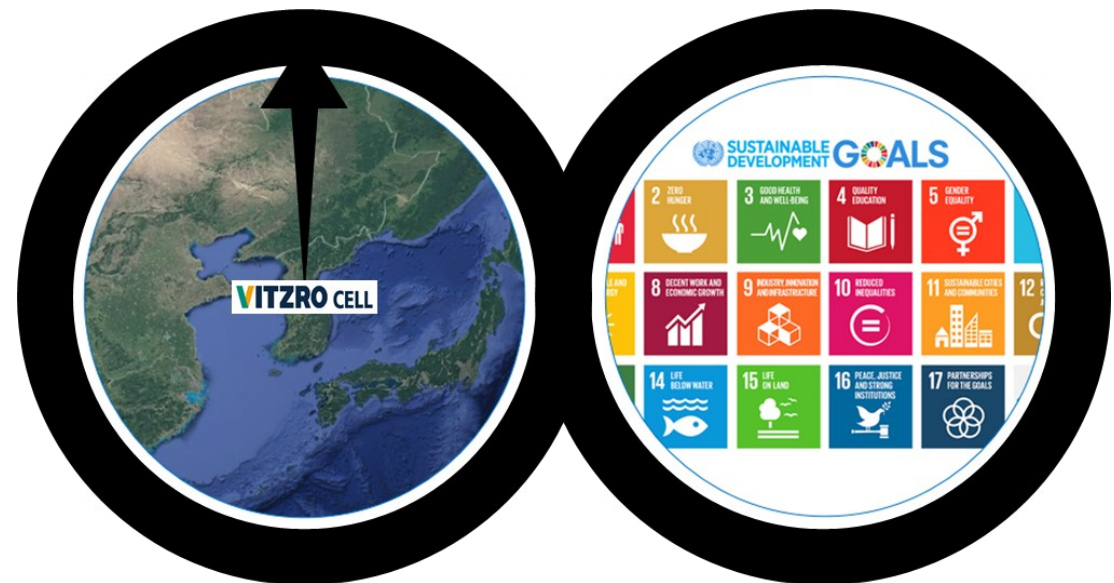


Think Different, Act Different
Safety First, QCDE

Environment
Social
Governance

VITZROCELL 2025 **ESG** Fact Book

Sustainable Management



May 4, 2026

About This Report

ESG Fact Book Overview

Vitzrocell Co., Ltd.'s 2025 ESG Fact Book is a management indicator framework established to effectively monitor the Company's ESG management system based on the Vitzrocell Integrated Management System Sustainability Management Process (VTC-A-Q4-01). It has been prepared to share the current status of ESG management with internal and external stakeholders. The report faithfully discloses key information and core qualitative/quantitative data, centering on activities and performances in the Environmental, Social, and Governance domains.

◆ Reporting Standards

Vitzrocell reports its 2025 ESG quantitative data with reference to the GRI (Global Reporting Initiative) Standards 2021.

◆ Reporting Period

This report covers quantitative performance from January 1, 2025, to December 31, 2025.

To enable trend analysis, three-year data from 2023 to 2025 is included.

◆ Reporting Boundary

This report covers all domestic business sites of Vitzrocell (Dangjin Smart Campus Headquarters and Seoul Office).

Greenhouse gas (GHG) emissions were calculated based on Scope 1 and Scope 2, while Scope 3 was excluded from the calculation boundary.

◆ Report Assurance

To enhance the reliability of the reported content, a third-party independent assurance was conducted by the Korea Management Registrar (KMR).

The assurance was performed in accordance with SRV1000 (KMR's proprietary assurance protocol).

1. Environment(E)

GRI Index	Category	Disclosure	Unit	2023	2024	2025	2029 Targets	Remarks and Data Source
305-1 305-2 305-3 305-4	Green House Gas	1. Total GHG emissions	tCO ₂ eq	11,567	12,339	11,812	17,549	※ Reasons for YOY changes in indicators - GHG emissions: recalculated based on updated national emission factors - Renewable energy consumption: excluded Energy Storage System (ESS)
		1-1. Direct GHG emissions (Scope 1)	tCO ₂ eq	21.43	19.57	16.01	10.92	
		1-2. Indirect GHG emissions (Scope 2)	tCO ₂ eq	11,546	12,320	11,796	17,538	
		1-3. Other indirect GHG emissions (Scope 3)	tCO ₂ eq	-	-	-	-	
		2. GHG emissions intensity [Scope 1+2 ÷ revenue]	tCO ₂ eq/ 100M KRW	6.56	5.85	5.01	3.36	
302-1 302-3	Energy	1. Total energy consumption	TJ	100.01	106.66	102.07	151.49	
		1-1. Electricity consumption	TJ	99.60	106.27	101.76	151.28	
		1-2. Fuel consumption	TJ	0.05	0.01	0.01	0.02	
		1-3. Steam consumption	TJ	0.36	0.38	0.30	0.19	
		2. Energy consumption intensity [energy consumption ÷ revenue]	TJ/ 100M KRW	0.0567	0.0506	0.0433	0.0290	
		3. Renewable energy consumption	TJ	0	0	0	6.36	
303-3 303-4	Water and Effluents	1. Total water withdrawal	ton	45,244	51,333	49,882	106,296	※ Wastewater reuse: reflected recycling plans
		1-1. Third-party water supply (general)	ton	7,392	7,416	7,883	6,137	
		1-2. Third-party water supply (industrial water)	ton	37,852	43,917	41,999	100,159	
		1-3. Groundwater	ton	0	0	0	0	
		1-4. Others	ton	0	0	0	0	
		2. Total water consumption (water withdrawal + reused wastewater – wastewater discharge)	ton	32,744	37,595	36,207	75,063	
		3. Total wastewater generation (discharge + reuse)	ton	12,500	13,738	13,675	33,165	
		3-1. Wastewater discharge	ton	12,500	13,738	13,675	32,199	
		3-2. Wastewater reuse	ton	0	0	0	966	

1. Environment(E)

GRI Index	Category	Disclosure	Unit	2023	2024	2025	2029 Targets	Remarks and Data Source
306-3 306-4 306-5	Waste	1. Total waste generation (general + hazardous)	ton	145.7	158.6	168.6	192.9	※ Data source: Allbaro System (waste management system under the Ministry of Environment)
		1-1. General waste	ton	113.5	120.9	126.2	147.1	
		1-2. Hazardous waste	ton	32.2	37.7	42.4	45.8	
		2. Total waste treatment (general + hazardous)	ton	145.7	158.6	168.6	192.9	
		2-1. General waste treatment (incineration + landfilling + recycling)	ton	113.5	120.9	126.2	147.1	
		1) General waste (incineration)	ton	0.0	0.0	0.0	0.0	
		2) General waste (landfilling)	ton	8.4	7.5	13.2	9.1	
		3) General waste (recycling)	ton	105.1	113.4	113.0	138.0	
		2-2. Hazardous waste treatment (incineration + landfilling + recycling)	ton	32.2	37.7	42.4	45.8	
		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	32.2	37.7	42.4	45.8		
	Waste Collection	Waste electrical and electronic equipment (WEEE) collection rate	%	0	0	0	10	Reflected the internal long-term business plan for recycling
305-7	Air Pollutants	1. Total air pollutants emissions	kg	1,018	894	1,035	1,041	※ Data source: Air Emission Records (submitted to the Ministry of Environment)
		1-1. NOx emissions (Nitrogen Oxides)	kg	0	0	0	0	
		1-2. SOx emissions (Sulfur Oxides)	kg	88	83	0	104	
		1-3. PM emissions (Particulate Matter)	kg	36	6	4	19	
		1-4. VOC emissions (Volatile Organic Compounds)	kg	785	735	983	657	
	1-5. Others	kg	109	70	49	262		
303-4	Water Pollutants	1. Total water pollutants emissions	kg	-	-	1,738	2,534	※ Data source: quarterly measurements for directly discharged wastewater ※ Measurements initiated from Q1 2025
		1-1. COD (or TOC) emissions (Total Organic Carbon)	kg	-	-	443	713	
		1-2. BOD emissions (Biochemical Oxygen Demand)	kg	-	-	377	316	
		1-3. SS emissions (Suspended Solids)	kg	-	-	834	1,341	
		1-4. n-H emissions (Normal Hexane Extracts)	kg	-	-	37	28	
	1-5. Others	kg	-	-	46	136		

1. Environment(E)

GRI Index	Category	Disclosure	Unit	2023	2024	2025	2029 Targets	Remarks and Data Source	
305-7	Hazardous Chemicals	1. Hazardous chemicals use	ton	750	784	839	1,798	※ Managed quarterly use and emissions of hazardous chemicals in accordance with Korea's Chemical Substances Control Act	
		2. Hazardous chemicals emissions	ton	24	24	20	37		
-	Noise	1. Workplace noise	dB	52.8 ~ 88.6	49.8 ~ 87.8	57.7 ~ 88.6	54.7 ~ 88.5	※ Workplace noise: based on semi-annual workplace environment measurement results (submitted to the Ministry of Employment and Labor) ※ Site perimeter noise: measurements initiated from the second half of 2024	
		2. Site perimeter noise	dB	-	54.8 ~ 55.9	53.2 ~ 58.6	54.8 ~ 55.9		
416-2	Customer Health & Safety	1. Number of customer health and safety incidents caused by products	Cases	4	0	0	0	Number of events regarding military batteries ※ The relevant products were manufactured prior to 2021	
		2. Number of product recalls	Cases	0	0	0	0		
101-5	Biodiversity	1. Number of business sites in biodiversity-sensitive areas	Sites	0	0	0	0	※ Data source: KBA(Key Biodiversity Areas)	
		2. Number of business sites with negative impacts on biodiversity	Sites	0	0	0	0		
-	Environmental Training	Energy and GHG	1. Number of employees participated in training	People	3	21	4	500	※ Eligible participants: all employees ※ Training participation rate: based on the total number of employees disclosed in the annual business report ※ Reasons for YOY changes in indicators: realignment of the classification system and recalculation of indicators to correct duplicate entries ※ Phased expansion of training planned to start in 2026
			2. Training participation rate	%	1	5	1	93	
			3. Total training hours	Hours	26	32	26	500	
		Hazardous chemicals safety handling	1. Number of employees participated in training	People	387	389	424	540	
			2. Training participation rate	%	97	94	99	100	
			3. Total training hours	Hours	1,582	982	1,730	2,160	

1. Environment(E)

GRI Index	Category	Disclosure		Unit	2023	2024	2025	2029 Targets	Remarks and Data Source
-	Environmental Training	Waste reduction and segregation	1. Number of employees participated in training	People	0	1	0	40	※ Eligible participants: waste generators, etc. ※ Training participation rate: based on the total number of employees disclosed in the annual business report ※ Training frequency: mandatory training (triennial) ※ Reasons for YOY changes in indicators: changes in classification system
			2. Training participation rate	%	0.00	0.24	0.00	7.41	
			3. Total training hours	Hours	0	8	0	40	
2-27	Environmental Regulations	1. Number of environmental law violations		Cases	0	0	0	0	No violations
		2. Fines for environmental law violations		Million KRW	0	0	0	0	

2. Social(S)_Labor and Human Rights

GRI Index	Category	Disclosure	Unit	2023	2024	2025	2029 Targets	Remarks and Data Source	
2-7 2-8 405-1	Employee Composition	Total number of employees	People	398	414	430	540	Data source: annual business report, etc. ※ Total number of employees: based on the total number of employees disclosed in the annual business report ※ Non-regular employees: employees under continuous contract extension after reaching retirement age ※ Board of directors (BOD): composed of 6 registered executives, including 3 auditors ※ Female auditors: 1 in 2024, 2 from 2025 onwards ※ Executives: both registered and non-registered executives	
		Employment type	1. Executives	People	10	10	10		15
			2. Regular employees	People	384	393	409		521
			3. Non-regular employees	People	4	11	11		4
		Gender	1. Male	People	225	229	244		292
			2. Female	People	173	185	186		248
		Age group	1. 10s to 30s	People	181	183	205		232
			2. 40s	People	117	116	111		167
			3. 50s and above	People	100	115	114		141
405-1	Employee Diversity	1. Percentage of female executives	%	0.0	10.0	20.0	13.3	As reported to the Korea Employment Agency for persons with disabilities ※ Foreign workers: 6 in 2023, 14 in 2024, 7 from 2025 onwards ※ Percentage: based on the total number of employees disclosed in the annual business report	
		2. Percentage of executives with disabilities	%	0.0	0.0	0.0	0.0		
		3. Percentage of female on the board of directors (BOD)	%	0.0	16.7	33.3	33.3		
		4. Percentage of female employees	%	43.5	44.7	43.3	45.9		
		5. Percentage of vulnerable workers (persons with disabilities)	%	2.9	3.2	3.1	3.1		
		6. Percentage of minority workers (foreign nationals)	%	1.5	3.4	1.6	1.3		
-	Working Hours	Total working hours	Hours	854,476	883,568	898,473	1,134,000	Data source: production workers (from ERP data), administrative workers (from BI data)	

2. Social(S)_Labor and Human Rights

GRI Index	Category	Disclosure	Unit	2023	2024	2025	2029 Targets	Remarks and Data Source
405-2 202-1 2-21	Employee Compensation	1. Average annual salary per employee	Million KRW	57	62	69	84	Data source: annual business report, etc. ※ Most female employees are production workers ※ There is no difference in base salary by gender ※ No employees receive wages below the living wage ※ Compensation median is based on ranking order ※ Compensation targets reflect an annual increase of 5%
		1-1. Average annual salary per male employee	Million KRW	65	72	79	96	
		1-2. Average annual salary per female employee	Million KRW	47	50	55	67	
		2. Adjusted gender pay gap (female vs. male)	%	29	30	30	30	
		3. Unadjusted gender base pay 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]	%	7.2	7.7	8.1	8.1	
		5-1. Annual total compensation for the highest-paid individual	Million KRW	692	685	714	868	
5-2. Median annual total compensation for all employees	Million KRW	50	53	58	70			
401-2	Employee Benefits	1. Total employee benefits expense	Million KRW	4,388	4,938	5,237	7,118	※ Employee benefits expense: reflected based on employee benefits from ERP expenses data ※ Benefits expense per employee: based on the total number of employees disclosed in the annual business report
		2. Average total benefits expense per employee	10K KRW	1,103	1,193	1,218	1,318	
401-1	Recruitment and Turnover	1. Number of new hires	People	67	80	75	80	※ Employee turnover rate: based on the total number of employees disclosed in the annual business report ※ Average length of service: based on business report disclosure
		2. Number of turnovers (voluntary + involuntary)	People	21	24	16	16	
		3. Employee turnover rate	%	5.3	5.8	3.7	3.0	
		4. Average length of service	Years	8.1	8.2	8.5	9.2	
		5. Number of dismissed employees	People	0	0	0	0	
-	Flexible Work System	1. Number of employees utilized flexible working	People	167	165	170	218	Data source: annual business report, etc. ※ Flexible working: employees utilizing staggered commuting and remote working systems ※ Maternity and parental leave: includes employees using reduced working hours during the childcare period and spouse's paternity leave
		2. Number of employees used flexible working	People	167	165	170	218	
401-3	Maternity and Parental Leave	1. Number of employees on maternity and parental leave	People	7	8	11	11	※ Reasons for YOY changes in indicators: includes personnel for remote work and spousal paternity leave starting from 2025
		2. Number of employees returned from maternity and parental leave	People	9	12	13	15	

2. Social(S)_Labor and Human Rights

GRI Index	Category	Disclosure	Unit	2023	2024	2025	2029 Targets	Remarks and Data Source
2-30	Social Dialogue	1. Number of employees eligible for union membership	People	0	0	0	0	No labor union
		2. Number of union members	People	0	0	0	0	
		3. Union membership rate	%	0	0	0	0	
		4. Number of labor-management council meetings held	Meeting	4	4	4	4	Labor-management council is held quarterly
		4-1. Regular meetings	Meeting	4	4	4	4	
		4-2. Extraordinary meetings	Meeting	0	0	0	0	
404-1 404-3	Talent Development	1. Total number of employees trained	People	425	442	436	540	※ Eligible participants: all employees ※ Training hours: total training hours aggregated for the entire company ※ Training expenses: reflected based on training expenses and exhibition attendance expenses from ERP data ※ Average training expenses per employee: based on the total number of employees disclosed in the annual business report ※ Reasons for YOY changes in indicators: exhibition attendance expenses reflected in training expenses
		2. Total training hours	Hours	17,990	16,928	19,082	25,420	
		3. Average training hours per employee [total training hours ÷ total number of employees]	Hours/People	45.2	40.9	44.4	47.1	
		4. Total training expenses	Million KRW	183	269	223	317	
		5. Average training expenses per employee	1K KRW	459	650	518	587	
		6. Number of employees evaluated in regular performance reviews	People	357	381	387	486	※ Number of employees evaluated: all employees except probationary employees (based on annual HR Committee meeting minutes) ※ Implementation rate: based on the total number of employee disclosed in the annual business report
		7. Percentage of employees evaluated in regular performance reviews	%	90	92	90	90	
403-5	Occupational Health and Safety (OHS)	1. Total OHS training hours	Hours	7,439	7,358	8,278	11,340	※ Eligible participants: all employees ※ Training frequency: administrative workers (6 hours semiannually), production workers (12 hours semiannually) ※ Reasons for YOY changes in indicators: recalculation of indicators to rectify duplicate entries
		2. Number of employees participated in OHS training	People	417	430	401	540	
		3. Average OHS training hours per employee [Total training hours ÷ Total number of employees]	Hours/People	17.8	17.1	20.6	21.0	

2. Social(S)_Labor and Human Rights

GRI Index	Category	Disclosure	Unit	2023	2024	2025	2029 Targets	Remarks and Data Source	
403-8 403-9 403-10	Occupational Health and Safety (OHS)	4. Total recordable incident (TRI)	Cases	6	2	4	2	※ TRI(Total recordable incident): all recordable incidents ※ LTI(Lost time injury): injuries resulting in 1 or more days away from work ※ Lost workdays: disability-rated lost workdays + non-disability-rated lost workdays × (300 ÷ 365) ※ LTIFR(Lost time injury frequency rate): LTI ÷ total work hours × 1,000,000 ※ Industrial accidents: accidents 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 ※ Reasons for YOY changes in indicators: Lost workdays are expressed as integers	
		5. Lost time injury (LTI)	Cases	4	0	3	0		
		6. Lost workdays	Days	243	1	19	1		
		7. Lost time injury frequency rate (LTIFR)	Cases/ 1 Million Hours	4.68	0.00	3.34	0.00		
		8. Number of industrial accidents	Cases	2	0	3	0		
		8-1. Number of fatal accidents	Cases	0	0	0	0		
		8-2. Number of injury incidents	Cases	2	0	3	0		
		9. Industrial accident rate [number of accidents ÷ total number of employees]	%	0.50	0.00	0.70	0.00		
		10. Employee health check-up rate	%	85	82	85	84		※ Health check-up frequency: production workers(annual), management staff (biennial), excluding individual check-ups ※ Number of employees checked: 340 in 2023, 338 in 2024, and 366 in 2025 ※ Employee health check-up rate: based on the total number of employee disclosed in the annual business report
		408-1 409-1	Human Rights Management	1. Number of employees completed mandatory human rights training	People	379	398		423
2. Percentage of employees completed mandatory human rights training	%			95	96	98	100		
3. Number of employees completed internal human rights training	People			0	0	0	216	※ No internal training record ※ Phased expansion of training planned to start in 2026	
4. Participation rate in internal human rights training	%			0	0	0	40		
5. Number of child and forced labor incidents	Cases			0	0	0	0	No incidents reported	
6. Percentage of sites audited for child and forced labor	%			-	100	-	100	ISO 26000 3rd-party verification conducted (Human Rights section)	
7. Number of sites with potential risks of child and forced labor	Sites			-	0	-	0	※ Conducted in 2024, planned to be conducted biennially starting from 2027	

2. Social(S)_Labor and Human Rights

GRI Index	Category	Disclosure	Unit	2023	2024	2025	2029 Targets	Remarks and Data Source
406-1	Human Rights Management	8. Number of human rights grievances received	Cases	0	0	0	0	No grievances received or resolved
		9. Number of human rights grievances resolved	Cases	0	0	0	0	
		10. Procurement from social enterprises	10K KRW	0	0	0	1,000	No procurement record, Internal review and consideration underway for future purchases
2-26	Customer Satisfaction	1. Number of customer complaints received	Cases	45	52	49	49	Customer complaints reception and resolution results
2. Number of customer complaints resolved		Cases	44	49	48	47		
-		3. Customer satisfaction survey score	Points	92.9	92.5	92.8	93.5	Once per year for general customers, twice per year for military customers ※ General: 87 score in 2023, 88 score in 2024, and 87 score in 2025 ※ Military (annual average): 98.8 score in 2023, 97.0 score in 2024, and 98.5 score in 2025 ※ Reasons for YOY changes in indicators: recalculation of indicators to rectify duplicate entries
2-27 417-3	Marketing and communication compliance status	1. Number of violations of laws regarding false or misleading advertising and product labeling	Cases	0	0	0	0	No relevant violations occurred
2. Fines paid 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	People	0	0	0	20	No performance since COVID-19, Planned to resume from 2026
2. Total volunteer hours of employees		Hours	0	0	0	80		
3. Volunteer hours per employee [total volunteer hours ÷ total number of participants]		Hours/People	0	0	0	4		
4. Donation amount (cash)		10K KRW	6,867	2,720	8,527	18,876	Reflected based on donation expenses from ERP data	

2. Social(S)_Sustainable Procurement

GRI Index	Category	Disclosure		Unit	2023	2024	2025	2029 Targets	Remarks and Data Source	
308-2 414-2	Supplier Status	1. Total number of suppliers		Companies	144	149	152	164	※ Total number of suppliers: based on ERP purchase status (by supplier) ※ Number of key suppliers: core component suppliers	
		2. Number of key suppliers		Companies	19	19	19	23		
	ESG Code of Conduct	Pledge	1. Number of key suppliers signed the supplier ESG code of conduct		Companies	19	18	18	23	Annual "One Company Forum" held for key suppliers ※ Pledges: supplier ethics and ESG code of conduct pledges (ESG requirements strengthened from 2024) ※ Contracts: integration of anti-counterfeiting agreement and ethical code (ESG clauses strengthened from 2025) ※ Assessment: annual operational performance, desk assessments, and on-site audits ※ Corrective actions and competence support: ESG-related data aggregated within the assessment period (1 year) ※ Separated into categories for outstanding suppliers rewarded and key suppliers provided with incentives ※ Rewards: selecting and rewarding at least three outstanding suppliers annually ※ Incentives: providing prepayments to outstanding suppliers (expanded to all key suppliers starting in 2025) ※ Reasons for YOY changes in indicators: correction of supplier counts pledged to the ESG code of conduct to ensure data accuracy
			2. Percentage of key suppliers signed the supplier ESG code of conduct		%	100	95	95	100	
		Implementation	1. Number of contracts reflecting ESG clauses		Cases	19	19	19	23	
			2. Percentage of key suppliers reflecting ESG elements upon agreement		%	100	100	100	100	
	Supplier Assessment and Rewards	1. Key supplier assessment (desk assessment)		Companies	18	19	19	23		
		2. Key supplier on-site assessment		Companies	18	19	19	23		
		3. Number of ESG corrective action cases for key suppliers		Cases	20	27	20	22		
		4. Number of ESG competence support initiatives for key suppliers		Cases	20	27	20	22		
		5. Number of outstanding suppliers rewarded		Companies	3	5	3	5		
		6. Number of key suppliers provided with incentives		Companies	0	10	19	23		
Sustainable Procurement Training	Internal training	1. Number of Employees Received Sustainable Procurement training		People	5	25	10	45	※ Training participants: employees involved in procurement activities ※ Phased expansion of training planned to start in 2026 ※ Reasons for YOY changes in indicators: realignment of the classification system and recalculation of indicators to rectify duplicate entries ※ Training performance: conducted ESG training in the second half of 2024 and both the first and second halves of 2025 ※ Phased expansion of training planned to start in 2026 ※ Reasons for YOY changes in indicators: correction of trained supplier counts to ensure data accuracy	
		2. Total training hours for sustainable procurement		Hours	58	118	143	225		
	Supplier training	1. Number of suppliers received sustainable procurement training		Companies	-	18	18	23		
		2. Number of supplier employees received sustainable procurement training		People	-	34	46	72		

2. Social(S)_Sustainable Procurement

GRI Index	Category	Disclosure		Unit	2023	2024	2025	2029 Targets	Remarks and Data Source
-	Responsible Minerals	Conflict minerals	1. Number of suppliers required to provide conflict minerals information	Companies	4	4	4	23	※ Reasons for YOY changes in indicators: correction of supplier counts subject to conflict minerals (3TG) disclosure to ensure data accuracy
			2. Percentage of suppliers providing conflict minerals information	%	50	50	100	100	
		Extended minerals	1. Number of suppliers required to provide extended minerals information	Companies	1	1	19	23	※ New indicator
			2. Percentage of suppliers providing extended minerals information	%	0	0	74	100	

3. Governance(G)_Corporate Governance, Ethics, Information Security

GRI Index	Category	Disclosure	Unit	2023	2024	2025	2029 Targets	Remarks and Data Source		
2-9 2-16 2-21	Corporate Governance	Board of directors composition	1. Total number of board members (inside and outside directors)	People	6	6	6	6	Data source: annual business report, etc. ※ Board of directors (BOD): composed of 6 registered executives, including 3 auditors ※ Registered executives: composed of 3 inside executives and 3 auditors(outside executives)	
			1-1. Number of inside directors	People	3	3	3	3		
			1-2. Number of outside directors	People	3	3	3	3		
			2. Percentage of outside directors	%	50	50	50	50		
		Audit committee composition	1. Total number of audit committee members	People	3	3	3	3		
			1-1. Number of inside directors	People	0	0	0	0		
			1-2. Number of outside directors	People	3	3	3	3		
			2. Percentage of outside directors	%	100	100	100	100		
		Board of directors operation	1. Number of board meetings held (regular and extraordinary)	Meetings	13	6	8	9		Data source: annual business report ※ 2023: 13 meetings held, 100% attendance for all members ※ 2024: 6 meetings held, 100% attendance for all members ※ 2025: 8 meetings held, 100% attendance for 3 members, 88% attendance for 3 members
			1-1. Number of regular board meetings held	Meetings	3	3	3	3		
			1-2. Number of extraordinary board meetings held	Meetings	10	3	5	6		
			2. Board attendance rate	%	100	100	94	98		
		Executive compensation	1. Total compensation for the CEO	Million KRW	692	685	714	868	Data source: annual business report, etc. ※ Compensation targets reflect an annual increase of 5%	
			2. Average compensation per inside director (executive director)	Million KRW	364	372	393	478		
			3. Average compensation per outside director	Million KRW	14	15	18	22		
			4. Average compensation per audit committee member	Million KRW	14	15	18	22		

3. Governance(G)_Corporate Governance, Ethics, Information Security

GRI Index	Category	Disclosure		Unit	2023	2024	2025	2029 Targets	Remarks and Data Source
205-2 205-3 206-1	Ethics and Anti-corruption	Training	1. Number of employees eligible for ethics training	People	398	414	430	540	※ Eligible participants: all employees ※ Percentage of employees participated: based on the total number of employees disclosed in the annual business report ※ Phased expansion of training planned to start in 2026
			2. Number of employees completed ethics training	People	0	398	170	540	
			3. Percentage of employees completed ethics training	%	0	96	40	100	
		Whistleblowing	1. Number of internal whistleblowing cases	Cases	0	0	0	0	No ethics or anti-corruption violations identified or reported
			2. Number of confirmed corruption cases	Cases	0	0	0	0	
		Legal violations	1. Number of legal violation cases regarding anti-competitive behavior, anti-trust, and monopoly practices	Cases	0	0	0	0	No ethics or anti-corruption violations occurred
			2. Fines paid for legal violations regarding anti-competitive behavior, anti-trust, and monopoly practices	Million KRW	0	0	0	0	
			3. Number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Cases	0	0	0	0	
		418-1	Information Security and Protection	1. Number of identified information security incidents	Cases	0	0	0	0
2. Fines paid for information security incidents or cybersecurity incidents	Million KRW			0	0	0	0		
3. Number of employees eligible for information security and privacy awareness training	People			398	414	430	540	※ Eligible participants: all employees (based on the total number of employee disclosed in the annual business report) ※ Number of trained employees: 398 in 2023, 414 in 2024, and 430 in 2025	
4. Percentage of employees completed information security and privacy awareness training	%			96	96	98	100		

Independent Assurance Statement

To readers of VITZROCELL 2025 Fact Book

Introduction

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

Subject Matter

The reporting boundaries included the performance and activities of sustainability-related organizations as described in Vitzrocell's report :

- VITZROCELL 2025 Fact Book

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 KMR's proprietary SRV1000. Under SRV1000, we conducted a multidimensional review aimed at zero data errors, applying expert judgment to determine the materiality criteria.

- SRV1000 : 2022 (KMR), KMR EDV 01 : 2024 (KMR)
- Levels of assurance / materiality : limited / not set

Scope of assurance

The information subject to verification in the 2025 ESG Fact Book is as follows.

- ESG data in the Appendix on pages 2-15

Independent Assurance Statement

KMR's Approach

Our Assurance Team undertook the following activities for the agreed scope of assurance using the standards 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
- 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 Vitzrocell 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 Vitzrocell 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 Vitzrocell, and nothing comes to our attention to suggest that the evidence obtained regarding its content is insufficient to provide a basis for our opinion. Furthermore, the assurance team performed a reliability assurance on the economic, environmental, and social information related to specific sustainability performance, and found no intentional errors or misstatements in the sustainability performance information.

Independent Assurance Statement

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

Limitations of Use

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

May 4, 2026



CEO E. J. Hwang

Office : #1204, Acehightechcity 1-dong, 775 Kyunginro, Yeongdeungpo-gu, Seoul, 07299, Korea
Homepage : www.ikmr.co.kr