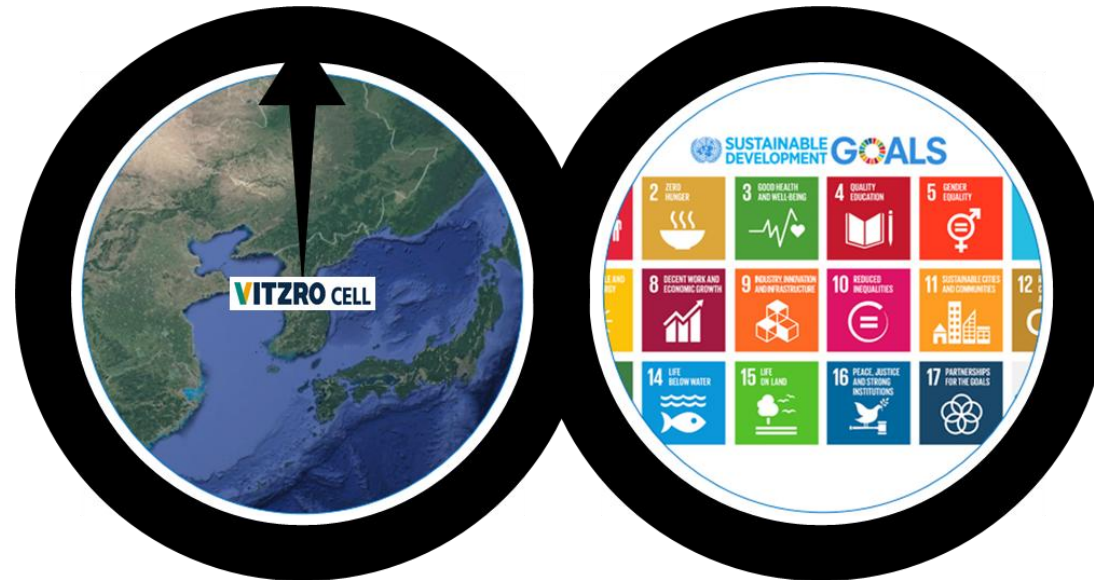


*Think Different, Act Different*  
*Safety First, QCDE*

**E**nvironmental  
**S**ocial  
**G**overnance

# VITZROCELL 2024 **ESG** Fact Book

## Sustainable Management



**Feb. 27<sup>th</sup>. 2025**

# About This Report

## ESG Fact Book Overview

The 2024 ESG Fact Book of Vitzrocell Co., Ltd. is published to share the current status of the company's ESG management with internal and external stakeholders, based on the sustainability management process (VTC-A-Q4-01) of Vitzrocell's integrated management system and serving as a set of indicators established to effectively monitor the organization's ESG management system.

The Fact Book includes key content and core data focused on activities and performance in the areas of Environmental, Social, and Governance (ESG).

## ◆ Reporting Guidelines

**Vitzrocell Co., Ltd. reports its 2024 ESG data with reference to the Global Reporting Initiative (GRI) standard method.**

Category	Description	
GRI 1: Foundation 2021	Vitzrocell Co., Ltd. has reported with reference to the GRI Standards for the period(from January 1, 2024 to the December 31, 2024)	
	GRI 1 used	GRI 1 : Foundation 2021
	Applicable GRI Sector Standard(s)	<b>Not Applicable</b>

## ◆ Reporting Period

This Report contains quantitative performance data from January 1 to December 31, 2024, and includes three-year data from 2022 to 2024 to enable trend analysis.

## ◆ Scope of the Report

This Report covers **all business sites, including the headquarters, manufacturing plants, and the Seoul office.**

## ◆ Independent Assurance

To enhance the credibility of the report content, an independent third-party organization (Korea Management Registrar inc., KMR) conducted the assurance, applying the SRV1000 standard (KMR's proprietary verification protocol).

# 1. Environmental Index (E)

GRI Index	Category	Disclosure	Unit	2022	2023	2024	2028 Targets	Remarks and Data Source
305-1 305-2 305-4 302-3	Green House Gas	<b>1. Total GHG emissions</b>	tCO <sub>2</sub> eq	13,156	13,247	14,133	16,484	Refer to the Q4 2024 ESG environmental Indicator status report ※ No measurement data available for Scope 3 (to be reviewed)
		1-1. Direct (Scope 1) GHG emissions	tCO <sub>2</sub> eq	24	21	20	0	
		1-2. Energy indirect (Scope 2) GHG emissions	tCO <sub>2</sub> eq	13,131	13,226	14,112	16,484	
		1-3. Other indirect (Scope 3) GHG emissions	tCO <sub>2</sub> eq	-	-	-	-	
		<b>2. GHG emissions intensity [Scope 1+2 ÷ revenue]</b>	tCO <sub>2</sub> eq/KRW 100 million	9.52	7.58	6.80	3.39	
302-1 302-3	Energy	<b>1. Total energy consumption</b>	TJ	99.30	99.96	106.62	124.13	Refer to the Q4 2024 ESG environmental Indicator status report
		1-1. Power	TJ	98.88	99.60	106.27	124.13	
		1-2. Fuel	TJ	0.00	0.00	0.00	0.00	
		1-3. Steam	TJ	0.41	0.36	0.35	0.00	
		<b>2. Energy intensity [energy consumption ÷ revenue]</b>	TJ/KRW 100 million	0.07	0.06	0.05	0.03	
		<b>3. Renewable energy consumption</b>	TJ	0.61	0.59	0.59	6.64	
303-1 303-3 303-4	Water and Effluents	<b>1. Total water withdrawal</b>	ton	39,765	45,244	51,333	106,672	Refer to the Q4 2024 ESG environmental Indicator status report
		1-1. Third-party water supply(general)	ton	7,114	7,392	7,416	5,182	
		1-2. Third-party water supply(Industrial Water)	ton	32,651	37,852	43,917	101,490	
		1-3. Groundwater	ton	0	0	0	0	
		1-4. Others	ton	0	0	0	0	
		<b>2. Total water consumption (water withdrawal + reused wastewater – wastewater discharge)</b>	ton	27,859	32,744	37,595	74,244	
		<b>3. Total wastewater generation (discharge + reuse)</b>	ton	11,906	12,500	13,738	34,433	
		3-1. Wastewater discharge	ton	11,906	12,500	13,738	33,430	
		3-2. Wastewater reuse	ton	0	0	0	1,003	
306-3 306-4 306-5	Waste	<b>1. Total waste generated (general + hazardous)</b>	ton	146.4	145.7	158.6	177.2	Refer to the Q4 2024 ESG environmental Indicator status report
		1-1. General waste	ton	110.2	113.5	120.9	138.1	
		1-2. Hazardous waste	ton	36.3	32.2	37.7	39.2	
		<b>2. Total waste treated (general + hazardous)</b>	ton	146.4	145.7	158.6	177.2	
		2-1. General waste treated (incineration + landfilling + recycling)	ton	110.2	113.5	120.9	138.1	
		1) General waste (incineration)	ton	0.0	0.0	0.0	0.0	
		2) General waste (landfilling)	ton	4.8	8.4	7.5	10.2	
		3) General waste (recycling)	ton	105.4	105.1	113.4	127.9	
		2-2. Hazardous waste treated (incineration + landfilling + recycling)	ton	36.3	32.2	37.7	39.2	
		1) Hazardous waste (incineration)	ton	0.0	0.0	0.0	0.0	
		2) Hazardous waste (landfilling)	ton	0.0	0.0	0.0	0.0	
3) Hazardous waste (recycling)	ton	36.3	32.2	37.7	39.2			

# 1. Environmental Index (E)

GRI Index	Category	Disclosure	Unit	2022	2023	2024	2028 Targets	Remarks and Data Source
305-7	Air Pollution	<b>1. Total emissions of air pollution</b>	<b>kg</b>	<b>736</b>	<b>1,018</b>	<b>894</b>	<b>1,256</b>	Refer to the Q4 2024 ESG environmental Indicator status report
		1-1. NOx emissions (nitrogen oxides)	kg	0	0	0	0	
		1-2. SOx emissions (sulfur oxides)	kg	141	88	83	88	
		1-3. PM emissions (particulate matter)	kg	13	36	6	36	
		1-4. VOC	kg	451	785	735	785	
		1-5. Others	kg	132	109	70	346	
305-7	Harmful Chemical	1. Use of harmful chemicals	ton	625	750	784	1,942	Refer to the Q4 2024 ESG environmental Indicator status report
		2. Emissions of harmful chemicals	ton	24	24	24	42	
-	Noise	1. Workplace noise	dB	62.6~89.0	52.8~88.6	49.8~87.8	<82.0	Refer to the Q4 2024 ESG environmental Indicator status report ※ Site perimeter noise has been measured since the second half of 2024.
		2. Site perimeter noise	dB	-	-	54.8~55.9	<60.0	
-	Waste Collection	1. Waste electrical and electronic equipment (WEEE) take-back rate	%	0	0	0	10	Establishment of mid- to long-term goals for the planned new recycling business
416-2	Customer Health & Safety	1. Number of customer health and safety incidents caused by products	Cases	12	4	0	0	Number of safety issues related to military batteries ※ All affected products were manufactured before 2021.
		2. Number of product recalls	Cases	0	0	0	0	
304-1	Biodiversity	1. Number of business sites located in biodiversity-sensitive areas	Sites	0	0	0	0	N/A
		2. Business sites with negative impacts on biodiversity	Sites	0	0	0	0	
-	Environmental Education	1. Number of employees participated in energy and GHG training	Persons	0	2	21	527	※ Training participants: all executives and employees (based on the total number of members disclosed in the annual business report) ※ Training for ESG-TFT members began in 2024 (expansion is planned starting in 2025.)
		2. Percentage of employees participated in energy and GHG training	%	0	1	5	100	
		3. Total hours of energy and GHG training participation	Hours	0	23	64	527	
		1. Number of employees participated in harmful chemicals handling safety training	Persons	366	387	389	527	※ Training participants: all executives and employees (based on the total number of members disclosed in the annual business report) ※ Training frequency: every 2 years for managers and handlers, annually for general workers
		2. Percentage of employees participated in harmful chemicals handling safety training	%	94	97	94	100	
		3. Total hours of harmful chemicals handling safety training participation	Hours	732	1,570	982	1,318	
		1. Number of employees participated in waste reduction and segregation training	Persons	0	0	1	1	※ Training participants: waste management personnel ※ Training frequency: both mandatory and internal training are conducted every 3 years. ※ Employee ratio: based on the total number of members disclosed in the annual business report
		2. Percentage of employees participated in waste reduction and segregation training	%	0.00	0.00	0.24	0.19	
		3. Total hours of waste reduction and segregation training participation	Hours	0	0	4	4	
307-1	Environmental Regulations	1. Number of violations of environmental Laws	Cases	0	0	0	0	No Violations
		2. Amount of fines for violations of environmental laws	KRW 10,000	0	0	0	0	

## 2. Social (S)\_Labor and Human Rights

GRI Index	Category	Disclosure	Unit	2022	2023	2024	2028 Targets	Remarks and Data Source
2-7 2-8 405-1	Employee Composition	Total number of employees	Persons	389	398	414	527	Based on business report disclosures and related materials ※ Total number of employees: based on the business report as of the end of the respective year. ※ Non-regular employees: employees on extended contracts after retirement (100% regular employment) ※ Executives (including regular employees): 6 registered (including 3 auditors) and 4 unregistered. ※ Board of directors: composed of 6 registered executives, including 3 auditors. ※ Female auditors: 1 in 2022–2023, 1 in 2024, and 2 in 2025 ※ Target: reflected in the 2024 mid- to long-term business plan (1 executive per KRW 50 billion in revenue)
	Employee Composition _Employment Type	1-1. Employment type (executives)	Persons	10	10	10	15	
		1-2. Employment type (regular)	Persons	368	384	393	497	
		1-3. Employment type (non-regular)	Persons	11	4	11	15	
	Employee Composition _Gender	2-1. Gender (male)	Persons	206	225	229	290	
		2-2. Gender (female)	Persons	183	173	185	237	
	Employee Composition _Age Group	3-1. Age group (10s to 30s)	Persons	175	181	183	228	
		3-2. Age group (40s)	Persons	113	117	116	161	
		3-3. Age group (50 and above)	Persons	101	100	115	138	
405-1	Employee Composition _Employee Diversity	1. Percentage of female executives	%	0.0	0.0	10.0	13.3	
		2. Percentage of executives with disabilities	%	0.0	0.0	0.0	0.0	
		3. Percentage of female board members	%	0.0	0.0	16.7	33.3	
		4. Percentage of female employees	%	47.0	43.5	44.7	45.0	
		5. Percentage of vulnerable workers (persons with disabilities)	%	2.9	2.9	3.2	3.1	
		6. Percentage of minority workers (foreign nationals)	%	1.5	1.5	3.4	1.3	
-	Working Hours	Total working hours	Hours	819,926	854,476	883,568	1,124,735	Production workers (ERP-based attendance by Individual work) Office workers (BI project participation status)
405-2 202-1 2-21	Employee Compensation	1. Average salary per employee	KRW million	51	57	62	75	Based on business report disclosures and related materials ※ Most female employees are production workers ※ There is no difference in base salary by gender ※ No employees receive wages below the living wage ※ Annual compensation median is based on ranking order ※ Compensation targets reflect an annual increase of 5%
		1-1. Average salary per male employee	KRW million	63	65	72	87	
		1-2. Average salary per female employee	KRW million	38	47	50	61	
		2. Adjusted gender pay gap (female vs. male)	%	39	29	30	30	
		3. Unadjusted gender base salary gap (female vs. male)	%	0	0	0	0	
		4. Percentage of employees paid below living wage	%	0	0	0	0	
		5. Annual total compensation ratio [median / highest paid]	%	4.5	7.2	7.7	7.7	
		5-1. Annual total compensation of highest-paid individual	KRW million	984	692	685	833	
5-2. Median annual compensation of all employees	KRW million	44	50	53	64			

## 2. Social (S)\_Labor and Human Rights

GRI Index	Category	Disclosure	Unit	2022	2023	2024	2028 Targets	Remarks and Data Source	
401-2	Total benefits cost	1. Total employee total benefits cost	KRW million	3,790	4,388	4,938	6,915	※ Employee benefits expenses: based on ERP employee benefits voucher data	
		2. Average total benefits cost per employee	KRW 10,000	974	1,103	1,193	1,312	※ Employee benefits per employee: based on the total number of employee disclosed in the annual business report	
401-1	Recruitment and Turnover	1. Number of new hires	Persons	100	67	80	80	※ Employee turnover rate: based on the total number of employee disclosed in the annual business report ※ Average length of service: based on business report disclosure	
		2. Number of employees turnover (voluntary + involuntary)	Persons	33	21	24	20		
		3. Employee turnover rate	%	8.5	5.3	5.8	3.8		
		4. Average length of service	Years	7.9	8.1	8.2	8.5		
		5. Dismissal	Persons	0	0	0	0		
-	Flexible Working Hours	1. Number of employees eligible for flexible working	Persons	3	123	119	145	※ Flexible working hours implemented for certain employees starting from 2019	
		2. Number of employees used flexible working	Persons	3	123	119	145	※ Flexible working hours expanded for management employees starting from 2023(excluding team leaders and higher positions)	
401-3	Parental Leave	1. Number of employees on parental leave	Persons	2	1	2	3	Number of employees on parental leave and returning during the period	
		2. Number of employees returned from parental leave	Persons	1	3	0	2		
2-30	Social Dialogue	1. Number of employees eligible for union membership	Persons	0	0	0	0	No labor union	
		2. Number of union members	Persons	0	0	0	0		
		3. Union membership rate	%	0	0	0	0		
		4. Number of labor-management meetings held	Times	4	4	4	4	Labor-management meetings held quarterly	
		4-1. Regular meetings	Times	4	4	4	4		
		4-2. Temporary meetings	Times	0	0	0	0		
404-1 404-3	Training and Education	1. Total number of employees trained	Persons	433	425	442	527	※ Training participants: all executives and employees ※ Training hours: total training hours aggregated for the entire company ※ Training expenses: reflected based on ERP training voucher data ※ Average training expenses per employee: based on the total number of employee disclosed in the annual business report	
		2. Total training hours	Hours	15,601	17,990	16,928	25,000		
		3. Average training hours per employee [total training hours ÷ total number of employees]	Hours/Persons	40.1	45.2	40.9	47.4		
		4. Total training expenses	KRW million	194	107	154	250		
		5. Average training expenses per employee	KRW 1,000	499	268	372	474		
		6. Number of employees evaluated in regular performance reviews	Persons	330	357	381	485		※ Number of employees implementing: all executives and employees except probationary employees (annual personnel review meeting)
		7. Percentage of employees evaluated in regular performance reviews	%	85	90	92	92		※ Implementation rate: based on the total number of employee disclosed in the annual business report

## 2. Social (S)\_Labor and Human Rights

GRI Index	Category	Disclosure	Unit	2022	2023	2024	202 Targets	Remarks and Data Source
403-5 403-8 403-9 403-10	Occupational Health and Safety (OHS)	1. Total OHS training hours	Hours	8,113	7,427	7,358	9,000	※ Training participants: all executives and employees ※ Frequency: management (6 hours semiannually), production workers (12 hours semiannually)
		2. Number of employees participated in OHS training	Persons	388	417	430	527	
		3. Average OHS training hours per employee [total training hours ÷ total employees]	Hours/Persons	20.9	17.8	17.1	17.1	
		4. Total recordable injury (TRI)	Cases	4	6	2	-	※ TRI(total recordable incident): all recordable Injuries ※ LTI(lost time injury): injuries resulting in 1 or more days away from work ※ Lost time injury days: disability-rated lost workdays + non-disability-rated lost workdays × (300 ÷ 365) ※ Lost time injury frequency rate: LTI ÷ total work hours × 1,000,000 ※ Industrial accident: an accident resulting in 3 or more days away from work ※ Industrial accident rate: based on the total number of employee disclosed in the annual business report
		5. Lost time injury (LTI)	Cases	4	4	0	0	
		6. Lost time injury days	Days	60.8	243.3	0.8	0.0	
		7. Lost time injury frequency rate (LTIFR)	Cases/1 million hours	4.88	4.68	0.00	0.00	
		8. Number of industrial accidents	Cases	1	2	0	0	
		8-1. Number of fatal accidents	Cases	0	0	0	0	
		8-2. Number of injury incidents	Cases	1	2	0	0	
9. Industrial accident rate [number of accidents ÷ total employees]	%	0.26	0.50	0.00	0.00			
10. Employee health check-up rate	%	81	85	82	85			
404-1 406-1 408-1 409-1	Human Rights Management	1. Number of employees completed mandatory human rights training	Persons	373	379	398	527	
		2. Percentage of employees completed mandatory human rights training	%	96	95	96	100	
		3. Number of employees completed internal human rights training	Persons	0	0	0	200	No internal training record, internal training to be Initiated from 2025
		4. Participation rate in internal human rights training	%	0	0	0	38	
		5. Number of child and forced labor incident (if applicable)	Cases	0	0	0	0	No incidents reported
		6. Percentage of sites audited for child and forced labor	%	-	-	100	100	ISO 26000 third-party verification conducted in 2024 (human rights section score: 78)
		7. Number of sites with potential risks of child and forced labor	Sites	-	-	0	0	
		8. Number of human rights complaints received	Cases	0	0	0	0	No complaints received or resolved
		9. Number of human rights complaints resolved	Cases	0	0	0	0	
		10. Purchases from social enterprises	KRW 10,000	0	0	0	500	No purchase record, internal review and consideration for future purchases

## 2. Social (S)\_Labor and Human Rights

GRI Index	Category	Disclosure	Unit	2022	2023	2024	2028 Targets	Remarks and Data Source
2-26	Customer Satisfaction	1. Number of customer complaints received	Cases	48	45	52	50	Customer complaints reception and resolution results
		2. Number of customer complaints resolved	Cases	46	44	49	50	
-		3. Customer satisfaction survey	Score	98.4	92.9	93.5	95.0	General customers: once per year, military customers: twice per year ※ General: no results in 2022, 87 score in 2023, 90 score in 2024 ※ Military (annual average): 98.4 score in 2022, 98.8 score in 2023, 97.0 Score in 2024
2-27 417-3	Non-compliance with Marketing and Communication Laws and Voluntary Codes	1. Number of violations of laws regarding false or misleading advertising and product labeling	Cases	0	0	0	0	No violations reported
		2. Fines imposed for violations of laws regarding false or misleading advertising and product labeling	KRW	0	0	0	0	
		3. Number of violations of internal regulations regarding False or misleading advertising and product labeling	Cases	0	0	0	0	
203-1 413-1	Social Contribution	1. Number of employees participated in volunteer activities	Persons	-	-	-	50	No performance since COVID-19, resumption planned from 2025
		2. Total volunteer hours by employees	Hours	-	-	-	200	
		3. Average volunteer hours per employee [total volunteer hours ÷ total number of participants]	Hours/Persons	-	-	-	4	
		4. Donations (cash amount)	KRW 10,000	6,827	6,867	2,720	5,000	ERP donation voucher data reflected

# 2. Social (S)\_Sustainable Procurement

GRI Index	Category	Disclosure	Unit	2022	2023	2024	2028 Targets	Remarks and Data Source
308-2 414-2	Supplier Status	1. Total number of suppliers	Companies	136	144	149	160	※ "One Company Forum" conducted annually for key suppliers (pledge, training, rewards) ※ Total number of suppliers: ERP purchase entry status (by supplier)
		2. Number of key suppliers	Companies	20	19	19	22	
	ESG Code of Conduct Pledge	1. Number of key suppliers who signed the ESG code of conduct	Companies	20	19	19	22	※ Ethical and CSR pledge conducted during "One Company Forum" ※ ESG code of conduct pledge for suppliers added starting from 2024
		2. Percentage of key suppliers who signed the ESG code of conduct	%	100	100	100	100	
	ESG Code of Conduct Implementation	1. Number of contracts reflected ESG clauses (Environmental, Labor, Human Rights, and Ethics)	Cases	20	19	19	22	※ Anti-counterfeiting agreement and ethical code included in purchase contracts with key suppliers ※ ESG clause to be strengthened starting from 2025
		2. Percentage of contracts with ESG elements among key suppliers	%	100	100	100	100	
	ESG Evaluation and Rewards	1. ESG evaluation of key suppliers (documented evaluation)	Companies	20	19	19	22	Annual evaluation and reward for key suppliers ※ Evaluation: annual performance, documented evaluation and on-site audits ※ Corrective actions/competence support: ESG-related data collected during evaluation period (1 year) ※ Incentives: at Least 3 outstanding suppliers selected annually and rewarded ※ Prepayment support: implemented in 2024 (Top 10 suppliers), expanded to all key suppliers from 2025
		2. On-site ESG audits of key suppliers	Companies	20	19	19	22	
		3. Number of ESG corrective actions for key suppliers	Cases	36	20	27	30	
		4. Number of ESG competence support initiatives for key suppliers	Cases	36	20	27	30	
		5. Number of key suppliers received ESG incentives and rewards	Companies	3	5	10	22	
	Sustainable Procurement Internal Training	1. Number of employees received sustainable procurement training	Persons	-	2	21	527	※ Training participants: all executives and employees (based on the total number of employee disclosed in the annual business report) ※ ESG-TFT training for employees to begin in 2024 (expansion planned for 2025)
		2. Total hours of sustainable procurement training	Hours	-	23	64	527	
	Sustainable Procurement Supplier Training	1. Number of suppliers received sustainable procurement training	Companies	-	-	19	22	ESG training for key suppliers to begin in 2024 (expansion planned for 2025)
2. Number of supplier employees received sustainable procurement training		Persons	-	-	34	50		
-	Sustainable Procurement Conflict Minerals	1. Number of suppliers required to provide conflict mineral information	Companies	2	2	2	2	※ Complete RMI platform survey (CMRT) for two key suppliers directly involved with conflict minerals
		2. Percentage of suppliers providing conflict mineral information	%	100	100	100	100	

### 3. Governance (G)\_Governance/Ethics/Information Security

GRI Index	Category	Disclosure	Unit	2022	2023	2024	2028 Targets	Remarks and Data Source
2-9	Governance_ Board of Directors Composition	1. Total number of board members (inside and outside directors)	Persons	6	6	6	6	Based on business report disclosures
		1-1. Number of inside directors	Persons	3	3	3	3	
		1-2. Number of outside directors	Persons	3	3	3	3	
		2. Percentage of outside directors	%	50	50	50	50	
2-9	Governance_ Audit Committee Composition	1. Total number of audit committee members	Persons	3	3	3	3	Based on business report disclosures
		1-1. Number of inside directors	Persons	0	0	0	0	
		1-2. Number of outside directors	Persons	3	3	3	3	
		2. Percentage of outside directors	%	100	100	100	100	
2-16	Governance_ Board of Directors Performance	1. Number of board meetings held (regular and extraordinary)	Times	8	13	6	7	※ 2022: out of 8 meetings, 7 were attended by all 6 members, and 1 was attended by 5 members ※ 2023: all 6 members attended all 13 meetings ※ 2024: all 6 members attended all 6 meetings
		1-1. Number of regular board meetings	Times	3	3	3	3	
		1-2. Number of temporary board meeting	Times	5	10	3	4	
		2. Board attendance rate	%	98	100	100	100	
2-21	Governance_ Executive Compensation	1. Total CEO compensation	KRW million	984	692	685	833	Based on business report disclosures ※ The compensation target reflects an annual increase of 5%.
		2. Average compensation per inside director (executive director)	KRW million	423	364	372	452	
		3. Average compensation per outside director	KRW million	14	14	15	18	
		4. Average compensation per audit committee member	KRW million	14	14	15	18	
205-2	Ethics and Anti-corruption_ Training	1. Number of employees targeted for ethics training	Persons	389	398	414	527	※ Training participants: all executives and employees (based on the total number of Employee disclosed in the annual business report) ※ No training conducted in 2023
		2. Number of employees completed ethics training	Persons	111	-	398	527	
		3. Percentage of employees received ethics training	%	29	-	96	100	
205-3	Ethics and Anti-corruption_ Whistleblowing	1. Number of internal whistleblowing cases	Cases	0	0	0	0	No identification or whistleblowing of ethics and anti-corruption violations
		2. Number of confirmed corruption cases	Cases	0	0	0	0	
206-1	Ethics and Anti-corruption_ Legal Violations	1. Number of violations of laws related to anticompetitive behavior, monopolies, and unfair trade practices	Cases	0	0	0	0	No legal violations related to ethics and anti-corruption
		2. Fines imposed for violations of anticompetitive behavior, monopolies, and unfair trade practices	KRW million	0	0	0	0	
		3. Number of lawsuits filed for violations of anticompetitive behavior, monopolies, and unfair trade practices	Cases	0	0	0	0	

### 3. Governance (G)\_Governance/Ethics/Information Security

GRI Index	Category	Disclosure	Unit	2022	2023	2024	2028 Targets	Remarks and Data Source
418-1	Information Security and Protection	1. Number of confirmed information security incidents	Cases	0	0	0	0	No information security incidents
		2. Fines imposed due to information security violations or cybersecurity Incidents	KRW million	0	0	0	0	
		3. Targeted employees for information security and privacy protection awareness training	Persons	389	398	414	527	※ Training participants: all executives and employees (based on the total number of employee disclosed in the annual business report) ※ Training completion: 374 employees in 2022, 381 employees in 2023, 398 employees in 2024, 527 employees expected in 2028
		4. Percentage of employees completed information security and privacy protection awareness training	%	96	96	96	100	

# Independent Assurance Statement

To readers of 2024 VITZROCELL ESG Book

## Introduction

Korea Management Registrar (KMR) was commissioned by VITZROCELL to conduct an independent assurance of its ESG Book 2024 (the “Book”).

The preparation of the Book is the sole responsibility of the management of VITZROCELL.

KMR’s responsibility is to issue an assurance statement over the limited scope of data and information specified below.

## Scope and Standards

VITZROCELL described its sustainability performance and activities in the Book. Our Assurance Team carried out an assurance engagement in accordance with the assurance standard SRV100 of KMR’s Global Management Committee to provide a limited assurance. We evaluated the adherence to the principles of materiality and understandability and the reliability.

Confirmation that the Book was prepared with reference to the GRI standards was included in the scope of the assurance. We have reviewed the disclosures below for the confirmation.

- GRI Standards Reporting Principles
- Robustness of the processes and management systems for information collection, analysis, and review
- Reliability and quality of the disclosed information related to material topics

As for the reporting boundary, the engagement excludes the data and information of VITZROCELL’s partners, suppliers and any third parties.

# Independent Assurance Statement

## KMR's approach

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

- Reviewing the overall Book;
- Reviewing the procedure and methods of materiality assessment;
- Reviewing the strategies and objectives of sustainable management;
- Reviewing the activities engaging stakeholders; and
- Interviewing people in charge of preparing the Book.

## Conclusion and Opinion

Based on the review of the final version of the Book and on-site interviews, we found no issues of non-compliance with the principles outlined below.

We did not find any evidence that the data included in the scope defined above is not properly described.

### ■ Materiality

The reporting boundaries of the VITZROCELL's Book include all of its operating sites. The Book provides detailed long-term sustainability strategies and targets. VITZROCELL relies on its own materiality assessment process to decide the materiality of issues identified by stakeholder communication channels. We could not find any material issue or stakeholder group that was not covered in the process.

### ■ Understandability

In our opinion, VITZROCELL's Book sets out goals for sustainability issues identified through a self-assessment and presents performance indicators in a specific and easily comparable manner.

### ■ Reliability

The Assurance Team identified errors in the data and information provided, which VITZROCELL subsequently corrected before issuing the final version of the Book. We believe the data and information included in the Book are accurate and reliable. Nothing has come to our attention to imply that the Book does not provide a fair representation of VITZROCELL's responses to material stakeholder issues.

We did not find any evidence to suggest that the Book was not prepared with reference to the GRI standards.

# Independent Assurance Statement

## Recommendations

We expect that the VITZROCELL's Book can be utilized as a means of communications with stakeholders. The following recommendations are provided for further improvements:

- VITZROCELL's "The Only One" vision is more likely to be realized when ESG response capabilities are enhanced across the entire value chain. In this regard, we recommend establishing a mid- to long-term roadmap for ESG management throughout the supply chain, along with advancing evaluation and incentive systems to strengthen ESG capabilities of partner companies.
- The current Book is focused on ESG performance, making it difficult to identify the policies, strategies, and programs that VITZROCELL has implemented for each ESG issue to achieve such outcomes. Therefore, we recommend publishing a more comprehensive ESG report in the future that includes these aspects.

## Independence

KMR has no other contract with VITZROCELL and did not provide any services to VITZROCELL that could compromise the independence of our work.

Feb. 27<sup>th</sup>. 2025



SRV1000  
Sustainability Committee Assurance

CEO *E. J. Hawang*