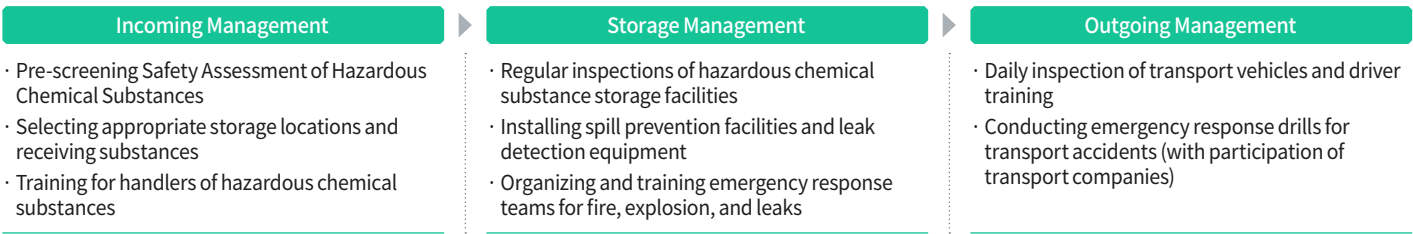
### Chemical Substance Management System OCI Company Chemical Substance Management Policy

OCI Holdings maintains and manages site-specific chemical substance inventories across all subsidiaries to systematically manage chemicals used and stored throughout the Group, and is strengthening its internal management system to respond swiftly to domestic and international regulatory changes through Group-wide chemical substance management procedures.

OCI Company conducts pre-screening reviews of all chemical substances it manufactures directly or purchases and uses from suppliers, based on its Chemical Substance Management Policy, and manages them systematically in accordance with internal procedures.

#### Chemical Substance Registration and Management Process

OCI Holdings has introduced and operates a Chemical Management System (CMS) to pre-screen for regulatory compliance at the point of purchase. When laws and regulations are enacted or revised, the regulatory database within the system is used to periodically verify changes in applicability, including whether substances handled by subsidiaries are designated as hazardous chemical substances. When a substance is newly designated as hazardous, relevant departments as well as customers and suppliers are proactively notified of their legal obligations to ensure no disruption to product distribution or procurement of raw and subsidiary materials.



#### Chemical Substance Management System

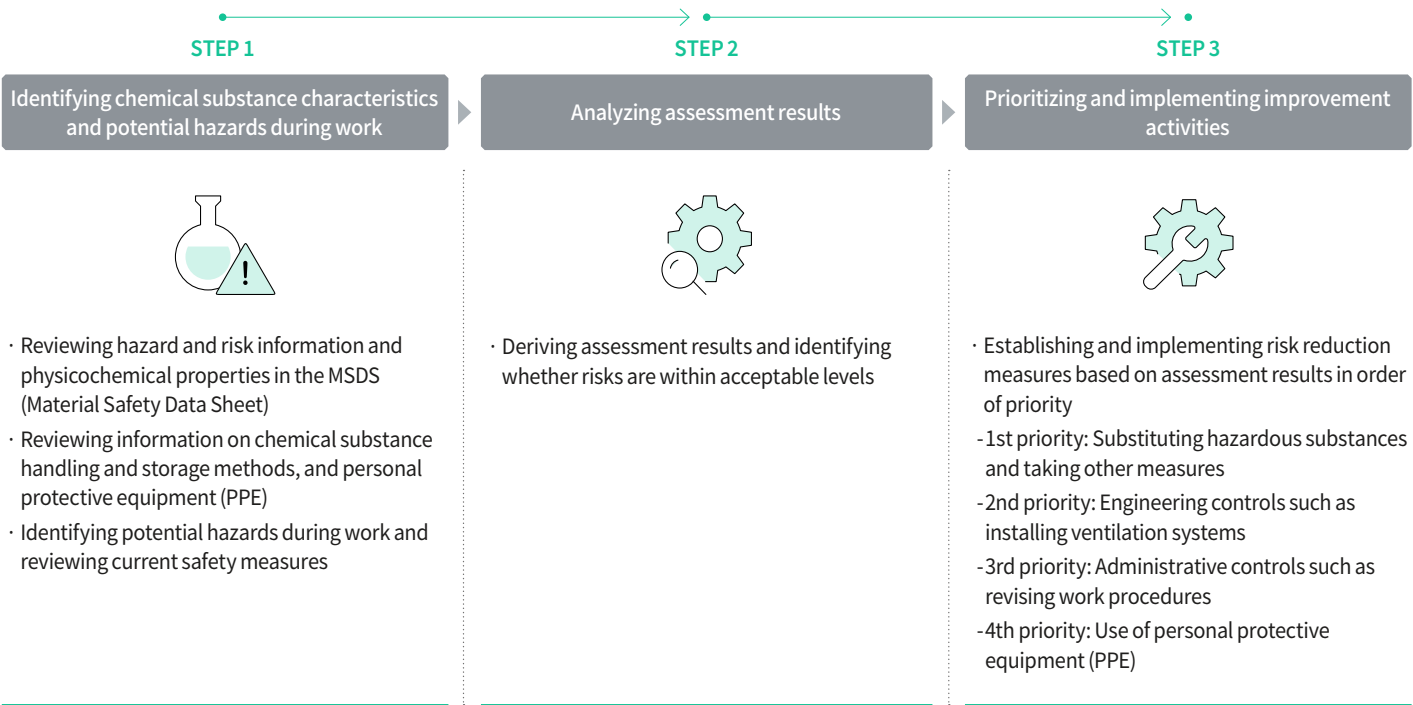
| Subsidiary | Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| OCI TRS    | <ul style="list-style-type: none"><li>Establishing and operating chemical substance toxicity management procedures in accordance with Malaysia's Poisons Act of the Ministry of Health</li><li>Obtaining poison licenses for the full lifecycle of key chemical substances covering production, purchase, use, and sale</li><li>Applying the same internal standards to customers, suppliers, and partners to strengthen supply chain management</li></ul>                                                                                                                                                                                                |
| OCI Energy | <ul style="list-style-type: none"><li>Managing operational chemicals<sup>1)</sup> (fuels, lubricants, coolants, etc.) used across all phases of renewable energy project development, permitting, construction, and operation in the United States</li><li>Pre-screening chemical risks based on applicable laws, permit conditions, and internal regulations in accordance with project-specific standard procedures, and incorporating findings into project planning and operations</li><li>Applying the same standards to suppliers and third parties as needed to identify potential risks and implement prevention and mitigation measure</li></ul> |

1) Operational chemicals: Chemical substances used for process operation and facility maintenance that are not included in the final product.

### Chemical Substance Risk Assessment OCI Company, OCI SE

OCI Company and OCI SE conduct annual regular risk assessments taking into account the characteristics of chemical substances and potential hazards and risks, and carry out additional assessments on an as-needed basis when new risks may arise, such as changes in handled substances or processes. Risk assessments are operated as a system that systematically identifies and analyzes potential hazards that may occur during the handling of chemical substances, and establishes and implements appropriate risk reduction measures based on the assessment results.

#### OCI Company Chemical Substance Risk Assessment Process



Priority  
Material Topic

# Environmental Management

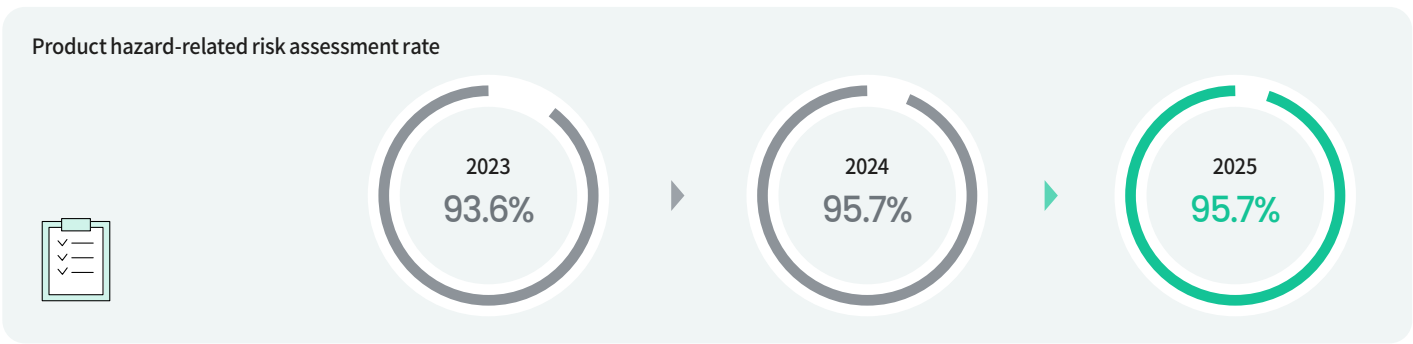
## Risk Management

### Chemical Substance Management System

#### Product Hazard Assessment [OCI Company]

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

#### OCI Company Product Hazard Assessment Results



#### Product Safety Management [OCI Company]

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

#### Product Labeling [OCI Company]

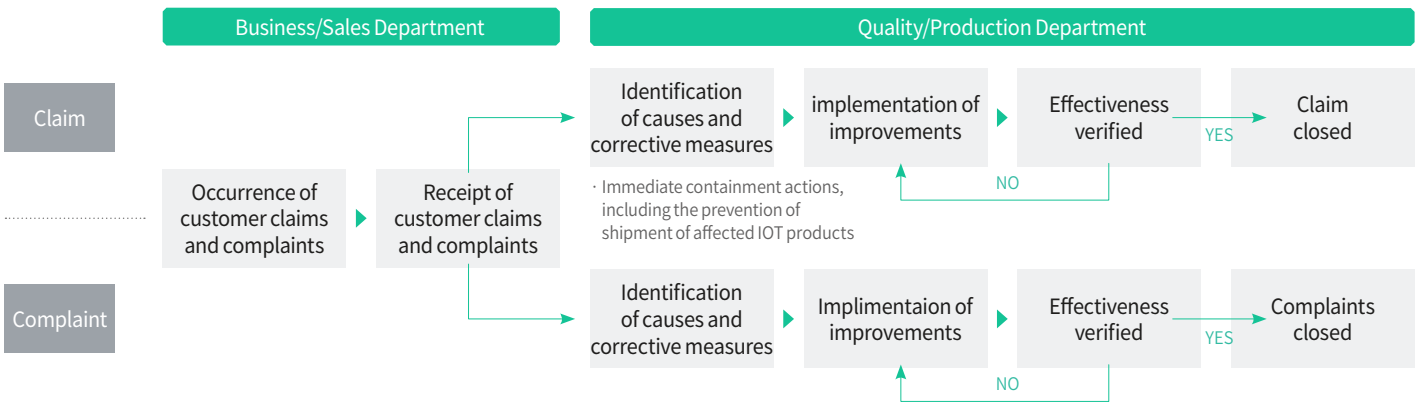
OCI Company manages product labeling by specifying warning labels, hazard statements, and precautionary information in accordance with applicable safety and environmental regulations. To ensure compliance with domestic and international labeling requirements, OCI Company applies the Globally Harmonized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

### Customer Satisfaction Management System

#### Customer Complaint Management [OCI Company]

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

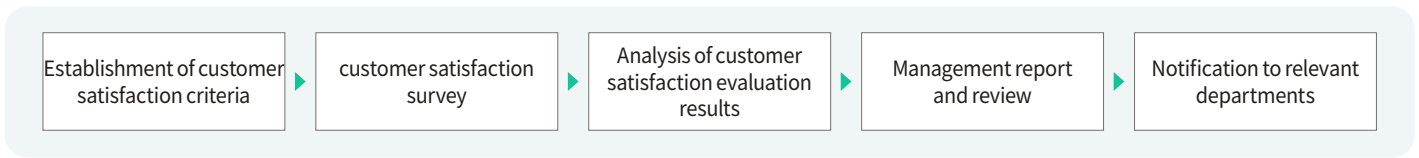
#### Product Complaint Handling Process



#### Customer Satisfaction Measurement and Management [OCI Company]

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

#### Customer Satisfaction Management Process



Priority  
Material Topic

# Environmental Management

## Risk Management

### Chemical Substance Management Activities

#### Initiatives to Reduce Hazardous Chemical Use and Prevent Accidents [OCI Company]

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

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

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



Transportation Safety Campaign at the Gunsan Plant

#### Chemical Accident Prevention [OCI Company]

OCI Company manages hazardous chemicals in accordance with the Chemical Substances Control Rules and conducts an annual internal review of chemical accident prevention plans related to hazardous chemical leaks. In 2025, OCI Company carried out cross-inspections at the Pohang and Gunsan plants involving personnel from other plants and headquarters. At the Gunsan Plant, anti-corrosion coating was applied to major piping to help prevent chemical leaks.

To prepare for chemical leak incidents, OCI Company has established emergency response scenarios, organized response teams, and conducts regular training to prepare for chemical leak incidents. These scenarios are revised as needed to reflect training outcomes. OCI Company also supports training for transport personnel to prepare for transportation accidents and conducts inspections of inbound and outbound vehicles to proactively prevent leaks caused by vehicle defects. In addition, OCI Company carries out safe driving campaigns targeting transportation companies

#### Regular Hazardous Chemical Substance Training [OCI Company]

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

#### Status of Hazardous Chemical Substance Training Programs for Employees

● Total Number of Participants ● Training Hours

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

Priority  
Material Topic

# Environmental Management

## Risk Management

### Chemical Substance Management Activities

#### Chemical Accident Prevention Activities

| Subsidiary | Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| OCI TRS    | <ul style="list-style-type: none"><li>· Conducting chemical health risk assessments and exposure monitoring in compliance with OSHA 1994</li><li>- Regularly monitoring worker exposure to hazardous chemical substances in coal boiler processes</li><li>- Introducing a Chemical Management Checklist and inspecting and improving non-compliant items</li><li>· Operating hazardous chemical substance management training</li><li>- Conducting chemical substance management training for all employees including field hazardous work personnel and new hires</li></ul>                                                                                                                                                                                                 |
| OCI SE     | <ul style="list-style-type: none"><li>· Conducting annual hazardous chemical substance worker training for all employees</li><li>- Training completion rate of 100% for hazardous chemical substance managers, handlers, and workers in 2025</li><li>· Conducting quarterly emergency response drills and weekly self-inspections</li><li>· Operating continuous leak detection monitoring and preventive measures</li></ul>                                                                                                                                                                                                                                                                                                                                                 |
| OCI Energy | <ul style="list-style-type: none"><li>· Designing job- and project phase-specific hazardous chemical substance training (development, construction, operation, and decommissioning)</li><li>· Providing training support on proper handling, storage, spill prevention, and response procedures for regulated substances (employees and suppliers)</li><li>· Incorporating chemical spill prevention elements into environmental management plans, supplier management standards, and operational control procedures</li><li>· Strengthening management of operational chemicals (fuels, lubricants, coolants, and maintenance materials)</li><li>- Applying safe use, storage, and disposal standards and operating supplier management and training requirements</li></ul> |

### Environmental Management System

To systematically manage environmental impacts that may arise at major business sites, OCI Holdings operates an ISO 14001-based environmental management system for each subsidiary. Through this, each subsidiary sets environmental targets, systematically identifies and assesses related risks, and establishes and implements specific response measures for high-priority risks. In addition, the adequacy and effectiveness of these measures are regularly reviewed to continuously improve the level of environmental management.

#### Environmental Management System Certification Status

| Category |             |                         | Certification Period  |
|----------|-------------|-------------------------|-----------------------|
| Domestic | OCI Company | Gunsan Plant            | 2023.11.01~2026.10.31 |
|          |             | Pohang Plant            |                       |
|          |             | Gwangyang Plant         |                       |
|          |             | Iksan Plant             |                       |
|          |             | Central Research Center |                       |
|          | OCI Power   | Gunsan Plant            | 2024.08.01~2027.08.09 |
| Overseas | OCI TRS     | Samalaju Plant          | 2024.01.04~2027.01.03 |



Priority  
Material Topic

# Environmental Management

## Risk Management

### Environmental Risk Management Activities

OCI Holdings continuously monitors environmental laws and regulatory trends at the Group level and assesses their applicability and impact across subsidiaries. When regulatory changes occur, the Group analyzes their impact, establishes response guidelines, and disseminates them to subsidiaries, which develop and implement site-level action plans accordingly, with key response status and outcomes regularly reviewed through the ESG Leadership Council.

#### Environmental Regulatory Monitoring [OCI Company, OCI SE]

OCI Company and OCI SE monitor key updates to environmental laws on a weekly basis and assess their potential impacts on business operations, developing response plans for significant regulatory changes based on pre-screening analyses. Regulatory information is shared through the internal SH&E Portal, and compliance is reviewed annually, with any non-compliance addressed through immediate corrective actions.

#### Environmental Regulatory Monitoring Process



#### Environmental Risk Management Activities

| Subsidiary | Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| OCI TRS    | <ul style="list-style-type: none"><li>Continuously monitoring Sarawak’s environmental laws and policies and analyzing their impact on business operations</li><li>Strengthening internal procedures to reflect regulatory changes and enhancing continuous monitoring system</li><li>Establishing, reviewing, revising, and submitting environmental management plans covering new landfill sites and leachate treatment facilities</li></ul>                                                                                        |
| OCI SE     | <ul style="list-style-type: none"><li>Regularly monitoring a total of 26 laws covering environment, safety, energy, chemical substances, and industrial safety</li></ul>                                                                                                                                                                                                                                                                                                                                                             |
| OCIE       | <ul style="list-style-type: none"><li>Continuously monitoring U.S. federal, state, and local regulatory trends</li><li>Applying internal policies and management procedures to ensure compliance</li></ul>                                                                                                                                                                                                                                                                                                                           |
| OCI Energy | <ul style="list-style-type: none"><li>Continuously monitoring U.S. federal, state, and local regulations related to renewable energy projects (development, construction, and operation)</li><li>Incorporating identified regulatory requirements into project plans and business procedures and managing environmental risks</li><li>Conducting environmental impact assessments and necessary surveys for new developments, business expansions, and major changes, and establishing improvement and mitigation measures</li></ul> |

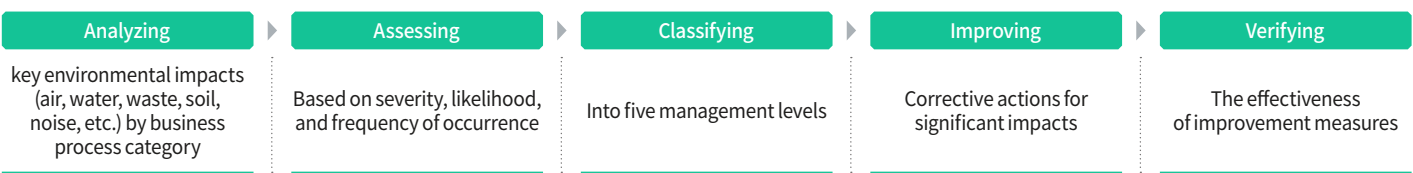
#### Environmental Impact Assessment [OCI Company, OCI Specialty, OCI SE]

OCI Company, OCI SE, and OCI Specialty—three subsidiaries of OCI Holdings—conduct regular environmental impact assessments and derive improvement tasks through pre-screening assessments at the time of process and facility changes.

※ The environmental impact assessments conducted by OCI SE and OCI Specialty are undertaken to fulfill legal permitting and regulatory approval requirements.

| Subsidiary    | Activities                                                                                                                                                                                                                                                                                                                                                                      |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| OCI Company   | <ul style="list-style-type: none"><li>Conducting environmental impact assessments every three years</li><li>Performing ad hoc environmental impact assessments for facility/material changes or incidents</li><li>Conducting regular training on relevant procedures for internal stakeholders</li><li>Continuously improving procedures based on assessment outcomes</li></ul> |
| OCI SE        | <ul style="list-style-type: none"><li>Conducting ongoing impact assessments and risk screening for operational and regulatory changes</li><li>Managing compliance with Saemangeum district heating/cooling consultation requirements</li></ul>                                                                                                                                  |
| OCI Specialty | <ul style="list-style-type: none"><li>Conducting environmental impact assessments for process, production, facility, and material changes in consultation with authorities and the Tancheon Industrial Complex</li></ul>                                                                                                                                                        |

#### Environmental Impact Assessment Process [OCI Company]



#### Environmental Impact Management Process



#### Key Examples of Local Community Environmental Impact Management Process

| Identified Risks                                             | Mitigation Measures                                                                                                                                                                                                                                                                                                                                                   |
|--------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Minimizing local residents’ concerns over chemical accidents | <ul style="list-style-type: none"><li>Hosting Chemical Safety Day events at the Gunsan Plant</li><li>Sharing best practices and improvement cases from site-specific chemical accident prevention plans</li><li>Conducting regular emergency response drills</li></ul>                                                                                                |
| Minimizing environmental impacts such as odor and noise      | <ul style="list-style-type: none"><li>Pursuing fine dust reduction activities through agreements with the Ministry of Environment and regional environmental offices</li><li>Holding briefings and meetings with local residents on environmental improvement activities</li><li>Ensuring the proper operation of air pollution and odor control facilities</li></ul> |

Priority Material Topic

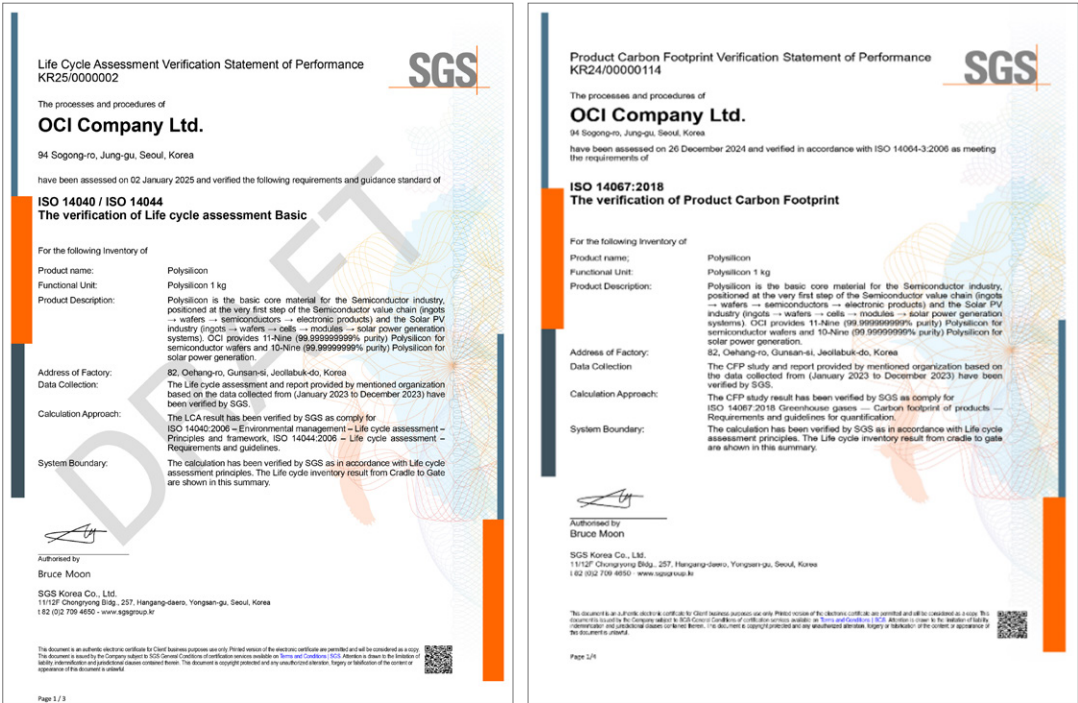
# Environmental Management

## Risk Management

### Product Life Cycle Assessment (LCA)

OCI Holdings is progressively conducting Life Cycle Assessments (LCA) for products manufactured in Korea to respond to evolving global environmental regulations and strengthen its ESG management framework.

OCI Company, a major domestic affiliate, completed LCAs for eight products, including polysilicon, high-purity phosphoric acid, carbon black, pitch, and hydrogen peroxide, by applying the internationally recognized environmental impact assessment methodology CML 2001 as of 2025. These products account for approximately 43.8% of OCI Company's total sales revenue. Third-party verification has been completed for polysilicon in accordance with ISO 14040, ISO 14044, and ISO 14067 standards. Carbon black, pitch, and hydrogen peroxide have also been verified under the same standards. Based on the results of these LCAs, OCI Company continuously enhances its assessment processes and identifies and implements improvement initiatives through product-specific environmental impact analyses, thereby minimizing environmental impacts throughout the product manufacturing process.



Polysilicon PCF Third-Party Verification

### Employee Environmental Management Training [OCI Company]

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

### Status of Employee Environmental Management Training Programs

(Unit: Persons, Hours)

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

# Climate Change Response

## Governance

### Climate Change Management Organization

OCI Holdings has established and operates a Group-wide management system to manage the impact of climate change across all aspects of its business operations. The ESG Committee within the holding company deliberates and resolves on key climate-related issues, and each subsidiary operates its own relevant organizational structure in accordance with its governance system. Major matters are jointly discussed and coordinated through the OCI ESG Leadership Council to ensure a consistent Group-level response.

#### OCI Holdings Climate Change Response Organizational Structure



#### OCI Holdings Climate Change Response Organizational Structure and Roles

| Category           |                        | Key Roles                                                                                                 |
|--------------------|------------------------|-----------------------------------------------------------------------------------------------------------|
| Board of Directors | Board of Directors     | • Reviewing and resolving key agenda items submitted by the ESG Committee                                 |
|                    | ESG Committee          | • Deliberating on key matters including management plans and investment reviews related to climate change |
| Management         | ESG Leadership Council | • Making and taking responsibility for key decisions related to climate change                            |
| Working Level      | PR/ESG Team            | • Developing climate change policies, managing data, and responding to disclosures and ratings            |
|                    | Each Subsidiary        | • Advancing climate change response activities at the site level                                          |

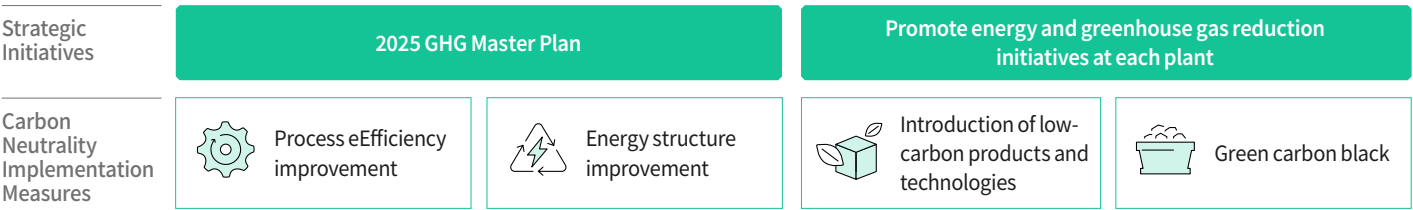
OCI Holdings assigns ESG KPIs to all executives, including top management, and manages their performance accordingly. In particular, for executives and employees in departments responsible for greenhouse gas reduction and emissions management, greenhouse gas reduction indicators are incorporated into their KPIs. Individual and departmental reduction performance is reflected in overall company-wide management performance and is linked to a performance-based compensation system.

## Strategy

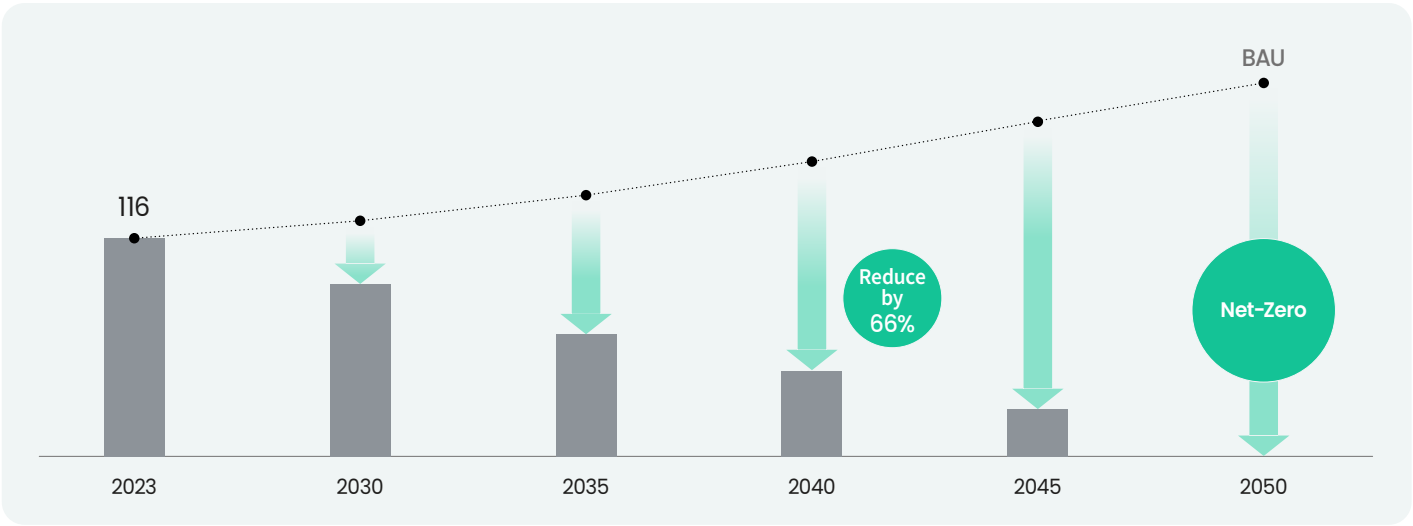
### Climate Action Policy and Carbon Neutrality Targets

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

#### Strategic Tasks and Measures for Climate Change Response



#### Carbon Neutrality Roadmap



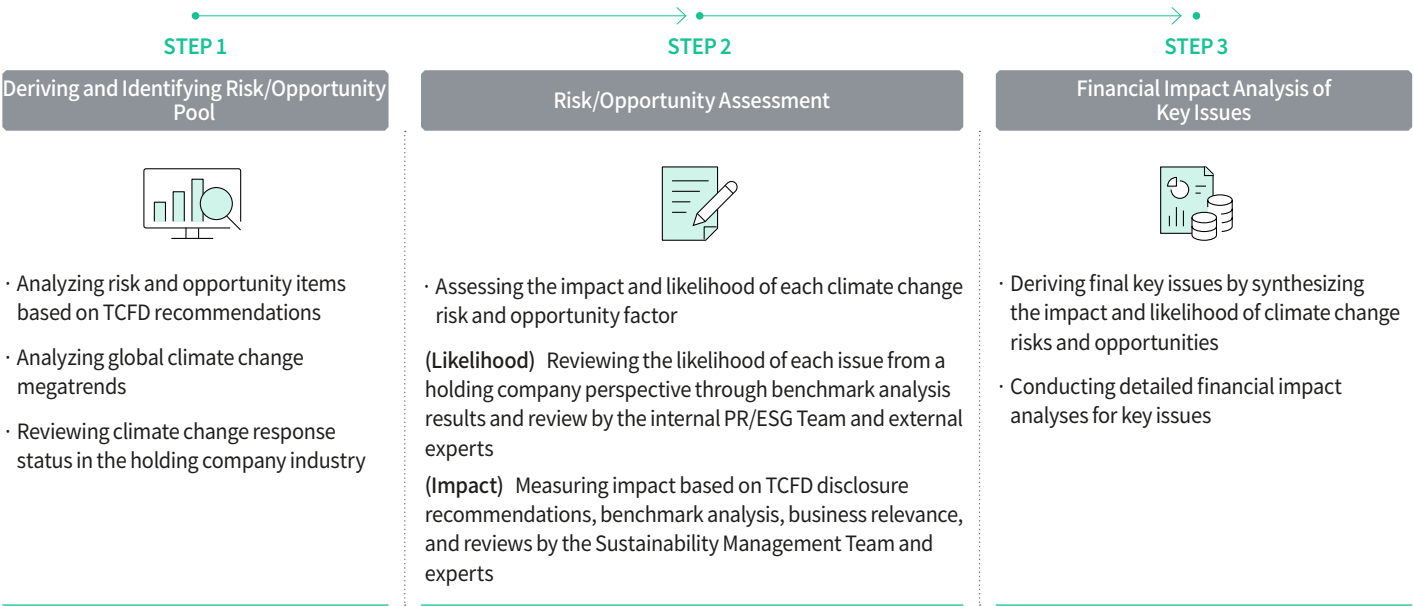
# Climate Change Response

## Strategy

### Climate Scenario Analysis and Risk Assessment

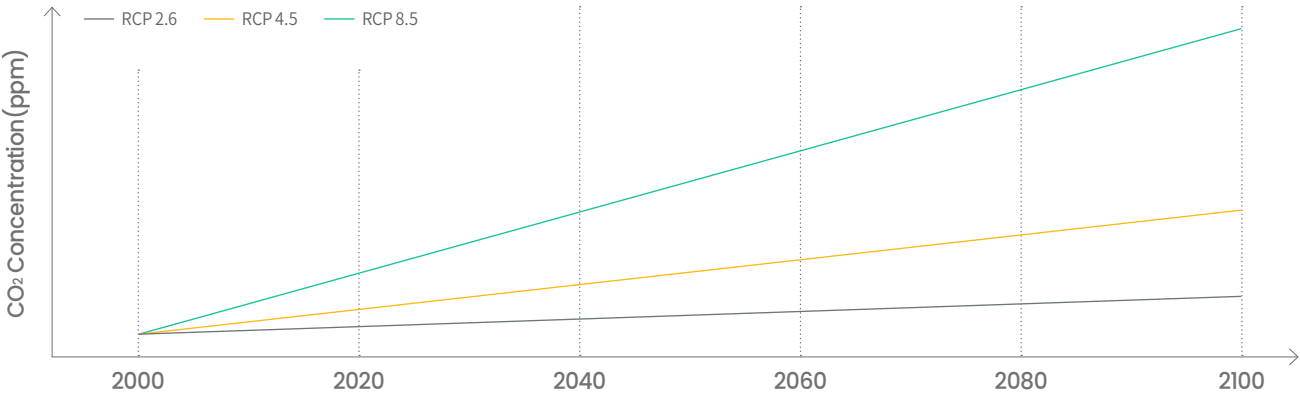
In 2025, OCI Holdings identified potential risks and opportunities that climate change poses to its business in accordance with TCFD recommendations and conducted a climate scenario-based analysis. The analysis assessed physical risks across eight climate factors<sup>1)</sup> for major domestic and international business sites and operational facilities<sup>2)</sup> of OCI Holdings and its subsidiaries. The analysis period was divided into short-term (1 year based on 2026), medium-term (more than 1 year to 5 years, from 2027 to 2030), and long-term (more than 5 years, from 2031 to 2050), taking into account carbon reduction target timelines and KSSB recommendations. Physical risks were assessed using the IPCC<sup>3)</sup> RCP<sup>4)</sup> scenarios. Assessment results identified extreme heat, flooding, and heat stress as the highest-priority risk factors.

1) Climate factors: Extreme heat / Heavy rainfall / Drought / Heavy snowfall / Cold wave / Strong winds / Average temperature rise / Sea level rise  
2) Assessment target sites: OCI Holdings headquarters; OCI Company plants (Gunsan, Iksan, Gwangyang, and Pohang Plants; SAEHAN RECYCLE; OCI China; Shandong OCI; MaSteel OCI; OCI Japan); DCRE residential, office, and commercial assets under development, self-development, or construction; OCI Power PV Plant; OCI Specialty Gongju Plant; OCI SE CHP plant; OCI I&C DR Center; OCI TRS headquarters; OCI TRS branches and plants (Bintulu, Kuala Lumpur, Samalaju); OCI Solar Power solar power facilities (Holmdel, Lavonia, Alamo, etc.); OCI Alabama (Process Building, Control Building, Administration Building); MSE Solar Module Manufactory  
3) IPCC (Intergovernmental Panel on Climate Change): An international organization jointly established by the World Meteorological Organization (WMO) and the United Nations Environment Programme (UNEP) under the United Nations.  
4) RCP (Representative Concentration Pathways): A scenario framework presenting future climate change pathways based on greenhouse gas concentration trajectories.



### Climate Change Analysis Scenarios

| Scenario                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Physical Risk (IPCC RCP Scenarios) |         |              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|---------|--------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | RCP 2.6                            | RCP 4.5 | RCP 8.5      |
| Projected Temperature Rise                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | ~1.5°C                             | ~2°C    | 4°C or above |
| Key Assumptions and Implications                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                    |         |              |
| <div></div> <div>GHG reduction measures are introduced early, limiting the impact of human activities to a level within the natural recovery capacity of the global ecosystem. Physical risks are lowest; a scenario in which climate change mitigation has succeeded.</div> <div></div> <div>A scenario in which some carbon reduction policies are introduced and GHG emissions stabilize. Physical risks are at a moderate level, with limited temperature increases continuing.</div> <div></div> <div>A BAU (Business As Usual) scenario in which current GHG emission trends continue without any particular climate response measures. Severe climate abnormalities and increased physical risks are expected.</div> |                                    |         |              |



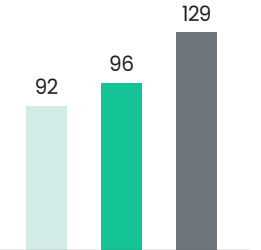
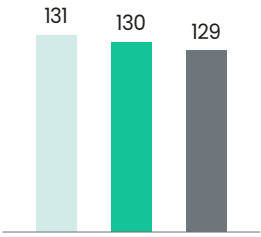
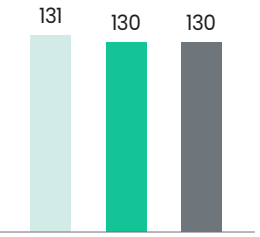
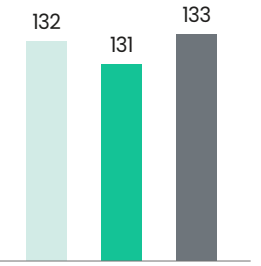
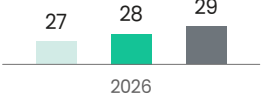
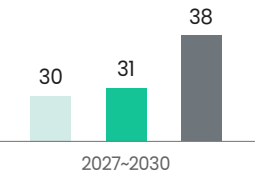
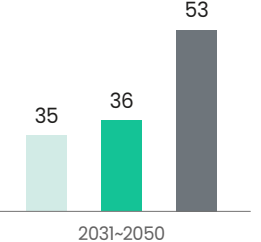
# Climate Change Response

## Strategy

### Climate Scenario Analysis and Risk Assessment

#### Climate Change Physical Risk Analysis Results

(Unit: KRW 100 million) RCP2.6 RCP4.5 RCP8.5

| Category | Key Risk                                                                                                | Financial Impact Analysis Approach, Key Assumptions and Variables                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Quantitative Financial Impact <sup>1)</sup>                                           |                                                                                       |                                                                                       | OCI Holdings Response Measures                                                                                                                                                                                                                                                                                                                                                                                                                                     | Short-term | Mid-term | Long-term |
|----------|---------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|----------|-----------|
| Acute    | Max Temperature<br>    | <ul style="list-style-type: none"><li>The impact of extreme heat was assessed using projected annual maximum daily temperature figures, reflecting the location and characteristics of each business site's assets.</li><li>Direct costs (damage restoration) and indirect costs (revenue loss from operational disruption, health and safety expenditures, and Loss of Use Days) were calculated together.</li><li>For concrete and reinforced concrete assets, damage and loss amounts were estimated based on the rate of change in maximum temperature compared to historical figures.</li><li>The EMA<sup>2)</sup> Grade A standard (90-day suspension of light industrial and office facilities at 15% moderate damage) was applied to estimate revenue losses.</li></ul>                      |    |    |    | <ul style="list-style-type: none"><li>① Establishing site-specific vulnerability assessments for critical infrastructure disruptions (power, water, etc.) and building response frameworks</li><li>② Analyzing the impact of operational disruptions based on temperature rise scenarios and establishing response plans</li><li>③ Strengthening pre-inspection and preventive maintenance frameworks for key facilities</li></ul>                                 | ●          | ●        | ●         |
|          | Fluvial Flooding<br> | <ul style="list-style-type: none"><li>Asset damage was estimated based on projected flood depth in the event of a 100-year return period river flooding, reflecting the location of domestic and international business sites and the characteristics of nearby rivers.</li><li>The analysis accounted for variations in flood depth and duration depending on river water level rise and flooding extent, and reflected differences in damage levels based on structural factors such as building height and number of floors.</li><li>Site-specific damage ratios were assessed by incorporating structural factors such as building height and number of floors.</li><li>Flood damage modeling for river flooding was applied to quantitatively estimate expected loss costs per asset.</li></ul> |  |  |  | <ul style="list-style-type: none"><li>① Conducting site-specific flood vulnerability assessments and establishing disaster prevention infrastructure plans</li><li>② Establishing emergency response frameworks and recovery processes based on flood scenarios</li><li>③ Strengthening response capabilities through regular drills and advancement of response manuals</li></ul>                                                                                 | ●          | ●        | ●         |
| Chronic  | Heat Stress<br>      | <ul style="list-style-type: none"><li>An analysis was conducted to assess the impact of declining labor productivity due to rising temperatures, reflecting the location and working environment of each business site.</li><li>The number of working days in 2025 (246 days) was applied</li><li>Annual labor cost losses by workforce size were estimated based on the assumption that work efficiency decreases when the Wet-Bulb Globe Temperature (WBGT) exceeds 32°C.</li><li>Estimation of annual labor cost losses by workforce size</li></ul>                                                                                                                                                                                                                                               |  |  |  | <ul style="list-style-type: none"><li>① Establishing and operating workplace standards and response processes—including cooling facility operation and adjustments to working hours and rest standards—to manage worker safety and health risks from heat waves</li><li>② Building site-specific emergency response systems and conducting regular response drills in collaboration with relevant agencies for swift response in the event of a disaster</li></ul> |            | ●        | ●         |

1) Quantitative financial impact figures are calculated as the average value for the respective period 2) EMA(Estimated Maximum Asset damage): An assessment approach that estimates potential operational disruptions and financial impacts based on assumed levels of asset damage.

# Climate Change Response

## Strategy

### Climate Scenario Analysis and Risk Assessment

#### Climate Change Transition Risk Analysis Results

| Category   | Key Risk                                                                                                                                                             | Risk Description                                                                                                                                                                                                           | Financial Impact                                                                                                                                                                                                                                                                                                          | OCI Holdings Response Measures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Short-term  | Mid-term    | Long-term   |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|-------------|
| Policy     | Increased Group-wide carbon costs due to tightening carbon emission regulations<br> | <ul style="list-style-type: none"><li>There is a risk of increased demand for emission allowances and rising prices due to regulatory tightening.</li></ul>                                                                | <ul style="list-style-type: none"><li>Additional costs from purchasing emission allowances may arise if reduction targets are not met.</li></ul>                                                                                                                                                                          | <ul style="list-style-type: none"><li>① Establishing and operating a Group-wide GHG emissions calculation and monitoring system to continuously manage emission trends</li><li>② Reflecting climate change-related factors in business portfolio decisions, taking into account regulatory changes and carbon cost impacts</li><li>③ Progressively advancing the foundational data and management infrastructure for developing mid-to-long-term reduction strategies</li></ul>                                                                                                                                                                                                                                                                                                                                                     |             | <div></div> | <div></div> |
| Market     | Intensifying competition in the global raw material supply chain<br>               | <ul style="list-style-type: none"><li>Geopolitical conflicts, trade barriers, and other global supply chain pressures are increasing, potentially threatening the securing of key raw materials.</li></ul>                 | <ul style="list-style-type: none"><li>Revenue decline and delays in revenue recognition may occur.</li><li>Costs may increase due to rising manufacturing costs.</li></ul>                                                                                                                                                | <ul style="list-style-type: none"><li>① Securing supply stability through long-term purchase contracts and supply chain diversification for key resources</li><li>② Continuously monitoring supply chain risks and operating an early warning and response system</li><li>③ Reflecting key resource price fluctuations and supply-demand risks in procurement strategy and cost management</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                | <div></div> | <div></div> | <div></div> |
| Technology | Increased technology investment costs for energy efficiency<br>                   | <ul style="list-style-type: none"><li>There is a risk of failure in next-generation solar efficiency improvements and process transitions.</li><li>There is a risk of reduced solar panel output and durability.</li></ul> | <ul style="list-style-type: none"><li>Costs including technology investment and equipment introduction may increase.</li><li>Accelerated depreciation or impairment losses may occur due to efficiency decline.</li></ul>                                                                                                 | <ul style="list-style-type: none"><li>① Reviewing directions for energy efficiency improvements and technology adoption reflecting investment trends related to high efficiency and process transitions</li><li>② Managing investment feasibility and priorities taking into account cost increases and performance outcomes from technology adoption</li><li>③ Reflecting risks from facility efficiency decline and technological changes in mid-to-long-term facility operation and investment plans</li></ul>                                                                                                                                                                                                                                                                                                                   |             | <div></div> | <div></div> |
| Reputation | Failure to address greenwashing<br>                                               | <ul style="list-style-type: none"><li>There is a risk of declining investor confidence and falling ESG ratings if overstated communications are made.</li></ul>                                                            | <ul style="list-style-type: none"><li>Revenue and cash flows may deteriorate due to contract terminations arising from failure to meet key customers' and procurement partners' ESG requirements.</li><li>Legal advisory fees, settlement costs, and compensation costs may arise from litigation and disputes.</li></ul> | <ul style="list-style-type: none"><li>① Operating internal verification and management frameworks for sustainability (ESG) information disclosure and internal/external communications<br/><small>*Third-party assurance conducted for the Integrated Report</small></li><li>② Actively responding to government regulations related to disclosures such as the Environmental Information Disclosure System and conducting transparent disclosures (no requests for non-disclosure of statements)</li><li>③ Strengthening data accuracy and consistency management in key sustainability (ESG) disclosures and external assessment response processes</li><li>④ Managing key sustainability-related issues and operating a reputation risk response system through communication with shareholders and other stakeholders</li></ul> | <div></div> | <div></div> | <div></div> |

# Climate Change Response

## Strategy

### Climate Scenario Analysis and Risk Assessment

#### Climate Change Transition Risk Analysis Results

| Category              | Key Risk                                                                                                                          | Risk Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Financial Impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | OCI Holdings Response Measures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Short-term | Mid-term | Long-term |
|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|----------|-----------|
| Resource Efficiency   | Development of High-Efficiency Solutions<br>     | <ul style="list-style-type: none"><li>· The global solar industry is rapidly shifting toward improving output, durability, and power generation per unit area through high-efficiency cells and advanced processes.</li><li>· OCI Holdings is aligning with this trend by evaluating the applicability of high-efficiency cells and modules, sourcing key equipment and materials, and conducting pilot verification to strengthen long-term technological competitiveness and expand opportunities to enter high-value markets.</li></ul>          | <ul style="list-style-type: none"><li>· By enhancing technological credibility through applicability evaluations of high-efficiency cells and modules, securing key equipment and materials, and conducting pilot verification, the company can expand opportunities to obtain customer certifications and enter into long-term supply agreements.</li><li>· This strengthens the ability to respond to high-value markets and creates opportunities for improved revenue stability and profitability.</li></ul> | <ul style="list-style-type: none"><li>① Establishing and managing technology development and capital investment plans for the introduction of high-efficiency products and processes</li><li>② Optimizing the business portfolio centered on core products and technologies, taking into account market demand and technological competitiveness</li><li>③ Pursuing commercialization expansion and market response strategies based on pilot verification and customer certification</li></ul>                                                                                                                                                                            | ●          | ●        | ●         |
| Products and Services | Development of Eco-friendly Products<br>       | <ul style="list-style-type: none"><li>· As the global transition to a circular economy accelerates and regulations tighten, demand for eco-friendly and low-carbon products based on recycled raw materials is growing rapidly.</li><li>· OCI Holdings can leverage this trend to expand the application of recycled raw materials and strengthen its certification-based product portfolio, securing opportunities to address new markets and expand its business.</li></ul>                                                                       | <ul style="list-style-type: none"><li>· Expanding the application of recycled raw materials and strengthening the certification-based product portfolio can facilitate vendor registration and customer approvals, increasing opportunities to enter high-specification procurement markets and improve contract renewal prospects.</li><li>· This leads to premium pricing and an improved product mix, creating opportunities for enhanced revenue stability and profitability.</li></ul>                      | <ul style="list-style-type: none"><li>① Establishing and managing mid-to-long-term investment plans for expanding eco-friendly products (secondary battery materials, circular resource-based raw materials, recycled oil products, etc.) by core business segment to oversee the low-carbon transition</li><li>② Pursuing market entry and customer acquisition strategies through product portfolio diversification and certification compliance (ISCC PLUS, etc.)</li><li>③ Strengthening Group-level operational frameworks and competitiveness through collaboration across key functions including procurement, regulatory affairs, and quality management</li></ul> |            | ●        | ●         |
| Resilience            | Renewable Energy Power Generation Business<br> | <ul style="list-style-type: none"><li>· As expanding the share of renewable energy and mitigating energy supply risks have emerged as major global priorities, renewable energy power generation portfolios that improve corporate power stability and cost predictability are becoming increasingly important.</li><li>· OCI Holdings can align with this trend to expand its renewable energy power generation business, strengthening energy procurement stability and securing opportunities to enhance Group operational resilience.</li></ul> | <ul style="list-style-type: none"><li>· Introducing distributed power generation, entering into long-term fixed-price PPAs, and improving energy self-sufficiency at subsidiary facilities can mitigate energy supply risks.</li><li>· This enhances the predictability of power procurement and operational stability, ultimately contributing to securing a stable revenue source over the mid-to-long term.</li></ul>                                                                                         | <ul style="list-style-type: none"><li>① Establishing a Group-level renewable energy expansion strategy and supporting stability through diversification of power procurement structures at major business sites</li><li>② Reviewing and pursuing renewable energy adoption plans (PPAs, etc.) reflecting the power demand and business characteristics of each subsidiary</li><li>③ Establishing mid-to-long-term investment plans and implementation foundations, taking into account capital investments and technology adoption related to the energy transition</li></ul>                                                                                              | ●          | ●        | ●         |

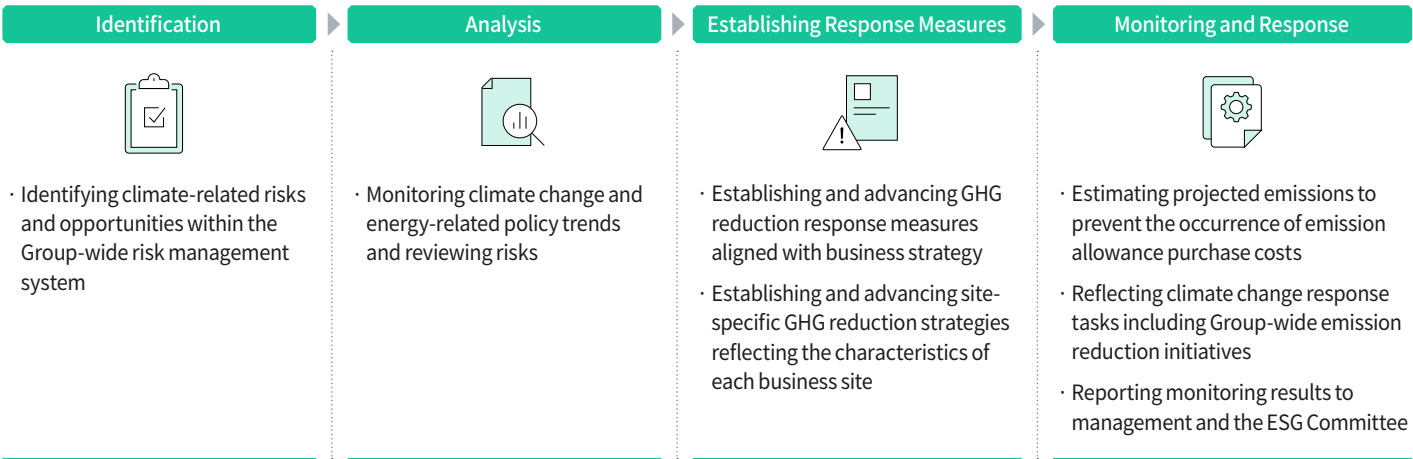
# Climate Change Response

## Risk Management

### Climate Change Risk Identification and Management Process

OCI Holdings integrates climate change risk management into its Group-wide risk management system. Accordingly, risks and opportunities arising from climate change are identified and assessed annually, and response measures are established and implemented based on the results, ensuring systematic climate risk management.

#### Climate Change Risk Identification and Management Process



### 2025 Climate Change Risk Identification Results

| Risk Type                                                                             | Response Measures                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                       |
|---------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Carbon credit purchase costs arising from emissions in excess of allocated allowances | Current                                                                                                                                                                                                                                                                                                                               | Future                                                                                                                                                                                                                                                                                |
|                                                                                       | <ul style="list-style-type: none"><li>① Monthly monitoring and internal verification of GHG emissions</li><li>② Proactively managing emission liability risks by early identification of potential allowance shortfalls through emissions-based pre-analysis and coordination with the Finance Department (Accounting Team)</li></ul> | <ul style="list-style-type: none"><li>① Reflecting internal carbon pricing and reduction KPIs in business plans and decision-making</li><li>② Advancing the system for emission allowance supply-demand scenario analysis and site-specific reduction initiative management</li></ul> |

### GHG Reduction Activities by Business Site

OCI Holdings centrally manages greenhouse gas emissions across the entire Group and continuously monitors emission liabilities and financial impact factors that may arise on a consolidated basis. Each subsidiary identifies and implements various reduction activities at the site level, including energy efficiency improvements, fuel switching, and facility upgrades, and OCI Holdings regularly reviews these activities and emission performance to manage Group-level reduction outcomes. Greenhouse gas emissions data and reduction performance are systematically verified and managed to provide reliable information to external stakeholders.

#### GHG Reduction Activities and Training [OCI Company]

To reduce energy consumption, OCI Company has introduced and operates efficiency improvement technologies such as waste heat recovery. By introducing facilities capable of recovering and reusing waste heat generated in processes, the company has reduced its dependence on external steam and transitioned its energy supply structure toward one centered on “reusing waste heat.” This has simultaneously reduced energy consumption and greenhouse gas emissions. In 2025, the company reduced approximately 24,670 tons of greenhouse gas emissions through the introduction of waste heat recovery in combustion furnaces and the replacement of high-efficiency electrodes and membranes at the Gunsan Plant.

#### Key GHG Reduction Activity Status

(Unit: tCO<sub>2</sub>-eq/yr)

| Business Site       | Reduction Activities                                                                                | Expected Reduction |
|---------------------|-----------------------------------------------------------------------------------------------------|--------------------|
| Gunsan              | · Process optimization, waste heat recovery, and 9 other initiatives                                | 15,454             |
| Pohang              | · Pyrolysis incinerator air-fuel ratio optimization, lighting improvements, and 7 other initiatives | 1,256              |
| Gwangyang           | · Condensate recycling, recycled oil use, and 8 other initiatives                                   | 6,895              |
| Iksan               | · Utility optimization management and 3 other initiatives                                           | 1,065              |
| Total GHG Reduction |                                                                                                     | 24,670             |

#### Employee Climate Change Response Training

| Date                                                                        | Training Details                                                                                                                                 | Participants                                                                                                                                                    |
|-----------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2025.04.23 (Gwangyang)<br>2025.05.21 (Pohang)<br>2025.07.23 (Gunsan, Iksan) | <ul style="list-style-type: none"><li>OCI Net-Zero Plan briefing and training</li><li>Identifying GHG reduction business opportunities</li></ul> | <ul style="list-style-type: none"><li>Quality Management Team</li><li>Production Departments</li><li>ESH (Environment, Safety, and Health) Team, etc.</li></ul> |

# Climate Change Response

## Risk Management

### GHG Reduction Activities by Business Site

#### GHG Reduction Activities [OCI TRS, OCI SE, OCIE]

|             | OCI TRS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | OCI SE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | OCIE                                                                                                                                                                                                                                                                                                                                 |
|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Activity    | Energy Efficiency and GHG Management                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Biomass CHP and Energy Efficiency                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Subsidiary Support and Governance                                                                                                                                                                                                                                                                                                    |
| Description | <ul style="list-style-type: none"><li>Managing energy through facility improvements, operational optimization, and production efficiency enhancements</li><li>Reflecting investment costs for reduction strategy implementation</li><li>Managing thermal efficiency through waste heat recovery system advancement and heat exchanger replacement</li><li>Maintaining performance of waste heat recovery facilities and conducting regular collection and analysis of energy consumption data</li><li>Collaborating with WEF-TIC<sup>1)</sup> (Bintulu Industrial Cluster)</li></ul> | <ul style="list-style-type: none"><li>Operating the Saemangeum CHP plant<ul style="list-style-type: none"><li>Maximum output of 303 MW of electricity and 860 tons of steam per hour</li><li>Design-based energy savings of approximately 30% compared to conventional thermal power : Waste heat remaining after electricity generation is recovered and reused for heating, hot water, and industrial heat</li></ul></li><li>Biomass co-firing operation (since 2017); target of 60% co-firing rate in 2026, with long-term transition to full biomass combustio</li><li>Monthly GHG monitoring and operational optimization</li><li>Adjusting the number of cooling water pumps, changing air compressor modes, and reducing idle time of unloading equipment</li></ul> | <ul style="list-style-type: none"><li>Raising awareness of climate risk and GHG management, sharing regulatory trends, and operating internal reporting frameworks</li><li>Supporting the maintenance of climate and sustainability strategy alignment and the integration of Group targets and policies into subsidiaries</li></ul> |

1) A global collaboration program led by the World Economic Forum (WEF) that serves as a platform bringing together governments, companies, and research institutions to facilitate decarbonization transitions and build low-carbon industrial ecosystems at the level of industrial clusters.

### Internal Carbon Price

OCI Company has introduced and operates an internal carbon price to support GHG reduction decision-making. An implicit carbon price is applied to Scope 1 and Scope 2 emissions, and the price is calculated based on the costs incurred in the process of implementing GHG reduction measures. Utilizing this approach, four reduction investments were made in 2025, with an expected reduction of 7,223 tCO<sub>2</sub>-eq confirmed. Based on this decision-making system, OCI Company systematically pursues climate change-related decisions including the implementation of GHG reduction activities and participation in the emissions trading market.

#### Investment Decision Process Considering Internal Carbon Price

| Identifying investment factors and selecting items                                                                                                             | Economic Feasibility Review                                                                                                                       | Implementation and Management                                                                                                                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>Selecting targets including new facility introduction, process improvements, and energy transition investments</li></ul> | <ul style="list-style-type: none"><li>Analyzing the impact on GHG emissions and reductions, and assessing investment cost-effectiveness</li></ul> | <ul style="list-style-type: none"><li>Monitoring actual reduction amounts against planned targets</li><li>Reporting performance to the ESG Committee</li></ul> |

#### Investment Decision List Reflecting Internal Carbon Price

(Unit : KRW million, tCO<sub>2</sub>-eq/yr)

| Investment Details                                                    | Investment Cost | Expected Reduction |
|-----------------------------------------------------------------------|-----------------|--------------------|
| Low-carbon fuel switching                                             | 135             | 95                 |
| Electrolyzer electrode and membrane replacement                       | 2,465           | 5,530              |
| LNG consumption reduction through process line change for duct burner | 890             | 1,440              |
| Power reduction through IDF inverter installation                     | 35              | 158                |
| Total                                                                 | 3,525           | 7,223              |

### Metrics and Targets

#### GHG Emission Reduction Targets [OCI Company]

OCI Company, as a participant in the greenhouse gas emissions trading scheme, continuously monitors its GHG reduction targets and implementation performance. Scope 1 and Scope 2 emissions are being managed at approximately 81.7% of the 2025 reduction target, with ongoing reduction efforts to achieve the target. OCI Company manages related risks through emission allowance management and reduction performance reviews, and is advancing the implementation of mid-to-long-term GHG reduction targets.

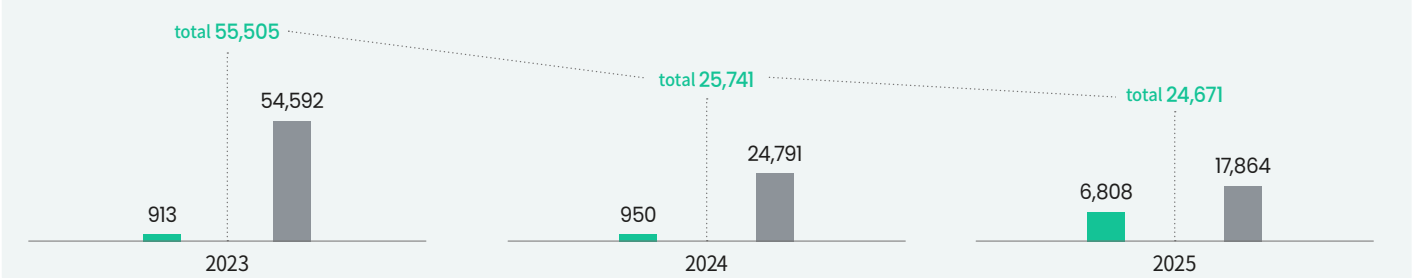
#### GHG Emissions over the Past Three Years

(Unit: tCO<sub>2</sub>-eq)

| Category  | 2023    | 2024      | 2025      | 2025 Emission Target | Actual vs. Target |
|-----------|---------|-----------|-----------|----------------------|-------------------|
| Scope 1+2 | Scope 1 | 615,386   | 621,879   | 604,858              | 78.9%             |
|           | Scope 2 | 548,827   | 565,370   | 576,995              | 84.7%             |
|           | Total   | 1,164,213 | 1,187,245 | 1,181,847            | 81.7%             |

#### GHG Reduction Status over the Past Three Years

Scope 1 Scope 2 (Unit:tCO<sub>2</sub>-eq)



#### Energy Consumption over the Past Three Years

(Unit: TJ)

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

SPECIAL Natural Capital Management

Governance

Natural Capital Management System

🔗 Environmental Management Governance

OCI Holdings includes biodiversity and natural capital issues as core management items within its environmental management system and manages them on a Group-wide basis. Dedicated organizations within each subsidiary collect and manage natural capital-related data, and based on this, OCI Holdings’ PR/ESG Team takes a central role in operating the Group-wide management system.

In particular, the current status and key issues related to natural capital for each subsidiary are regularly reviewed through the OCI ESG Working Group, and the level of natural capital-related target implementation as well as risk and opportunity factors are comprehensively reviewed from a Group perspective through the ESG Leadership Council.

OCI Holdings’ ESG Committee serves as the highest decision-making and oversight body for biodiversity and natural capital issues, regularly reviewing key policy directions, strategy development, and implementation status. Key decisions such as the enactment or revision of natural capital-related policies and mid-to-long-term strategies are finalized through reporting to and deliberation by the ESG Committee.

Natural Capital Management Direction

OCI Holdings recognizes the importance of biodiversity conservation and sustainable use for maintaining the balance and cycles of natural ecosystems. To this end, the company supports major international conventions including the GBF (Global Biodiversity Framework) and has established a Biodiversity Protection and Deforestation Prohibition Policy to proactively identify and mitigate related risks.

In accordance with this policy, all business sites located in areas subject to these conventions comply with national and regional biodiversity-related legal requirements and strive to minimize environmental impacts from business activities. The company also contributes to local environmental improvement through ongoing communication with local communities and stakeholders.

OCI Holdings systematically identifies, assesses, and manages natural capital-related risks and opportunities based on the LEAP (Locate, Evaluate, Assess, and Prepare) approach recommended by the TNFD (Taskforce on Nature-related Financial Disclosures) Framework. On this basis, the company continuously monitors the natural capital impacts and dependencies of its major business sites, proactively manages risks, and seeks to identify opportunities.

The company will also continuously advance its assessment, monitoring, and management processes, and expand biodiversity enhancement activities suited to local characteristics, based on a cooperative system with internal and external stakeholders. Furthermore, through the protection and restoration of key endangered species habitats, OCI Holdings will advance toward becoming a company that generates a Net Positive Impact (NPI) on the natural environment.

Biodiversity Protection and Deforestation Prohibition Policy

🔗 Biodiversity Protection and Deforestation Prohibition Policy

Article 1

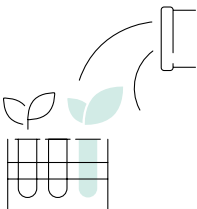
The Company shall confirm and assess the biodiversity status and value of the relevant area when reviewing new business development or investments, and shall reflect the assessment results in management decision-making.

Article 2

The Company shall operating in areas requiring conservation, taking into account international conventions related to biodiversity and land protection, including UNESCO World Heritage sites and IUCN Category I-IV protected areas, as well as applicable laws and regulations of national and local governments.

Article 3

The Company actively supports the Vision and Goals for 2050 and the Action Targets for 2030 adopted under the Kunming-Montreal Global Biodiversity Framework (GBF).



Article 4

The Company shall regularly assess its dependencies on and impacts on natural capital and biodiversity, as well as related risks, and based on these assessments, shall identify Priority Areas and establish management priorities. Focusing on the identified areas, the Company shall strengthen management and monitoring efforts to minimize biodiversity loss across its subsidiaries and shall support the development of response strategies based on global frameworks such as the Science Based Targets Network (SBTN). In addition, the Company shall continuously review and improve its subsidiaries’ related targets and implementation status in order to minimize biodiversity loss across the entire value chain and, over the long term, pursue the achievement of No Net Loss of biodiversity (NPL).

Article 5

The Company shall make every effort to support initiatives related to biodiversity protection and forest conservation.

Article 6

The Company recognizes forests as critical ecosystem resources that contribute to greenhouse gas absorption, air purification, and biodiversity conservation.

Article 7

The Company shall operate an ESG Committee under the Board of Directors to oversee decision-making and performance related to biodiversity protection and no deforestation.

► What is GBF (Global Biodiversity Framework)?

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

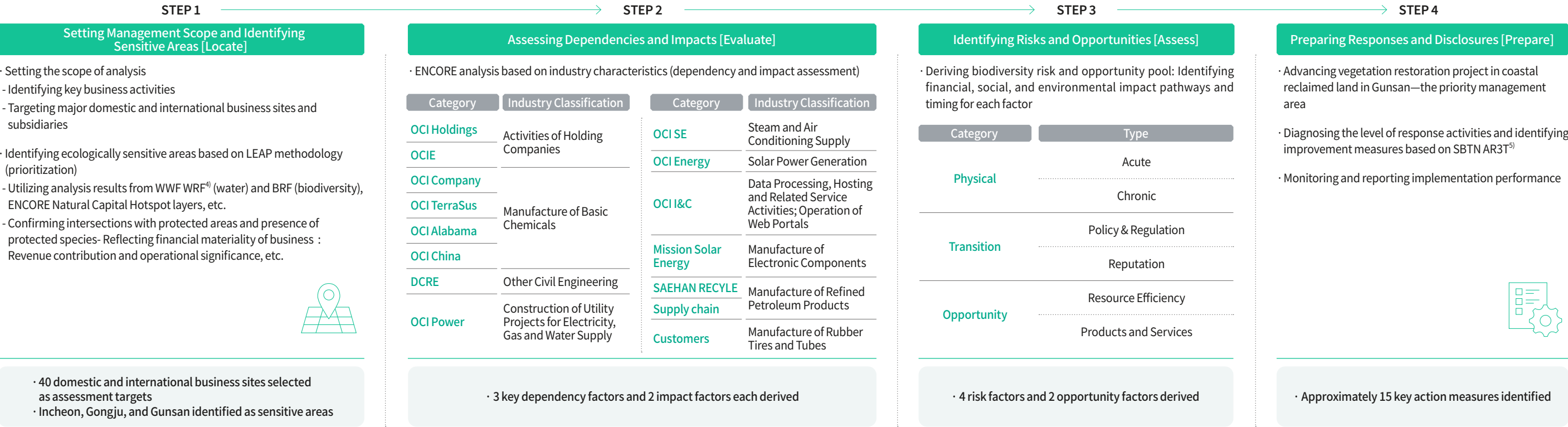


SPECIAL Natural Capital Management

Strategy

Natural Capital Management Process

To systematically manage risks and opportunities arising from its interactions with nature, OCI Holdings conducts natural capital management with reference to the LEAP approach recommended by TNFD. First, the company identifies its interface with nature across domestic and international business sites and areas where major value chains operate, and understands the linkages between regional ecosystem characteristics and business activities (Locate). Next, the company systematically analyzes its dependencies on and impacts on natural capital using natural capital assessment tools such as ENCORE<sup>1)</sup>, WWF BRF<sup>2)</sup>, and IBAT<sup>3)</sup> (Evaluate). Based on these findings, the company derives natural capital-related risks and opportunities, and sets management priorities after assessment, taking into account the operational characteristics and materiality of its business activities (Assess). The derived risks and opportunities are linked to response strategy development and action plans, and reflected throughout the natural capital management framework (Prepare). Building on this management process, OCI Holdings continuously monitors biodiversity risks across its value chain and in areas near its business sites, explores conservation opportunities in collaboration with suppliers, and reviews a range of eco-friendly initiatives.



1) A tool that spatially quantifies the degree of depletion of natural capital assets—including air, water resources, soil, and biodiversity—based on business site location.  
2) A tool designed to assess biodiversity-related risks (physical, pressure, reputational, and socioeconomic) at business sites, providing quantitative outputs across more than 33 ecological, pressure, and reputational dimensions.  
3) A tool that uses spatial biodiversity information based on business site location—including protected areas, Key Biodiversity Areas (KBAs), and endangered species distribution—to quantitatively identify biodiversity impacts and risks from business activities.  
4) A global online tool developed to assess water-related risks at business sites, providing quantitative outputs on water risks at the watershed and operational unit level across dimensions including water quantity, water quality, drought, flooding, and ecosystem service status.  
5) An action priority system for setting and implementing nature-related targets (AR3T: Avoid, Reduce, Restore, Regenerate, Transform)

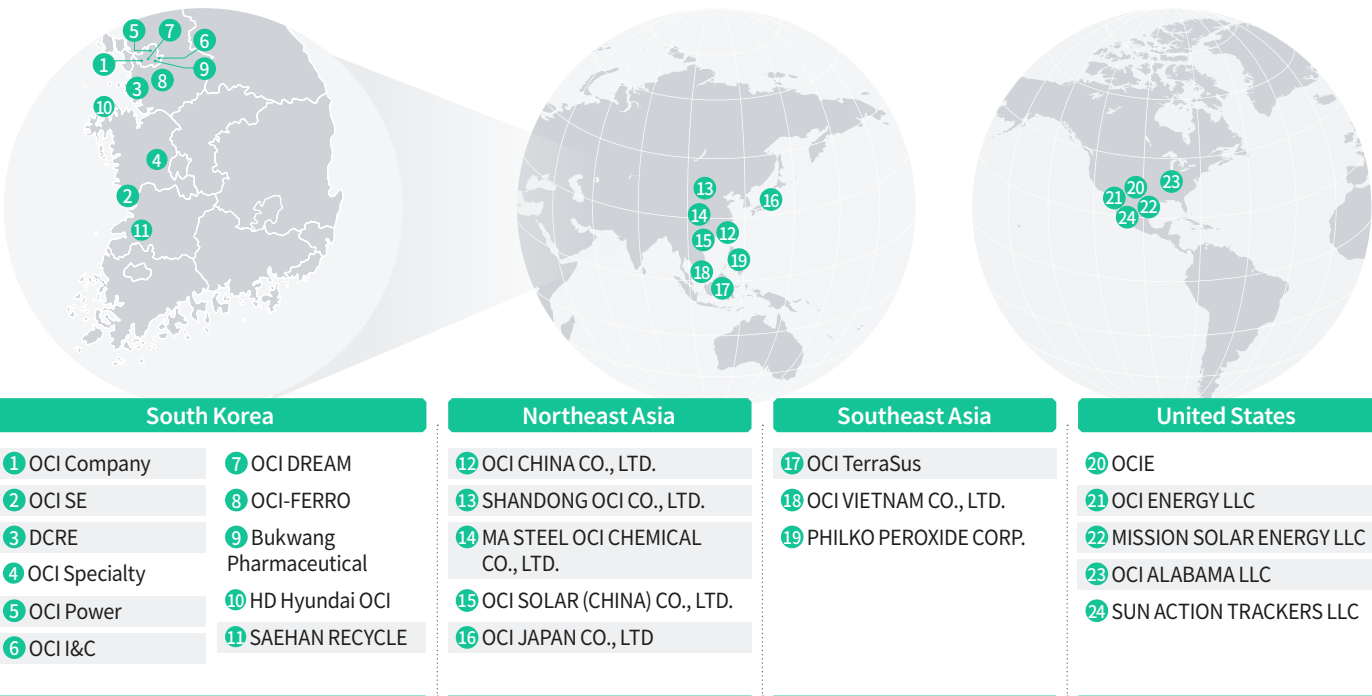
SPECIAL Natural Capital Management

Strategy

Setting Management Scope and Identifying Sensitive Areas [Locate]

Selection of Assessment Targets

Taking into account OCI Holdings’ business activities, a total of 40 assessment targets were selected, covering the company’s own business sites and major value chain entities. For domestic targets, the assessment covered the business sites and key assets of OCI Holdings and OCI Company’s four plants, DCRE, OCI SE, OCI Power, OCI I&C, and SAEHAN RECYCLE. For overseas targets, the business sites and key assets of subsidiaries in Malaysia, the United States, and China were included. An upstream analysis was also conducted, incorporating Supplier A and Customer B from OCI Company’s supply chain.



Assessment Targets: 40 sites across 14 subsidiaries

OCI Holdings Head Office, DCRE Land, Building, DCRE Unsold Building 1, OCI Power PV Plant, OCI SE Head Office, OCI I&C DR Center, OCI TRS Kuching HQ Office, OCI TRS Bintulu Office, OCI TRS Kuala Lumpur office, OCI TRS Samalaju Plant, OCI Gunsan Plant, OCI Iksan Plant, OCI Gwangyang Plant, OCI Pohang Plant, SAEHAN RECYCLE, OCI China, Shandong OCI, MaSteel OCI, Holmdel Solar Farm, Lavonia Solar Farm, Alamo 1 Solar Farm, Alamo 2 Solar Farm, Solar Module Manufactory, Process Building, Control Building, Administration Building

Identification of Ecologically Sensitive Areas

OCI Holdings identified ecologically sensitive areas based on the TNFD LEAP methodology. The analysis utilized tools including the WWF Water Risk Filter (WRF), Biodiversity Risk Filter (BRF), IBAT, and ENCORE.

Sensitive Area Identification

| Identification of Ecologically Sensitive Areas Based on the TNFD LEAP Methodology                                                                                                                               |                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                     |                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Areas of importance for biodiversity                                                                                                                                                                            | Areas of rapid decline in ecosystem integrity                                                                                                                                                                                                              | Areas of importance for ecosystem service provision, including benefits to stakeholders                                                                                                                                             | Areas of high physical water risk                                                                                                                                                                          | Areas of high ecosystem integrity                                                                                                                                                                                                                                                                                            |
| <ul style="list-style-type: none"><li>Areas of importance for biodiversity are classified as ecologically sensitive areas</li><li>Indicators such as biodiversity protected area indices are reviewed</li></ul> | <ul style="list-style-type: none"><li>Areas of rapid decline in ecosystem integrity have lower resilience and are more likely to be exposed to risks.</li><li>Indicators such as ecosystem condition and pressures on biodiversity are assessed.</li></ul> | <ul style="list-style-type: none"><li>Areas important for ecosystem service provision are assessed for resource availability</li><li>Evaluated using resource scarcity indicators such as air, water, and drinking water.</li></ul> | <ul style="list-style-type: none"><li>Areas of high physical water risk are classified as ecologically sensitive areas</li><li>Physical water risk indicators for the relevant area are utilized</li></ul> | <ul style="list-style-type: none"><li>Areas of high ecosystem integrity are those where the composition, structure, and function of the ecosystem fall within the natural range of variation, exhibiting high resilience</li><li>Indicators such as ecosystem condition and pressures on biodiversity are assessed</li></ul> |

Ecologically Sensitive Area Identification Results

DCRE’s residential land and buildings and commercial facilities, OCI Company’s Gunsan Plant, OCI Power’s PV plant, OCI SE’s CHP plant, OCI I&C’s DR Center, OCI TRS Kuching, OCI China plants, and Shandong OCI office.

+

Business Materiality

Comprehensively considering revenue contribution and operational significance

=

Priority Natural Capital Risk Management Area

The Gunsan area includes coastal reclaimed land that has been subject to accumulated pressures from ecosystem change and natural capital degradation through ongoing development and land use. This area has been assessed as requiring high-priority biodiversity conservation and restoration efforts.

SPECIAL Natural Capital Management

Strategy

Setting Management Scope and Identifying Sensitive Areas [Locate]

Biodiversity Risks

OCI Holdings conducted a detailed biodiversity risk analysis for the selected assessment targets. The analysis identified relatively high-level biodiversity risks at DCRE’s residential land, buildings, and commercial facilities; OCI Company’s Gunsan Plant; OCI Power’s PV plant; OCI SE’s CHP plant; OCI I&C’s DR Center; OCI TRS Kuching; and OCI China plants. Examining the specific risk types, DCRE’s physical assets were found to present high risks in terms of provisioning services, regulating services, and biodiversity pressures. OCI Power’s PV plant and OCI SE’s CHP plant showed relatively high risks related to provisioning services and regulating services, while OCI I&C’s DR Center and OCI TRS Kuching were identified as having risks concentrated in regulating services. In addition, OCI Company’s Gunsan Plant and OCI China plants showed relatively high risks in the areas of regulating and supporting services, and regulating services respectively.

Detailed Biodiversity Analysis Results

| Business Site                                                                                                | Biodiversity Risks | Detailed Risk         |                                            |                                |                   |                           | Very Low<br>1.0<=X<=1.8 |
|--------------------------------------------------------------------------------------------------------------|--------------------|-----------------------|--------------------------------------------|--------------------------------|-------------------|---------------------------|-------------------------|
|                                                                                                              |                    | Provisioning Services | Regulating & Supporting Services -Enabling | Regulating Services-Mitigating | Cultural Services | Pressures on Biodiversity |                         |
| OCI Holdings Head Office                                                                                     | W                  |                       |                                            |                                |                   |                           | Low<br>1.8<X<=2.6       |
| DCRE Land, Building                                                                                          |                    |                       |                                            |                                |                   |                           | Medium<br>2.6<X<=3.4    |
| DCRE Unsold Building 1                                                                                       |                    |                       |                                            |                                |                   |                           | High<br>3.4<X<=4.2      |
| OCI Power PV Plant, OCI SE Head Office                                                                       |                    |                       |                                            |                                |                   |                           | Very High<br>4.2<x<=5.0 |
| OCI I&C DR Center                                                                                            |                    |                       |                                            |                                |                   |                           |                         |
| OCI TRS Kuching HQ Office                                                                                    |                    |                       |                                            |                                |                   |                           |                         |
| OCI TRS Bintulu Office                                                                                       |                    |                       |                                            |                                |                   |                           |                         |
| OCI TRS Kualal Lumpur office                                                                                 |                    |                       |                                            |                                |                   |                           |                         |
| OCI TRS Samalaju Plant                                                                                       |                    |                       |                                            |                                |                   |                           |                         |
| OCI Company Gunsan Plant                                                                                     |                    |                       |                                            |                                |                   |                           |                         |
| OCI Company Gwangyang Plant                                                                                  |                    |                       |                                            |                                |                   |                           |                         |
| OCI Company Iksan Plant                                                                                      |                    |                       |                                            |                                |                   |                           |                         |
| OCI Company Pohang Plant                                                                                     |                    |                       |                                            |                                |                   |                           |                         |
| SAEHAN RECYCLE                                                                                               |                    |                       |                                            |                                |                   |                           |                         |
| OCI China                                                                                                    |                    |                       |                                            |                                |                   |                           |                         |
| Shandong OCI                                                                                                 |                    |                       |                                            |                                |                   |                           |                         |
| MaSteel OCI                                                                                                  |                    |                       |                                            |                                |                   |                           |                         |
| Holmdel Solar Farm <sup>1)</sup>                                                                             |                    |                       |                                            |                                |                   |                           |                         |
| Lavonia Solar Farm <sup>1)</sup>                                                                             |                    |                       |                                            |                                |                   |                           |                         |
| Alamo 1 Solar Farm <sup>1)</sup> , Alamo 2 Solar Farm <sup>1)</sup> , Solar Module Manufactory <sup>2)</sup> |                    |                       |                                            |                                |                   |                           |                         |
| Process Building <sup>3)</sup> , Control Building <sup>3)</sup>                                              |                    |                       |                                            |                                |                   |                           |                         |
| Administration Building <sup>3)</sup>                                                                        |                    |                       |                                            |                                |                   |                           |                         |

Water Resource Risk Analysis

OCI Holdings conducted a detailed water resource risk analysis of the selected assessment targets to assess natural capital dependencies and impacts related to water resources and the associated risks. The analysis identified high levels of water resource-related risks at DCRE’s commercial facilities, OCI Power’s PV plant, OCI SE’s CHP plant, and the Shandong OCI office.

In detail, DCRE’s physical assets were found to have high exposure to drought risk, while OCI Power’s PV plant and OCI SE’s CHP plant showed high exposure to flooding risk. In addition, the Shandong OCI office exhibited high risk levels across a range of water resource-related factors, including water availability, water quality, and ecosystem services status.

Detailed Water Resource Analysis Results

| Business Site                                                                                                | Physical Water Risk | Detailed Risk      |         |          |               |                           | Very Low<br>1.0<=X<=1.8 |
|--------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------|----------|---------------|---------------------------|-------------------------|
|                                                                                                              |                     | Water Availability | Drought | Flooding | Water Quality | Ecosystem Services Status |                         |
| OCI Holdings Head Office                                                                                     |                     |                    |         |          |               |                           | Low<br>1.8<X<=2.6       |
| DCRE Land, Building                                                                                          |                     |                    |         |          |               |                           | Medium<br>2.6<X<=3.4    |
| DCRE Unsold Building 1                                                                                       |                     |                    |         |          |               |                           | High<br>3.4<X<=4.2      |
| OCI Power PV Plant, OCI SE Head Office                                                                       |                     |                    |         |          |               |                           | Very High<br>4.2<x<=5.0 |
| OCI I&C DR Center                                                                                            |                     |                    |         |          |               |                           |                         |
| OCI TRS Kuching HQ Office                                                                                    |                     |                    |         |          |               |                           |                         |
| OCI TRS Bintulu Office                                                                                       |                     |                    |         |          |               |                           |                         |
| OCI TRS Kualal Lumpur office                                                                                 |                     |                    |         |          |               |                           |                         |
| OCI TRS Samalaju Plant                                                                                       |                     |                    |         |          |               |                           |                         |
| OCI Company Gunsan Plant, OCI Company Iksan Plant                                                            |                     |                    |         |          |               |                           |                         |
| OCI Company Gwangyang Plant                                                                                  |                     |                    |         |          |               |                           |                         |
| OCI Company Pohang Plant                                                                                     |                     |                    |         |          |               |                           |                         |
| SAEHAN RECYCLE                                                                                               |                     |                    |         |          |               |                           |                         |
| OCI China                                                                                                    |                     |                    |         |          |               |                           |                         |
| Shandong OCI                                                                                                 |                     |                    |         |          |               |                           |                         |
| MaSteel OCI                                                                                                  |                     |                    |         |          |               |                           |                         |
| Holmdel Solar Farm <sup>1)</sup>                                                                             |                     |                    |         |          |               |                           |                         |
| Lavonia Solar Farm <sup>1)</sup>                                                                             |                     |                    |         |          |               |                           |                         |
| Alamo 1 Solar Farm <sup>1)</sup> , Alamo 2 Solar Farm <sup>1)</sup> , Solar Module Manufactory <sup>2)</sup> |                     |                    |         |          |               |                           |                         |
| Process Building <sup>3)</sup> , Control Building <sup>3)</sup> , Administration Building <sup>3)</sup>      |                     |                    |         |          |               |                           |                         |

1) OCI Solar Power sites: United States, New Jersey, Georgia, Texas    2) OCI MSE sites: United States, Texas    3) OCI Alabama sites: United States, Alabama

SPECIAL

Natural Capital Management

Strategy

Setting Management Scope and Identifying Sensitive Areas [Locate]

Gunsan Area

Water Resource and Biodiversity Risks

OCI Holdings conducted a detailed risk analysis of the Gunsan area, which has been designated as a priority management area where OCI Company’s Gunsan Plant and OCI SE’s CHP plant are located. The water resource risk analysis identified an overall water resource risk level of Medium. The detailed risk analysis found that risks were highest in the following order: Water Quality, Drought, Ecosystem Services Status, Water Availability, and Flooding. The biodiversity risk analysis identified an overall biodiversity risk level of High. The detailed biodiversity risk analysis found High risk levels in two categories: Regulating & Supporting Services (Enabling) and Regulating Services (Mitigating). This was followed by Provisioning Services, Pressures on Biodiversity, and Cultural Services, in that order.

Detailed Water Resource and Biodiversity Analysis Results

| Water Resource Risk |  | Detailed Risk      |         |
|---------------------|--|--------------------|---------|
| Physical Risk       |  | Water Availability | Drought |
|                     |  |                    |         |

| Biodiversity Risk |  | Detailed Risk         |                                             |
|-------------------|--|-----------------------|---------------------------------------------|
| Physical Risk     |  | Provisioning Services | Regulating & Supporting Services - Enabling |
|                   |  |                       |                                             |

| Detailed Risk                    |  | Detailed Risk     |                           |
|----------------------------------|--|-------------------|---------------------------|
| Regulating Services - Mitigating |  | Cultural Services | Pressures on Biodiversity |
|                                  |  |                   |                           |

| Detailed Risk |  | Detailed Risk |                           |
|---------------|--|---------------|---------------------------|
| Flooding      |  | Water Quality | Ecosystem Services Status |
|               |  |               |                           |

Very Low

1.0<=X<=1.8

Low

1.8<X<=2.6

Medium

2.6<X<=3.4

High

3.4<X<=4.2

Very High

4.2<x<=5.0

\* Overall risk scores based on the WWF Risk Score Classification

Gunsan Plant

Protected Areas and Species

OCI Holdings utilized IBAT and EcoBank to identify protected areas, Key Biodiversity Areas (KBAs), and IUCN Red List endangered species near the Gunsan area in order to identify risks to biological species. As a result, a total of 82 protected areas were identified in the vicinity of the Gunsan Plant, along with 5 Key Biodiversity Areas and 108 endangered species in total. In addition, EcoBank analysis provided by the National Institute of Ecology confirmed that a total of 45 endangered species inhabit Gunsan-si, Jeollabuk-do.

IBAT Analysis Results

| Protected Areas | Key Biodiversity Areas (KBAs) | IUCN Red List <sup>1)</sup><br>Gunsan Plant, DR Center, OCI SE | EcoBank Endangered Species |
|-----------------|-------------------------------|----------------------------------------------------------------|----------------------------|
| 82              | 5                             | 108                                                            | 45                         |

1) OCI Company’s Gunsan Plant, OCI I&C\* DR Center, and OCI SE are geographically distinct locations, but their assessment scopes overlap.

Endangered Species Near the Gunsan Plant



Black-faced Spoonbill

· Class I Endangered Wildlife (Korea)

· IUCN Red List: Endangered (EN), etc.



Saunders’s Gull

· Class II Endangered Wildlife designated by the Ministry of Environment (Korea)

· IUCN Red List: Vulnerable (VU)

Illustration by Soosung Shin  
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Illustration by Soosung Shin  
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OCI Holdings has been collaborating with Soosung Shin, an animal specialist artist with developmental disabilities, since 2023 to produce and distribute notebooks featuring content related to nationally designated protected species near all domestic business sites, in order to raise awareness among employees and external stakeholders.

SPECIAL Natural Capital Management

Strategy

Assessing Natural Capital Dependencies and Impacts [Evaluate]\_Dependencies

OCI Holdings assessed its natural capital dependencies<sup>1)</sup> across business operations using the ENCORE tool recommended in the TNFD’s Evaluate phase, in order to understand the interactions between natural capital and its business activities. Dependencies refer to the benefits that a company derives from natural ecosystem services. Nine business types reflecting the key business characteristics of OCI Holdings were selected as assessment targets by applying the ENCORE industry classification criteria. The assessment found that Soil and Sediment Retention, Global Climate Regulation, and Flood Mitigation were the highest-ranked dependency factors.

1) Natural capital dependency refers to the extent to which a company relies on ecosystem services provided by natural systems to support its business activities, either directly or indirectly.

[Soil and Sediment Retention]

Other civil engineering and utility construction projects are heavily dependent on the ground stabilization function. If this function weakens, scattered sediment and erosion can cause significant operational disruptions on site and increase the burden of quality, safety, and schedule management. In particular, when fine sediment and suspended particles washed away during rainfall move into work zones and adjacent waterways, the burden of quality control and environmental regulatory compliance increases. The ecosystem’s soil stabilization and sediment capture functions therefore serve as a key dependency factor governing operational performance during the construction phase.

Global Climate Regulation

Solar power generation is heavily dependent on nature’s climate regulation function, as output is greatly influenced by weather conditions. Changes in climate conditions—including extreme heat, heatwaves, increased haze and cloud cover—directly affect module efficiency, inverter performance, cooling demand, and power generation forecast accuracy. The greater the instability of climate regulation, the greater the variability in power output, increasing risks to grid connection and settlement planning, long-term PPA fulfillment, and maintenance cycles. Stable climate regulation is therefore an important factor for power generation revenue predictability and operational stability.

Flood Mitigation

Other civil engineering and utility construction projects are often carried out in riverside areas, low-lying areas, and drainage-vulnerable sections, making them dependent on nature’s flood mitigation function. If this function weakens, concentrated rainfall can cause flooding, sediment inflow, structural damage, equipment loss, and work stoppages, and the risk of inundation and backflow in buried utility infrastructure also increases. The availability of flood mitigation functions is a prerequisite for drainage design at each construction stage, stormwater diversion, and stage-specific risk management.

ENCORE Dependency Analysis Results

| Category                                                                                        | Dependencies            |                             |                    |                                       |                |                  |                           |              |                   |                                                |                          |                  |                           |                  |
|-------------------------------------------------------------------------------------------------|-------------------------|-----------------------------|--------------------|---------------------------------------|----------------|------------------|---------------------------|--------------|-------------------|------------------------------------------------|--------------------------|------------------|---------------------------|------------------|
|                                                                                                 | Solid Waste Remediation | Soil and Sediment Retention | Water Purification | Dilution by Atmosphere and Ecosystems | Air Filtration | Flood Mitigation | Global Climate Regulation | Water Supply | Noise Attenuation | Mediation of Sensory Impacts (Excluding Noise) | Local Climate Regulation | Storm Mitigation | Water Quality Maintenance | Flood Mitigation |
| Manufacture of Basic Chemicals <sup>1)</sup>                                                    | Medium                  | High                        | High               | Medium                                | Low            | High             | Low                       | High         | Low               | Low                                            | Medium                   | High             | High                      | Low              |
| Manufacture of Refined Petroleum Products <sup>2)</sup>                                         | Medium                  | High                        | Very High          | Medium                                | Low            | High             | Low                       | Medium       | Low               |                                                | Medium                   | High             | High                      |                  |
| Activities of Holding Companies <sup>3)</sup>                                                   |                         | Low                         |                    |                                       |                | Low              | Low                       | Low          |                   |                                                | Medium                   | Low              | Low                       |                  |
| Other Civil Engineering <sup>4)</sup>                                                           |                         | Very High                   | High               | Medium                                | Low            | Very High        | High                      | High         | Low               | Low                                            | Medium                   | Very High        | High                      | Very High        |
| Construction of Utility Projects for Electricity, Gas and Water Supply <sup>5)</sup>            |                         | Very High                   | High               | Medium                                | Low            | High             | High                      | High         | Low               | Low                                            | Medium                   | High             | High                      | Very High        |
| Steam and Air Conditioning Supply <sup>6)</sup>                                                 | Medium                  | Low                         | High               | Low                                   | Low            | Low              | Low                       | Very High    | Low               |                                                | Medium                   | Low              | High                      | High             |
| Data Processing, Hosting and Related Service Activities; Operation of Web Portals <sup>7)</sup> |                         | Low                         |                    |                                       | Medium         | Low              | Low                       | Low          |                   |                                                | Medium                   | Low              | Low                       | Low              |
| Solar Power Generation <sup>5), 8)</sup>                                                        |                         | High                        |                    |                                       |                | High             | Very High                 | High         | Low               |                                                | High                     | High             | High                      |                  |
| Manufacture of Electronic Components <sup>9)</sup>                                              | Medium                  | Medium                      | High               | Medium                                | Low            | High             | Low                       | High         | Low               | Low                                            | Medium                   | High             | High                      | Low              |

1) OCI Company, OCI TerraSus, OCI Alabama, OCI China 2) SAEHAN RECYCLE, Supply Chain 3) OCI Holdings, OCIE 4) DCRE 5) OCI Power 6) OCI SE 7) OCI I&C 8) OCI Energy 9) Mission Solar Energy

SPECIAL Natural Capital Management

Strategy

Assessing Natural Capital Dependencies and Impacts [Evaluate]\_Impacts

OCI Holdings assessed natural capital impacts<sup>1)</sup> across its business operations using the ENCORE tool recommended in the Evaluate phase of the TNFD framework, in order to understand the interactions between natural capital and corporate activities. Impacts refer to the negative effects that business activities—such as air pollution and greenhouse gas emissions—have on natural capital. In addition, by applying the ENCORE industry classification criteria, OCI Holdings selected nine business types reflecting key business characteristics as the scope of assessment. The assessment results indicated that, among natural capital impact drivers, “Disturbances (e.g., light and noise)” and “Soil and Water Toxic Pollutant Emissions” showed relatively high levels of impact.

1) Natural capital dependency refers to the extent to which a company relies on ecosystem services provided by natural systems to support its business activities, either directly or indirectly.

Disturbances (Light, Sound, etc.)

The manufacture of basic chemicals, manufacture of refined petroleum products, other civil engineering, and utility construction inevitably generate light, noise, and vibration during process facility operation, night work, heavy equipment use, and temporary lighting installation. Such disturbances can lead to disruption of adjacent residential areas, ecological habitat displacement, or complaints, and translate into regulatory compliance costs and schedule delays, including construction time restrictions and the addition of noise barriers and light-shielding facilities. In particular, for the manufacturing sector—where continuous night processes are common—and the construction sector—where critical infrastructure construction is central—disturbance management functions as an operational risk that governs safety, quality, and external credibility. Compliance with noise and light intensity standards and proactive mitigation design at the process and construction stage is therefore necessary.

Soil and Water Toxic Pollutants

The manufacture of basic chemicals and manufacture of refined petroleum products are assessed as having significant potential impacts on soil and the water environment due to the nature of the chemical substances handled throughout the full production lifecycle. In addition, other civil engineering, utility construction, and electronic component manufacturing can also result in environmental burdens from spillage and discharge during site operations. Proactive prevention-oriented design and operations, alongside a continuous monitoring system, are therefore important for reducing the likelihood of incidents and maintaining stable regulatory compliance and business continuity.

ENCORE Impact Analysis Results

| Category                                                                                        | Impacts                           |               |                                 |                                          |                                      |               |           |
|-------------------------------------------------------------------------------------------------|-----------------------------------|---------------|---------------------------------|------------------------------------------|--------------------------------------|---------------|-----------|
|                                                                                                 | Disturbances (Light, Sound, etc.) | GHG Emissions | Non-GHG Air Pollutant Emissions | Soil and Water Toxic Pollutant Discharge | Solid Waste Generation and Discharge | Land Use Area | Water Use |
| Manufacture of Basic Chemicals <sup>1)</sup>                                                    |                                   |               |                                 |                                          |                                      |               |           |
| Manufacture of Refined Petroleum Products <sup>2)</sup>                                         |                                   |               |                                 |                                          |                                      |               |           |
| Activities of Holding Companies <sup>3)</sup>                                                   |                                   |               |                                 |                                          |                                      |               |           |
| Other Civil Engineering <sup>4)</sup>                                                           |                                   |               |                                 |                                          |                                      |               |           |
| Construction of Utility Projects for Electricity, Gas and Water Supply <sup>5)</sup>            |                                   |               |                                 |                                          |                                      |               |           |
| Steam and Air Conditioning Supply <sup>6)</sup>                                                 |                                   |               |                                 |                                          |                                      |               |           |
| Data Processing, Hosting and Related Service Activities; Operation of Web Portals <sup>7)</sup> |                                   |               |                                 |                                          |                                      |               |           |
| Solar Power Generation <sup>5), 8)</sup>                                                        |                                   |               |                                 |                                          |                                      |               |           |
| Manufacture of Electronic Components <sup>9)</sup>                                              |                                   |               |                                 |                                          |                                      |               |           |

1) OCI Company, OCI TerraSus, OCI Alabama, OCI China 2) SAEHAN RECYCLE, Supply Chain 3) OCI Holdings, OCIE 4) DCRE 5) OCI Power 6) OCI SE 7) OCI I&C 8) OCI Energy 9) Mission Solar Energy

SPECIAL Natural Capital Management

Risk Management

Identifying Risks and Opportunities [Assess]

OCI Holdings constructed a pool of nature-related risk and opportunity factors based on the findings of the Evaluate phase analysis and TNFD recommendations. The financial, social, and environmental impact pathways and time horizons were identified for each factor. OCI Holdings identified 2 physical risks, 2 transition risks, and 2 opportunity factors. These factors are to be integrated into OCI Holdings’ Group-wide risk management process and managed systematically going forward.

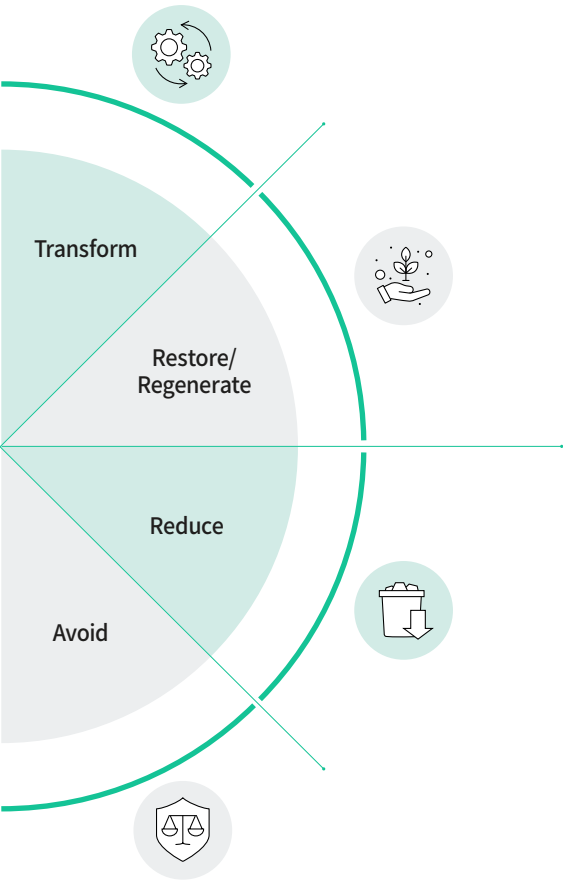
| Category    | Type                |                     | Issue                                                                   | Description                                                                                                                                                                                                                            | Financial Impact Pathway                                                                                                                                                                     | Environmental & Social Impact Pathway                                                                                                        | Time Horizon     |
|-------------|---------------------|---------------------|-------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| Risk        | Physical            | Acute               | Aquatic Ecosystem Contamination from Environmental and Safety Accidents | · If hazardous substances such as chemicals are released from Group business sites, they may spread to nearby waterways, causing environmental contamination and operational disruptions.                                              | · Revenue loss from accident response and production suspension<br>· Increased one-off costs including contamination cleanup and restoration, legal responses, and rising insurance premiums | · Damage to aquatic ecosystems and deterioration of local water quality<br>· Negative impacts on downstream ecosystems and local communities | Short-term       |
|             |                     | Chronic             | Intensifying Droughtdue to Climate Change                               | · If drought is prolonged due to climate change, the natural purification capacity of water resources may decline and constraints on securing industrial water may arise, affecting overall business operations.                       | · Increased industrial water procurement costs<br>· Greater investment burden for securing recycling facilities and alternative water sources                                                | · Increased water stress in the region<br>· Greater potential for community conflicts over water resource use                                | Mid-to-long-term |
|             | Transition          | Policy & Regulation | Tightening of Environmental Laws and Regulations                        | · Tightening of emission standards for environmental media and expanding environmental management and disclosure requirements may increase regulatory compliance burdens across the Group.                                             | · Increased environmental facility investment and operating costs<br>· Expanded administrative compliance costs including permitting, reporting, and management                              | · Improved local air and water quality<br>· Changes in community trust levels based on environmental management standards                    | Mid-to-long-term |
|             |                     | Reputation          | Decline in Community Trust from Environmental and Safety Accidents      | · In the event of environmental incidents such as hazardous substance leaks or exceedance of emission standards, community and stakeholder trust in the Group as a whole may deteriorate.                                              | · Increased accident response and cleanup costs<br>· Potential long-term negative impact on brand value and business continuity                                                              | · Delayed recovery of aquatic ecosystems and soil<br>· Health and living environment damage to nearby residents                              | Short-term       |
| Opportunity | Resource Efficiency |                     | Expanding Water and Waste Recycling                                     | · Enhancing Group-level resource efficiency can reduce water consumption and waste generation and improve operational efficiency.                                                                                                      | · Reduced waste disposal costs (landfill and transport)<br>· Reduced operating costs through improved resource intensity                                                                     | · Reduced risk of soil and water contamination<br>· Promotion of circular economy through expanded resource circulation                      | Mid-to-long-term |
|             | Products & Services |                     | Expanding Low-Impact and Eco-friendly Products and Services             | · The Group’s business portfolio is progressively transitioned through the use of recycled raw materials, application of low-emission processes, and expansion of products with environmental product declarations and certifications. | · Mitigation of regulatory risks through substitution of high-GHG-emitting products<br>· Mid-to-long-term reduction in transition costs and carbon-related costs                             | · Reduced carbon emissions and resource use across the supply chain<br>· Reduced ecological burden through the spread of low-impact products | Mid-to-long-term |

SPECIAL Natural Capital Management

Risk Management

Preparing Responses and Disclosures [Prepare]

OCI Holdings is advancing climate and ecosystem response activities based on the principles of Avoid, Reduce, Regenerate, Restore and Transform in accordance with the SBTN AR3T framework. In the Transform area, the company pursues the sustainable transition of diverse business structures across subsidiaries. In the Restore/Regenerate area, it conducts coastal vegetation restoration and carbon sink expansion activities. In the Reduce and Avoid stages, it implements substantive measures to reduce environmental impacts through expanded waste recycling, reduction of air pollutants, and compliance with international biodiversity protection standards.



| Detailed Response Activities Based on the SBTN AR3T Framework |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|---------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Transform                                                     | <p><b>Carbon black production</b></p> <ul style="list-style-type: none"><li>· OCI Company's production of carbon black using recycled pyrolysis oil as a feedstock at the Gwangyang plant</li><li>· OCI Company's acquisition of SAEHAN RECYCLE, a producer of recycled pyrolysis oil from waste vinyl</li></ul> <p><b>Renewable energy-based production</b></p> <ul style="list-style-type: none"><li>· OCI TRS produces polysilicon using electricity generated from hydropower</li></ul>                                             | <p><b>Building an eco-friendly Non-PFE solar supply chain</b></p> <ul style="list-style-type: none"><li>· Transitioning to a business structure that builds vertical integration spanning polysilicon, wafers, cells, modules, and projects.</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Restore/Regenerate                                            | <p><b>Coastal reclaimed land vegetation restoration activities</b></p> <ul style="list-style-type: none"><li>· Establishing a foundation for vegetation restoration suited to coastal reclaimed land within the National Saemangeum Arboretum site and building a carbon neutrality model</li></ul> <p><b>Creating OCI Forest</b></p> <ul style="list-style-type: none"><li>· Conducted seedling activities with 4,400 Korean spirea and kerria japonica, 4 zelkova trees, and 1 fringe tree to create a healthy urban forest</li></ul> | <p><b>Environmental cleanup activities near business sites</b></p> <ul style="list-style-type: none"><li>· In September, OCI Holdings conducted a marine ecosystem biodiversity conservation experience program with elementary school students from the Science Gifted Education Center at Kunsan National University</li><li>· Regular street and coastal cleanup activities conducted by OCI Company's Pohang plant in the vicinity of its operations</li><li>· Environmental cleanup activities conducted by OCI Company's Iksan plant around the industrial complex in collaboration with the Iksan Corporate Environmental Council</li><li>· Environmental cleanup campaigns conducted twice in 2025 by DCRE to collect marine debris and floating waste in the Hagik-Yonghyeon detention basin area near business site</li></ul> |
| Reduce                                                        | <p><b>Expanding waste recycling rate to 80%</b></p> <ul style="list-style-type: none"><li>· OCI Company's expansion of waste recycling through the use of organic and inorganic sludge as cement supplementary materials and the recycling of sludge generated from raw material tank cleaning</li></ul> <p><b>Expanding water reuse rate by 10%</b></p> <ul style="list-style-type: none"><li>· OCI Company's expansion of water reuse initiatives, including the recycling of wastewater and cooling water blowdown</li></ul>         | <p><b>Reducing air pollutant emissions (SOx 70%, NOx 50%)</b></p> <ul style="list-style-type: none"><li>· OCI Company's Gunsan plant designated as "Outstanding Business Site for Voluntary Fine Dust Emission Reduction" and the Gwangyang Plant designated as "Outstanding Business Site for Seasonal Fine Dust Management Implementation"</li></ul> <p><b>Managing lifecycle-based pollutant</b></p> <ul style="list-style-type: none"><li>· OCI Energy manages potential pollutants in compliance with U.S. environmental regulations</li></ul>                                                                                                                                                                                                                                                                                     |
| Avoid                                                         | <p><b>Compliance with international conventions on biodiversity and land protection</b></p> <ul style="list-style-type: none"><li>· Avoiding business activities in areas deemed to require conservation, taking into consideration international conventions including UNESCO World Heritage areas and IUCN Category I-IV protected areas, as well as laws and regulations of national and local governments</li></ul>                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

SPECIAL Natural Capital Management

Risk Management

Coastal Reclaimed Land Vegetation Restoration Project at the Gunsan Area

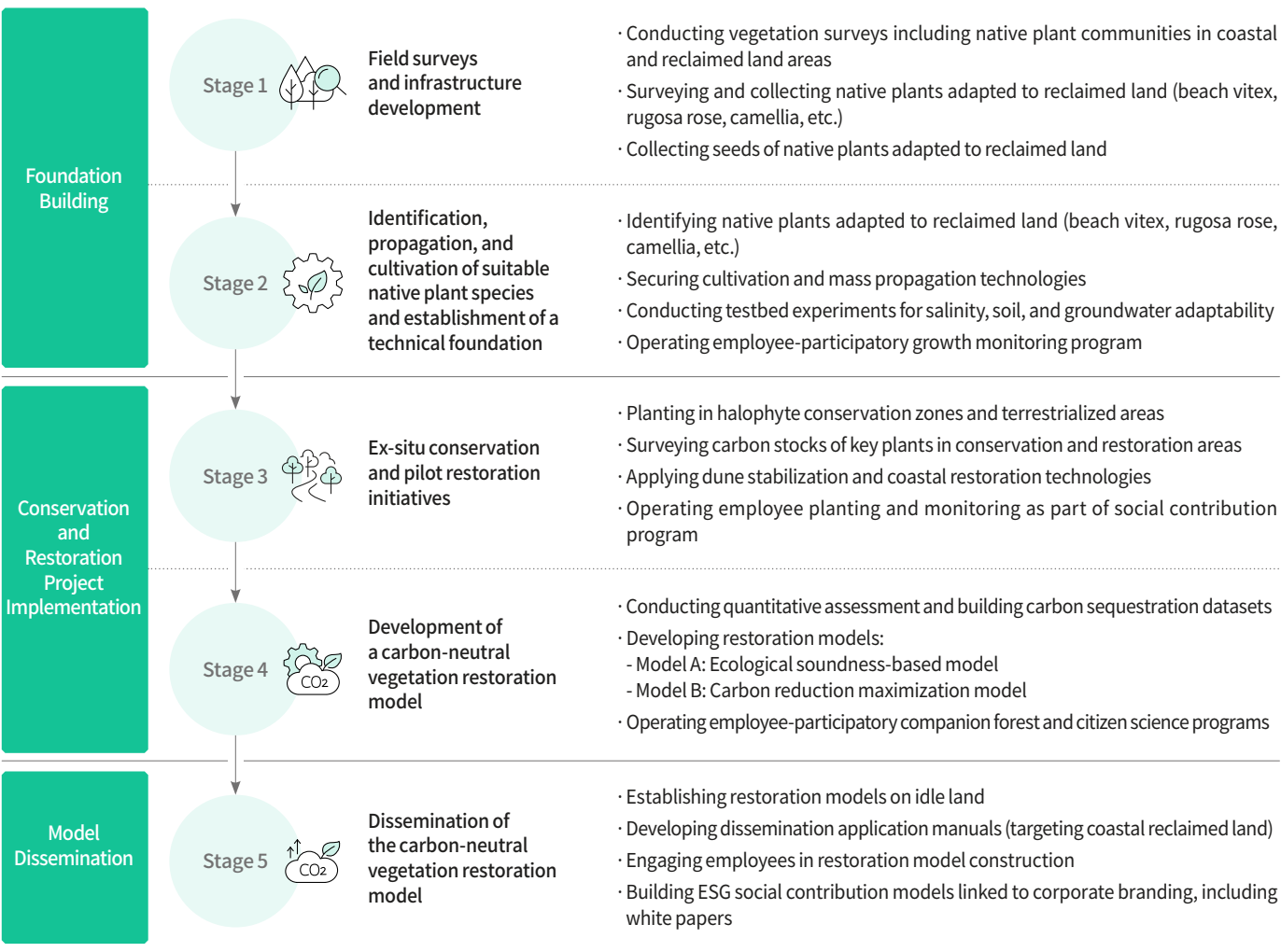
OCI Holdings, together with OCI Company and OCI SE—which operate in the Gunsan area designated as a priority management area—is advancing a vegetation restoration and carbon neutrality project targeting coastal reclaimed land in the Gunsan area, aimed at simultaneously addressing natural capital risks and restoring ecosystems. The reclaimed land is located near OCI Company’s Gunsan Plant and is assessed as an area of mutual ecological influence within the same ecological zone. In particular, OCI SE operates a combined heat and power business within an industrial complex built on reclaimed land, making the linkage between the reclaimed land environment and industrial activities especially significant. Taking this into account, OCI Holdings has designated the coastal ecosystem impact zone in the Gunsan area—beyond individual business site boundaries—as an integrated management target, and is advancing natural capital risk responses based on an ecosystem-unit approach.

In February 2026, OCI Holdings established a cooperative system with the Korea Forest Service, the Korea Arboreta and Gardens Institute, and other relevant organizations to develop and disseminate a carbon neutrality-based restoration model capable of simultaneously achieving expanded carbon sequestration and enhanced biodiversity in the coastal reclaimed land of Gunsan. Through this, the company is progressively advancing field-centered ecological restoration projects including vegetation surveys on reclaimed land, discovery and propagation of native plants, and establishment of dune stabilization and restoration pilot sites. In addition, by operating seed collection, planting, and monitoring programs involving employees and local communities, OCI Holdings is building a citizen-participatory ecological restoration model and strengthening the foundation for co-prosperity with local communities. Through this project, OCI Holdings aims to simultaneously realize coastal ecosystem restoration, biodiversity recovery, climate change mitigation through carbon sequestration, and expanded community participation, while transforming natural capital risks into long-term opportunities.



MOU Signing Ceremony for Coastal Reclaimed Land Vegetation Restoration and Carbon Neutrality Model Development

Coastal Reclaimed Land Vegetation Restoration Project Implementation Process



# Social

## ESG Performance

055 Safety and Health Management

063 Talent Management

072 Human Rights Management

076 Supply Chain Management

081 Shared Growth Management

085 Information Security Management

Priority  
Material Topic

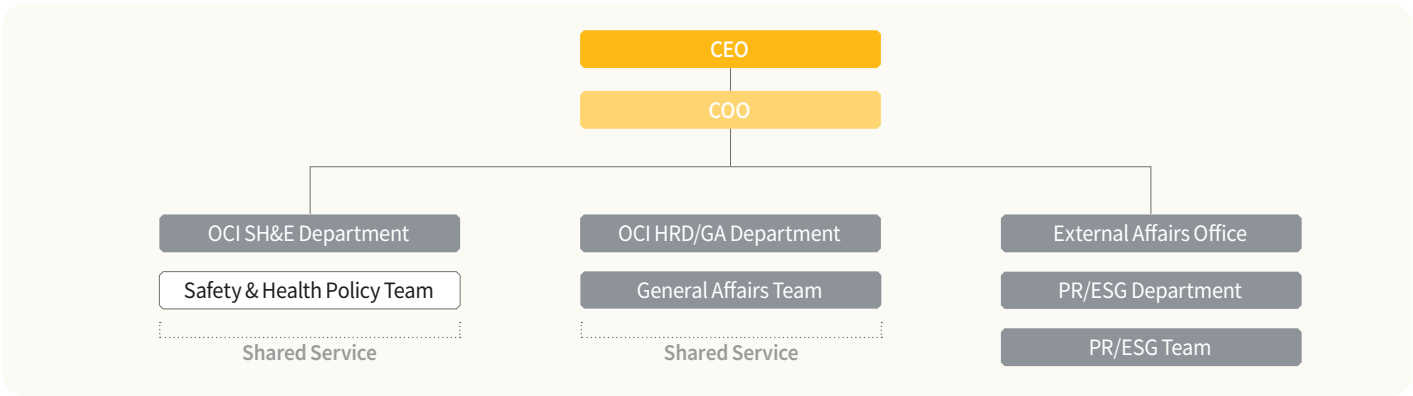
# Safety and Health Management

## Governance

### Safety and Health Management Organization

OCI Holdings operates a Group-wide occupational safety and health management system to ensure that all workers can perform their duties in a safe and healthy working environment. Based on Group-level standards, each business site establishes and complies with its own policies and detailed guidelines, thereby maintaining a systematic management system.

Each site reviews and discusses key agenda items through its Occupational Safety and Health Committee, while also gathering diverse on-site perspectives and addressing potential risk factors through the Contractor Occupational Safety and Health Council and SH&E Committee. Key issues and improvement measures identified through these processes are submitted to the ESG Committee for review, enabling OCI Holdings to continuously strengthen the effectiveness of safety and health management across the Group.



### Key Roles by Safety and Health Management Organization

| Category           |                             | Key Roles                                                                                                                                                                                                                                                                                                                                                                                                                        |
|--------------------|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Board of Directors | Board of Directors          | · Reviewing and resolving key agenda items submitted by the ESG Committee                                                                                                                                                                                                                                                                                                                                                        |
|                    | ESG Committee               | · Deliberating on key matters including management plans and investment reviews related to safety and health                                                                                                                                                                                                                                                                                                                     |
| Management         | CEO                         | · Making and taking responsibility for key decisions related to safety and health                                                                                                                                                                                                                                                                                                                                                |
| Working Level      | Safety & Health Policy Team | · Developing and implementing safety and health policies and responding to regulations<br>· Building frameworks for serious accident prevention, establishing countermeasures, and managing legal compliance<br>· Overseeing overall safety and health operations at business sites<br><small>*Responding to OCI Holdings' obligations under the Serious Accidents Punishment Act and Occupational Safety and Health Act</small> |
|                    | General Affairs Team        | · Monitoring and managing safety at the headquarters building                                                                                                                                                                                                                                                                                                                                                                    |

### Key Safety and Health Management Organizations [OCI Company]

OCI Company operates the Serious Accidents Prevention Committee, Occupational Safety and Health Committees, the Contractor Occupational Safety and Health Council, and Site SH&E Committee as part of its safety and health management system. The Serious Accidents Prevention Committee was established in response to strengthened safety and health regulations, including the Serious Accidents Punishment Act. The Committee reports annual safety and health plans and implementation results to the Board of Directors for approval. Occupational Safety and Health Committees are operated at each plant to deliberate and resolve major safety and health-related matters. OCI Company also actively gathers and incorporates employee opinions through the operation of the Contractor Occupational Safety and Health Council and Site SH&E Councils. Through these consultative bodies, OCI Company continuously identify and mitigate potential workplace hazards and risks at work sites. Key safety and health issues identified through these organizations are reported to the Board of Directors to further strengthen the execution of company-wide safety and health management.

### OCI Company Key Safety and Health Management Organizations

|              | Serious Accidents Prevention Committee                                 | Occupational Safety and Health Committee               | Contractor Occupational Safety and Health Council | Site SH&E Committee            |
|--------------|------------------------------------------------------------------------|--------------------------------------------------------|---------------------------------------------------|--------------------------------|
|              |                                                                        |                                                        |                                                   |                                |
| Organizer    | · CEO<br>· Head of Technology & Safety Division                        | · Employee Representative<br>· Employee Representative | · Safety and Health Manager                       | · Head of the Site             |
| Frequency    | Monthly                                                                | Quarterly                                              | Monthly                                           | Monthly                        |
| Participants | · Management<br>· Plant Managers<br>· Department Heads (HQ and plants) | Site employees                                         | Suppliers                                         | Plant management and employees |

Priority  
Material Topic

# Safety and Health Management

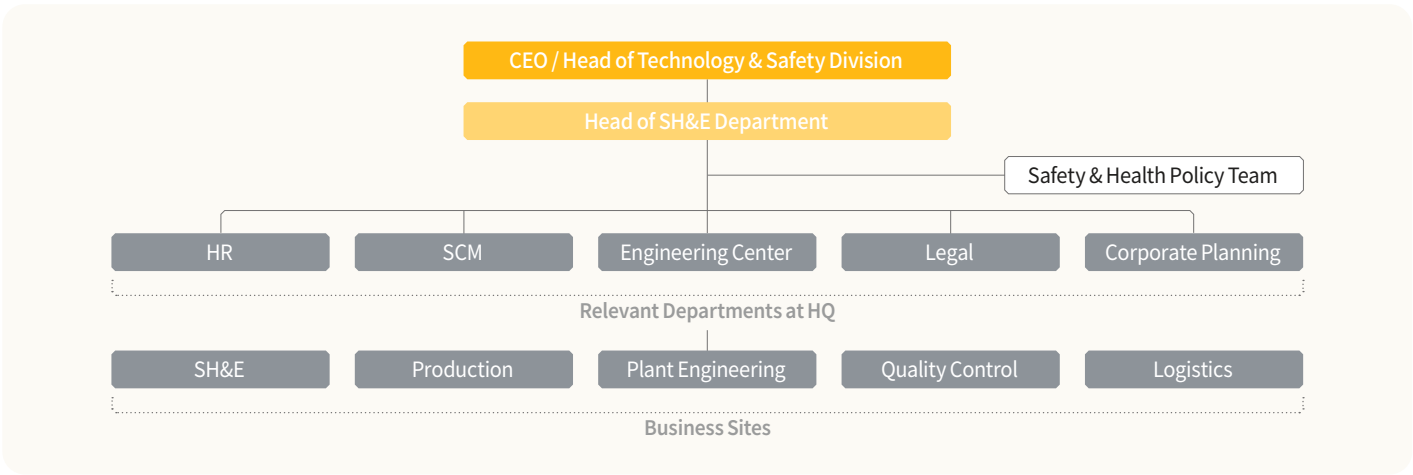
## Governance

### Safety and Health Management Organization

#### Serious Accidents Prevention Committee [OCI Company]

OCI Company operates the Serious Accidents Prevention Committee under the leadership of the CEO to strengthen safety and health management at its plants. The Committee holds regular monthly meetings to share safety and health improvement activities across headquarters and plants, assess whether the responsible managing officer has fulfilled obligations under the Serious Accidents Punishment Act, and review the progress of related improvement measures. In 2025, OCI Company implemented activities aimed at preventing safety incidents in everyday work environments. Based on an analysis of company-wide accident cases from the previous two years, OCI Company selected monthly safety themes and carried out activities to identify and improve major hazards and risk factors. OCI Company plans to continue strengthening preventive activities related to major hazards and risk factors.

#### Serious Accidents Prevention Committee Organization Chart



#### Key Group-wide Activities to identify and mitigate Hazards and Risk



Chemical exposure/  
Exposure to extreme  
temperatures



Cuts, lacerations  
and puncture injuries/  
Collisions



Management status of aging plant  
equipment and inspection results  
for electrical facilities



Falls/Loss of balance  
and overexertion



Caught-in/between/  
Electric shock

#### Occupational Safety and Health Committee [OCI Company]

OCI Company holds Occupational Safety and Health Committee meetings on a quarterly basis to further strengthen safety and health management at each plant. Comprised of an equal number of employee and employer representatives, the Committee plays a central role in identifying and improving workplace risk factors by deliberating and resolving major safety and health issues at each plant. In 2025, each plant held four Occupational Safety and Health Committee meetings. Of the 46 issues raised during the year, 39, or 84%, were resolved. OCI Company will continue to actively incorporate employee opinions and pursue systematic, ongoing safety and health improvement activities.

#### Safety Management Organizational System and Roles by Subsidiary

| Subsidiary     | Organizational Roles                                                                                                                                                                                                                                                                            |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DCRE           | <ul style="list-style-type: none"><li>· Fulfilling legal safety and health responsibilities as the project owner of construction works</li><li>- Complying with obligations under the Occupational Safety and Health Act and the Serious Accidents Punishment Act</li></ul>                     |
| OCI TRS*       | <ul style="list-style-type: none"><li>· Operating the Occupational Safety and Health Committee</li><li>· Conducting regular monthly safety inspections</li></ul>                                                                                                                                |
| OCI SE*        | <ul style="list-style-type: none"><li>· Operating the Occupational Safety and Health Committee</li><li>· Operating monthly Contractor Occupational Safety and Health Council meetings</li><li>- Regular deliberation and inspection of subcontracting safety and health issues</li></ul>        |
| OCI Power      | <ul style="list-style-type: none"><li>· Establishing organizational structure, responsibilities, and authorities based on safety and health manuals</li><li>· Appointing a safety and health manager and designating all team leader-level employees as supervisory personnel in 2025</li></ul> |
| OCI Specialty* | <ul style="list-style-type: none"><li>· Operating the Occupational Safety and Health Committee</li><li>- Incorporating worker feedback and improving hazard factors</li></ul>                                                                                                                   |

\*Subsidiaries operating the Occupational Safety and Health Committee

Priority Material Topic

# Safety and Health Management

## Strategy

### Strategic Safety and Health Management System

🔗 Safety and Health Declaration

OCI Holdings recognizes safety and health as a core management priority and a prerequisite for sustainable growth. The Group applies relevant policies across its domestic and international business sites to cover both employees and contractor personnel, and operates management systems aligned with applicable occupational safety and health laws in each country as well as international standards. In addition, OCI Holdings establishes site-specific management frameworks that reflect the unique characteristics of each operation, and systematically sets and manages goals to respond to changes in relevant laws and regulations.

OCI Company has established and implemented a Safety and Health Commitment to embed safety and health as core values across its business operations. The commitment sets out OCI Company’s Safety and Health Management Policy (3P<sup>1)</sup>), and its Safety and Health Management Goals. Through the Safety and Health Commitment, OCI Company affirms that the safety and health of all employees, contractors, and visitors involved in its business activities are its highest priority and that safety and health underpin all decision-making and actions.

1) Classified as Priority, Positive, and Partnership, with detailed activities described in the Occupational Health and Safety Management Policy

### Mid-to-long-term Safety and Health Management Roadmap [OCI Company]

OCI Company has established a mid-to-long-term safety and health roadmap focused on three pillars: safety culture, capabilities, and systems, and is implementing related initiatives.

| Key Strategies                | Fostering a Strong Safety Culture                                                                                                                                            | Enhancing Safety Capabilities                                                                                                                                                                       | Improving Safety Systems                                                                                                                                                                                 |
|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2025 Goals and Achievements   | <ul style="list-style-type: none"><li>Operating the Serious Accidents Committee with management participation</li><li>Strengthening company-wide safety leadership</li></ul> | <ul style="list-style-type: none"><li>Strengthening safety knowledge and skills transfer to less experienced employees</li><li>Operating company-wide safety and health training programs</li></ul> | <ul style="list-style-type: none"><li>Strengthening pre-work TBM practices</li><li>Enhancing incident prevention in routine work</li></ul>                                                               |
| Short-Term Goal (2026-2027)   | <ul style="list-style-type: none"><li>Embedding behavior-based safety leadership</li><li>Advancing serious accident prevention with management participation</li></ul>       | <ul style="list-style-type: none"><li>Risk assessments and specialized safety training</li><li>Safety capability training for contractor managers</li></ul>                                         | <ul style="list-style-type: none"><li>Effectiveness verification of risk assessments and work permits</li><li>95% pre-work TBM implementation</li><li>Adoption of AI-based safety technologies</li></ul> |
| Mid-to-Long-Term Goals (2030) | <ul style="list-style-type: none"><li>Promoting role-based participation in safety management</li></ul>                                                                      | <ul style="list-style-type: none"><li>Expanding learning opportunities, including a Safety Academy, to build safety competencies</li></ul>                                                          | <ul style="list-style-type: none"><li>Strengthening safety systems through hazard anticipation activities</li><li>Achieving a 100% pre-work TBM implementation rate</li></ul>                            |

### Strategic Safety and Health Management System by Subsidiary

| Subsidiary | Strategic System                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| OCI TRS    | <ul style="list-style-type: none"><li>Applying safety and health manuals<ul style="list-style-type: none"><li>Guidelines for creating a safe working environment, minimizing risk factors, and complying with laws and regulations</li></ul></li><li>Operating a safety and health management system based on compliance with Malaysia’s Occupational Safety and Health (OSH) Act</li><li>Conducting quarterly Occupational Safety and Health Committee meetings, chaired by the Plant Manager</li><li>Setting LTIR management goals- goal: LTIR ≤ 2.61, Long-term goal: LTI 0</li></ul> |
| OCI SE     | <ul style="list-style-type: none"><li>Setting the direction for day-to-day safety management aimed at achieving a zero-incident workplace</li><li>Developing an H&amp;E portal (2026)<ul style="list-style-type: none"><li>Advance work process standardization, regulatory management, and proactive response capabilities</li></ul></li></ul>                                                                                                                                                                                                                                          |
| MSE        | <ul style="list-style-type: none"><li>Establishing core safety and health strategies<ul style="list-style-type: none"><li>Focused on embedding a safety culture, enhancing safety capabilities and awareness, and continuously improving procedures</li></ul></li><li>Operating based on policies and procedures aligned with the nature, scale, and risk profile of the business</li></ul>                                                                                                                                                                                              |

Priority  
Material Topic

# Safety and Health Management

## Risk Management

### Occupational Health and Safety Management System

OCI Holdings supports the smooth acquisition and maintenance of the Occupational Health and Safety Management System (ISO 45001) certification by subsidiaries, and reviews and manages related operational status while strengthening the level of safety and health risk management.

#### ISO 45001 Certification Status

| Subsidiary  | ISO 45001 Certification Scope and Period                                                                                                                                                                     |
|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| OCI Company | (Scope) 100% certification rate for all sites including headquarters, Gunsan, Pohang, Gwangyang, Iksan, and Central Research Center<br>(Period) Nov. 8, 2024 – Nov. 7, 2027                                  |
| OCI TRS     | (Scope) Samalaju Plant<br>(Period) Mar. 5, 2025 – Jan. 3, 2027 Certification renewed                                                                                                                         |
| OCI SE      | (Scope) Gunsan Saemangeum CHP plant<br>(Period) Nov. 27, 2023 – Nov. 26, 2026                                                                                                                                |
| OCI Power   | (Scope) Gunsan Plant, with new certification obtained for Seoul Office in 2025<br>- New ISO 45001 certification obtained in the construction sector (Seoul Office)<br>(Period) Dec. 19, 2025 – Dec. 18, 2028 |

#### Assessment of Compliance with Safety and Health Laws [OCI Company]

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

### Safety and Health Management Activities

#### Safety and Health Capability Enhancement Activities by Subsidiary

| Subsidiary    | Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| OCI Company   | <ul style="list-style-type: none"><li>Operating the SH&amp;E Academy to provide systematic safety and health training</li><li>Providing legally mandatory training (Occupational Safety and Health Act, Chemical Substances Control Act, etc.) and internal/external specialist training</li><li>1,498 employees participated in the 2025 regular safety and health and supervisory personnel training, with a total of 31,688 training hours</li><li>A total of 3,859 hours of training were conducted, including coaching programs to enhance safety leadership capabilities, accident prevention training for early-career employees, and Job Safety Analysis (JSA) training</li><li>Strengthening initial safety capabilities through new employee external training</li><li>Improving understanding of petrochemical processes and SH&amp;E</li><li>Conducting safety and health training for suppliers in parallel</li><li>Implementing corrective actions and recurrence prevention measures based on assessment results</li></ul> |
| OCI TRS       | <ul style="list-style-type: none"><li>Conducting monthly regular safety inspections (led by the Safety &amp; Health Section, with participation of relevant departments and suppliers) and workplace standards compliance inspections to identify improvement measures</li><li>Conducting safety and health training for all employees (including new hires) and quarterly mandatory training</li><li>Enhancing understanding of management systems through integrated ISO 9001, 14001, and 45001 training</li><li>Specialized training programs- Safety Leadership, hydrogen gas hazards, hazardous area classification, and ambulance driver training</li><li>Process safety capability enhancement training<ul style="list-style-type: none"><li>HAZOP<sup>1)</sup> (2024–2025), Process Safety Management (Mar. 2025), Management of Change and Pre-Startup Safety Review (Apr. 2025)</li></ul></li></ul>                                                                                                                             |
| OCI SE        | <ul style="list-style-type: none"><li>Conducting employee-participatory field safety inspections</li><li>Integrating 2025 job risk assessment results into TBMs and establishing and operating an environment and safety patrol team</li><li>Implementing 36 pre-process risk assessment and improvement measures</li><li>Conducting process safety capability enhancement training (Process Safety Management and risk assessment) by external instructors</li><li>Conducting musculoskeletal disorder prevention training and supporting pre-, during-, and post-work stretching activities</li><li>Operating monthly Contractor Occupational Safety and Health Council meetings (regular deliberation and inspection of subcontracting safety and health issues)</li></ul>                                                                                                                                                                                                                                                             |
| OCI Specialty | <ul style="list-style-type: none"><li>Conducting regular safety training for all employees (12 hours per year)</li><li>Operating a separate new employee induction training program</li><li>Managing implementation of crane special safety training and statutory appointee mandatory training</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

1) A process hazard analysis technique systematically conducted to identify and analyze potential hazard factors and operational issues that may arise during process design and operations in the chemical and energy industries.

Priority Material Topic

# Safety and Health Management

## Risk Management

### Safety and Health Management Activities

OCI Company's Product Information

OCI Holdings provides product safety information to help customers handle and use products safely. Safety Data Sheets (SDS) for each product are made publicly available at all times through the company's website so that customers can check product safety information whenever needed, and relevant safety documents are also provided upon product shipment.

#### Prior notification of key product safety information upon contract execution

- Supporting customers to make informed decisions from the pre-use stage
  - Providing technical guidance on safe handling, storage, and use of products
- Accepting product-related inquiries 24 hours a day through the product inquiry channel on the company's website
  - Regularly reviewing customer inquiries and feedback to identify and address potential safety issues that may arise during product use

1) Material Safety Data Sheet (MSDS): A document that provides information on the hazards of chemicals or substances and guidance on their safe handling

### Provision of Safety and Health Protective Equipment and Strengthening Facility Safety [OCI Company, OCI TRS]

OCI Company provides all workers (employees and suppliers) with personal protective equipment (PPE) suited to the nature of their work and the hazard level of each substance, and thoroughly manages PPE usage compliance. Regular inspections are conducted on facilities at business sites, and aging pipelines and machinery are continuously repaired and replaced to ensure safety.

### Introduction of Smart Safety Equipment [OCI Company]

OCI Company is introducing various smart safety technologies to protect workers and minimize exposure to hazardous work. Confined space gas detectors have been installed to monitor workplace air quality in real time; wearable smart airbags have been deployed to automatically inflate upon detection of falls or collapses; and robot systems have been applied to hazardous substance treatment processes such as wastewater treatment plants to replace dangerous work, thereby strengthening the technology-based protection system.

### Strengthening Hazard Prediction Activities [OCI Company, OCI TRS]

OCI Company is advancing TBM (ToolBox Meeting) activities across all business sites to substantively operate hazard prediction activities. The operational status of hazard prediction activities at each business site is regularly monitored to verify that they are functioning effectively in the field. In addition, a Group-wide TBM Best Practice Competition is held to raise employee awareness of TBM participation and to disseminate best practices.

### Strengthening Environmental Safety and Health Communication

|            | OCI Company                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | OCI Power                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Activity   | SH&E Excellence Award                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Employee Participatory Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Activities | <ul style="list-style-type: none"><li>· Encouraging voluntary improvement activities and disseminating on-site hazard improvements</li><li>- Operating a team-based environmental and safety performance evaluation and recognition system for outstanding organizations</li><li>· 2025 award cases<ul style="list-style-type: none"><li>- (Grand Prize) Gunsan Plant: Improvement of work methods to reduce fall and entrapment risks during electrolyzer work</li><li>- (Excellence) Pohang Plant: Reduction of facility accident risk through minimization of Tar Heater coking</li></ul></li></ul> | <ul style="list-style-type: none"><li>· Conducting quarterly labor-management council meetings<ul style="list-style-type: none"><li>- CEO and workers participate to discuss overall improvement suggestions</li></ul></li><li>· Holding monthly plant manager meetings<ul style="list-style-type: none"><li>- Plant manager and workers share safety and health enhancement suggestions and improvement feedback</li></ul></li><li>· Operating anonymous "Voice of the Workplace" system<ul style="list-style-type: none"><li>- Receiving suggestions anonymously and implementing improvements</li></ul></li><li>· Near-miss reporting system<ul style="list-style-type: none"><li>- Continuously receiving and acting on near-miss suggestion reports</li></ul></li></ul> |

### Regular Safety Meetings and Inspections

| Subsidiary | Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DCRE       | <ul style="list-style-type: none"><li>· Operating a construction safety inspection system<ul style="list-style-type: none"><li>- Preparing, reviewing, and providing construction safety and health records to contractors at basic, design, and construction stages</li><li>- Periodically verifying implementation of records during construction</li><li>- Quarterly on-site visits by safety officers</li><li>- For small-scale construction: entering into technical guidance contracts with specialized advisory agencies as needed</li></ul></li></ul> |
| OCI TRS    | <ul style="list-style-type: none"><li>· Operating pre-work safety meetings, with a total of 11,217 sessions conducted since introduction in April 2025</li></ul>                                                                                                                                                                                                                                                                                                                                                                                              |
| OCI SE     | <ul style="list-style-type: none"><li>· Operating monthly Environmental, Safety, and Health (ESH) meetings, with tracking and management of non-conformities until improvement is completed</li><li>· Conducting "Safety Inspection Day" field inspections and implementing immediate temporary measures on the spot</li></ul>                                                                                                                                                                                                                                |
| OCI Power  | <ul style="list-style-type: none"><li>· Operating a hierarchical field inspection system<ul style="list-style-type: none"><li>- Personnel: once a day / Team leaders: once a week / Plant Manager: once a month</li></ul></li></ul>                                                                                                                                                                                                                                                                                                                           |

Priority  
Material Topic

# Safety and Health Management

## Risk Management

### Safety and Health Management Activities

#### Health Support Program

OCI Holdings supports health check-ups for Group employees. In addition, OCI Holdings operates an Employee Assistance Program (EAP) for all subsidiaries to improve employees' mental health and job satisfaction. The program provides support through personalized 1:1 counseling sessions with professional counselors on various concerns including workplace life, family issues, and stress, and is offered in a flexible format including in-person or video counseling. In 2025, 53 employees and spouses of OCI Holdings received health check-ups, contributing to the creation of a healthy and stable working environment.

#### Health Support Program Activities at Domestic Subsidiaries

| Subsidiary  | Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| OCI Company | <ul style="list-style-type: none"><li>Supporting regular health check-ups and follow-up health management<ul style="list-style-type: none"><li>Providing specialist consultations and customized programs for at-risk employees</li></ul></li><li>Operating on-site health care rooms and wellness support programs</li><li>Running the “Body Health, Mind Health” program for physical and mental well-being</li><li>Implementing noise-induced hearing loss prevention activities</li><li>Operating an Employee Assistance Program (EAP) with counseling and psychological support</li></ul> |
| OCI Power   | <ul style="list-style-type: none"><li>Conducting occupational stress assessments, cardiovascular and cerebrovascular disease screenings, and musculoskeletal disorder factor surveys in 2025</li></ul>                                                                                                                                                                                                                                                                                                                                                                                         |

#### Raising On-site Safety Awareness

|            | OCI Group                                                                                                                                                                                                                                     | OCI SE                                                                                                                                                                                                                            |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Activity   | <div>Safety Golden Rules<br/>: Rules for creating a safe working environment</div> <div>CEO Safety Letter<br/>: Sent to all employees every month</div>                                                                                       | <div>On-site Safety and Health Enhancement Activities<br/>: Quarterly EHS campaigns and ESH meetings</div>                                                                                                                        |
| Activities | <ul style="list-style-type: none"><li>Posting safety rules throughout business sites so employees can check them at any time</li><li>Sending CEO safety letters to raise safety awareness and encourage accident prevention efforts</li></ul> | <ul style="list-style-type: none"><li>Watching environmental safety videos through EHS campaigns and ESH meetings</li><li>Operating regular pre-work safety meetings and encouraging participation through competitions</li></ul> |

CASE

#### Safety Golden Rules

OCI Group has established and operates 7 OCI Safety Golden Rules to prevent safety accidents.OCI SE has established and operates 8 Safety Golden Rules.

##### OCI Company's 7 Safety Golden Rules

- 1

Wear appropriate personal protective equipment when opening equipment or carrying out work to prepare for potential leaks
- 2

Never work without a work permit.
- 3

Do not work on electrical or rotating equipment without first isolating and de-energizing the power source.
- 4

Measure hazardous gas and oxygen levels before carrying out work in a confined space.
- 5

Secure a safety harness when working at height.
- 6

Keep your hands out of your pockets and do not use mobile phones while walking.
- 7

Do not tolerate violations of safety regulations and work procedures.

##### OCI SE's 8 Safety Golden Rules



#### Supplier Safety and Health Activities

| Subsidiary  | Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| OCI Company | <ul style="list-style-type: none"><li>Operating monthly Contractor Occupational Safety and Health Council meetings<ul style="list-style-type: none"><li>26 suggestions received in 2025, 25 (96.2%) addressed, and 1 under improvement</li></ul></li><li>Operating regular CEO-led supplier safety dialogue sessions<ul style="list-style-type: none"><li>April: Safety management activities and safety &amp; health system guidance</li><li>September: Serious accident prevention workshop and high-risk factor management</li></ul></li><li>Conducting joint on-site safety inspections and strengthening co-prosperity-based safety management system</li></ul> |
| OCI TRS     | <ul style="list-style-type: none"><li>Operating monthly supplier safety and health meetings</li><li>Conducting joint on-site safety inspections with suppliers</li><li>Regulatory compliance inspections and hazard mitigation</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                             |
| OCI SE      | <ul style="list-style-type: none"><li>Operating monthly Contractor Occupational Safety and Health Council meetings<ul style="list-style-type: none"><li>4 supplier suggestions reflected and EHS information shared</li></ul></li><li>Conducting quarterly transport supplier meetings and joint safety inspections</li><li>Supporting pre-identification of on-site hazards and risk factors</li></ul>                                                                                                                                                                                                                                                              |

Photo from Supplier Safety Dialogue Session

Priority Material Topic

# Safety and Health Management

## Risk Management

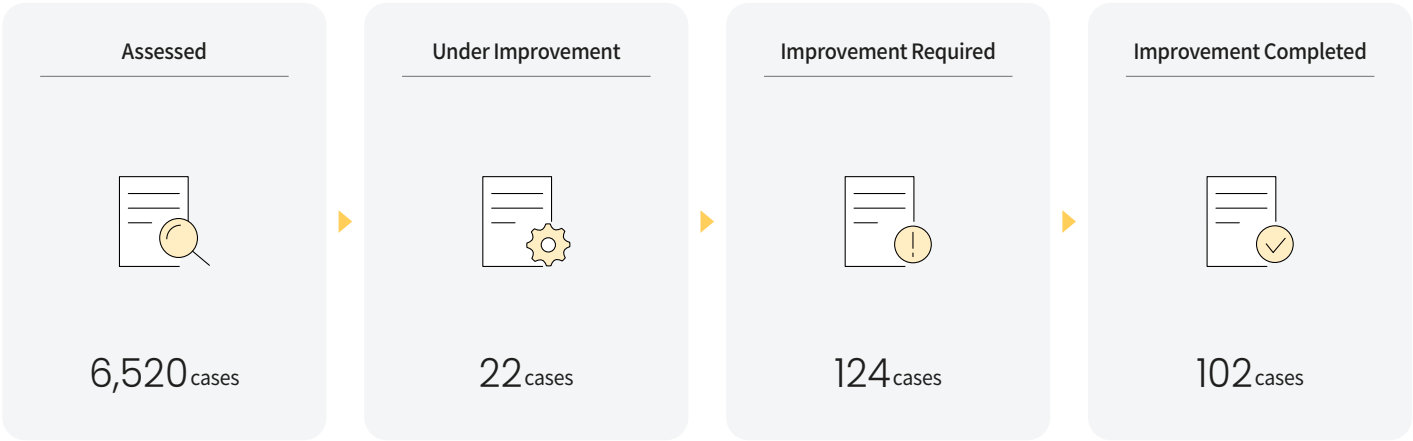
### Risk Assessment

OCI Holdings identifies, assesses, and controls process and work risks through regular and ad hoc risk assessments across all subsidiaries, and immediately takes action by linking results to pre-work safety meetings (TBMs) and field inspections. Job Safety Analysis (JSA), HIRADC<sup>1)</sup>, and other field-centered assessment techniques are applied, and effectiveness is verified through quantitative indicators such as improvement counts and mitigation rates.

OCI Company conducts regular and ad hoc process risk assessments and job risk assessments, with job risk assessments performed using the Job Safety Analysis technique. In 2025, a total of 6,520 tasks were subject to risk inspections, and corrective actions were implemented for 124 identified cases. As a result, the risk level of 120 cases (82%) was reduced, and an effectiveness review was conducted by comparing risk level changes before and after improvement.

1) Identification of hazards and risk factors, risk assessment, and development of risk reduction measures

### OCI Company 2025 Business Site Risk Assessment Results



### Risk Assessment Activity Details by Subsidiary

| Subsidiary    | Activity                                                         | Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------------|------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DCRE          | Risk Reduction in Construction Projects Based on Risk Assessment | <ul style="list-style-type: none"><li>Identifying work (construction) hazard factors and assessing frequency and severity</li><li>Establishing and implementing improvement measures to reduce risk to acceptable levels</li><li>Continuously verifying implementation and incorporating feedback</li><li>Established 6 improvement measures through annual risk assessments in 2025 and continuously verifying implementation through monthly ad hoc risk assessments</li></ul>                                                                                                       |
| OCI TRS       | HIRADC-based Risk Assessment                                     | <ul style="list-style-type: none"><li>Operating regular and ad hoc risk assessments</li><li>Pre-identifying hazards and risk factors, and establishing prevention and improvement measures to contribute to accident prevention</li></ul>                                                                                                                                                                                                                                                                                                                                              |
| OCI SE        | Regular Risk Assessment                                          | <ul style="list-style-type: none"><li>Conducting risk assessments based on Job Safety Analysis</li><li>Implemented 36 improvement measures in 2025</li><li>Operating SH&amp;E goal management: identified 535 non-conformities and improved 534 (2025)</li></ul>                                                                                                                                                                                                                                                                                                                       |
| OCI Energy    | Project Lifecycle Risk Assessment                                | <ul style="list-style-type: none"><li>Conducting planned and ad hoc risk assessments for business sites under the safety, environmental, and health management system</li><li>Identifying potential hazards and assessing risk levels through job hazard analysis and site-specific assessments</li><li>Establishing prevention and improvement measures and documenting results</li><li>Strengthening accident prevention throughout the project lifecycle by incorporating assessment results into training, supplier management, field inspections, and operational plans</li></ul> |
| OCI Power     | Operating Job Safety Analysis Process                            | <ul style="list-style-type: none"><li>Identifying and improving hazards through Group-wide workshops (first and second half of the year, with full participation)</li><li>Introduced risk assessments for non-routine tasks starting in 2025 and implemented 36 improvement measures</li></ul>                                                                                                                                                                                                                                                                                         |
| OCI Specialty | Regular Risk Assessment and Improvement                          | <ul style="list-style-type: none"><li>Implemented 58 improvement measures based on 2025 risk assessment results</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

Priority  
Material Topic

# Safety and Health Management

## Risk Management

### Emergency Response System

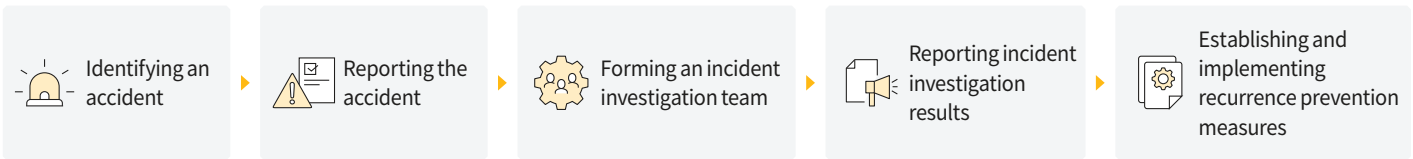
#### Emergency Response Guidelines

OCI Holdings has established a Group-wide Emergency Response Headquarters and operates an emergency response system to prepare for safety and environmental accidents and other crisis situations. Emergency response procedures are established in accordance with emergency action plans to minimize negative impacts and secondary risks in the event of an emergency, and repeated drills are conducted to enable immediate response to similar situations.

#### Accident Investigation System Process [OCI Company]

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

#### OCI Company SH&E Incident Response System



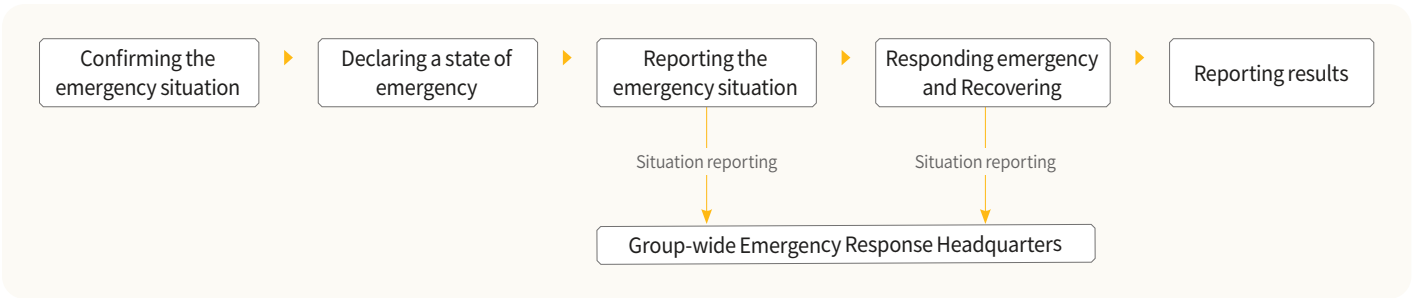
#### Accident Investigation System

| Subsidiary  | Activities                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| OCI Company | <ul style="list-style-type: none"><li>Operating procedures for root cause investigation, corrective actions, and recurrence prevention measure establishment and implementation</li><li>Operating an incident investigation team formation, report preparation, and implementation monitoring system</li><li>Conducting Group-wide analysis including near-miss and first-aid accidents and applying findings across all business sites</li></ul> |
| DCRE        | <ul style="list-style-type: none"><li>Operating an accident reporting system based on safety and health guidelines</li><li>Receiving swift reports via supervision teams for serious accidents—including fire, explosion, collapse, and personal injury—at subcontractors</li><li>Linking root cause analysis and corrective actions, calculating and managing LTIFR, and reviewing recurrence prevention standards</li></ul>                     |

#### Emergency Response System Process

Upon confirming an emergency situation, OCI immediately declares a state of emergency and reports the incident in accordance with established procedures. Reported information is promptly shared with the Company-wide Emergency Response Group, which oversees the overall response direction and recovery activities. The responsible organizations at each stage carry out emergency response and recovery measures in a systematic manner. Once all measures have been completed, the results are compiled and reported, thereby strengthening recurrence prevention and the effectiveness of the response system on an ongoing basis.

#### OCI SH&E Emergency Response System



#### Emergency Response Drill Activities

| Subsidiary    | Activities                                                                                                                                                                                                                                                                                                                                                                   |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| OCI TRS       | <ul style="list-style-type: none"><li>Conducting regular Group-wide emergency response drills</li><li>Conducted 3 joint drills with the Samalaju Fire Department, with 120 production workers participating</li><li>Conducted a competent authority audit under Malaysia's major industrial accident hazard control regulations (May 2025) and issued audit report</li></ul> |
| OCI SE        | <ul style="list-style-type: none"><li>Operating an emergency response organization (for fire, explosion, and chemical substance leak preparedness) and conducting fire drills twice a year</li></ul>                                                                                                                                                                         |
| OCI Power     | <ul style="list-style-type: none"><li>Established and operating an Emergency Response Guide, and conducting emergency response drills in the first and second halves of the year</li><li>(First half) Electric shock response drill, (Second half) Fire and explosion response drill</li></ul>                                                                               |
| OCI Specialty | <ul style="list-style-type: none"><li>Conducted Group-wide emergency response drills (2025) and checked response readiness</li></ul>                                                                                                                                                                                                                                         |

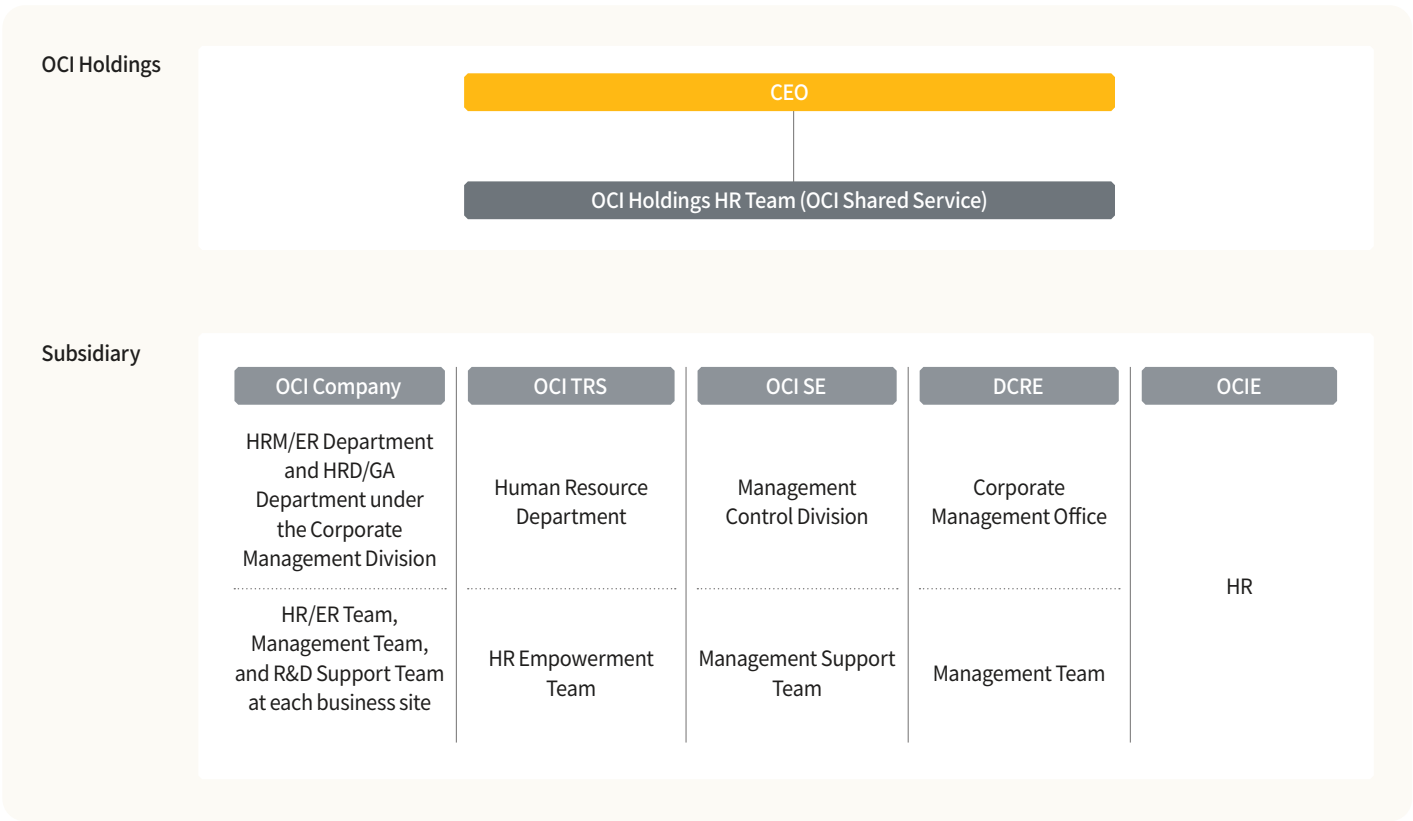
# Talent Management

## Governance

### Talent Management Organization

OCI Holdings has established dedicated HR organizations for each subsidiary and built a decision-making and operational management system to enable efficient talent management. Key agenda items—including HR systems, compensation, workforce planning, performance management, and labor policies—are deliberated and coordinated in accordance with the Inter-subsidary Business Collaboration Guidelines, and improvement tasks are identified through constant communication between relevant departments to support swift and consistent decision-making. In addition, OCI Company’s HRM/ER Department and HRD/GA Department provide Shared Services to OCI Holdings’ HR Team, strengthening the holding company’s expertise and supporting HR operations at subsidiaries.

### OCI Holdings Talent Management Organizational Structure



## Strategy

### Talent Management Strategy Framework

#### Talent Management Strategy

OCI Holdings, as a holding company, has built a talent management framework centered on inter-subsidary workforce exchange and rotation to strategically manage human resources across the Group. The company operates continuous Group-level workforce mobility to ensure the stable performance of core functions and enhance human competitiveness, while combining experienced hire recruitment with an internal Job Opening program to develop internal talent and secure external specialists in parallel. Core talent and next-generation leader development programs are also in place to lay the foundation for the Group’s mid-to-long-term growth. Through this approach, OCI Holdings systematically strengthens organizational capabilities and drives sustainable growth.

#### Shared Service Framework Based on Functional Expertise

Following its spin-off and transition to a holding company structure in 2023, OCI Holdings has been strengthening the efficiency and expertise of its holding company operations through lean staffing centered on core functions. Essential functions are operated by personnel with relevant experience and expertise, while other key functions are carried out with Shared Service support from subsidiaries and sub-subsidiaries that have specialized talent. This ensures the stability of core functions while enhancing capabilities to respond to relevant laws and regulations. OCI Holdings plans to continuously advance its Group-level workforce collaboration framework to strengthen the stability and sustainability of holding company operations.



# Talent Management

## Strategy

### Talent Development Framework and Programs

OCI Holdings, as a holding company, strategically manages core talent across the Group and systematically builds Future Leader and Global Talent development programs encompassing subsidiaries. The OCI Group operates diverse training programs encompassing all employees—including full-time, contract, and dispatched workers—to strengthen functional expertise and support sustainable talent development. Diverse learning opportunities tailored to each level and role are provided to strengthen employee capabilities. The training framework is structured around three areas: Fundamental Training by Job Level, which builds core competencies by level; Functional, which deepens functional expertise; and Global, which supports global competitiveness enhancement. For Manager-level promotions, mandatory training completion, accounting competency assessment results, and language scores are comprehensively reviewed, with the necessary training programs provided in tandem to systematically manage mandatory competencies by level. Upon completion of all training programs, satisfaction surveys and self-assessments are conducted to systematically evaluate training effectiveness. The average satisfaction rating for mandatory training by level was 4.44 out of 5, and training quality and effectiveness are continuously improved on this basis.

#### OCI Group Development Programs by Level

| Category           | Associate·Researcher                                                                      | Senior Associate·Associate Researcher                                           | Manager·Senior Researcher | Team Manager·Principal Researcher | Executives                   |
|--------------------|-------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|---------------------------|-----------------------------------|------------------------------|
| FUNDAMENTAL COURSE | New Employee Orientation & OJT                                                            | Mandatory Senior Associate Course                                               | Mandatory Manager Course  | New Team Manager Course           | New Executive Course         |
|                    | First-Year Workshop                                                                       | Advanced Senior Associate Course                                                | Advanced Manager Course   | Team Manager Leadership Course    | Executive Leadership Program |
|                    | Mandatory Associate Course                                                                | Cost Accounting                                                                 | Management Accounting     |                                   |                              |
|                    | Accounting Fundamentals                                                                   |                                                                                 |                           |                                   |                              |
|                    | Financial Accounting                                                                      |                                                                                 |                           |                                   |                              |
| FUNCTIONAL COURSE  | Career Hire 1st Year Workshop                                                             |                                                                                 |                           |                                   |                              |
|                    | Job Training (External & e-Learning by Job)                                               |                                                                                 |                           |                                   |                              |
|                    | Engineer Job Training (in partnership with SNU EDRC and Korea Plant Industry Association) |                                                                                 |                           |                                   |                              |
| GLOBAL COURSE      |                                                                                           | Domestic and Overseas Engineer Job Training                                     |                           | OCI MBA                           |                              |
|                    |                                                                                           | Overseas Assignee Training (local adaptation & English/local language training) |                           |                                   |                              |
|                    |                                                                                           | Job-specific Foreign Language Course                                            |                           |                                   |                              |
|                    | Self-development support (e-learning) and language programs (telephone/AI English)*       |                                                                                 |                           |                                   |                              |

\*This talent development program is open to all employees, including contract and dispatched workers.

## Risk Management

### Employee Recruitment

OCI Job Opening

In 2025, OCI Group pursued diverse recruitment strategies to secure talent who embody the core values of Chance, Challenge, and Change. A Group-integrated recruitment page was launched, and a cloud-based recruitment solution was introduced for domestic subsidiaries to strengthen OCI Group's recruitment brand. A conversion internship program was also introduced to enhance recruitment effectiveness, and relevant laws and regulations including the Fair Hiring Procedure Act are continuously reviewed and complied with. In particular, inter-subsidiary transfers and secondments are leveraged to create organizational synergies and expand employee career paths.

#### Conversion Internship for Securing Outstanding Talent

OCI Holdings operates a conversion internship program to secure talent who will lead the Group's future growth. The program is designed to help interns gain a clear understanding of real working environments and job characteristics, with mentoring and project-based practical training used to assess on-the-job capabilities. Upon completion, outstanding interns are offered pathways to regular employment based on multi-faceted evaluations covering job suitability and organizational adaptability. Onboarding programs and new employee training are provided in tandem to help newly selected talent integrate into the organization with confidence.

#### Internal Hiring Operations

OCI Holdings operates an inter-subsidiary transfer and secondment program to effectively leverage expertise and capabilities within the Group. Internal mobility serves as a talent circulation policy aimed at career development and inter-organizational synergy, with candidates selected based on fair and transparent criteria. Candidates are chosen through a comprehensive review of functional expertise, recent performance results, leadership capabilities, and organizational fit, with interviews and recommendation procedures conducted in parallel as needed to ensure transparency. Workforce demand across Group companies is shared on a timely basis, with core talent identified and placed internally first to maximize talent utilization. Following a transfer, performance and adaptation are periodically reviewed, and job training and coaching are provided as needed to support members in confidently demonstrating their capabilities in a new environment.



# Talent Management

## Risk Management

### Employee Performance Evaluation

#### Performance Management System

OCI Holdings, as a holding company, oversees performance management governance across the Group and strengthens a performance-oriented organizational culture by unifying evaluation standards and operational directions across subsidiaries. In 2025, performance evaluation grades across all subsidiaries were standardized to five levels to ensure consistency and comparability, with stronger linkages established among evaluation, compensation, and promotion.

Mid-year review and year-end feedback were also systematized to achieve 100% feedback completion for all team members, with improvement tasks being pursued based on insights derived from accumulated data. Going forward, management goals and KPIs of all subsidiaries will be systematically collected and managed to embed an annual cycle of goal-setting, execution, and review—supporting all organizations in moving in a unified direction. In 2026, mandatory ESG goal-setting was implemented with tasks assigned to each subsidiary, and implementation commitment was assessed through the ESG Leadership Council and goal-sharing sessions.

Goal-sharing session guides, mandatory quarterly performance feedback, a real-time feedback and two-way communication system, and evaluator and evaluatee training will further advance fair and transparent performance management. OCI Holdings will continuously improve its integrated performance management system to build an environment where the organization and employees grow together.

#### Employee Performance Evaluation Process



\*Joint goals of each organization are linked to individual goals of employees.

#### Performance Evaluation Improvement Guide

OCI Group operates diverse improvement guides throughout the entire performance management process to enhance fairness and execution. At the joint organizational goal stage, an organizational goal-sharing guide is provided to improve members’ understanding of goals and clarify direction.

At the individual action planning stage, regular interview procedures are made mandatory to strengthen execution monitoring and evaluation fairness. At the real-time feedback stage, opinion exchange training is operated so that evaluators and evaluatees can share perspectives and align on performance improvement directions. At the final evaluation and interview stage, guidelines for opinion exchange between evaluators and evaluatees are provided.

In addition, performance evaluation summary guides are distributed to evaluators—including executives and team leaders—to ensure a clear understanding of the system’s key content and operational procedures, raising the professionalism and fairness of performance evaluations across the organization.

#### Performance Evaluation Improvement Measures



# Talent Management

## Risk Management

### Talent Development System and Programs

OCI Holdings, as a holding company, strategically manages core talent across the Group and systematically builds Future Leader and Global Talent development programs encompassing subsidiaries. OCI Group will continue to expand training investment to balance the strengthening of functional expertise, leadership, and global capabilities, and will continuously improve program quality through training effectiveness monitoring.

#### Talent Management Program Operations

| Subsidiary    | Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                             |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| OCI TRS       | <ul style="list-style-type: none"> <li>Operating 24 sessions of technical employee onboarding training programs <ul style="list-style-type: none"> <li>- Conducting OJT (On-the-Job Training) in collaboration with external specialist training institutions</li> <li>- Providing hands-on production process experience through field training at OCI Company’s Gunsan Plant</li> </ul> </li> <li>Expanding HR department training and development functions</li> <li>- Operating a locally-focused talent development and recruitment-linked training platform</li> </ul> |                                                                                                                                                                                                                                                                                                                                                             |
| OCI SE        | <ul style="list-style-type: none"> <li>Customized and elective training <ul style="list-style-type: none"> <li>- Composed of mandatory competency training for position holders and elective training for members</li> </ul> </li> </ul>                                                                                                                                                                                                                                                                                                                                     | <ul style="list-style-type: none"> <li>Digital learning- Introducing online <ul style="list-style-type: none"> <li>- based talent development programs starting in 2025</li> </ul> </li> </ul>                                                                                                                                                              |
| OCIE          | <ul style="list-style-type: none"> <li>Systematic development operations <ul style="list-style-type: none"> <li>- Onboarding, job-based training, continuous feedback, and individual development plans</li> </ul> </li> </ul>                                                                                                                                                                                                                                                                                                                                               | <ul style="list-style-type: none"> <li>Strengthening specialist capabilities <ul style="list-style-type: none"> <li>- Supporting job-linked training to provide job-specific learning opportunities</li> </ul> </li> </ul>                                                                                                                                  |
| OCI Energy    | <ul style="list-style-type: none"> <li>Performance linkage <ul style="list-style-type: none"> <li>- Strengthening technical and leadership capabilities linked to performance management and workforce planning</li> </ul> </li> </ul>                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                             |
| OCI Power     | <ul style="list-style-type: none"> <li>Establishing and operating annual training system <ul style="list-style-type: none"> <li>- Job and level-customized programs</li> </ul> </li> <li>Training scope <ul style="list-style-type: none"> <li>- New hires, promotion-level advanced programs, statutory mandatory training, and foreign language courses</li> </ul> </li> </ul>                                                                                                                                                                                             | <ul style="list-style-type: none"> <li>Diversified learning approaches <ul style="list-style-type: none"> <li>- Combining classroom, external, and smart learning</li> </ul> </li> <li>Quality improvement <ul style="list-style-type: none"> <li>- Supplementing and improving 2025 programs based on training satisfaction surveys</li> </ul> </li> </ul> |
| OCI Specialty | <ul style="list-style-type: none"> <li>Training system <ul style="list-style-type: none"> <li>- Job, leadership, and common competency training</li> <li>Engineer job training: 2 completers, 48 hours per person</li> </ul> </li> </ul>                                                                                                                                                                                                                                                                                                                                     | <ul style="list-style-type: none"> <li>External learning support <ul style="list-style-type: none"> <li>- One external specialist training session per year for office and technical staff, and self-development allowances provided to strengthen global capabilities</li> </ul> </li> </ul>                                                               |

### OCI Holdings Talent Development Activities

OCI Holdings operates diverse training programs for all employees—including full-time, contract, and dispatched workers—to strengthen functional expertise and support sustainable talent development. Training is advanced across three areas: Fundamental Training by Job Level (building core competencies by level), Functional (deepening functional expertise), and Global (supporting global competitiveness enhancement). In 2025, a total of 178 employees participated in 3,499 hours of training.

#### 2025 Talent Management Program Operations

(Unit : Persons, Hours)

| Category    |                      | Program Details                                                                                             | Total Participants | Total Training Hours |
|-------------|----------------------|-------------------------------------------------------------------------------------------------------------|--------------------|----------------------|
| Fundamental | Position/Role-based  | Leadership programs designed to strengthen core competencies by position level                              | 17                 | 338                  |
| Functional  | Professional/MBA     | Strengthening job expertise and business management capabilities                                            | 37                 | 1,080                |
| Global      | Language Training*   | AI-based, telephone, and video language programs to improve language proficiency                            | 51                 | 1,202                |
|             | Expatriate Employees | Pre-assignment training on cultural understanding and language acquisition for expatriate employees         | 22                 | 100                  |
| Others      | Online Courses*      | Online training programs available for all employees to freely enroll in, including self-leadership courses | 51                 | 779                  |
| Total       |                      |                                                                                                             | 178                | 3,499                |

\*This talent development program is open to all employees, including contract and dispatched workers.

#### Global: Developing Global Talent

OCI Holdings operates diverse in-person and remote foreign language training programs to develop global talent. Learning accessibility is being expanded through telephone, video, and AI-based foreign language programs. In particular, the AI-based English learning application “Speak” was introduced, recording a completion rate of 83.3%. To further strengthen employees’ global capabilities, the submission of English speaking test scores was actively encouraged. In 2025, approximately 57.5% of those subject to score submission renewed and submitted their scores, with 66.7% achieving improved scores compared to 2024. Starting in 2026, English language incentives based on achievement standards will be introduced and the frequency of language score submissions will be strengthened to once per year, further advancing the global capability management system and driving the continued enhancement of employees’ global competitiveness.

# Talent Management

## Risk Management

### Talent Management Activities

#### Leader Training

OCI Holdings conducts leadership training programs to strengthen risk management capabilities across the OCI Group, building a stable leadership foundation that underpins sustainable management. Structured promotion programs are operated for newly appointed executives, team leaders, and corporate heads across all subsidiaries, providing opportunities to deepen understanding of overseas business operations through engagement with senior management and to share accumulated experience and expertise. In addition, new leaders are supported in embedding their leadership early within the organization through a process of discussing key challenges they may face and exploring practical solutions.

| (Unit: Persons, Hours) |                                  |                    |                      | (Unit: Persons, Hours)  |                          |                    |                      |
|------------------------|----------------------------------|--------------------|----------------------|-------------------------|--------------------------|--------------------|----------------------|
| Category               | Subsidiary                       | Total Participants | Total Training Hours | Category                | Training Program         | Total Participants | Total Training Hours |
| Executives             | New Executive Training           | OCI Power          | 1                    | Team Leaders            | New Team Leader Training | OCI Holdings       | 2                    |
|                        |                                  | OCI I&C            | 1                    |                         |                          | OCI Company        | 15                   |
|                        |                                  | OCI SE             | 1                    |                         |                          | OCI I&C            | 3                    |
|                        | New Executive Induction Training | OCI Company        | 4                    |                         |                          | OCI Dream          | 1                    |
|                        |                                  | DCRE               | 1                    |                         |                          | DCRE               | 5                    |
|                        | New Corporate Head Training      | OCI Power          | 1                    | Next-Generation Leaders | OCI MBA                  | OCI Company        | 29                   |
|                        |                                  | OCI I&C            | 1                    |                         |                          | OCI SE             | 3                    |
|                        |                                  | OCI Specialty      | 1                    |                         |                          |                    |                      |
|                        |                                  | SAEHAN RECYCLE     | 1                    |                         |                          |                    |                      |
|                        |                                  | OCI Japan          | 1                    |                         |                          |                    |                      |



New Executive Training



New Team Leader Training

#### AI & Digital Transformation

OCI Holdings has identified the strengthening of digital capabilities across the Group as a key talent development priority. To this end, three special lectures on AI and digital transformation were conducted for all Group leaders, deepening their understanding of the leadership capabilities required in the digital era. For practitioners, AI work automation training using Copilot within the internal work system (Microsoft environment) is available on a self-enrollment basis, and digital learning content accessible to all employees regardless of job function or level is provided through an online training platform. Through these initiatives, OCI Holdings aims to systematically strengthen employees' digital capabilities and drive improvements in overall organizational efficiency and competitiveness.

#### Digital Capability Enhancement Training

| Training Program                                         | Training Date | Participants | Duration | Format           |
|----------------------------------------------------------|---------------|--------------|----------|------------------|
| Special Seminar on AI & DT Case Studies                  | May 14, 2025  | 100          | 1.5      | Online & Offline |
| Where is the Opportunity in the Age of AI?               | Sep. 19, 2025 | 100          | 1.5      | Online & Offline |
| Manufacturing AX Adoption Strategies and Success Cases   | Nov. 28, 2025 | 101          | 2        | Online & Offline |
| AI Work Automation Training (MS Copilot, Power Automate) | Dec. 10, 2025 | 68           | 3        | Online & Offline |



AI & DT Case Special Seminar (SK C&C)



Manufacturing AX Adoption Strategies and Success Cases (Naver Cloud & AT Kearney)



"Where is the Opportunity in the Age of AI?" (Prof. Jaeseung Jeong)



AI Work Automation Training (MS Copilot, Power Automate)

# Talent Management

## Risk Management

### Talent Management Activities

#### OCI MBA

OCI Holdings has operated the OCI MBA Program for team leader and executive candidate pools since 2008, and as of 2025, a cumulative total of 576 participants have completed the program across 14 cohorts. In particular, in 2024 and 2025, 33 key engineering talents from OCI Company and OCI SE completed the OCI MBA Program through a collaboration with KAIST. The satisfaction score for the 2025 program was 4.70 out of 5, while the overall satisfaction score for the two-year program reached 4.71. Through the continuous enhancement of the program, OCI Holdings plans to cultivate future management leaders and strengthen the organization's mid-to-long-term competitiveness.

Training for Developing Future Management Leaders

(Unit: Persons, Hours)

| Category | Program Details                                             | Subsidiary | Participants | Duration |
|----------|-------------------------------------------------------------|------------|--------------|----------|
| OCI MBA  | Strengthening functional expertise and management knowledge | OCI        | 29           | 696      |
|          |                                                             | OCI SE     | 4            | 96       |
|          |                                                             | Total      | 33           | 792      |



OCI MBA Completion Ceremony

#### Knowledge Enhancement Activities by Site [OCI Company]

OCI Company operates various education and learning programs to help employees respond proactively to change and pursue continuous growth in a rapidly evolving business environment.

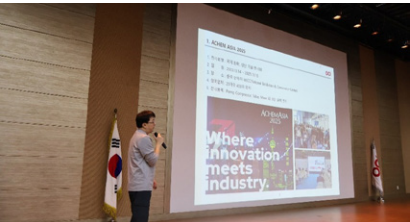
At the headquarters, OCI Company operates the Distinguished Guest Lecture program, which invites prominent external speakers to share new perspectives and insights with employees. The Gunsan Plant holds a monthly Open-Session program that combines employee-led talks on various topics with special lectures by invited external speakers. The program is designed to broaden employees' perspectives and foster a culture of learning and communication.

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

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



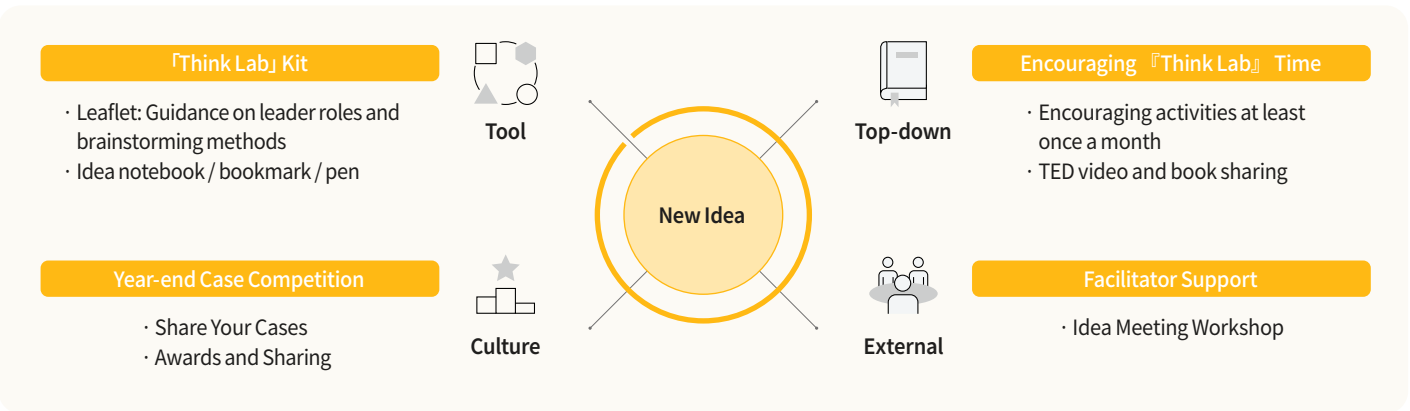
OCI Company's Engineer Seminar at Gwangyang Plant



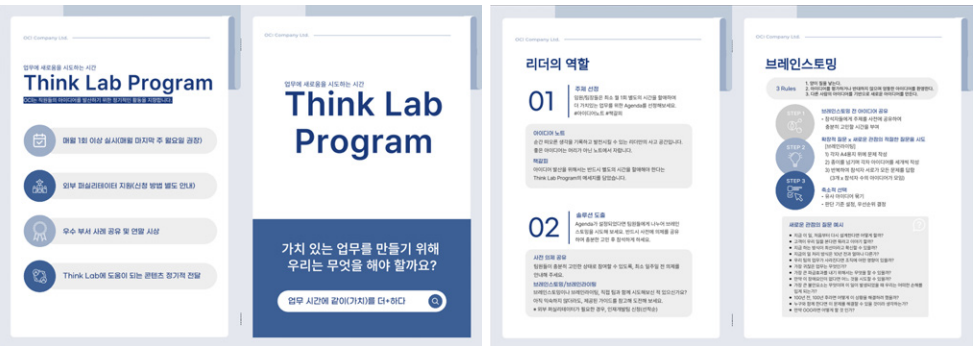
OCI Company's Open-session at Gunsan Plant

#### Think Lab Program

OCI Holdings operates the Think Lab Program to promote learning through collaboration and interaction among its members. Centered on team-based discussions and idea sharing, the program is conducted in a manner whereby leaders set aside regular learning time to activate mutual feedback and collective thinking among members. A collaborative learning environment is fostered through the use of common learning tools and content, as well as an external facilitator support system, while the sharing of best practices enables learning outcomes to be disseminated across the organization. Through this program, OCI Holdings seeks to strengthen a culture of collaboration and enhance innovation capabilities within the organization.



#### Think Lab Program Guide



# Talent Management

## Risk Management

### Organizational Culture Improvement Activities

OCI Holdings operates diverse work arrangements and welfare programs to help employees maintain a healthy balance between work and personal life. By providing a flexible working environment that allows employees to manage their own schedules to suit their individual circumstances, the company actively supports the creation of a healthy organizational culture and improvements in the quality of life for all members, including non-regular employees.

#### OCI Group Work Systems and Benefits<sup>1)</sup>

|                           |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                            |
|---------------------------|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Employee Welfare Programs | Work-life balance                   | <ul style="list-style-type: none"><li>Reduced working hours (pregnancy, childcare, caregiving, etc.)</li><li>Flexible working arrangements (Flexible work hours / discretionary working / compensatory leave / remote work, etc.)</li><li>Staggered working hours</li><li>In addition to statutory paid annual leave, an extra five (5) days of regular leave are provided</li></ul>                                                                 |                                                                                                                                                                                            |
|                           | Housing and Living Support Programs | <ul style="list-style-type: none"><li>Housing fund and emergency household loans</li><li>Relocation allowances and dormitory provision</li><li>Congratulatory and condolence leave and financial support</li><li>Children's tuition support</li><li>Retirement pension plan</li></ul>                                                                                                                                                                | Self-Development Support Programs <ul style="list-style-type: none"><li>Self-development allowances</li><li>In-house language programs</li><li>In-house club activity support</li></ul>    |
|                           | Work-Life Balance Programs          | <ul style="list-style-type: none"><li>In-house daycare center</li><li>Family-friendly programs (social contribution, education)</li><li>Childcare Support Program (pregnancy and childbirth support)</li><li>Marriage fund loan</li><li>Parental leave promotion system</li><li>Employee Assistance Program (EAP)</li><li>Regular and annual paid leave</li><li>Nursing rooms and paid nursing time</li><li>Rest and recreation facilities</li></ul> | Health Support Programs <ul style="list-style-type: none"><li>Psychological counseling (EAP)</li><li>Group insurance (employee, spouse, and children)</li><li>Health check-ups</li></ul>   |
|                           |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Compensation Programs <ul style="list-style-type: none"><li>Outstanding employee recognition</li><li>Long-service recognition</li><li>Vacation pay</li><li>Welfare points system</li></ul> |

1) Some programs are partially applied to specific subsidiaries.

### Family-friendly Activities

OCI Holdings has introduced a parental leave promotion program and is fostering a family-friendly organizational culture to address the low birthrate and support work-life balance. Housing fund loans of up to KRW 120 million at an annual rate of 1.0% are provided to employees with three or more children, along with marriage fund loans for newlyweds and prospective couples and increased childbirth incentives. A policy has been institutionalized requiring all workers with children aged 18 months or younger—including men—to take three months of parental leave. In line with recent legislative amendments, the option to extend leave up to 18 months when each parent uses more than three months is also actively communicated and supported. Work substitute allowances are provided to minimize disruptions caused by leave, and further flexibility is offered through exceptional extensions of up to 36 months for key project performers and single-income households. Practical childcare support programs are also in place, including maternity protection meetings, pregnancy and childbirth gifts, and return-to-work mentoring.

#### Family-friendly Activities by Subsidiary

| Subsidiary    | Activities                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| OCI SE        | <ul style="list-style-type: none"><li>Operating flexible working arrangements</li><li>Autonomous adjustment of working hours based on individual circumstances</li></ul>                                                                                                                                                                                                                                                                          | <ul style="list-style-type: none"><li>Employee welfare fund-based benefits</li><li>Loan support, welfare points, and other measures to support financial stability</li></ul>                                                                                                                                                                                                                   |
| OCI Specialty | <ul style="list-style-type: none"><li>Operating a selective working hours system</li><li>Stably introduced following advance surveys and internal discussions</li><li>Operating a retirement pension plan</li><li>Alleviating financial burden after retirement</li><li>Operating group accident insurance for employees</li><li>Medical expense coverage for hospitalization and outpatient treatment for employees and their families</li></ul> | <ul style="list-style-type: none"><li>Childcare support</li><li>Parental leave of up to one year</li><li>For children aged 8 or under, regardless of gender</li><li>Allowing reduced working hours for childcare and family caregiving</li><li>Applying average performance rating upon return from leave</li><li>Preventing disadvantages arising from maternity and parental leave</li></ul> |

#### Paid Days for Leave Programs



##### Parental Leave/ Sick Leave

- Full payment of basic salary for the month in which leave begins (up to four weeks):
- Applicable when an employee takes leave due to difficulty performing duties as a result of physical or mental conditions, including illness
  - Applicable when an employee takes the first parental leave for each child

# Talent Management

## Risk Management

### Organizational Culture Improvement Activities

#### Multi-rater Assessment for Organizational Culture Improvement

OCI Holdings views leadership as a key driver of a healthy organizational culture and regularly conducts leadership assessments for executives and team leaders. Conducted biennially, the assessment combines a self-evaluation—in which executives and team leaders assess their own current leadership capabilities—with a multi-rater evaluation from team members. Results are provided to all executives and team leaders in the form of individual reports and improvement guides. For key talent such as executives, in-depth development programs are additionally provided, including leadership strength and weakness analysis, improvement roadmap development, and 1:1 coaching with specialist coaches. Leadership issues identified through the assessment process are continuously managed through follow-up programs such as leadership letters, special lectures, and 1:1 coaching.

Assessment results are also used in competency evaluations and succession planning for key positions, providing a basis for identifying future leader candidates and systematically managing development plans. In addition, OCI Holdings operates a mid-level manager leadership development program—encompassing production departments—to develop next-generation leaders, alongside training to strengthen management understanding and problem-solving capabilities for leaders and next-generation leaders. Going forward, the program scope will be expanded Group-wide to systematically strengthen organizational leadership capabilities.

| Category                                 | goal                     | Program                                            | Key Activities                                                                                                                                                          |
|------------------------------------------|--------------------------|----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Leadership Assessment                    | Executives, Team Leaders | · Self-assessment<br>· Multi-rater assessment      | · Providing assessment results and improvement guides<br>· 1:1 coaching with specialist coaches<br>· Leadership strength and weakness analysis and improvement planning |
| Mid-level Manager Leadership Development | Mid-level Managers       | · Mid-level Manager Leadership Development Program | · Leadership and organizational management capability development training<br>· 1:1 and group coaching                                                                  |

#### 360-degree Assessment Criteria

| 1                                                                                   | 2                                                                                   | 3                                                                                   | 4                                                                                   | 5                                                                                     | 6                                                                                     |
|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| Pursuit of diversity values, fostering trust                                        | Maintaining stakeholder balance, managing conflicts                                 | Openness to differences, curiosity, and empathy                                     | Embracing uncertainty, adaptability                                                 | Courage, persuasiveness                                                               | Situational adaptability, global perspective, fostering innovation                    |
|  |  |  |  |  |  |

#### Employee Satisfaction Survey [OCI TRS]

OCI TRS conducted its first employee engagement survey in November 2025 to assess employee satisfaction with the company’s welfare and benefits. A total of 907 employees participated, with a response rate of 89%. The survey is scheduled to be conducted regularly on a biennial basis.

| Key Survey Items                      | Survey Results                                                          | Areas for Improvement                                                                                                                                                                                                                                                                                                                                                          |
|---------------------------------------|-------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Working environment                   | Enjoying their work                                                     | · Improving visibility and clarity of career development opportunities<br>· Improving communication on development opportunities<br>· Strengthening transparent communication in decision-making<br>· Need for greater employee participation in strategic discussions<br>· Need for clearer communication on welfare programs and consistent recognition and reward practices |
| Job satisfaction                      | Well-motivated in their roles                                           |                                                                                                                                                                                                                                                                                                                                                                                |
| Career development                    | High willingness to recommend to others                                 |                                                                                                                                                                                                                                                                                                                                                                                |
| Leadership                            | Positive learning and development environment                           |                                                                                                                                                                                                                                                                                                                                                                                |
| Benefits and compensation             | Satisfaction with physical environment including cleanliness and safety |                                                                                                                                                                                                                                                                                                                                                                                |
| Safety and hygiene practices          | Good accessibility of communication channels                            |                                                                                                                                                                                                                                                                                                                                                                                |
| Information sharing and participation | Average satisfaction with welfare benefits                              |                                                                                                                                                                                                                                                                                                                                                                                |

### Labor-Management Relations Improvement Activities

OCI Holdings views organizational culture and labor-management relations as a core foundation for sustainable growth, and advances communication and collaboration-centered organizational culture initiatives to respond flexibly to a changing management environment. Programs are operated with the goal of establishing a horizontal culture in which members participate autonomously and share accountability, while the Labor-Management Council is held regularly to maintain stable labor-management relations. The Labor-Management Council is composed of three employer representatives and three worker representatives, and meets quarterly to review work satisfaction, capability development, and HR and labor management issues, and to discuss necessary adjustments. Building on this consultative structure, OCI Holdings maintains a cooperative, trust-based labor-management relationship and drives continuous organizational development.

#### Key Organizational Culture and Communication Activities

|                                   |                                                                                                                                                                                                                                                                                                                           |
|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Town Hall Meetings                | · Sharing holding company work goals and communicating management strategies and principles through Q&A sessions to internalize organizational strategy                                                                                                                                                                   |
| Maternity Protection Tea Meetings | · Maternity protection facilities and programs were explained to female employees who have experienced or are expecting to give birth, and measures for a better working environment were discussed.<br>· Special lectures by female leaders also provided an opportunity to share insights on balancing work and family. |
| Workshops for Experienced Hires   | · Workshops for newly hired experienced employees to deepen their understanding of company history and business strategy and build professional networks                                                                                                                                                                  |

# Talent Management

## Risk Management

### Labor-Management Relations Improvement Activities

#### Decision-making System and Management Body for Organizational Culture and Labor-Management Relations

| Management Body        |                                | Activities                                                                                                                                                                                                                                                                                                               |
|------------------------|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Members                |                                | 3 employer representatives and 3 worker representatives                                                                                                                                                                                                                                                                  |
| Roles                  |                                | Promoting mutual benefit and communication (as defined in the council's regulations)                                                                                                                                                                                                                                     |
| Goals                  |                                | Improving company productivity; overseeing discussions, deliberations, and reports related to working conditions (HR and organizational culture)<br>Resolving employee grievances                                                                                                                                        |
| Key Activities in 2025 | Frequency                      | - Labor-Management Council is held quarterly<br>- OCI TRS regularly operates the "OCI TRS Committee" to promote employee communication                                                                                                                                                                                   |
|                        | Matters Discussed and Resolved | Key matters include productivity improvement, work and HR policies, grievance handling, and welfare enhancement<br>- 2025 collective bargaining resulted in agreements on increases in vacation allowances and comprehensive health check-up fees, and the strengthening of low birthrate and childcare support programs |

#### Other Labor Practice Programs

The company continuously provides adequate wage increases above the minimum wage and exceeding the inflation rate, reinforcing a fair and reasonable compensation system. Individual working hours are settled and monitored on a monthly basis for efficient working hour management, and various flexible working arrangements including selective working hours are actively implemented to improve employee welfare and create a flexible working environment.

For overtime work, compensatory leave ensures adequate rest. For technical employees, unused compensatory leave is fully compensated in cash, upholding the value of fair labor. The company also maintains a healthy labor-management relationship through regular dialogue with worker representatives on key management matters including working conditions via the Labor-Management Council. In terms of compensation equity, the gender pay gap for new employees has been fully eliminated since 2021, establishing equal pay for men and women.

The scope of social protection for employees is also being expanded beyond the public system. Group insurance coverage strengthens support for accidents and illnesses, while regular health check-ups systematically support disease prevention and health management. To contribute to addressing the low birthrate, childbirth incentives were significantly increased from KRW 200,000 to a maximum of KRW 2 million starting in 2025. A parental leave promotion program was also introduced, encouraging all employees including men to take three months of parental leave within 18 months of a child's birth, providing practical support for work-life balance.

To protect employees' right to rest, an annual leave promotion program fosters a culture of freely using annual leave, and unavoidably unused annual leave is compensated at 1.5 times the standard rate.

Finally, AI & Digital Transformation (DT) and environmental management training have been strengthened to respond to shifts in the industrial paradigm and the climate crisis. Special seminars on "SK AI & DT Cases" and "Manufacturing AX Adoption Strategies" were conducted for executives and team leaders to internalize digital transformation capabilities, while ESG online training for all employees and ESG leadership training for management are regularly conducted to build organizational capabilities for sustainable growth.

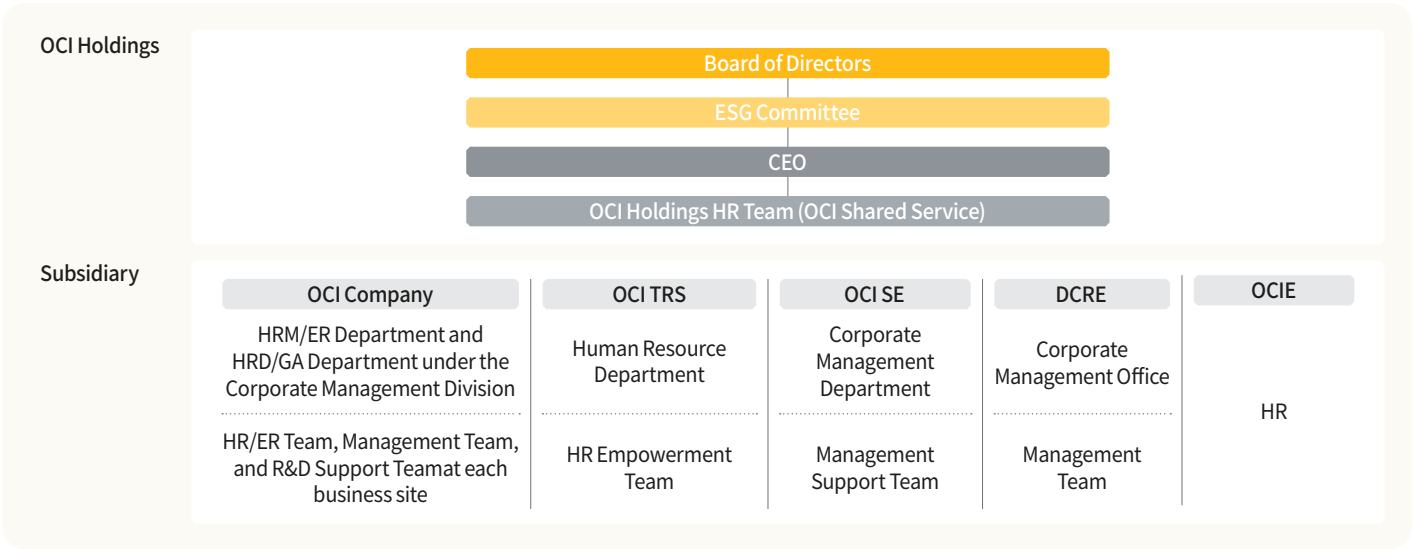
# Human Rights Management

## Governance

### Human Rights Management Organization

OCI Holdings established its Human Rights Management Policy in December 2024 and designated the HR department as the lead department for human rights management. The lead department is responsible for establishing and implementing human rights management plans, human rights training, human rights impact assessments, and system operation and support, and carries out its duties including agenda items requested by the ESG Committee and CEO. The Board of Directors and ESG Committee review and approve human rights management performance, key risks, and improvement activities, while the lead department oversees practical implementation in collaboration with relevant departments. The lead department reports plans, systems, policies, human rights impact assessment results, and monitoring obligations to the ESG Committee at least once a year. In addition, OCI Company's HRM/ER Department and HRD/GA Department support specialized human rights management operations through Shared Services in coordination with OCI Holdings' HR Team.

### OCI Holdings Talent Management Organizational Structure



### Key Roles by Human Rights Management Entity

| Category           |                    | Key Roles                                                                                       |
|--------------------|--------------------|-------------------------------------------------------------------------------------------------|
| Board of Directors | Board of Directors | · Review and approve human rights management agenda items                                       |
|                    | ESG Committee      | · Deliberate on key human rights management matters                                             |
| Management         | CEO                | · Make key decisions related to human rights management                                         |
| Working Level      | HR Team            | · Promote human rights management activities · Monitor and process human rights-related reports |

## Strategy

### Human Rights Management Policy

OCI Holdings reflects human rights respect principles across all aspects of its business for sustainable growth and practices responsible management together with diverse stakeholders. Recognizing human rights as a core value of ESG management, the company applies the protection of the fundamental rights of employees and stakeholders as an important operational standard across all management activities. Human rights policies aligned with global norms and standards are established and publicly disclosed, and a culture of human rights respect is spread throughout the organization.

Furthermore, OCI Company, OCI TRS, OCI SE, and OCI Power each establish and publicly disclose their own human rights policies suited to their respective management environments, and provide guidance and training so that local employees can understand and implement the policies. Through these efforts, consistent human rights management performance is strengthened across the Group.

### OCI Holdings Human Rights Policy

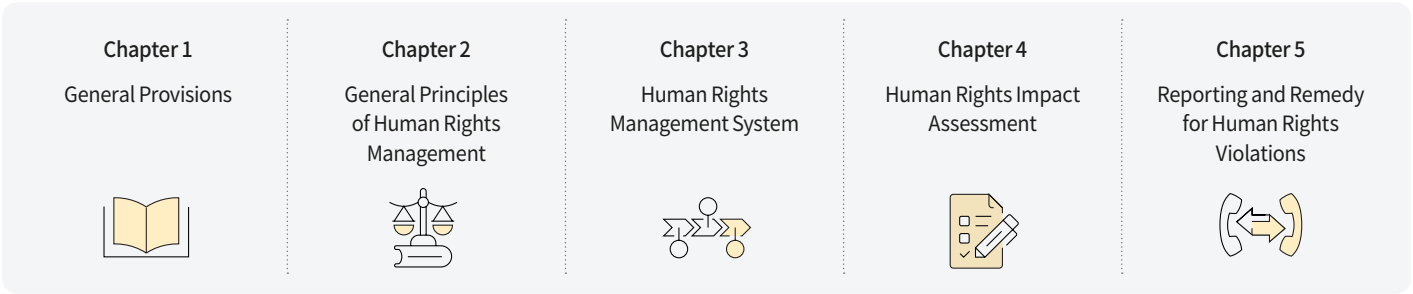
[OCI Holdings Human Rights Policy](#)

| Article 1                                                                             | Article 2                                                                             | Article 3                                                                             | Article 4                                                                             | Article 5                                                                             | Article 6                                                                             | Article 7                                                                             | Article 8                                                                             |
|---------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| Respect for people                                                                    | Anti-discrimination                                                                   | Prohibition of forced labor                                                           | Prohibition of child labor                                                            | Prevention of discrimination and harassment                                           | Compliance with laws on working hours                                                 | Wages and welfare benefits                                                            | Freedom of association                                                                |
|  |  |  |  |  |  |  |  |

OCI Holdings established its Human Rights Management Policy to protect human dignity and values throughout all management activities. In addition to the basic principles of human rights management, the policy sets out in writing the human rights management system, human rights impact assessment procedures, and human rights violation reporting and remedy procedures.

### OCI Holdings Human Rights Management Policy

[Holdings Human Rights Management Policy](#)



# Human Rights Management

## Risk Management

### Human Rights Impact Assessment

OCI Holdings established its Human Rights Management Policy on December 17, 2024, setting out in writing its human rights management principles, operational system, assessment procedures, and reporting and remedy procedures. In 2025, OCI Holdings and major domestic and international subsidiaries established their own human rights management policies, with human rights management training for subsidiaries planned. To embed human rights management across the organization, best practices and know-how are shared, and support is provided for conducting human rights impact assessments and developing action plans reflecting national and regional characteristics.

Recognizing that unintentional human rights violations may occur in the course of global business operations due to differences in culture, customs, religion, ethnicity, and institutions, OCI Holdings conducted its first human rights impact assessment for headquarters employees in 2025. The assessment comprised an online human rights status survey, a self-assessment using a checklist of 9 areas and 155 items developed based on the UN Guiding Principles on Business and Human Rights, and on-site inspections and interviews by a third-party organization. OCI Holdings achieved a composite score of 87.4%, and identified short- and long-term improvement tasks through a materiality assessment. The results will be reflected in policy revisions and improvement plans, with human rights risk mitigation activities continuing to be advanced.

### Human Rights Impact Assessment Process



### OCI Holdings 2025 Human Rights Impact Assessment Results

| No.   | Area                                             | Assessment Results |                      |    |     |       |
|-------|--------------------------------------------------|--------------------|----------------------|----|-----|-------|
|       |                                                  | Yes                | Improvement Required | No | N/A | Total |
| 1     | Building a Human Rights Management System        | 34                 | 4                    | 2  | 1   | 41    |
| 2     | Non-discrimination in Employment                 | 16                 | 1                    | 0  | 0   | 17    |
| 3     | Freedom of Association and Collective Bargaining | 6                  | 0                    | 0  | 10  | 16    |
| 4     | Prohibition of Forced Labor                      | 11                 | 0                    | 0  | 0   | 11    |
| 5     | Prohibition of Child Labor                       | 6                  | 0                    | 0  | 8   | 14    |
| 6     | Occupational Safety                              | 11                 | 0                    | 0  | 3   | 14    |
| 7     | Responsible Supply Chain Management              | 3                  | 0                    | 7  | 0   | 10    |
| 8     | Environmental Rights                             | 9                  | 1                    | 1  | 1   | 12    |
| 9     | Human Rights Protection in the Workplace         | 8                  | 1                    | 2  | 9   | 20    |
| Total |                                                  | 104                | 7                    | 12 | 32  | 155   |

### 2025 Human Rights Improvement Task Progress

| Area                                      | 2026 Improvement Tasks                                                                              | Types of Stakeholders within Impact Scope |
|-------------------------------------------|-----------------------------------------------------------------------------------------------------|-------------------------------------------|
| Building a Human Rights Management System | · Revising the Human Rights Management Policy                                                       | Employees                                 |
| Non-discrimination in Employment          | · Revising relevant HR regulations                                                                  | Employees                                 |
| Environmental Rights                      | · Setting related goals and developing policies                                                     | Environment, Local communities            |
| Human Rights Protection in the Workplace  | · Developing manuals for related guidelines<br>· Establishing and conducting regular status surveys | Employees                                 |

### Human Rights Impact Assessment by Subsidiary

| Subsidiary | Activities                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                            |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| OCI Energy | <ul style="list-style-type: none"><li>Conducting human rights impact assessments for 4 operating business sites and developing mitigation plans</li><li>Incorporating human rights elements into all phases of project planning, supplier management, and workforce operations</li></ul> | <ul style="list-style-type: none"><li>Proactively managing potential human rights risks through site-specific pre-inspections, implementation monitoring, and corrective actions</li><li>Operating in compliance with U.S. federal, state, and local regulations</li></ul> |
| MSE        | <ul style="list-style-type: none"><li>Conducting regular human rights risk assessments on labor practices, working conditions, and impacts on business operations</li><li>Monitoring compliance with relevant laws, ethical labor standards, and internal policies</li></ul>             | <ul style="list-style-type: none"><li>Requiring the same standards from suppliers and contractors</li><li>Strengthening management system through corrective actions and follow-up monitoring when non-compliance is identified</li></ul>                                  |

# Human Rights Management

## Risk Management

### Human Rights Risk Mitigation Activities

OCI Holdings and its domestic subsidiaries conduct mandatory human rights training for all employees on an annual basis, covering sexual harassment prevention, workplace harassment prevention, and disability awareness, to strengthen human rights sensitivity across the workforce. These efforts support the establishment of a culture of human rights respect throughout the organization and contribute to creating a safe and healthy working environment.

In addition, specialized training is provided for managers including newly appointed executives and team leaders to deepen their understanding of human rights management and strengthen HR risk management capabilities. This equips managers to proactively identify and prevent potential human rights risks within the organization and to lead with inclusion and respect. OCI Holdings remains committed to building an organizational culture where all members can thrive with confidence.

### OCI Holdings Diversity & Gender Equality Training Status

| Category        | Unit    | 2022  | 2023 <sup>1)</sup> | 2024 | 2025 |
|-----------------|---------|-------|--------------------|------|------|
| Completers      | Persons | 1,754 | 56                 | 65   | 73   |
| Completion Rate | %       | 100   | 100                | 100  | 100  |

1) Following the spin-off in 2023, training was conducted for all OCI Holdings employees.

### Human Rights Risk Management Activities

OCI Holdings operates an internal management system and maintains accessible online reporting channels at all times to prevent human rights violations within the organization. Upon receipt of a report, external specialist organizations conduct independent factual investigations with full documentation to ensure procedural integrity. Cases are then reviewed and resolved through the Personnel Committee. Victim protection and the prevention of secondary harm are given priority throughout the process. Where needed, follow-up measures such as psychological counseling and treatment support for victims and re-education for perpetrators are implemented to maintain a safe and respectful working environment.

### Human Rights Risk Mitigation Activities by Subsidiary

| Subsidiary | Activities                                                                                                                                                                                                                                                                                                                |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| OCIE       | <ul style="list-style-type: none"><li>Conducting ethics and conduct standards training related to human rights</li><li>Supporting the raising of human rights issues through confidential reporting channels</li><li>Conducting investigations and implementing corrective actions on reported matters (HR-led)</li></ul> |
| OCI Energy | <ul style="list-style-type: none"><li>Incorporating human rights elements into project planning, workforce operations, and supplier management</li><li>Conducting investigations, implementing corrective actions, and managing recurrence prevention when human rights issues arise</li></ul>                            |
| MSE        | <ul style="list-style-type: none"><li>Implementing anti-discrimination, anti-harassment, and anti-retaliation policies and conducting awareness training</li><li>Operating open communication channels and a confidential, retaliation-free reporting system</li></ul>                                                    |

### Respecting Employee Diversity and Preventing Workplace Discrimination and Harassment

OCI Holdings and all subsidiaries prohibit discrimination based on personal attributes—including age, gender, ethnicity, and nationality—across all HR processes such as recruitment, placement, evaluation, and promotion. Inclusive HR policies are in place to ensure equal opportunities for diverse talent including people with disabilities and national merit recipients. Dedicated reporting channels for workplace harassment and sexual harassment are operated at all times. When reports are received, investigations are conducted by external specialist organizations to ensure objectivity and fairness. Investigation procedures are systematically structured around evidence collection, fact verification, and documentation. Whistleblower protection provisions—covering identity confidentiality, secrecy maintenance, and prohibition of HR disadvantages—are explicitly set out in the Employee Code of Ethics. Victims are provided with psychological counseling and treatment support upon request, and follow-up measures including recurrence prevention training are carried out for perpetrators.

### Human Rights Grievance Handling Process



# Human Rights Management

## Risk Management

### Respecting Employee Diversity and Preventing Workplace Discrimination and Harassment

Workplace Sexual Harassment/Harassment Reporting

Workplace Sexual Harassment/Harassment Reporting

OCI Group operates a system for immediately receiving reports and consultations when workplace sexual harassment or harassment occurs. Psychological counseling and treatment support is provided as needed, and the Personnel Committee processes cases based on evidence and victim needs. All reports can be submitted anonymously or with the reporter’s name. Reporter identity and report contents are kept strictly confidential, and the company ensures that no disadvantages arise as a result of reporting. In addition to the internal reporting center, an external specialist consultation channel is provided through the Korea EAP Association to support victim protection and grievance resolution.

- Reports may be submitted if anyone has experienced sexual harassment or harassment by OCI Holdings employees. Submissions may be made either under one’s real name or anonymously
- All reports will be kept strictly confidential and will be used solely for the investigation and resolution of the case
- If one wish to receive notification of the investigation results, please provide email address in the reporter information
- Internal employees may also use the reporting and counseling center below

Online Reporting Center

Postal Mail

Reporting Officer, OCI Holdings  
Audit Team, OCI Building,  
94 Sogong-ro, Jung-gu, Seoul

Phone

02) 727-9371

Reporting Ethical Management Violations

Workplace Sexual Harassment/Harassment Reporting

External Expert Conseling Center

Korea EAP<sup>\*</sup> Association  
Tel. 1566-5228  
Email. eapsms@keapa.co.kr  
(Weekdays 09:00 - 21:00)

<sup>\*</sup> Employee Assistance Program

### Workplace Harassment and Sexual Harassment Reporting System Process [DCRE]

DCRE operates a reporting channel for misconduct and criminal acts related to employee ethics and conduct, including a workplace harassment and sexual harassment reporting system. The reporting procedure is as follows.



### Cultural Diversity and Inclusion Activities by Subsidiary

| Subsidiary  | Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| OCI Company | <ul style="list-style-type: none"><li>· Eliminating discrimination in all HR processes including recruitment, promotion, training, and work performance (age, gender, ethnicity, national origin, etc.)</li><li>· Continuously recruiting diverse talent including people with disabilities and national merit recipients</li><li>· Strengthening organizational diversity and inclusion through inclusive HR practices</li></ul>                                                                      |
| OCI TRS     | <ul style="list-style-type: none"><li>· Operating diversity and inclusion programs<ul style="list-style-type: none"><li>- Employees from 19 ethnic backgrounds in a multinational and multi-religious working environment</li></ul></li><li>· Promoting cultural exchange and communication through the annual “Cultural Night” event</li><li>· Strengthening collaboration between Korean engineers and local employees through engineer job-specific English training materials since 2023</li></ul> |

# Supply Chain Management

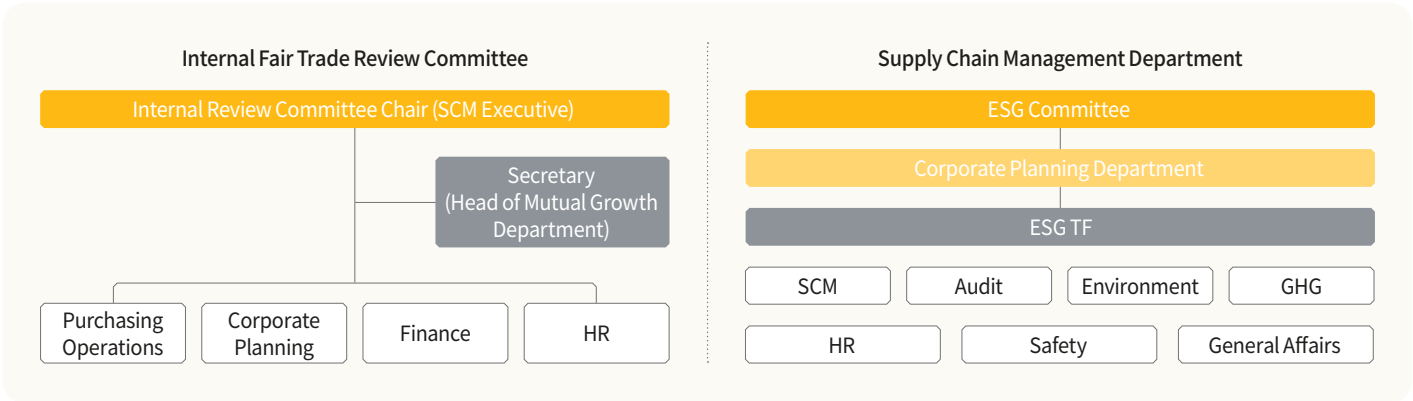
## Governance

Supply Chain Management Organization

OCI Holdings Supply Chain ESG Policy

OCI Holdings has newly established a Supply Chain ESG Policy to strengthen sustainable supply chain management across all subsidiaries, and aims to systematically manage risks throughout the supply chain by establishing Group-wide common management standards on this basis. OCI operates the Internal Fair Trade Review Committee and the supply chain management organization to manage supply chain-related matters. The Internal Fair Trade Review Committee works with relevant departments to review matters related to fair trade with contractors. Its responsibilities include reviewing potential violations of the Fair Transactions in Subcontracting Act, deliberating on contractor registration and termination, and reviewing financial and educational support. The supply chain management (SCM) department oversees the overall supply chain and leads supply chain ESG management by monitoring ESG performance, sharing related plans, and coordinating discussions on ESG priorities and implementation system. In addition, the SCM department plays a key role in building a sustainable supply chain by working with relevant departments within the ESG TF to identify and implement improvement tasks.

Supply Chain Management Organizational Chart



| Category                             | Key Roles                                                                                                                                                                                                                                                                                                       |
|--------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Internal Fair Trade Review Committee | <div><div></div><div><ul style="list-style-type: none"><li>Review potential violations of the Subcontracting Act</li><li>Review appeals related to the cancellation of supplier registration</li><li>Review financial support, training support, and other support measures for suppliers</li></ul></div></div> |
| Supply Chain Management Organization | <div><div></div><div><ul style="list-style-type: none"><li>Share and monitor supply chain ESG progress and action plans</li><li>Facilitate collaboration among relevant departments</li><li>Establish supply chain ESG direction and discuss implementation system</li></ul></div></div>                        |

## Strategy

Supply Chain Management Strategy System

OCI Holdings Supplier Code of Conduct

OCI Holdings has built a responsible management system across the supply chain to pursue mutual sustainable growth with suppliers. Group-level supply chain management directions are set based on ESG values and co-prosperity principles, and each subsidiary establishes and operates its own regulations and procedures reflecting industry-specific characteristics. Accordingly, all processes from supplier registration, evaluation, and monitoring to follow-up management are systematically performed, and OCI Holdings continuously provides management and support to enable subsidiaries to maintain stable and responsible supply chains.

OCI has established short- and mid-to-long-term goals based on four key strategies: policy development, supply chain risk management, green procurement promotion, and buyer capability enhancement. In 2025, OCI completed all planned short-term initiatives, including establishing supply chain ESG management policies and guidelines, strengthening communication of the supplier code of conduct, and improving the ESG evaluation process.

Supply Chain Mid-to-long-term goals

| Key Strategy                 | Implementation Status                                                                                                                                                                                                                                                                                             | Short-term goals (By 2025)                                                                                                                                                                                                                                                           | Mid-to-long-term goals (2026 Onward)                                                                                                                                                                                                                                              |
|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Policy Development           | <div><div></div><div><ul style="list-style-type: none"><li>Identify supply chain ESG management tasks</li></ul></div></div>                                                                                                                                                                                       | <div><div></div><div><ul style="list-style-type: none"><li>Establish supply chain ESG management policies and guidelines</li></ul></div></div>                                                                                                                                       | <div><div></div><div><ul style="list-style-type: none"><li>Continue implementation and improvement</li></ul></div></div>                                                                                                                                                          |
| Supply Chain Risk Management | <div><div></div><div><ul style="list-style-type: none"><li>Establish OCI Supplier Code of Conduct</li><li>Collect code of conduct compliance pledges (64 companies)</li></ul></div></div>                                                                                                                         | <div><div></div><div><ul style="list-style-type: none"><li>Strengthen awareness of Supplier Code of Conduct</li><li>- Systematize compliance pledges</li></ul></div></div>                                                                                                           | <div><div></div><div><ul style="list-style-type: none"><li>Continuously improve and update the Supplier Code of Conduct and manage the implementation of compliance agreements</li></ul></div></div>                                                                              |
|                              | <div><div></div><div><ul style="list-style-type: none"><li>Conduct internal ESG assessments</li><li>- Establish assessment criteria</li><li>- Conduct regular assessments</li></ul></div></div>                                                                                                                   | <div><div></div><div><ul style="list-style-type: none"><li>Advance supplier ESG assessments</li><li>- Establish criteria for selecting ESG management goal companies</li><li>- Establish incentive and sanction plans</li><li>- Revise assessments by industry</li></ul></div></div> | <div><div></div><div><ul style="list-style-type: none"><li>Expand the scope of ESG assessments</li><li>- Expand assessment coverage from companies with transactions over KRW 10 billion or more to those with transaction amounts of KRW 5 billion or more</li></ul></div></div> |
|                              | <div><div></div><div><ul style="list-style-type: none"><li>Conduct assessments by external agencies</li><li>- Provide ESG improvement consulting to 20 suppliers identified as having lower ESG ratings by credit rating agencies</li><li>- Provide incentives to high-performing companies</li></ul></div></div> | <div><div></div><div><ul style="list-style-type: none"><li>Provide ESG assessment and coaching support to 40 small and medium-sized Suppliers</li></ul></div></div>                                                                                                                  |                                                                                                                                                                                                                                                                                   |
| Green Procurement Promotion  | <div><div></div><div><ul style="list-style-type: none"><li>Establish green procurement regulations</li></ul></div></div>                                                                                                                                                                                          | <div><div></div><div><ul style="list-style-type: none"><li>Expand green procurement standards</li></ul></div></div>                                                                                                                                                                  | <div><div></div><div><ul style="list-style-type: none"><li>Implement eco-friendly procurement initiatives and monitor performance (at least once a year)</li></ul></div></div>                                                                                                    |
| Buyer Capability Enhancement | <div><div></div><div><ul style="list-style-type: none"><li>Complete ESG training for relevant personnel and reflect the results in KPIs</li></ul></div></div>                                                                                                                                                     | <div><div></div><div><ul style="list-style-type: none"><li>Achieve a 100% ESG training completion rate for procurement departments</li></ul></div></div>                                                                                                                             | <div><div></div><div><ul style="list-style-type: none"><li>Maintain a 100% training completion rate for procurement departments</li><li>- Company supply chain ESG training on a regular basis (mandatory once every three years)</li></ul></div></div>                           |

# Supply Chain Management

## Strategy

### Supply Chain Management Strategy System

#### Supply Chain Management Strategy by Subsidiary

| Subsidiary  | Supply Chain Management Strategy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| OCI Company | <div><div></div><div><ul style="list-style-type: none"><li>• Complying with the basic principles of supply chain ESG management within the Supply Chain ESG Policy<ul style="list-style-type: none"><li>- Preventive measures, responsible management, continuous improvement, transparency, and compliance with global standards</li></ul></li><li>• Complying with the Supplier Code of Conduct<ul style="list-style-type: none"><li>- Labor and human rights, safety and health, environment, ethics, and management systems</li></ul></li><li>• Establishing supply chain mid-to-long-term goals<ul style="list-style-type: none"><li>- Achieving supply chain risk management, green procurement promotion, and buyer capability enhancement</li></ul></li></ul></div></div> |
| DCRE        | <div><div></div><div><ul style="list-style-type: none"><li>• Standardizing all processes of procurement, construction, and real estate acquisition to perform supplier selection, contracting, and follow-up management<ul style="list-style-type: none"><li>- Quotation → Supplier selection → Contract → Payment → Appraisal → Ownership transfer</li></ul></li></ul></div></div>                                                                                                                                                                                                                                                                                                                                                                                               |
| OCI TRS     | <div><div></div><div><ul style="list-style-type: none"><li>• Managing suppliers based on the ISO 9001 Quality Management System</li><li>• Continuously improving procurement processes and requiring compliance with legal requirements and sustainability standards</li><li>• Incorporating ESG factors into supplier evaluation criteria (price, quality, safety, and sustainability)</li><li>• Establishing the Supplier Code of Conduct and requiring compliance</li><li>• Mandating submission of certifications and licenses prior to ERP registration</li><li>• Providing an ERP registration checklist to systematize supplier registration procedures</li><li>• Introducing a Supplier ESG Scorecard</li></ul></div></div>                                               |
| OCI SE      | <div><div></div><div><ul style="list-style-type: none"><li>• Applying supplier management standards to all procurement, construction, services, and real estate acquisition</li><li>• Operating a supplier registration, evaluation, and follow-up management system</li><li>• Conducting safety evaluations for every construction project</li><li>• Conducted regular evaluations for 19 suppliers in 2025 (once a year)</li></ul></div></div>                                                                                                                                                                                                                                                                                                                                  |

| Subsidiary    | Supply Chain Management Strategy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| OCIE          | <div><div></div><div><ul style="list-style-type: none"><li>• Selecting and managing suppliers centered on professional service providers and office environment-based suppliers</li><li>• Reflecting ethics management, regulatory compliance, and OCI Group standards through supplier contracts and internal policies</li><li>• Operating responsible supplier management and business relationships reflecting the characteristics of business operations</li></ul></div></div>                                                                                                                                                                                                                                                                                                                                                       |
| OCI Energy    | <div><div></div><div><ul style="list-style-type: none"><li>• Managing compliance with policies and contract terms of suppliers, contractors, and service providers</li><li>• Applying supply chain management standards linked to OCI Group standards for ethics, safety, and human rights</li><li>• Advancing supply chain operations reflecting ethical standards including safety, labor practices, and responsible business conduct</li></ul></div></div>                                                                                                                                                                                                                                                                                                                                                                            |
| MSE           | <div><div></div><div><ul style="list-style-type: none"><li>• Selecting and managing suppliers based on mandatory certifications, safety and ESG assessments, and the Supplier Code of Conduct</li><li>• Requiring compliance with the Supplier Code of Conduct and internalizing ethics and safety standards</li><li>• Continuously monitoring supplier compliance through monthly inspections, regular meetings, and internal reviews</li><li>• Operating a supply chain risk identification and response system covering quality, safety, and compliance</li><li>• Identifying supplier improvement tasks and pursuing continuous performance improvement</li><li>• Securing supply chain stability and strengthening long-term partnerships by promoting responsible operations among suppliers and contractors</li></ul></div></div> |
| OCI Specialty | <div><div></div><div><ul style="list-style-type: none"><li>• Managing the supply chain based on procurement management procedures and supplier evaluation procedures</li><li>• Specifying ethics standards for customers and suppliers in business contracts</li></ul></div></div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

# Supply Chain Management

## Risk Management

### Comprehensive Supplier Evaluation

OCI Holdings’ subsidiaries conduct supplier evaluations and due diligence that comprehensively assess key factors—including management stability, quality levels, and environmental and safety management systems—for both new and existing regular suppliers. Through this process, overall supplier risks are identified and managed, enabling more responsible supply chain operations and the building of stable partnerships. OCI Company regularly conducts comprehensive supplier evaluations to manage supply chain risks effectively. Evaluation targets are selected from suppliers in areas such as raw materials, transportation, packaging, and construction, with a focus on major raw material suppliers. In 2025, OCI conducted comprehensive evaluations of 35 key suppliers.

#### Comprehensive Supplier Evaluation Indicators

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

#### 2025 Supplier Status

|                  |                             |
|------------------|-----------------------------|
| Tier-1 Suppliers | Key Suppliers <sup>1)</sup> |
| 896companies     | 28companies                 |

1) Companies with high market competitiveness in the relevant industry sector among suppliers providing raw materials, equipment, and services of high importance to production and process operations.

#### 2025 Supplier Comprehensive Evaluation Results

| AGrade | Number of Suppliers | Key suppliers vs. Tier-1 suppliers | BGrade | Number of Suppliers | Key suppliers vs. Tier-1 suppliers | CGrade | Number of Suppliers | Key suppliers vs. Tier-1 suppliers |
|--------|---------------------|------------------------------------|--------|---------------------|------------------------------------|--------|---------------------|------------------------------------|
|        | 21companies         | 7companies                         |        | 10companies         | 3companies                         |        | 4companies          | 2companies                         |

#### 2025 Supplier Comprehensive Evaluation

(Unit: Companies, %)

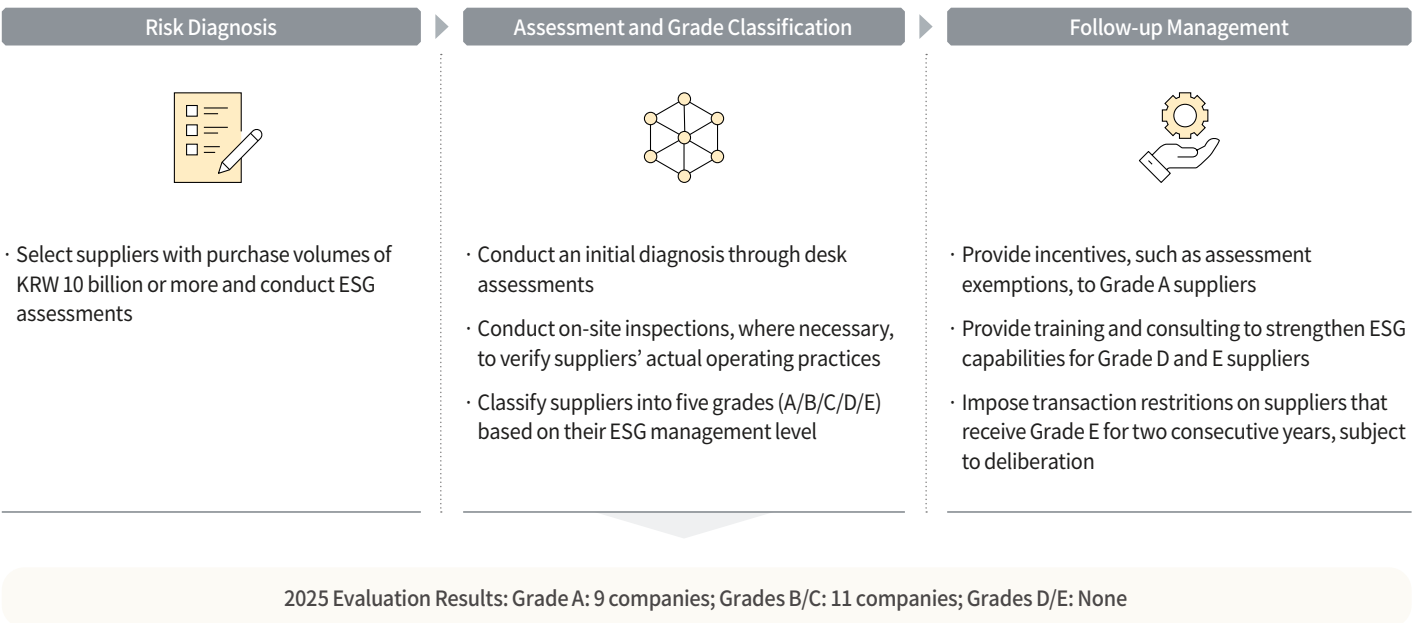
| Category                                          | Number of Suppliers |
|---------------------------------------------------|---------------------|
| Number of evaluated suppliers                     | 35                  |
| Number of key suppliers included in evaluation    | 12                  |
| Key supplier evaluation ratio                     | 43                  |
| Number of suppliers subject to on-site inspection | 22                  |

### OCI Company Supply Chain ESG Risk Assessment Items [OCI Company]

OCI Company conducts ESG risk assessments for suppliers with annual purchase volumes of KRW 10 billion or more to systematically manage ESG risks across the supply chain. In the first stage, a document review is conducted to assess suppliers’ basic ESG levels, and on-site inspections are conducted as needed to verify actual operational status, with ratings assigned across five levels from A to E. Based on assessment results, incentives are provided to A–C rated suppliers, and customized consulting and improvement support are provided to D and E rated suppliers. Companies receiving the lowest rating for two consecutive years are subject to transaction restrictions, operating a systematic follow-up management system.

In March 2025, regular ESG assessments were conducted for 20 companies with annual transaction volumes of KRW 10 billion or more. Results showed 9 companies rated A and 11 companies rated B/C, with no D/E rated companies. The 9 A-rated suppliers were granted exemption from ESG assessments the following year as an incentive. In 2026, the ESG assessment coverage criteria will be expanded from KRW 10 billion or more to KRW 5 billion or more in annual purchase volumes to broaden the management scope, continuously strengthening the level of ESG risk management across the supply chain.

### Supply Chain ESG Risk Assessment Process



# Supply Chain Management

## Risk Management

### Supplier Evaluation and Due Diligence

ESG assessment items are composed of environmental, social, and governance areas. In the environmental area, compliance with environmental management systems, GHG management, waste management, and environmental permits is assessed. In the social area, worker safety, labor rights protection, and supplier human rights protection are reviewed. In the governance area, ethics management training, fair trade compliance, internal audit systems, and information security are inspected.

#### Supply Chain ESG Assessment Items

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

### SCM Department ESG Training Program [OCI Company]

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

#### Supply Chain ESG Training

| Training Program                                | Date          | Completers | Duration  |
|-------------------------------------------------|---------------|------------|-----------|
| ESG ON Seminar (Supply Chain ESG Due Diligence) | Apr. 16, 2025 | 16 persons | 1.5 hours |

### Supplier ESG Consulting Support Program [OCI Company]

OCI Company operates a customized consulting program to strengthen suppliers' ESG capabilities. In 2025, OCI Company selected 40 small and medium-sized suppliers and provided end-to-end support, covering ESG evaluations, on site inspections, consulting, and monitoring of improvement task implementation.

As a result of the improvement tasks, 39 suppliers improved their ESG evaluation scores compared with their pre-consulting results. Among them, 21 suppliers achieved a significant improvement in their ESG ratings. OCI Company will continue to expand education, consulting, and monitoring support to systematically strengthen suppliers' sustainability management capabilities. OCI Company will also continue to develop mutually beneficial cooperation models that raise ESG standards across the supply chain.

#### Supplier Non-financial Program Support Status

| Category           | Details                                                                                          |
|--------------------|--------------------------------------------------------------------------------------------------|
| Evaluation Targets | 40 small and medium-sized supplier companies                                                     |
| Evaluation Period  | Jun. 1, 2025 – Dec. 31, 2025                                                                     |
| Consulting Scope   | ESG assessments, on-site inspections, consulting, and improvement task implementation monitoring |
| Cost               | KRW 40.7 million (VAT included)                                                                  |

### Financial Support for Suppliers [OCI Company]

OCI Company provided financial support to suppliers through early payment for deliveries, delivery price adjustments, and gift certificate payments. In 2025, a total of KRW 84,826 million in support was provided.

#### Supplier Non-financial Program Support Status

|                                                          |                                                      |                          |                   |
|----------------------------------------------------------|------------------------------------------------------|--------------------------|-------------------|
| Early payment support through the Win-win Payment System | Mutual growth support through unit price adjustments | Gift certificate support | Total             |
| 83,843KRW million                                        | 842KRW million                                       | 141KRW million           | 84,826KRW million |

### Fair Trade Compliance [OCI Company, OCI Power]

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

# Supply Chain Management

## Risk Management

### Operating Supplier Grievance Handling Systems and Channels

OCI Holdings plans to strengthen promotion of the supplier grievance handling system in 2025 and also consider improving system functionality. Received reports are directly monitored by the Audit Team, which assigns them to relevant subsidiaries and departments based on their content and manages the handling process. Whistleblower protection provisions—including identity protection, confidentiality, and prohibition of disadvantageous HR treatment—are explicitly set out in writing to prevent secondary harm, thereby reinforcing the foundation of trust with suppliers and spreading a responsible supply chain culture.

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

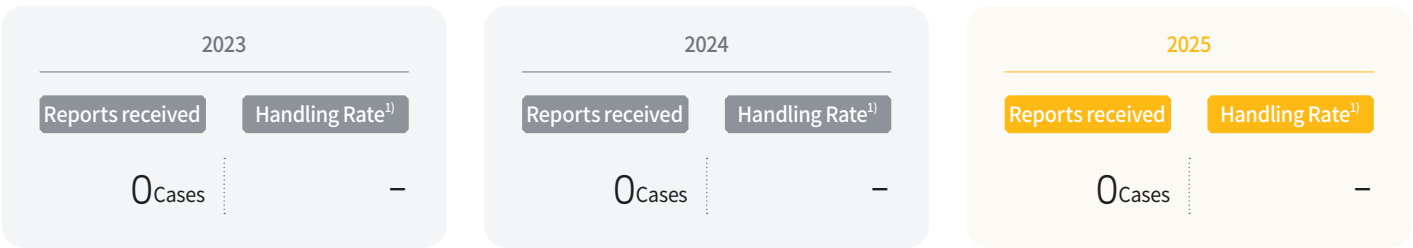
### Supplier Grievance Handling Process



### Key Supplier Grievance Handling Channels

| Subsidiary    | Key Channels                                                | Activities                                                                                                                                                                                                |
|---------------|-------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| OCI Company   | Dedicated communication channel in the e-procurement system | Receiving feedback and complaints from suppliers and subcontractors in the field                                                                                                                          |
| OCI TRS       | Supplier meetings                                           | Discussions with maintenance service providers on areas of improvement for workforce efficiency                                                                                                           |
| OCI Specialty | Regular meetings with supplier representatives              | Sharing key company updates, including safety and health management status and shared growth                                                                                                              |
| DCRE          | Regular meetings with suppliers' on-site managers           | A quarterly consultative body with on-site managers from suppliers to share key issues related to construction progress, permits and approvals, civil complaints, and coordination with relevant agencies |
|               | Weekly operations meetings                                  | Weekly discussions with subcontractor representatives to address construction progress and key issues                                                                                                     |

### Supplier Report Receipt and Handling Status



1) Indicated as “-” when no cases have been received

# Shared Growth Management

## Strategy

### Social Contribution Strategy System

OCI Holdings aims to grow together with society under the slogan “Hardships become smaller when shared and love becomes bigger when shared.” Under the belief that social contribution is a core pillar of corporate management, all employees actively lead the way in fulfilling social responsibilities based on four principles: sincerity, fairness, sustainability, and employee participation. Starting in 2025, working-level CSR meetings attended by CSR managers from OCI Group subsidiaries have been held to strengthen Group-wide collaboration for more systematic and effective social contribution operations.

#### OCI Holdings Social Contribution Strategy System

| VISION    | Creating a Sharing Society Together with OCI Holdings                                              |                                                                                                                              |                                                                                                                                                |                                                                                                                        |
|-----------|----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
| THEME     | Hardships become smaller when shared and love becomes bigger when shared.                          |                                                                                                                              |                                                                                                                                                |                                                                                                                        |
| PRINCIPLE | <br>Sincerity     | <br>Fairness                                | <br>Sustainability                                          | <br>Employee Participation          |
| SECTION   | <b>Green</b><br>Supporting nature conservation and eco-friendly practices for a sustainable planet | <b>Culture</b><br>Expanding cultural accessibility for local communities with limited opportunities for cultural experiences | <b>Community</b><br>Providing economic and non-economic support to underprivileged groups near our business sites to achieve mutual prosperity | <b>OCI Family</b><br>Undertaking volunteer activities with employees and their families to spread a culture of sharing |

#### OCI Holdings Social Contribution Indicators and Goals

| Category                        | Unit         | 2022 | 2023  | 2024                | 2025  | 2026 Goal <sup>1)</sup> |
|---------------------------------|--------------|------|-------|---------------------|-------|-------------------------|
| Social Contribution Expenditure | KRW 100 mil. | 5    | 29    | 13                  | 19    | 20                      |
| Employee Volunteer Hours        | Hours        | 490  | 1,966 | 2,490 <sup>2)</sup> | 2,179 | 2500                    |
| Number of Employee Volunteers   | Persons      | 208  | 598   | 755                 | 692   | 700                     |

1) Based on the total of OCI Holdings and its domestic subsidiaries (OCI Company, OCI SE, and DCRE). Following the transition to a holding company structure in 2023, the scope of social contribution strategies and goals has been expanded and is now operated at the level of OCI Holdings and its domestic subsidiaries.  
2) It was confirmed that differing aggregation standards for volunteer hours had been applied to some subsidiaries in the previous year's reported figures. This year's figures have been recalculated and corrected using a unified standard.

### Social Contribution Activities

#### Support Activities for Underprivileged Groups [OCI Holdings, OCI Company, DCRE, OCI SE, MSE]

##### Love 1004 Campaign

OCI Holdings has been operating the Love 1004 Campaign, an employee-participatory social contribution initiative, since 2006 to support marginalized individuals in welfare blind spots. The number of units voluntarily pledged by employees (KRW 1,004 per unit) is deducted from salaries, and combined with company contributions, the funds are delivered to social welfare organizations, children with insufficient meals, and elderly individuals living alone. Employees also organize the “1004 Volunteer Group,” actively participating in volunteer activities.



(Gwangyang) Public Safety Infrastructure Development Project



(Gwangyang) Sister family program for households with four or more children



(Iksan) Daily necessities support



(Pohang) Kimchi sharing

# Shared Growth Management

## Risk Management

### Social Contribution Activities

#### Guide Runner Program for the Visually Impaired

OCI Holdings has been conducting guide runner volunteer activities twice a year with the Korea Visually Impaired Marathon Association (VMK) since 2009. In 2025, a total of 130 employees and their family members participated as guide runners and support staff. Plogging activities to collect litter around event venues were also independently organized, contributing to environmental cleanup in the surrounding areas. Starting in 2026, OCI began supporting the “Companion Project,” which aims to help visually impaired runners and guide runners improve their fitness and skills through systematic running training together, with the goal of completing a marathon.



Guide Runner Program for the Visually Impaired

#### Emergency Relief

OCI Holdings and OCI Company donated KRW 200 million in emergency relief funds to the National Disaster Relief Association to support recovery from major wildfire damage in the Yeongnam region and aid for disaster victims.

#### Blood Donation Campaign

OCI Holdings has conducted the “Blood Donation Campaign” Group-wide throughout November since 2023 to help address blood supply difficulties on the occasion of its founding anniversary. In 2025, 190 employees participated in the campaign.

#### Scholarship Support for Children of Residents Near the Power Plant

OCI SE provides scholarships to children of residents within a 5km radius of its business site in accordance with the Act on Support for Areas Adjacent to Power Plants. In 2025, a total of KRW 115 million was delivered to 85 students, bringing the cumulative total from 2016 to 2025 to 809 students and KRW 1.055 billion.



OCI SE Scholarship Certificate Presentation Ceremony

#### Support for Senior Citizens' Association Near the Power Plant

OCI SE held its “Healthy Summer” event, offering Samgyetang (ginseng chicken soup) to senior citizens in the Senior Citizens Association near the power plant—including seniors living alone—to wish them good health through the summer.



OCI SE's “Healthy Summer” Support for Seniors

#### Donations to Social Welfare Facilities and Underprivileged Groups

DCRE donated and sponsored a total of KRW 400 million (as of December 31) to local social welfare facilities and underprivileged groups in 2025, continuing its community contribution.



DCRE Neighbor Love Donation Delivery

#### Local Cultural, Educational, and Talent Development Activities

As a leading company in the region, OCI SE contributes to community support by donating KRW 300,000 per month for children of single-parent families in partnership with the Soryong-dong Community Welfare Center. In addition, the company works with the Gunsan Police Station's Youth Guidance Committee to award scholarships and commend outstanding youth, and runs school violence prevention campaigns. For local seniors, OCI SE participates in social adaptation training and other capability enhancement activities through the Korean Red Cross Lifelong Learning Center.



OCI SE Gunsan Police Station Youth Guidance Committee Outstanding Student Commendation

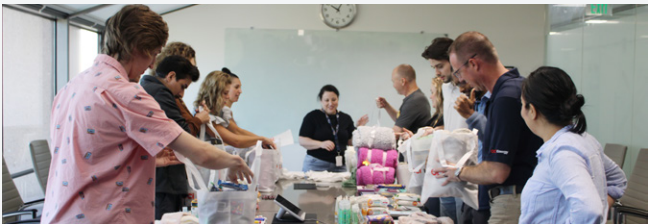
# Shared Growth Management

## Risk Management

### Social Contribution Activities

#### United Way of San Antonio Employee Donation Campaign

MSE participates in the United Way of San Antonio employee donation campaign, directly contributing to family support programs across Bexar County. Voluntary employee donations are directed toward educational support, financial stability enhancement, and basic living support services, contributing to building a long-term foundation for self-reliance among local residents. These activities represent one of the most meaningful ways in which MSE creates tangible value for local communities beyond its business operations.



OCI Energy delivered Care Packages containing personal hygiene products to cancer patients

#### Brooks Gives Back

MSE operates the Brooks Gives Back program to support the development of underserved communities in San Antonio where Mission Solar’s manufacturing facilities are located. Through support for local schools, non-profit organizations, and community programs, the initiative creates tangible change and delivers direct impact to communities in need. MSE recognizes active contribution to the growth and revitalization of the Brooks community as a core responsibility as a member of that community.



MSE Brooks Gives Back 'Chancas y Cerveza' event

#### Cultural Social Contribution Activities [OCI Holdings]

##### OCI Museum of Art Regional Traveling Exhibitions

OCI Holdings hosts regional traveling exhibitions on a biennial basis centered on areas where business sites are located to expand cultural access and exchange with local communities. In 2025, the OCI Museum of Art Regional Traveling Exhibition — “Korean Contemporary Painters Loved by the Collector “Bearded Yun Sang” — was held in Pohang, Gwangyang, and Gunsan to publicly display the collection and expand cultural access for local residents.



OCI Museum of Art Regional Traveling Exhibition: Korean Contemporary Painters Loved by the Collector “Bearded Yun Sang”

##### Excellent Institution for Cultural and Artistic Sponsorship

In recognition of its sustained and authentic support for the arts, OCI Holdings received the “Excellent Institution for Cultural and Artistic Sponsorship” certification from the Ministry of Culture, Sports and Tourism (MCST) and Arts Council Korea (ARKO) in 2024.



Excellent Institution for Cultural and Artistic Sponsorship Certification Ceremony

# Shared Growth Management

## Risk Management

### Social Contribution Activities

#### Eco-friendly Social Contribution Activities [OCI Holdings, DCRE]

##### OCI Forest Creation

OCI Holdings created the “OCI Forest” covering 3,000m<sup>2</sup> in Ichon Hangang Park during 2023–2025 for carbon reduction and ecosystem protection. In 2025, employees and their families participated to achieve the goal of planting more than 10,000 seedlings in total. Starting in 2026, seedling planting and maintenance activities will continue in a new space.



OCI Forest Cultivation

##### Resource Circulation Activities

OCI Holdings donated 143 boxes through a “Used Clothes Donation Campaign” in June 2025 to expand resource circulation, and achieved a carbon dioxide reduction effect of 267.8kg by recycling 76.5kg of plastics through toy upcycling volunteer activities. The company plans to continue environmental protection and resource circulation activities going forward.



Toy Upcycling Volunteer Activity

##### Environmental Cleanup Activity Collecting Marine Waste and Floating Debris

DCRE conducted environmental cleanup activities twice in 2025 to collect marine waste and floating debris in the Hagik and Yonghyeon retention basin areas near its business site.



DCRE Marine Waste Elimination Operation

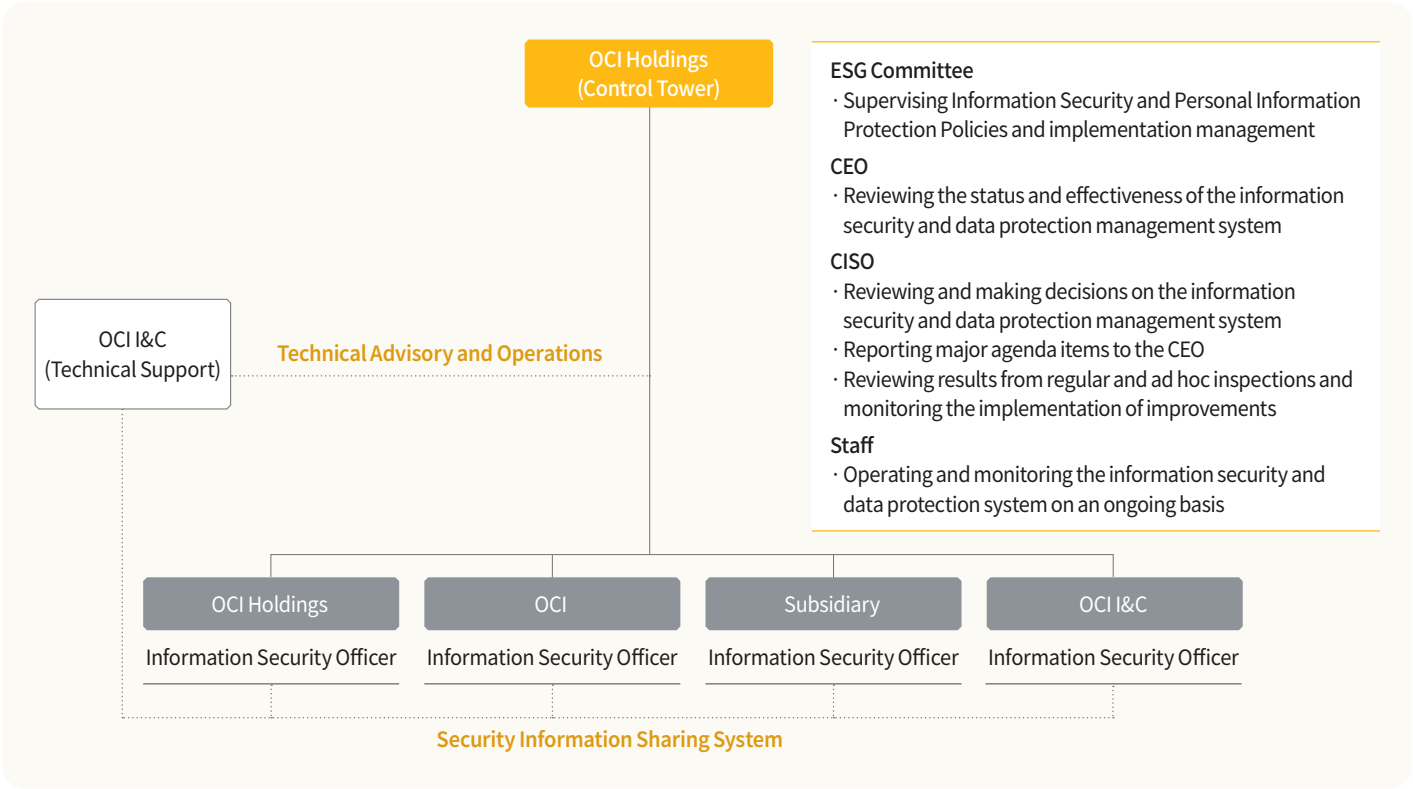
# Information Security

## Governance

### Information Security Management Organization

OCI Holdings’ ESG Committee, under the Board of Directors, supervises the implementation of sustainable management policies including information security and personal data protection management. The Head of the External Affairs Team—who serves as the head of the information security lead department—has been designated as the CISO (Chief Information Security Officer) to oversee information security and data protection, and the company operates its information security and data protection system with Shared Services provided by its subsidiary OCI Company. OCI Holdings has established and operates a Information Security Governance framework (Group Information Security Council) to ensure consistent security policies and standards across the Group, thereby securing swift incident response, clear accountability, and regulatory compliance. OCI Holdings establishes and distributes Group-level security policies and standards and manages governance, while subsidiary security officers comply with and apply holding company policies and standards at their respective sites.

### OCI Holdings Information Security Management Structure and Roles



## Strategy

### Information Security Policy

OCI Holdings recognizes that increasingly sophisticated cyber threats and personal data breach risks can have a significant impact on sustainable growth and management stability, and views the protection of information assets and personal data as a core management element for securing the trust of customers and stakeholders. OCI Holdings and its subsidiaries and business sites designate information security officers within designated departments in accordance with organizational and work allocation regulations, and work closely with the lead department on information security matters. OCI Holdings’ information security policy was comprehensively revised in May 2025 to reflect domestic and international security certification requirements and ensure clarity of management responsibilities. Based on the revised Information Security Management Policy, Personal Data Protection Management Policy, and related subordinate regulations, all information assets handled by each company are securely managed, and all employees are guided to carry out their duties accordingly.

### OCI Holdings Key Information Security Policies and Regulations

| Information Security Management Policy                                                                                                                                                                                                                                                                                                       | Personal Data Protection Management Policy                                                                                                                                                                                                                                                                                                                                                                              | Subordinate Regulations for Information Security and Personal Data Protection Management                                                                                                                                                                                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  <ul style="list-style-type: none"><li>Standards that define the requirements for protecting information systems against security incidents arising from the leakage or destruction of information assets, as well as from illegal activities.</li></ul> |  <ul style="list-style-type: none"><li>Standards that define the requirements for establishing and implementing internal management plans, applying technical and administrative measures to protect personal data, providing personal data protection training, and handling personal data breach and leakage incidents.</li></ul> |  <ul style="list-style-type: none"><li>Specific and technical implementation standards established to ensure compliance with information security and personal data protection regulations.</li></ul> |

### Information Security Principles

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

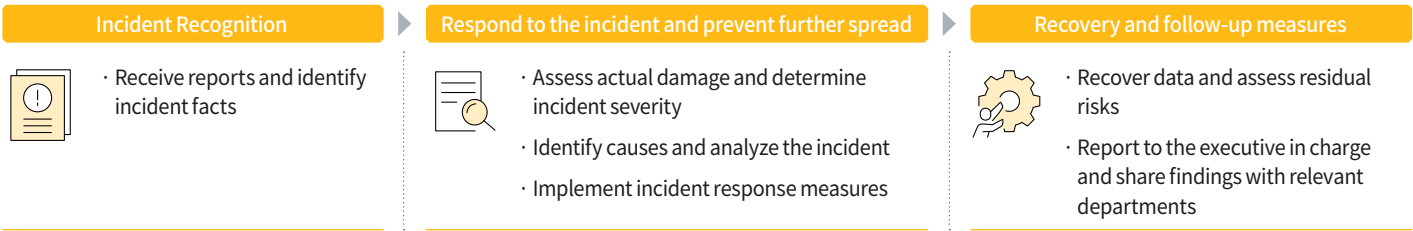
# Information Security

## Risk Management

### Risk Management Process

OCI Holdings and all subsidiaries conduct regular inspections at least once a year—and ad hoc inspections as needed—covering servers, PCs, networks, systems, and data assets in accordance with the Information Security Management Policy, continuously ensuring the security of information assets. A systematic incident response process is also established and operated to enable swift response in the event of an information security breach. When a breach is confirmed through the Group Information Security Council, each business site immediately reports it to the site’s information security department, which in turn notifies OCI Holdings to immediately convene a response team. Incident analysis, response measures, and follow-up management are then carried out in accordance with established procedures. Separate disciplinary standards for employees regarding violations of information security policies are also enforced to strengthen security incident prevention and information security accountability within the organization.

#### Information Security Incident Response Process of OCI Holdings and Its Subsidiaries



#### Information Security Management System [OCI Company]

OCI Company conducts regular and ad hoc inspections of key assets such as servers, PCs, and networks in accordance with the Information Security Management Policy, and maintains an incident response system to ensure swift action in the event of an information security breach. An internal management system including disciplinary standards for employees is in place. In March 2025, OCI Company obtained ISO 27001 certification, demonstrating compliance with international standards and strengthening its information security management system.

#### Information Security Management System Certification Period

| Category                               | Certification Period          |
|----------------------------------------|-------------------------------|
| Information Security Management System | Mar. 24, 2025 – Mar. 23, 2028 |

### Risk Response Activities

#### Vulnerability Assessments and Simulated Drills

OCI Holdings regularly conducts various vulnerability assessments and simulation drills to strengthen response capabilities against external threats. Key web-based business systems are subject to vulnerability assessments at least once a year, and response capabilities against real-world threat scenarios are periodically verified through malware response drills and phishing email simulation exercises. For vulnerabilities identified through these assessments, immediate improvement plans are established and mitigation measures are verified through separate follow-up inspections, ensuring that information security risks do not accumulate.

| Category                           | Activities                                                                                                                      | Date                                              |
|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| Vulnerability Assessment           | Web vulnerability assessment of business systems                                                                                | Nov. 6 – Nov. 14, 2025                            |
| Cyber Threat Simulation Training   | Cyber threat (ransomware) simulation training for effective response (Gunsan Plant)                                             | Dec. 17, 2025                                     |
| Phishing Email Simulation Training | Phishing emails sent to employees to evaluate actions such as opening emails, clicking links, and entering personal information | May 19 – May 28, 2025,<br>Oct. 20 – Oct. 29, 2025 |

#### Enhancing Employee Awareness of Information Security and Personal Data Protection

OCI Holdings conducts information security and personal data protection training for all members—including new and experienced hires—to strengthen security awareness and promote a culture of security compliance throughout the organization. In addition, important security guidelines and compliance requirements are regularly communicated through groupware announcements to help all employees easily understand and comply with the information security regulations and procedures they must observe in carrying out their duties.

#### 2025 OCI Holdings Information Security Training Completed

| Information Security Training                                                         | Number of Participants | Completion Rate | Personal Data Protection Training                                                     | Number of Participants | Completion Rate |
|---------------------------------------------------------------------------------------|------------------------|-----------------|---------------------------------------------------------------------------------------|------------------------|-----------------|
|  | 82 persons             | 100 %           |  | 24 persons             | 100 %           |

# Governance

## ESG Performance

- 088 Risk Management
- 093 Strengthening Corporate Governance
- 098 Ethics & Compliance Management

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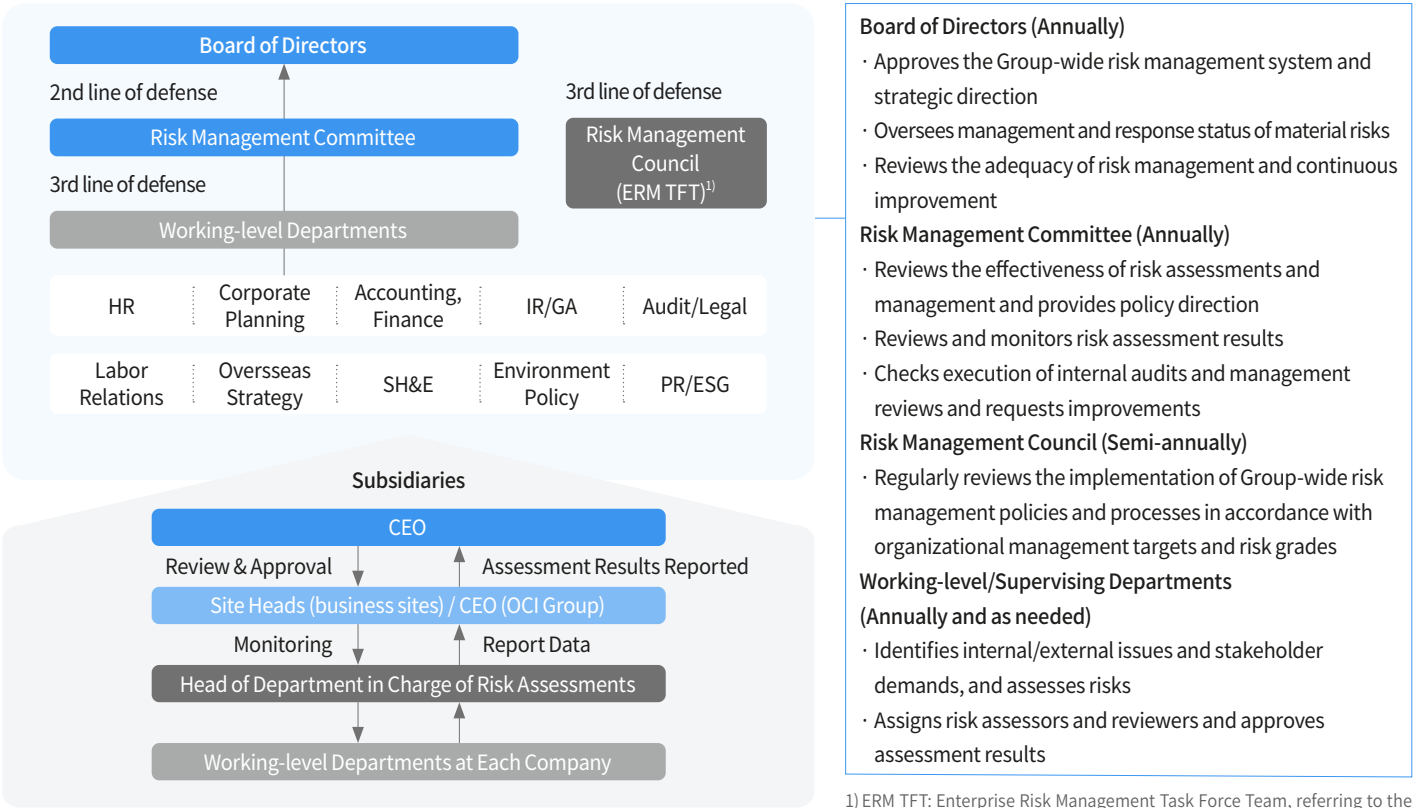
# Risk Management

## Governance

### Risk Management Bodies

OCI Holdings operates a group-level integrated risk management system based on its “Risk Management Policy.” The Company has established a multi-lines of defense risk management structure. The Risk Management Committee (second line of defense), which reports to the Board of Directors—the highest decision-making body—oversees key risk management policies and directions. Working-level departments (first line of defense) are responsible for identifying, assessing, and managing risks within their respective organizations. In addition, to strengthen company-wide risk response capabilities, the Company operates a Risk Management Council (ERM TFT, third line of defense). This body facilitates integrated review and coordination of risks across departments, thereby advancing the company-wide risk management system. Each subsidiary establishes and operates its own risk management system in accordance with its internal standards and continuously monitors various risks that may arise in the course of business operations.

### OCI Holdings Risk Management Organizational Chart and Roles

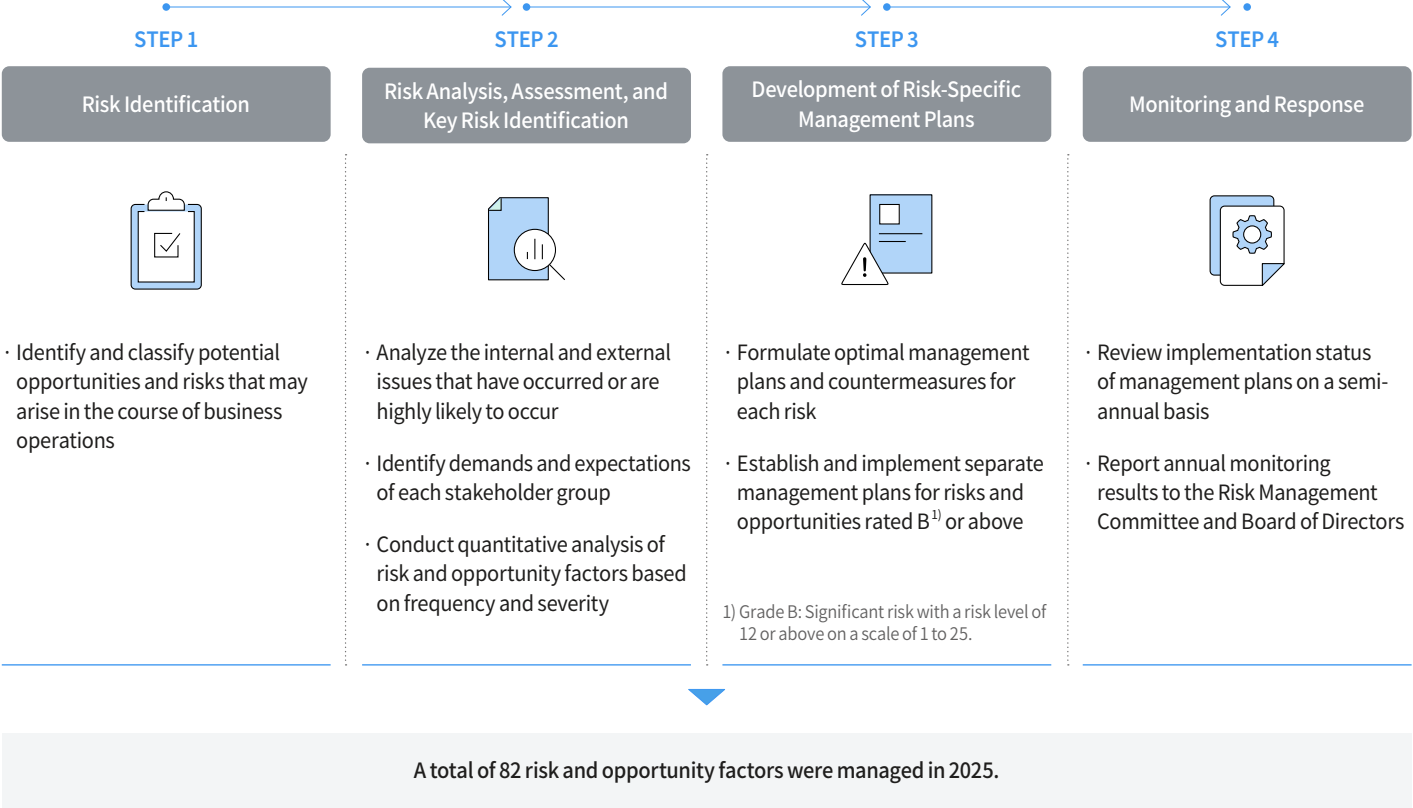


## Strategy

### Risk Management Process

As a holding company, OCI Holdings faces a wide range of risks not only from its own business activities but also from areas such as governance, investment, finance, human resources, investor relations (IR), public relations/ESG, legal and regulatory compliance, and reputation management. Accordingly, under the enterprise-wide risk management process, each responsible department performs a plan-do-check-act (PDCA) cycle on an annual basis. In addition, external auditors conduct an annual audit of the design and operating effectiveness of the Internal Control over Financial Reporting (ICFR) on a consolidated basis. As of 2025, the external auditor expressed an opinion that OCI Holdings’ ICFR is operating effectively. The scope of the audit of the consolidated ICFR includes control procedures of the departments responsible for operating risk management processes.

### Risk Management Process



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# Risk Management

## Strategy

### Risk Management Process by Subsidiary

OCI Holdings’ subsidiaries conduct risk management activities based on the Group-wide enterprise risk management system, with each subsidiary applying management system tailored to its business characteristics. OCIE and OCI Energy apply the same management structure as OCI Holdings, managing ESG risks and overall corporate risks in an integrated manner. OCI TRS plans to introduce a risk management system aligned with global standards with reference to ISO 31000:2018, while MSE operates its safety and environmental governance system in conjunction to strengthen safety and environmental risk management at business sites.

OCI Holdings Risk Management Process by Subsidiary

|                                                                                                                    | OCIE                                                                                                                                               | OCI Energy | MSE                                                                                                                                                                                                                                         | OCI TRS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|--------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  <b>Risk Management Bodies</b>   | <ul style="list-style-type: none"><li>Same risk management structure as OCI Holdings</li></ul>                                                     |            | <ul style="list-style-type: none"><li>Enterprise-wide risk management integrated with environmental and safety management organizations</li></ul>                                                                                           | <ul style="list-style-type: none"><li>Scheduled for introduction in 2026</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|  <b>Risk Management Process</b> | <ul style="list-style-type: none"><li>Enterprise-wide risk management</li><li>Management reporting and escalation<sup>1)</sup> as needed</li></ul> |            | <ul style="list-style-type: none"><li>Enterprise-wide risk management</li><li>Roles and responsibilities clearly defined among management, environmental and safety management organizations, and IT and functional organizations</li></ul> | <p>Aimed at enabling management to have confidence in the level of internal controls and risk management</p> <ul style="list-style-type: none"><li>Structured in alignment with ISO 31000:2018 guidelines, with risk identification, assessment, response, and monitoring conducted accordingly</li><li>To be applied to all business sites and production facilities in Malaysia</li><li>Designed so that risk management is integrated into all decision-making and daily operations</li><li>Risk information shared based on a clear reporting system</li></ul> |
|  <b>Risk Assessment Areas</b>   | <ul style="list-style-type: none"><li>Scheduled for introduction in 2026</li></ul>                                                                 |            | <ul style="list-style-type: none"><li>Operations, environment, safety and health, cybersecurity, regulatory, project-related risks, etc.</li></ul>                                                                                          | <ul style="list-style-type: none"><li>Scheduled for introduction in 2026</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

1) A step-by-step escalation process in which issues that cannot be resolved by the current person in charge are referred to a senior manager or specialist for instruction and support.

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# Risk Management

## Risk Management

### Financial and Non-financial Risks

OCI Holdings categorizes and manages risks that may arise in the financial sector into credit risk, liquidity risk, price volatility risk, and internal control risk, while non-financial risks are managed to include disclosure, climate change, compliance, and environmental safety risks. Key financial risks identified in 2025 included credit rating grades, credit balance and limit management by financial institution, and cash flow plan reporting. Key non-financial risks included mandatory KSSB disclosure requirements and requests from major investors for climate risk response data.

#### OCI Holdings Key Financial and Non-financial Risks

| Category            | Risk                  | Background for Risk Selection                                                                                                                                                                                                     | Magnitude                                                                                                                                                                                                                                             |                                                                                       | Likelihood                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                       | Risk Mitigation Measures                                                                                                                                                                                                                                                                          |
|---------------------|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Financial Risks     | Credit Risk           | <ul style="list-style-type: none"><li>Monitoring of conditions for credit rating upgrades and downgrades</li><li>Monitoring credit balances and managing credit limits by financial institution on a consolidated basis</li></ul> | <ul style="list-style-type: none"><li>Increased financial costs such as tightened corporate lending due to credit rating downgrades</li><li>Risk that credit concentration in a specific financial institution may prevent timely borrowing</li></ul> |    | <ul style="list-style-type: none"><li>Given the high dependence on external borrowings due to a business structure with large-scale capital investment and a significant overseas business presence, there is a possibility that the debt repayment burden may increase in the event of investment execution or changes in the global business environment</li></ul>                          |    | <ul style="list-style-type: none"><li>Responding to main assessments, regular assessments, regular inspections, and credit rating Q&amp;As</li><li>Reporting on borrowings and guarantees status</li></ul>                                                                                        |
|                     | Liquidity Risk        | <ul style="list-style-type: none"><li>Proactive response to liquidity management through regular establishment, review, and reporting of cash flow plans<sup>1)</sup></li></ul>                                                   | <ul style="list-style-type: none"><li>Possibility of insolvency due to liquidity shortages</li></ul>                                                                                                                                                  |    | <ul style="list-style-type: none"><li>Exposure to subsidiary performance volatility due to raw material price fluctuations, with the possibility of liquidity risk arising from increased cost burdens and reduced profitability during global economic slowdowns, leading to greater uncertainty in short-term cash flows</li></ul>                                                          |    | <ul style="list-style-type: none"><li>Monthly cash flow reporting for Holdings and subsidiaries</li><li>Daily cash position report<sup>2)</sup></li></ul>                                                                                                                                         |
|                     | Price Volatility Risk | <ul style="list-style-type: none"><li>Preparing for heightened interest rate and foreign exchange volatility due to global external environment variables</li></ul>                                                               | <ul style="list-style-type: none"><li>Increased unexpected financial risks due to heightened financial market volatility</li></ul>                                                                                                                    |  | <ul style="list-style-type: none"><li>Due to the significant overseas business presence centered on U.S. subsidiaries, the company is exposed to external environment changes including geopolitical risks and foreign exchange and interest rate fluctuations, with the possibility of price volatility risks arising in subsidiary asset values and consolidated enterprise value</li></ul> |  | <ul style="list-style-type: none"><li>Reporting on borrowings and guarantees status</li></ul>                                                                                                                                                                                                     |
|                     | Internal Control Risk | <ul style="list-style-type: none"><li>Need for thorough operation of the department responsible for fraud controls and review and assessment of their adequacy</li></ul>                                                          | <ul style="list-style-type: none"><li>Risk of financial losses and modified audit opinions due to fraudulent financial operations</li></ul>                                                                                                           |  | <ul style="list-style-type: none"><li>There is a possibility of internal control risks arising from human error and non-compliance with internal systems in the course of financial operations and accounting processes</li></ul>                                                                                                                                                             |  | <ul style="list-style-type: none"><li>Detailed consultation with relevant departments for effective design and operation of fraud controls</li><li>Review of external auditor opinions on fraud controls</li><li>Continuous change management and thorough monitoring of fraud controls</li></ul> |
| Non-financial Risks | Disclosure Risk       | <ul style="list-style-type: none"><li>Mandatory KSSB disclosure requirements and continuously tightening disclosure regulations</li></ul>                                                                                         | <ul style="list-style-type: none"><li>Fines and reputational risks in the event of regulatory non-compliance</li></ul>                                                                                                                                |  | <ul style="list-style-type: none"><li>Due to the frequency and complexity of changes in disclosure-related laws and regulations, there is a possibility of disclosure risks arising if timely responses to regulatory changes are delayed</li></ul>                                                                                                                                           |  | <ul style="list-style-type: none"><li>Efforts to comply with reporting scope in accordance with ISSB standards, which serve as the basis for KSSB</li><li>Reducing disclosure risks through collaboration with external consultants</li></ul>                                                     |
|                     | Climate Change Risk   | <ul style="list-style-type: none"><li>Requests from major investors for climate risk response data</li></ul>                                                                                                                      | <ul style="list-style-type: none"><li>Decline in investor confidence in the event of insufficient response</li></ul>                                                                                                                                  |  | <ul style="list-style-type: none"><li>Due to the energy-intensive nature of its industry, OCI Holdings faces the possibility of transition risks from changes in cost structures as carbon regulations tighten and demands for eco-friendly transitions increase, along with reputational risks from shifts in stakeholder perceptions</li></ul>                                              |  | <ul style="list-style-type: none"><li>Responding in accordance with requested formats based on disclosure data</li><li>Participating in video meetings when requested by institutional investors</li></ul>                                                                                        |

1) A plan that analyzes a company's expected cash inflows and outflows over a given period to forecast changes in cash balance for liquidity management purposes.  
2) A daily report that records and manages a company's cash flows and current balances on a daily basis to support transparent financial operations and management decision-making.

Priority  
Material Topic

# Risk Management

## Risk Management

### Risk Management Activities

#### Emerging Risks

OCI Holdings defines factors that may affect its business in the mid-to-long-term as potential risks, and prepares for them by analyzing internal and external environmental changes and social factors. Potential risks identified in 2025 are climate and biodiversity risks. For climate risk, climate change scenario analyses were conducted across all business sites and quantitative financial impacts were calculated to respond to the trend of mandatory climate disclosure by major regulatory bodies including KSSB<sup>1)</sup> and SEC.<sup>2)</sup> In addition, as OCI Holdings operates production.

#### Climate Risk (Impact Level: High)

| Background for Risk Selection                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Impacts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Risk Mitigation Measures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>· With the introduction of the EU Carbon Border Adjustment Mechanism (CBAM), importers of goods from non-EU countries into the EU are required to report both direct and indirect greenhouse gas emissions on a quarterly basis. In addition, a carbon-based tariff equivalent is imposed depending on the level of emissions.</li><li>· Starting in 2026, companies must purchase CBAM certificates to manage their carbon footprint, with certificate prices linked to the market price of the EU Emissions Trading System (ETS).</li><li>- The EU ETS applies to carbon-intensive industries, including the chemical sector, and its price is expected to continue rising in line with increasingly stringent EU regulations. As a result, companies are likely to face an unavoidable increase in cost burden.</li><li>· The scope of CBAM is also expected to expand. A decision on the inclusion of organic chemicals and polymers is anticipated by 2026. By 2030, CBAM is expected to cover all products subject to the EU ETS, as well as products at risk of carbon leakage, such as inorganic basic chemicals. Accordingly, concerns are growing regarding the increasing impact on business operations.</li></ul> | <ul style="list-style-type: none"><li>· There is a possibility that the scope of carbon border taxes may be expanded to the chemical industry, thereby acting as a trade barrier.</li><li>· It is necessary to establish a product-level greenhouse gas emissions data management system to respond to CBAM, and to prepare for the expansion of its scope, taking into account the phase-out of free allowances under the EU Emissions Trading System (ETS).</li><li>· In order to reduce carbon emissions, fundamental measures such as process optimization and changes in export product composition are required, which are expected to incur additional costs.</li></ul> | <ul style="list-style-type: none"><li>· Integrating carbon considerations into investment decisions through carbon tax monitoring, technical reviews, and cost competitiveness assessments.</li><li>· Reducing carbon emissions through site-level environmental assessments and improvement initiatives.</li><li>· Climate response activities of key affiliates:<br/><a href="#">OCI Company</a><ul style="list-style-type: none"><li>- Conducting Scope 3 LCA assessments and reducing emissions through facility improvements and energy-saving initiatives.</li></ul><br/><a href="#">OCI TRS</a><ul style="list-style-type: none"><li>- Enhancing energy efficiency through facility upgrades, operational optimization, and heat recovery improvements while expanding carbon reduction efforts through global collaboration.</li></ul><br/><a href="#">OCI SE</a><ul style="list-style-type: none"><li>- Operating a CHP plant with ~30% energy savings through waste heat recovery; targeting a 60% co-firing rate by 2026 and long-term full fuel conversion.</li></ul></li></ul> |

In addition, as OCI Holdings operates production facilities across multiple countries, the potential impacts on local ecosystems must be closely managed. Accordingly, the company plans to conduct biodiversity risk analyses based on the LEAP methodology and advance coastal reclaimed land vegetation restoration projects across all subsidiaries.

#### Biodiversity Risk (Impact Level: High)

| Background for Risk Selection                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Impacts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Risk Mitigation Measures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>· Publication of the TNFD's final nature-related financial disclosure system</li><li>· Increasingly stringent external requirements related to biodiversity</li><li>· Biodiversity loss may negatively impact the company's business operations and affect the overall business environment including future credit rating assessments</li><li>· Accordingly, there is a need to establish a risk monitoring and management system for biodiversity across the entire value chain</li></ul> | <ul style="list-style-type: none"><li>· Legislation of nature-related capital disclosure may potentially serve as a future trade barrier</li><li>· Operating production facilities across multiple countries necessitates continuous monitoring of local biodiversity regulations in each region</li><li>· If subsidiary business activities impact biodiversity and natural capital near business sites, there is a possibility that relationships with local communities whose livelihoods depend on these ecosystems may be affected</li></ul> | <ul style="list-style-type: none"><li>· Identifying nature-sensitive areas across all subsidiaries based on the LEAP 3) methodology</li><li>· Advancing a coastal reclaimed land vegetation restoration project at OCI Company's Gunsan Plant, identified as a sensitive area</li><li>· Environmental protection and employee awareness enhancement through environmental restoration and cleanup activities including signing agreements for the conservation of marine biodiversity, conducting related experiential activities and campaigns, cultivating flower paths along rivers, providing waste collection supplies, and conducting coastal oil spill response drills</li></ul> |

1) The Korea Sustainability Standards Board: Mandates companies to disclose climate-related risks and opportunities through governance, strategy, risk management, and metrics and targets.

2) The Securities and Exchange Commission: Requires listed companies to disclose information including climate-related risks and GHG emissions.

3) A four-step procedure (Locate-Evaluate-Assess-Prepare) developed by the Taskforce on Nature-related Financial Disclosures (TNFD) for companies to assess and report on their dependencies and impacts on nature.

Priority  
Material Topic

# Risk Management

## Risk Management

### Risk Management Activities

#### Tax Risks

OCI Holdings complies with tax laws and faithfully fulfills its tax reporting and payment obligations to contribute to sustainable growth and the enhancement of shareholder value. To operate a transparent tax policy, the company establishes tax strategies to systematically assess and manage tax risks, monitors changes in tax authority policies, and complies with the disclosure requirements of OECD BEPS Action Plan 13 (Transfer Pricing Documentation) to minimize tax risks across all business activities.

#### OCI Holdings Tax Strategies

OCI Holdings Tax Strategies

|                                                |                                                                                                                                                                                                                                                                                                                                                                           |
|------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Diligent Compliance                            | <ul style="list-style-type: none"><li>Comply with the tax laws of each country where OCI conducts business activities</li><li>Fulfill tax filing and payment obligations in good faith in accordance with applicable laws</li></ul>                                                                                                                                       |
| Transparent Transfer Pricing Policy Management | <ul style="list-style-type: none"><li>Comply with the tax laws of the relevant country and the OECD Transfer Pricing Guidelines when conducting transactions with related parties, and establish and apply transfer pricing policies based on the arm's length principle</li><li>Prepare and manage transfer pricing reports with support from external experts</li></ul> |
| Transactions in Accordance with Tax Laws       | <ul style="list-style-type: none"><li>Apply principles of transparency and fairness in transactions by complying with tax laws</li><li>Prohibit all transaction activities for tax avoidance purposes, including the use of paper companies and the transfer of cross-border income to tax havens or low-tax jurisdictions.</li></ul>                                     |
| Compliance with Tax Cooperation Obligations    | <ul style="list-style-type: none"><li>Maintain transparent relationships with tax authorities in each country</li><li>Fulfill data submission obligations transparently and in good faith in response to requests from tax authorities</li></ul>                                                                                                                          |
| Minimization of Tax Risks                      | <ul style="list-style-type: none"><li>Review potential tax risks during key decision-making processes and report them to the Board and management.</li><li>Manage and mitigate tax risks by seeking advice from and collaborating with independent external experts when making decisions on the interpretation and application of tax laws.</li></ul>                    |

#### Tax Payment by Country

Unit: KRW million

| Category           | Korea <sup>1)</sup>                                                 | USA <sup>1)</sup>                                                 | China <sup>1)</sup>                                              | Malaysia <sup>2)</sup>              | Japan <sup>2)</sup>                        | Vietnam <sup>2)</sup>                                   | Philippines <sup>3)</sup>                                    |
|--------------------|---------------------------------------------------------------------|-------------------------------------------------------------------|------------------------------------------------------------------|-------------------------------------|--------------------------------------------|---------------------------------------------------------|--------------------------------------------------------------|
| Primary Activities | Production and sales of basic chemical and carbon chemical products | Development and operation of PV solar power generation facilities | Business development; sales of polysilicon and chemical products | Production and sales of polysilicon | Sales of polysilicon and chemical products | Production and sales of agrochemical active ingredients | Dilution of hydrogen peroxide and sales of chemical products |
| Employees          | 1,883                                                               | 143                                                               | 339                                                              | 1,188                               | 8                                          | 28                                                      | 3                                                            |
| Revenue            | 2,469,112                                                           | 209,395                                                           | 278,077                                                          | 427,414                             | 1,544                                      | 0                                                       | 10,572                                                       |
| Income Tax Accrued | 4,446                                                               | (2,660)                                                           | 115                                                              | 4,685                               | 80                                         | 0                                                       | 94                                                           |
| Income Tax Paid    | (3,276)                                                             | 182                                                               | 20                                                               | 526                                 | 0                                          | 0                                                       | 0                                                            |
| Operating Profit   | 51,982                                                              | (6,146)                                                           | 10,122                                                           | 92,821                              | 269                                        | (805)                                                   | 331                                                          |
| Profit Before Tax  | 19,983                                                              | 23,335                                                            | 16,209                                                           | 79,714                              | 279                                        | (580)                                                   | 229                                                          |

- 1) Revenue and performance by region  
2) Revenue and performance of subsidiaries within the region: Malaysia (OCI TRS, OCI Kumho), Japan (OCI Japan), Vietnam (OCI Vietnam)  
3) Investment gains and losses from associates within the region: Philippines (Philko Peroxide)

#### BEPS Action Plan 13<sup>4)</sup> - Transfer Pricing and Tax Payment Information Disclosure

| Document Type                                 | Key Contents                                                                                                                                                                                                   |                                                                                                                                                                                                                  |
|-----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Master File<br>(Comprehensive Company Report) | <ul style="list-style-type: none"><li>Ownership structure of all Group entities</li><li>Business overview of all Group entities (value drivers and business segment status)</li></ul>                          | <ul style="list-style-type: none"><li>Intangible asset holdings</li><li>Financing arrangements of all Group entities</li><li>Mergers, spin-offs, and changes in transaction structures</li></ul>                 |
| Local File<br>(Individual Company Report)     | <ul style="list-style-type: none"><li>OCI's organizational structure and business status</li><li>OCI's revenue and procurement status by product group</li><li>Intangible asset holdings and changes</li></ul> | <ul style="list-style-type: none"><li>Status and details of transactions with overseas related parties (functional analysis, basis for arm's length price calculation, and transaction profit margins)</li></ul> |
| Country-by-Country Report<br>(CbCR)           | <ul style="list-style-type: none"><li>Tax jurisdiction</li><li>Revenue by key income source</li><li>Cash-basis/accrual-basis income tax information</li></ul>                                                  | <ul style="list-style-type: none"><li>Stated capital and other capital components</li><li>Key business activities</li></ul>                                                                                      |

4) BEPS Action Plan reports set out regulatory measures for corporate tax strategies to address the increasing use of offshore tax avoidance by multinational enterprises. To comply with the disclosure requirements under Action Plan 13 (Transfer Pricing Documentation), which relates to the provision of information by taxpayers (companies), OCI Holdings prepares a Master File, Local File, and Country-by-Country Report (CbCR) and submits them to the National Tax Service. For overseas entities, the relevant reports are provided in accordance with the filing requirements of the local tax authorities.

Priority Material Topic

# Strengthening Corporate Governance

## Board Composition

### Board Composition and Roles

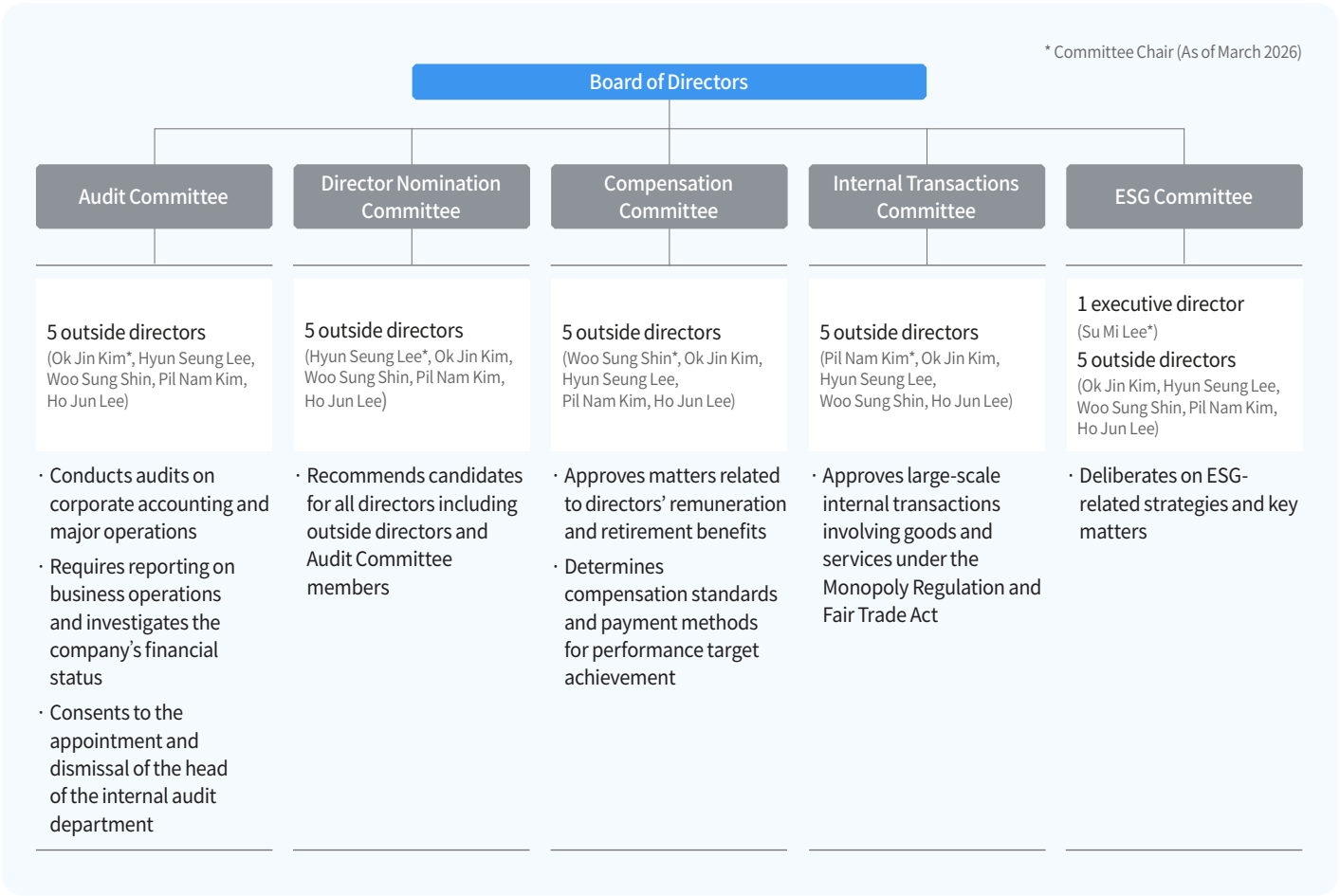
The Board of Directors resolves on matters stipulated by laws and the Articles of Incorporation, as well as matters delegated by the General Meeting of Shareholders, and oversees the company’s fundamental management policies and execution of key business activities. The company ensures that all director appointments satisfy both the requirements of Article 382 of the Commercial Act and the Articles of Incorporation, securing Board independence and transparency. To reflect the perspectives of diverse stakeholders in corporate operations, more than half of the Board is composed of outside directors. To prepare for potential liability arising from the performance of directors’ duties and to support stable business operations, the company maintains directors’ liability insurance at the company’s expense. As of March 2026, 3 executive directors and 5 outside directors are in office.

#### Board Composition

| Title              | Name                    | Gender | Term                          | Expertise                                            | Career                                                                                                                                                                                                                                                                                                                      |
|--------------------|-------------------------|--------|-------------------------------|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Executive Director | Woo Hyun Lee (Chairman) | M      | Mar. 27, 2009 – Mar. 29, 2027 | Chemical business operations; finance and management | · (Current) Non-executive Vice Chairman, Seoul Chamber of Commerce and Industry<br>· (Current) Chairman, Korea-Malaysia Economic Cooperation Committee<br>· Chairman, Bukwang Pharmaceutical Co., Ltd.<br>· Vice President, Credit Suisse First Boston (HK)                                                                 |
|                    | Teak Joung Kim          | M      | Mar. 26, 2025 – Mar. 26, 2028 | Chemical business operations; corporate management   | · (Current) Vice Chairman, Korea Industrial Technology Association<br>· CEO, OCI Company                                                                                                                                                                                                                                    |
|                    | Su Mi Lee               | F      | Mar. 26, 2025 – Mar. 26, 2028 | Chemical business operations; corporate management   | · (Current) Vice Chairman, Korea Listed Companies Association (KLCA)<br>· (Current) President & CEO, OCI Company<br>· Business Planning Department & Strategy Planning Department, OCI Company                                                                                                                              |
| Outside Director   | Ok Jin Kim              | M      | Mar. 29, 2024 – Mar. 29, 2027 | Accounting and Finance (AICPA)                       | · (Current) CEO, Manpower Korea Co., Ltd.<br>· Auditor, Seoul Tourism Organization<br>· Director, KPMG LLP, NY, USA<br>· CFO, Standard Chartered Bank Korea / Standard Chartered Financial Holdings Korea<br>· GE Korea CFO/COO<br>· Advisory Committee Member, Korea Accounting Standards Board (KASB)                     |
|                    | Hyun Seung Lee          | M      | Mar. 29, 2024 – Mar. 29, 2027 | Finance                                              | · (Current) Chairman, LHS Asset Management Co., Ltd.<br>· (Current) Outside Director, DB Insurance Co., Ltd.<br>· Management Advisor, KB Asset Management<br>· President & CEO, SK Securities<br>· President & CEO, KB Asset Management<br>· Financial Supervision Advisory Committee Member, Financial Supervisory Service |
|                    | Woo Sung Shin           | M      | Mar. 26, 2025 – Mar. 26, 2028 | Chemical industry; corporate management              | · Chairman & CEO, BASF Korea<br>· CEO, Kumho P&B Chemicals                                                                                                                                                                                                                                                                  |
|                    | Pil Nam Kim             | F      | Mar. 26, 2025 – Mar. 26, 2028 | Life science and neuroengineering (Professor)        | · (Current) Dean, KAIST Academy<br>· (Current) Director, Center for Excellence in Teaching and Learning, KAIST                                                                                                                                                                                                              |
|                    | Ho Jun Lee              | M      | Mar. 26, 2026 – Mar. 26, 2029 | International trade and industrial policy            | · (Current) Advisor, Shin & Kim LLC<br>· (Current) Private Sector Member, Presidential Commission on Carbon Neutrality and Green Growth<br>· Senior Executive Vice President, Federation of Middle Market Enterprises of Korea (FOMEK)<br>· Industrial Policy Secretary, Presidential Economic Affairs Office               |

### Board Committees

Board committees perform functions delegated by the Board within the scope prescribed by laws, the Articles of Incorporation, and internal regulations. The company establishes and operates committees including the Director Nomination Committee and the Audit Committee to support professional and efficient Board decision-making. All committees—except the ESG Committee, which requires operational involvement—are composed entirely of outside directors to ensure independence and transparency.



Priority Material Topic

# Strengthening Corporate Governance

## Board Composition

### Board Independence, Expertise and Diversity

OCI Holdings operates a process whereby all director candidates undergo screening by the Director Nomination Committee to secure Board independence, expertise, and diversity. In this process, the company reviews candidates’ independence (business relationships with the company and relationships with the largest shareholder), expertise, and diversity (areas of specialization and gender). To secure operational independence of the Board, the composition ratio of outside directors is reviewed, along with potential risks such as whether there has been a confirmed ruling for embezzlement or breach of trust within the past five years and whether the candidate bears responsibility for harm to corporate value or shareholder rights. The company also reviews statutory disqualification criteria to maintain the Board’s competency and soundness.

#### Article 382 of the Commercial Act: Conditions for Appointing Directors

\* Any person who does not fall under any of the following categories

##### Criteria for Appointing Independent Directors (Outside Directors)

- ❶

Directors, executive officers, or employees currently engaged in the company’s business operations, or those who have served as directors, auditors, executive officers, or employees engaged in the company’s business within the past two years
- ❷

In cases where the largest shareholder is a natural person, that individual, their spouse, and their lineal ascendants and descendants
- ❸

In cases where the largest shareholder is a corporation, any director, auditor, executive officer, or employee of that corporation
- ❹

The spouse, lineal ascendants, and descendants of any director, auditor, or executive officer
- ❺

Directors, auditors, executive officers, or employees of the company’s parent company or subsidiaries
- ❻

Directors, auditors, executive officers, or employees of entities that have significant business relationships or other material interests with the company
- ❼

Directors, auditors, executive officers, or employees of other companies where a director, executive officer, or employee of the company concurrently serves as a director or executive officer

The company advances diverse training programs to secure director expertise within the Board. In 2025, a total of 5 Board expertise training sessions were conducted.

#### Board Training in 2025

| Date      | Training Overview                                                             | Directors in Attendance                                         |
|-----------|-------------------------------------------------------------------------------|-----------------------------------------------------------------|
| Apr. 2025 | Outside directors’ roles and responsibilities in addressing risks             | All outside directors                                           |
| May 2025  | Business status of OCI Holdings and its subsidiaries                          | Woo Sung Shin, Pil Nam Kim, Hyun Seung Lee                      |
| Jul. 2025 | Expansion of directors’ duty of loyalty and response measures                 | Woo Hyun Lee, Su Mi Lee, Ok Jin Kim, Woo Sung Shin, Pil Nam Kim |
| Sep. 2025 | Capital markets regulations and new paradigms in corporate governance         | Hyun Seung Lee                                                  |
| Nov. 2025 | 2025 trends and key considerations for the internal accounting control system | All outside directors                                           |

#### Board Skills Matrix

| Category  |                     | Executive Directors |               |             | Outside Directors |             |               |             |             | Current Level             |
|-----------|---------------------|---------------------|---------------|-------------|-------------------|-------------|---------------|-------------|-------------|---------------------------|
|           |                     | Woo Hyun Lee        | Teak Jung Kim | Su Mi Lee   | Hyun Seung Lee    | Ok Jin Kim  | Woo Sung Shin | Pil Nam Kim | Ho Jun Lee  |                           |
| Skills    | Leadership          | <div></div>         | <div></div>   | <div></div> | <div></div>       | <div></div> | <div></div>   | <div></div> | <div></div> | 100%                      |
|           | Industry Expertise  | <div></div>         | <div></div>   | <div></div> |                   |             | <div></div>   | <div></div> |             | 62.5%                     |
|           | Legal/Policy        |                     |               | <div></div> | <div></div>       |             |               |             | <div></div> | 37.5%                     |
|           | Finance/Accounting  |                     |               | <div></div> | <div></div>       | <div></div> |               |             |             | 37.5%                     |
|           | Management          | <div></div>         | <div></div>   | <div></div> | <div></div>       | <div></div> | <div></div>   |             | <div></div> | 87.5%                     |
|           | Global Competencies | <div></div>         | <div></div>   | <div></div> | <div></div>       | <div></div> | <div></div>   | <div></div> | <div></div> | 100%                      |
|           | Risk Management     | <div></div>         | <div></div>   | <div></div> | <div></div>       | <div></div> | <div></div>   | <div></div> | <div></div> | 100%                      |
|           | ESG                 |                     | <div></div>   | <div></div> |                   |             | <div></div>   |             | <div></div> | 50.0%                     |
| Diversity | Independence        |                     |               |             | <div></div>       | <div></div> | <div></div>   | <div></div> | <div></div> | 62.5%                     |
|           | Gender              | M                   | M             | F           | M                 | M           | M             | F           | M           | Female: 25.0%             |
|           | Age                 | 58                  | 67            | 53          | 59                | 61          | 68            | 46          | 59          | Average age: 58.9         |
|           | Term                | 2009~2027           | 2025~2028     | 2025~2028   | 2024~2027         | 2024~2027   | 2025~2028     | 2025~2028   | 2026~2029   | Average tenure: 3.8 years |

Priority Material Topic

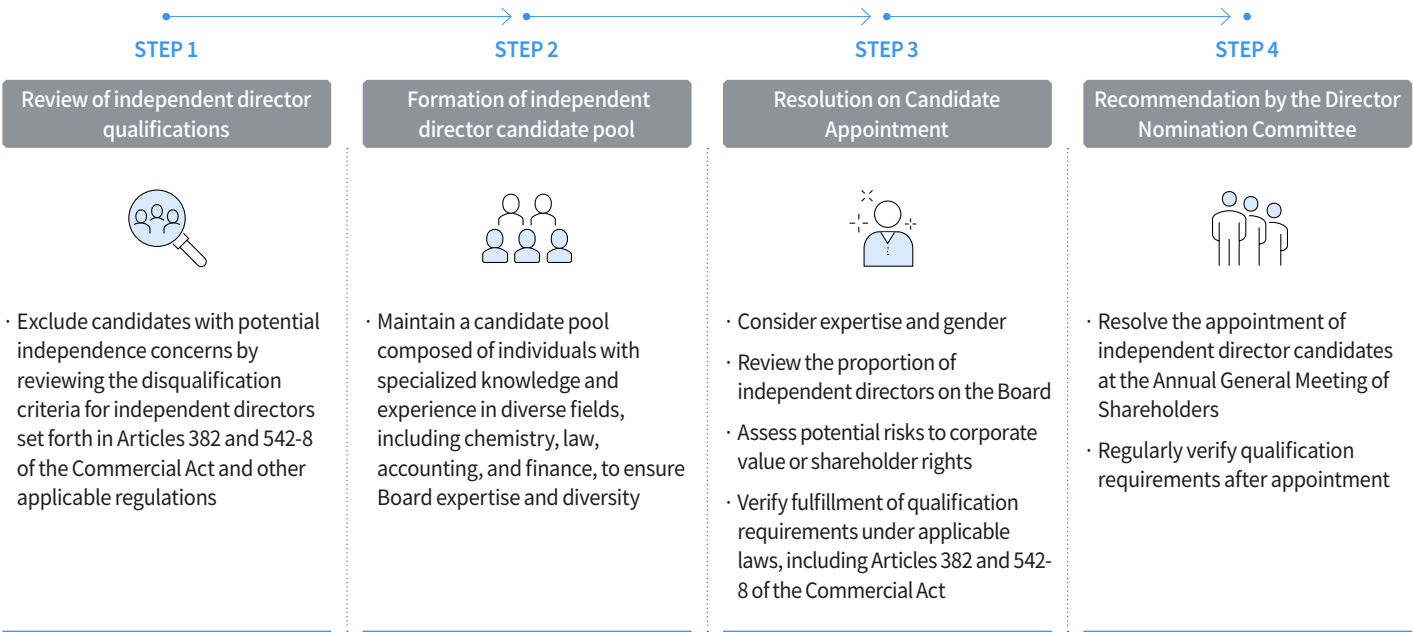
# Strengthening Corporate Governance

## Board Activities

### Director Appointment Process

OCI Holdings complies with the Commercial Act and other relevant laws, as well as the Director Nomination Committee regulations, to ensure fairness and independence in the director appointment process. All director and Audit Committee member candidates—including outside directors—are verified through the Director Nomination Committee’s recommendation process, and recommended candidates are ultimately appointed at the General Meeting of Shareholders. In 2025, a total of 2 outside director candidate recommendation activities were conducted.

### Independent Director Appointment Process



### Director Nomination Committee Activities

| Date          | Agenda Items                                                     | Resolution |
|---------------|------------------------------------------------------------------|------------|
| Feb. 25, 2025 | Recommendation of director and Audit Committee member candidates | Approved   |
| Mar. 26, 2025 | Appointment of Director Nomination Committee Chair               | Approved   |

### Board and Committee Evaluations

OCI Holdings conducts regular evaluations to review the operational adequacy and expertise of the Board and its committees. In particular, outside directors conduct self-assessments based on individual performance, evaluating whether they have faithfully fulfilled their responsibilities and duties as directors. Both outside and executive directors participate in evaluations of the Board’s and their respective committees’ operational methods, expertise, and performance levels to identify areas for organizational improvement.

In outside director evaluations, OCI Holdings reviews attendance rates, independence, and expertise, while executive director evaluations verify capabilities in business development, organizational management, and technology. Board evaluations also reflect contributions to enhancing shareholder value, diligence in fulfilling duties, transparency of business procedures, and compliance with directors’ duty of loyalty. Starting in 2025, ESG-related items have been incorporated into the CEO’s management objectives and relevant performance indicators are systematically managed to strengthen the accountability and evaluation linkage between the Board and management.

### Board Evaluation Summary

\* Score (out of 5)

| Board Evaluation Results (Individual Director Evaluation)     |                 |                        | Committee Evaluation Results (Individual Director Evaluation) |  |
|---------------------------------------------------------------|-----------------|------------------------|---------------------------------------------------------------|--|
| Board’s roles and responsibilities, structure, and operations | Audit Committee | Compensation Committee | Self-Assessment by Outside Directors                          |  |
| 4.7                                                           | 4.5             | 4.1                    |                                                               |  |
| Director Nomination Committee                                 | ESG Committee   |                        | 4.6                                                           |  |
| 4.5                                                           | 4.6             |                        |                                                               |  |

### Areas for Improvement from Board Evaluation Results

| Category               | Areas for Improvement                                                                          |
|------------------------|------------------------------------------------------------------------------------------------|
| Board of Directors     | Greater efforts needed to provide Board materials in advance and expand training opportunities |
| Compensation Committee | Need to report on the executive compensation system to the Compensation Committee              |

Priority  
Material Topic

# Strengthening Corporate Governance

## Board Activities

### Board Compensation

OCI Holdings determines the maximum director compensation limit through approval at the General Meeting of Shareholders to ensure compensation transparency and legitimacy. Within the approved compensation limit, director compensation comprising a base salary and performance bonus is calculated to reflect each director’s duties, contributions to the company, and importance of role. In 2025, the average compensation per executive director was KRW 1,544 million, while outside directors received KRW 76 million.

#### Director Compensation Standards

| Category            |                   | Details                                                                                                                                                                                        |
|---------------------|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Executive Directors | Base Salary       | · Quantitative factors: Financial and strategic performance linked to the company’s management objectives<br>· Non-quantitative factors: Value of duties performed and individual competencies |
|                     | Performance Bonus | · Paid based on amounts calculated with reference to individual performance bonus base pay, funded by 5% of the current year’s operating profit                                                |
| Outside Directors   | -                 | · Determined by comprehensively taking into account responsibilities of the role, practices at other companies, and social perception                                                          |

#### Average Compensation Per Director

| Category              | Unit        | Executive Directors | Outside Directors | Total |
|-----------------------|-------------|---------------------|-------------------|-------|
| Number of Individuals | Persons     | 3                   | 4                 | 7     |
| Total Compensation    | KRW million | 4,631               | 306               | 4,937 |
| Average Compensation  | KRW million | 1,544               | 76                |       |

- Total compensation includes amounts paid to directors newly appointed or retired during the fiscal year. Average compensation per director is calculated by dividing total compensation by the number of directors as of December 31, 2025.  
- Severance pay disbursed to retired executive directors is excluded from the calculation of total compensation paid.

### Board Activities

OCI Holdings holds regular monthly Board meetings in accordance with Article 6 of the Board of Directors Charter, with provisions for convening special meetings as needed. Meetings are called by the Chairperson in accordance with Article 7, and all directors are notified in principle at least three days in advance. To ensure sufficient review time for agenda items, the notification period was extended to seven days in advance through an amendment to the Articles of Incorporation in March 2026. In 2025, a total of 13 Board meetings were held to review 37 agenda items, with an average attendance rate of 97.1% across all executive and outside directors.

#### Board Activity Status

| Category                           | Unit     | 2022 | 2023 | 2024 | 2025 |
|------------------------------------|----------|------|------|------|------|
| Number of Regular Board Meetings   | Meetings | 11   | 11   | 11   | 10   |
| Number of Special Board Meetings   | Meetings | 3    | 1    | 6    | 3    |
| Total Number of Board Meetings     | Meetings | 14   | 12   | 17   | 13   |
| Number of Agenda Items Submitted   | Meetings | 30   | 28   | 32   | 37   |
| Number of Agenda Items Approved    | Meetings | 30   | 28   | 32   | 37   |
| Executive Director Attendance Rate | %        | 95   | 96   | 100  | 94.4 |
| Outside Director Attendance Rate   | %        | 91   | 94   | 100  | 100  |

Priority  
Material Topic

# Strengthening Corporate Governance

## Board Activities

### Enhancing Shareholder Value

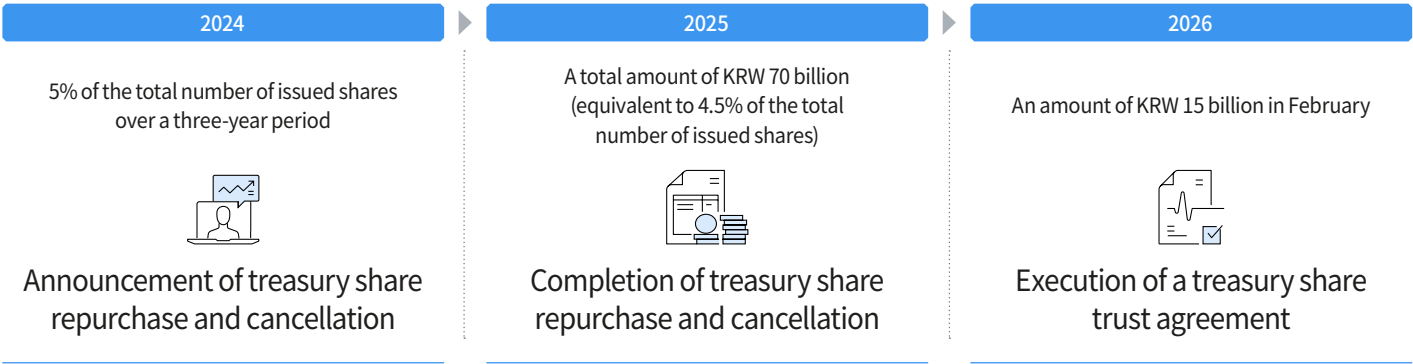
OCI Holdings' primary management objective is to strengthen its investment function as a holding company and enhance corporate value through shareholder returns. The company operates a stable dividend policy grounded in sustainable growth and conducts share buybacks and cancellations in parallel to support stock price stability.

The existing shareholder return policy for 2024 to 2026 aimed to maintain dividends per share at least at the 2023 level and to repurchase and cancel approximately 5% of total outstanding shares. As of December 2025, approximately 4.5% of shares had been repurchased and cancelled, demonstrating faithful implementation of the policy.

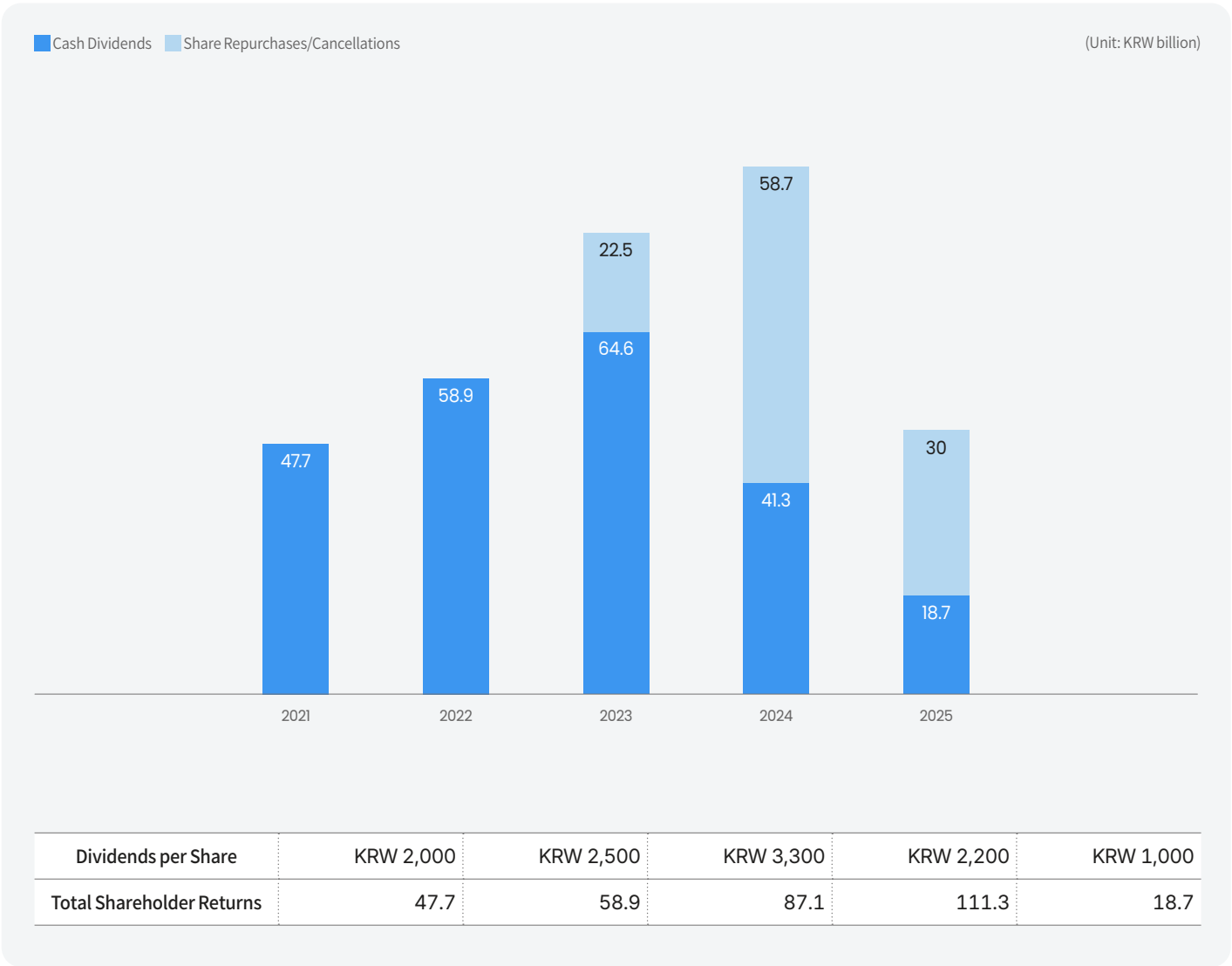
In February 2026, the Board approved a new shareholder return policy for 2026 to 2029 as part of mid-to-long-term corporate value enhancement initiatives. The dividend indicator was revised to one with greater predictability compared to the previous dividend policy, and the policy was expanded to a broader shareholder return framework including share repurchases and cancellations. Specifically, the company aims for a total shareholder return (TSR) ratio<sup>1)</sup> of 50% or more based on separate net profit<sup>2)</sup> excluding one-time gains such as large-scale asset disposals, and plans to repurchase and cancel a total of KRW 50 billion in treasury shares by 2029. OCI Holdings will continue to grow long-term value together with shareholders through stable earnings generation and a consistent shareholder return policy.

1) Excluding one-time gains such as large-scale asset disposals  
2) Total Shareholder Return Ratio: (Cash dividends + Treasury share cancellations) / Separate net profit

### 2025 Treasury Share Policy Implementation Results



### Shareholder Return Performance and Plans

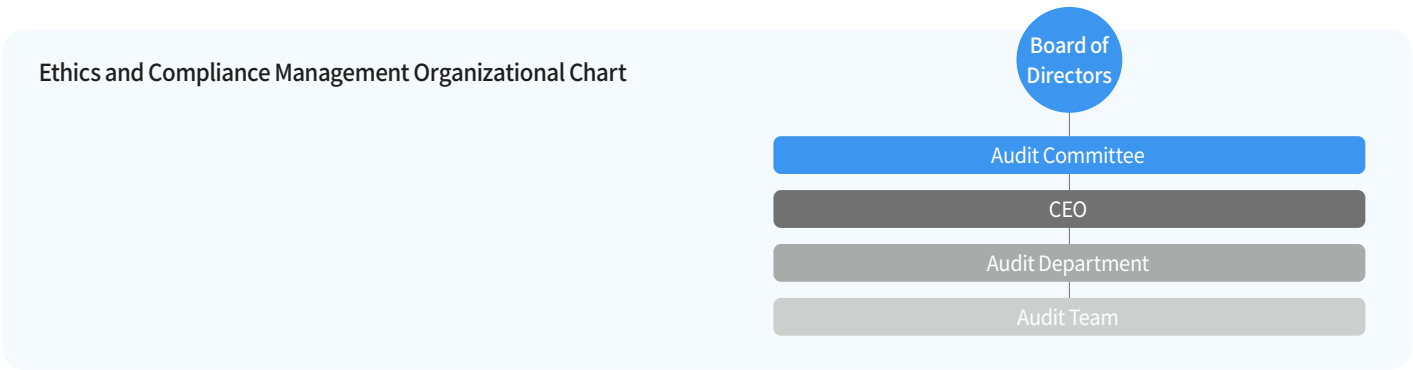


# Ethics & Compliance Management

## Governance

### Ethics and Compliance Management Organization

OCI Holdings further strengthened Group-wide management effectiveness and global response capabilities in 2025, building on its ethics and compliance management system encompassing subsidiaries. In particular, the scope of audits and inspections was extended to overseas subsidiaries to conduct risk assessments reflecting country-specific regulatory environments and business characteristics, and common Group-level internal control and compliance standards were consistently applied across both domestic and international organizations. Through these efforts, potential risks were identified at an early stage and proactive improvement activities were advanced, contributing to the creation of a transparent and stable management environment.



#### Key Roles by Safety and Health Management Entity

| Category           |                    | Key Roles                                                                                                                                                                                                                                                                                                                                                                                    |
|--------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Board of Directors | Board of Directors | • Reviews and resolves key agenda items submitted                                                                                                                                                                                                                                                                                                                                            |
|                    | Audit Committee    | • Audits corporate accounting and key business operations<br>• Requires reports on business operations and investigates the company's financial status<br>• Consents to the appointment and dismissal of the head of the internal audit department                                                                                                                                           |
| Management         | CEO                | • Makes and takes responsibility for key decisions related to ethics and compliance management                                                                                                                                                                                                                                                                                               |
| Working Level      | Audit Department   | • Oversees, plans, and controls the company's internal audit functions<br>• Supervises audit execution and reports independently to the CEO                                                                                                                                                                                                                                                  |
|                    | Audit Team         | • Conducts business audits (regular, special, planned, and verification audits)<br>• Inspects and reports on the internal accounting control system and internal monitoring mechanisms<br>• Supports the Audit Committee<br>• Promotes ethics management<br>• Operates the reporting system (company website; receives reports of ethics violations from internal and external stakeholders) |

## Strategy

### Employee Code of Ethics

🔗Employee Code of Ethics

OCI Holdings has established the Employee Code of Ethics to enable employees to carry out their duties in a fair and responsible manner. The Code sets out specific requirements to be observed in the course of performing duties, including faithful obligations to customers and shareholders, prohibition of improper benefits such as gifts, entertainment, and other favors, protection of company assets and information, fostering a healthy workplace culture, and responsibilities to society and the nation.

OCI Holdings and each subsidiary post guidelines and detailed instructions on the Employee Code of Ethics on internal channels once a year and share them with suppliers to deepen understanding of ethical standards. All employees are also required to sign an Ethical Management Pledge upon joining and annually thereafter.

OCI Energy, OCI TRS, and MSE have each established and operate their own Employee Code of Ethics tailored to the activities of their respective subsidiaries.

|           |                                              |                                                                                                                                                                                                |           |                                                         |                                                                                                                                             |
|-----------|----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| Article 1 | Responsibilities and Duties to Customers     | Fair trade, customer responsibility, protection of customer information, and prohibition of the abuse of superior position                                                                     | Article 6 | Contribution to the Nation and Society                  | Environmental conservation, nature protection, and compliance with safety regulations for the safety of all stakeholders                    |
| Article 2 | Responsibilities and Duties to Shareholders  | Risk management, transparent decision-making, regulatory compliance, and reflecting shareholder opinions                                                                                       | Article 7 | Compliance with the Employee Code of Ethics             | Providing training for compliance with the Code, guidance on using the reporting center, and disciplinary action in cases of non-compliance |
| Article 3 | Fair Business Practices                      | Prohibition of corrupt practices such as bribery, rebates, and monetary gifts; prohibition of conflicts of interest; and prohibition of the abuse of superior position                         | Article 8 | Collection of Ethical Management Pledges from Employees | Collection of Ethical Management Pledges upon joining                                                                                       |
| Article 4 | Protection of Company Assets and Information | Prohibition of disclosing company information to third parties                                                                                                                                 | Article 9 | Reporting and Whistleblowing                            | Reporting of unfair work instructions and unethical conduct, whistleblower protection, and reporting procedures and methods                 |
| Article 5 | Sound Workplace and Social Conduct           | Prohibition of workplace harassment, sexual violence (sexual harassment), and discrimination based on gender, ethnicity, age, religion, political views, disability, and other characteristics |           |                                                         |                                                                                                                                             |

# Ethics & Compliance Management

## Risk Management

### Compliance and Anti-Bribery Management Systems

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

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

#### ISO Certification Periods

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

#### 2025 Key Post Audit Results

| Key Review Items                           | Results                                          |
|--------------------------------------------|--------------------------------------------------|
| Company-wide risk management plan          | Normal                                           |
| Internal audit and monitoring              | Zero non-conformities across all departments     |
| Compliance management indicator assessment | Confirmed as having an adequate management level |



### Internal Control System

OCI Holdings proactively manages potential accounting fraud and errors that may arise during business operations through its internal control system. Regular external audits are conducted on the internal accounting control system, and an annual self-inspection and evaluation of system operations is carried out to verify the effectiveness and adequacy of the internal control system. Evaluation results are regularly reported to the Audit Committee, the Board of Directors, and the General Meeting of Shareholders to strengthen transparency and accountability. In 2025, a total of 3 reports on the operational status and evaluation results of the internal accounting control system were submitted.

#### Internal Control Process



### Reporting System

All internal and external stakeholders of OCI Holdings and its subsidiaries—including employees, suppliers, investors, and shareholders—are free to report unfair practices that undermine ethical management or violate sustainable management principles through various channels such as the online reporting center (cyber reporting system), telephone, and mail. OCI Holdings conducts training on reporting channels to ensure the system is actively utilized, and clearly communicates the entire process from reporting methods to post-receipt handling procedures to enhance accessibility and credibility for stakeholders. The content of reports and the identity of whistleblowers are kept strictly confidential as a matter of principle, and any personnel disadvantages in retaliation are strictly prohibited. The Audit Team thoroughly investigates each report to monitor the company’s internal ethics management practices. In 2025, the reporting center received and processed a total of 2 cases involving bribery, embezzlement, and breach of trust, and 3 cases involving discrimination, sexual harassment, and workplace harassment. No cases of corporate-level corruption or bribery-related convictions or fines occurred during the reporting period. In the event of personal misconduct by an employee, such conduct is treated as a violation of the company’s ethical standards, and appropriate measures including investigation and disciplinary action are taken in accordance with internal regulations.

### Reporting Channels

| Online Reporting Center | Ethics Violation Reporting(Interactive)                                                 |
|-------------------------|-----------------------------------------------------------------------------------------|
| Mail                    | OCI Building, 94 Sogong-ro, Jung-gu, Seoul<br>OCI Holdings Audit Team Reporting Officer |
| Phone                   | 02) 727-9371                                                                            |

#### Key Agenda Items Reported on Internal Control System

| Date          | Agenda Items                                                                                            | Category |
|---------------|---------------------------------------------------------------------------------------------------------|----------|
| Feb. 10, 2025 | · Report on the operational status of the Internal Control over Financial Reporting (ICFR) for FY2024   | Report   |
| Mar. 6, 2025  | · Approval of the separate and consolidated ICFR evaluation reports                                     | Approved |
| Jul. 24, 2025 | · Report on the results of ICFR design evaluation and the plan for operational effectiveness evaluation | Report   |
| Dec. 15, 2025 | · Report on the progress of the interim ICFR evaluation and the plan for year-end evaluation            | Report   |

### Reporting Center: Reports Received and Handled

| Category <sup>1)</sup>                                        |                  | Unit  | 2023 | 2024 | 2025 |
|---------------------------------------------------------------|------------------|-------|------|------|------|
| Bribery, embezzlement, breach of trust, etc.                  | Reports Received | Cases | 0    | 0    | 0    |
|                                                               | Handling Rate    | %     | -    | -    | -    |
| Discrimination, sexual harassment, workplace harassment, etc. | Reports Received | Cases | 0    | 0    | 0    |
|                                                               | Handling Rate    | %     | -    | -    | -    |

1) OCI Holdings' Separate basis

# Ethics & Compliance Management

## Risk Management

### Audits

OCI Holdings conducts regular audits of its subsidiaries and establishes an annual Group-wide audit plan to systematically review ethics and compliance risks across the organization. Audit types include regular audits, project audits on specific matters, special audits conducted in response to reports and whistleblowing, and the Audit Proposal System, which enables internal members to directly propose audits regarding organizational improvement needs or misconduct.

Upon receipt of a proposal, the Audit Team reviews its necessity and conducts a special audit to support the early identification and resolution of organizational risks. For anonymous reports, reporter identity is strictly protected. For named reports, strict confidentiality is maintained if the reporter requests anonymity or if protection is deemed necessary, ensuring that no disadvantages arise. In 2025, a total of 7 internal audit-related items were approved and reported at the Audit Committee of OCI Holdings.

#### Internal Audit Operations

| Regular Audits                                                       | Project Audits             | Special Audits                                            | Audit Proposal System                                                                                    |
|----------------------------------------------------------------------|----------------------------|-----------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| Regular risk inspections (once per business site every 2 to 3 years) | Audits on specific matters | Conducted for reports received that require investigation | Proposals for audits regarding violations of laws or internal regulations or areas requiring improvement |

#### Key Audit Committee Agenda Items Related to Internal Audits

| Date          | Agenda Items                                                                               | Category |
|---------------|--------------------------------------------------------------------------------------------|----------|
| Feb. 10, 2025 | Report on internal business audit results                                                  | Report   |
| Mar. 6, 2025  | Adoption of evaluation opinion on the operational status of the internal monitoring system | Approved |
| Apr. 24, 2025 | Report on Q1 2025 internal business audit results                                          | Report   |
| Jul. 24, 2025 | Report on Q2 2025 internal business audit results                                          | Report   |
| Nov. 11, 2025 | Report on Q3 2025 internal business audit results                                          | Report   |
| Dec. 15, 2025 | Approval of 2026 business audit plan                                                       | Approved |
|               | Report on 2025 business audit results                                                      | Report   |

### Ethics and Compliance Management Activities

#### One Strike Out Policy

OCI Holdings clearly defines the Five Major Misconduct Categories and notifies all employees that a single confirmed instance of any such conduct may result in severe disciplinary action.

#### Five Major Misconduct Categories as Defined by OCI Holdings

| 1                                                                                                                             | 2                                                                                                                                                                              | 3                                                                                                                                      | 4                                                                                                                                      | 5                                                                                                                                                               |
|-------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Damaging Company Reputation</b><br><br>Actions that damage the company’s image or reputation through inappropriate conduct | <b>Acceptance of Bribes and Entertainment</b><br><br>Demanding or accepting monetary gifts, entertainment, or other benefits from stakeholders in connection with one’s duties | <b>Misappropriation of Company Assets</b><br><br>Intentionally or without authorization using, disposing of, or leaking company assets | <b>Workplace Sexual Harassment</b><br><br>Sexual remarks or actions against another person’s will that cause discomfort or humiliation | <b>Workplace Harassment</b><br><br>Causing physical or psychological harm beyond the appropriate scope of work by exploiting positional or relational authority |

#### Notice of Ethics Management Practice Campaign to Suppliers

An Ethics Management Practice Campaign notice is posted every year during the Korean Lunar New Year (Seollal) and the Korean autumn harvest festival (Chuseok), and distributed to key suppliers to proactively prevent misconduct such as the offering or acceptance of monetary gifts and entertainment.

#### Employee Ethics and Compliance Training

OCI Holdings prevents ethics and compliance risks through a range of ethics training programs. In 2025, 1,729 employees completed ethical discipline training, 219 employees completed internal accounting control training, and 121 employees completed compliance training.

#### 2025 Employee Ethics and Compliance Training

| Training Program                                   | Category                                             | No. of Participants | Subtotal | Training Hours |
|----------------------------------------------------|------------------------------------------------------|---------------------|----------|----------------|
| Ethical Discipline Training <sup>1)</sup>          | Full-time employees, contract employees, and interns | 1,729               | 1,729    | 1              |
|                                                    | Persons in charge / managers / approvers             | 29                  | 219      | 2              |
| Internal Accounting Control Training <sup>2)</sup> | Control officers / Persons in charge                 | 190                 |          |                |
|                                                    | New employees                                        | 121                 | 121      | 1              |

1) Including domestic subsidiaries: OCI Holdings, OCI Company, OCI SE, OCI I&C, OCI Power, and OCI Specialty.  
2) 3) Conducted for OCI Holdings and OCI Company only.

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1) Some data for 2023 include figures from major subsidiaries, reflecting the transition to a holding company structure under OCI Holdings (unless otherwise specified, data are based on OCI Holdings).

2) "OCIE & Others" refers to the aggregated data of U.S. subsidiaries: OCIE, OCI Energy, OCI AL, and MSE.

3) "Others" refers to the aggregated data of domestic subsidiaries DCRE and OCI I&C.

4) The quantitative data in this report are based on a consolidated scope in principle; however, for some data points, the consolidation scope may be limited or calculated on an individual basis depending on each company's management system and data availability.

Greenhouse Gas (GHG) Emissions

| Indicator                                                     | Unit                                    | OCI Holdings |       |       | OCI Company |           |           | OCI SE    |           |           | OCI TRS <sup>3)</sup> |      |      | OCIE & Others |        |        | Others <sup>4)</sup> |      |      |
|---------------------------------------------------------------|-----------------------------------------|--------------|-------|-------|-------------|-----------|-----------|-----------|-----------|-----------|-----------------------|------|------|---------------|--------|--------|----------------------|------|------|
|                                                               |                                         | 2023         | 2024  | 2025  | 2023        | 2024      | 2025      | 2023      | 2024      | 2025      | 2023                  | 2024 | 2025 | 2023          | 2024   | 2025   | 2023                 | 2024 | 2025 |
| GHG Emissions (Scope 1+2) <sup>1)</sup>                       | tCO <sub>2</sub> -eq                    | 1,163        | 1,140 | 1,098 | 1,164,208   | 1,187,244 | 1,181,847 | 1,354,324 | 1,290,550 | 1,159,859 | -                     | -    | -    | 6,510         | 18,393 | 19,862 | -                    | -    | 461  |
| Scope 1 Emissions                                             | tCO <sub>2</sub> -eq                    | 382          | 402   | 366   | 615,386     | 621,880   | 604,858   | 1,354,007 | 1,290,451 | 1,159,388 | -                     | -    | -    | 0             | 1,162  | 13,031 | -                    | -    | 60   |
| Scope 2 Emissions                                             | tCO <sub>2</sub> -eq                    | 782          | 739   | 733   | 548,827     | 565,370   | 576,995   | 317       | 99        | 471       | -                     | -    | -    | 6,510         | 17,231 | 6,831  | -                    | -    | 401  |
| Scope 3 Emissions <sup>2)</sup>                               | tCO <sub>2</sub> -eq                    | -            | -     | -     | 1,707,069   | 1,625,462 | 1,554,086 | -         | -         | -         | -                     | -    | -    | 0             | 0      | 6,200  | -                    | -    | -    |
| Cat. 1 Emissions (Purchased Goods and Services)               | tCO <sub>2</sub> -eq                    | -            | -     | -     | 1,372,328   | 1,220,027 | 1,140,660 | -         | -         | -         | -                     | -    | -    | -             | -      | -      | -                    | -    | -    |
| Cat. 2 Emissions (Capital Goods)                              | tCO <sub>2</sub> -eq                    | -            | -     | -     | 432         | 869       | 202       | -         | -         | -         | -                     | -    | -    | -             | -      | -      | -                    | -    | -    |
| Cat. 3 Emissions (Fuel-and-Energy-Related Activities)         | tCO <sub>2</sub> -eq                    | -            | -     | -     | 37,227      | 38,556    | 75,342    | -         | -         | -         | -                     | -    | -    | -             | -      | -      | -                    | -    | -    |
| Cat. 4 Emissions (Upstream Transportation and Distribution)   | tCO <sub>2</sub> -eq                    | -            | -     | -     | 36,545      | 61,636    | 31,970    | -         | -         | -         | -                     | -    | -    | -             | -      | -      | -                    | -    | -    |
| Cat. 5 Emissions (Waste Generated in Operations)              | tCO <sub>2</sub> -eq                    | -            | -     | -     | 5,646       | 28,652    | 10,728    | -         | -         | -         | -                     | -    | -    | -             | -      | -      | -                    | -    | -    |
| Cat. 6 Emissions (Business Travel)                            | tCO <sub>2</sub> -eq                    | -            | -     | -     | 1,088       | 503       | 869       | -         | -         | -         | -                     | -    | -    | -             | -      | -      | -                    | -    | -    |
| Cat. 7 Emissions (Employee Commuting)                         | tCO <sub>2</sub> -eq                    | -            | -     | -     | 1,037       | 1,144     | 1,172     | -         | -         | -         | -                     | -    | -    | -             | -      | -      | -                    | -    | -    |
| Cat. 8 Emissions (Upstream Leased Assets)                     | tCO <sub>2</sub> -eq                    | -            | -     | -     | -           | -         | -         | -         | -         | -         | -                     | -    | -    | -             | -      | -      | -                    | -    | -    |
| Cat. 9 Emissions (Downstream Transportation and Distribution) | tCO <sub>2</sub> -eq                    | -            | -     | -     | 48,287      | 54,165    | 49,578    | -         | -         | -         | -                     | -    | -    | -             | -      | -      | -                    | -    | -    |
| Cat. 10 Emissions (Processing of Sold Products)               | tCO <sub>2</sub> -eq                    | -            | -     | -     | 23,821      | 19,101    | 18,294    | -         | -         | -         | -                     | -    | -    | -             | -      | -      | -                    | -    | -    |
| Cat. 11 Emissions (Use of Sold Products)                      | tCO <sub>2</sub> -eq                    | -            | -     | -     | -           | -         | -         | -         | -         | -         | -                     | -    | -    | -             | -      | -      | -                    | -    | -    |
| Cat. 12 Emissions (End-of-Life Treatment of Sold Products)    | tCO <sub>2</sub> -eq                    | -            | -     | -     | -           | -         | -         | -         | -         | -         | -                     | -    | -    | -             | -      | -      | -                    | -    | -    |
| Cat. 13 Emissions (Downstream Leased Assets)                  | tCO <sub>2</sub> -eq                    | -            | -     | -     | -           | -         | -         | -         | -         | -         | -                     | -    | -    | -             | -      | -      | -                    | -    | -    |
| Cat. 14 Emissions (Franchises)                                | tCO <sub>2</sub> -eq                    | -            | -     | -     | -           | -         | -         | -         | -         | -         | -                     | -    | -    | -             | -      | -      | -                    | -    | -    |
| Cat. 15 Emissions (Investments)                               | tCO <sub>2</sub> -eq                    | -            | -     | -     | 180,658     | 200,810   | 225,269   | -         | -         | -         | -                     | -    | -    | -             | -      | -      | -                    | -    | -    |
| GHG Emissions Intensity (Scope 1+2)                           | tCO <sub>2</sub> eq/Sales (KRW billion) | -            | -     | -     | 575.5       | 596.6     | 658.8     | 3,444.4   | 3,684.5   | 3,981.1   | -                     | -    | -    | -             | -      | -      | -                    | -    | -    |
| By Scope                                                      |                                         |              |       |       |             |           |           |           |           |           |                       |      |      |               |        |        |                      |      |      |
| Scope 1 Emissions Intensity                                   | tCO <sub>2</sub> eq/Sales (KRW billion) | -            | -     | -     | 304.3       | 312.5     | 337.2     | 3,444.6   | 3,684.2   | 3,979.5   | -                     | -    | -    | -             | -      | -      | -                    | -    | -    |
| Scope 2 Emissions Intensity                                   | tCO <sub>2</sub> eq/Sales (KRW billion) | -            | -     | -     | 271.3       | 284.1     | 321.6     | 0.8       | 0.3       | 1.6       | -                     | -    | -    | -             | -      | -      | -                    | -    | -    |

1) Due to rounding at the site level, the total GHG emissions and the sum of individual scopes may differ.

2) Scope 3 emissions are calculated for Categories 1, -7, 9, 10, and 15, and calculations for companies other than OCI Company are planned

3) OCI TRS GHG emissions calculation is in preparation

4) For DCRE and OCI I&C, GHG emissions have been calculated since 2025, with the emissions of OCI I&C included in the reporting boundary of OCI Holdings

# Environmental

## Energy Consumption and Production

| Indicator                                              | Unit                   | OCI Holdings |                    |      | OCI Company <sup>7)</sup> |        |        | OCI SE <sup>5)</sup> |                   |        | OCI TRS         |                      |       | OCIE & Others |       |       | Others <sup>4), 8)</sup> |      |      |
|--------------------------------------------------------|------------------------|--------------|--------------------|------|---------------------------|--------|--------|----------------------|-------------------|--------|-----------------|----------------------|-------|---------------|-------|-------|--------------------------|------|------|
|                                                        |                        | 2023         | 2024               | 2025 | 2023                      | 2024   | 2025   | 2023                 | 2024              | 2025   | 2023            | 2024                 | 2025  | 2023          | 2024  | 2025  | 2023                     | 2024 | 2025 |
| Total Energy Consumption                               | TJ                     | 23           | 22                 | 22   | 18,044                    | 18,408 | 18,549 | 26,179               | 26,136            | 22,562 | 11,681          | 11,108 <sup>2)</sup> | 6,773 | 128.0         | 459.4 | 240.0 | -                        | -    | 9.8  |
| Total Direct Energy Consumption                        | TJ                     | 7            | 7                  | 7    | 7,208                     | 7,276  | 7,154  | 26,177               | 26,135            | 22,559 | 3,063           | 3,479                | 4     | 0             | 162.1 | 0     | -                        | -    | 0.9  |
| Fuel                                                   | TJ                     | 7            | 7                  | 7    | 7,208                     | 7,276  | 7,154  | 25,118               | 25,088            | 21,646 | 3,063           | 3,479                | 4     | 0             | 135.9 | 136.8 | -                        | -    | 0.9  |
| Steam                                                  | TJ                     | 0            | 0                  | 0    | 0                         | 0      | 0      | 221                  | 251               | 225    | 0               | 0                    | 0     | 0             | 0     | 0     | -                        | -    | -    |
| Electricity                                            | TJ                     | 0            | 0                  | 0    | 0                         | 0      | 0      | 837                  | 797               | 688    | 0               | 0                    | 0     | 128.0         | 161.4 | 103.1 | -                        | -    | -    |
| Total Indirect Energy Consumption                      | TJ                     | 16           | 15                 | 15   | 10,836                    | 11,138 | 11,401 | 2.5                  | 0.8               | 3.3    | 8,618           | 7,629                | 6,769 | 0             | 0     | 0     | -                        | -    | 8.9  |
| Steam                                                  | TJ                     | -            | 0                  | 0    | 1,753                     | 1,655  | 1,646  | 0                    | 0                 | 3.0    | 0 <sup>3)</sup> | 813                  | 927   | 0             | 0     | 0     | -                        | -    | -    |
| Electricity                                            | TJ                     | 16           | 15                 | 15   | 9,083                     | 9,483  | 9,755  | 2.5                  | 0.8               | 3.3    | 8,618           | 6,816                | 5,842 | 0             | 0     | 0     | -                        | -    | 8.9  |
| Percentage of Energy Consumption from Grid Electricity | %                      | 70.1         | 68.0 <sup>6)</sup> | 69.8 | 50.3                      | 51.5   | 51.1   | 1.0 <sup>6)</sup>    | 0.3 <sup>6)</sup> | 1.5    | 73.8            | 61.4                 | 86.3  | 0             | 0     | 0     | -                        | -    | 91.2 |
| Renewable Energy Consumption                           | TJ                     | 0            | 0                  | 0    | 0                         | 0      | 0      | 11,525               | 11,671            | 8,905  | 0               | 0                    | 0     | 0             | 0     | 0     | 0                        | 0    | 0    |
| Energy Use Intensity <sup>1)</sup>                     | TJ/Sales (KRW billion) | -            | -                  | -    | 8.9                       | 9.3    | 10.3   | 66.6                 | 74.6              | 77.3   | -               | -                    | -     | -             | -     | -     | -                        | -    | -    |
| Direct Energy Intensity                                | TJ/Sales (KRW billion) | -            | -                  | -    | 3.6                       | 3.7    | 4.0    | 66.6                 | 74.6              | 77.3   | -               | -                    | -     | -             | -     | -     | -                        | -    | -    |
| Indirect Energy Intensity                              | TJ/Sales (KRW billion) | -            | -                  | -    | 5.4                       | 5.6    | 6.4    | 0.6                  | 0.0               | 0.0    | -               | -                    | -     | -             | -     | -     | -                        | -    | -    |
| Total Energy Production <sup>9)</sup>                  | TJ                     | -            | -                  | -    | 2,890                     | 2,917  | 2,434  | 34,013               | 33,762            | 28,852 | -               | -                    | -     | -             | -     | 333   | -                        | -    | -    |
| Steam                                                  | TJ                     | -            | -                  | -    | 2,434                     | 2,368  | 1,946  | 25,471               | 25,336            | 21,753 | -               | -                    | -     | -             | -     | 0     | -                        | -    | -    |
| Electricity                                            | TJ                     | -            | -                  | -    | 456                       | 549    | 488    | 8,542                | 8,426             | 7,099  | -               | -                    | -     | -             | -     | 333   | -                        | -    | -    |
| Total Energy Sold <sup>9)</sup>                        | TJ                     | -            | -                  | -    | 337                       | 321    | 332    | 8,096                | 8,355             | 7,488  | -               | -                    | -     | -             | -     | 333   | -                        | -    | -    |
| Steam                                                  | TJ                     | -            | -                  | -    | 335                       | 320    | 332    | 7,705                | 7,629             | 6,411  | -               | -                    | -     | -             | -     | 0     | -                        | -    | -    |
| Electricity                                            | TJ                     | -            | -                  | -    | 2                         | 1      | 0      | 391                  | 726               | 1,077  | -               | -                    | -     | -             | -     | 333   | -                        | -    | -    |

1) Energy use intensity is reported separately only for subsidiaries operating production facilities subject to the GHG/Energy Target Management Scheme  
2) The previous year's total energy consumption was recorded as 11,107 due to rounding and aggregation methods at the site level; however, the correct figure has been confirmed as 11,108 upon reapplication of the aggregation standard and corrected accordingly  
3) Steam is used, but it is aggregated uniformly under electricity consumption  
4) As organizational boundaries were found to be insufficiently applied to historical data during the inventory development process, the data have been excluded from this year's report to improve data accuracy  
5) OCI SE's energy consumption figures for 2023 and 2024 have been corrected due to calculation errors  
6) Figures for 2023 and 2024 have been corrected due to calculation  
7) OCI Company's energy consumption and production figures for 2023 and 2024 have been corrected due to calculation errors  
8) OCI I&C's energy consumption is included within the energy consumption calculation boundary of OCI Holdings  
9) OCI Holdings, OCI TRS, and others (DCRE and OCI I&C) are not energy production or sales companies; therefore, the information is not disclosed. OCIE and others are not disclosed for 2023 and 2024 due to the unavailability to calculate the relevant data

# Environmental

## Waste Management

| Indicator                                | Unit | OCI Holdings |      |      | OCI Company <sup>8)</sup> |           |           | OCI SE |        |        | OCI TRS |        |        | OCIE & Others <sup>3)</sup> |      |      | Others <sup>7)</sup>  |                      |        |
|------------------------------------------|------|--------------|------|------|---------------------------|-----------|-----------|--------|--------|--------|---------|--------|--------|-----------------------------|------|------|-----------------------|----------------------|--------|
|                                          |      | 2023         | 2024 | 2025 | 2023                      | 2024      | 2025      | 2023   | 2024   | 2025   | 2023    | 2024   | 2025   | 2023                        | 2024 | 2025 | 2023                  | 2024                 | 2025   |
| Total Waste Generated <sup>1)</sup>      | ton  | 16.5         | 16.4 | 18.5 | 29,959.18                 | 31,551.83 | 29,051.82 | 73,579 | 66,695 | 57,701 | 29,036  | 22,061 | 25,370 | 122                         | 154  | 128  | 110,673 <sup>2)</sup> | 66,278 <sup>2)</sup> | 36,444 |
| General Waste                            | ton  | 16.5         | 16.4 | 18.5 | 23,357.87                 | 23,919.55 | 24,142.84 | 73,571 | 66,684 | 57,693 | 1,132   | 1,753  | 1,167  | 122                         | 154  | 128  | 110,558               | 66,175               | 36,444 |
| Designated Waste                         | ton  | 0            | 0    | 0    | 6,601.32                  | 7,632.29  | 4,908.98  | 7      | 10     | 7      | 27,904  | 20,308 | 24,203 | 0                           | 0    | 0    | 115                   | 103                  | 0      |
| Total Waste Disposed                     | ton  | 16.5         | 16.4 | 18.5 | 29,955.93                 | 31,548.10 | 29,045.60 | 73,806 | 64,744 | 57,701 | 29,036  | 22,061 | 25,372 | 122                         | 107  | 128  | 110,673               | 66,278               | 36,444 |
| By Type and Processing Method            |      |              |      |      |                           |           |           |        |        |        |         |        |        |                             |      |      |                       |                      |        |
| Total General Waste                      | ton  | 16.5         | 16.4 | 18.5 | 23,344.74                 | 23,907.61 | 24,082.45 | 73,799 | 64,734 | 57,693 | 1,132   | 1,753  | 1,167  | 122                         | 107  | 128  | 110,558               | 66,175               | 36,444 |
| Incineration                             | ton  | 0            | 0    | 0    | 901.24                    | 684.16    | 461.37    | 80     | 93     | 87     | -       | -      | -      | 98                          | 0    | 74   | 0                     | 0                    | 0      |
| Landfill                                 | ton  | 0            | 0    | 0    | 5,748.02                  | 4,533.22  | 2,087.17  | 57     | 57     | 99     | 838     | 1,196  | 796    | 24                          | 0    | 0    | 110,558               | 66,175               | 35,905 |
| Others <sup>2)</sup>                     | ton  | 16.5         | 16.4 | 18.5 | 15,839.77                 | 18,560.71 | 20,873.66 | 73,662 | 64,584 | 57,508 | 294     | 557    | 371    | 0                           | 0    | 54   | 0                     | 0                    | 539    |
| Total Designated Waste                   | ton  | 0            | 0    | 0    | 6,600.67                  | 7,629.58  | 4,905.43  | 8      | 10     | 7      | 27,904  | 20,308 | 24,205 | 0                           | 0    | 0    | 115                   | 103                  | 0      |
| Incineration                             | ton  | 0            | 0    | 0    | 785.17                    | 2,172.06  | 1,198.61  | 4      | 2      | 2      | 151     | 299    | 293    | 0                           | 0    | 0    | 21                    | 82                   | 0      |
| Landfill                                 | ton  | 0            | 0    | 0    | 273.73                    | 380.15    | 228.01    | 0      | 0      | 0      | 27,725  | 19,739 | 23,597 | 0                           | 0    | 0    | 88                    | 14                   | 0      |
| Others <sup>2)</sup>                     | ton  | 0            | 0    | 0    | 4,833.23                  | 4,910.96  | 2,592.06  | 4      | 8      | 6      | 28      | 270    | 315    | 0                           | 0    | 0    | 6                     | 7                    | 0      |
| Total Waste Recycled                     | ton  | -            | -    | -    | 20,196                    | 22,975    | 23,247    | 73,666 | 64,592 | 57,514 | 322     | 827    | 686    | 24                          | 47   | 54   | 4                     | 7                    | 0      |
| General Waste                            | ton  | 0            | 0    | 0    | 15,840                    | 18,561    | 20,873    | 73,662 | 64,584 | 57,508 | 294     | 557    | 371    | 24                          | 47   | 54   | 0 <sup>6)</sup>       | 0                    | 0      |
| Designated Waste                         | ton  | -            | -    | -    | 4,356                     | 4,414     | 2,373     | 4      | 8      | 6      | 28      | 270    | 315    | 0                           | 0    | 0    | 4                     | 7                    | 0      |
| Total Waste Recycling Rate <sup>4)</sup> | %    | 0            | 0    | 0    | 67.4                      | 72.8      | 80.2      | 99.8   | 99.8   | 99.7   | 1.1     | 3.7    | 3.0    | 19.7                        | 30.5 | 42.2 | 0.0 <sup>6)</sup>     | 0.0 <sup>6)</sup>    | 0.0    |

1) Differences between waste generation and throughput may exist due to the presence or absence of storage.  
2) Treatment types such as recycling and reuse are also included other than incineration and landfill.  
3) The unit for Alabama has been changed from gallons to tons (Data for 2023 and 2024 has been revised accordingly).  
4) The Percentage of Waste Recycled for OCIE & Others for 2023 and 2024 has been corrected due to calculation errors.  
5) OCI Company's waste management data have been corrected due to calculation errors in the 2023 and 2024 figures.  
6) Corrected due to a disclosure error in the previous year.  
7) OCI I&C's waste management is included within the waste management calculation boundary of OCI Holdings.  
8) OCI Company's 2023 and 2024 data have been reviewed and restated, and minor discrepancies may occur between the sum of individual site figures and the total amount due to rounding during the site-level calculation process.

# Environmental

## Water Withdrawal and Consumption

| Indicator                                           | Unit                    | OCI Holdings |        |       | OCI Company <sup>6)</sup> |           |            | OCI SE                  |           |           | OCI TRS |       |       | OCIE & Others |                    |         | Others <sup>7)</sup> |       |       |
|-----------------------------------------------------|-------------------------|--------------|--------|-------|---------------------------|-----------|------------|-------------------------|-----------|-----------|---------|-------|-------|---------------|--------------------|---------|----------------------|-------|-------|
|                                                     |                         | 2023         | 2024   | 2025  | 2023                      | 2024      | 2025       | 2023                    | 2024      | 2025      | 2023    | 2024  | 2025  | 2023          | 2024 <sup>5)</sup> | 2025    | 2023                 | 2024  | 2025  |
| Total Water Withdrawal <sup>1)</sup>                | ton                     | 10,076       | 12,698 | 9,308 | 9,746,334                 | 9,730,605 | 10,358,474 | 4,673,898               | 4,812,626 | 4,175,055 | 5,804   | 5,667 | 5,557 | 58,448        | 137,781            | 145,216 | 2,369                | 2,804 | 2,348 |
| Surface Water (Industrial Water, River Water, etc.) | ton                     | 0            | 0      | 0     | 9,598,575                 | 9,571,629 | 10,197,456 | 4,673,898               | 4,812,626 | 4,175,055 | 5,804   | 5,667 | 5,557 | 0             | 0                  | 0       | 0                    | 0     | 0     |
| Ground Water                                        | ton                     | 0            | 0      | 0     | 63,514                    | 73,049    | 68,509     | 0                       | 0         | 0         | 0       | 0     | 0     | 0             | 0                  | 0       | 0                    | 0     | 0     |
| Third-party Water (Water/Sewage) <sup>2)</sup>      | ton                     | 10,076       | 12,698 | 9,308 | 84,245                    | 85,927    | 92,509     | 0                       | 0         | 0         | 0       | 0     | 0     | 58,448        | 137,781            | 145,216 | 2,369                | 2,804 | 2,348 |
| Etc. (Including Alternative Water)                  | ton                     | 0            | 0      | 0     | -                         | -         | -          | 0                       | 0         | 0         | 0       | 0     | 0     | 0             | 0                  | 0       | 0                    | 0     | 0     |
| Freshwater Withdrawal                               | ton                     | 0            | 0      | 0     | -                         | -         | -          | 0                       | 0         | 0         | 0       | 0     | 0     | 621,678       | 0                  | 0       | 0                    | 0     | 0     |
| Freshwater Withdrawal Intensity <sup>8)</sup>       | Ton/Sales (KRW billion) | -            | -      | -     | -                         | -         | -          | 0                       | 0         | 0         | -       | -     | -     | -             | -                  | -       | -                    | -     | -     |
| Water Withdrawal Intensity <sup>8)</sup>            | Ton/Sales (KRW billion) | -            | -      | -     | 4,817.9                   | 4,889.8   | 5,774.0    | 11,886.8                | 13,740.2  | 14,307.9  | -       | -     | -     | -             | -                  | -       | -                    | -     | -     |
| Total Water Consumption <sup>3)</sup>               | ton                     | 10,076       | 12,698 | 9,308 | 6,670,162                 | 6,917,620 | 7,417,381  | 4,673,898 <sup>4)</sup> | 4,812,626 | 4,175,055 | 5,804   | 5,667 | 5,557 | 58,417        | 137,781            | 145,216 | 2,369                | 2,804 | 2,348 |
| Freshwater Consumption                              | ton                     | 0            | 0      | 0     | -                         | -         | -          | 349,260                 | 458,400   | 670,400   | 0       | 0     | 0     | 8,368         | 10,160             | 2,074   | 0                    | 0     | 0     |
| Freshwater Consumption Intensity                    | ton                     | -            | -      | -     | -                         | -         | -          | 888                     | 1,309     | 2,297     | -       | -     | -     | -             | -                  | -       | -                    | -     | -     |
| Total Water Discharge                               | ton                     | 10,076       | 12,698 | 9,308 | -                         | -         | -          | 570,121                 | 606,169   | 605,170   | 0       | 0     | 0     | 0             | 0                  | 78,594  | 0                    | 0     | 0     |
| Percentage of Alternative Water Consumption         | %                       | 0            | 0      | 0     | -                         | -         | -          | 0                       | 0         | 0         | 0       | 0     | 0     | 0             | 0                  | 0       | 0                    | 0     | 0     |
| Water Recycled/Reused                               |                         |              |        |       |                           |           |            |                         |           |           |         |       |       |               |                    |         |                      |       |       |
| Total Water Recycled/Reused                         | ton                     | 0            | 0      | 0     | 584,643                   | 554,174   | 519,145    | 550,793                 | 495,933   | 421,372   | 0       | 0     | 0     | 0             | 0                  | 0       | 0                    | 0     | 0     |
| Water Recycling/Reuse Rate                          | %                       | 0            | 0      | 0     | 6.0                       | 5.7       | 5.0        | 11.8                    | 10.3      | 10.1      | 0       | 0     | 0     | 0             | 0                  | 0       | 0                    | 0     | 0     |

1) The definition of total water withdrawal has been revised for 2025. It refers to the total volume of all water resources withdrawn within the organizational boundary (including domestic water, tap water, groundwater, and industrial water), calculated as the sum of surface water withdrawal, groundwater withdrawal, and third-party source water withdrawal.

2) The definition of third-party water withdrawal has been revised for 2025. It refers to the total volume of water purchased or supplied from external third parties, such as local governments and water utilities.

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

4) The total water consumption for 2023 has been corrected due to a prior calculation error.

5) The total water withdrawal and total water consumption for 2024 have been corrected due to calculation errors.

6) The following data were reviewed and corrected: total recycled/reused water for 2023, surface water (including industrial water and river water) for 2024, and total water discharge for both 2023 and 2024. Other indicators including water withdrawal by source, freshwater withdrawal and consumption, total water discharge, and the ratio of alternative water consumption—are excluded from the scope of disclosure.

7) The scope of water withdrawal and consumption calculations for OCI Information & Communications is included within the calculation boundary of OCI Holdings.

8) Intensity is separately disclosed only for subsidiaries that operate production facilities among those subject to the greenhouse gas and energy target management program.

## Environmental Violations<sup>1)</sup>

| Indicator                                             | Unit        | OCI Holdings |      |      |
|-------------------------------------------------------|-------------|--------------|------|------|
|                                                       |             | 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) In cases where fines, penalties, or other charges of USD 10,000 (approximately KRW 15 million) or more are imposed due to violations of environmental laws and regulations related to air, water, pollutants, etc.

\* Over the past four years, there have been no instances of operational disruptions or plant shutdowns caused by water-related incidents that resulted in a financial impact exceeding USD 10,000 on the company.

# Environmental

## Contaminants and Hazardous Substances Management

| Indicator                                            | Unit | OCI Holdings |      |      | OCI Company <sup>1)</sup> |                 |                 | OCI SE |                     |        | OCI TRS |        |        | OCIE & Others |        |        | Others <sup>4)</sup> |      |      |
|------------------------------------------------------|------|--------------|------|------|---------------------------|-----------------|-----------------|--------|---------------------|--------|---------|--------|--------|---------------|--------|--------|----------------------|------|------|
|                                                      |      | 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) Emissions            | ton  | 0            | 0    | 0    | 354.59                    | 342.06          | 307.95          | 1.24   | 2.35                | 1.78   | 2.43    | 2.35   | 24.01  | 0.00          | 0.50   | 0.00   | 0                    | 0    | 0    |
| Chemical Oxygen Demand (COD) Emissions <sup>5)</sup> | ton  | -            | -    | -    | -                         | -               | -               | -      | -                   | -      | 70.46   | 77.15  | 346.56 | 0.37          | 88.26  | 85.00  | 0                    | 0    | 0    |
| Total Organic Carbon (TOC) Emissions                 | ton  | 0            | 0    | 0    | 395.42                    | 282.80          | 262.00          | 11.32  | 9.75                | 11.18  | 0.00    | 0.00   | 0.00   | 0.01          | 2.02   | 1.00   | 0                    | 0    | 0    |
| Suspended Solids (SS) Emissions                      | ton  | 0            | 0    | 0    | 94.80                     | 159.20          | 172.96          | 19.83  | 18.51               | 23.11  | 37.87   | 29.62  | 128.04 | 0.04          | 16.45  | 7.00   | 0                    | 0    | 0    |
| Air Pollutant Emissions                              |      |              |      |      |                           |                 |                 |        |                     |        |         |        |        |               |        |        |                      |      |      |
| Nitrogen Oxides (NOx) Emissions                      | ton  | 0            | 0    | 0    | 675.88                    | 546.91          | 548.68          | 207.40 | 217.47              | 216.22 | 0.01    | 0.06   | 1.12   | 21.42         | 21.42  | 21.00  | 0                    | 0    | 0    |
| Sulfur Oxides (SOx) Emissions                        | ton  | 0            | 0    | 0    | 426.84                    | 367.03          | 367.51          | 115.00 | 134.44              | 177.85 | 0.01    | 0.002  | 0.72   | 0.27          | 0.27   | 0.00   | 0                    | 0    | 0    |
| Particulate Matter (PM): Dust Emissions              | ton  | 0            | 0    | 0    | 27.64                     | 37.79           | 26.28           | 20.00  | 20.97               | 17.57  | 0.28    | 1.38   | 0.52   | 62.80         | 62.80  | 63.00  | 0                    | 0    | 0    |
| Volatile Organic Compounds (VOCs) Emissions          | ton  | 0            | 0    | 0    | 0                         | 0               | 0               | 0      | 0                   | 0      | 0       | 0      | 0      | 1.18          | 1.18   | 1.00   | 0                    | 0    | 0    |
| Hazardous Air Pollutants (HAPs) Emissions            | ton  | 0            | 0    | 0    | 0                         | 0               | 0               | 0      | 0                   | 0      | 0       | 0      | 0      | 0.40          | 0.40   | 0.00   | 0                    | 0    | 0    |
| Persistent Organic Pollutants (POPs) Emissions       | ton  | 0            | 0    | 0    | 0                         | 0               | 0               | 0      | 0                   | 0      | 0       | 0      | 0      | 0             | 0      | 0      | 0                    | 0    | 0    |
| Ozone-Depleting Substances (ODS) Emissions           | ton  | 0            | 0    | 0    | 0                         | 0               | 0               | 0      | 0                   | 0      | 0       | 0      | 0      | 0             | 0      | 0      | 0                    | 0    | 0    |
| Use of Hazardous Substances                          |      |              |      |      |                           |                 |                 |        |                     |        |         |        |        |               |        |        |                      |      |      |
| Amount of Hazardous Chemicals Used                   | ton  | 0            | 0    | 0    | 3.5                       | - <sup>3)</sup> | - <sup>3)</sup> | 1,899  | 2,057 <sup>2)</sup> | 2,138  | 24,419  | 19,513 | 15,167 | 25,262        | 27,437 | 29,494 | 0                    | 0    | 0    |

1) As the aggregation units for water and air pollutants were changed from mg/L to tons and from kg to tons, respectively, data for 2023 and 204 have been reviewed and restated.  
2) The previous year's figures for the handling of hazardous chemicals were adjusted and corrected in the course of the annual performance reporting process under the Chemical Substances Control Act, resulting in differences from previously disclosed figures.

3) The amount of hazardous chemical usage has not been finalized at the time of disclosure and will be disclosed at a later date.  
4) The management of pollutants and hazardous substances of OCI I&C is included within the calculation boundary of OCI Holdings.  
5) For domestic subsidiaries, only TOC is calculated and disclosed as the indicator for organic water pollutants has shifted from COD to TOC under the Water Environment Conservation Act.

## Environmental Investments

| Indicator                                 | Unit        | OCI Holdings |      |      | OCI Company        |                    |        | OCI SE |       |       | OCI TRS <sup>3)</sup> |      |      | OCIE & Others |      |      | Others |      |      |
|-------------------------------------------|-------------|--------------|------|------|--------------------|--------------------|--------|--------|-------|-------|-----------------------|------|------|---------------|------|------|--------|------|------|
|                                           |             | 2023         | 2024 | 2025 | 2023 <sup>1)</sup> | 2024 <sup>2)</sup> | 2025   | 2023   | 2024  | 2025  | 2023                  | 2024 | 2025 | 2023          | 2024 | 2025 | 2023   | 2024 | 2025 |
| Total Amount of Environmental Investments | KRW million | 0            | 0    | 0    | 25,677             | 33,931             | 36,088 | 1,586  | 2,229 | 2,993 | -                     | -    | 85   | 0             | 0    | 0    | 0      | 0    | 0    |
| Capital Investment                        | KRW million | 0            | 0    | 0    | 11,841             | 21,351             | 23,199 | 591    | 70    | 773   | -                     | -    | 85   | 0             | 0    | 0    | 0      | 0    | 0    |
| Operating Expenses                        | KRW million | 0            | 0    | 0    | 13,836             | 12,580             | 12,889 | 995    | 2,159 | 2,220 | -                     | -    | 0    | 0             | 0    | 0    | 0      | 0    | 0    |

1) The 2023 data were restated due to the partial omission of capital investment costs for the Iksan Plant.  
2) Data were revised due to truncation in the displayed unit.

3) OCI TRS is disclosing data starting from 2025.

Social

Employees

| Indicator                      |                   | Unit    | OCI Holdings |      |      | OCI Company |       |       | OCI SE |      |      | OCI TRS |      |      | OCIE & Others |      |      | Others |      |      |
|--------------------------------|-------------------|---------|--------------|------|------|-------------|-------|-------|--------|------|------|---------|------|------|---------------|------|------|--------|------|------|
|                                |                   |         | 2023         | 2024 | 2025 | 2023        | 2024  | 2025  | 2023   | 2024 | 2025 | 2023    | 2024 | 2025 | 2023          | 2024 | 2025 | 2023   | 2024 | 2025 |
| Total Executives and Employees |                   | Persons | 63           | 76   | 70   | 1,614       | 1,615 | 1,685 | 93     | 94   | 98   | 827     | 1019 | 1102 | 210           | 234  | 147  | 86     | 96   | 100  |
| Total Executives               |                   | Persons | 13           | 21   | 15   | 33          | 34    | 36    | 2      | 3    | 5    | 9       | 7    | 14   | 16            | 10   | 10   | 6      | 8    | 6    |
| Gender                         | Female            | Persons | 3            | 5    | 3    | 2           | 2     | 3     | 0      | 0    | 0    | 1       | 0    | 2    | 2             | 1    | 1    | 0      | 0    | 1    |
|                                | Male              | Persons | 10           | 16   | 12   | 31          | 32    | 33    | 2      | 3    | 5    | 8       | 7    | 12   | 14            | 9    | 9    | 6      | 8    | 5    |
| By Age                         | Under 30          | Persons | 0            | 0    | 0    | 0           | 0     | 0     | 0      | 0    | 0    | 0       | 0    | 0    | 0             | 0    | 0    | 0      | 0    | 0    |
|                                | Between 30 and 50 | Persons | 1            | 6    | 5    | 8           | 8     | 11    | 0      | 0    | 0    | 1       | 2    | 4    | 5             | 3    | 3    | 0      | 0    | 0    |
|                                | Over 50           | Persons | 12           | 15   | 10   | 25          | 26    | 25    | 2      | 3    | 5    | 8       | 5    | 10   | 7             | 6    | 6    | 6      | 8    | 6    |
| Full-time/<br>Part-time Status | Full-time         | Persons | 9            | 17   | 15   | 30          | 31    | 32    | 2      | 2    | 5    | 0       | 0    | 0    | 0             | 0    | 0    | 6      | 8    | 6    |
|                                | Part-time         | Persons | 4            | 4    | 0    | 3           | 3     | 4     | 0      | 1    | 0    | 0       | 0    | 0    | 0             | 0    | 0    | 0      | 0    | 0    |
| Registration Status            | Registered        | Persons | 7            | 6    | 3    | 5           | 5     | 5     | 1      | 1    | 1    | 0       | 0    | 0    | 0             | 0    | 0    | 4      | 3    | 2    |
|                                | Non-registered    | Persons | 6            | 15   | 12   | 28          | 29    | 31    | 1      | 2    | 4    | 0       | 0    | 0    | 0             | 0    | 0    | 2      | 5    | 4    |
| Total Employees                |                   | Persons | 50           | 55   | 55   | 1,581       | 1,581 | 1,649 | 91     | 91   | 93   | 818     | 1012 | 1088 | 194           | 224  | 137  | 80     | 88   | 94   |
| By Gender                      | Female            | Persons | 21           | 24   | 20   | 106         | 84    | 88    | 4      | 4    | 5    | 143     | 166  | 188  | 56            | 63   | 36   | 18     | 21   | 25   |
|                                | Male              | Persons | 29           | 31   | 35   | 1,475       | 1,497 | 1,561 | 87     | 87   | 88   | 675     | 846  | 900  | 138           | 161  | 102  | 62     | 67   | 69   |
| By Age                         | Under 30          | Persons | 5            | 6    | 5    | 224         | 211   | 226   | 4      | 5    | 6    | 313     | 397  | 380  | 44            | 54   | 34   | 14     | 16   | 11   |
|                                | Between 30 and 50 | Persons | 41           | 44   | 45   | 982         | 978   | 1,011 | 69     | 71   | 70   | 463     | 571  | 650  | 85            | 99   | 73   | 40     | 45   | 56   |
|                                | Over 50           | Persons | 4            | 5    | 5    | 375         | 392   | 412   | 18     | 15   | 17   | 42      | 44   | 58   | 65            | 69   | 31   | 26     | 27   | 27   |
| By Nationality                 | Republic of Korea | Persons | 49           | 53   | 55   | 1,609       | 1,609 | 1,682 | 91     | 91   | 93   | 0       | 83   | 0    | 0             | 0    | 0    | 80     | 88   | 94   |
|                                | Vietnam           | Persons | 0            | 0    | 0    | 0           | 0     | 0     | 0      | 0    | 0    | 0       | 0    | 0    | 0             | 0    | 0    | 0      | 0    | 0    |
|                                | China             | Persons | 0            | 0    | 0    | 2           | 2     | 1     | 0      | 0    | 0    | 0       | 2    | 4    | 0             | 0    | 1    | 0      | 0    | 0    |
|                                | Japan             | Persons | 0            | 0    | 0    | 0           | 0     | 0     | 0      | 0    | 0    | 0       | 0    | 0    | 0             | 0    | 0    | 0      | 0    | 0    |
|                                | United States     | Persons | 0            | 0    | 0    | 1           | 1     | 1     | 0      | 0    | 0    | 0       | 0    | 0    | 194           | 224  | 138  | 0      | 0    | 0    |
|                                | Canada            | Persons | 0            | 0    | 0    | 1           | 1     | 0     | 0      | 0    | 0    | 0       | 0    | 0    | 0             | 0    | 0    | 0      | 0    | 0    |
|                                | Philippines       | Persons | 0            | 0    | 0    | 0           | 1     | 1     | 0      | 0    | 0    | 0       | 0    | 0    | 0             | 0    | 0    | 0      | 0    | 0    |
|                                | Malaysia          | Persons | 1            | 2    | 0    | 0           | 0     | 0     | 0      | 0    | 0    | 818     | 927  | 1084 | 0             | 0    | 0    | 0      | 0    | 0    |
|                                |                   | Persons |              |      |      |             |       |       |        |      |      |         |      |      |               |      |      |        |      |      |
| By Employment Type             | Full-time         | Persons | 46           | 52   | 52   | 1,535       | 1,504 | 1,560 | 88     | 90   | 91   | 812     | 998  | 1078 | 194           | 216  | 137  | 73     | 82   | 85   |
|                                | Part-time         | Persons | 4            | 3    | 3    | 46          | 77    | 89    | 3      | 1    | 2    | 6       | 14   | 10   | 0             | 9    | 2    | 7      | 6    | 9    |
| Number of<br>Employees         | Senior Manager    | Persons | 6            | 8    | 8    | 70          | 69    | 74    | 8      | 8    | 8    | 17      | 30   | 22   | 22            | 17   | 24   | 18     | 19   | 18   |
|                                | Manager           | Persons | 23           | 27   | 29   | 247         | 250   | 256   | 16     | 18   | 19   | 67      | 84   | 104  | 24            | 45   | 33   | 37     | 39   | 42   |
|                                | Associate         | Persons | 9            | 11   | 12   | 124         | 121   | 126   | 14     | 12   | 12   | 1       | 1    | 0    | 48            | 44   | 30   | 17     | 21   | 23   |
|                                | Researcher        | Persons | 0            | 0    | 0    | 74          | 74    | 77    | 0      | 0    | 0    | 0       | 0    | 0    | 0             | 0    | 0    | 0      | 0    | 0    |
|                                | Technical Worker  | Persons | 0            | 0    | 0    | 50          | 96    | 1,026 | 51     | 51   | 51   | 480     | 749  | 618  | 63            | 109  | 44   | 0      | 0    | 0    |
|                                |                   | Persons |              |      |      |             |       |       |        |      |      |         |      |      |               |      |      |        |      |      |
|                                | Others            | Persons | 12           | 9    | 6    | 1016        | 971   | 90    | 2      | 2    | 3    | 253     | 148  | 344  | 37            | 9    | 6    | 8      | 9    | 11   |

Social

Employee Diversity

| Indicator                                                              |                     | Unit    | OCI Holdings |      |      | OCI Company |       |       | OCI SE |      |      | OCI TRS |      |      | OCIE & Others |      |      | Others |      |      |
|------------------------------------------------------------------------|---------------------|---------|--------------|------|------|-------------|-------|-------|--------|------|------|---------|------|------|---------------|------|------|--------|------|------|
|                                                                        |                     |         | 2023         | 2024 | 2025 | 2023        | 2024  | 2025  | 2023   | 2024 | 2025 | 2023    | 2024 | 2025 | 2023          | 2024 | 2025 | 2023   | 2024 | 2025 |
| Female                                                                 |                     |         |              |      |      |             |       |       |        |      |      |         |      |      |               |      |      |        |      |      |
| Female Employees                                                       | Percentage          | %       | 38           | 38   | 33   | 7           | 5     | 5     | 4      | 4    | 5    | 17      | 16   | 17   | 28            | 27   | 25   | 21     | 22   | 26   |
| Female Employees in Management Positions <sup>1)</sup>                 | Percentage          | %       | 7            | 20   | 30   | 6           | 5     | 5     | 0      | 0    | 0    | 30      | 25   | 27   | -             | -    | -    | 4      | 0    | 9    |
|                                                                        | Number of Employees | Persons | 1            | 5    | 6    | 6           | 6     | 6     | 0      | 0    | 0    | 26      | 29   | 34   | 0             | 0    | 12   | 1      | 0    | 2    |
| Female Employees in Lower-level Management Positions <sup>2)</sup>     | Percentage          | %       | 0            | 25   | 57   | 6           | 6     | 5     | 0      | 0    | 0    | 16      | 15   | 16   | -             | -    | -    | 7      | 0    | 7    |
|                                                                        | Number of Employees | Persons | 0            | 2    | 4    | 5           | 5     | 4     | 0      | 0    | 0    | 118     | 137  | 156  | 19            | 35   | 17   | 1      | 0    | 1    |
| Female Employees in Executive-level Management Positions <sup>3)</sup> | Percentage          | %       | 13           | 18   | 15   | 3           | 4     | 7     | 0      | 0    | 0    | 11      | 0    | 14   | -             | -    | -    | 0      | 0    | 17   |
|                                                                        | Number of Employees | Persons | 1            | 3    | 2    | 1           | 1     | 2     | 0      | 0    | 0    | 1       | 0    | 2    | 2             | 5    | 1    | 0      | 0    | 1    |
| Female Employees in Sales Department <sup>4)</sup>                     | Percentage          | %       | 0            | 0    | 17   | 0           | 0     | 0     | 0      | 0    | 0    | 100     | 25   | 29   | -             | -    | -    | 14     | 0    | 0    |
|                                                                        | Number of Employees | Persons | 0            | 0    | 1    | 0           | 0     | 0     | 0      | 0    | 0    | 2       | 2    | 2    | 4             | 8    | 2    | 1      | 0    | 0    |
| Female Employees in STEM Position <sup>5)</sup>                        | Percentage          | %       | 0            | 0    | 0    | 12          | 10    | 10    | 0      | 0    | 0    | 15      | 12   | 12   | -             | -    | -    | 67     | 33   | 50   |
|                                                                        | Number of Employees | Persons | 0            | 0    | 0    | 3           | 3     | 3     | 0      | 0    | 0    | 7       | 8    | 9    | 6             | 15   | 8    | 2      | 1    | 2    |
| By Nationality                                                         |                     |         |              |      |      |             |       |       |        |      |      |         |      |      |               |      |      |        |      |      |
| Republic of Korea                                                      | Persons             |         | 47           | 51   | 53   | 1,609       | 1,609 | 1,682 | 91     | 91   | 93   | 64      | 82   | 81   | 0             | 5    | 5    | 80     | 88   | 94   |
| United States                                                          | Persons             |         | 1            | 1    | 1    | 1           | 1     | 1     | 0      | 0    | 0    | 0       | 0    | 0    | 168           | 205  | 130  | 0      | 0    | 0    |
| Malaysia                                                               | Persons             |         | 0            | 1    | 0    | 0           | 0     | 0     | 0      | 0    | 0    | 754     | 928  | 1004 | 4             | 0    | 0    | 0      | 0    | 0    |
| France                                                                 | Persons             |         | 1            | 1    | 0    | 1           | 1     | 0     | 0      | 0    | 0    | 0       | 0    | 1    | 6             | 0    | 0    | 0      | 0    | 0    |
| Canada                                                                 | Persons             |         | 1            | 1    | 1    | 1           | 1     | 0     | 0      | 0    | 0    | 0       | 0    | 0    | 12            | 10   | 1    | 0      | 0    | 0    |
| China                                                                  | Persons             |         | 0            | 0    | 0    | 2           | 2     | 1     | 0      | 0    | 0    | 0       | 2    | 2    | 0             | 0    | 1    | 0      | 0    | 0    |
| Japan                                                                  | Persons             |         | 0            | 0    | 0    | 0           | 0     | 0     | 0      | 0    | 0    | 0       | 0    | 0    | 0             | 0    | 0    | 0      | 0    | 0    |
| Philippines                                                            | Persons             |         | 0            | 0    | 0    | 0           | 1     | 1     | 0      | 0    | 0    | 0       | 0    | 0    | 0             | 0    | 0    | 0      | 0    | 0    |
| Others                                                                 | Persons             |         | 0            | 0    | 0    | 0           | 0     | 0     | 0      | 0    | 0    | 0       | 0    | 0    | 4             | 4    | 0    | 0      | 0    | 0    |

1) The 2023 and 2024 data have been revised due to the redefinition of female management positions (female management positions/total management positions×100). For OCIE & Others, only the number of female management positions is disclosed

2) The 2023 and 2024 data have been revised due to the redefinition of female lower-level management positions (female lower-level management positions/total lower-level management positions×100). For OCIE & Others, only the number of lower-level female management positions is disclosed

3) The 2023 and 2024 data have been revised due to the redefinition of female executive-level management positions (female executive-level management positions/total lower-level management positions×100). For OCIE & Others, only the female executive-level management positions is disclosed

4) The 2023 and 2024 data have been revised due to the redefinition of female sales department management positions (female sales department management positions/total sales department management positions×100). For OCIE & Others, only the female sales department management positions is disclosed

5) The 2023 and 2024 data have been revised due to the redefinition of female management positions in STEM roles (female management positions in STEM roles/total management positions in STEM roles). For OCIE & Others, only the female management positions in STEM roles is disclosed

# Social

## Employee Diversity

| Indicator                           |                                                          | Unit    | OCI Holdings |      |      | OCI Company |       |        | OCI SE |      |      | OCI TRS |      |      | OCIE & Others <sup>2)</sup> |      |      | Others |      |      |
|-------------------------------------|----------------------------------------------------------|---------|--------------|------|------|-------------|-------|--------|--------|------|------|---------|------|------|-----------------------------|------|------|--------|------|------|
|                                     |                                                          |         | 2023         | 2024 | 2025 | 2023        | 2024  | 2025   | 2023   | 2024 | 2025 | 2023    | 2024 | 2025 | 2023                        | 2024 | 2025 | 2023   | 2024 | 2025 |
| Asian                               | Number of Employees                                      | Persons | 62           | 75   | 70   | 1,613       | 1,614 | 1,685  | 93     | 94   | 98   | 827     | 1019 | 1102 | 0                           | 2    | 7    | 86     | 96   | 100  |
|                                     | Rate                                                     | %       | 0            | 0    | 100  | 99.94       | 99.94 | 100.00 | 100    | 100  | 100  | 100     | 100  | 100  | -                           | -    | -    | 100    | 100  | 100  |
| African                             | Number of Employees                                      | Persons | 0            | 0    | 0    | 0           | 0     | 0      | 0      | 0    | 0    | 0       | 0    | 0    | 0                           | 14   | 11   | 0      | 0    | 0    |
| Hispanic                            | Number of Employees                                      | Persons | 0            | 0    | 0    | 0           | 0     | 0      | 0      | 0    | 0    | 0       | 0    | 0    | 0                           | 2    | 19   | 0      | 0    | 0    |
| Caucasian                           | Number of Employees                                      | Persons | 1            | 1    | 0    | 1           | 1     | 0      | 0      | 0    | 0    | 0       | 0    | 0    | 0                           | 48   | 78   | 0      | 0    | 0    |
|                                     | Rate                                                     | %       | 2            | 1    | 0    | 0.06        | 0.06  | 0.00   | 0      | 0    | 0    | 0       | 0    | 0    | -                           | -    | -    | 0      | 0    | 0    |
| Asian                               | Number of Employees in Management Position <sup>1)</sup> | Persons | 14           | 25   | 20   | 108         | 110   | 112    | 42     | 42   | 47   | 96      | 131  | 154  | 0                           | 4    | 4    | 24     | 27   | 24   |
|                                     | Management Position Rate                                 | %       | 22           | 33   | 29   | 7           | 7     | 7      | 100    | 100  | 100  | 12      | 13   | 14   | -                           | -    | -    | 28     | 28   | 24   |
| Caucasian                           | Number of Employees in Management Position <sup>1)</sup> | Persons | 0            | 0    | 0    | 0           | 0     | 0      | 0      | 0    | 0    | 0       | 0    | 0    | 0                           | 0    | 24   | 0      | 0    | 0    |
|                                     | Management Position Rate                                 | %       | 0            | 0    | 0    | 0           | 0     | 0      | 0      | 0    | 0    | 0       | 0    | 0    | -                           | -    | -    | 0      | 0    | 0    |
| African                             | Number of Employees in Management Position <sup>1)</sup> | Persons | 0            | 0    | 0    | 0           | 0     | 0      | 0      | 0    | 0    | 0       | 0    | 0    | 0                           | 0    | 1    | 0      | 0    | 0    |
|                                     | Management Position Rate                                 | %       | 0            | 0    | 0    | 0           | 0     | 0      | 0      | 0    | 0    | 0       | 0    | 0    | -                           | -    | -    | 0      | 0    | 0    |
| Hispanic                            | Number of Employees in Management Position <sup>1)</sup> | Persons | 0            | 0    | 0    | 0           | 0     | 0      | 0      | 0    | 0    | 0       | 0    | 0    | 0                           | 0    | 8    | 0      | 0    | 0    |
|                                     | Management Position Rate                                 | %       | 0            | 0    | 0    | 0           | 0     | 0      | 0      | 0    | 0    | 0       | 0    | 0    | -                           | -    | -    | 0      | 0    | 0    |
| Number of Persons with Disabilities |                                                          | Persons | 0            | 0    | 0    | 17          | 15    | 16     | 1      | 0    | 0    | 0       | 0    | 0    | 0                           | 0    | 0    | 0      | 0    | 0    |
| Number of Veterans                  |                                                          | Persons | 1            | 0    | 0    | 44          | 44    | 42     | 0      | 0    | 0    | 0       | 0    | 0    | 0                           | 0    | 0    | 0      | 0    | 0    |

1) The 2023 and 2024 data have been revised due to the redefinition of female management positions (female management positions/total management positions×100).

2) For OCIE & Others, only the number of employees is disclosed

# Social

## New Hires

| Indicator                          |                           | Unit    | OCI Holdings |      |      | OCI Company |      |      | OCI SE |      |      | OCI TRS |      |      | OCIE & Others |      |      | Others |      |      |
|------------------------------------|---------------------------|---------|--------------|------|------|-------------|------|------|--------|------|------|---------|------|------|---------------|------|------|--------|------|------|
|                                    |                           |         | 2023         | 2024 | 2025 | 2023        | 2024 | 2025 | 2023   | 2024 | 2025 | 2023    | 2024 | 2025 | 2023          | 2024 | 2025 | 2023   | 2024 | 2025 |
| Total Number of Employees Hired    |                           | Persons | 25           | 27   | 21   | 174         | 152  | 135  | 5      | 4    | 10   | 143     | 285  | 187  | 67            | 90   | 40   | 16     | 12   | 15   |
| By Gender                          | Female                    | Persons | 10           | 10   | 5    | 24          | 14   | 14   | 0      | 0    | 2    | 27      | 33   | 46   | 21            | 15   | 10   | 3      | 3    | 5    |
|                                    | Male                      | Persons | 15           | 17   | 16   | 150         | 138  | 121  | 5      | 4    | 8    | 116     | 252  | 141  | 46            | 75   | 30   | 13     | 9    | 10   |
| By Age                             | Under 30                  | Persons | 5            | 5    | 7    | 104         | 73   | 104  | 1      | 0    | 3    | 100     | 177  | 95   | 20            | 36   | 19   | 6      | 3    | 1    |
|                                    | Between 30 and 50         | Persons | 17           | 15   | 13   | 56          | 53   | 30   | 4      | 3    | 2    | 33      | 95   | 75   | 34            | 35   | 16   | 6      | 5    | 11   |
|                                    | Over 50                   | Persons | 3            | 7    | 1    | 14          | 26   | 1    | 0      | 1    | 5    | 10      | 13   | 17   | 13            | 19   | 7    | 4      | 4    | 3    |
| By Minority                        | Persons with Disabilities | Persons | 0            | 0    | 0    | 0           | 0    | 0    | 1      | 0    | 0    | 0       | 0    | 0    | 0             | 0    | 0    | 0      | 0    | 0    |
|                                    | National Veterans         | Persons | 0            | 0    | 0    | 2           | 1    | 1    | 0      | 0    | 0    | 0       | 0    | 0    | 0             | 0    | 0    | 0      | 0    | 0    |
| Internal Hiring Rate <sup>1)</sup> |                           | %       | 0            | 0    | 8.7  | 38.1        | 38.2 | 31.5 | 0      | 0    | 0    | 0       | 0    | 17.6 | 0             | 0    | 0    | 12.1   | 17.9 | 10.3 |

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

## Employee Turnovers & Resignations

| Indicator                                            |                   | Unit    | OCI Holdings |      |      | OCI Company |      |      | OCI SE |      |      | OCI TRS |      |      | OCIE & Others   |                 |                 | Others |      |      |
|------------------------------------------------------|-------------------|---------|--------------|------|------|-------------|------|------|--------|------|------|---------|------|------|-----------------|-----------------|-----------------|--------|------|------|
|                                                      |                   |         | 2023         | 2024 | 2025 | 2023        | 2024 | 2025 | 2023   | 2024 | 2025 | 2023    | 2024 | 2025 | 2023            | 2024            | 2025            | 2023   | 2024 | 2025 |
| Total Number of Employee Turnovers                   |                   |         | 5            | 9    | 19   | 205         | 168  | 110  | 6      | 2    | 7    | 78      | 74   | 86   | 84              | 69              | 149             | 11     | 3    | 10   |
| By Gender                                            | Female            | Persons | 2            | 3    | 8    | 32          | 35   | 12   | 0      | 0    | 1    | 9       | 12   | 22   | 19              | 13              | 37              | 1      | 0    | 0    |
|                                                      | Male              | Persons | 3            | 6    | 11   | 173         | 133  | 98   | 6      | 2    | 6    | 69      | 62   | 64   | 65              | 56              | 112             | 10     | 3    | 10   |
| By Age                                               | Under 30          | Persons | 2            | 3    | 7    | 41          | 61   | 50   | 0      | 0    | 0    | 40      | 41   | 38   | 27              | 21              | 30              | 0      | 0    | 0    |
|                                                      | Between 30 and 50 | Persons | 2            | 4    | 11   | 93          | 49   | 34   | 3      | 0    | 2    | 29      | 30   | 43   | 42              | 30              | 81              | 3      | 2    | 2    |
|                                                      | Over 50           | Persons | 1            | 2    | 1    | 71          | 58   | 26   | 3      | 2    | 5    | 9       | 3    | 5    | 15              | 18              | 38              | 8      | 1    | 8    |
| By Nationality                                       | Republic of Korea | Persons | 5            | 5    | 18   | 205         | 168  | 107  | 6      | 2    | 7    | 0       | 2    | 5    | 0               | 3               | 0               | 11     | 3    | 10   |
|                                                      | United States     | Persons | 0            | 1    | 0    | 0           | 0    | 1    | 0      | 0    | 0    | 0       | 0    | 0    | 43              | 66              | 149             | 0      | 0    | 0    |
|                                                      | Malaysia          | Persons | 0            | 1    | 1    | 0           | 0    | 1    | 0      | 0    | 0    | 0       | 72   | 81   | 0               | 0               | 0               | 0      | 0    | 0    |
|                                                      | France            | Persons | 0            | 0    | 0    | 0           | 0    | 0    | 0      | 0    | 0    | 0       | 0    | 0    | 0               | 0               | 0               | 0      | 0    | 0    |
|                                                      | Canada            | Persons | 0            | 0    | 0    | 0           | 0    | 0    | 0      | 0    | 0    | 0       | 0    | 0    | 0               | 0               | 0               | 0      | 0    | 0    |
| Total Employee Turnover Rate (Resignation Rate)      |                   | %       | 0            | 0    | 27   | 11.5        | 11.0 | 6.6  | 6.5    | 2.1  | 0.1  | 9.4     | 7.3  | 7.8  | 0.4             | 0.3             | 1.0             | 0.1    | 0.0  | 0.1  |
| Total Voluntary Employee Turnover Rate <sup>1)</sup> |                   | %       | 0            | 0    | 0    | 5.6         | 5.2  | 3.2  | 2.3    | 0.0  | 0.0  | 8.7     | 6.0  | 7.1  | - <sup>2)</sup> | - <sup>2)</sup> | - <sup>2)</sup> | 0.0    | 0.0  | 0.0  |

1) The 2023 and 2024 data have been restated due to a redefinition of the voluntary turnover rate formula

2) The voluntary turnover rate is excluded from this report due to ongoing alignment reviews of local data management systems and calculation methodologies, considering verification feasibility.

Social

Salary and Compensation

| Indicator                                   |                                            | Unit        | OCI Holdings |        |                    |
|---------------------------------------------|--------------------------------------------|-------------|--------------|--------|--------------------|
|                                             |                                            |             | 2023         | 2024   | 2025 <sup>1)</sup> |
| Executive Average Base Salary <sup>2)</sup> |                                            | KRW million | 418          | 334    | 460                |
| By Gender                                   | Female                                     | KRW million | 418          | 334    | -                  |
|                                             | Male                                       | KRW million | 418          | 334    | -                  |
| Managerial Average Base Salary              |                                            | KRW million | 80           | 81     | 126                |
| By Gender                                   | Female                                     | KRW million | 84           | 85     | -                  |
|                                             | Male                                       | KRW million | 73           | 75     | -                  |
| Non-managerial Average Base Salary          |                                            | KRW million | 57           | 66     | 74                 |
| By Gender                                   | Female                                     | KRW million | 71           | 75     | 77                 |
|                                             | Male                                       | KRW million | 49           | 58     | 70                 |
| Executive Average Bonus + Base Salary       |                                            | KRW million | 440          | 349    | 475                |
| Managerial Average Bonus + Base Salary      |                                            | KRW million | 84           | 84     | 130                |
| Salary Gap                                  | Average Salary Gap by Gender               | %           | 79           | 86     | 100                |
|                                             | Median Gender Pay Gap                      | %           | 81           | 89     | 97                 |
|                                             | Average Performance-based Pay Gap          | %           | 79           | 80     | 99                 |
|                                             | Median Performance-based Pay Gap           | %           | 81           | 77     | 92                 |
| Retirement Pension                          | Present Value of Defined Benefit Liability | KRW million | 24,473       | 18,647 | 177,049            |
|                                             | Fair Value of Reserve Assets               | KRW million | 26,107       | 19,661 | 197,719            |

1) Starting from 2025, salary and compensation data are no longer disaggregated by gender or job grade, and the redefined criteria for managerial and non-managerial positions are applied  
2) For 2025, the classification of executives is based on the executive status indicators in the integrated report, with inside directors included in the count.

Performance Evaluation

| Indicator                                                   | Unit | OCI Holdings |      |      |
|-------------------------------------------------------------|------|--------------|------|------|
|                                                             |      | 2023         | 2024 | 2025 |
| Percentage of Employees Who Received Performance Evaluation | %    | 77           | 84   | 91   |

Training

| Indicator                           |                                                                | Unit        | OCI Holdings |           |         |
|-------------------------------------|----------------------------------------------------------------|-------------|--------------|-----------|---------|
|                                     |                                                                |             | 2023         | 2024      | 2025년   |
| Environmental Training              | Total Number of Employees Who Completed Training <sup>1)</sup> | Persons     | 50           | 55        | 4       |
|                                     | Completion Rate                                                | %           | 100          | 100       | 100     |
| Ethics Training                     | Total Number of Employees Who Completed Training <sup>2)</sup> | Persons     | 56           | 59        | 42      |
|                                     | Completion Rate                                                | %           | 100          | 100       | 100     |
| Average Training Hours Per Employee |                                                                | Hour/Person | 28           | 45        | 58      |
| By Gender                           | Male                                                           | Hour/Person | 31           | 42        | 54      |
|                                     | Female                                                         | Hour/Person | 24           | 46        | 59      |
| Average Training Cost Per Employee  |                                                                | KRW         | 1,593,916    | 1,923,928 | 939,010 |

1) Environmental training in 2025 was completed only by relevant personnel.  
2) Individuals who completed ethics training based on OCI Holdings' standalone criteria

Labor Union

| Indicator                    | Unit | OCI Company |      |      | OCI SE <sup>1)</sup> |      |      |
|------------------------------|------|-------------|------|------|----------------------|------|------|
|                              |      | 2023        | 2024 | 2025 | 2023                 | 2024 | 2025 |
| Labor Union Membership Ratio | %    | 99.9        | 99.9 | 99.8 | -                    | -    | 55.4 |

\* OCI Holdings, OCI TRS, OCIE & Others do not have labor unions in place  
1) OCI SE established a labor union in 2025

Human Rights-Related Incidents and Actions Taken

| Indicator                                                        | Unit  | OCI Holdings |      |      |
|------------------------------------------------------------------|-------|--------------|------|------|
|                                                                  |       | 2023         | 2024 | 2025 |
| Total Number of Human Rights-related Incidents                   | Cases | 2            | 0    | 0    |
| Number of Incidents - Discrimination                             | Cases | 0            | 0    | 0    |
| Number of Incidents - Sexual Harassment and Workplace Harassment | Cases | 2            | 0    | 0    |
| Human Rights Incident Resolution Rate <sup>1)</sup>              | %     | 100          | -    | -    |
| Number of Disciplinary Actions Among Resolved Cases              | Cases | 0            | -    | -    |

1) The percentage of received reports for which related actions were closed following fact verification and investigation.

Social

Parental Leave

| Indicator                                                                                                                      |        | Unit    | OCI Holdings |      |      | OCI Company <sup>1)</sup> |      |      | OCI SE |      |      | OCI TRS <sup>2)</sup> |      |      | OCIE & Others |      |      | Others |      |      |
|--------------------------------------------------------------------------------------------------------------------------------|--------|---------|--------------|------|------|---------------------------|------|------|--------|------|------|-----------------------|------|------|---------------|------|------|--------|------|------|
|                                                                                                                                |        |         | 2023         | 2024 | 2025 | 2023                      | 2024 | 2025 | 2023   | 2024 | 2025 | 2023                  | 2024 | 2025 | 2023          | 2024 | 2025 | 2023   | 2024 | 2025 |
| Total number of parental leave                                                                                                 |        | Persons | 0            | 0    | 1    | 7                         | 6    | 12   | 0      | 0    | 0    | -                     | 65   | 57   | 0             | 1    | 0    | 1      | 1    | 1    |
| By Gender                                                                                                                      | Male   | Persons | 0            | 0    | 0    | 0                         | 3    | 7    | 0      | 0    | 0    | -                     | 7    | 48   | 0             | 0    | 0    | 0      | 0    | 0    |
|                                                                                                                                | Female | Persons | 1            | 1    | 1    | 7                         | 3    | 5    | 0      | 0    | 0    | -                     | 58   | 9    | 0             | 1    | 0    | 1      | 1    | 1    |
| Total Number of Employees Who Returned to Work after Parental Leave Ended                                                      | Male   | Persons | -            | -    | -    | 0                         | 1    | 3    | -      | -    | -    | -                     | 7    | 9    | -             | -    | -    | -      | -    | -    |
|                                                                                                                                | Female | Persons | 1            | -    | 1    | 7                         | 5    | 3    | -      | -    | -    | -                     | 58   | 48   | -             | 1    | -    | 0      | 0    | 1    |
| Total Number of Employees who Returned to Work after Parental Leave Ended and Were Still Employed 12 Months after Their Return | Male   | Persons | -            | -    | -    | 3                         | 0    | 1    | -      | -    | -    | -                     | 7    | 9    | -             | -    | -    | -      | -    | -    |
|                                                                                                                                | Female | Persons | -            | 1    | -    | 4                         | 7    | 4    | -      | -    | -    | -                     | 58   | 48   | -             | 1    | -    | -      | -    | -    |
| Return-to-Work Rate after Parental Leave                                                                                       | Male   | %       | -            | -    | -    | -                         | 100  | 75   | -      | -    | -    | -                     | 100  | 100  | -             | -    | -    | -      | -    | -    |
|                                                                                                                                | Female | %       | 100          | 100  | 100  | 100                       | 100  | 75   | -      | -    | -    | -                     | 98   | 100  | -             | 100  | -    | -      | -    | 100  |
| Retention Rate after Parental Leave                                                                                            | Male   | %       | -            | -    | -    | 75                        | -    | 100  | -      | -    | -    | -                     | 100  | 100  | -             | -    | -    | -      | -    | -    |
|                                                                                                                                | Female | %       | -            | 38   | -    | 100                       | 100  | 80   | -      | -    | -    | -                     | 98   | 100  | -             | 100  | -    | 100    | 100  | -    |

1) Following a review of the 2023 data, the figures for the total number of OCI Company’s employees who completed parental leave and remained employed 12 months after returning to work, as well as the retention rate, have been revised.

2) Due to the characteristics of the parental leave system in Malaysia, parental leave and maternity leave are not distinguished (disclosed from 2024 onward)

Industrial Accidents

| Indicator                                          | Unit    | OCI Holdings |      |      | OCI Company |      |      | OCI SE <sup>2)</sup> |      |      | OCI TRS |      |      | OCIE & Others <sup>3)</sup> |      |      | Others <sup>2)</sup> |      |      |
|----------------------------------------------------|---------|--------------|------|------|-------------|------|------|----------------------|------|------|---------|------|------|-----------------------------|------|------|----------------------|------|------|
|                                                    |         | 2023         | 2024 | 2025 | 2023        | 2024 | 2025 | 2023                 | 2024 | 2025 | 2023    | 2024 | 2025 | 2023                        | 2024 | 2025 | 2023                 | 2024 | 2025 |
| Employee Industrial Accidents <sup>1)</sup>        |         |              |      |      |             |      |      |                      |      |      |         |      |      |                             |      |      |                      |      |      |
| Number of Injured Employees                        | Persons | 0            | 0    | 0    | 10          | 6    | 4    | 0                    | 1    | 0    | 5       | 12   | 17   | 0                           | 0    | 0    | 0                    | 0    | 0    |
| Number of Fatalities                               | Persons | 0            | 0    | 0    | 0           | 0    | 0    | 0                    | 0    | 0    | 0       | 2    | 0    | 0                           | 0    | 0    | 0                    | 0    | 0    |
| Accident Rate                                      | %       | 0            | 0    | 0    | 0.6         | 0.4  | 0.2  | -                    | -    | -    | 0.6     | 1.4  | 1.5  | 0.0                         | 0.0  | 0.0  | 0.0                  | 0.0  | 0.0  |
| LTIFR(Lost-time injuries frequency rate)           | -       | 0            | 0    | 0    | 3.6         | 1.7  | 1.5  | -                    | -    | -    | 1.6     | 5.2  | 2.8  | 5.0                         | 0.0  | 0.0  | -                    | -    | -    |
| Suppliers' Industrial Accidents <sup>1)</sup>      |         |              |      |      |             |      |      |                      |      |      |         |      |      |                             |      |      |                      |      |      |
| Number of Injured Supplier Employees               | Persons | 0            | 0    | 0    | 1           | 4    | 3    | 1                    | 1    | 0    | 5       | 12   | 11   | 0                           | 1    | 0    | 3                    | 1    | 2    |
| Number of Supplier Employee Fatalities             | Persons | 0            | 0    | 0    | 0           | 0    | 0    | 0                    | 0    | 0    | 0       | 0    | 0    | 0                           | 0    | 0    | 0                    | 0    | 0    |
| Supplier Accident Rate                             | %       | 0            | 0    | 0    | 0.2         | 0.8  | 0.6  | -                    | -    | -    | 0.3     | 0.5  | 1.0  | 0.0                         | 0.0  | 0.0  | 0.0                  | 0.0  | 0.0  |
| Suppliers LTIFR(Lost-time injuries frequency rate) | -       | 0            | 0    | 0    | 0.8         | 3.2  | 3.1  | -                    | -    | -    | 0.4     | 1.7  | 1.4  | 5.0                         | 0.0  | 0.0  | 0.6                  | 0.0  | 0.4  |

1) 2023 and 2024 data are scheduled to be revised following the redefinition of criteria for the number of casualties, accident rate, and LTIFR.

2) OCI SE and DCRE are currently unable to calculate work hours due to the nature of their businesses. Reporting of accident rate, LTIFR, TRIR, and other indicators will follow once relevant systems are in place.

3) Calculated based on the data of MSE and OCI AL, which carry out production-related activities, and data with calculation errors among the previously disclosed figures are not disclosed

# Governance

## Number of Ethics and Compliance-related Violations and Actions Taken

| Indicator                                                                                        | Unit  | OCI Holdings |      |      | OCI Company <sup>1)</sup> |      |      | OCI SE |      |      | OCI TRS |      |      | OCIE & Others |      |      | Others |      |      |
|--------------------------------------------------------------------------------------------------|-------|--------------|------|------|---------------------------|------|------|--------|------|------|---------|------|------|---------------|------|------|--------|------|------|
|                                                                                                  |       | 2023         | 2024 | 2025 | 2023                      | 2024 | 2025 | 2023   | 2024 | 2025 | 2023    | 2024 | 2025 | 2023          | 2024 | 2025 | 2023   | 2024 | 2025 |
| Number of Ethics and Compliance-related Violations <sup>2)</sup>                                 |       |              |      |      |                           |      |      |        |      |      |         |      |      |               |      |      |        |      |      |
| Total Number of Ethics and Compliance-related Violations                                         | Cases | 0            | 0    | 0    | 4                         | 0    | 4    | 0      | 0    | 0    | 0       | 0    | 0    | 0             | 0    | 0    | 0      | 1    | 1    |
| By Type                                                                                          |       |              |      |      |                           |      |      |        |      |      |         |      |      |               |      |      |        |      |      |
| Number of Reports Received Regarding Corruption and Bribery                                      | Cases | 0            | 0    | 0    | 2                         | 0    | 2    | 0      | 0    | 0    | 0       | 0    | 0    | 0             | 0    | 0    | 0      | 0    | 0    |
| Number of Reports Received Regarding Discrimination, Sexual Harassment, and Workplace Harassment | Cases | 0            | 0    | 0    | 2                         | 0    | 2    | 0      | 0    | 0    | 0       | 0    | 0    | 0             | 0    | 0    | 0      | 0    | 1    |
| Number of Reports Received Regarding Personal Information                                        | Cases | 0            | 0    | 0    | 0                         | 0    | 0    | 0      | 0    | 0    | 0       | 0    | 0    | 0             | 0    | 0    | 0      | 0    | 0    |
| Number of Reports Received Regarding Money Laundering and Internal Transactions                  | Cases | 0            | 0    | 0    | 0                         | 0    | 0    | 0      | 0    | 0    | 0       | 0    | 0    | 0             | 0    | 0    | 0      | 0    | 0    |
| Number of Reports Received Regarding Conflicts of Interest                                       | Cases | 0            | 0    | 0    | 0                         | 0    | 0    | 0      | 0    | 0    | 0       | 0    | 0    | 0             | 0    | 0    | 0      | 1    | 0    |
| Total Number of Cases Verified Among Total Reported Cases                                        | Cases | 0            | 0    | 0    | 2                         | 0    | 2    | 0      | 0    | 0    | 0       | 0    | 0    | 0             | 0    | 0    | 0      | 1    | 1    |
| Total Number of Cases Processed Among Total Verified Cases                                       | Cases | 0            | 0    | 0    | 2                         | 0    | 2    | 0      | 0    | 0    | 0       | 0    | 0    | 0             | 0    | 0    | 0      | 1    | 1    |
| Total Number of Disciplinary Cases by Type Among Processed Cases                                 | Cases | 0            | 0    | 0    | 2                         | 0    | 1    | 0      | 0    | 0    | 0       | 0    | 0    | 0             | 0    | 0    | 0      | 1    | 1    |

1) Includes reports submitted by employees and third parties, including suppliers and customers. The number of reports received from suppliers and customers was confirmed to be zero  
2) In the reporting year 2025, OCI Holdings incurred zero fines related to corruption and bribery, with zero related convictions

## Ethics and Compliance Risk Assessment

| Indicator                                                                                   | Unit | OCI Holdings |      |      |
|---------------------------------------------------------------------------------------------|------|--------------|------|------|
|                                                                                             |      | 2023         | 2024 | 2025 |
| Percentage of Worksites That Conducted Ethics and Compliance Risk Assessments <sup>1)</sup> | %    | 100          | 100  | 100  |

1) Based on OCI Holdings, OCI Company, OCI SE, and OCI Alabama, which are subject to risk assessments in the corresponding year.

## Audits

| Indicator                  | Unit  | OCI Holdings |      |      |
|----------------------------|-------|--------------|------|------|
|                            |       | 2023         | 2024 | 2025 |
| Number of Audits Conducted | Cases | 10           | 11   | 13   |

## Board Composition

| Indicator           |                                   | Unit    | OCI Holdings |      |      |
|---------------------|-----------------------------------|---------|--------------|------|------|
|                     |                                   |         | 2023         | 2024 | 2025 |
| Number of Directors |                                   | Persons | 7            | 6    | 7    |
| By Type             | Number of Executive Directors     | Persons | 3            | 2    | 3    |
|                     | Number of Outside Directors       | Persons | 4            | 4    | 4    |
|                     | Number of Non-executive Directors | Persons | 0            | 0    | 0    |
| By Gender           | Male                              | Persons | 5            | 4    | 5    |
|                     | Female                            | Persons | 2            | 2    | 2    |

# Governance

## Participation in the Board of Directors and Board Meetings

| Indicator                                                 | Unit     | OCI Holdings |      |      |
|-----------------------------------------------------------|----------|--------------|------|------|
|                                                           |          | 2023         | 2024 | 2025 |
| Average Attendance Rate                                   |          |              |      |      |
| Overall Board Attendance Rate                             | %        | 95           | 100  | 97   |
| Executive Director Attendance Rate                        | %        | 96           | 100  | 94   |
| Outside Director Attendance Rate                          | %        | 94           | 100  | 100  |
| Average Director Tenure                                   | Years    | 8.4          | 5.7  | 4.2  |
| Number of Board Meetings                                  |          |              |      |      |
| Total Number of Board Meetings                            | Meetings | 12           | 17   | 13   |
| Number of Regular Board Meetings                          | Meetings | 11           | 11   | 10   |
| Number of Special Board Meetings                          | Meetings | 1            | 6    | 3    |
| Board Agenda Items                                        |          |              |      |      |
| Number of Agenda Items Submitted to the Board             | Items    | 28           | 32   | 37   |
| Number of ESG-related Agenda Items Submitted to the Board | Items    | 0            | 1    | 1    |
| Number of Agenda Items Approved by the Board              | Items    | 28           | 32   | 37   |
| Number of ESG-related Agenda Items Approved by the Board  | Items    | 0            | 1    | 1    |

## Stock Ownership

| Indicator                                                      | Unit | OCI Holdings |      |      |
|----------------------------------------------------------------|------|--------------|------|------|
|                                                                |      | 2023         | 2024 | 2025 |
| Stock Ownership of Management                                  |      |              |      |      |
| CEO Shareholding Ratio <sup>1)</sup>                           | %    | 6.59         | 7.00 | 7.18 |
| Shareholding Ratio of Executives (Excluding CEO) <sup>2)</sup> | %    | 0.04         | 2.48 | 2.53 |
| Major Shareholders (5% or More)                                |      |              |      |      |
| Government Shareholding Ratio                                  | %    | 10.1         | 7.8  | 12.3 |
| Shareholding Ratio of Largest Shareholder                      | %    | 7.4          | 7.7  | 7.9  |
| Shareholding Ratio of Related Parties                          | %    | 13.9         | 14.6 | 22.9 |

1) The CEO shareholding ratio represents the combined total in cases where there are two CEOs; prior year disclosed figures have been revised accordingly.  
2) Covers executives who hold shares as listed in the executives and employees section of the business report; prior year disclosed figures have been revised accordingly.

## Management Compensation

| Indicator                                   | Unit        | OCI Holdings |       |       |
|---------------------------------------------|-------------|--------------|-------|-------|
|                                             |             | 2023         | 2024  | 2025  |
| Management-to-Employee Compensation Ratio   |             |              |       |       |
| CEO Compensation <sup>1)</sup>              | KRW million | 1,057        | 1,178 | 1,001 |
| Average Employee Compensation <sup>2)</sup> | KRW million | 133          | 127   | 141   |
| CEO-to-Employee Compensation Ratio          | Times       | 4            | 8     | 11    |

1) CEO compensation refers to remuneration for the company's President and CEO (Representative Director).  
2) Average employee compensation refers to the per capita annual salary disclosed in the business report.

## Association Membership Fees and Donations

| Indicator                                                             | Unit        | OCI Holdings |      |      |
|-----------------------------------------------------------------------|-------------|--------------|------|------|
|                                                                       |             | 2023         | 2024 | 2025 |
| Total Association Membership Fees and Donations                       | KRW million | 36           | 36   | 42   |
| Political Contributions and Donations <sup>1)</sup>                   | KRW million | 0            | 0    | 0    |
| Contributions and Donations to Associations and Related Organizations | KRW million | 36           | 36   | 42   |
| Korea Listed Companies Association (Audit Committee)                  | KRW million | 1            | 1    | 0    |
| Korea Listed Companies Association                                    | KRW million | 19           | 14   | 14   |
| Korea Investor Relations Association                                  | KRW million | 2            | 0    | 0    |
| Seoul Chamber of Commerce and Industry                                | KRW million | 14           | 20   | 27   |
| Korea CFO Association                                                 | KRW million | 0            | 2    | 2    |
| Other Membership Fees and Donations                                   | KRW million | 0            | 0    | 0    |

1) In accordance with Article 31 (Restrictions on Contributions) of the Political Funds Act, OCI Holdings does not make political donations.

# Governance

## Tax

| Indicator                                                 |                                | Unit        | OCI Holdings |           |           |
|-----------------------------------------------------------|--------------------------------|-------------|--------------|-----------|-----------|
|                                                           |                                |             | 2023         | 2024      | 2025      |
| Tax Payment by Country                                    |                                |             |              |           |           |
| Korea                                                     | Revenue                        | KRW million | 1,402,290    | 2,529,603 | 2,469,113 |
|                                                           | Taxes Paid(Accrued Income Tax) | KRW million | 8,578        | 14,445    | 4,446     |
|                                                           | Operating Profit               | KRW million | 354,669      | 56,549    | 51,982    |
| USA                                                       | Revenue                        | KRW million | 253,479      | 176,049   | 209,395   |
|                                                           | Taxes Paid(Accrued Income Tax) | KRW million | 0            | 3,760     | -2,226    |
|                                                           | Operating Profit               | KRW million | -18,243      | -19,464   | -6,146    |
| China                                                     | Revenue                        | KRW million | 885,153      | 371,633   | 272,593   |
|                                                           | Taxes Paid(Accrued Income Tax) | KRW million | 2,680        | 1,520     | 155       |
|                                                           | Operating Profit               | KRW million | 265,434      | -6,074    | -10,122   |
| Malaysia                                                  | Revenue                        | KRW million | 938,538      | 497,140   | 427,414   |
|                                                           | Taxes Paid(Accrued Income Tax) | KRW million | 76,419       | 41,786    | 4,685     |
|                                                           | Operating Profit               | KRW million | 403,582      | 71,913    | -92,821   |
| Japan                                                     | Revenue                        | KRW million | 1,244        | 1,420     | 1,545     |
|                                                           | Taxes Paid(Accrued Income Tax) | KRW million | 82           | 106       | 80        |
|                                                           | Operating Profit               | KRW million | 254          | 317       | 284       |
| Philippines                                               | Revenue                        | KRW million | 10,701       | 11,607    | 10,572    |
|                                                           | Taxes Paid(Accrued Income Tax) | KRW million | 210          | 143       | 94        |
|                                                           | Operating Profit               | KRW million | 864          | 662       | 331       |
| Vietnam                                                   | Revenue                        | KRW million | 9,580        | 1,538     | 0         |
|                                                           | Taxes Paid(Accrued Income Tax) | KRW million | -            | 10        | 0         |
|                                                           | Operating Profit               | KRW million | -356         | -1,714    | -805      |
| Corporate Tax Payment                                     |                                |             |              |           |           |
| Pre-tax Profit                                            |                                | KRW million | 533          | 176       | 140       |
| Nominal Tax Amount (Tax Liability by Applicable Tax Rate) |                                | KRW million | 75           | 62        | 7         |
| Corporate Tax Paid                                        |                                | KRW million | 40           | 1         | 18        |

# 06 Appendix



|     |                                                |
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# Consolidated Statement of Financial Position

Period 52: As of December 31, 2025 / Period 51: As of December 31, 2024 / Period 50: As of December 31, 2023

(Unit: KRW thousand)

| Account                                      | Period 52     | Period 51     | Period 50     |
|----------------------------------------------|---------------|---------------|---------------|
| Total Assets                                 | 7,870,870,449 | 8,093,654,722 | 5,956,551,773 |
| Current Assets                               | 4,040,560,015 | 4,763,348,250 | 3,994,170,810 |
| Cash and Cash Equivalents                    | 1,034,744,959 | 1,143,262,782 | 1,213,823,579 |
| Short-term Financial Assets                  | 181,471,228   | 365,944,621   | 388,131,356   |
| Trade and Other Receivables                  | 472,865,608   | 841,109,439   | 614,155,905   |
| Current Derivative Assets                    | 3,899,002     | 368,828       | 2,505,131     |
| Assets Held for Sale                         | 0             | 1,816,385     | 0             |
| Inventories                                  | 2,295,203,142 | 2,345,022,178 | 1,731,686,350 |
| Current Tax Assets                           | 8,798,865     | 5,234,760     | 7,380,361     |
| Other Current Assets                         | 43,577,211    | 60,589,257    | 36,488,128    |
| Non-current Assets                           | 3,830,310,434 | 3,330,306,472 | 1,962,380,963 |
| Long-term Financial Assets                   | 62,906,803    | 61,545,192    | 58,039,135    |
| Long-term Trade and Other Receivables        | 56,945,549    | 6,765,342     | 1,379,430     |
| Non-current Derivative Assets                | 0             | 9,068,991     | 0             |
| Deferred Tax Assets                          | 277,552,645   | 289,772,878   | 147,416,074   |
| Investments in Associates and Joint Ventures | 553,378,488   | 377,785,000   | 507,148,888   |
| Investment Properties                        | 38,896,281    | 23,118,220    | 36,842,479    |
| Tangible Assets                              | 2,653,121,735 | 2,374,009,389 | 1,175,944,575 |
| Intangible Assets                            | 163,616,374   | 154,795,618   | 27,490,036    |
| Net Defined Benefit Assets                   | 22,825,545    | 19,271,720    | 3,667,819     |
| Other Non-current Assets                     | 1,067,014     | 14,174,122    | 4,452,527     |

(Unit: KRW thousand)

| Account                                             | Period 52     | Period 51     | Period 50     |
|-----------------------------------------------------|---------------|---------------|---------------|
| Total Liabilities                                   | 3,139,344,072 | 3,258,113,380 | 2,141,619,139 |
| Current Liabilities                                 | 1,376,068,455 | 1,901,359,096 | 879,584,374   |
| Short-term Financial Liabilities                    | 776,984,169   | 1,075,812,403 | 415,628,083   |
| Trade and Other Payables                            | 446,113,987   | 664,201,341   | 332,677,873   |
| Derivative Liabilities                              | 0             | 143,300       | 14,926        |
| Current Tax Liabilities                             | 2,994,195     | 13,307,378    | 3,029,433     |
| Provisions                                          | 7,885,356     | 12,951,697    | 27,300,686    |
| Other Current Liabilities                           | 142,090,748   | 134,942,977   | 100,933,373   |
| Non-current Liabilities                             | 1,763,275,617 | 1,356,754,284 | 1,262,034,765 |
| Long-term Financial Liabilities                     | 1,139,758,891 | 891,790,854   | 1,039,768,712 |
| Long-term Trade and Other Payables                  | 23,448,724    | 22,734,666    | 10,511,575    |
| Non-current Derivative Liabilities                  | 0             | 0             | 0             |
| Non-current Provisions                              | 65,191,043    | 52,169,655    | 18,840,706    |
| Net Defined Benefit Liabilities                     | 353,858       | 614,052       | 228,731       |
| Deferred Tax Liabilities                            | 132,448,292   | 143,459,903   | 45,301,547    |
| Non-current Tax Liabilities                         | 1,383,775     | 2,863,447     | 0             |
| Other Non-current Liabilities                       | 400,691,034   | 243,121,707   | 147,383,494   |
| Total Equity                                        | 4,731,526,377 | 4,835,541,342 | 3,814,932,634 |
| Equity Attributable to Owners of the Parent Company | 3,931,910,194 | 3,979,195,012 | 3,721,103,717 |
| Capital Stock                                       | 106,852,180   | 106,852,180   | 107,063,575   |
| Paid-in Capital in Excess of Par Value              | 840,205,795   | 840,205,795   | 840,204,235   |
| Other Capital Surplus                               | 66,015,668    | 66,015,668    | 61,534,199    |
| Other Components of Capital                         | -459,433,142  | -575,522,645  | -863,521,893  |
| Retained Earnings                                   | 3,378,269,693 | 3,541,644,014 | 3,575,823,601 |
| Non-controlling Interests                           | 799,616,183   | 856,346,330   | 93,828,917    |
| Total Liabilities and Equity                        | 7,870,870,449 | 8,093,654,722 | 5,956,551,773 |

# Consolidated Statement of Profit or Loss

Period 52: From January 1, 2025 to December 31, 2025  
Period 51: From January 1, 2024 to December 31, 2024  
Period 50: From January 1, 2023 to December 31, 2023

(Unit: KRW thousand)

| Item                                                                     | Period 52     | Period 51     | Period 50     |
|--------------------------------------------------------------------------|---------------|---------------|---------------|
| Revenue                                                                  | 3,380,060,390 | 3,577,383,349 | 2,649,691,893 |
| Cost of Sales                                                            | 3,040,555,661 | 3,116,336,991 | 1,939,223,325 |
| Gross Profit                                                             | 339,504,729   | 461,046,358   | 710,468,568   |
| Selling and Administrative Expenses                                      | 397,131,793   | 359,518,629   | 179,251,271   |
| Operating Profit                                                         | -57,627,064   | 101,527,729   | 531,217,297   |
| Financial Income                                                         | 95,300,367    | 182,043,920   | 119,732,118   |
| Financial Expenses                                                       | 131,447,293   | 160,869,510   | 59,428,812    |
| Share of Profits of Associates and Joint Ventures                        | -1,590,287    | 19,960,965    | 37,581,233    |
| Other Non-operating Income                                               | 102,211,819   | 293,479,802   | 5,690,709     |
| Other Non-operating Expenses                                             | 146,388,964   | 260,496,710   | 101,842,108   |
| Income from Continuing Operations before Income Tax Expenses             | -139,541,422  | 175,646,196   | 532,950,437   |
| Income Tax Expenses from Continuing Operations                           | 6,706,378     | 61,922,558    | 75,018,108    |
| Net Profit from Continuing Operations                                    | -146,247,800  | 113,723,638   | 457,932,329   |
| Income from Discontinued Operations                                      | 0             | 0             | 252,412,306   |
| Net Profit (Loss)                                                        | -146,247,800  | 113,723,638   | 710,344,635   |
| Equity Attributable to Owners of the Parent Company                      | -89,880,075   | 97,671,162    | 713,510,158   |
| Non-controlling Interests                                                | -56,367,725   | 16,052,476    | -3,165,523    |
| Net Income Per Share                                                     |               |               |               |
| Basic Income (Loss) Per Share (Unit: KRW)                                | -4,809        | 5,077         | 36,540        |
| Diluted Income (Loss) Per Share (Unit: KRW)                              | -4,809        | 5,077         | 36,540        |
| Basic Income (Loss) Per Share from Continuing Operations (Unit: KRW)     | -4,809        | 5,077         | 23,614        |
| Diluted Income (Loss) Per Share from Continuing Operations (Unit: KRW)   | -4,809        | 5,077         | 23,614        |
| Basic Income (Loss) Per Share from Discontinued Operations (Unit: KRW)   | 0             | 0             | 12,926        |
| Diluted Income (Loss) Per Share from Discontinued Operations (Unit: KRW) | 0             | 0             | 12,926        |

# Consolidated Statement of Comprehensive Income

Period 52: From January 1, 2025 to December 31, 2025  
Period 51: From January 1, 2024 to December 31, 2024  
Period 50: From January 1, 2023 to December 31, 2023

(Unit: KRW thousand)

| Item                                                              | Period 52    | Period 51   | Period 50   |
|-------------------------------------------------------------------|--------------|-------------|-------------|
| Net Profit (Loss)                                                 | -146,247,800 | 113,723,638 | 710,344,635 |
| Other Comprehensive Income                                        | 91,928,114   | 289,866,216 | -42,180,238 |
| Items Not to Be Reclassified Subsequently to Profit or Loss       | 4,018,233    | -19,322,510 | -13,497,007 |
| Re-measurement Component of Defined Benefit Plans                 | -2,257,997   | -13,014,619 | -12,716,844 |
| Gain (Loss) on Valuation of Financial Assets Measured at FVTOCI   | 6,254,697    | -5,368,023  | 669,885     |
| Invested Capital Change of Associates and Joint Ventures          | 21,533       | -939,868    | -2,191,756  |
| Gain (Loss) on Sale of Financial Assets Measured at FVTOCI        | 0            | 0           | 741,708     |
| Items to Be Reclassified Subsequently to Profit or Loss           | 87,909,881   | 309,188,726 | -28,683,231 |
| Invested Capital Change of Associates and Joint Ventures          | -2,921,736   | 3,090,777   | -486,889    |
| Gain (Loss) on Foreign Currency Translation of Foreign Operations | 90,647,892   | 306,097,949 | -28,196,342 |
| Gain (Loss) on Cash Flow Hedging Derivatives                      | 183,725      | 0           | 0           |
| Comprehensive Income                                              | -54,319,686  | 403,589,854 | 668,164,397 |
| Equity Attributable to Owners of the Parent Company               | 1,310,588    | 380,872,062 | 672,224,935 |
| Non-controlling Interests                                         | -55,630,274  | 22,717,792  | -4,060,538  |

# Consolidated Statement of Changes in Equity

Period 52: From January 1, 2025 to December 31, 2025 / Period 51: From January 1, 2024 to December 31, 2024 / Period 50: From January 1, 2023 to December 31, 2023

(Unit: KRW thousand)

| Account                                                           | Equity                                              |                                        |                       |                             |                   |                                                               |                           |                |
|-------------------------------------------------------------------|-----------------------------------------------------|----------------------------------------|-----------------------|-----------------------------|-------------------|---------------------------------------------------------------|---------------------------|----------------|
|                                                                   | Equity Attributable to Owners of the Parent Company |                                        |                       |                             |                   |                                                               | Non-controlling Interests | Total Equity   |
|                                                                   | Capital Stock                                       | Paid-in Capital in Excess of Par Value | Other Capital Surplus | Other Components of Capital | Retained Earnings | Amount of Equity Attributable to Owners of the Parent Company |                           |                |
| Initial Capital (January 1, 2023)                                 | 127,246,855                                         | 734,532,524                            | 59,516,757            | 55,764,180                  | 2,935,330,723     | 3,912,391,039                                                 | 99,006,327                | 4,011,397,366  |
| Dividends                                                         | 0                                                   | 0                                      | 0                     | 0                           | -58,873,427       | -58,873,427                                                   | -1,116,872                | -59,990,299    |
| Net Profit (Loss)                                                 | 0                                                   | 0                                      | 0                     | 0                           | 713,510,158       | 713,510,158                                                   | -3,165,523                | 710,344,635    |
| Invested Capital Change of Associates and Joint Ventures          | 0                                                   | 0                                      | 0                     | -486,889                    | -2,191,756        | -2,678,645                                                    | 0                         | -2,678,645     |
| Gain (Loss) on Foreign Currency Translation of Foreign Operations | 0                                                   | 0                                      | 0                     | -27,324,366                 | 0                 | -27,324,366                                                   | -871,976                  | -28,196,342    |
| Re-measurement Component of Defined Benefit Plans                 | 0                                                   | 0                                      | 0                     | 0                           | -12,693,805       | -12,693,805                                                   | -23,039                   | -12,716,844    |
| Gain (Loss) on Valuation of Financial Assets Measured at FVTOCI   | 0                                                   | 0                                      | 0                     | 669,885                     | 0                 | 669,885                                                       | 0                         | 669,885        |
| Gain (Loss) on Sale of Financial Assets Measured at FVTOCI        | 0                                                   | 0                                      | 0                     | 0                           | 741,708           | 741,708                                                       | 0                         | 741,708        |
| Retirement of Treasury Shares                                     |                                                     |                                        |                       |                             |                   |                                                               |                           |                |
| Acquisition of Treasury Shares                                    | 0                                                   | 0                                      | 0                     | -3,483,660                  | 0                 | -3,483,660                                                    | 0                         | -3,483,660     |
| Disposal of Treasury Shares                                       | 0                                                   | 0                                      | 2,017,442             | 9,267,135                   | 0                 | 11,284,577                                                    | 0                         | 11,284,577     |
| Retirement of Treasury Shares of Subsidiaries                     |                                                     |                                        |                       |                             |                   |                                                               |                           |                |
| Changes in Scope of Consolidation                                 |                                                     |                                        |                       |                             |                   |                                                               |                           |                |
| Capital Reduction Loss                                            | -37,183,645                                         | -229,042,519                           | 0                     | -897,928,178                | 0                 | -1,164,154,342                                                | 0                         | -1,164,154,342 |
| Paid-in Capital Increase                                          | 17,000,365                                          | 334,714,230                            | 0                     | 0                           | 0                 | 351,714,595                                                   | 0                         | 351,714,595    |
| Acquisition of Non-controlling Interests                          |                                                     |                                        |                       |                             |                   |                                                               |                           | 0              |
| Ending Capital (December 31, 2023)                                | 107,063,575                                         | 840,204,235                            | 61,534,199            | -863,521,893                | 3,575,823,601     | 3,721,103,717                                                 | 93,828,917                | 3,814,932,634  |
| Initial Capital (January 1, 2024)                                 | 107,063,575                                         | 840,204,235                            | 61,534,199            | -863,521,893                | 3,575,823,601     | 3,721,103,717                                                 | 93,828,917                | 3,814,932,634  |
| Dividends                                                         | 0                                                   | 0                                      | 0                     | 0                           | -64,561,144       | -64,561,144                                                   | -13,755,967               | -78,317,111    |
| Net Profit (Loss)                                                 | 0                                                   | 0                                      | 0                     | 0                           | 97,671,162        | 97,671,162                                                    | 16,052,476                | 113,723,638    |
| Invested Capital Change of Associates and Joint Ventures          | 0                                                   | 0                                      | 0                     | 2,991,735                   | -939,868          | 2,051,867                                                     | 99,042                    | 2,150,909      |
| Gain (Loss) on Foreign Currency Translation of Foreign Operations | 0                                                   | 0                                      | 0                     | 294,200,871                 | 0                 | 294,200,871                                                   | 11,897,078                | 306,097,949    |
| Re-measurement Component of Defined Benefit Plans                 | 0                                                   | 0                                      | 0                     | 0                           | -7,683,815        | -7,683,815                                                    | -5,330,804                | -13,014,619    |
| Gain (Loss) on Valuation of Financial Assets Measured at FVTOCI   | 0                                                   | 0                                      | 0                     | -5,368,023                  | 0                 | -5,368,023                                                    | 0                         | -5,368,023     |
| Gain (Loss) on Sale of Financial Assets Measured at FVTOCI        |                                                     |                                        |                       |                             |                   |                                                               |                           |                |
| Retirement of Treasury Shares                                     | -211,395                                            | 0                                      | 0                     | 58,877,317                  | -58,665,922       | 0                                                             | 0                         | 0              |
| Acquisition of Treasury Shares                                    | 0                                                   | 0                                      | 0                     | -62,702,652                 | 0                 | -62,702,652                                                   | 0                         | -62,702,652    |
| Disposal of Treasury Shares                                       | 0                                                   | 0                                      | 0                     | 0                           | 0                 | 0                                                             | 0                         | 0              |
| Retirement of Treasury Shares of Subsidiaries                     |                                                     |                                        |                       |                             |                   |                                                               |                           |                |
| Changes in Scope of Consolidation                                 | 0                                                   | 0                                      | 0                     | 0                           | 0                 | 0                                                             | 764,304,564               | 764,304,564    |
| Capital Reduction Loss                                            |                                                     |                                        |                       |                             |                   |                                                               |                           |                |
| Paid-in Capital Increase                                          | 0                                                   | 1,560                                  | 0                     | 0                           | 0                 | 1,560                                                         | 0                         | 1,560          |
| Acquisition of Non-controlling Interests                          | 0                                                   | 0                                      | 1,661,380             | 0                           | 0                 | 1,661,380                                                     | -7,928,887                | -6,267,508     |
| Ending Capital (December 31, 2024)                                | 106,852,180                                         | 840,205,795                            | 66,015,668            | -575,522,645                | 3,541,644,014     | 3,979,195,012                                                 | 856,346,330               | 4,835,541,342  |

# Consolidated Statement of Changes in Equity

Period 52: From January 1, 2025 to December 31, 2025 / Period 51: From January 1, 2024 to December 31, 2024 / Period 50: From January 1, 2023 to December 31, 2023

(Unit: KRW thousand)

| Account                                                           | Equity                                              |                                        |                       |                             |                   |                                                               |                           |               |
|-------------------------------------------------------------------|-----------------------------------------------------|----------------------------------------|-----------------------|-----------------------------|-------------------|---------------------------------------------------------------|---------------------------|---------------|
|                                                                   | Equity Attributable to Owners of the Parent Company |                                        |                       |                             |                   |                                                               | Non-controlling Interests | Total Equity  |
|                                                                   | Capital Stock                                       | Paid-in Capital in Excess of Par Value | Other Capital Surplus | Other Components of Capital | Retained Earnings | Amount of Equity Attributable to Owners of the Parent Company |                           |               |
| Initial Capital (January 1, 2025)                                 | 106,852,180                                         | 840,205,795                            | 66,015,668            | -575,522,645                | 3,541,644,014     | 3,979,195,012                                                 | 856,346,330               | 4,835,541,342 |
| Dividends                                                         | 0                                                   | 0                                      | 0                     | 0                           | -41,298,217       | -41,298,217                                                   | -14,144,886               | -55,443,103   |
| Net Profit (Loss)                                                 | 0                                                   | 0                                      | 0                     | 0                           | -89,880,075       | -89,880,075                                                   | -56,367,725               | -146,247,800  |
| Invested Capital Change of Associates and Joint Ventures          | 0                                                   | 0                                      | 0                     | -2,865,003                  | 21,533            | -28,43,470                                                    | -56,733                   | -2,900,203    |
| Gain (Loss) on Foreign Currency Translation of Foreign Operations | 0                                                   | 0                                      | 0                     | 89,813,386                  | 0                 | 89,813,386                                                    | 834,506                   | 90,647,892    |
| Re-measurement Component of Defined Benefit Plans                 | 0                                                   | 0                                      | 0                     | 0                           | -2,217,675        | -2,217,675                                                    | -40,322                   | -2,257,997    |
| Gain (Loss) on Valuation of Financial Assets Measured at FVTOCI   | 0                                                   | 0                                      | 0                     | 6,254,697                   | 0                 | 6,254,697                                                     | 0                         | 6,254,697     |
| Gain (Loss) on Sale of Financial Assets Measured at FVTOCI        |                                                     |                                        |                       |                             |                   |                                                               |                           | 0             |
| Gain (Loss) on Cash Flow Hedging Derivatives                      | 0                                                   | 0                                      | 0                     | 183,725                     | 0                 | 183,725                                                       | 0                         | 183,725       |
| Retirement of Treasury Shares                                     | 0                                                   | 0                                      | 0                     | 29,999,887                  | -29,999,887       | 0                                                             | 0                         | 0             |
| Acquisition of Treasury Shares                                    | 0                                                   | 0                                      | 0                     | -7,297,189                  | 0                 | -7,297,189                                                    | 0                         | -7,297,189    |
| Disposal of Treasury Shares                                       |                                                     |                                        |                       |                             |                   |                                                               |                           |               |
| Retirement of Treasury Shares of Subsidiaries                     |                                                     |                                        |                       |                             |                   |                                                               |                           |               |
| Changes in Scope of Consolidation                                 | 0                                                   | 0                                      | 0                     | 0                           | 0                 | 0                                                             | 13,045,013                | 13,045,013    |
| Capital Reduction Loss                                            |                                                     |                                        |                       |                             |                   |                                                               |                           |               |
| Paid-in Capital Increase                                          |                                                     |                                        |                       |                             |                   |                                                               |                           |               |
| Acquisition of Non-controlling Interests                          |                                                     |                                        |                       |                             |                   |                                                               |                           | 0             |
| Ending Capital (December 31, 2025)                                | 106,852,180                                         | 840,205,795                            | 66,015,668            | -459,433,142                | 3,378,269,693     | 3,931,910,194                                                 | 799,616,183               | 4,731,526,377 |

# Consolidated Statement of Cash Flows

Period 52: From January 1, 2025 to December 31, 2025 / Period 51: From January 1, 2024 to December 31, 2024 / Period 50: From January 1, 2023 to December 31, 2023

(Unit: KRW thousand)

| Account                                                                | Period 52      | Period 51    | Period 50      |
|------------------------------------------------------------------------|----------------|--------------|----------------|
| Cash Flows from Operating Activities                                   | 553,878,733    | 116,386,068  | 674,201,886    |
| Cash Generated from Operating Activities                               | 567,950,456    | 104,329,777  | 715,191,183    |
| Interest Received                                                      | 45,159,612     | 72,446,287   | 60,859,483     |
| Interest Paid (Operating)                                              | -69,492,902    | -92,230,589  | -67,526,394    |
| Dividends Received                                                     | 27,766,617     | 33,329,766   | 6,016,983      |
| Income Tax Paid                                                        | -17,505,050    | -1,489,173   | -40,339,369    |
| Cash Flows from Investing Activities                                   | -401,418,734   | -108,152,257 | -535,383,932   |
| Decrease in Short-term Financial Instruments                           | 1,271,978,973  | 933,970,940  | 683,262,623    |
| Increase in Short-term Financial Instruments                           | -1,149,735,024 | -809,673,139 | -1,051,020,765 |
| Decrease in Short-term Loans                                           | 1,274,849      | 1,076,991    | 897,852        |
| Increase in Short-term Loans                                           | -168,734       | -19,355,916  | -698,190       |
| Disposal of Financial Assets Measured at Amortized Cost - Investing    | 505,485,761    | 240,026,768  | 0              |
| Acquisition of Financial Assets Measured at Amortized Cost - Investing | -440,494,087   | -242,335,744 | 0              |
| Decrease in Financial Assets Measured at FVTPL                         | 940,091        | 0            | 305,849        |
| Acquisition of Financial Assets Measured at FVTPL                      | 0              | -14,644,093  | -275           |
| Increase in Financial Assets Measured at FVTOCI                        | 0              | 0            | -5,000,034     |
| Decrease (Increase) in Derivative Financial Assets                     | -2,601,662     | 0            | 0              |
| Decrease in Long-term Financial Instruments                            | 5,500          | 0            | 0              |
| Increase in Long-term Financial Instruments                            | -47,127        | -176,072     | -7,198,458     |
| Increase in Long-term Loans                                            | -10,000        | -500,000     | 0              |
| Decrease in Lease Deposits                                             | 609,357        | 339,062      | 0              |
| Increase in Lease Deposits                                             | -749,914       | -1,152,977   | 0              |
| Acquisition of Investment Property                                     | 0              | 0            | -6,900         |
| Disposal of Tangible Assets                                            | 286,354        | 1,492,277    | 1,147,997      |
| Acquisition of Tangible Assets                                         | -370,844,519   | -356,640,776 | -151,778,543   |
| Disposal of Intangible Assets                                          | 673,541        | 0            | 750,000        |
| Acquisition of Intangible Assets                                       | -1,788,451     | -3,577,104   | -6,671,527     |
| Receipt of Government Subsidies                                        | 0              | 60,000       | 400,081        |
| Repayment of Government Subsidies                                      | -2,093,700     | 0            | 0              |
| Disposal of Assets Held for Sale                                       | 36,716,337     | 268,297      | 0              |

(Unit: KRW thousand)

| Account                                                           | Period 52     | Period 51     | Period 50     |
|-------------------------------------------------------------------|---------------|---------------|---------------|
| Acquisition of Shares in Associates and Joint Ventures            | -195,757,624  | -30,740,296   | -360,000      |
| Disposal of Shares in Subsidiaries, Associates and Joint Ventures | 11,085,393    | 0             | 606,358       |
| Disposal of Subsidiaries                                          | -15,110,844   | -78,152,761   | 0             |
| Inflows from Business Combinations                                | -51,073,204   | 271,562,286   | 0             |
| Decrease in Prepayments                                           | 0             | 50,000,000    | 0             |
| Increase in Prepayments                                           | 0             | -50,000,000   | 0             |
| Increase in Other Non-current Assets                              | 0             | 0             | -20,000       |
| Cash Flows from Financing Activities                              | -260,828,580  | -178,206,445  | -177,678,954  |
| Increase in Short-term Borrowings                                 | 637,879,995   | 862,208,388   | 282,305,772   |
| Decrease in Short-term Borrowings                                 | -615,547,969  | -933,639,227  | -289,725,358  |
| Decrease in Current Portion of Long-term Financial Liabilities    | -557,505,669  | -191,201,117  | -161,632,098  |
| Increase in Long-term Borrowings                                  | 209,275,314   | 89,907,429    | 300,000,000   |
| Decrease in Long-term Borrowings                                  | 0             | 0             | 0             |
| Decrease in Current Lease Liabilities                             | -9,432,287    | -7,485,203    | -5,077,309    |
| Issuance of Bonds                                                 | 150,000,000   | 150,000,000   | 59,710,079    |
| Decrease in Current Portion of Lease Deposits Received            | 0             | -270,777      | 0             |
| Increase in Lease Deposits Received                               | 50,000        | 33,426        | 1,327,635     |
| Decrease in Lease Deposits Received                               | 0             | -30,670       | 0             |
| Receipt of Government Subsidies                                   | 35,754        | 93,035        | 0             |
| Acquisition of Treasury Shares                                    | -7,297,189    | -62,702,652   | -3,483,660    |
| Payment of Dividends                                              | -55,437,192   | -78,309,337   | -59,990,452   |
| Acquisition of Non-controlling Interests                          | 0             | -6,267,508    | 0             |
| Reduction from Spin-off                                           | 0             | 0             | -300,920,602  |
| Reduction from Capital Increase in Kind                           | 0             | 0             | -192,961      |
| Others                                                            | -12,849,337   | -542,232      | 0             |
| Changes in Cash and Cash Equivalents due to Exchange Rate Changes | -149,242      | 99,411,837    | 6,690,633     |
| Net Increase (Decrease) in Cash and Cash Equivalents              | -108,517,823  | -70,560,797   | -32,170,367   |
| Cash and Cash Equivalents at the Beginning of the Period          | 1,143,262,782 | 1,213,823,579 | 1,245,993,946 |
| Cash and Cash Equivalents at the End of the Period                | 1,034,744,959 | 1,143,262,782 | 1,213,823,579 |

# Independent Auditor’s Report

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

## Opinion

We have audited the separate financial statements of OCI Holdings Company Ltd. (the “Company”), which comprise the separate statement of financial position as at December 31, 2025, and the separate income statement, the separate statement of comprehensive income, separate statement of changes in equity and separate statement of cash flows for the year then ended, and notes to the separate financial statements, including material accounting policy information. In our opinion, the accompanying separate financial statements present fairly, in all material respects, the separate financial position of the Company as at December 31, 2025, and its separate financial performance and its separate cash flows for the year then ended in accordance with International Financial Reporting Standards as adopted by the Republic of Korea (K-IFRS). We also have audited, in accordance with Korean Standards on Auditing, the Company’s Internal Control over Financial Reporting as of December 31, 2025, based on Conceptual Framework for Designing and Operating Internal Control over Financial Reporting, and our report dated March 6, 2026 expressed an unqualified opinion.

## Basis for Opinion

We conducted our audit 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 Financial Statements section of our report. We are independent of the Company in accordance with the ethical requirements of the Republic of Korea that are relevant to our audit of the separate 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 separate financial statements of the current period. These matters were addressed in the context of our audit of the separate financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

### Occurrence and disclosure of related party transactions

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

As described in Note 26 to the separate financial statements, the Company’s sales and trade and other accounts receivable with related parties amount to ₩51,019 million and ₩117,077 million, respectively, representing for 93% and 98% of the total sales and trade and other accounts receivable of the Company. The process of identifying a related party by the Company involves judgment on related parties of the target company, and the main part of the process of aggregating and comparing the transaction amount for related parties is relied on manual process, so there is a possibility of potential error. We focused on this area because the possibility of potential errors that may occur in the process of determining the scope of such related parties and aggregating and comparing transaction amounts has a significant impact on the separate financial statements.

#### How our audit addressed the Key Audit Matter

We have performed the following audit procedures to address the Key Audit Matter.

- Obtained an understanding of and assessed process and relevant controls relating to the related party transactions
- Obtained documents such as minutes of shareholders’ meeting, those charged with governance and Board of Directors and others, and verified whether there are related party transactions and balances that have not been identified and disclosed by the Company
- Compared with data disclosed by OCI Group, a representative company of a large enterprise group under the Monopoly Regulation and Fair-Trade Act, for the purpose of verifying the completeness of related parties presented by the Company
- Compared information aggregated by the Company with transactions and balances of related parties and others, as provided by component auditors
- Identified the causes of increase and decrease in transactions and balances by related parties, and read relevant contracts for related party transactions for which significant changes have been identified
- Performed an external confirmation procedure for balances of material assets/liabilities with related parties
- Performed substantial test to verify transaction unit evidence through sampling
- Confirmed that related party transactions are appropriately disclosed in accordance with K-IFRS

## Other Matters

The separate financial statements of the Company for the year ended December 31, 2024, were audited by another auditor who expressed an unqualified opinion on those statements on March 7, 2025. Auditing standards and their application in practice vary among countries. The procedures and practices used in the Republic of Korea to audit such separate financial statements may differ from those generally accepted and applied in other countries.

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

Management is responsible for the preparation and fair presentation of the separate financial statements in accordance with K-IFRS, and for such internal control as management determines is necessary to enable the preparation of separate financial statements that are free from material misstatement, whether due to fraud or error. In preparing the separate financial statements, management is responsible for assessing the Company’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 Company or to cease operations. Those charged with governance are responsible for overseeing the Company’s financial reporting process.

## Auditors’ Responsibilities for the Audits of the Separate Financial Statements

Our objectives are to obtain reasonable assurance about whether the separate 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 separate 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 separate 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 Company’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 separate 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 Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the separate financial statements, including the disclosures, and whether the separate financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 separate 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 Dhal Choi, Certified Public Accountant.

# GRI Index

The Global Reporting Initiative (GRI) is an international organization that provides guidelines for ESG reporting and encourages companies to prepare sustainability reports. OCI Holdings prepares its report in accordance with GRI Standards 2021, the global framework for sustainability reporting, and discloses the information transparently.

| GRI Standard                     | Disclosure |                                                                             | Page              | Remarks                                                                                                                 |
|----------------------------------|------------|-----------------------------------------------------------------------------|-------------------|-------------------------------------------------------------------------------------------------------------------------|
| GRI 2: General Disclosures 2021: | 2-1        | Organizational details                                                      | 132               |                                                                                                                         |
|                                  | 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                                                 |                   | Restated data annotated                                                                                                 |
|                                  | 2-5        | External assurance                                                          | 129               |                                                                                                                         |
|                                  | 2-6        | Activities, value chain and other business relationships                    | 4~5, 8~12, 17     | Period 52 Business Report > II. Business Overview > 1. Business Summary~ 4. Sales and Orders                            |
|                                  | 2-7        | Employees                                                                   | 107               |                                                                                                                         |
|                                  | 2-8        | Workers who are not employees                                               | 107               |                                                                                                                         |
|                                  | 2-9        | Governance structure and composition                                        | 93~94             |                                                                                                                         |
|                                  | 2-10       | Nomination and selection of the highest governance body                     | 95                |                                                                                                                         |
|                                  | 2-11       | Chair of the highest governance body                                        | 93                |                                                                                                                         |
|                                  | 2-12       | Role of the highest governance body in overseeing the management of impacts | 93, 96            |                                                                                                                         |
|                                  | 2-13       | Delegation of responsibility for managing impacts                           | 93, 96            |                                                                                                                         |
|                                  | 2-14       | Role of the highest governance body in sustainability reporting             | 93, 96            |                                                                                                                         |
|                                  | 2-15       | Conflicts of interest                                                       | 94                |                                                                                                                         |
|                                  | 2-16       | Communication of critical concerns                                          | 19~21             |                                                                                                                         |
|                                  | 2-17       | Collective knowledge of the highest governance body                         | 15, 96            |                                                                                                                         |
|                                  | 2-18       | Evaluation of the performance of the highest governance body                | 95                |                                                                                                                         |
|                                  | 2-19       | Remuneration policies                                                       | 96                |                                                                                                                         |
|                                  | 2-20       | Process to determine remuneration                                           | 96                |                                                                                                                         |
|                                  | 2-21       | Annual total compensation ratio                                             | 114               |                                                                                                                         |
|                                  | 2-22       | Statement on sustainable development strategy                               | 3~4, 14~15        |                                                                                                                         |
|                                  | 2-23       | Policy commitments                                                          | 3~4, 14~15        |                                                                                                                         |
|                                  | 2-24       | Embedding policy commitments                                                | 3~4, 14~15        |                                                                                                                         |
|                                  | 2-25       | Processes to remediate negative impacts                                     | 73, 79, 89~91, 99 |                                                                                                                         |
|                                  | 2-26       | Mechanisms for seeking advice and raising concerns                          | 73, 79, 89~91, 99 |                                                                                                                         |
|                                  | 2-27       | Compliance with laws and regulations                                        |                   | Period 52 Business Report > XI. Other Matters Necessary for Investor Protection > 3. Matters Related to Sanctions, etc. |
|                                  | 2-28       | Membership of associations                                                  | 133               |                                                                                                                         |
|                                  | 2-29       | Approach to stakeholder engagement                                          | 20~21             |                                                                                                                         |
|                                  | 2-30       | Collective bargaining agreements                                            | 111               |                                                                                                                         |

| GRI Standard                            | Disclosure |                                                                                 | Page        | Remarks                                                                                                                 |
|-----------------------------------------|------------|---------------------------------------------------------------------------------|-------------|-------------------------------------------------------------------------------------------------------------------------|
| GRI 3: Material Topics 2021             | 3-1        | Process to determine material topics                                            | 18          |                                                                                                                         |
|                                         | 3-2        | List of material topics                                                         | 18~20       |                                                                                                                         |
|                                         | 3-3        | Management of material topics                                                   | 18~20       |                                                                                                                         |
| GRI 101 Biodiversity 2024               | 101-1      | Policies and commitments to halt and reverse biodiversity loss                  | 44          |                                                                                                                         |
|                                         | 101-2      | Management approach and actions for impacts on biodiversity                     | 52~53       |                                                                                                                         |
|                                         | 101-3      | Access and benefit-sharing of genetic resources and biodiversity                | -           | To be compiled after expansion of internal data management capabilities                                                 |
|                                         | 101-4      | Identification and assessment of biodiversity impacts from business activities  | 45~51       |                                                                                                                         |
|                                         | 101-5      | Sites and areas of activity affecting biodiversity                              | 46~48       |                                                                                                                         |
|                                         | 101-6      | Direct drivers of biodiversity loss                                             | 49~50       |                                                                                                                         |
|                                         | 101-7      | Changes in the status of ecosystems and biodiversity                            | -           | To be compiled after expansion of internal data management capabilities                                                 |
|                                         | 101-8      | Ecosystem services and their value to people and society                        | 49~50       |                                                                                                                         |
|                                         | 201-1      | Direct economic value generated and distributed (EVG&D)                         | 5           |                                                                                                                         |
| GRI 2: General Disclosures 2021         | 201-2      | Financial implications and other risks and opportunities due to climate change  | 39~41       |                                                                                                                         |
|                                         | 201-3      | Defined benefit plan obligations and other retirement plans                     | 69, 111     |                                                                                                                         |
|                                         | 201-4      | Financial assistance received from government                                   | -           |                                                                                                                         |
| GRI 203: Indirect Economic Impacts 2016 | 203-1      | Infrastructure investments and services supported                               | 81~84       |                                                                                                                         |
|                                         | 203-2      | Significant indirect economic impacts                                           | 79, 81~83   |                                                                                                                         |
| GRI 205: Anti-corruption 2016           | 205-1      | Operations assessed for risks related to corruption                             | 89, 90, 96  |                                                                                                                         |
|                                         | 205-2      | Communication and training about anti-corruption policies and procedures        | 98~100, 111 |                                                                                                                         |
|                                         | 205-3      | Confirmed incidents of corruption and actions taken                             | 113         |                                                                                                                         |
| GRI 206: Anti-competitive Behavior 2016 | 206-1      | Legal actions for anti-competitive behavior, anti-trust, and monopoly practices |             | Period 52 Business Report > XI. Other Matters Necessary for Investor Protection > 3. Matters Related to Sanctions, etc. |
| GRI 207: Tax 2019                       | 207-1      | Approach to tax                                                                 | 92          |                                                                                                                         |
|                                         | 207-2      | Tax governance, control, and risk management                                    | 92          |                                                                                                                         |
|                                         | 207-3      | Stakeholder engagement and management of concerns related to tax                | 92          |                                                                                                                         |
|                                         | 207-4      | Country-by-country reporting                                                    | 92          |                                                                                                                         |
| GRI 301: Materials 2016                 | 301-1      | Materials used by weight or volume                                              | -           | To be compiled after expansion of internal data management capabilities                                                 |
|                                         | 301-2      | Recycled input materials used                                                   | -           | To be compiled after expansion of internal data management capabilities                                                 |
|                                         | 301-3      | Reclaimed products and their packaging materials                                | -           | To be compiled after expansion of internal data management capabilities                                                 |

GRI Index

| GRI Standard                      | Indicator                                                                             | Page    | Remarks                                                                 |
|-----------------------------------|---------------------------------------------------------------------------------------|---------|-------------------------------------------------------------------------|
| GRI 302: Energy 2016              | 302-1 Energy consumption within the organization                                      | 103     | To be compiled after expansion of internal data management capabilities |
|                                   | 302-2 Energy consumption outside of the organization                                  | -       |                                                                         |
|                                   | 302-3 Energy intensity                                                                | 103     |                                                                         |
|                                   | 302-4 Reduction of energy consumption                                                 | 103     |                                                                         |
|                                   | 302-5 Reductions in energy requirements of products and services                      | 42~43   |                                                                         |
| GRI 303: Water and Effluents 2018 | 303-1 Interactions with water as a shared resource                                    | 26~27   |                                                                         |
|                                   | 303-2 Management of water discharge-related impacts                                   | 26~27   |                                                                         |
|                                   | 303-3 Water withdrawal                                                                | 105     |                                                                         |
|                                   | 303-4 Water discharge                                                                 | 105     |                                                                         |
|                                   | 303-5 Water consumption                                                               | 105     |                                                                         |
| GRI 305: Emissions 2016           | 305-1 Direct (Scope 1) GHG emissions                                                  | 43, 102 |                                                                         |
|                                   | 305-2 Indirect (Scope 2) GHG emissions                                                | 43, 102 |                                                                         |
|                                   | 305-3 Other indirect (Scope 3) GHG emissions                                          | 43, 102 |                                                                         |
|                                   | 305-4 GHG emissions intensity                                                         | 43, 102 |                                                                         |
|                                   | 305-5 Reduction of GHG emissions                                                      | 43      |                                                                         |
|                                   | 305-6 Emissions of ozone-depleting substances (ODS)                                   | -       |                                                                         |
|                                   | 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | 106     |                                                                         |
| GRI 306: Waste 2020               | 306-1 Waste generation and significant waste-related impacts                          | -       | No significant impacts                                                  |
|                                   | 306-2 Management of significant waste-related impacts                                 | 28      |                                                                         |
|                                   | 306-3 Waste generated                                                                 | 104     |                                                                         |
|                                   | 306-4 Waste diverted from disposal                                                    | 104     |                                                                         |
|                                   | 306-5 Waste directed to disposal                                                      | 104     |                                                                         |

| GRI Standard                                                   | Indicator                                                                                                            | Page           | Remarks                                                                 |
|----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------------------------------------------------------|
| GRI 308: Supplier Environmental Assessment 2016                | 308-1 New suppliers that were screened using environmental criteria                                                  | 78             |                                                                         |
|                                                                | 308-2 Negative environmental impacts in the supply chain and actions taken                                           | 76~80          |                                                                         |
| GRI 401: Employment 2016                                       | 401-1 New employee hires and employee turnover                                                                       | 110            |                                                                         |
|                                                                | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees             | 69             |                                                                         |
|                                                                | 401-3 Parental leave                                                                                                 | 69, 71, 112    |                                                                         |
| GRI 402: Labor Relations 2016                                  | 402-1 Minimum notice periods regarding operational changes                                                           | -              | To be compiled after expansion of internal data management capabilities |
| GRI 403: Occupational Health and Safety 2018                   | 403-1 Occupational health and safety management system                                                               | 57~62          |                                                                         |
|                                                                | 403-2 Hazard identification, risk assessment, and incident investigation                                             | 61~62          |                                                                         |
|                                                                | 403-3 Occupational health services                                                                                   | 58~60          |                                                                         |
|                                                                | 403-4 Worker participation, consultation, and communication on occupational health and safety                        | 58~60          |                                                                         |
|                                                                | 403-5 Worker training on occupational health and safety                                                              | 60             |                                                                         |
|                                                                | 403-6 Promotion of worker health                                                                                     | 60             |                                                                         |
|                                                                | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships  | 61~62          |                                                                         |
|                                                                | 403-8 Workers covered by an occupational health and safety management system                                         | 61~62          |                                                                         |
|                                                                | 403-9 Work-related injuries                                                                                          | 112            |                                                                         |
|                                                                | 403-10 Work-related ill health                                                                                       | 112            |                                                                         |
| GRI 404: Training and Education 2016                           | 404-1 Average hours of training per year per employee                                                                | 111            |                                                                         |
|                                                                | 404-2 Programs for upgrading employee skills and transition assistance programs                                      | 64, 66~68      |                                                                         |
|                                                                | 404-3 Percentage of employees receiving regular performance and career development reviews                           | 111            |                                                                         |
| GRI 405: Diversity and Equal Opportunity 2016                  | 405-1 Diversity of governance bodies and employees                                                                   | 93~94, 108~109 |                                                                         |
|                                                                | 405-2 Ratio of basic salary and remuneration of women to men                                                         | 111            |                                                                         |
| GRI 406: Non-discrimination 2016                               | 406-1 Incidents of discrimination and corrective actions taken                                                       | 111            |                                                                         |
| 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 | 72~74, 78~80   |                                                                         |
| GRI 408: Child Labor 2016                                      | 408-1 Operations and suppliers at significant risk for incidents of child labor                                      | 72~74, 78~80   |                                                                         |

# GRI Index

| GRI Standard                               | Indicator |                                                                                               | Page             | Remarks                                                                 |
|--------------------------------------------|-----------|-----------------------------------------------------------------------------------------------|------------------|-------------------------------------------------------------------------|
| GRI 409: Forced or Compulsory Labor 2016   | 409-1     | Operations and suppliers at significant risk for incidents of forced or compulsory labor      | 72~74, 78~80     |                                                                         |
| GRI 410: Security Practices 2016           | 410-1     | Security personnel trained in human rights policies or procedures                             | -                | To be compiled after expansion of internal data management capabilities |
| GRI 411: Rights of Indigenous Peoples 2016 | 411-1     | Incidents of violations involving rights of indigenous peoples                                | 72~74            | No related incidents                                                    |
| GRI 413: Local Communities 2016            | 413-1     | Operations with local community engagement, impact assessments, and development programs      | 81~84            |                                                                         |
|                                            | 413-2     | Operations with significant actual and potential negative impacts on local communities        | 35, 72~74, 78~80 |                                                                         |
| GRI 414: Supplier Social Assessment 2016   | 414-1     | New suppliers that were screened using social criteria                                        | -                | To be compiled after expansion of internal data management capabilities |
|                                            | 414-2     | Negative social impacts in the supply chain and actions taken                                 | 78~80            |                                                                         |
| GRI 415: Public Policy 2016                | 415-1     | Political contributions                                                                       | 114              |                                                                         |
| GRI 416: Customer Health and Safety 2016   | 416-1     | Assessment of the health and safety impacts of product and service categories                 | 31               |                                                                         |
|                                            | 416-2     | Incidents of non-compliance concerning the health and safety impacts of products and services | -                | To be compiled after expansion of internal data management capabilities |
| GRI 417: Marketing and Labeling 2016       | 417-1     | Requirements for product and service information and labeling                                 | -                | To be compiled after expansion of internal data management capabilities |
|                                            | 417-2     | Incidents of non-compliance concerning product and service information and labeling           | -                | To be compiled after expansion of internal data management capabilities |
|                                            | 417-3     | Incidents of non-compliance concerning marketing communications                               | -                | To be compiled after expansion of internal data management capabilities |
| GRI 418: Customer Privacy 2016             | 418-1     | Substantiated complaints concerning breaches of customer privacy and losses of customer data  | -                | No related incidents                                                    |

# TCFD

The Task Force on Climate-related Financial Disclosures (TCFD) is an initiative established in 2015 by the Financial Stability Board, mandated by G20 Finance Ministers and Central Bank Governors, to promote disclosure of climate-related information. To systematically address climate change as a potential risk and help stakeholders understand the company’s strategy, OCI Holdings discloses its climate change response efforts in accordance with the TCFD recommendations.

| Category            | TCFD Recommendations                                                                                                                                        | Page  |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| Governance          | a) Describe the board’s oversight of climate-related risks and opportunities                                                                                | 37    |
|                     | 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                               | 38~41 |
|                     | 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                                                                | 42~43 |
|                     | 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    | 43    |
|                     | 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 operates the SASB Index, a set of sustainability accounting standards. The SASB Index identifies sustainability risk topics most relevant to each industry and encourages companies to report consistently on those topics to communicate with investors and stakeholders. OCI Holdings has reported in accordance with the standards for its key business segments: Chemicals and Solar Technology and Project Developers.

| Category                                  | Code                          | Metric                                                                                                                                                                    | Unit                | Page    | Remarks                                                                                                |
|-------------------------------------------|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------|--------------------------------------------------------------------------------------------------------|
| Greenhouse Gas Emissions                  | RT-CH-110a.1                  | Gross global Scope 1 emissions                                                                                                                                            | tCO <sub>2</sub> eq | 102     | Disclosed separately by company                                                                        |
|                                           |                               | Percentage covered under emissions-limiting regulations                                                                                                                   | %                   | -       | Not disclosed                                                                                          |
|                                           | RT-CH-110a.2                  | Discussion of long-term and short-term strategies or plans to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets | -                   | 42~43   | Disclosed separately by company                                                                        |
| Air Quality                               | RT-CH-120a.1                  | Emissions of NOx (excluding N <sub>2</sub> O)                                                                                                                             | ton                 | 106     | Disclosed separately by company                                                                        |
|                                           |                               | Air emissions of sulfur oxides (SOx)                                                                                                                                      | ton                 | 106     | Disclosed separately by company                                                                        |
|                                           |                               | Air emissions of volatile organic compounds (VOCs)                                                                                                                        | ton                 | 106     | Disclosed separately by company                                                                        |
|                                           |                               | Air emissions of hazardous air pollutants (HAPs)                                                                                                                          | ton                 | 106     | Disclosed separately by company                                                                        |
| Energy Management                         | RT-CH-130a.1,<br>RR-ST-130a.1 | Total energy consumed                                                                                                                                                     | TJ                  | 103     | Disclosed separately by company                                                                        |
|                                           |                               | Percentage of grid electricity                                                                                                                                            | %                   | 103     | Disclosed separately by company                                                                        |
|                                           |                               | Percentage renewable                                                                                                                                                      | %                   | -       | Not disclosed                                                                                          |
|                                           |                               | Total self-generated energy                                                                                                                                               | TJ                  | 103     | Disclosed separately by company                                                                        |
| Water Management                          | RT-CH-140a.1,<br>RR-ST-140a.1 | Total water withdrawn                                                                                                                                                     | ton                 | 105     | Disclosed separately by company                                                                        |
|                                           |                               | Percentage of water withdrawn in regions with high or extremely high baseline water stress                                                                                | %                   | 0       | 0                                                                                                      |
|                                           |                               | Total water consumed                                                                                                                                                      | ton                 | 105     | Disclosed separately by company                                                                        |
|                                           |                               | Percentage of water consumed in regions with high or extremely high baseline water stress                                                                                 | %                   | -       |                                                                                                        |
|                                           | RT-CH-140a.2                  | Number of incidents of non-compliance associated with water quality permits, standards, and regulations                                                                   | Cases               |         | Business Report > Other Matters Necessary for Investor Protection > Matters Related to Sanctions, etc. |
|                                           | RT-CH-140a.3,<br>RR-ST-140a.2 | Description of water management risks and discussion of strategies and practices to mitigate those risks                                                                  |                     | 27~28   |                                                                                                        |
| Hazardous Waste Management                | RT-CH-150a.1,<br>RR-ST-150a.1 | Amount of hazardous waste generated                                                                                                                                       | ton                 | 104     |                                                                                                        |
|                                           |                               | Percentage of hazardous waste recycled                                                                                                                                    | %                   | 104     |                                                                                                        |
|                                           | RR-ST-150a.2                  | Number of reportable spills                                                                                                                                               | Cases               |         | Business Report > Other Matters Necessary for Investor Protection > Matters Related to Sanctions, etc. |
|                                           |                               | Aggregate quantity of reportable spills                                                                                                                                   | ton                 | -       | Not disclosed                                                                                          |
|                                           |                               | Quantity of reportable spills recovered                                                                                                                                   | ton                 | -       | Not disclosed                                                                                          |
| Ecological Impacts of Project Development | RR-ST-160a.1                  | Number and duration of project delays related to ecological impacts                                                                                                       | -                   | -       | Not disclosed                                                                                          |
|                                           | RR-ST-160a.2                  | Description of efforts in solar energy system project development to address community and ecological impacts                                                             | -                   | 8~9, 17 |                                                                                                        |
| Community Relations                       | RT-CH-210a.1                  | Discussion of engagement processes to manage risks and opportunities associated with community interests                                                                  | -                   | 21      |                                                                                                        |

SASB Index

| Category                                                              | Code         | Metric                                                                                                                                                           | Unit  | Page      | Remarks                         |
|-----------------------------------------------------------------------|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-----------|---------------------------------|
| Workforce Health & Safety                                             | RT-CH-320a.1 | Total recordable incident rate (TRIR) for direct employees                                                                                                       | Ratio | 112       | Disclosed separately by company |
|                                                                       |              | Fatality rate for direct employees                                                                                                                               | Ratio | 112       |                                 |
|                                                                       |              | Total recordable incident rate (TRIR) for contract employees                                                                                                     | Ratio | -         | Not disclosed                   |
|                                                                       |              | Fatality rate for contract employees                                                                                                                             | Ratio | -         | Not disclosed                   |
|                                                                       | RT-CH-320a.2 | Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks                             | -     | 112       |                                 |
| Product Design for Use-phase Efficiency                               | RT-CH-410a.1 | Revenue from products designed for use phase resource efficiency                                                                                                 | KRW   | -         | Not disclosed                   |
| Management of Energy Infrastructure Integration & Related Regulations | RR-ST-410a.1 | Description of risks associated with integration of solar energy into existing energy infrastructure and discussion of efforts to manage those risks             | -     | 90~91     |                                 |
|                                                                       | RR-ST-410a.2 | Description of risks and opportunities associated with energy policy and its impact on the integration of solar energy into existing energy infrastructure       | -     | 90~91     |                                 |
| Safety and Environmental Stewardship of Chemicals                     | RT-CH-410b.1 | Percentage of products that contain GHS <sup>1)</sup> Category 1 and 2 Health and Environmental Hazardous Substances                                             | %     | -         | Not disclosed                   |
|                                                                       | RT-CH-410b.1 | Percentage of products that contain GHS <sup>1)</sup> Category 1 and 2 Health and Environmental Hazardous Substances that have undergone a hazard assessment     | %     | -         | Not disclosed                   |
|                                                                       | RT-CH-410b.2 | Discussion of strategy to manage chemicals of concern and develop alternatives with reduced human and/or environmental impact                                    | -     | 31~32     |                                 |
| Product End-of-life Management                                        | RR-ST-410b.1 | Percentage of products sold that are recyclable or reusable                                                                                                      | %     | -         | Not disclosed                   |
|                                                                       | RR-ST-410b.2 | Weight of end-of-life material recovered, percentage recycled                                                                                                    | %     | -         | Not disclosed                   |
|                                                                       | RR-ST-410b.3 | Percentage of products by revenue that contain IEC 62474 <sup>2)</sup>                                                                                           | %     |           |                                 |
|                                                                       | RR-ST-410b.4 | Description of approach and strategies to design products for high value recycling                                                                               | -     | -         | Not disclosed                   |
| Genetically Modified Organisms                                        | RT-CH-410c.1 | Percentage of products by revenue that contain genetically modified organisms (GMOs)                                                                             | %     |           |                                 |
| Materials Sourcing                                                    | RR-ST-440a.1 | Description of the management of risks associated with the use of critical materials                                                                             | -     | 90~91     |                                 |
|                                                                       | RR-ST-440a.2 | Description of the management of environmental risks associated with the polysilicon supply chain                                                                | -     | 90~91     |                                 |
| 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 | -     | 35, 90~91 |                                 |
| Operational Safety, Emergency Preparedness and Response               | RT-CH-540a.1 | Process Safety Incidents Count (PSIC)                                                                                                                            | Cases | -         | Not disclosed                   |
|                                                                       |              | Process Safety Total Incident Rate (PSTIR)                                                                                                                       | Ratio | -         | Not disclosed                   |
|                                                                       |              | Process Safety Incident Severity Rate (PSISR)                                                                                                                    | Ratio | -         | Not disclosed                   |
|                                                                       | RT-CH-540a.2 | Number of Transport Incidents                                                                                                                                    | Cases | -         | Not disclosed                   |
| Activity Metric                                                       | RT-CH-000.A  | Production of Basic Chemical Business                                                                                                                            | Ton   | 5         |                                 |
|                                                                       |              | Production of cCrbon Chemical Business                                                                                                                           | Ton   | 5         |                                 |
|                                                                       | RR-ST-000.A  | Total Capacity of Photovoltaic (PV) Solar Modules Produced                                                                                                       | MW    | -         | Not disclosed                   |
|                                                                       | RR-ST-000.B  | Total Capacity of Completed Solar Energy Systems                                                                                                                 | MW    | 8~9       |                                 |
|                                                                       | RR-ST-000.C  | Total Project Development Assets                                                                                                                                 | -     | -         | Not disclosed                   |

1) Data cover OCI Holdings and its subsidiaries specified within the reporting scope (OCI Company, OCI SE, DCRE, OCI I&C, OCI TRS, OCI Enterprises, OCI Energy, OCI Alabama, and MSE). Data that differs from this reporting scope is annotated accordingly.  
2) GHG emissions are reported only for businesses subject to the GHG/Energy Allocation and Target Management Scheme. Emission intensity figures are reported separately only for subsidiaries operating production facilities.

# GHG Emissions Verification Statement



**Introduction**

DNV Business Assurance Korea Ltd. (“DNV”) was commissioned by OCI Holdings Company Ltd. (“Company”) to perform third-party verification of Greenhouse Gas Statement for the calendar year 2025 of the company and its subsidiaries participating in the Korea Emission Trading Scheme(Korea “ETS”). 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 Holdings and its subsidiaries participating in the K-ETS (OCI company and OCI SE)
- 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 5.0%/2.5%1 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 (tCO2eq.) |                              |                      | Energy Consumption |
|--------------|------------------------------------|------------------------------|----------------------|--------------------|
|              | Direct emission (Scope 1)          | Indirect emissions (Scope 2) | Total emissions (TJ) |                    |
| OCI Holdings | 365.820                            | 733.145                      | 1,098                | 22                 |
| OCI Company  | 604,857.688                        | 576,994.537                  | 1,181,847            | 18,549             |
| OCI SE       | 1,159,387.795                      | 470.804                      | 1,159,858            | 20,899             |

\* 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 ± 1 tCO2-eq.  
\*\* The GHG emission is based on emissions for surrender of emission permits.



2026. 4. 28  
Country Representative **Lee, Jang Sup**  
DNV Business Assurance Korea Ltd.

1) OCI Holdings: 2.5%, OCI Company and OCISE: 5%  
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.  
DNV Business Assurance Korea : 1, Jong-ro, Jongno-gu, Seoul, Republic of Korea

# Independent Assurance Statement

To readers of OCI HOLDINGS INTEGRATED REPORT 2025

**Introduction**

Korea Management Registrar (KMR) was engaged to conduct an independent assurance of OCI HOLDINGS 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 Holdings’ the management. KMR’s responsibility is to comply with the agreed engagement and express an opinion to OCI Holdings’ management.

**Subject Matter**

The reporting boundaries included the performance and activities of sustainability-related organizations as described in OCI Holdings’ report:  
· OCI HOLDINGS 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 205: Anti-corruption
  - GRI 207: Tax
  - 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 414: Supplier Social Assessment

As for the reporting boundary, the engagement excludes the data and information of OCI Holdings’ 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.

**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 Holdings 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 Holdings 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 Holdings, 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 Holdings 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 Holdings 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 Holdings 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 Holdings’s actions.

**Impact**

OCI Holdings 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 Holdings and did not provide any services to OCI Holdings that could compromise the independence of our work.

**Limitations of Use**

This assurance statement is made solely for the management of OCI Holdings 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 Holdings. 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



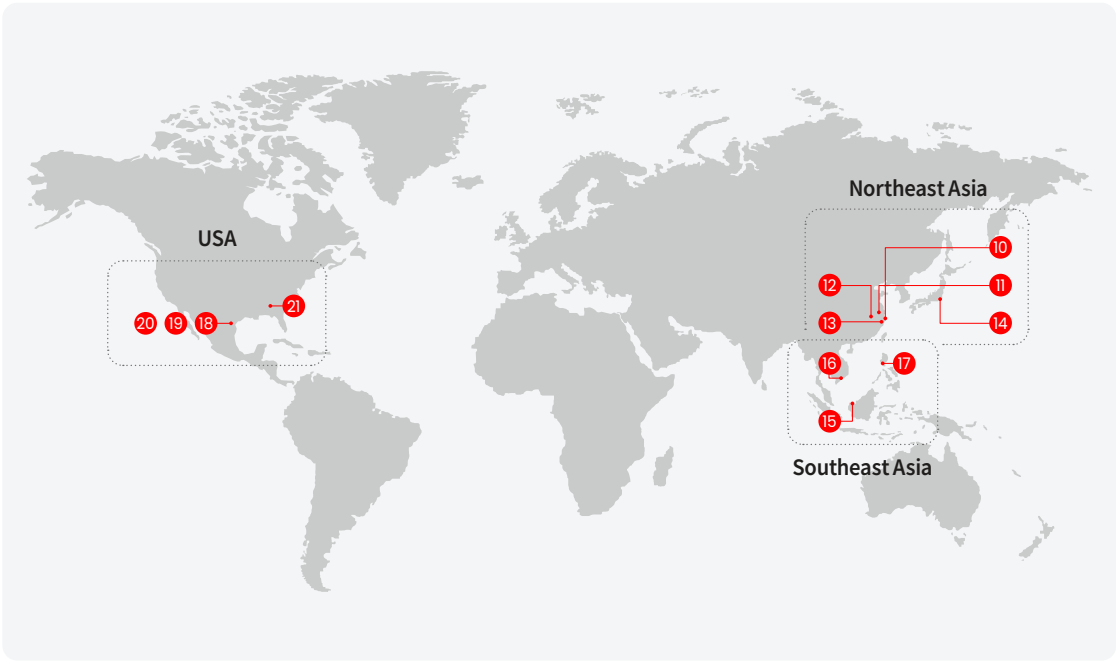
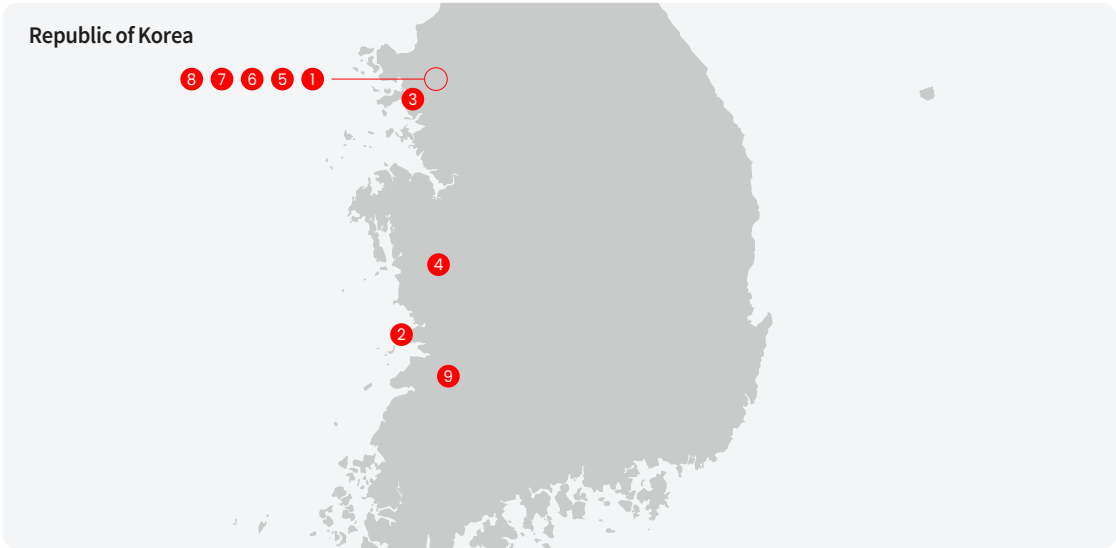
# Product List

| 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 <sub>2</sub> O <sub>2</sub>                                    | 7722-84-1             | Colorless liquid                                 | Bleach, disinfectants                                                                    | OCI / Philko Peroxide | Iksan, Korea / Gwangyang, Korea / Makati City, Philippines |
|                 | Sodium percarbonate (Sodium carbonate peroxyhydrate) | 2Na <sub>2</sub> CO <sub>3</sub> :3H <sub>2</sub> O <sub>2</sub> | 15630-89-4            | White powder                                     | Bleach, disinfectants                                                                    | OCI                   | Iksan, Korea                                               |
|                 | Phosphoric acid                                      | H <sub>3</sub> PO <sub>4</sub>                                   | 7664-38-2             | Colorless liquid, 75% and 85% purity             | Semiconductor wet etchant, additives                                                     | OCI                   | Gunsan, Korea                                              |
|                 | Fumed silica                                         | SiO <sub>2</sub>                                                 | 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 adhesive            | OCI                   | Gunsan, Korea                                              |
|                 | High purity silicon tetrachloride                    | SiCl <sub>4</sub>                                                | 10026-04-7            | Colorless liquid                                 | Fumed silica, optical fiber, quartz                                                      | 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 treatments, 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 <sub>2</sub>                                                  | 7782-50-5             | Compressed liquefied gas                         | Inorganic chlorine compound manufacturing                                                | OCI                   | Gunsan, Korea                                              |
|                 | Silica sand                                          | SiO <sub>2</sub>                                                 | 7631-86-9             | Colorless or white solid                         | Glass, casting material                                                                  | OCI                   | Trading business                                           |
|                 | Sodium sulphate anhydrous                            | Na <sub>2</sub> SO <sub>4</sub>                                  | 7757-82-6             | Ordorless white hygroscopic powder               | Glass, detergents, dyes, pulp, pigments, pharmaceuticals                                 | OCI                   | Trading business                                           |
|                 | Acetic acid                                          | CH <sub>3</sub> COOH                                             | 64-19-7               | Colorless liquid                                 | Vinyl acetate, VAM, PTA                                                                  | OCI                   | Trading business                                           |
|                 | Soda ash, Sodium carbonate                           | Na <sub>2</sub> CO <sub>3</sub>                                  | 497-19-8              | Odorless white powder                            | Glass, soap, detergents, food processing, textiles, paper, chemicals                     | OCI                   | Trading business                                           |
|                 | Sodium chlorite                                      | NaClO <sub>2</sub>                                               | 7758-19-2             | Light-yellow liquid                              | Bleach, disinfectant, oxidant, chemical reagent                                          | OCI                   | Trading business                                           |
|                 | Ammonium chloride                                    | NH <sub>4</sub> Cl                                               | 12125-02-9            | Odorless white powder                            | Spent catalyst, solvent, food additives                                                  | OCI                   | Trading business                                           |
|                 | Urea                                                 | CO(NH <sub>2</sub> ) <sub>2</sub>                                | 57-13-6               | Colorless or white solid(or liquid)              | Coagulant, accelerator, solvent, dyes, desiccant                                         | OCI                   | Trading business                                           |
|                 | Refined salt                                         | NaCl                                                             | 7647-14-5             | Ordorless solid                                  | Food additives, fabric dyes                                                              | OCI                   | Trading business                                           |
|                 | Sodium hydrosulfite                                  | Na <sub>2</sub> S <sub>2</sub> O <sub>4</sub>                    | 7775-14-6             | White powder                                     | Oxidizer, reducer, bleach                                                                | OCI                   | Trading business                                           |
|                 | PVA(Polyvinyl alcohol)                               | (C <sub>2</sub> H <sub>4</sub> O) <sub>n</sub>                   | 9002-89-5/25213-24-5  | Odorless white powder                            | Adhesive, emulsion stabilizer, binder, thickening agent                                  | OCI                   | Trading business                                           |
|                 | Sodium bicarbonate                                   | NaHCO <sub>3</sub>                                               | 144-55-8              | Odorless white powder                            | Food additives, feed, leather, pharmaceuticals, baking powder, soap                      | OCI                   | Trading business                                           |
|                 | Hexachlorodisilane                                   | (SiCl <sub>3</sub> ) <sub>2</sub>                                | 13465-77-5            | Colorless liquid                                 | Semiconductor precursor                                                                  | OCI                   | Gunsan, Korea                                              |

Product List

| 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                  |
|                  | TDI(Toluene di-isocyanate) | C <sub>9</sub> H <sub>6</sub> N <sub>2</sub> O <sub>2</sub> | 26471-62-5 | Colorless liquid                                           | Polyurethane products                                                           | OCI                                        | Gunsan, Korea                                     |
|                  | o-TDA                      | C <sub>7</sub> H <sub>10</sub> N <sub>2</sub>               | 26966-75-6 | Colorless liquid                                           | Polyurethane products                                                           | OCI                                        | Gunsan, Korea                                     |
|                  | Naphthalene                | C <sub>10</sub> H <sub>8</sub>                              | 91-20-3    | Colorless liquid, 95% purity                               | Dye chemicals                                                                   | OCI / Shandong OCI / Ma Steel OCI Chemical | Pohang, Gwangyang, Korea / Shandong, Anhui, China |
|                  | Isoquinoline               | C <sub>9</sub> H <sub>7</sub> 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 <sub>8</sub> H <sub>10</sub> O                            | 1300-71-6  | Colorless or light-tan oil, 80% purity                     | Synthetic resins, solvents                                                      | OCI                                        | Pohang, Korea                                     |
|                  | Quinoline                  | C <sub>9</sub> H <sub>7</sub> N                             | 91-22-5    | Colorless or light-yellow oil, 98% purity                  | Disinfectants, herbicide                                                        | OCI                                        | Gwangyang, Korea                                  |
|                  | Cresol                     | C <sub>7</sub> H <sub>8</sub> 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 <sub>26</sub> H <sub>42</sub> O <sub>4</sub>              | 68515-48-0 | Colorless liquid                                           | PVC Compound, Wiring, Deco sheet, Flooring, Wallpaper, Tarpaulin, Leather, etc. | OCI                                        | Pohang, Korea                                     |
|                  | Plasticizer(DIDP)          | C <sub>28</sub> H <sub>46</sub> O <sub>4</sub>              | 68515-49-1 | Colorless liquid                                           | PVC Compound, Wiring, Deco sheet, Flooring, Wallpaper, Tarpaulin, Leather, etc. | OCI                                        | Trading business                                  |
|                  | Plasticizer(DOTP)          | C <sub>24</sub> H <sub>38</sub> O <sub>4</sub>              | 6422-86-2  | Colorless liquid                                           | PVC Compound, Wiring, Deco sheet, Flooring, Wallpaper, Tarpaulin, Leather, etc. | OCI                                        | Pohang, Korea                                     |
|                  | Plasticizer(TINTM)         | C <sub>36</sub> H <sub>60</sub> O <sub>6</sub>              | 53894-23-8 | Colorless liquid                                           | PVC Compound, Wiring, Deco sheet, Flooring, Wallpaper, Tarpaulin, Leather, etc. | OCI                                        | Trading business                                  |
|                  | Plasticizer(DINA)          | C <sub>22</sub> H <sub>14</sub> O <sub>4</sub>              | 33703-08-1 | Colorless liquid                                           | PVC Compound, Wiring, Deco sheet, Flooring, Wallpaper, Tarpaulin, Leather, etc. | OCI                                        | Trading business                                  |
|                  | Phthalic anhydride         | C <sub>8</sub> H <sub>4</sub> O <sub>3</sub>                | 85-44-9    | White solid                                                | Petrochemical feedstock                                                         | OCI                                        | Pohang, Korea                                     |
|                  | Benzene                    | C <sub>6</sub> H <sub>6</sub>                               | 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 <sub>8</sub> H <sub>10</sub>                              | 1330-20-7  | Colorless or light-yellow aromatic compound                | Petrochemical feedstock                                                         | OCI                                        | Gwangyang, Korea                                  |
|                  | Toluene                    | C <sub>7</sub> H <sub>8</sub>                               | 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 <sub>6</sub> H <sub>5</sub> CH <sub>3</sub>               | 71-43-2    | Highly volatile colorless liquid, 60% benzene/ 40% toluene | Synthetic resins                                                                | Shandong OCI / Ma Steel OCI Chemical       | Shandong, Anhui, China                            |

# Global Network



## Republic of Korea

- 1. OCI Company**
  - Address: OCI Building, 94 Sogong-ro, Jung-gu, Seoul
  - Tel: +82-02-727-9500
  - Services: Basic Chemicals and Carbon Materials
- 2. OCI SE**
  - Address: 213 Saemangeum Sandan 3-ro, Gunsan-si, Jeollabuk-do
  - Tel: +82-63-440-9100
  - Services: Operation of Combined Heat and Power Plant
- 3. DCRE**
  - Address: Unit 1-37, 1st Floor, Building 450,30, Hagik-ro, Michuhol-gu,Incheon, Republic of Korea
  - Tel: +82-32-830-2500
  - Services: Real Estate Development
- 4. OCI Specialty**
  - Address: 110 Tancheon Industrial Complex-gil, Tancheon-myeon, Gongju-si, Chungcheongnam-do
  - Tel: +82-41-851-7000
  - Products: Slim Rod (Filament)
- 5. OCI Power**
  - Address: 4F, OCI Building, 94 Sogong-ro, Jung-gu, Seoul
  - Tel: +82-2-3016-1100
  - Products: Inverters, Solar Power Development and Operation
- 6. OCI Information & Communication**
  - Address: 8F, OCI Building, 94 Sogong-ro, Jung-gu, Seoul
  - Tel: +82-2-6288-1000
  - Products: Information System Consulting, Development, Management and Operation
- 7. OCI Dream**
  - Address: 2F, OCI Building, 94 Sogong-ro, Jung-gu, Seoul
  - Tel: +82-2-776-7511
  - Services: Food Services (Colleague), Cultural Business, etc.
- 8. Bukwang Pharmaceutical Co., Ltd.**
  - Address: 7 Sangdo-ro, Dong jak-gu, Seoul
  - Tel: +82-2-3016-1100
  - Services: Biopharmaceutical R&D
- 9. 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

## Northeast Asia

- 10. OCI CHINA CO., LTD.**
  - Address: Room 302, Building 9, No. 696, Weihai Road, Jingan District, Shanghai, China
  - Tel: +86-21-3372-2600
  - Products: Polysilicon and Chemicals Sales, Business Development
- 11. SHANDONG OCI CO., LTD.**
  - Address: No.1 Hengshan Road, chemical industrial complex Xuecheng District, Zaozhuang City, Shandong Province, 277000, China
  - Tel: +86-632-805-7103
  - Products: Pitch, CBO, Naphthalene, and Other Products
- 12. MA STEEL OCI CHEMICAL CO., LTD.**
  - Address: No.51, Ligingchi Road, Chemical Industry Concentration Area, Yushan Economic Development Zone, Maanshan, Anhui, China. 243000
  - Tel: +86-555-3500-375
  - Products: Pitch, CBO, Naphthalene, and Other Products
- 13. OCI SOLAR(CHINA) CO., LTD.**
  - Address: 19F, Baodi Building, 2399 Hongxing Road, Xiuzhou District, Jiaxing City, Zhejiang Province, China
  - Tel: +86-573-8398-0000
  - Services: Solar PV Power Development and Operation
- 14. OCI JAPAN CO., LTD.**
  - Address: 3F, Mita Kokusai Building, 1-4-28 Mita, Minato-ku, Tokyo, 108-0073, Japan
  - Tel: +81-3-6400-5800
  - Products: Carbon Black and Chemical Products Sales, Business Development

## Southeast Asia

- 15. OCI TerraSus SDN. BHD.**
  - Address: Lot 600, 6th Floor, Wisma Bukit Mata Kuching, Jalan Tunku Abdul Rahman, 93100 Kuching, Sarawak, Malaysia
  - Tel: +60-82-422-705
  - Fax: +60-82-427-708
  - Products: Polysilicon
- 16. OCI VIETNAM CO., LTD.**
  - Address: KM24, DT743 Street, Dong Hoa Ward, Ho Chi Min City, Vietnam
  - Tel: +84-650-375-0461
  - Products: Insecticides, Disinfectants, Herbicides, Surfactants
- 17. 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
  - Products: Hydrogen Peroxide and Other Products

## USA

- 18. OCI Enterprises**
  - Address: 8000 IH-10 West, Suite 1201, San Antonio, TX 78230, USA
  - Tel: +1-210-453-3100
  - Services: Holding Company
- 19. OCI Energy LLC**
  - Address: 8000 IH-10 West, Suite 1201, San Antonio, TX 78230, USA
  - Tel: +1-210-453-3100
  - Services: Solar PV Power Development and Operation
- 20. MISSION SOLAR ENERGY LLC**
  - Address: 8303 S. New Braunfels Avenue, San Antonio, TX 78235, USA
  - Tel: +1-210-531-8600
  - Products: Solar PV Modules
- 21. OCI ALABAMA LLC**
  - Address: 1455 Red Hat Road, Decatur, AL 35601, USA
  - Tel: +1-256-301-5236
  - Products: Sodium Percarbonate

# UNGC



The United Nations Global Compact (UNGC) is a global initiative supporting corporate sustainability and social responsibility, based on ten universal principles in the areas of human rights, labor, environment, and anti-corruption. OCI Holdings became a member of UNGC on January 22, 2024, and OCI TerraSus joined on March 12, 2025.

OCI Holdings and OCI TerraSus incorporate UNGC’s core principles into their corporate strategy, culture, and operations, and are strengthening cooperation with the United Nations and global stakeholders to reinforce their commitment to sustainable management.

### The Ten Principles of the UN Global Compact (UNGC)

- 1 Business should support and respect the protection of internationally proclaimed human rights;
- 2 Make sure that they are not complicit in human rights abuses.
- 3 Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;
- 4 the elimination of all forms of forced and compulsory labour;
- 5 the effective abolition of child labour; and
- 6 the elimination of discrimination in respect of employment and occupation.
- 7 Businesses should support a precautionary approach to environmental challenges;
- 8 undertake initiatives to promote greater environmental responsibility;
- 9 encourage the development and diffusion of environmentally friendly technologies.
- 10 Businesses should work against corruption in all its forms, including extortion and bribery.

# Membership of Key Associations

| Category      | Associations and Organizations                         |                                                       |                                                          |
|---------------|--------------------------------------------------------|-------------------------------------------------------|----------------------------------------------------------|
| OCI Holdings  | Korea Enterprises Federation (KEF)                     | UN Global Compact (UNGC)                              | Korea Listed Companies Association                       |
|               | Seoul Chamber of Commerce and Industry                 | Korea Association for Chief Financial Officers        | Korea Listed Companies Association (Audit Committee)     |
| OCI Company   | Korea Enterprises Federation (KEF)                     | Korea Vinyl Environmental Council                     | Korea Semiconductor Industry Association                 |
|               | Seoul Chamber of Commerce and Industry                 | International Tar Association                         | Korea Chlor-Alkali Industry Association                  |
|               | Korea Listed Companies Association                     | JCII                                                  | The International Isocyanate Institute, Inc. (III)       |
|               | Korea Investor Relations Association                   | The Rubber Society of Korea                           | Korea Research Association of Silicone Industry (KORASI) |
|               | Korea Association for Chief Financial Officers         | Korea Rubber Industry Association (KRIA)              | Korea Feed Ingredients Association                       |
|               | Korea Petrochemical Joint Registration Consortium      | Korea Carbon and Nano Industry Association (KCANIA)   | Korea International Trade Association (KITA)             |
|               | Korea Chemicals Management Association                 | Korea Chemical Industry Association                   | Korea Importers Association (KOIMA)                      |
|               | Responsible Care Council                               | Korea Industrial Technology Association (CTO Club)    | The Korean Society of Semiconductor & Display Technology |
| OCI Power     | Korea Photovoltaic Industry Association (KOPIA)        | Korea ESS Industry Promotion Association              | Korea Sustainable Campus Association                     |
| OCI Specialty | Korea Electric Engineers Association                   | Korea Mechanical Construction Contractors Association |                                                          |
| OCI SE        | Jeonbuk Environmental Technicians Association          | Gunsan Occupational Safety and Health Council         | Industrial Complex Development Committee                 |
|               | Gunsan Business Environmental Council                  | Korea Cogeneration Association                        | Gunsan Police Station Youth Guidance Committee           |
|               | Gunsan Fire Safety Association                         | Biomass Power Generation Association                  | Gunsan Red Cross Lifelong College                        |
|               | Jeonbuk Regional Chemical Plant Council                | Public Safety Policy Advisory Committee               |                                                          |
| DCRE          | Incheon Employers Federation                           |                                                       | Korea Housing Builders Association                       |
|               | Inhwa Association                                      |                                                       |                                                          |
| OCI Energy    | Solar Energy Industries Association(SEIA)              | Texas Solar Power Association(TSPA)                   | Metro San Antonio Chamber                                |
|               | Advanced Power Association(APA)                        | Greater: SATX                                         | Gulf Coast Power Association(GCPA)                       |
|               | Greater San Antonio Chamber of Commerce(SATX)          | Women’s Energy Network(WEN)                           |                                                          |
| MSE           | Solar Energy Industries Association(SEIA)              | Renewable Energy Industries Association of New Mexico | Oregon Solar Energy Industry Association                 |
|               | Solar Energy Manufacturers for America Coalition(SEMA) | Arkansas Advanced Energy Association                  | Minnesota Solar Energy Industry Association              |
|               | Texas Solar Energy Society                             | California Solar and Storage Association              | San Antonio Manufacturers Association                    |
|               | Texas Solar + Storage Association                      | Washington Solar Energy Industry Association          | Illinois Solar Energy Industry Association               |
|               | Colorado Solar + Storage Association                   |                                                       |                                                          |
| OCI TRS       | Sarawak Chamber Of Commerce & Industry(SCCI)           | Malaysian Employers Federation(MEF)                   | Federation of Malaysian Manufacturers(FMM)               |

