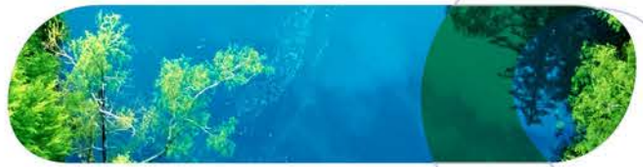
SAMSUNG E&A







Enabling a Sustainable
FUTURE AHEAD



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- Annual publication of the Sustainability Report to facilitate transparent communication with diverse stakeholders regarding sustainable business goals, activities, and achievements
  - · Fifteenth edition of SAMSUNG E&A's Sustainability Report
  - · Double materiality assessment conducted during the report preparation phase to identify key issues for disclosure, to allow for more transparent communication with stakeholders regarding sustainability management
  - · Sustainability performance and activities for the year presented in accordance with the company's sustainability strategy, AHEAD
- Efforts and performance on selected material issues reported in accordance with international disclosure requirements

Reporting Criteria

- Global Reporting Initiative(GRI) Standards 2021: an international sustainability reporting standard
- Industry-specific reporting standards by the Sustainability Accounting Standards Board(SASB): an industry-based standard aimed at reporting on key issues relevant to our business sector
- Disclosure recommendations of the Task Force on Climate-related Financial Disclosures(TCFD)
- UN SDGs
- All financial data on the report in adherence to the Korean International Financial Reporting Standards(K-IFRS)

Report Verification

- Third-party verification conducted by an independent external verification agency to ensure the objectivity of the reported content and enhance its credibility
- Verification statement available on p.135

Reporting Period

- Covering key sustainability activities and performance from January 1 to December 31, 2025
- Including significant issues from the period before 2025 and early 2026
- Three-year data from 2023 to 2025 included in some instances to illustrate trends over time

Reporting Scope

- Covers all business locations in domestic and abroad, including project sites and subsidiaries in accordance with K-IFRS consolidated standard
- Clear indication for data reported in varying scopes(e.g., suppliers)

* Reporting scope for the three-year data in this report available on p.116-129

Additional Information

- Publicly available on SAMSUNG E&A's website(www.samsungena.com) to enhance accessibility of information for stakeholders

Interactive Guide

- Published in an interactive PDF format with features such as a navigation bar linked to relevant pages within the report and hyperlinks to related websites

Contact

- sena.esg@samsung.com

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Saydi

Eannie





Addie

Character Concept

We developed three characters to facilitate friendly communication with stakeholders and consistently convey the company's brand value and strategy

Addie	Eannie	Saydi
- Motif Animal: Meerkat - Associated Brand: AHEAD - Key Traits and Role: Comprehensive situational awareness, excellent problem-solving capabilities, flawless execution, and a strong sense of responsibility	- Motif Animal: Meerkat - Associated Brand: E&Able - Key Traits and Role: Bright and outgoing personality, morale booster, creativity, and a spirit of challenge	- Motif Animal: Parrot - Associated Brand: Safety Brand S.A.Y - Key Traits and Role: Broad perspective, attention to detail, curiosity, and a guardian of safety, health, and quality

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Dear Valued Stakeholders,
First and foremost, I want to express my deepest gratitude for your unwavering trust and support in SAMSUNG E&A.

The global energy market is entering a transformative new phase. Delivering an effective response to climate change and achieving net zero remain our fundamental challenges. However, the market is now seeking a new equilibrium shaped by geopolitical risks, rising protectionism, and an urgent focus on energy security.

Amid these profound shifts, SAMSUNG E&A is leveraging technology to resolve critical societal challenges. We continue to secure stable growth by reinforcing the competitiveness of our conventional Hydrocarbon business. Concurrently, we are diversifying our portfolio into the New Energy while expanding our execution capabilities to swiftly integrate new technologies, such as AI, into our core operations.

We are already seeing tangible results from our New Energy business initiatives. Notably, by securing Front-End Engineering Design contracts for both clean ammonia and Sustainable Aviation Fuel(SAF) plants, we have officially entered the North American energy market, marking a major milestone in our New Energy sector. Furthermore, building on our equity investment in Nel, a global hydrogen leader, we are pioneering green hydrogen production solutions. We also host the Tech Forum as a key platform for global energy industry exchange, expanding investments and business opportunities through strategic partnerships with industry leaders.

Alongside these initiatives, we are strategically expanding our ECO business, with a particular focus on water solutions, to proactively address the global water scarcity risks accelerated by the rapid growth of the AI industry.

To sustain this momentum, SAMSUNG E&A is continuously reinforcing our ESG execution across the board. Our commitment to sustainability management has earned prestigious global recognition this year, including a Leadership A rating from CDP and an AA rating in the MSCI ESG assessment. To build on these achievements, we have established robust ESG key performance indicators and defined concrete 2030 targets. This strategic framework serves as our guide to further institutionalize and strengthen our ESG capabilities across all operations.

Within our Environmental framework, a foundational pillar of our strategy, we are advancing a staged roadmap to transition to 100% renewable energy by 2030 and achieve net zero by 2050. These targets reflect our alignment with the international community's heightened awareness of climate change and the global consensus toward net zero, driving our determination to actively mitigate the global climate crisis.

In our Social framework, we place safety at the center of everything we do, championing a proactive communication-driven safety culture under the banner of our "S.A.Y(Safety Around You)" slogan. Furthermore, we continue to develop innovative programs such as "Citizen Developer," creating a space for growth where our employees can fully realize their capabilities and take on new challenges. Ultimately, we are cultivating a culture of respect, consideration, and empathy, building an inclusive organizational culture where diversity is valued.

This commitment extends beyond our walls. We strive to drive mutual growth with our partners based on trust, while fulfilling our social responsibilities through impactful community contribution activities.

At SAMSUNG E&A, we are continuously strengthening our Governance framework to ensure transparent and responsible management. Under the strategic leadership of our ESG Committee, we oversee company-wide sustainability initiatives and systematically embed these practices into our daily operations.

This robust governance and operational discipline yielded exceptional financial performance last year. By optimizing project costs and streamlining execution, we exceeded our net profit target. On this strong foundation, we proudly delivered shareholder returns that surpassed our original guidance. Moving forward, we remain firmly dedicated to creating and returning long-term corporate value to our shareholders through disciplined, responsible management.

SAMSUNG E&A will continue to pioneer the global transition toward net zero and a circular economy. Driven by technological innovation and anchored by our core ESG values, we are committed to solving global challenges and translating our ESG principles into action.

I deeply appreciate your continued partnership, interest, and trust as we navigate this exciting new era together.

Thank you.

Hong Namkoong
President & CEO



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SAMSUNG E&A at a glance

Company Introduction

- SAMSUNG E&A provides a wide range of services across the entire EPC process, from business development, engineering, procurement, construction, and commissioning to O&M[1], based on extensive experience and technological competence in the global EPC[2] market.
- We have delivered differentiated client-oriented services as an energy and environment solution company, completing over 1,600 projects worldwide across the Middle East, Asia, the Americas, and Europe, over the last five decades.
- We secure global recognition and competitiveness through continuous efforts to enhance client value and strengthen quality.

1) O&M: Operation & Maintenance
2) EPC: Engineering, Procurement, Construction

Company Name
SAMSUNG E&A Co., Ltd.

CEO
Hong Namkoong

Address
Samsung GEC, Sangil-ro 6-gil 26, Gangdong-gu, Seoul, Korea

Founded in
1970

Number of Employees Worldwide
6,597

Corporate Culture

- SAMSUNG E&A established a vision, 'An engineering company that builds a better future with advanced technology'.
- We are focused on upgrading our business execution structure based on innovative technologies to secure a unique competitiveness.
- We are accelerating efforts to secure our own source technologies and develop projects for the environment and energy transition.
- We defined core values—Creativity, Collaboration, and Commitment—and provide specific practices to guide our employees in putting them into action.



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Business Areas

- At SAMSUNG E&A, we continually expand our business areas based on the engineering industry.
  · Hydrocarbon(oil & gas processing, refineries, petrochemicals)
  · Advanced Tech(industrial facilities, biopharmaceutical plants)
  · New Energy(LNG, sustainable energy, ECO (Water))
- We provide comprehensive services, spanning project development, engineering, procurement, construction, commissioning, and operation and maintenance leveraging our extensive experience, advanced technology, and exceptional workforce.

Hydrocarbon



1 Oil & Gas Processing

- Gas Processing & Treating(GOSP[1], GSP[2])
- Pipelines
- Offshore



2 Refinery

- Cracking & Coking (Hydrocracker, Delayed Coker)
- Hydro Treating
- Distillation (CDU[3], VDU[4])
- Aromatics
- Utility & Offsite



3 Petrochemicals

- Naphtha/Ethane/ Propane Cracking
- Ethylene
- Propylene
- Fertilizers
- Polymers
- Utility & Offsite

Advanced Tech



1 Industrial facilities

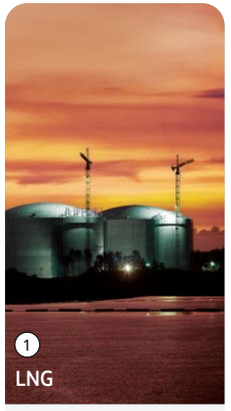
- Semiconductor
- Display
- Battery
- Electronic Components
- Tire
- Metallurgy
- Air Pollution Prevention
- ASU[5]



2 Bio

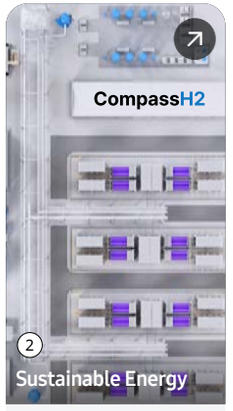
- Monoclonal Antibody
- Recombinant Protein
- Vaccine
- Blood Plasma
- Cell/Gene Therapy
- Chemical Drug

New Energy



1 LNG

- LNG(Liquefaction, Regasification)



2 Sustainable Energy

- Hydrogen
- CCUS[6]
- Energy Optimization



3 ECO (Water)

- Sewage Treatment
- Wastewater Treatment
- Water Treatment
- Water Reuse
- Desalination
- Ultra-pure Water
- Waste Treatment
- Waste to Energy

1) GOSP: Gas-Oil Separation Plant 2) GSP: Gas Separation Plant 3) CDU: Crude Distillation Unit 4) VDU: Vacuum Distillation Unit 5) ASU: Air Separation Unit 6) CCUS: Carbon Capture, Utilization and Storage

Services

Project Management | Front End Loading | Financing | Engineering | Procurement | Construction | Commissioning | Operation & Maintenance

Global Network

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AMERICAS



① **Mexico**
SAMSUNG E&A Mexico

② **USA**
SAMSUNG E&A America

ASIA



③ **Malaysia**
SAMSUNG E&A Malaysia

④ **Malaysia**
SAMSUNG E&A Kuching

⑤ **Indonesia**
SAMSUNG E&A Indonesia

⑥ **Vietnam**
SAMSUNG E&A Vietnam

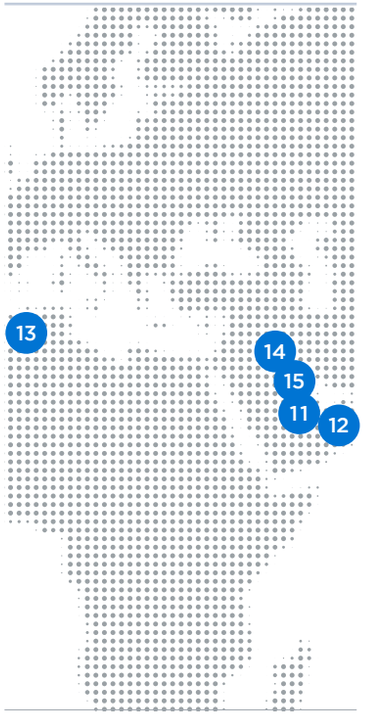
⑦ **India**
SAMSUNG E&A India

⑧ **India**
SAMSUNG E&A Mumbai

⑨ **China**
SAMSUNG E&A Shanghai

⑩ **Thailand**
SAMSUNG E&A Thailand

MIDDLE EAST & AFRICA



⑪ **Saudi Arabia**
SAMSUNG E&A Saudi Arabia

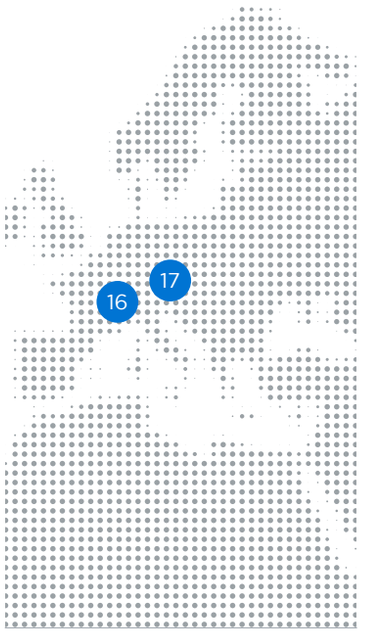
⑫ **UAE**
SAMSUNG E&A UAE

⑬ **Algeria**
SAMSUNG E&A Algeria

⑭ **Iraq**
SAMSUNG E&A Iraq

⑮ **Kuwait**
SAMSUNG E&A Kuwait

EUROPE & CIS



⑯ **Italy**
SAMSUNG E&A Milano

⑰ **Hungary**
SAMSUNG E&A Hungary

* As of the end of May 2026

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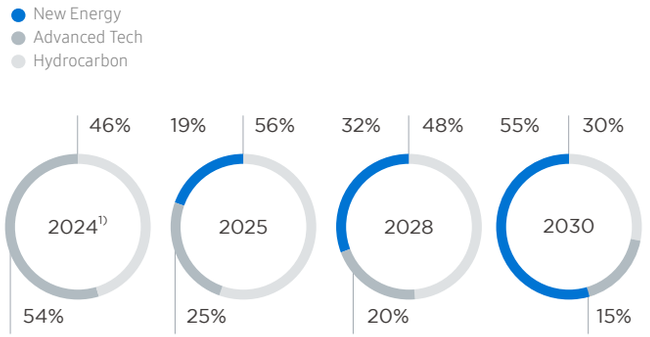
Financial Performance

Financial Performance[1)]

- SAMSUNG E&A restructured the business portfolio in 2025 from the hydrocarbon/non-hydrocarbon framework into Hydrocarbon, Advanced Tech, and New Energy, enhancing portfolio diversification.
- We recorded KRW 9.03 trillion in revenue, KRW 792.1 billion in operating profit, and KRW 6.36 trillion in new orders in 2025.
- On a cumulative basis for 2025, We have executed a total of 1,646 projects across 48 countries, marking an increase of 23 projects year-on-year.

1) Revenue, operating profit, new orders and order backlogs are on a consolidated basis

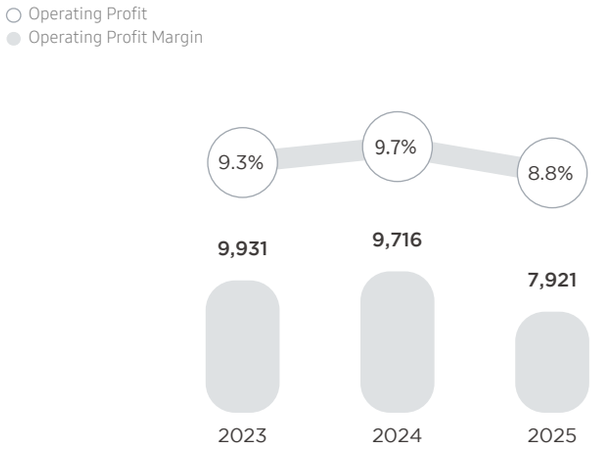
Profit Before Tax by Business Areas and Targets



1) For 2024, business areas were classified under the hydrocarbon/non-hydrocarbon framework; accordingly, the shares of the advanced industries and new energy are not separately indicated

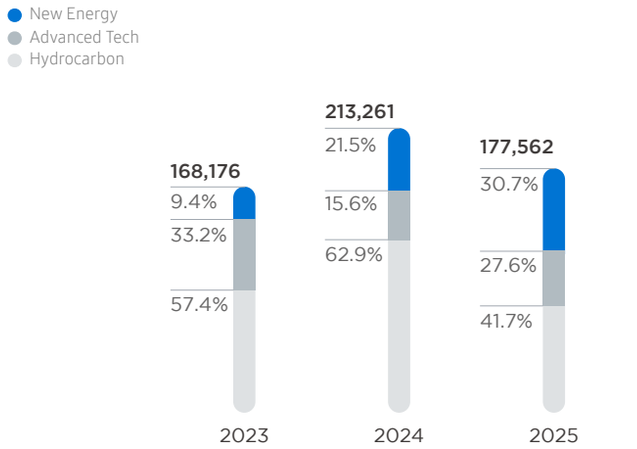
Operating Profit

(Unit : KRW 100 million)



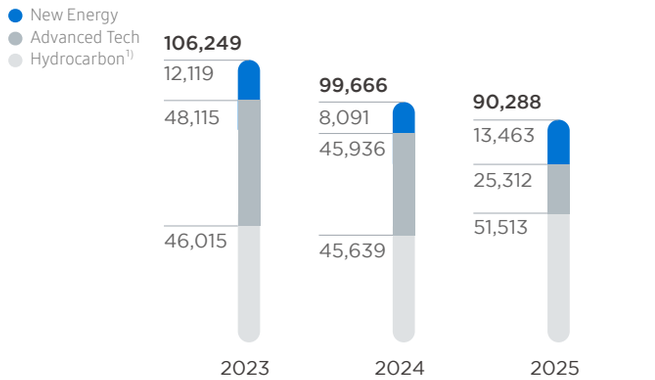
Order Backlogs

(Unit : KRW 100 million)



Revenue by Business Sectors

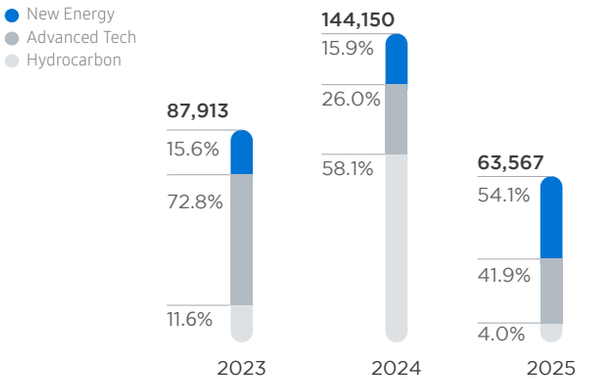
(Unit : KRW 100 million)



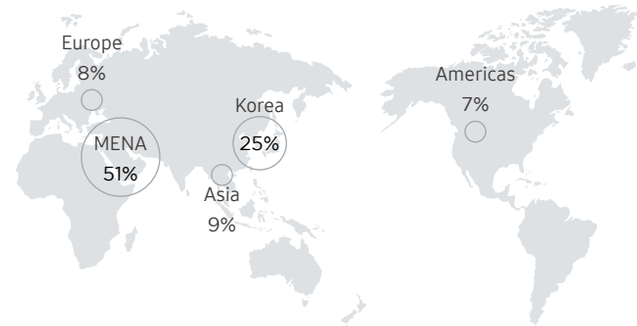
1) Revenue previously recorded under Hydrocarbon has been reclassified as New Energy revenue following the business portfolio restructuring; Hydrocarbon figures for 2023 and 2024 have been restated accordingly

New Orders

(Unit : KRW 100 million)



Global Order Backlogs



SUSTAINABILITY STRATEGY

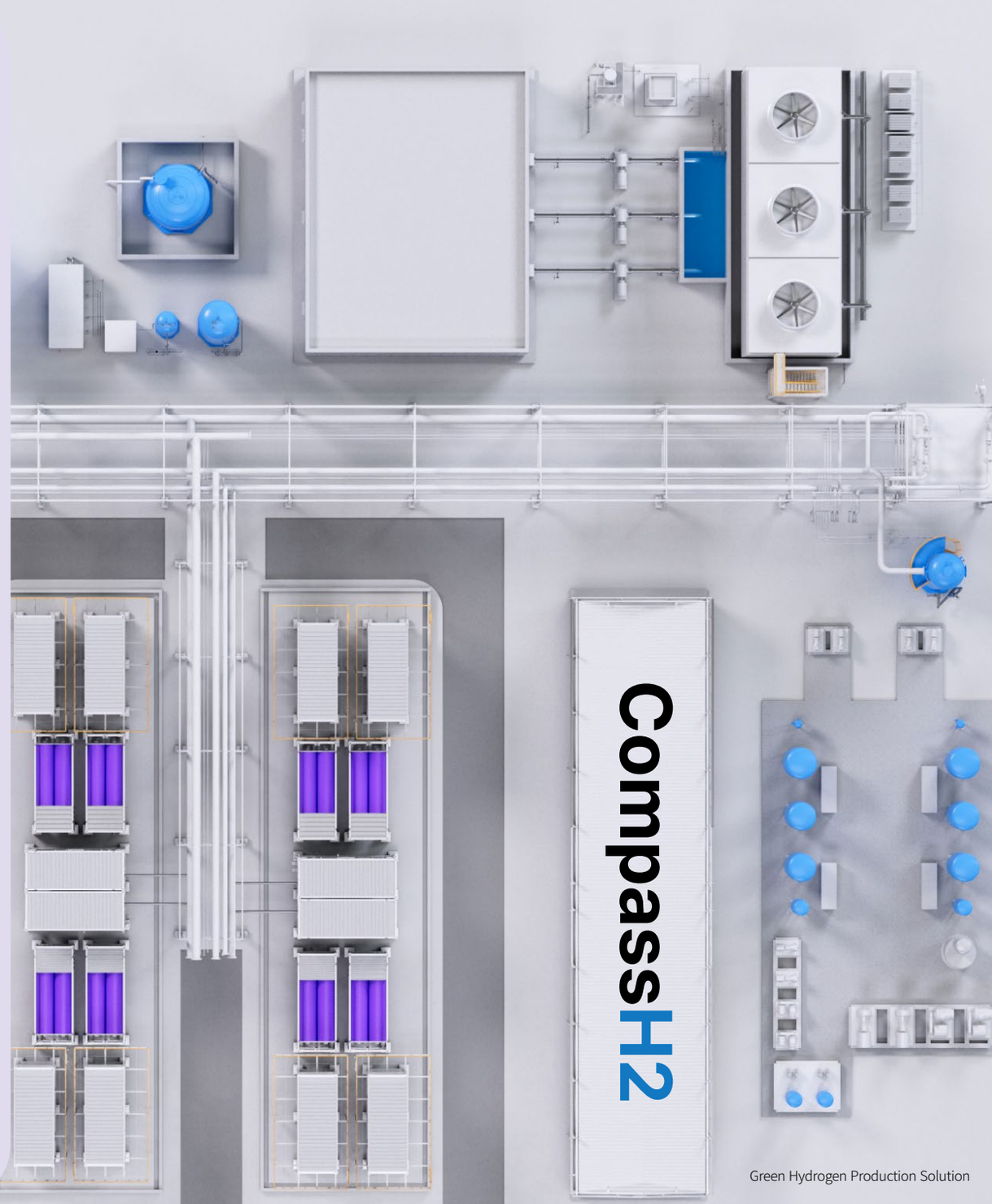
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Green Hydrogen Production Solution

ESG Committee Chair’s Message

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Dear Valued Shareholders, Customers, and Stakeholders,

On behalf of the ESG Committee, I want to express my sincere gratitude for your unwavering interest and trust in SAMSUNG E&A's sustainability journey.

Today, the global business environment, marked by persistent geopolitical conflicts, is placing greater weight on responsible management and sustainability as imperatives for corporate resilience.

In particular, challenges such as energy security, the energy transition, the climate crisis, and resource scarcity have moved beyond environmental issues and are now directly linked to a company's survival and core competitiveness.

Viewing these profound shifts as strategic opportunities, SAMSUNG E&A is establishing a distinct ESG management paradigm that focuses on the seamless execution and internalization of sustainable practices across our operations.

Central to this commitment is our technology-driven solution framework, “E&Able.” Driven by three pillar strategies—carbon reduction(E&Able Low), carbon-free energy(E&Able Zero), and circular economy-based environmental technology(E&Able Circle)—we are at the forefront of tackling the urgent global challenges of carbon neutrality and resource circularity.

Notably, we are expanding our presence in the water sector within the circular economy domain to proactively address global water scarcity risks. Furthermore, we are steadily strengthening our environmental capabilities throughout the EPC value chain, including eco-friendly engineering and construction, resource circulation, and waste management.

To accelerate greenhouse gas reductions, we have extended our management scope from Scope 1 and 2 to include Scope 3. We remain firmly on track to transition to 100% renewable energy by 2030 and achieve net zero by 2050. Alongside this, through tailored resource circulation training and company-wide campaigns, all employees are actively driving ESG initiatives as key agents of change.

In addition, we are continuously strengthening our governance framework to ensure transparent and responsible management. Under the leadership of the ESG Committee, we integrate and manage company-wide initiatives aligned with our core ESG strategy, consistently advancing our execution capabilities and strategic framework across all areas of management. Going forward, the ESG Committee will continue to collaborate closely with all Board committees and corporate divisions to ensure SAMSUNG E&A’s sustainable and resilient growth.

Furthermore, we remain dedicated to fulfilling our environmental responsibilities and social obligations while maintaining transparent communication with our diverse stakeholders to drive sustainable growth and long-term development.

We look forward to your continued interest and support as SAMSUNG E&A advances its commitment to a sustainable future.

Thank you.

Junghyun Choi
Chair of the ESG Committee

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ESG Management Framework

Governance of Sustainable Management

- Samsung E&A operates an ESG governance framework comprising the Board of Directors, ESG Committee, and a dedicated organization to strengthen our governance of sustainable management.
  - · The ESG Committee under the Board of Directors oversees the direction of our ESG strategy, key performance, and risks.
  - · ESG strategy formulation, implementation of key initiatives, and ESG Committee operations supported by a dedicated organization.

Organization Structure for Sustainable Management



Board of Directors

- The Board of Directors serves as the highest governance body that deliberates and makes final decisions on key ESG performance and plans.
- It deliberates and makes decisions on major sustainability management agenda items, including material financial agenda, safety and health plans, shareholder returns, social contribution, and external donations.

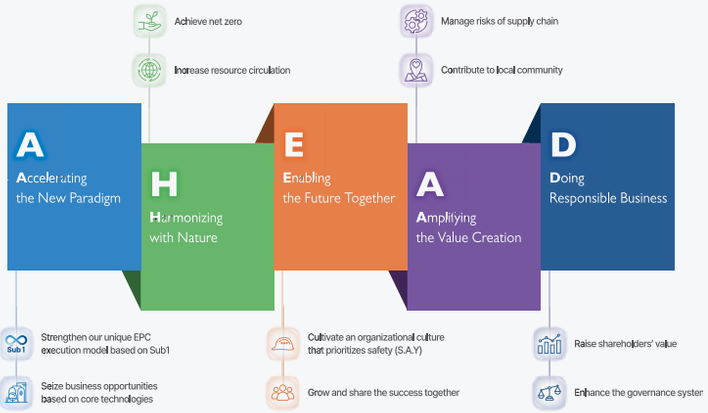
ESG Committee

- The ESG Committee comprises solely independent directors and oversees sustainable management governance.
- It deliberates and makes decisions on key policies related to the company's ESG strategy and implementation, shareholder value enhancement, and corporate social responsibility.

IR/ESG Group

- SAMSUNG E&A operates the IR/ESG Group as a dedicated organization to support ESG Committee activities.
- It supports the operation of the Board of Directors and the ESG Committee while overseeing the establishment and execution of ESG strategic directions.
- It manages ESG disclosures and responds to external ESG assessments to strengthen the foundation for sustainability management.

ESG Strategy Framework(AHEAD)



- We newly established a total of 11 core ESG KPIs and targets in 2026 to ensure systematic management of ESG implementation based on the ESG strategy framework.

ESG KPIs and Target Establishment Process

Step 1 ESG KPI pool development

- Analyzed ESG KPIs of leading domestic and international companies
  - · Derived a pool comprising a total of 106 ESG KPIs

Step 2 Consultation and alignment with relevant departments

Selection of ESG KPI and Target Areas

- Selected 7 areas based on internal capabilitiesand target-setting trends in the industry
  - · Environment: Eco-friendly Products and Services, Climate Change Response, Resource Circulation
  - · Social: Safety and Health, Diversity · Human Rights, Supply Chain
  - · Governance: Ethical Management

Consultation and Alignment with Relevant Departments

- Conducted interviews with relevant departments
  - · Identified detailed management status by area
  - · Reviewed applicable KPI types
  - · Aligned on achievable target levels

Step 3 ESG KPI·Target establishment

- Established a total of 11 ESG KPIs and targets aligned with the AHEAD ESG strategy framework

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ESG KPIs and 2030 Targets

Accelerating the New Paradigm

→ Eco-friendly Products · Services

KPI Share from New Energy Sector(Profit before Tax)

2030 Target 55%

KPI Purpose
To strengthen proactive technological competitiveness in eco-friendly products and services while enhancing sustainable growth capabilities in response to regulatory and market changes

Harmonizing with Nature

→ Climate Change Response

KPI GHG Reduction Rate (Compared to 2018)

2030 Target 45%

KPI Purpose
To reinforce GHG reduction efforts through public disclosure of reduction targets and achievement rates

KPI Renewable Electricity Usage Rate

2030 Target 100%

KPI Purpose
To increase the use of renewable energy as an essential step toward achieving the net zero by 2050

→ Resource Circulation

KPI Waste Recycling Rate

2030 Target At least 60%

KPI Purpose
To continuously monitor the efficiency of resource use and waste management performance

KPI Water Recycling·Reuse Rate

2030 Target At least 20%

KPI Purpose
To simultaneously mitigate reliance on water intake and wastewater discharge risks while strengthening operational stability and resource efficiency in water-stressed areas

Enabling the Future Together

→ Safety and Health

KPI LTIR(Lost Time Injury Rate)

2030 Target 0.03 or below

KPI Purpose
To strengthen organizational safety by preventing work suspension, losses, and regulatory risks caused by incidents

KPI Serious Accidents

2030 Target 0 case

KPI Purpose
To prevent serious industrial accidents to secure the sustainability of business operations and organizational safety accountability

→ Diversity · Human Rights

KPI Share of Female Managers (Permanent Employees in Seoul Office)

2030 Target 15%

KPI Purpose
To enhance organizational diversity through increased female leaders while strengthening the quality of decision-making and long-term organizational competitiveness

KPI Project Human Right Risk Assessment

2030 Target 100%

KPI Purpose
To internalize a company-wide culture of respect for human rights, and continuously monitor the implementation of improvement activities

Amplifying the Value Creation

→ Supply Chain

KPI Key Supplier ESG Evaluations

2030 Target 100%

KPI Purpose
To identify ESG-related risks in the supply chain and to select, retain and improve suppliers based on ESG

Doing Responsible Business

→ Ethical Management

KPI Rate of Compliance Training for Employees

2030 Target At least 96%

KPI Purpose
To enhance employees' awareness of ethics and compliance and to proactively prevent the occurrence of corruption and misconduct

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Double Materiality Assessment

Overview of Double Materiality Assessment

- We select material topics that a company must manage from a sustainability perspective as high priorities by comprehensively considering ESG-related environmental, social, and financial impacts.



Environmental & Social Impacts Inside-out	Environmental and Social Impacts(Inside-out): Impact of a company's business activities related to ESG topics on the environment and society
Financial Impacts Outside-in	Financial Impacts(Outside-in): Impact of external environmental factors related to ESG topics on a company's financial performance

Process of Double Materiality Assessment

- We applied the concept of trigger events into the materiality assessment.

Trigger Events

Definition	- Key events that cause significant impact·change to a company's activities, structure, and business relationships due to internal and external environmental changes
Background	- Revised the materiality assessment process to reflect the amendments to ESRS[1](Omnibus Package) · Companies required to ①**review whether there are significant changes that could affect the conclusions of a company's materiality assessment**, and, if changes are confirmed, ②**review and update the materiality assessment**

1) ESRS: European Sustainability Reporting Standards

- SAMSUNG E&A reviewed whether any key trigger events that could affect the results of the existing double materiality assessment have occurred, to determine the necessity of a double materiality assessment.
  - · Re-assessment: Conducted surveys on FY24 assessment issues associated with key trigger events
  - · New assessment: Conducted a new assessment if there were no FY24 assessment issues associated with key trigger events
  - · Retention of existing assessment results: Retained FY24 assessment results for issues not associated with key trigger events

Step 1 Internal and External Environment Analysis

1 Identified Trigger Events Occurred in 2025
- External environment analysis
  - · Analyzed key domestic and overseas events and issues
- Internal environment analysis
  - · Analyzed issues with relevance to peer industries and SAMSUNG E&A

→ Analyzed Business Relevance of Each Trigger Event to SAMSUNG E&A

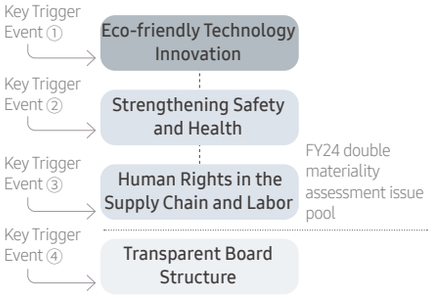
Step 2 Selection of Assessment Issues

2-1 Analyzed Impacts
- Used 5 criteria to assess financial, regulatory and social impacts to identify key trigger events
  - · Magnitude of impacts on the company's financial and non-financial aspects
  - · Probability of the events' occurrence
  - · Duration of the impacts
  - · Legal binding force and risks
  - · Effects on external stakeholders

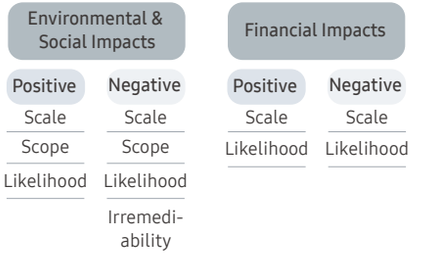
2-2 Selected Key Trigger Events
- Designated events with above-average scores as key trigger events

Step 3 Double Materiality Assessment

3-1 Selected Double Materiality Assessment Target Issues
- Derived FY25 double materiality assessment issue pool
  - · Categorized the issues into those subject to re-assessment, new assessment, or retention of the existing assessment results based on relevance to key trigger events



3-2 Identified Issue-related Stakeholders and Collected Feedback
- Evaluated 4 issues linked to key trigger events
  - · Conducted in-depth interviews and surveys with internal stakeholders for each issue



Step 4 Selection of Material Issues

4-1 Selecting Material Issues
- Determined material issues by integrating environmental and social Impacts assessments with financial impact assessments

4-2 Reporting
- Reported the finalized material issues to the management and the ESG Committee

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Results of Double Materiality Assessment

●●● High ●●○ Medium ●○○ Low

Ranking(Change from FY24)	Area	ESG Issue	Materiality Assessment Status	Environmental & Social Impacts	Financial Impacts	Reporting Location
FY25 Material Issues						
1(-)	Environmental	Climate Change Response	Retention of existing results	●●●	●●●	p.31-37
1(-)	Environmental	Transition to Low-carbon Business	Retention of existing results	●●●	●●●	p.21-27
3(↓2)	Social	Strengthening Safety and Health	Re-assessment	●●○	●●○	p.49-60
4(-)	Governance	Ethical Management	Retention of existing results	●●●	●○○	p.85-91
5(↓1)	Environmental	Eco-friendly Technology Innovation	Re-assessment	●●○	●●○	p.28-30
6(NEW)	Governance	Transparent Board Structure	New assessment	●●○	●●○	p.92-102
7(↓1)	Environmental	Energy	Retention of existing results	●●○	●●○	p.32, 38-43
7(↓1)	Social	Employees' Working Conditions	Retention of existing results	●●○	●●○	p.61-71
7(↓1)	Social	Information Security	Retention of existing results	●●○	●●○	p.111-114
10(↓4)	Social	Human Rights in the Supply Chain and Labor	Re-assessment	●●○	●●○	p.72-76
11(↓1)	Environmental	Pollutants(Air/Water/Soil)	Retention of existing results	●●○	●○○	p.24, 40-41, 43
12(↓1)	Environmental	Waste	Retention of existing results	●○○	●○○	p.24, 38-40, 42
12(↓1)	Environmental	Environmental Impacts of Plants(Products) and Infrastructure	Retention of existing results	●○○	●○○	p.22-25
12(↓1)	Governance	Fair Transactions	Retention of existing results	●○○	●○○	p.72-76, 86, 90

Key Changes from Previous Year and Implications

① **We assessed issues where trigger events occurred and retained the other remaining material issues**

- Re-assessment issues: Strengthening Safety and Health, Eco-friendly Technology Innovation, Human Rights in the Supply Chain and Labor
- New assessment issue: Transparent Board Structure
- Maintaining management continuity on risks and opportunities as the same material issues as the previous year were derived

② **A new issue, "Transparent Board Structure," ranked among the top issues**

- The new issue, "Transparent Board Structure," which was derived with trigger events, ranking 6th in the materiality assessment results, appropriately reflecting internal and external events("Key agenda items were approved and cash dividend of KRW 660 per share was decided at the General Shareholders' Meeting")
- Not selected as a material issue because it fell below the threshold for the materiality assessment results but was identified as a timely issue with its high ranking

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Opportunities and Risks of Material Issues

	Climate Change Response	Transition to Low-Carbon Business	Eco-Friendly Technology Innovation	Strengthening Safety and Health	Ethical Management
Opportunities	- Securing differentiated bid competitiveness by developing climate-resilient plant design(Resilient Design) technologies - Expanding opportunities for Efficien-C™[1] service, which optimizes clients' lifecycle carbon emissions beyond EPC	- Expanding opportunities for orders in new markets such as LNG terminals and liquefaction storage facilities based on the construction experience of gas plants - Expanding the revenue model from EPC to sustainable energy plant operation(O&M) and equity investment projects	- Increase in opportunities for new orders for water reuse plants in response to global water scarcity and tightening water regulations - Entering premium markets by securing proprietary technologies for CCUS(Carbon Capture, Utilization and Storage) and green· blue hydrogen production	- Creating social benefits by spreading safety culture among suppliers and workers - Proactively mitigating financial risks including legal sanctions and bid restrictions related to serious industrial incidents by strictly managing safety and illegal subcontracting while enhancing order competitiveness through improved credibility	- Enhancing management efficiency through strengthened internal control systems - Improving corporate image and securing client trust through enhanced ethical management and driving long-term revenue
Risks	- Increase in costs for adopting eco-friendly equipment and rising fuel costs - Higher construction costs and restoration expenses due to increased frequency of extreme weather events	- Idle workforce and asset losses due to a decline in fossil fuel-based plant orders - Increasing difficulty in managing costs and changing designs due to the complexity of early-stage clean energy projects	- Increasing royalty payments to global technology licensors and entrenching subcontracting structures due to failure to secure proprietary technologies - Supply chain instability for key materials and components required for implementing water treatment and eco-friendly process	- Increase in industrial incident risks when serious safety incidents and subcontracting are not properly managed at construction sites - Incurring direct cost as well as loss of business opportunities including legal sanctions and bid restrictions	- Facing risks of violating fair trade regulations, the Act on Contracts to Which the State Is a Party, the Foreign Corrupt Practices Act, and other relevant laws in the event of ethical issues such as misconducts and unfair contracts - Experiencing reputational risks, including decreased trust from investors, clients, and other stakeholders
Response Status	- Declaration to achieve net zero by 2050 - Establishing and applying measures for sites during heat waves, cold waves and rainy seasons - Monitoring regulations such as the GHG emissions trading scheme	- Establishing a low-carbon execution model across the entire project lifecycle based on E&Able Solutions - Managing project risks by implementing the FEED to EPC Strategy by engaging from the FEED stage - Minimizing design changes and securing target profit margins through solution-based designs secured through partnerships	- Securing carbon reduction solutions through CCUS-related investments and partnerships - Securing a leading position in the hydrogen value chain through a partnership with a global water electrolysis leader(Nel) - Developing technologies to secure high-temperature water electrolysis capabilities - Continuously conducting research to secure water treatment technologies	- Assigning a specialized organization and dedicated personnel centered on the CSO[2] - Internalizing a safety culture through S.A.Y(Safety Around You) - Comprehensively managing working environment data using the S-HMS[3]	- Operating the Compliance Team under the leadership of the Compliance Officer - Specifying guidelines for ethics and compliance that all employees must follow in the SAMSUNG E&A Code of Conduct - Maintaining certifications of ISO 37001 (anti-bribery management systems) and ISO 37301(compliance management systems)
Targets and Metrics	- Setting the target of using 100% renewable electricity by 2030 to reduce GHG emissions by 45% from the 2018 baseline - Improving management of Scope 3 emissions to expand the scope of calculation	- Expanding the New Energy business's share of profit before tax to 55% by 2030		- Maintaining a Lost Time Injury Rate(LTIR) of 0.03 or below	- Maintaining completion rate of compliance training for employees at 96% or higher

1) A solution that contributes to carbon reduction by enhancing the equipment efficiency of existing plants, reducing fuel consumption, and supporting the use of low-carbon fuels
2) CSO: Chief Safety Officer
3) S-HMS: Samsung Health Management System

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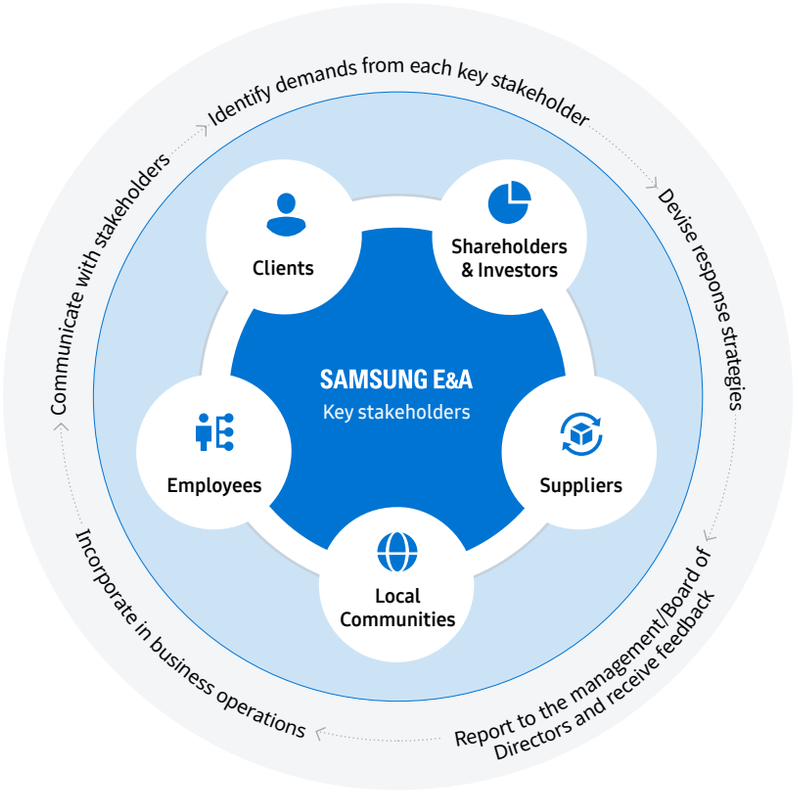
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Communication Channels for Stakeholders

- Key Stakeholders: Clients, Shareholders & Investors, Suppliers, Local Communities, Employees
- We operate communication channels tailored to each key stakeholder group's needs for active engagement.



Clients

Communication Channels

- Client portal websites, business divisions' channels
- Communication network of global offices
- Client satisfaction surveys

Shareholders & Investors

Communication Channels

- General shareholders' meeting
- Official website
- IR[1] activities attending NDRs[2] and conferences in domestic and overseas
- Corporate information disclosure

Suppliers

Communication Channels

- Partner portals
- Regular listening sessions and seminars

Local Communities

Communication Channels

- Contribution to local communities
- Operation of global offices
- Regional specialists and market surveys
- Official website/media

Employees

Communication Channels

- Employee Council
- Labor union
- Samsung Culture Index
- Intranet/listening sessions
- Anonymous online message board
- Broadcasts and campaigns

1) IR: Investor Relations 2) NDR: Non-Deal Roadshow

SUSTAINABILITY PERFORMANCE

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Sarawak PetChem Methanol Project

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Accelerating the New Paradigm



Key Areas and performance

- Strengthen Our Unique EPC Execution Model driven by Sub1 Strategy → Execution Innovation Model
- Seize Business Opportunities Based on Core Technologies → Transition to Low-Carbon Business; → Eco-friendly Technology Innovation

UN SDGs

Execution Innovation Model

Adopting AI

Automating Engineering Based on AI

- We identified four directions for AI adoption to automate engineering to enhance productivity through relevant technologies.

AI-based Automation

Category	Key Details
Digitalization	Extraction of external engineering information and automation of engineering
Simulation	Optimization of layout designs through simulations
Prediction	Operation of automated schedule generation systems and predictive models
Intelligence	Technologies including S-ARMS[1] and Smart Piping Shop

1) S-ARMS: Smart Augmented Reality Management System

Case Study

Agentic AI for Construction, Procurement, and Finance

- We adopted AI in the construction, procurement, and finance sectors to improve operational efficiency and automation.
  - · Construction | Automation of construction work
  - · Procurement | Automation of purchasing process
  - · Finance | Automation of financial settlement process

AI Literacy Training

- We operate a systematic AI literacy enhancement program to strengthen digital capabilities in the company.
  - · Providing customized training for all employees to enhance understanding and utilization of AI technologies
- We support employees in systematically integrating their hands-on experience and operational know-how accumulated in the field with AI technologies.
  - · Maximizing work process efficiency, improving output quality, and automating repetitive tasks

AI Day and Citizen Developer Program

- We plan to continue expanding the AI Day and Citizen Developer[1] programs, launched in 2025, to further strengthen AI utilization capabilities in the company.
- AI DAY
  - · Providing lectures from developers and holding practical workshops and problem-solving competitions to strengthen employees' digital capabilities and foster a culture of AI use across the company
- Citizen Developer
  - · A program that helps employees to become citizen developers so that each department can design and develop work platforms optimized for their tasks
  - · Planning to expand the number of Citizen Developers to 330 in 2026, twice the 2025 level
- Introduction of AI Bootcamp
  - · Launching an AI Bootcamp in 2026 to enable employees to use AI in their work without coding.

1) Employees who independently solve work-related problems using AI based on their experience in the field

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Use of FabriX and Palantir Foundry platforms

- We utilize no code/low code platforms in the company.
- FabriX
  - Generative AI service platform for enterprises developed by Samsung SDS
- Palantir Foundry
  - Data platform that comprehensively collects and manages company data
  - Collecting data from diverse sources in real time, refines and delivers it in analysis-ready formats
  - Providing interfaces that enable easy utilization of advanced AI technologies without coding

    → Supporting field personnel without knowledge in programming to independently develop applications for data analysis and work automation.

Operation of an In-house Application Competition

- We hold an in-house application competition twice a year.
- Citizen Developers use Palantir Foundry to develop applications for work.
- We enhanced the evaluation criteria.
  - Added “AI Tool Use Frequency” as a new evaluation criterion alongside the existing criteria, “Work Improvement Effects” and “Application’s Innovativeness and Practicality”
- We awarded KRW 10 million in prize money to the winner in 2025.

Case Study

In-House App Store

- We established and operate an integrated platform enabling employees to share and use AI-based solutions that are developed by each department using Palantir Foundry.
  - Operating in the form of an internal “Digital App Store”
  - Registered various customized AI solutions that Citizen Developers built to address actual problems in the field

Establishment of the Digital Twin[1)]

- To visualize EPC work and optimize productivity through simulations, we established and operate a digital twin platform, Navigator.
- Navigator
  - A digital twin platform incorporating advanced 3D technologies
  - Enables integrated management of plant design, procurement, and construction by categorizing work into underground and above-ground work

1) A technology that replicates physical assets in a digital environment

Case Study

U/G Navigator & A/G Navigator

- An integrated digital twin platform developed for checking the progress of EPC in virtual space and resolve issues in the real world
- U/G Navigator and A/G Navigator perform simulations appropriate for underground construction and above-ground construction, respectively.
- Key features
  - Reviewing design, procurement, and construction plans at the work-package level in connection with company-wide systems
  - Supporting plan revisions by detecting areas requiring adjustments in advance
  - Supporting more efficient construction work planning by checking constructability
  - Monitoring whether projects are progressing in line with targets
  - Supporting rapid and intuitive decision-making by visualizing project progress data that keeps changing

Transition to Low-Carbon Business Material Topic 1

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Governance

Corporate and Partnership Investment Governance

Establishment of Investment Deliberation Governance

- We established investment deliberation governance to pioneer and secure clean hydrogen lifecycle technologies[1)] and promising low-carbon technologies[2)] for a low-carbon industry ecosystem.
- We conduct investment deliberation through planning → preliminary review → basic review → detailed review, and reach final consensus among all committee members by considering factors such as identified risks, and expected performance.
- We established investment procedures(rules & processes) to prevent asset impairment and optimize investment assets.
  · End-to-end procedures across planning, review, execution, and post-investment management for corporate and partnership investments
  · Established review criteria for each investment stage and departmental roles and responsibilities

1) Refers to technologies spanning the entire clean hydrogen lifecycle, from generation, transportation, and storage to utilization
2) Refers to technologies for CCUS, SAF(Sustainable Aviation Fuel), clean ammonia, and clean methanol, etc.

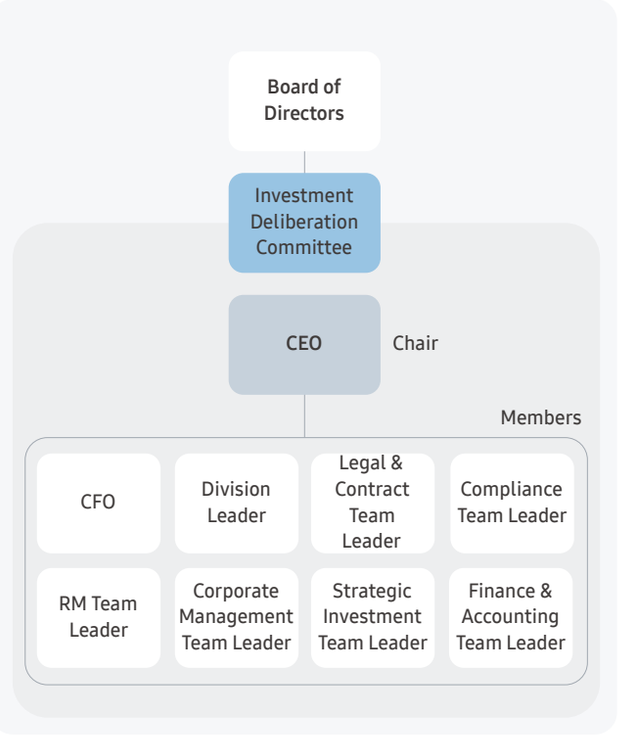
Investment Deliberation Committee

- Chair | CEO
- Members | CFO, Division Leader, Corporate Management Team Leader, RM Team Leader, Strategic Investment Team Leader, Finance & Accounting Team Leader, Legal & Contract Team Leader, Compliance Team Leader
- We conducted investment deliberation for the acquisition of an equity stake in Nel, a water electrolysis company on March 6, 2025.

Promotion of a Clean Technology Development Strategy

- We restructured the business portfolio into three core segments—Hydrocarbon, Advanced Tech, and New Energy—under the management and established mid- to long-term business strategies and investment directions.
  · The New Energy Sector serves as the company's core growth driver and includes sustainable technology businesses related to energy transition and eco-friendly solutions, such as LNG, hydrogen and ammonia, and water treatment.

Governance of Investment Deliberation



Strategy

E&Able Solution

- We established solutions across three areas to take a leading role in the transition to a net-zero society.
  · E&Able Low | Carbon reduction solutions
  · E&Able Circle | Circular economy solutions
  · E&Able Zero | Future solutions for the hydrogen era
- We provide a full-service value chain through E&Able solutions, from project development and licensing to EPF[1], FEL[2]/FEED[3], EPC, and O&M.

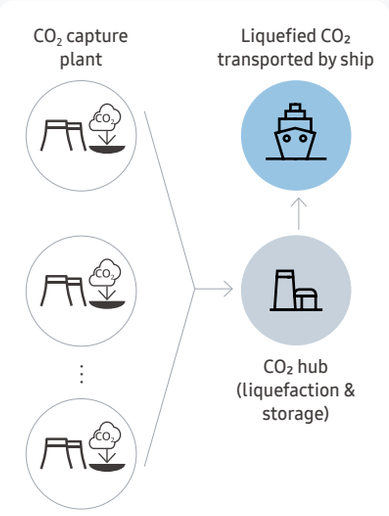
1) EPF: Engineering, Procurement, Fabrication
2) FEL: Front End Loading
3) FEED: Front End Engineering Design



E&Able®

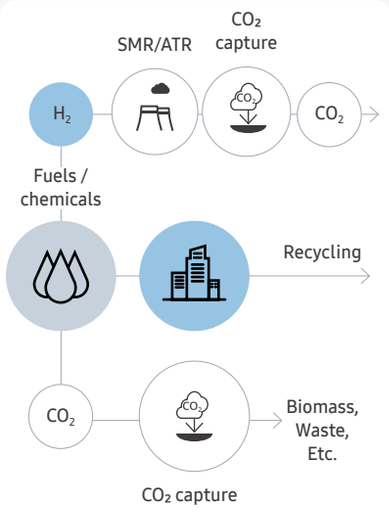
Technology-Driven Solution for a Sustainable Future

E&Able Low
Carbon Management



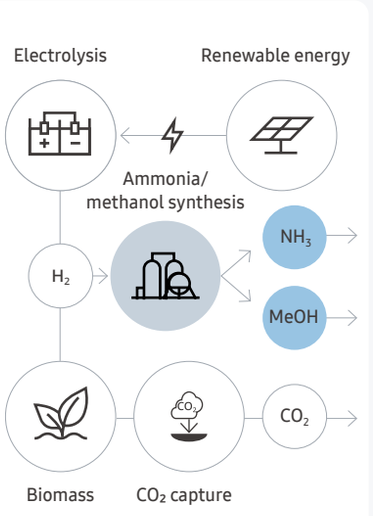
- Carbon Capture
- Blue Hydrogen/Ammonia
- Low Carbon Solutions
  · Efficien-C™ / Intelligen-C™[1]

E&Able Circle
Sustainable Fuels & Chemicals



- Renewable Fuels
- Waste-to-X
- Water Treatment
- Air Pollution Prevention

E&Able Zero
Green Hydrogen & e-fuel



- Green Hydrogen/Ammonia
- e-SAF/Methanol

1) A new front-end loading(FEL) solution that empowers clients' investment decisions when building new low-carbon facilities by evaluating various factors such as plant composition, regional regulations, and carbon intensity to deliver tailored, optimized solutions

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Strategy

E&Able Low

- Providing carbon reduction solutions to drive the transition to a net-zero society
  · Reducing carbon emissions through carbon capture and storage, and energy optimization

Carbon Capture

Launch of the Large-Scale Carbon Capture Solution

- We introduced a carbon capture solution in partnership with Honeywell, a global integrated solutions company.
  · Supporting power generation companies in reducing carbon emissions and complying with environmental regulations

- Collaboration details
  · Honeywell
  → Providing ASCC[1] technology for wet carbon capture and improving process efficiency
  → Wet carbon capture technology: A technology capable of capturing more than 95% of the carbon dioxide in exhaust gases emitted from the combustion of fossil fuels, which can be taken advantage of widely for global carbon reduction in the future
  · SAMSUNG E&A
  → Providing end-to-end solutions by handling the EPC component based on differentiated execution capabilities

1) ASCC: Advanced Solvent Carbon Capture

Low-Carbon Solutions

Joining the Global Energy Alliance, UNEZA

- We joined the Utilities for Net Zero Alliance(UNEZA), an initiative under the International Renewable Energy Agency(IRENA), in May 2025.
  · A global energy utility alliance established following COP[1]28
  · Promoting project development to achieve net-zero and hosting seminars to strengthen public-private partnerships

- We secure networking opportunities with global power generation companies and carbon capture-related business opportunities through active participation.

- We plan to strengthen global cooperation for net zero and renewable energy transition.

1) Conference of the Parties to the United Nations Framework Convention on Climate Change

Low-Carbon Ammonia

Contract Award for the Wabash Low-Carbon Ammonia Project in the U.S.

- We won the first low-carbon ammonia plant contract in October 2025 in our history.

- A national project involving the U.S. Department of Energy(DOE), Korea's Ministry of Land, Infrastructure and Transport(MOLIT), and the Ministry of Climate, Energy and Environment(MCEE)

- Key details
  · Construction of an ammonia facility that produces 500,000 tons of low-carbon ammonia annually and captures 1.67 million tons of CO_2
  · The produced low-carbon ammonia to be used as fertilizer in agricultural regions across the U.S. Midwest
  · Obtained a permanent CO_2 storage permit in the U.S.
  · Partnered with Honeywell UOP, which possesses global core carbon capture technologies

- Outcomes
  · Secured new business opportunities in the energy transition sector
  · Successfully re-entered the U.S. market after our initial market entry in 2011, contributing to overseas market diversification

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E&Able Circle

- We provide waste and resource circulation solutions to contribute to the realization of a circular economy.
  - Treating sewage and wastewater for circulation
  - Purifying waste gas for atmospheric discharge
  - Producing fuel from waste

Water Treatment

Water Treatment Business

- We secure eco-friendly water treatment technologies through the development of wastewater reuse technologies to address land constraints, effluent quality regulations, and water scarcity.
- We secure eco-friendly water treatment technologies.
  - High-efficiency coagulation
  - High-speed sedimentation
  - SEMBR[1] for advanced treatment
- We apply high-efficiency blowers and aeration devices with high oxygen transfer efficiency to wastewater treatment plants to reduce power consumption and CO_2 emissions.
  - Improving efficiency based on collected operational data

1) SEMBR: Samsung Enhanced Membrane Bioreactor

Air Pollution Prevention

Prevention of Air Pollution

- We have provided air pollution control systems to reduce air pollutants and greenhouse gas emissions since 2008.
- We developed the RCS(Regenerative Catalytic System) Package for reducing air pollutants.
  - Greenhouse gas removal performance exceeding 90% based on stable, high-efficiency catalysts for greenhouse gas decomposition

Waste

Business Related to Waste

- We reduce greenhouse gas emissions and promote resource reuse at the Cheonan Environmental Energy Facility.
  - Applying eco-friendly technology that utilizes ammonia components contained in food wastewater to reduce nitrogen oxides generated during incineration
  - Processing 555 tons of municipal waste per day
  - Contributing to eco-friendly energy production by supplying high-temperature steam generated during the incineration heat cooling process to nearby industrial complexes and surrounding cultural and sports facilities

SAF[1] Technology Alliance

- Producing SAF from biomass/waste requires the integration of multiple technologies.
- We formed strategic technology partnerships with Honeywell UOP, Johnson Matthey, and GIDARA Energy to provide comprehensive global solutions.
- Collaboration details
  - SAMSUNG E&A | Application of EPC innovation and leadership in project execution
  - GIDARA Energy | Pre-treatment and gasification technology (HTW Gasification)
  - Johnson Matthey | Syngas conversion technology(FT CANS™), and aqueous-phase reforming technology(HyCOgen™)
  - Honeywell UOP | Hydrocracking-based SAF production technology(FT Unicracking™)

Signing an MOU with Korean Air for SAF Cooperation

- We signed a Memorandum of Understanding(MOU) with Korean Air for SAF cooperation in November 2025.
- The purpose is to establish a stable SAF production system and supply chain, as well as to identify business opportunities by leveraging the expertise and network of both parties.
- Collaboration details
  - SAMSUNG E&A | Identifying SAF opportunities and selecting potential projects
  - Korean Air | Purchasing SAF on a stable basis
- Key details
  - Exploring and evaluating overseas SAF production projects
  - Reviewing participation in long-term SAF offtake agreements and providing mutual support
  - Reviewing investments in new SAF-related technologies and projects
  - Participating as a partner in Korean Air's SAF Technology Alliance

Signing a Contract for the Malaysian Bio-refinery Plant

- We signed a contract for the New Biorefinery Project in Malaysia, valued at KRW 1.4 trillion, in January 2025.
  - Construction of an eco-friendly plant producing 650,000 tons per year of SAF, bio-diesel, bio-naphtha, and other products
- We will be executing the entire process of engineering, procurement, construction, and commissioning.

1) SAF(Sustainable Aviation Fuel): An aviation fuel produced from bio-based feedstocks, such as used cooking oil and palm oil, as an alternative to conventional fossil fuels. It is gaining attention as a next-generation sustainable energy source due to its potential to significantly reduce carbon emissions over its lifecycle

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Strategy

E&Able® Zero

- We provide forward-looking solutions for the hydrogen-powered future.
  · Water electrolysis technology | Splitting water with renewable electricity
  · Electron-to-Molecules(E-to-M) solution | Producing clean chemicals and fuels by combining carbon captured with green hydrogen produced through water electrolysis technology

Green Hydrogen

Securing all three technological solutions—atmospheric-pressure AEC[1], pressurized AEC, and PEM[2]—as the only company in the market, enabling the provision of customized solutions tailored to customers' needs and the specific characteristics of each project

WHS[3] 2025(May 2025)

CompassH2-A

- An integrated technology solution covering the entire green hydrogen plant development process, from pre-feasibility studies to EPC and quality assurance
- Combining SAMSUNG E&A's EPC execution capabilities with Nel's water electrolysis technology to overcome the limitations of conventional approaches, where electrolyzer suppliers and EPC contractors operate separately, and presenting an optimized green hydrogen production method

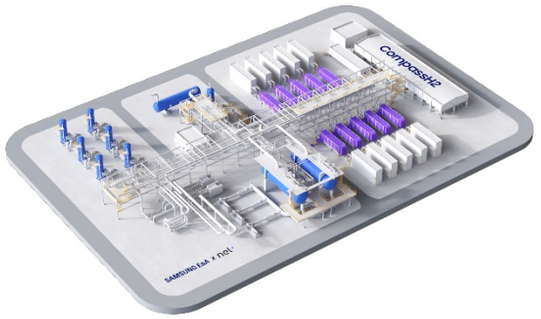


CompassH2-A Rendering

ADIPEC 2025(Nov. 2025)

CompassH2-P

- The industry's first 100MW-scale green hydrogen production solution based on proton exchange membrane water electrolysis
- Serving as the successor to CompassH2-A
- Producing high-pressure(30 barg), high-purity(99.9995%) hydrogen
- Reducing plant footprint through the efficient arrangement of electrolyzer stacks and auxiliary facilities



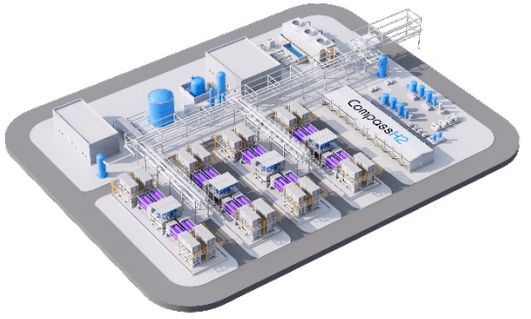
CompassH2-P Rendering

WHS 2026(May 2026)

CompassH2-A+

- A technology solution based on Nel's pressurized alkaline water electrolysis system
- Minimizing downstream compression requirements through pressurized hydrogen production(15 barg)
- Minimizing plant footprint with 25MW x 4 containerized modules
- Providing LSTA[1] services ranging from plant operation to stack replacement

1) LTSA: Long Term Service Agreement



CompassH2-A+ Rendering

1) AEC: Alkaline water electrolysis 2) PEM: Proton exchange membrane 3) WHS: World Hydrogen Summit 4) LTSA: Long-term service agreement

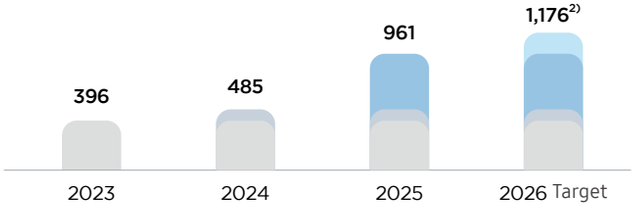
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Expansion of Investment in Eco-friendly Technology Companies

- Water electrolysis is a core technology for the future hydrogen economy, and its performance is comparable to the engine of the entire plant.
  - Invested in Nel, a global hydrogen company that was the first to commercialize water electrolysis technology
  - Designing plant products based on Nel's advanced technology portfolio
  - Aiming to standardize and supply the technology to present hydrogen production solutions based on superior performance and diverse water electrolysis technologies

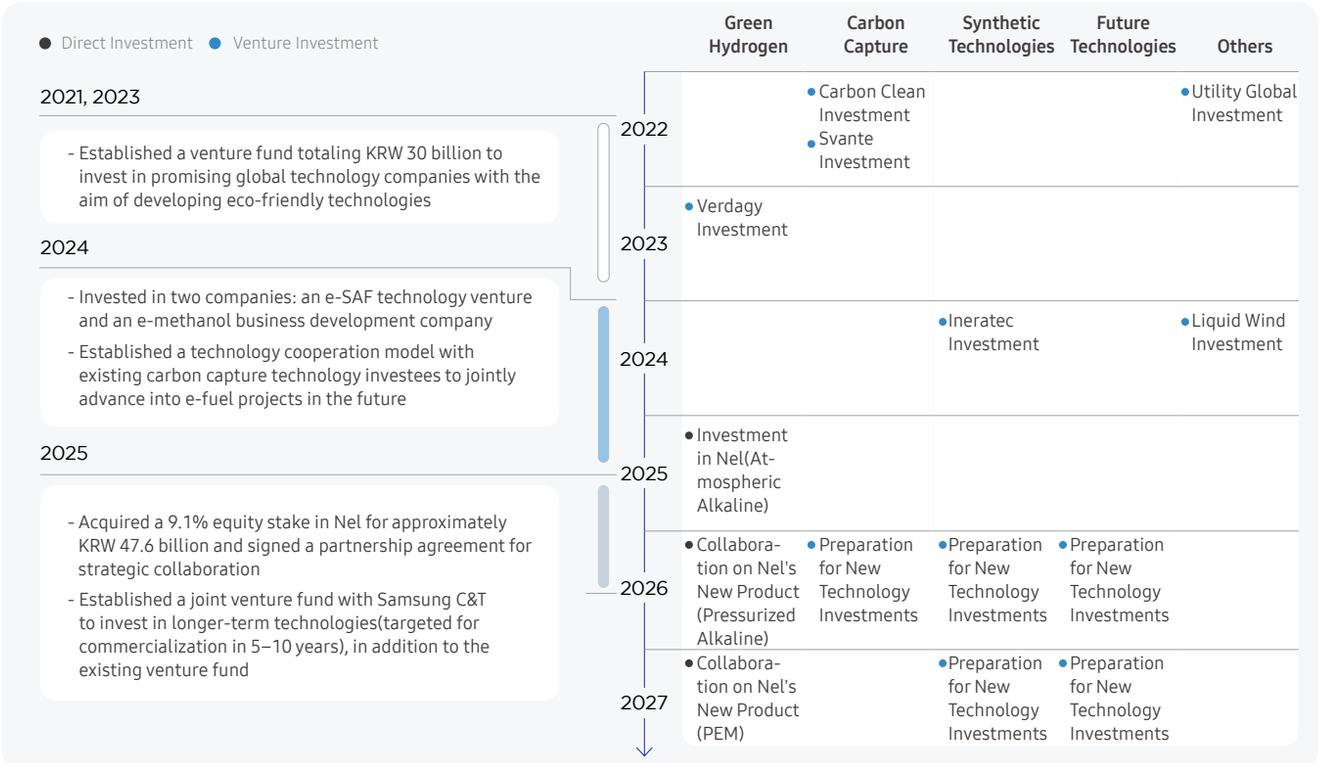
Investment Amount in Companies with Eco-Friendly Technologies[1]

Unit: KRW 100 million



1) Cumulative amount
2) Based on the exchange rate as of December 31, 2025

Eco-friendly Business Equity Investment Roadmap



E&Able Tech Forum

Investment Strategy for eco-friendly technology companies

- We held the second SAMSUNG E&A Tech Forum on June 20, 2025, as a platform for discussing future energy and innovative technologies.
  - Forum attended by approximately 500 participants from over 140 companies, including global clients, energy innovators, and domestic and overseas partners
  - Global clients | Aramco, ExxonMobil, Petronas, and others
  - Global energy innovators | Honeywell UOP, Johnson Matthey, Gidara, Nel, Carbon Clean, Baker Hughes, and others
- It was conducted in the format of technology solution presentations, panel discussions, and seminars by energy and environmental experts.
  - Held under the theme of "Weaving Technology Threads, Delivering Excellence"
- We facilitated productive and practical discussions on energy transition solutions, including carbon capture, green hydrogen, e-fuels, and waste-to-SAF, as well as EPC execution innovations aimed at maximizing productivity and efficiency.



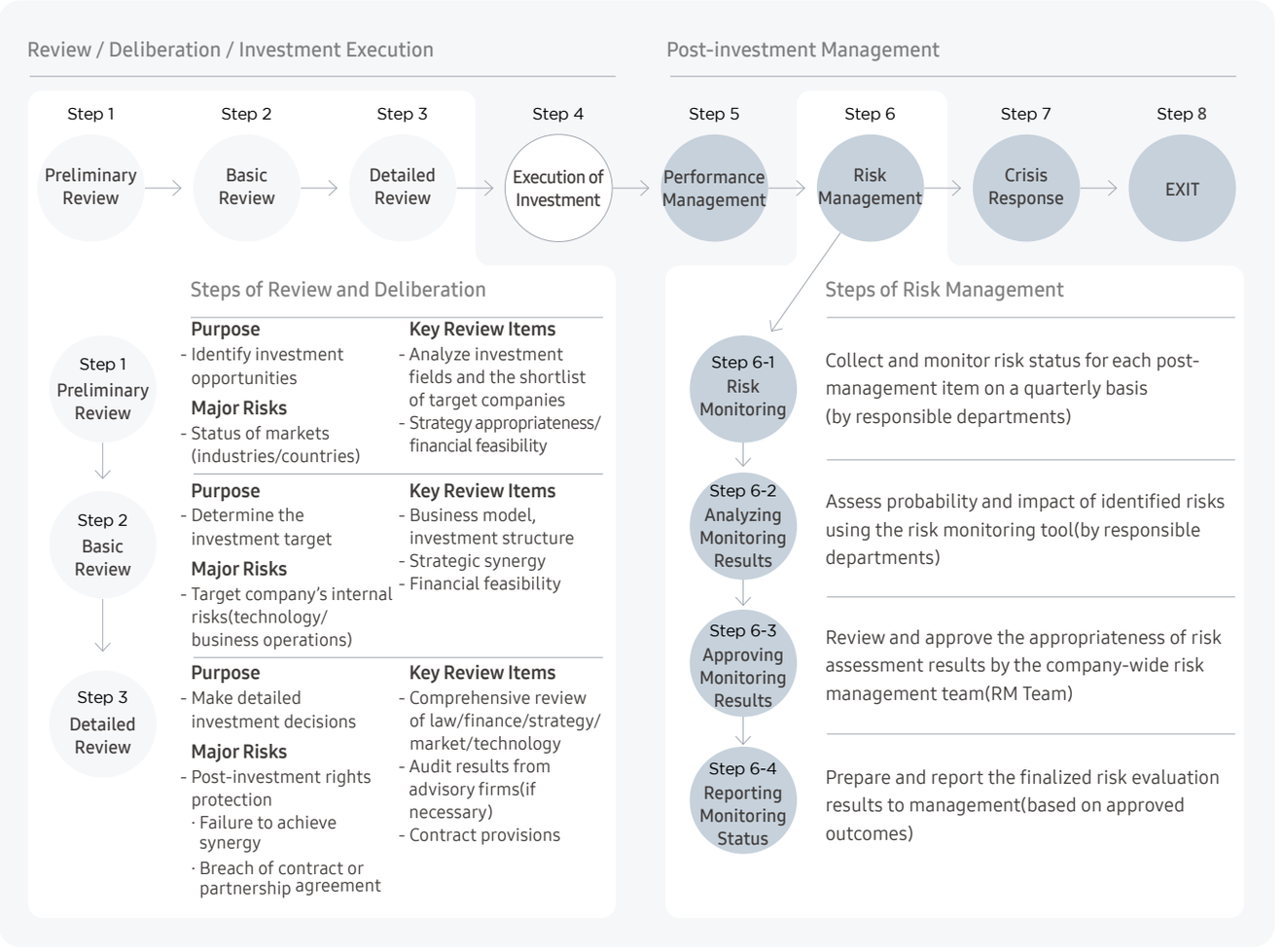
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Risk Management

Framework of Transition to Low-Carbon Business by Investment Phase

- We identify and secure promising technologies related to the transition to a low-carbon economy, and conduct risk management and investment deliberations throughout preliminary and detailed review stages for new business investments and commercialization.

Investment Review, Deliberation, and Risk Management Stage



Metrics and Targets

Target for the Transition to Low-Carbon Business

Target

· Expand the share of New Energy in profit before tax to 55% by 2030 through the transition to a low-carbon business

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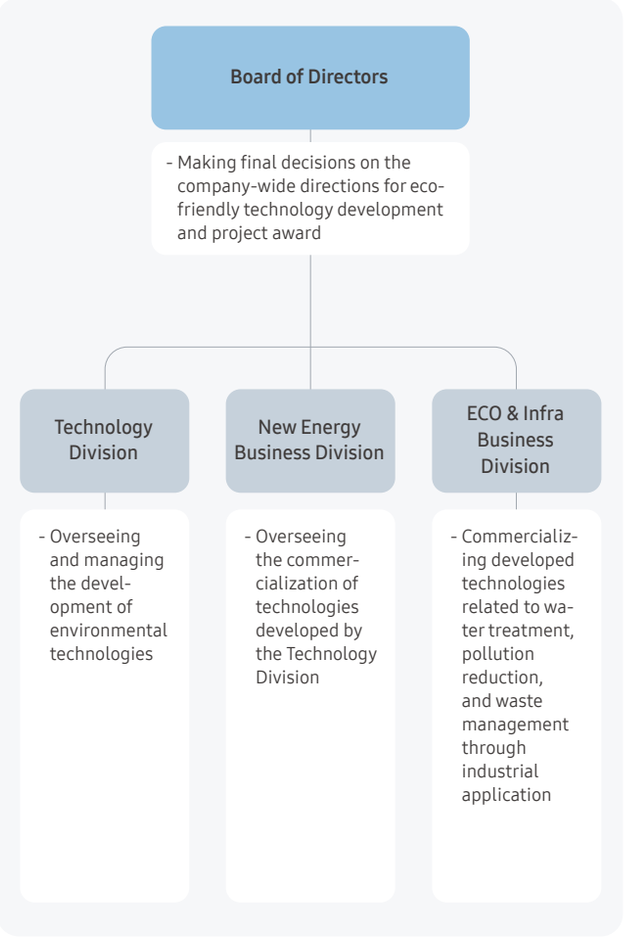
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Governance

Organization for Eco-Friendly Technology Innovation

- We conduct a variety of R&D in the environmental business and energy transition sectors.

Organization Structure for Eco-friendly Technology Innovation



Environmental Technology Team

- We established Korea's first corporate environmental technology research institute in 1991, Environmental Technology Development Center, and have developed a wide range of technologies in the environmental field for over 30 years.
- We aim to satisfy our clients by pursuing "Toward Value-Creating Environmental Solutions.".
  · Continuously developing core technologies for each area, including water and wastewater, recycling/water treatment, ultrapure water, air, and waste
  · Proactively responding to the rapidly changing environmental market with sophisticated analytical technologies and advanced AI technologies

Environmental Technology Team's R&D areas

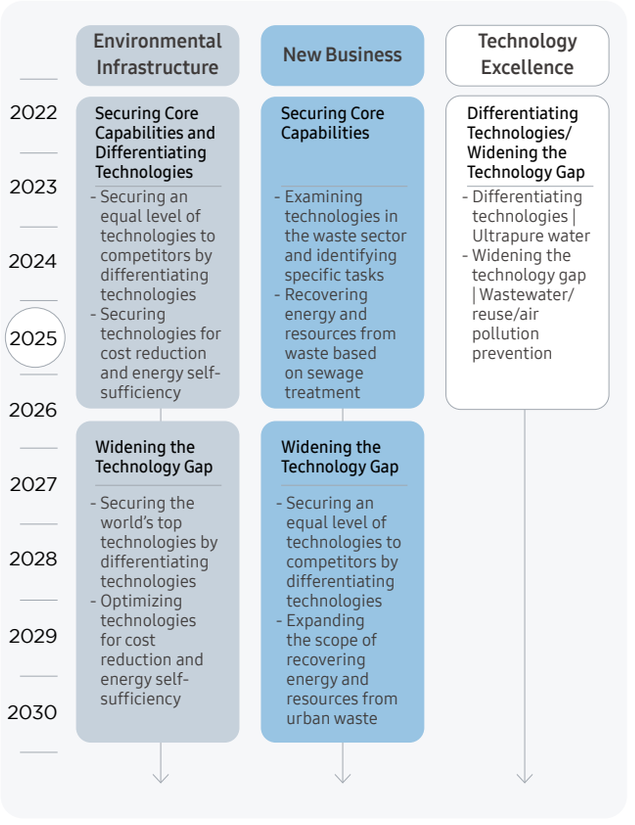
Sewage and Wastewater Treatment	Treatment of sewage, electronic wastewater, and chemical wastewater
Water Reuse/Purification	Wastewater reuse, water
Ultrapure Water	For semiconductors, for displays
Air Pollution Prevention	NO_x[1]/SO_x[2], VOCs[3], fugitive dust, odor, GHG
Waste	Waste to X
Common	Analysis technology, AI technology

1) NOx: Nitrogen oxides
2) SOx: Sulfur oxides
3) VOCs: Volatile organic compounds

Strategy

Environmental R&D Roadmap

- Environmental Infrastructure | Enhancing technological capabilities to achieve cost efficiency and energy independence
- New Business: Building differentiated ESG-driven technologies and fostering future growth opportunities
- Technology Excellence | Advancing technologies with a focus on real-world applications



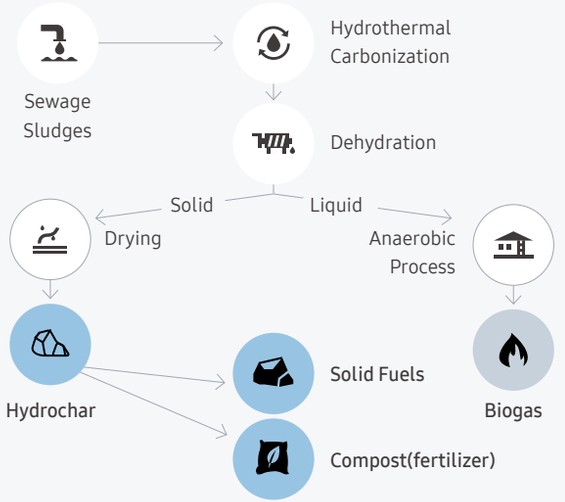
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Turning Sewage Sludges into High-Efficiency Energy with Hydrothermal Carbonization

- Process for increasing energy self-sufficiency in wastewater treatment plants
  - Reducing energy consumption by 60% compared with the existing anaerobic digestion[1]-drying process
  - Producing by-products such as hydrochar[2] and biogas
- Technology validation stage
  - Operating a 10 tons/day pilot plant at the Jeongeup Wastewater Treatment Plant to verify the technology
  - Recycling hydrochar produced at the pilot plant as compost(fertilizer)

Process for High-efficiency Energy Recovery from Sewage Sludge



Utilizing the final by-product as compost

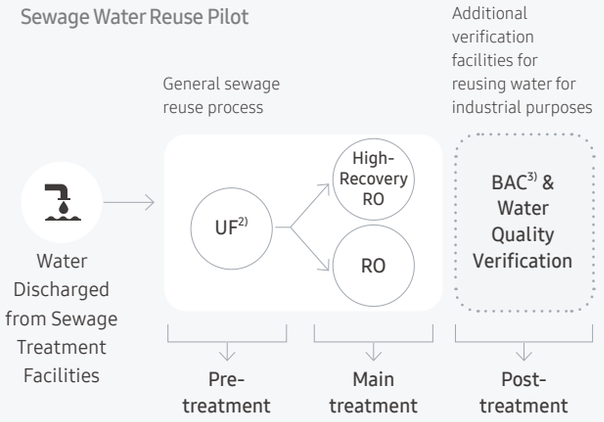
Operating a pilot plant at the Jeongeup Wastewater Treatment Plant

1) A biological treatment process that decomposes organic matter using anaerobic microorganisms to produce biogas(methane and carbon dioxide)
2) A solid matter with high carbon content produced through a hydrothermal carbonization process

Technology for Reusing Treated Wastewater

- Technology for reusing effluent from wastewater treatment plants as industrial water
  - Main process based on high-recovery RO[1]
  - Post-treatment process for removing low-molecular organic matter
- We are conducting a pilot assessment at a public wastewater treatment plant and plan to complete technology validation and secure water quality stability within 2026.
- We are pursuing a business of producing approximately 120,000 tons/day of reused water at a public wastewater treatment plant and supply it to customers.

Sewage Water Reuse Pilot



Goal

Recovery rate of the high-recovery RO process> 90%

RO treated water's TOC[4] < 0.5 mg/L

1) RO: Reverse Osmosis
2) UF: Ultra Filtration
3) BAC: Biological Activated Carbon
4) TOC: Total Organic Carbon

Self-Healing Concrete

- We developed a concrete technology that self-heal cracks occurred during operation to provide waterproofing capabilities.
  - Waterproofing is vital for water and wastewater treatment tanks. Waterproof quality is highly dependent on technicians' skills. With self-healing concrete, stable quality can be ensured.
  - By removing the waterproofing process, we can save costs, reduce construction schedules, improve quality, and minimize hazardous work and maintenance.
- We have applied the technology to Samsung Electronics projects and the BTO sewage treatment plants since 2023.
- We are expanding the application to overseas wastewater treatment plants in Bahrain and Saudi Arabia.
- 2025 performance
  - Seongnam Sewage Treatment Plant | Completed reflecting the technology to the design
  - Saudi Aramco FGI PKG#1 & 4 Project | Completed on-site performance verification

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Risk Management

Technology Development Risk Management

- We identify and manage risks and opportunities related to environmental technology development.
  - · Analyzing market trends related to environmental R&D and monitoring regulations
  - · Examining the scope and complexity of technology development and its impact on the business
- We conduct testing and verification for technologies selected through the review process in line with established project objectives and implementation plans.
- We enter the final commercialization stage through monitoring and evaluation.

Process of Developing Eco-Friendly Technologies



Metrics and Targets

Investment in the Development of Eco-Friendly Technologies

- We establish annual investment plans for eco-friendly technology development under the leadership of the Environmental Technology Team and Water Electrolysis Technology Team to develop relevant technologies and make investments.
- We categorized our investment in eco-friendly technologies in accordance with the EU Taxonomy.
- Investment in eco-friendly technologies
  - · R&D cost
  - · Asset investment
- 2025 investment in eco-friendly technologies | KRW 23.2 billion

Investment in Eco-Friendly Technologies

Category	Unit	2023	2024	2025
Investment in eco-friendly technologies	KRW 1 million	6,621	36,386	23,211
R&D cost[1)]	KRW 1 million	6,621	20,486	19,711
Asset investment[2)]	KRW 1 million	-	15,900	3,500
No. of researchers[3)]	Persons	46	63	47
No. of developed eco-friendly technologies[4)]	Cases	2	1	-

1) From 2024, the costs have been recalculated as eligible green R&D expenditures under the EU Taxonomy(including R&D expenses of the Environmental Technology Development Center, electrolysis-related technologies, and eco-friendly research projects)
2) Expenses for development and demonstration of technologies related to environment and water electrolysis, which we started calculating from 2024
3) The data for 2023 is the number of researchers in the Environmental Technology Team. From 2024, we also added the number of researchers in water electrolysis.
4) The number of completed technology development in the year concerned

Target for Eco-friendly Technology Innovation

Target

· Expand the share of New Energy in profit before tax to 55% by 2030 through eco-friendly technology innovation



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Harmonizing with Nature



Key Areas and performance

- Achieve Net-Zero → Climate Change Response
- Increase Resource Circulation → Environmental Management

UN SDGs

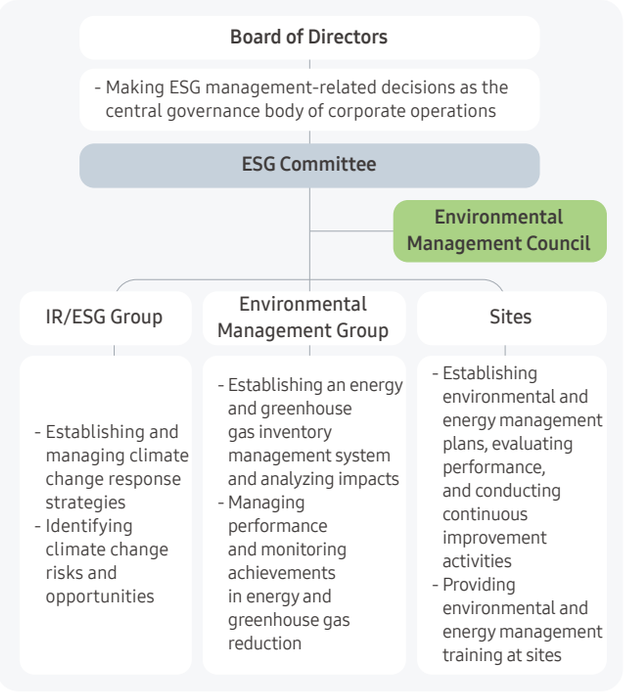


Climate Change Response Material Topic 3

Governance

Climate Change Organizations

Organization Structure for Climate Change



ESG Committee

- The committee independently and objectively reviews, deliberates on, and makes decisions on all issues related to climate change response.
- It is a committee under the Board of Directors, consisting entirely of independent directors.
- Reporting cycle
  - Selection of key tasks in January
  - Report of the status of environmental management implementation to the ESG Committee in October
- It approves the environmental management strategy to support global efforts to address the climate crisis by establishing and implementing climate change response strategies aligned with the Paris Agreement's 1.5°C target.
  - In October 2022, the environmental management strategy approved, including the target to use 100% renewable energy by 2030 and achieve net zero by 2050.
  - The status and plans for advancing the environmental information management system and the status of environmental management implementation reported to the ESG Committee in 2025.

Environmental Management Council

- Working-level employees conduct quarterly reviews through the Environmental Management Council and report key results to the CFO, the leader of the Environmental Management T/F.
- The council monitors energy and greenhouse gas emissions at the company level, and analyzes and shares key drivers of change.
  - Discussion of the performance after the calculation of greenhouse gas emissions
  - Discussion of the performance and plans for transition to electric vehicles on sites and transition to renewable energy

Strategy

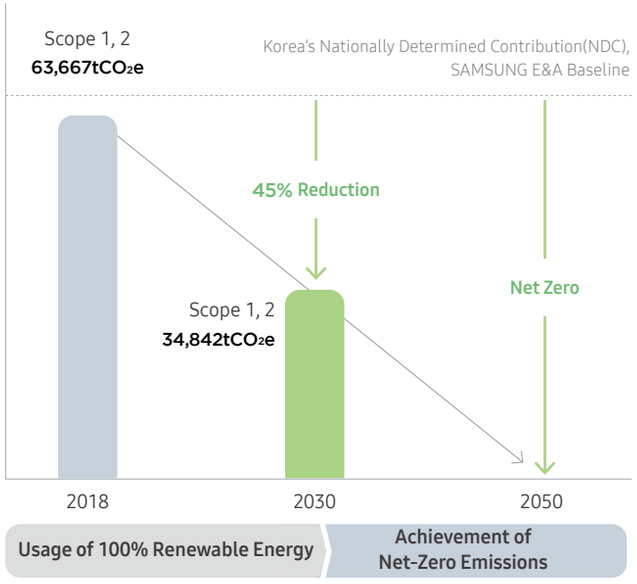
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Net-Zero Roadmap

Targets and Performance Regarding the Net-Zero Roadmap

- Detailed targets
  - Reducing greenhouse gas emissions by 45% compared to the baseline year of 2018 by adopting 100% renewable energy by 2030
  - Going net-zero by 2050
  - Devising and implementing plans to reduce direct emissions by transitioning business vehicles to zero-emission vehicles and switching to eco-friendly fuels, and to reduce carbon emissions through technology development
- 2025 performance
  - We reduced more than 40% in Scope 2 greenhouse gas emissions in 2025 by using renewable energy.

Net-Zero Emissions Roadmap



* To achieve net-zero emissions, we look for ways to offset and absorb emissions that remain after key reduction activities.

Net-Zero Strategy

Achievement of net-zero carbon emissions

- We implement a net-zero strategy to achieve net zero in direct and indirect carbon emissions(Scope 1·2) by 2050.

Key Reduction Strategies

Direct Emissions(Scope 1)
- Transitioning domestic business vehicles to zero-emission vehicles (electric and hydrogen vehicles) by 2030
- Enhancing energy efficiency across all sites through certification under ISO 50001[1], the international standard for energy management systems

Indirect Emissions(Scope 2)
- Generating geothermal and solar power in buildings
- Procuring renewable energy (green premiums, purchase of renewable energy certificates)

1) ISO 50001: International standard for energy management systems

Greenhouse Gas Reduction and Monitoring

- We are monitoring three key GHGs emitted from sites among the seven major greenhouse gases — CO_2, CH_4, and N_2O — to achieve mid- to long-term reduction targets.
- An independent agency conducts third-party verification to ensure the accuracy of measurements.
  - Transitioned to a GHG Protocol-based validation system in 2025 to enhance the alignment to the global disclosure framework

Greenhouse Gas Emissions

Category	Unit	2023	2024	2025
Market-based emissions (Scope 1, Scope 2)	tCO_2e	54,454	50,007	35,543
Location-based emissions (Scope 1, Scope 2)	tCO_2e	56,040	55,819	43,743

Transition of Business Vehicles to Zero-Emission Vehicles

- We transitioned our business vehicles from internal combustion engine vehicles to zero-emission vehicles to reduce direct greenhouse gas emissions.
- Operating a total of 37 electric vehicles at domestic sites

Energy Saving and Efficiency Improvement

- We completed the expansion of ISO 50001 certification, the international standard for energy management systems, to overseas sites in 2024.
- We plan to expand the certification scope to global offices during the renewal audit in 2026.

GEC Building Energy Saving and Efficiency Activities
- Adjusting the number of elevators in operation
- Replacing emergency stairway lighting
- Reducing the operation hours of the parking lot supply and exhaust fans
- Reducing the operating hours of the podium air handling unit
- Improving visibility of lighting switch drawings

Introduction of Geothermal and Solar Power Generation in Buildings

- We introduced solar power generation at the Seoul Office building and sites to reduce indirect emissions.
  - Solar power generation at the GEC
  - Installation of solar-powered CCTVs and streetlights at sites(Malaysia Shell OGP Project, etc.)

Renewable Energy Procurement

- We purchase green premiums and renewable energy certificates to reduce indirect carbon emissions generated from electricity consumption.
- Our purchase amounted to 16,300MWh in 2025.
  - Domestic: 12,300MWh through Green Premium
  - Overseas: 4,000MWh through renewable energy certificates in Thailand, Malaysia, and India

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Strategy

Identification of Climate Change Risks and Opportunities

Identification and Analysis of Climate Change Risks and Opportunities

- We identify climate-related risk and opportunities by considering the business structure and financial factors in accordance with the process for establishing climate change risk response strategies.
- We classify risk types into three categories — physical risks, transition risks, and opportunities — and conduct analysis and establish response strategies.

Identification of Physical Risks

Likelihood/Impacts : ●●● High ●●○ Medium ●○○ Low

Category		Factor	Likelihood	Business Impact Analysis		Financial Impact Analysis		Expected Time Horizon[1]	Response Strategies
				Business Impact	Level of Impact	Financial Impact	Level of Impact		
Physical Risks	Acute	Flooding	●○○	· Potential loss of facilities and assets and equipment damage at project sites due to flooding	●●○	· Costs incurred for loss of facilities and assets and equipment recovery and repair at project sites due to flooding	●○○	Short-term	· Establish and adjust schedules by considering construction productivity during rainy seasons and extreme heat periods · Manage risks in advance through real-time forecasts by site · Establish standards for adjusting working hours during extreme heat periods and abnormal climate events · Prevent schedule delays by diversifying supply chain channels · Prepare handling and storage guidelines for transporting raw and subsidiary materials · Conduct quarterly facility inspections in preparation for heavy rainfall, heat waves, and other events · Create an environment to prevent changes in material properties and freezing of equipment and materials due to low temperatures
		Typhoons	●●○	· Potential damage to structurally vulnerable buildings such as containers at construction sites · Potential risks such as work suspension and limitations on working days	●●○	· Repair and recovery costs incurred due to damage caused by overturning of heavy equipment from strong winds · Project execution costs, including labor and equipment operating costs, incurred due to schedule delays	●●○	Short-term	
		Heavy Rainfall	●●●	· Flooding of offices, structural collapse, and damage to electrical and mechanical facilities at construction sites due to heavy rainfall · Disruptions to schedule compliance due to work suspension caused by heavy rainfall	●●●	· Recovery costs incurred due to damage such as flooding of offices and structural collapse at construction sites caused by heavy rainfall · Increased labor and equipment operating costs due to schedule delays caused by work suspension during heavy rainfall	●●○	Short-term	
		Cold Waves	●●●	· Site operation shutdowns and additional maintenance costs due to freezing and damage of pipes and facilities	●●●	· Increased repair and replacement costs and higher maintenance costs due to freezing and damage of facilities and pipes	●●○	Short-term	
		Heat Waves	●○○	· Disruptions to schedule compliance due to construction work suspension when temperatures make work impossible · Reduced performance due to equipment overheating during prolonged heat waves	●●○	· Increased labor and equipment operating costs due to schedule delays when work is suspended due to extreme heat · Reduced productivity and damage to tangible assets due to facility performance degradation in the event of facility overheating caused by heat waves	●●●	Short-term	
	Chronic	Rising Average Temperatures	●○○	· Risk of schedule extension due to lower labor productivity caused by rising average temperatures	●●○	· Increased labor and equipment operating costs due to lower work efficiency, schedule delays, and expanded additional rest periods to prevent heat-related illness	●●●	Short-term	· Manage the risk of productivity decline by adjusting working conditions and improving the working environment

1) Short-term: FY+1 year/Mid-term: FY+1 to 5 years/Long-term:: More than FY+5 years

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Strategy

Identification of Transition Risks and Opportunities

Likelihood/Impacts : ●●● High ●●○ Medium ●○○ Low

	Category	Factor	Likelihood	Business Impact Analysis		Financial Impact Analysis		Expected Time Horizon[1]	Response Strategies
				Business Impact	Level of Impact	Financial Impact	Level of Impact		
Tran-sition Risks	Policy and law	Strengthening Mandatory Climate and ESG Disclosure Requirements	●●●	· Decrease in trust from investors and stakeholders if the climate information calculation and management systems fail to meet strengthening ESG disclosure requirements in Korea and abroad such as KSSB[2] standards and demand for greater climate-related information disclosure	●●●	· Increase in financing costs if insufficient climate-related disclosure leads to decrease in investor trust · Increase in operation costs due to establishment of climate information calculation systems and assignment of personnel to enhance trust from investors and stakeholders	●●●	Mid-term	· Establish an information collection process and implement plan for IT systems based on the disclosure timelines of global reporting standards
		Strengthening Carbon Regulations on Construction Materials(CBAM[3], CPR[4], etc.)	●●●	· Increased needs for managing carbon emissions of suppliers of construction materials as carbon regulations are used as means of trade sanctions · Pressure for increase in project costs due to higher volatility in construction material prices	●●●	· Increase in procurement costs as prices of key materials like steel and cement rise with costs incurred from compliance with laws and regulations and purchase·submission of certificates passed onto product prices	●●●	Mid-term	· Strengthen the management of suppliers' carbon emissions
	Market	Strengthening ESG Requirements from Clients	●●●	· Capabilities to reduce environmental impacts considered as key assessment criteria for project award due to clients' demand for enhanced environmental performance during project execution	●●●	· Decrease in revenue as competitiveness in winning new orders weakens due to insufficient carbon management capabilities	●●●	Mid-term	· Proactively manage emissions by implementing net zero strategies and GHG reduction activities
	Technology	Delay in Applying Eco-friendly Plant Technologies	●●●	· Decrease in bid opportunities due to delays in investments in eco-friendly plant construction	●●●	· Decrease in revenue due to lost bidding opportunities for eco-friendly projects · Increase in R&D costs incurred from development of eco-friendly technology and fostering of specialists	●●●	Mid-term	· Diversify business portfolio based on the forecast on the timing of eco-friendly technology adoption
Opportunities	Market	Expansion of Markets for Eco-friendly Products and Services	●●●	· Increase in bid opportunities due to clients' higher demand for carbon capture and hydrogen projects	●●●	· Expansion of revenue with increase in new orders related to carbon capture and hydrocarbon	●●●	Mid-term	· Enhance technological competitiveness and secure market leadership through investment and R&D in eco-friendly technology
	Policy and Law	Increase in Policies and Support Related to Eco-friendly Technology from Governments	●●●	· Increase in opportunities to participate in joint projects and R&D for eco-friendly technology led by governments · New business opportunities related to energy transition based on the results of joint projects and R&D for eco-friendly technology	●●●	· Decrease in funding costs and interest costs with governments' incentives for eco-friendly technology · Increase in revenue from securing new business opportunities related to energy transition projects	●●●	Mid-term	· Take the lead in government-led energy transition projects and policies based on development of eco-friendly technology
	Operation Efficiency	Enhancement of Resource Efficiency	●●●	· Increase in activities to reduce GHG and waste and enhancement of operation efficiency by preemptively responding to strengthening environmental regulations of each country	●●●	· Decrease in operation costs from GHG reduction activities · Decrease in waste treatment costs from reduced waste and expanded recycling	●●●	Short-term	· Establish structured systems for GHG management and resource circulation

1) Short-term: FY+1 year/Mid-term: FY+1 to 5 years/Long-term:: More than FY+5 years
2) KSSB: Korea Sustainability Standards Board
3) CBAM: Carbon Border Adjustment Mechanism
4) CPR: Construction Products Regulation

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Overview of Physical Risk Analysis

Analysis Background

- To analyze physical risks arising from climate change and proactively manage them to reduce financial losses

Analysis Scope

- Select key assets and business sites for analysis based on quantitative and qualitative criteria
  - · Quantitative criteria: Materiality of asset size, project end date, etc.
  - · Qualitative criteria: Scale of climate risk impacts on the business, etc.

Analysis Method

- Use Jupiter Intelligence, a dedicated tool for physical risk analysis
  - · Analyze impacts based on SSP(Shared Socioeconomic Pathway[1]) scenarios used in the IPCC[2] Sixth Assessment Report
- Quantitatively measure physical risks that may affect the assets and business sites subject to analysis

1) SSP: Shared Socioeconomic Pathways. Refers to projections of how future socioeconomic conditions, including population, economy, land use, and energy use, may change depending on the level of climate change response
2) IPCC: Intergovernmental Panel on Climate Change.

Physical Risk Analysis Process

Step 1 Selection of Physical Risk Analysis Targets

- We selected SAMSUNG E&A's key assets and business sites for risk analysis by applying quantitative and qualitative criteria.
- A total of 15 business sites were selected
  - · Seoul Office, Environmental Technology Development Center and 13 domestic and overseas project sites

Assets and Business Sites Subject to Analysis



- We classified areas into East Asia, Southeast Asia, the Americas, Europe, and the Middle East, by considering differences in climate characteristics and exposure levels to physical risks of business sites.

Domestic Business Sites(9)

- · Seoul Office, Environmental Technology Development Center
- · 7 domestic project sites (Pyeongtaek, Giheung, Songdo, etc.)

Overseas Business Sites(6)

- · One each in Malaysia, US, Hungary, Qatar, UAE, Saudi Arabia

Step 2 Selection of Analysis Scenarios

- We analyzed three SSP scenarios used in the IPCC Sixth Assessment Report.

SSP Scenario

Scenario Category		Assumption	CO_2 Concentration in 2100
SSP1-2.6	Sustainability Pathway (Eco-friendly growth)	Minimizing fossil fuel use through the development of renewable energy technologies and achieving a sustainable and eco-friendly economic growth	432ppm
SSP2-4.5	Middle-of-the-Road Pathway (Balanced mitigation and adaptation)	Assuming an intermediate level of climate change mitigation and socioeconomic development	567ppm
SSP5-8.5	Fossil-fueled Development Pathway (High-growth, fossil fuel-dependent development)	Assuming high fossil fuel use and expanded indiscriminate urban-centered development, with a focus on rapid industrial technology development	1,089ppm

Step 3 Scenario Analysis and Establishment of Response Strategy

- We assessed physical climate risks based on asset and site locations, etc.
- We conducted physical risk assessment up to 2100 based on SSP scenarios.
  - · Analyzing risk change trends by period by applying SSP 1-2.6, SSP 2-4.5, and SSP 5-8.5 scenarios
- We identified key climate hazard factors with material impacts on SAMSUNG E&A and established response strategies.
  - · Identifying key climate hazard factors among a total of 8 factors (flooding, typhoons, heat waves, cold waves, heavy rainfall, wildfire, drought, land subsidence) by considering exposure levels
  - · Establishing risk mitigation and response strategies that reflect business characteristics and asset operation status

Strategy

Physical Risk Analysis Results

- We conducted risk exposure[1] assessments for a total of eight physical risk factors — including flooding, typhoons, heat waves, cold waves, heavy rainfall, wildfire, drought, and land subsidence — from 2020 to 2050.
- We identified key assets and business sites as exposed to flooding, typhoons, heat waves, cold waves, heavy rainfall, drought, and land subsidence.
  - Korea | Highly exposed to cold waves and heavy rainfall risks. Increased frequency and intensity of heavy rainfall during summer under the influence of the monsoon climate[2]. Southward movement of cold air masses during winter due to the influence of the Eurasian continent and the Siberian High, resulting in severe cold waves.
  - Southeast Asia | Highly exposed to heat waves, heavy rainfall, and land subsidence risks due to the hot and humid tropical monsoon climate and geographical characteristics centered on coastal and low-lying areas
  - Middle East | Highly exposed to heat wave and drought risks due to hot and dry conditions, low precipitation, and the increasing aridity resulting from climate change
  - Europe | Highly exposed to cold wave risks due to high-latitude and continental climate characteristics, influenced by the inflow of cold Arctic air
  - Americas | Highly exposed to heat wave and drought risks due to the intensifying effects of aridification and long-term precipitation deficits caused by a hot, dry climate and strong solar radiation

1) Indicates the extent to which a given region is exposed to specific climate risks
2) Refers to a seasonal wind phenomenon in which wind direction changes by season

Analysis of Physical Risk Exposure by Asset and Business Site[3][4]

Very High(Over 80) High(61~80) Moderate(40~60) Low(20~40) Very Low(0~20)

Category	Korea							Southeast Asia	Middle East			Europe	Americas
	Seoul Office	Environmental Technology Development Center	Pyeongtaek	Giheung	Tangjeong	Cheonan	Songdo	Malaysia	Qatar	Saudi Arabia	UAE	Hungary	U.S.
Flooding													
Typhoons													
Heat Waves													
Cold Waves													
Heavy Rainfall													
Wildfire													
Drought													
Land Subsidence													

3) Score calculated by comprehensively reflecting detailed exposure indicators and combining the current risk level with the pace of change over the next 30 years
4) Analysis based on the SSP5-8.5 scenario to assess exposure, assuming continued GHG emissions at a level similar to the current level

Response Strategies by Key Hazard

Hazard	Response Strategy
Typhoon·Heavy Rain-fall	- Establish response strategies by dividing them into the project planning stage and construction site operation stage - Project planning · Establish and adjust construction schedules by considering rainy seasons and extreme weather conditions · Minimize impacts from rainy and monsoon seasons by adjusting construction sequences - Construction site operation · Maintain drainage channels, sedimentation basins, and sump pits · Protect key equipment and devices by installing water barriers · Establish and implement plans to protect equipment and materials, including electronic equipment, from high temperatures and humidity · Comply with concrete placement conditions during rainy seasons to prevent quality deterioration and defects · Enhance emergency response capabilities — such as work prohibitions, patrols, and shutdowns — by establishing operational standards for each disaster stage
Heat Waves·Cold Waves	- Establish response strategies by dividing them into the project planning stage and construction site operation stage - Project planning · Establish and adjust schedules by considering productivity during extreme heat and cold periods - Construction sites operation · Apply the Flag System[1] based on temperature levels · Adjust working hours during extreme heat and cold periods(e.g., implementing early start and finish times) · Limit outdoor working hours for vulnerable groups(including elderly workers, workers with hypertension, and high-risk personnel) · Install rest facilities and provide rest breaks by temperature level · Send perceived temperature alerts via mobile messaging to prevent heat- and cold-related illnesses · Create controlled environments to prevent low temperatures from altering material properties or freezing equipment and materials

1) A manual for rest breaks, water intake, and other measures according to heat wave intensity

Structural Response Strategy for Climate Change Risk

Modular Construction Method

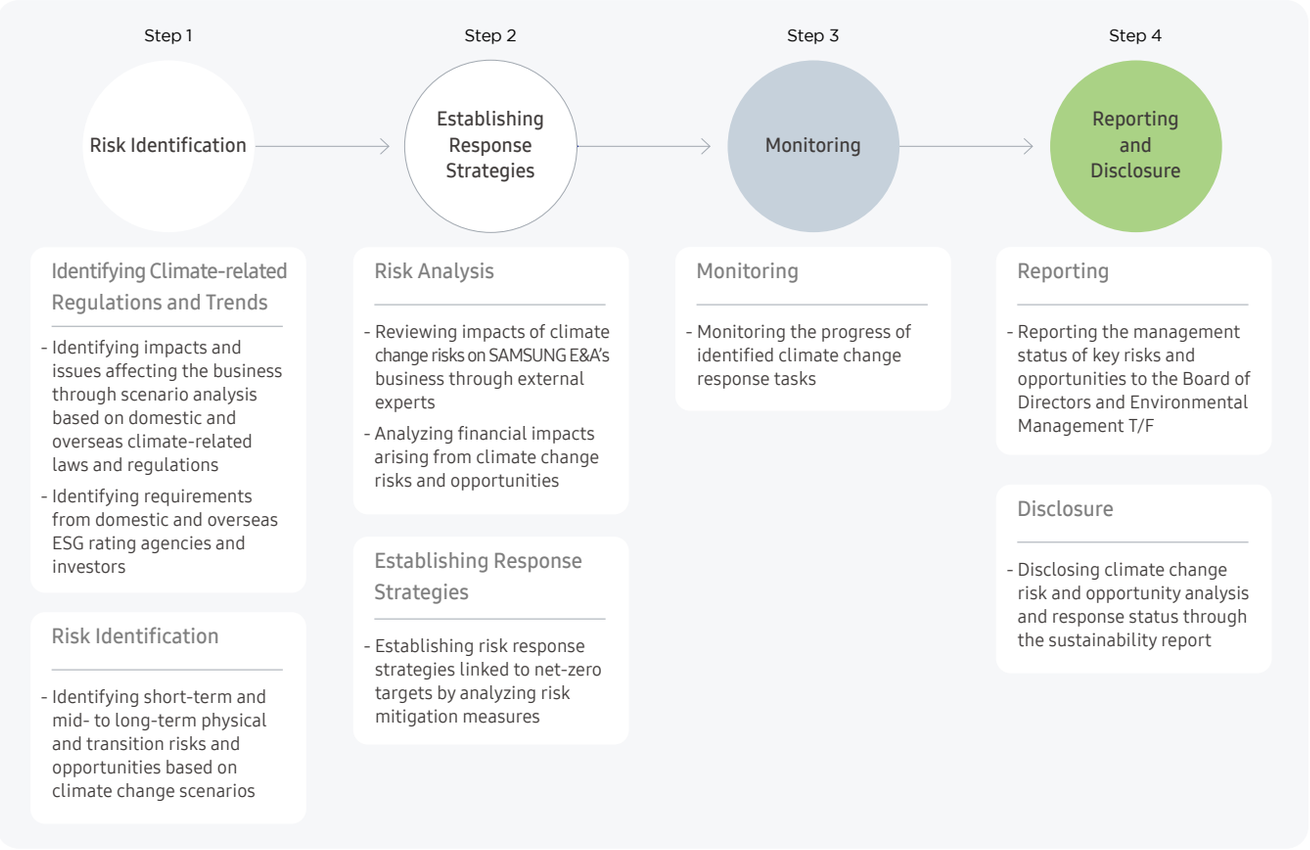
- Apply modular construction methods to respond to climate change and reduce construction risks
  · A method where shelters with an appropriate working environment are established offsite to minimize onsite work risks, and key equipment is pre-fabricated and assembled in the shelters, transported and installed onsite
- Apply modular construction methods to most plant site processes to ensure construction schedule compliance and process quality, even in environments with physical risks
  · Reducing construction risks can lower financial losses compared to costs, even if additional costs occur during the modular construction process

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Risk Management

Process to Manage Climate Change Risks



Reporting on Climate Change Risks and Opportunities

Internal Reporting System for Climate Change Risks and Opportunities

Report Item	Reporting Cycle	Reporting Target
Energy/GHG emissions	Quarterly	CFO
Status of environmental management implementation, including climate change response strategies, performance and implementation plans for key ESG tasks	Quarterly	ESG Committee
Risks arising from mandatory ESG disclosure, CDP disclosure reporting, changes in greenhouse gas verification standards, and changes in domestic environmental laws and regulations	Upon occurrence of risk	CSO

Metrics and Targets

Achieving 100% Renewable Energy Use by 2030 and Net Zero by 2050

- We established mid- to long-term greenhouse gas reduction targets with the goal of achieving net zero by 2050.
- We continuously monitor GHG reduction activities and performance.

Energy and GHG Management Activities

Category	2025 Performance
Emissions Reduction Performance	- Exceeded the 2025 target[1] (2025 target[2]: 48,606 tons, 2025 actual emissions: 35,543 tons)
Transition of Greenhouse Gas Calculation System	- Transitioned from the existing ISO 14064[3] calculation system to a GHG Protocol-based system to secure alignment with international standards - Established an integrated management system covering all Scope 1–3 emissions
Advancement of SEEM-S System	- Embedded Scope 3 items as well as integrated energy management functions based on ISO 50001[4] - Secured linkage between energy performance management and GHG emissions management
Operation of Enterprise-level Monitoring System	- Continuously monitoring enterprise-level energy and GHG emissions through the quarterly Environmental Management Council - Strengthened the system for analyzing and providing feedback on key drivers of change

1) 2025 emissions decreased significantly compared to previous years year due to reductions in both UAE and domestic site emissions, driven by the withdrawal of project site camps and expanded use of local infrastructure.
2) Based on market-based emissions
3) ISO 14064: International standard for quantifying, reporting, and verifying GHG emissions
4) ISO 50001: International standard for energy management systems

Targets

- Reduce GHGs 45% by 2030(Compared to 2018)
- Achieve 100% renewable electricity by 2030

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Environmental Management

Environmental Management Governance

- The ESG Committee under the Board of Directors, the management, and dedicated environmental organizations oversee environmental management activities and performance.

CEO

- Overseeing company-level environmental management and climate change response

CFO

- Promoting the establishment of environmental policies and performance monitoring
- Reviewing agenda items reported by the Environmental Management Council

CSO

- Overseeing company-level environmental work and improving environmental management levels while complying with global regulations and standards
- The Environmental Management Group positioned under the CSO

Organization Structure for Environmental Management



Key Management Areas

- Conducting environmental training and environmental improvement activities to achieve zero environmental incidents in the company
- Reducing energy consumption and GHG emissions to address climate change
- Establishing an energy management system
- Implementing waste resource circulation

Environmental Management Policy

Environmental/Energy Management Policy

- We consider eco-friendly energy management as our top priority. We established the Environmental/Energy Management Policy to implement green solutions across all business processes with the goal of protecting the environment and promoting eco-friendly businesses.

→ Environmental/Energy Management Policy

Environmental/Energy Management Policy

SAMSUNG E&A considers eco-friendly energy management as its top priority and strives to protect the environment and promote eco-friendly businesses by implementing green solutions in all business processes, including energy conservation, global warming prevention, and biodiversity conservation.

- Make continuous improvements in accordance with ISO 14001 to continuously reduce our environmental footprint
- Expand the scope of application in accordance with ISO 50001 to establish and improve the system
- Identify environmental impact caused by our business activities and take mitigation measures to protect the environment and prevent environmental pollution
- Understand stakeholders needs and expectations and ensure compliance with environmental and social laws, regulations and any other obligations of the Company
- Reduce environmental impact of energy & GHG emissions by purchasing & using renewable energy where available
- Resource circulation activation through reuse of waste

This Policy is implemented under the responsibility of SAMSUNG E&A's top management. Samsung E&A is committed to setting environmental goals and engaging in eco-friendly activities together with all employees, partner companies and other players of the EPC supply chain, thereby bringing the greatest value to stakeholders and realizing sustainable growth.

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Environmental Management System

ISO 14001:2015 Certification

- We operate all our domestic and overseas sites, including the Seoul Office and global offices, in accordance with ISO 14001:2015, an environmental management system based on international standards, to minimize environmental impacts.
- We initially obtained the certification on February 28, 2011, and renewed it on February 28, 2026.
  · Embedded ISO 14001[1)] and ISO 50001[2)] standards into SEEM-S

1) ISO 14001: International standard for environmental management systems
2) ISO 50001: International standard for energy management systems

Environmental Management System in Accordance with ISO Standards

Category	Application
ISO 14001	- We designated environmental managers at each site identify environmental facilities, obtain permits and approvals, manage legal registers(compliance assessments). - We list project-specific issues and operate a risk and opportunity management register for each item. - We establish and manage environmental management plans that include site-specific target setting, identification of environmental aspects, registration of significant impacts, and establishment of training plans. → ISO 14001
ISO 50001	- We establish energy management plans, evaluate achievement status every month, and conduct continuous monitoring by adjusting the energy baseline when issues arise. → ISO 50001

ISO 14001 Certification Rate

Category	Unit	2023	2024	2025
ISO 14001 Certification Rate[3)]	%	100	100	100

3) Applied to all domestic and overseas business sites of SAMSUNG E&A

Project Environmental Management Process

Step 1 Identify Risks and Opportunities
- When starting a project, assess environmental factors (weather conditions, geological issues and flood risks, etc.), living environment and environmental regulations on the project
- Assess the project execution's impact on local communities and the environment

Step 2 Establish Plans
- Establish an environmental management plan based on the risks and opportunities identified when the site was first opened
- Enter environmental goals, management plans and training plans on SEEM-S

Step 3 Monitor the Performance

EMS
- Environmental permits and approvals
- Environmental management plan
- Environmental training and preventive activities
- Environmental performance management
- Environmental monitoring

SGS
- **Waste generation management** | Waste generation volume and discharge raw data
- Water use management
- Scope 1, 2, and Scope 3(purchased goods and services, employee commuting, employee business travel, upstream transportation and distribution, etc.)

GPI
- Performance management of discharge and use of GHG, waste, water, raw and subsidiary materials

Step 4 Revise Plans
- Revise environmental targets and management plans once a year based on monitoring results

Environmental Management System(SEEM-S)

- We have established and operated SEEM-S(Samsung Environmental Energy Management System), an environmental management system, since 2024 to manage environmental information at domestic and overseas sites and proactively respond to regulatory risks.
- SEEM-S consists of EMS, SGS, and GPI functions.
- SEEM-S
  · Integrated system for managing environmental data
  · Providing early warnings against environmental regulatory compliance risks
  · Managing environmental data based on ISO 14001 and ISO 50001 standards
  · Plans in place to upgrade the system to respond to changes in external disclosure and reporting standards

Employees Responsible for Managing the Environment at Project Site	Reporting environmental management performance, as required by SEEM-S, to the PM and the Environmental Management Group at the Seoul Office every month to manage environmental information from sites in domestic and overseas
Project Teams and Functional Departments	Using SEEM-S to manage and assess environmental risks of each project, and to develop and implement strategies aimed at minimizing environmental impact by stage

SEEM-S

EMS(Environment Management System)
Develop plans based on ISO 14001 and monitor management at sites

SGS(Sustainable Grid System)
Measure waste discharge, water use, and Scope 1, 2, and 3 emissions

GPI(Green Performance Indicator)
Module for analyzing environmental management performance

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Environmental Management Activities

Waste Management Activities

Waste Segregation and Disposal at Sites

- We conduct environmental impact assessments in accordance with applicable laws and regulations in each country where projects are executed, and establish waste management plans accordingly.
- Domestic projects
  · Selecting waste treatment companies based on clear criteria such as technological capabilities and supervising secondary treatment processes for strengthened management and supervision of waste treatment companies
- Overseas projects
  · Selecting law-abiding waste treatment companies, overseeing their management processes, and conducting follow-up supervision to enhance the resource circulation of waste to global standards.

Zero Waste to Landfill Certificate

- A certification system that assigns grades based on how much waste from a business site is recycled into resources
- We obtained "Gold" certification from UL Solutions, a global certification agency specializing in safety and science, at the Songdo Edison IV Project in October 2022, the first in the construction industry.
  · Recognized for recycling 95%–99% of waste and demonstrating strong waste management capabilities
- We also obtained "Platinum" certification at Samsung Electronics' Pyeongtaek Project site in 2023, the first in the construction industry.
  · Result of strengthened management of waste treatment companies, voluntary activities to recycle onsite waste, and continuous resource circulation training

Enhancing Waste Resource Circulation

- We use SEEM-S to monitor volume of generation and treatment of waste discharged from our business operations to promote resource circulation of waste.
- 2025 waste resource circulation activities
  · Recycling onsite waste into safety supplies such as car stoppers and traffic cones

Water Management through 3R(Reduce, Reuse, Recycle)

- We engage in 3R(reduce, reuse, recycle) activities in all project sites in domestic and overseas to minimize the environmental impact of water use.
  · Reduce | Reducing water consumption
  · Reuse | Reusing water
  · Recycle | Recycling water
- We have not found any instances of water withdrawal activities affecting local environments or ecosystems.

Water Management Process

Project Planning Stage

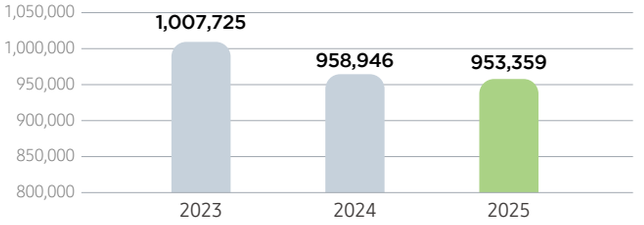
- Forecast water use required for projects and establish procurement plans

Project Execution Stage

- Projects in the Middle East where water supply is limited
  · Re-treat groundwater, rainwater, and primary domestic wastewater discharged during excavation work and reuse them for sprinkling, cleaning water, and other purposes
- Some new projects
  · Install meters on water utility lines for construction water use to measure consumption
  · Manage water consumption as a KPI

Total Water Use

Unit: tons



Using Recycled Water for Sprinkling on Sites in Domestic

- We use water discharged from sewage treatment facilities for sprinkling on sites in domestic, reducing the use of municipal water.
- We manage it systematically with daily logs of sprinkling truck operations.

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Construction of Eco-friendly Bio Plants

- The Songdo SBL P5 Project actively adopts eco-friendly energy, recycles water, and creates eco-friendly biotope[1] to construct an eco-friendly bio plant.
  - Planning to install solar panels on the rooftops of major buildings to secure Energy Performance 1++(approximately 3.5MW)
  - Established a system to produce reclaimed water from 37.5% of discharged wastewater and reuse it as cooling tower makeup water
  - Created a biotope to harmonize with the surrounding ecosystem within the facility
- The P6 Project, expected to start in 2026, plans to construct an eco-friendly bio plant complex.

1) Referring to a biological habitat clearly distinguished from other areas on the earth's surface, where specific plants and animals form a living community

Use of Electricity Generated from Waste Steam

- Electricity is generated from waste steam released during operation at the UAE TAZIZ Methanol Project site.
  - 90% of the electricity used for plant equipment is from electricity generated from waste steam

Environmental Training

- We provide environmental training to all members to enhance environmental capabilities on the company-level.

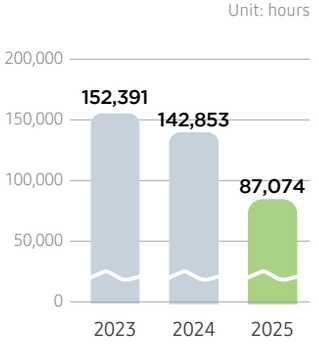
Company-wide Environmental Training Activities

Category	Unit
Training target	· All members including employees of suppliers at project sites
Training types	· Training is categorized into three types according to target participants and purpose: Onboarding training, regular training, and special training
Training topics	· Sharing environmental policies and site-specific targets · Laws and regulations related to the Greenhouse Gas and Energy Target Management System(TMS) and Emissions Trading Scheme(ETS) · Mandatory ESG disclosure and net zero, etc.

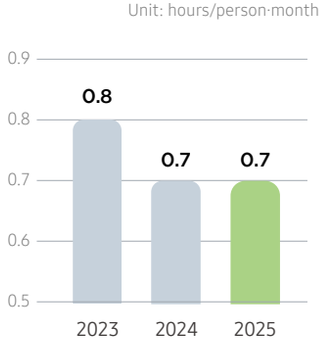
- Environmental training management
  - Monitoring and managing monthly environmental training hours per person to ensure sufficient environmental training is provided to all employees
- 2025 performance
  - 25 sites provided environmental training on their own
  - A total of 122,614 persons completed 87,074 hours of environmental training

Environmental Training Performance

Onsite Environmental Training Hours



Average Monthly Environmental Training Hours per Onsite Employee



Training on Energy

- We have established the Energy Management System(EnMS[1]) based on ISO 50001[2] and conduct training on energy to effectively operate the EnMS.
- Training target
  - All members including employees of suppliers at sites
- We prepared the Internal Report on Comprehensive Energy Management in 2024.
  - Distributed to those in charge of environmental management at each site
- We provide regular and ad-hoc training.
  - Sharing environmental policies and site-specific targets
  - Laws and regulations related to the Energy·Target Management System and emissions trading scheme
  - Mandatory ESG disclosure and net zero, etc.
- We check the implementation of the EnMS of each site with internal audits at least once a year.

1) EnMS: Energy Management System
2) ISO 50001: International standard for energy management systems

Training on the Internal Report on Comprehensive Energy Management	- At least once a month - Those in charge of environmental management submit reports by the 20th of each month to the Environmental Management Group - The Environmental Management Group verifies the reported data
Regular Training	- Workshops for those dedicated to managing environment/energy - Support and guidance for domestic and overseas business trips - Remote video conferences
Ad-hoc Training	- When a new site is opened, the Environmental Management Group visits the site for ad-hoc training

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Environmental Improvement Activities

- We designated the number of participation cases in environmental improvement activities as a key index to promote employees' participation.
  - Environmental prevention activities using self-inspection checklists
  - Fugitive dust reduction measures(operating water trucks, wheel washing facilities, and dust collectors; installing covers on arm-roll trucks, etc.)
  - Segregating waste by characteristic, installing security cameras, and maintaining inspection logs
  - Participation in the ESG Eco Expo Korea

Ulsan STM Project

- Environmental cleanup activities in a nearby village(Yeonbong Village) in 2025
  - A total of 6 sessions with 38 participants
  - Collection of 198kg of waste over 76 hours

Giheung SEC NRD-K WWT Project

- Environmental cleanup activities on roads and in parks near the site in 2025
  - A total of 7 sessions with 65 participants
  - A total of 12.8 hours

UAE TAZIZ Methanol Project

- Environmental pollution prevention training in a separate session during onsite safety training as well as support to suppliers
- Reflected environmental factors that may arise during construction, including noise, vibration, chemical storage, water, and waste management, in suppliers' TRA[1]
- Proactively addressed and improved potential incidents and anomalies
- Planning quarterly internal environmental campaigns, including GHG reduction

1) TRA(Task Risk Assessment): A risk assessment component that focuses on individual tasks to identify hazards and risks and establish corresponding countermeasures

Environmental Campaigns

- We conducted environmental campaigns to raise employees' environmental awareness and drive behavioral change.
  - Operated an environmental booth at the Pyeongtaek P4 Wastewater Treatment Project
  - Operated an environmental booth during the 2025 Tech Forum

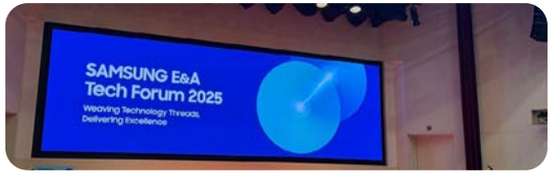
Environmental Booth at Pyeongtaek P4 WWT Project

- We operated an environmental booth at the project site to raise environmental awareness among workers.
  - Conducted various participatory programs under the theme of resource circulation and eco-friendly lifestyle practices
  - Established a foundation for practical eco-friendly behavioral changes at the site, such as reducing the use of single-use products and improving waste sorting



Environmental Booth at the 2025 Tech Forum

- We operated an environmental booth at the SAMSUNG E&A Tech Forum, a platform for dialogue on future energy and innovative technologies, on June 20, 2025.
  - Introduced SAMSUNG E&A's upcycling system
  - Introduced the first Zero Waste to Landfill(ZWTL) certification in the Korean EPC industry



Domestic and Overseas Environmental Campaigns

Malaysia Sarawak Methanol Project

- Continuously operating the Safety Coin system, which exchanges 1kg of collected cans for 1Coin, to establish a culture of waste segregation in daily life and encourage workers to segregate aluminum cans
- Conducting various zero disposable product campaigns
- Environmental cleanup activities at a nearby beach(Kpg Nelayan Batu Mandi) on Earth Day(April 22) and Environment Day(June 5), raising environmental awareness among project employees



Korea(Seoul Office)

- Environmental cleanup activities near domestic sites and department-level plogging campaigns every November through "Nanum Week"
- Hosting the Energy·Environment Research Competition for a total of 30 environmental science clubs at middle schools, high schools, and universities, and providing research activity funds, mentoring support, and awards
- Fostering 60 environmental reporters every year through "Eco-generation," an online environmental education website, to raise environmental awareness among future generations





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Performance and Targets

External Performance

Awarded at the Best Practices in Construction Environmental Management Awards

- We received the Association President's Prize at the Construction Environment Management Awards, hosted by the Ministry of Environment and the Ministry of Land, Infrastructure and Transport and organized by the Korea Construction Environment Association.
  · Smart environmental management case at construction sites using drones
  · Improving efficiency through drone inspections and preventing environmental incidents through blind-spot management at sites with high environmental regulatory requirements and numerous management points for large-scale sites and environmental facilities

Signed a Voluntary Agreement to Reduce Fugitive Dust

- We signed a voluntary agreement with the Ministry of Environment to reduce fugitive dust generated at sites and contribute to air quality improvement.
  · Establishing site-specific fugitive dust management plans and spreading an eco-friendly construction culture through systematic implementation

Malaysia's Green Building Index(GBI) Certification

- The Malaysia Shell OGP Project is working to receive GBI certification[1] for the main office building.
- GBI certification requires exceeding of the minimum score requirement. The project has met the requirement and received preliminary approval. The secondary audit will be conducted.

1) GBI(Green Building Index) certification: Refers to a certification granted after comprehensive assessments of a building's energy efficiency, indoor environmental quality, materials and resource use, water resource management, and other factors

Green Building Certifications, G-SEED and LEED

- The Songdo Sartorius Project is working to obtain G-SEED and LEED certifications to build an eco-friendly bio plant.
- Renewable energy supply
  · Installed solar panels across the entire rooftop area of buildings (1,082,808 kWh/yr)
  · Installed fuel cells(1,158,223 kWh/yr)
- Reuse of wastewater
  · Applied a system that recycles 90% of generated wastewater and reuses it as cooling tower makeup water
- Reduction of energy use
  · Applied a daylight-responsive lighting control system and zoned lighting control in office spaces
- Obtaining eco-friendly certifications and using recycled materials
- Ensuring access to public transportation and securing carpool space to reduce carbon emissions

2030 Mid- to long-term Environmental Management Targets

- We established the environmental vision of 'Build a sustainable society by carrying out environmentally-friendly activities throughout the entire EPC process'.
- We designated key management metrics to minimize environmental impacts that may arise across all business activities.
  · Environmental training
  · Participation in environmental improvement activities

Category	Unit	Base Year	2030 Target Compared with the Base Year	2025 Target	2025 Performance
Average Monthly Environmental Training Hours per Onsite Employee	hours/person·month	2020	0.5	0.4	0.7
Average Monthly Participation in Environmental Improvement Activities per Employee	cases/person·month	2020	0.5	0.3	0.3

Targets

- Maintain a waste recycling rate of at least 60% in 2030

- Maintain a water recycling·reuse rate of at least 20% in 2030

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Biodiversity-related Policies

Biodiversity Policy

- We are committed to maintaining and restoring ecosystems and preserving biodiversity, as outlined in our Environmental Management Policy.
  · Developing and implementing biodiversity preservation plans that align with global standards and local regulations
  · Continuously monitoring major issues to minimize environmental impacts on surrounding areas
- Scope of application
  · Application to not only Samsung E&A but also suppliers

Forest Conservation Policy

- We prohibit activities that damage nature, including forest destruction, and actively prevent environmental pollution. We are committed to following environmental laws and regulations, and our Code of Conduct bans any business activities that contradict these principles.
- We conduct meticulous supervision to prevent incidents such as forest damage.

Identification of Biodiversity Risks and Opportunities

Natural Capital Assessment Process

- In 2025, we derived biodiversity-related risks and opportunities using the LEAP approach[1)] under the TNFD[2)] recommendations to proactively respond to strengthened global biodiversity disclosure standards and establish mid- to long-term natural capital strategies.

1) Refers to locating interfaces with nature, evaluating dependencies and impacts, assessing risks and opportunities, and preparing response strategies and disclosure
2) TNFD: Taskforce on Nature-related Financial Disclosures

LEAP Approach

- Our analysis covers target selection and sensitive area identification(“Locate”), followed by dependency and impact assessment(“Evaluate”), and the risk and opportunity identification(“Assess”). Going forward, we plan to proceed with assessing the identified risk and opportunity in the “Assess” phase, leading to response support and disclosure(“Prepare”).

Detailed Steps of the LEAP Approach

Ⓛ	Target Selection and Sensitive Area Identification(Locate)	✓ Identify business model and value chain scope ✓ Screen dependencies and impacts ✓ Identify interfaces with nature(location) ✓ Identify environmentally vulnerable areas	✓ Completed in 2025
Ⓔ	Dependency and Impact Assessment(Evaluate)	✓ Identify environmental assets, ecosystem services, and impact drivers ✓ Identify dependencies and impacts ✓ Measure dependencies and impacts ✓ Assess impact materiality	
Ⓐ	Risk and Opportunity Assessment(Assess)	✓ Identify risks and opportunities	
		✓ Mitigate risks and manage risks and opportunities ✓ Derive and prioritize risks and opportunities ✓ Assess risk and opportunity materiality	✓ Planned for future implementation
Ⓟ	Response Support and Disclosure(Prepare)	✓ Devise strategy and resource allocation plan ✓ Set targets and manage performance ✓ Report ✓ Disclose	

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Locate | Scope Selection and Sensitive Area Identification

- We assessed whether our key business sites are located in ecologically sensitive areas where they may depend on or impact nature, using assessment tools such as ENCORE[1], IBAT[2], and WWF[3](WRF[4], BRF[5]).
- We identified and assessed ecologically sensitive areas for 17 assets directly operated by SAMSUNG E&A and identified 4 areas requiring the highest priority biodiversity management by considering business materiality.

1) ENCORE(Exploring Natural Capital Opportunities Risks and Exposures): Referring to a tool that quantitatively identifies hotspots of terrestrial and marine natural capital depletion and analyzes natural capital dependencies and impacts using natural capital maps and other resources
2) IBAT(Integrated Biodiversity Assessment Tool): Referring to a biodiversity analysis tool jointly developed by international organizations, including the IUCN(International Union for Conservation of Nature), to identify ecologically sensitive areas based on information on protected areas and the distribution of endangered species
3) WWF: World Wide Fund for Nature
4) WRF(Water Risk Filter): Referring to a water risk assessment tool developed by WWF that spatially assesses physical, regulatory, and reputational risks in the watersheds where business sites are located
5) BRF(Biodiversity Risk Filter): Referring to a biodiversity risk assessment tool developed by WWF that spatially assesses biodiversity-related physical and reputational risks in the areas where business sites are located

Sensitive Area Identification

- We conducted assessment of our business sites, including 15 domestic and overseas construction sites and 2 operational facility sites(Seoul Office and Environmental Technology Development Center).
- TNFD Guidance recommends analyzing five assessment items for sensitive area identification. Accordingly, the assessment was conducted using WWF's WRF and BRF, as well as IBAT and ENCORE tools.

Identification Results of Highest-Priority Management Areas

- We identified 4 construction sites as highest-priority management areas through additional assessment considering business materiality.
  · Korea(Pyeongtaek), Saudi Arabia, UAE, and Malaysia sites designated as highest-priority management areas

Countries Where the Sites Are Located	Category 1	Category 2	Category 3	Category 4	Category 5	Business Materiality	Total Score
	Areas of High Biodiversity Importance	Areas of High Ecosystem Integrity	Areas with Rapidly Declining Ecosystem Integrity	Areas Important for Ecosystem Service Provision	Areas of High Physical Water Risk		
Korea (Pyeongtaek)	2.94	2.38	2.22	2.25	3.40	0.77	2.02
Saudi Arabia	1.34	2.75	1.84	4.00	3.04	0.64	1.65
UAE	1.88	2.62	1.77	4.00	3.43	0.49	1.35
Malaysia	4.22	2.50	2.51	3.75	2.60	0.43	1.35

Areas of High Biodiversity Importance

- IBAT analysis identified the business site in Malaysia as an area of high biodiversity importance, as approximately 490 endangered species listed on the IUCN Red List[1] were confirmed within 50km of the site.

Areas of High Physical Water Risk

- Among SAMSUNG E&A's key business sites, 8 sites located in the Middle East and East Asia were identified as areas with high physical water risks, including water availability shortages, drought, and water pollution.

Areas Important for Ecosystem Service Provision

- ENCORE analysis identified Saudi Arabia, Malaysia, and UAE business sites as areas important for ecosystem service provision, as they are located near blue carbon[2] ecosystems and face high risks of marine natural capital depletion.

1) Referring to a list provided by the IUCN(International Union for Conservation of Nature) that identifies species at high risk of extinction among species worldwide and provides information on their distribution and habitat status
2) Referring to carbon stored in coastal and marine ecosystems, which absorb carbon faster than terrestrial ecosystems and are therefore effective in mitigating climate change

What are Ecosystem Services?

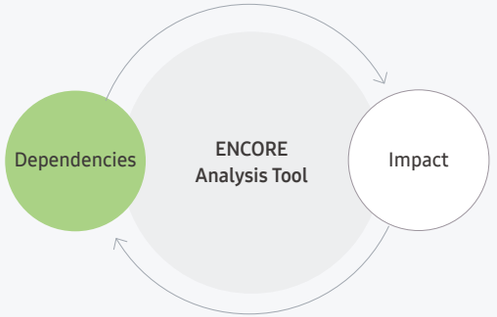
Contributions and benefits from ecosystems used for economic and other human activities
(e.g. water supply, timber, etc.)

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E

Evaluate | Dependency and Impact Assessment

- We analyzed the extent to which each business activity depends on natural capital and the impacts it has, using the ENCORE analysis tool.
- We determined items rated high or above as having high dependency and impact on the relevant ecosystem services and relevant impact drivers.



Dependencies	Benefits that a company obtains through ecosystem services provided by natural capital
Impact	Changes in natural capital that may occur due to a company's business activities

What is Natural Capital?

Stock of renewable and non-renewable natural resources, including plants, animals, air, water, soil, and minerals, that provide benefits to humans

Results of Industry-based Dependency and Impact Analysis

Very High High Medium Low Very Low

	Category	Construction Sites	Seoul Office	Environmental Technology Development Center
Dependencies	Soil and sediment retention			
	Flood mitigation			
	Storm mitigation			
	Rainfall pattern regulation		-	-
	Education, science and research	-	-	
Impacts	Disturbances(e.g., noise, light)			
	Freshwater use area		-	-
	Emissions of toxic pollutants to water and soil			

Identification of Dependency Factors

- Construction Sites
  - Soil and sediment retention service | Stabilizing the ground and preventing erosion
  - Flood and storm mitigation services | Absorbing and storing rainfall through green areas to reduce damage from heavy rainfall and flooding, thereby ensuring construction site safety and protecting structures
  - Rainfall pattern regulation service | Mitigating hydrological variability through water absorption and evapotranspiration by vegetation, enabling stable execution of project planning and drainage design
- Environmental Technology Development Center
  - Education, science, and research service: Utilizing information on ecological characteristics, habitat structure, and other factors of target areas through environmental data analysis, serving as important baseline data for business planning and design processes

Identification of Impact Factors

- Construction Sites
  - Disturbances(e.g., noise, light) | Potentially disrupting wildlife habitat use and behavioral patterns through noise and vibration generated during equipment operation
  - Freshwater use area | Potentially causing changes to aquatic habitats through project activities that rely on freshwater ecosystems in areas adjacent to freshwater resources
  - Emissions of toxic pollutants to water and soil | Potential soil and water contamination due to the release of pollutants during the construction process

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A

Assess | Risk and Opportunity Assessment

- We identify risk and opportunity factors[1] that may arise in the highest priority management areas by reflecting dependencies and impacts based on the analysis results from the Locate and Evaluate phases.
- We plan to conduct additional analysis on identified risks, prioritize them, and identify final nature-related risks and opportunities.
- We will identify response activities related to key risks and opportunities based on SBTN's AR3T2), set metrics and targets, and conduct disclosure based on the LEAP approach.

Results of Risk and Opportunity Factor Identification in Highest-Priority Management Areas

Countries Where the Sites Are Located	Risk and Opportunity Factors	Risks and Opportunities	Type	Dependencies and Impacts	Potential Financial Impacts
Korea (Pyeongtaek) Project	Increased flooding risk and intensified urban heat island effects due to increase in impervious surfaces	Physical risk	Acute and chronic	Flood mitigation	Increase in flooding risks during heavy rainfall in industrial complex areas due to increased impervious surfaces, and increase in cooling costs and decrease in process efficiency due to intensified urban heat island effects
	Increased flooding risk due to more localized heavy rainfall and typhoons		Acute	Rainfall pattern regulation	Flooding and water quality degradation due to increased impacts from localized heavy rainfall and typhoons, leading to process delays and higher recovery costs
	Expanded legal liabilities due to soil and water pollution	Transition risk	Liability	Emissions of toxic pollutants to water and soil	Increase in remediation costs and potential legal liabilities, including fines, when waste accumulation and leakage pollute soil and water
	Enhanced development value through contaminated site remediation	Opportunity	Ecosystem protection, restoration and regeneration		Enhancing business feasibility with increase in site utilization value and improvement of surrounding environment through remediation of contaminated sites and conversion into developable land
Saudi Arabia Project	Stronger stakeholder monitoring due to water resource depletion	Transition risk	Reputation	Freshwater use area	Higher likelihood of delays in new site approval due to negative perceptions toward water use and heightened stakeholder monitoring when water resources are depleted in desert and arid regions
	Increase in adoption of water reuse and water efficiency facilities	Opportunity	Resource efficiency		Decrease in water consumption and operating costs through water reuse and adoption of water efficiency facilities in water-scarce areas
UAE Project	Development restrictions due to increased ecosystem protection requirements	Transition risk	Policy	Soil and sediment retention	Increase in costs from design changes and additional environmental responses following stricter restrictions on site development and higher demand for ecosystem conservation when areas adjacent to ecologically sensitive areas are developed
	Stronger stakeholder monitoring due to water resource depletion		Reputation	Freshwater use area	Higher likelihood of delays in new site approval due to negative perceptions toward water use and heightened stakeholder monitoring when water resources are depleted in desert and arid regions
	Expansion of water reuse and water efficiency facilities	Opportunity	Resource efficiency		Decrease in water consumption and operating costs through water reuse and adoption of water efficiency facilities in water-scarce areas
Malaysia Project	Increased flooding risk due to heavier rainfall	Physical risk	Acute	Rainfall pattern regulation	Project delays and increase in recovery costs due to more frequent heavy rainfall events
	Stricter regulations for permitting due to concerns over ecosystem degradation	Transition risk	Policy	Soil and sediment retention	Strengthened permitting restrictions can lead to additional environmental impact assessment and increase in design revisions when areas adjacent to coastal wetlands and forests are developed
	Stricter environmental regulations due to pollutant dispersion			Emissions of toxic pollutants to water and soil	Additional remediation and restoration costs when waste is discharged in high-rainfall areas, spreading contamination to nearby water resources
	Pressure for habitat restoration due to increased stakeholder demands		Market	Soil and sediment retention	Increase in project costs from introducing measures to restore habitats and provide ecological compensation due to stakeholders' demands for ecosystem conservation when areas adjacent to forests and coastal ecosystems are developed
	Stronger stakeholder monitoring due to ecosystem disturbance		Reputation	Disturbances(e.g., noise, light)	Increase in the likelihood of project delays due to heightened stakeholder scrutiny when noise and other disturbances occur in habitats of endangered species

1) Refer to TNFD Additional Sector Guidance – Engineering, Construction and Real Estate
2) AR3T(Avoid–Reduce–Restore/Regenerate–Transform) framework of the Science Based Targets Network(SBTN) for nature-related science-based targets

Biodiversity Protection Activities

Biodiversity Protection Activities at Project Sites

Saudi Aramco FGI PKG#1 & 4 Project

- Continuously operating the Tree Plantation Program from February 2025
- Aiming to plant 60,000 trees at the site during project execution and hand over to the client
  · As of 2026, 35,000 trees among 60,000 trees have been planted



Tree Plantation



Site Landscaping

Qatar RLP Ethylene Project

- Cleanup activities at a Northern Beach near Ras Laffan Industrial City (RLIC) in 2024, 2025 and February 2026 during the nesting season of endangered sea turtles in Qatar



2025 Beach Cleanup Campaign



2026 Beach Cleanup Campaign

- Planted trees at the RLIC Industrial Complex in April 2025



Photo 1. Tree-Planting Event at Qatar RLIC Industrial Complex



Photo 2. Tree-Planting Event at Qatar RLIC Industrial Complex

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Enabling the Future Together



Key Areas and performance

- Cultivate an Organizational Culture that Prioritizes Safety(S.A.Y) → Strengthening Safety and Health
- Grow and Share the Success Together → Employees

UN SDGs



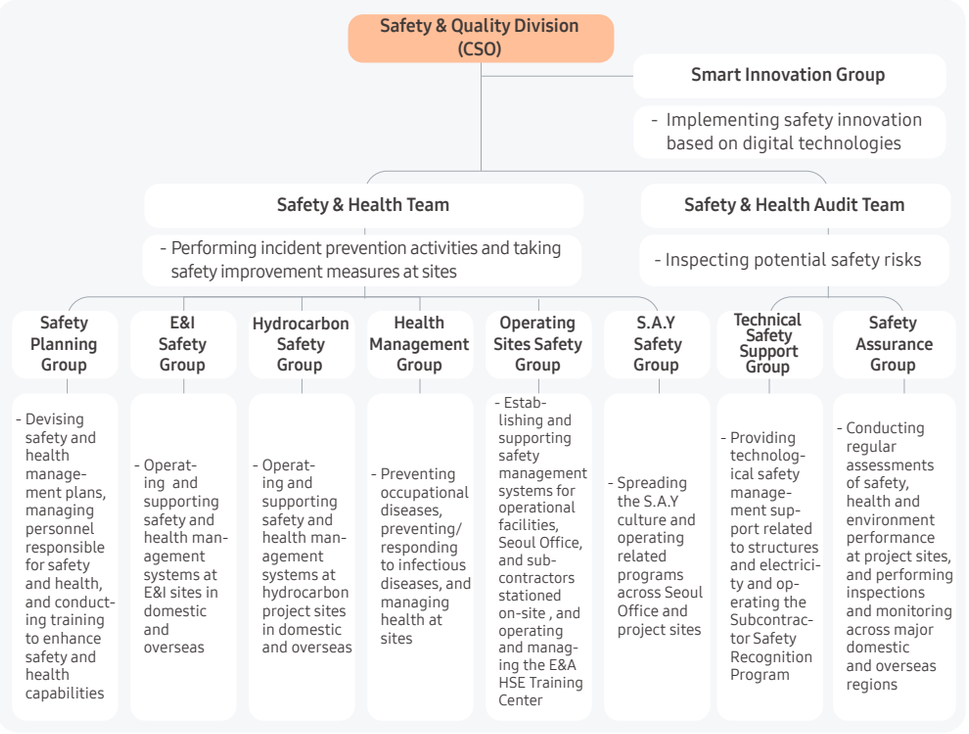
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Governance

Safety Management Governance and Organizations

Organization Structure of the Safety & Quality Division



Safety & Quality Division(CSO)

- The Chief Safety Officer(CSO) in the Safety & Quality Division oversees the operation of the safety and health management system.
  - · Dedicated CSO Organizations | Safety & Health Team, Safety & Health Audit Team
- Safety and Health Meetings
  - · The CSO holds them every month.
  - · Sharing current safety and health issues, latest trends, and best practices
  - · In-person and virtual attendance of division leaders, executives, team leaders, site PMs(project managers), CMs(construction managers), and regional safety team leaders

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Safety Management Strategy

- In January 2026, the Board of Directors approved safety targets and management policies
- Strengthened safety and health management system
  - Retaining ISO 45001[1] certification
  - Enhancing the safety and health leadership and determination of the top management while sharing growth with our subcontractors and encouraging participation of workers in compliance with the Korea Occupational Safety and Health Agency's Safety and Health Management System(KOSHA MS)

→ Health and Safety Management Policy

1) ISO 45001: International standard for occupational health and safety management systems

2026 Safety and Health Operational Direction and Key Tasks

Operational Direction	Key Tasks
Elimination of High-Risk Hazards	- Strengthen support and inspections for new and active project sites - Establish safety and health management systems for business sites - Intensively implement high-risk hazard prevention tasks
Advancement of Prevention Systems	- Achieve 2026 Safety and Health Post Ahead targets - Establish security camera control rooms at all sites and monitor the sites - Predict and manage high-risk worker groups based on safety and health data
S.A.Y Internalization	- Improve safety and health management leadership and S.A.Y participation in projects - Strengthen support for sharing growth with subcontractors - Promote workers' right to stop work

Compensation Linked to Safety Management

- We established a system linking safety performance to compensation to ensure smooth safety and health management and strengthen the management's safety leadership.
- Incentive payments
  - Providing incentives to incident-free sites and sites recognized for outstanding safety and health performance
  - Providing special rewards on a regular and ongoing basis to employees with outstanding safety management performance

Category	Description
Management	Reflecting safety performance in the performance evaluation for executives including the CSO
Supervisors	Responsible for effective safety and health management at sites
	Reflecting safety performance in the performance evaluation for supervisors

Safety Performance-Linked Compensation Status

Category	Unit	2023	2024	2025
Cost of Prizes for Outstanding Safety Workers	KRW 1 million	198	213	161
Number of Outstanding Safety Workers Receiving Prizes	persons	1,804	1,621	1,320



Strategy

Daily S-Cycle(DSC)

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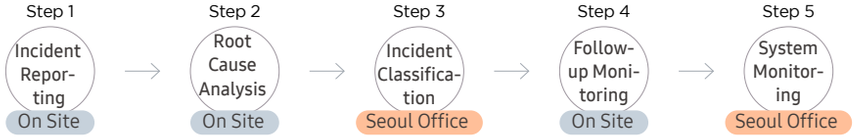
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- We introduced the Daily S-Cycle(DSC) program in 2019 to identify hazards before the day's work starts.
- The DSC program is led by onsite supervisors, safety managers, and other personnel involved in the work.
- Non-conformance items and best practices based on site implementation and relevant documentation are identified.
- The company's safety awareness level is assessed and analyzed through regular assessments.
- After introducing the voluntary expansion phase in 2025, we plan to enable sites to take the initiative in operating the Daily S-Cycle(DSC) in 2026.
  · Continuously making improvements by identifying repetitive non-conformance items and monitoring and providing training for our employees and subcontractors

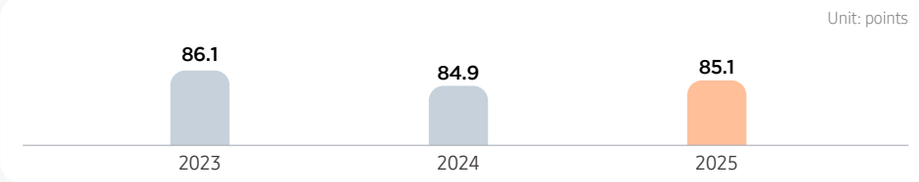
Incident Investigation Process

- When an incident occurs, the site concerned and Seoul Office launch investigations to identify root causes, establish prevention measures and monitor the implementation.



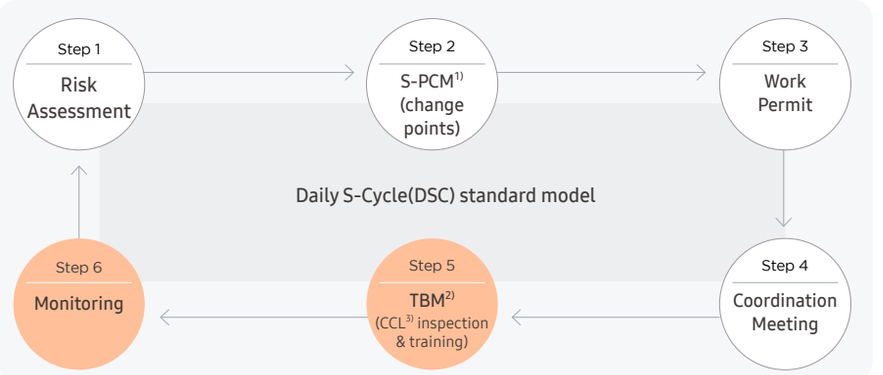
Daily S-Cycle(DSC) Level

- The Daily S-Cycle(DSC) level is determined by the DSC score, a proactive safety management activity that identifies hazards and implements countermeasures prior to work.
- For three years, we have maintained the score of 85 points in the Daily S-Cycle(DSC) level.
  · Consistent establishment and stable operation of hazard identification and countermeasure implementation activities prior to work



Risk Assessment Process

Before work Start of work



Step 1	Risk Assessment	Identify hazards and devise measures before every work
Step 2	S-PCM	Establish detailed safety measures for highly hazardous work and additional measures in case of changes in work methods
Step 3	Work Permit	Issue and manage work permits for all work
Step 4	Coordination Meeting	Share hazards and safety measures based on work plans of each subcontractor
Step 5	TBM	Hold toolbox meetings under the leadership of TBM leaders before work and share key compliance items for the day's work
Step 6	Monitoring	Monitor the implementation of safety measures and issue S-CARs for immediate measures against non-conformance items, and reflect the results in the next risk assessment

1) S-PCM: Small Pre-Construction Meeting 2) TBM: Tool Box Meeting 3) CCL: Critical Check List

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S-CAR(Safety-Corrective Action Request)

- With S-CAR activities, we prevent safety incidents by enabling our employees, subcontractors, and workers to autonomously check work areas, and identify unsafe environmental elements and behaviors.
- S-CARs issued at sites are automatically sent via email in the safety and health system, which enables checking of the details and corrective actions.
- Site personnel
  - · Registers relevant information in the S-CAR system when identifying potential hazards during site inspections
  - · Relevant information | Details of findings, corrective action recommendations, subcontractor concerned, hazard type, etc.
  - · The registered details are immediately notified to the subcontractor concerned via email, and the subcontractor takes measures right away at the site.
- S-CAR issuer
  - · Verifies the measures taken at the sites
- Supervisor and safety manager
  - · Monitors and analyzes the registered details to eliminate and prevent recurrence of similar potential hazards

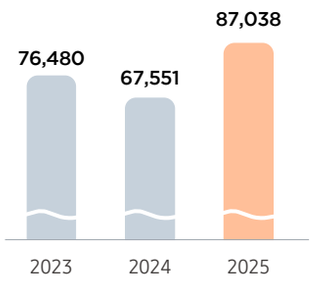
S-CAR Activities and Process to Identify Potential Hazards

Process to Identify Potential Hazards



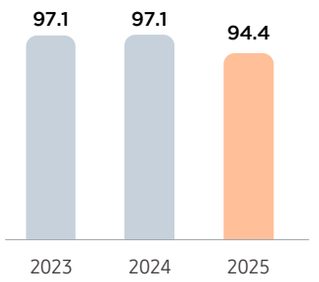
Number of Potential Hazards Identified

Unit: cases



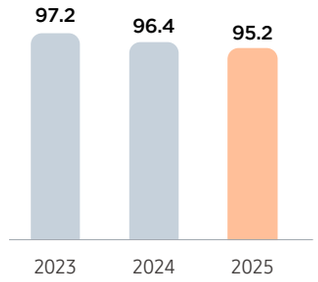
S-CAR Participation Rate

Unit: %



S-CAR Action Rate

Unit: %



Case Study

Cases where Safety Measures are Taken(S-CAR)

July 2025	· Hazard	Risk of respiratory illness for personnel due to the absence of a dust collection bag on the exhaust flexible duct · Corrective action	Installed a dust collection bag and posted notices at sites during work
	· Hazard	Risk of hand injuries to workers due to the absence of handles at the end of wheel chocks · Corrective action	Installed handles at the end of the wheel chocks
September 2025	· Hazard	Risk of workers moving below being struck by falling objects due to insufficient control of the lower work area during grating work at height · Corrective action	Established designated zones and deployed inducers to restrict access and suggest alternative routes
October 2025	· Hazard	Risk of collision with workers caused by unexpected vehicle movement due to the absence of wheel chocks near parked vehicles · Corrective action	Placed wheel chocks immediately

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Risk Management

Safety and Health Management Activity

Increasing Investment in Safety and Health Management

- We invested KRW 17 billion in safety and health management in 2025, with plans to increase the investment to approximately KRW 26.6 billion in 2026.

Safety Management Investment

	Category	Unit	2023	2024[1]	2025
Seoul Office[2]	Safety facility investment	KRW 10K	49,940	75,814	151,728
	Safety training	KRW 10K	3,360	6,779	21,496
Subcontractors[3]	Safety facility investment	KRW 10K	952,605	950,820	728,798
	Investment in protective gear	KRW 10K	883,932	948,939	422,637
	Safety training	KRW 10K	65,849	128,957	288,550
	Onsite diagnosis	KRW 10K	120,895	146,952	87,413
	Others[4]	KRW 10K	365,759	822,374	605,360

1) The amount invested in safety management increased in 2024 due to the expansion of site safety and health facility installations and increased investment in innovative technologies
2) Excluding labor expenses and team operation expenses, etc.
3) Excluding labor expenses
4) Health management expenses

Safety Management at Construction Sites Through Smart Innovation

- We invested in smart and innovative safety technologies, including security cameras analyzing videos with AI, smart safety hooks and wearable airbags designed to prevent falling incidents.
- We developed collision prevention wireless electric trolleys and are applying them to sites on a pilot basis.
- We plan to further enhance the Samsung Smart Safety Solution System, which integrates site innovation with Smart IoT to provide a comprehensive view of all safety and construction information.
- We invested in performance upgrades and safety feature enhancements of existing equipment.

Established IT systems to enhance the efficiency of safety and health operations

- We introduced the Daily S-Cycle(DSC) level measurement system and developed onsite safety training modules.

Application of Quadruped Robots to Create Smart Construction Sites

- We introduced quadruped robots to execute safety management activities for incident prevention at sites.
  · Conducting site patrols, monitoring sites to prevent fire using thermal imaging cameras, monitoring confined-space to measure gas concentration, inspecting hazardous areas, and providing technological support remotely for safety inspections
- We aim to eliminate blind spots of safety management by patrolling hazardous work areas, collecting real-time videos, and detecting hazards.



Operation of Quadruped Robots

Implementation of the Right-to-Stop-Work Program Based on S.A.Y ON

- We are operating a right-to-stop-work activation program to promote a safety culture based on worker participation.
  · Established S.A.Y ON, a dedicated mobile platform that enables workers to immediately stop work and request safety measures when they identify hazardous situations
  · Established procedures to compensate for losses incurred from work stoppages not attributable to subcontractors, enabling subcontractors to participate in safety measures without disadvantage

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DfS(Design for Safety)- Securing Safety from the Engineering Phase

- We identify and implement design options that enhance safety through DfS.
- We established a database of 384 Safety Ground Rules1) on the internal system Global Portal, categorized by product, discipline, and risk to promote DfS participation.
  · Added 110 newly updated SGRs in 2025, bringing the cumulative total to 494 SGRs
  · Planning to utilize accumulated data to enhance safety and health management capabilities

1) Safety rules mutually established and committed to by SAMSUNG E&A employees

DfS(Design for Safety) Performance

Year	Sites
2023	New sites in domestic, including the Songdo SBL P5 Project and Pyeongtaek SEC P5 Project
2024	New sites in domestic and overseas, including the Giheung SEC NRD-K UPW Project, Giheung SEC NRD-K APP Project, Ulsan STM M4 Project, and Saudi Aramco FGI PKG#1 & 4 Project
2025	DfS briefings and workshops to institutionalize the identification of DfS items within the Hydrocarbon Business Division

DfS(Design for Safety) Achievements

· Across 20 sites 307 items discovered

· 74 items proposed to engineering teams

· 40 items accepted and reflected in the engineering phase

Improving Onsite Safety and Health

S-HMS, an Onsite Health Management System

- Establishment of S-HMS system
  · An integrated occupational health data management system covering work environment management, chemical substance evaluation, and worker health management
  · Providing guidance for enhancing workers' health and creating a safe working environment through follow-up management
  · Transitioning from document-based health management to system-based management
  · Predicting and analyzing risk levels through data-driven analytics and real-time monitoring

Health Enhancement Programs

- Analysis of medical checkup results
  · Identifying high-risk groups through the analysis of medical checkup results, operating personalized health management programs and encouraging participation in health promotion activities such as managing nutrition, quitting smoking and regular exercise
- Providing reliable health management services by cooperating with specialized institutions
- Application of a smart health management system
  · Monitoring worker's health conditions systematically using wearable devices and mobile-based smart health management solutions
  · Comprehensively analyzing medical checkup results, work environment information, and lifestyle data to identify high-risk groups at an early stage and implement proactive health management activities
- Operation of mental counseling programs
  · Operating various mental counseling programs in connection with in-house mental health counseling center
- Selected as an Outstanding Workplace for Worker Health Promotion Activities in the second half of 2025

→ Certification for Outstanding Workplace for Worker Health Promotion Activities

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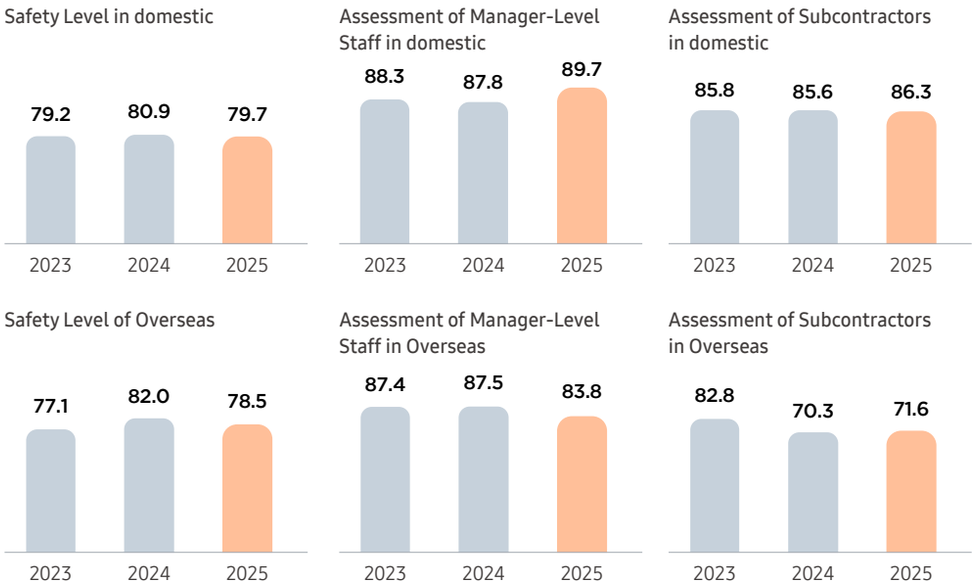
Project Site Safety Inspections

- We conducted inspections at 27 sites(cumulative) in domestic and overseas in 2025.
- Overall, we maintained a safety level similar to that of 2024 at sites in domestic and overseas sites in 2025, excluding a limited number of active sites.
- Inspection items
  - Level of system and site operation, safety leadership, Serious Accidents Punishment Act items, and EHS Research Institute consulting items
  - Safety leadership level of the PM[1], CM[2], SIs[3], HSEMs[4] in each project

1) PM: Project Manager
2) CM: Construction Manager
3) SI: Superintendent
4) HSEM: HSE Manager

Safety Level and Safety Leadership on Project Sites

Unit: points



Activities to Prevent Serious Accidents

- We carry out activities to prevent serious incidents in compliance with Chapter 2 Article 4(Measures for Establishment of Safety and Health Management System and Implementation Thereof) and Article 5(Managerial Measures Necessary to Perform Duties under Safety and Health-Related Statutes or Regulations) of the Enforcement Decree of the Serious Accidents Punishment Act.
- The implementation and inspection results of nine key compliance items are reported to the CSO twice a year.
- Training on the Serious Accidents Punishment Act
  - Provided training to 97 employees, including PMs at sites in domestic, construction team leaders, safety team leaders, field control team leaders, and project management team leaders across five regions in domestic with in-house attorneys in June 2025
  - Planning to continue providing this training in 2026

Key Items for Monitoring and Reporting Related to Serious Incidents

Implementation of Safety and Health Plan	Identification and Mitigation of Hazards	Allocation and Execution of Safety and Health Budget
Subcontractor Safety and Health Assessment	Emergency Response Drills and Improvements to be Made	Evaluation of Leaders in Charge of Safety and Health
Collection of Employee Opinions	Execution of Legally Mandated Items and Safety Training	Findings from Incident Investigations and Countermeasures

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Subcontractor Safety and Health

In-house Subcontractor Selection

- We reflect safety and health management performance as a key evaluation criterion when selecting contractors for GEC subcontracting projects and operational sites.

Step 1	We verify the establishment of safety and health management systems, compliance with applicable laws and regulations, and industrial incident history through a prequalification assessment.
Step 2	The selected subcontractors must submit documentation related to safety and health when signing contracts and are subject to stringent requirements throughout all work processes.

Safety and Health Management of Subcontractors After Selection

· Monitoring contractors' safety management performance level in real time by regularly operating safety and health consultative committees and conducting joint inspections

· Examining work processes and risk assessments through PCM during construction at the GEC building and operational sites and asking for immediate corrective actions when hazards are identified

Subcontractor Safety Evaluation

	Types of Subcontractor Safety Evaluations	2025 Evaluation Results
Pre-qualification Evaluation	- Fulfilling the obligation to select qualified contractors - Selecting subcontractors meeting a certain safety level as eligible candidates - Asking subcontractors failing to meet the evaluation criteria to submit a safety management enhancement plan and completing a separate approval process before signing contracts	Signed 38 contracts following the submission and approval of a safety management enhancement plan among 158 contracts for subcontracting
Periodic Safety Evaluation	- Monitoring subcontractors' safety management level after signing contracts - Evaluation items | Establishment of safety and health management system, compliance with applicable laws and regulations, implementation of risk assessments, incident prevention activities - Results | Grades A-E · Grade A·B subcontractors | Grant additional points in future bid evaluations and preferred bidder selection processes · Grade C+ and below subcontractors | Provide special training and consulting, and apply bidding restrictions or suspension measures according to the evaluation grade - Improved the system in 2025 by requesting the mandatory inclusion of an implementation inspection plan in the safety and health management enhancement plan · Conducting inspections once per quarter and managing the results through a monitoring system	Evaluated 132 subcontractors in the first half of 2025 and 105 subcontractors in the second half of 2025

Subcontractor Safety Recognition Program

- Subcontractor Safety Recognition Program
  · Supporting both subcontractor headquarters and sites in establishing and implementing effective safety and health management systems
  · Introducing the Seoul Office's safety and health management system to subcontractors
  · Providing consulting services to strengthen onsite safety and health capabilities of subcontractors
  · Evaluating the safety and health performance of participating subcontractors and assign safety recognition grades based on their achievement
- Incentives for acquiring high grades
  · Subcontractors acquiring high grades(★★ or higher): Eligible to participate in bidding processes
  · Granting additional points in regular evaluations and bidding processes to subcontractors acquiring ★★★ grade

Selected 76 subcontractors among subcontractors in domestic → **Supported the establishment and operation of safety and health management systems**

· Assigned grades to a total of 39 subcontractors
· ★★★ | 3 subcontractors ★★ | 16 subcontractor ★ | 20 subcontractors
· 85–100 | Verified best practices(3 star ★★★)
· 60–84 | Partially verified elements(2 star ★★)
· 0–59 | Extensive improvements required(1 star ★)

Subcontractor Safety Support

- Although not obligated by law, we aid subcontractors to pay for the employment cost for dedicated safety managers to prevent safety incidents at construction sites, enhance quality and efficiently operate sites, to encourage SME subcontractors to autonomously improve their safety capabilities.
  · Providing a monthly labor cost subsidy of KRW 2 million
- Incentive program for workers with outstanding safety performance
  · Implemented the program in 2025
  · Purpose | To establish an autonomous, bottom-up safety and health management system from workers to managers and foster a strong safety culture through the positive effects of recognition and rewards.
  · Eligibility | Selection of eligible personnel based on objective and verifiable indicators(incident records and long-term attendance, etc.) at sites

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Status of Safety Support for Subcontractors

Category	Units	2023	2024	2025
Subcontractors receiving support for labor expenses of dedicated safety managers	Companies	79	84	82
Number of Subcontractors providing incentives to workers with outstanding safety performance[1)]	Companies	-	-	34
Incentives provided to subcontractors' workers with outstanding safety performance[1)]	KRW 1 million	-	-	509

1) Introduced in 2025

Embedding a Safety Management Culture

S.A.Y(Safety Around You), Safety Culture Brand

- We developed and launched S.A.Y(Safety Around You), our safety culture brand in 2023.
- We promote a safety culture centered on "respect, communication, and prevention" through communication between employees.

SAMSUNG E&A's Safety Culture, S.A.Y

Creating a safety culture where individuals check risks themselves and make improvements through communication based on mutual respect

S.A.Y
Safety Around You

SAMSUNG E&A's New Safety Culture Brand,
S.A.Y, "Safety Around You" Creating a safety culture through communication

"Feel safe to tell us your discomforts, concerns, and your ideas for improvement. S.A.Y"

- The main color of the text represents our company's identity.
- The center line of the type is a barrier to communication, and by omitting it, we are breaking down that barrier.
- It is reminiscent of a clear sky, meaning comfortable communication and a safe day.
- It is reminiscent of safe execution and positive signals and signifies a safe work environment.

→ Video introducing S.A.Y

S.A.Y Core Value & Commitment

Smooth Communication in Daily Life

- Greet your colleagues and engage in S.A.Y with a smile.
- Take an interest in your colleagues' safety and engage in S.A.Y sincerely.
- Talk to technicians on sites and listen to their VOCs.

Achieving Safety with Respect

- Be grateful and accept your colleagues' S.A.Y for your safety.
- Instead of pointing out mistakes at the site, compliment them on what they are good at.

Preventing Unsafe Conditions

- Identify hazards before work and S.A.Y them to your colleagues.
- Make improvements yourselves when discovering hazards on sites.

Establishment of a Safety and Health Culture

- Expanding top management safety leadership coaching programs to include executives and team leaders
- Expanding workshops to spread of safety culture among mid-level managers
- Striving to spread safety culture to all employees and subcontractors' workers

Sharing Innovation Identity Through the Company-wide Safety Innovation Challenges

- Introducing new construction methods to replace existing high-risk work activities through the company-wide safety innovation challenges, ensuring worker safety and minimizing the potential for incidents



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S.A.Y(Safety Around You) Forums

- We held forums to enable the safety culture to take root and achieve zero incidents

S.A.Y(Safety Around You) Forums

Date	Sites
March 2025	Songdo Sartorius Project site in domestic, where the safety culture brand, S.A.Y (Safety Around You), will be applied
April 2025	Saudi Aramco FGI PKG#1 & PKG#4 Project sites, Qatar RLP ESP Project site
September 2025	Malaysia PBSB Phoenix Biorefinery Project site

- We shared the vision and value of safety among key personnel from clients, our company, and subcontractors
- We continuously held workshops for site leaders including project leaders and safety managers and conducted workshops at the Seoul Office to spread safety culture
  · Providing not only project-related teams but also support teams with opportunities to recognize the importance of safety culture and renew their determination to follow safety practices through S.A.Y workshops for executives and team leaders at the Seoul Office



Introduction and Operation of S.A.Y Card(Safety Around You)

- Introduction of S.A.Y Card in July 2025.
  · Purpose: To encourage safe behaviors among workers and foster a culture of positive feedback and recognition, with the goal of achieving zero-incident projects, in addition to S-CAR activities to reduce unsafe behaviors and conditions
- Eligible recipients of S.A.Y Cards
  · Employees who demonstrated safe behaviors
  · S-CAR issuers who proposed safety and health related ideas
- Incentives
  · A total of KRW 5.08 million in incentives to outstanding S.A.Y. Card recipients who were recommended

Number of Employees Participating in S.A.Y Card

Unit: persons

Category	July	Aug	Sep	Oct	Nov	Dec
Participation in S.A.Y Card	140	395	447	451	523	526

Safety and Health Training

- We provide safety and health training across four categories to strengthen safety management for employees and subcontractors' workers.

E&A HSE Training Center

- Providing hands-on training on site safety, daily life safety and VR experiences to heighten our employees' safety awareness
- Company-wide mandatory training
- Program components
  · Practical experience-based programs covering CPR, plant safety management, and fire evacuation, etc.
  · Renewing training programs by introducing XR(extended reality) and AI(artificial intelligence)-based content to enable interactive learning experiences among multiple participants
- Performance
  · In 2025, a total of 375 employees completed the basic course
  · A cumulative total of 4,094 employees have completed the basic course since the opening of center in 2019
  · A cumulative total of 1,036 employees completed advanced courses(confined space safety and infant/adult CPR, etc.) since its launch

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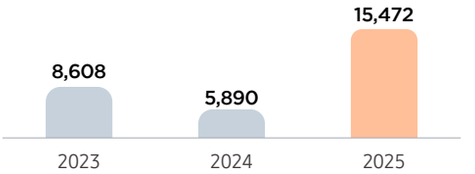
Safety Training for Site Assignees	Offering online and in-person training about safety and health principles and standards for employees to be dispatched to sites in domestic and overseas - Training content · Detailed explanations of the Safety and Health system(overview of site safety activities, Daily S-Cycle, ad-hoc risk assessment procedures, S-PCM and TBM, etc.) · Assignees select and complete one of two courses—risk assessment(domestic) or risk assessment(overseas) - Performance · In 2025, a total of 662 employees completed the course.
Safety Talk	Having Safety Talks before meetings to talk about safety and health with all attendees - A "safety dialogue" activity before the start of business meetings, enabling meeting participants to freely share the latest safety information, potential hazards, and response measures, etc. · Sharing outstanding safety and health practices at domestic and overseas sites, safety incident cases, and government safety issues, etc. · Safety Talks conducted before all official meetings.
Emergency Response Drill	Devising emergency response plans to protect lives and property from various disasters and holding drills for prompt and organized response - Conduct regular emergency response drills led by Seoul office - Secured safety indicators · Conducted a life safety assessment consulting for fire emergencies through an external specialized institution in the second half of 2025 · Reviewed 22 facility improvement items that are identified through the consulting phase-by-phase and enhanced physical safety at the workplace · Enhanced the effectiveness of drills by reflecting simulation-based professional assessment results in evacuation drill scenarios - Performance · Conducted a total of two emergency response drills and training sessions in 2025 under the supervision of the Safety & Health Team in the first and second half of the year · First half	Conducted evacuation drills for approximately 2,630 employees to assess the emergency response system · Second half	113 participants from 12 contractors and resident companies participated to strengthen collaborative disaster response capabilities

Safety and Health Training for Subcontractors

- Mandatory legal training for subcontractors
  · Verification and review conducted on whether legally required training is properly conducted in accordance with Article 65 of the Occupational Safety and Health Act, and support provided to subcontractors by offering training materials
  · Training conducted by safety and health managers or supervisors/safety managers of each subcontractor
- Pre-safety training for subcontractors
  · Pre-safety training provided to subcontractors prior to site deployment
  · Key content | Recent industrial accident trends and the importance of safety training, site status and conditions, site safety and health policies, Daily S-Cycle, occupational safety and health laws and regulations, worker compliance requirements during onsite work, MSDS(material safety data sheets), reward and disciplinary policies, S.A.Y(Safety Around You) culture, other safety and health-related matters

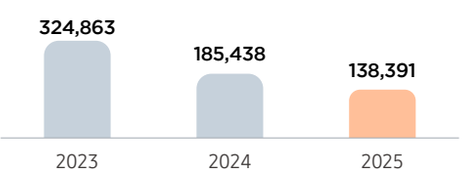
Employee Safety Management Training Participants[1]

Unit: persons



Subcontractor Safety Management Training Participants[2]

Unit: persons



1) The number of participants completing safety and health training increased due to the incorporation of safety training into existing programs, the introduction of new safety training programs, the expansion of S.A.Y. training targets, the incorporation of leadership training, and the implementation of self-directed safety training at the division level
2) The number of participants completing safety and health training decreased due to the absence of new projects and the completion of existing projects

Handling Safety-Related Grievances of Employees and Subcontractors

- We collect grievances and feedback from workers at the Seoul Office and sites in real time under the supervision of the Safety & Health Team.
  · Safety and health-related feedback(improvement of safety facilities and work environment conditions, etc.)
  · Welfare-related feedback from employees and subcontractors' workers
- We report the findings to the Chief Safety Officer(CSO) on a quarterly basis and implement improvement measures.
- Performance
  · 1,089 grievances were handled among the 1,141 grievances collected in 2025
  · Explained the inevitable circumstances and asked for understanding and cooperation through separate notifications and guidance for the remaining 52 grievances that could not be addressed

Reports and Handling of Safety-Related Grievances in 2025

Safety-related Grievances Received
1,141

Handling Safety-Related Grievances
1,089 (95%)

Metrics and Targets

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Managing Occupational Injury Rates with a Focus on Serious Incidents

- We analyze and monitor issues as well as the safety management performance of employees and subcontractors to manage incident rates.
  - · 2025 exposure hours: Approximately 151 million M/H(Man Hours)
  - · LTIR[1] increased compared to the previous year
  - · TRIR[2] decreased compared to the previous year

2025 Occupational Injury Rate Indicator

Metrics	2023	2024	2025
LTIR(Lost Time Injury Rate)[1]	0.0057	0.0101	0.0245
LTIR(Employees)	-	0.0015	-
LTIR(Subcontractors)	0.0057	0.0107	0.0245
TRIR(Total Recordable Incident Rate)[2]	0.2113	0.1876	0.1347

1) LTIR: (Fatality + Lost Time Injury) / Manhour × 200,000
2) TRIR: Recordable Incident (Fatality + Lost Time Injury + Restrict Work Case + Medical Treatment Case) / Manhour × 200,000

Winning Safety and Health Prizes in Domestic and Overseas

Commendation from the Minister of Employment and Labor regarding Occupational Safety and Health

- The safety and health officer in charge at the Giheung/Hwaseong Samsung Electronics DS NRD-K APP Project site won a commendation from the Minister of Employment and Labor in July 2025 in recognition of contributions to serious incident prevention.
  - · Conducted prevention-focused activities based on the practical operation of the safety and health management system
  - · Operated a worker participation-based risk assessment consultative group
  - · Enhanced the PCM(pre-construction meeting) execution
  - · Encouraged active participation of all workers in TBM
  - · Managed technicians' health through strengthened health management
  - · Introduced Smart HSE items[3]
  - · Conducted safety culture(S.A.Y, Safety Around You) campaign activities





3) Smart HSE items: Smart safety hooks, mobile security cameras, smart vests, etc.

Winning the RoSPA(Royal Society for the Prevention of Accidents) Gold Award

- We won the Gold Award at the RoSPA Health and Safety Awards in recognition of efforts to establish a safety culture and the operation of worker health management programs in May 2025.

Safety and Health Targets

2026 Safety and Health Targets

Category	2026 Target
Improvement of safety performance indicators	85 points
Enhancement of company-wide safety culture level	85 points
Reduction of cardiovascular and cerebrovascular disease incidence rate	30% reduction compared to the average incidence rate over the past three years

Targets

· Maintain LTIR of 0.03 or below by 2030

· Zero Serious Accidents

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Human Rights Management

Policy and Guidelines for Human Rights Management

- We enforce human rights policies and guidelines to respect the human rights of stakeholders, including not only employees but also suppliers and clients, and engage in management respecting human rights.
  · Established the SAMSUNG E&A Code of Conduct and the Supplier Code of Conduct
  · Supporting and complying with global human rights and labor standards, including the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, and ILO(International Labor Organization) Conventions
- Objective
  · Identify human rights risks across all business activities and maintain zero tolerance for any form of infringement

Human rights policy in the Code of Conduct → Go to

We respect human rights in accordance with the human rights protection and labor standards of international organizations, such as the Universal Declaration of Human Rights, UN Guiding Principles on Business & Human Rights, and ILO Declaration on Fundamental Principles and Rights at Work, and do not tolerate any acts of human rights violation.

· We guarantee labor out of free will and prohibit forced labor through mental or physical restrictions, such as slavery or human trafficking.

· Child labor is strictly prohibited at all domestic and overseas worksites, and children or adolescents under the age of fifteen cannot be hired. If an underaged person is hired according to the laws of each country, it is done in compliance with the labor relations law, such as obtaining consent of the person with parental rights or guardian, and the hired underaged person is not assigned to jobs that have risks or harmful factors.

· Work hours and wages are set in accordance with the laws of each country or region. We comply with the laws and standards of each country for minimum wage, overtime pay, social insurance, breaks and holidays.

· We do not discriminate employees or job applicants based on characteristics such as gender, race, nationality, religion, age, disability and marital status.

· We guarantee the right to freedom of association and collective bargaining and do not impose disadvantage for reasons such as entering, serving or forming a labor union.

Hiring and Fostering Excellent Talent

Recruitment Organizations

- Seoul Office recruitment | Led by the Human Resource Management Team
- Domestic and overseas site recruitment | Led by the Site Operations Group and Human Resource Management Team

Hiring Talent Based on Inclusivity and Diversity

- Non-discrimination of employees
  · Banning discrimination against employees based on nationality, gender, religion, or race
- Providing fair and equal opportunities
  · Publicly disclosing that we give preferential treatment to those registered to the Korea National Disability Registration System and those eligible for national patriots and veterans benefits in recruitment announcements and company promotion materials, regardless of employment type
  · Recruiting those eligible for national patriots and veterans benefits in line with the special recruitment plan of the Seoul Regional Office of Patriots and Veterans Affairs based on recommendations from the Ministry of Patriots and Veterans Affairs
  · Providing employment opportunities for international students studying in Korea

Ratios of Female Employees and Female Managers

Category	Unit	2023	2024	2025
Ratio of Female Employees	%	12.5	13.3	14.0
Ratio of Female Managers[1)]	%	11.5	12.3	12.5

Target

· Achieve 15% as the ratio of female managers by 2030

1) The figures for 2023 and 2024 were revised due to changes in calculation criteria

Recruitment of Persons with Disabilities

- We collaborate with the Korea Employment Agency for Persons with Disabilities.
  · Collaborating with the Korea Employment Agency for Persons with Disabilities from the hiring phase to suggest appropriate jobs and work patterns
  · Contributing to an increase in employee satisfaction and employment rate
- We expand job opportunities and work arrangements for those with disabilities.
- We conduct activities to improve the work environment for those with disabilities.
  · Offering PCs for work to those working at home
  · Providing onboarding training programs to help them adapt to the company

Status of Disability Hires

Category	Unit	2023	2024	2025
No. of employees with disabilities[1)]	persons	94	104	96
Percentage of disabled employees	%	1.6	1.8	1.8

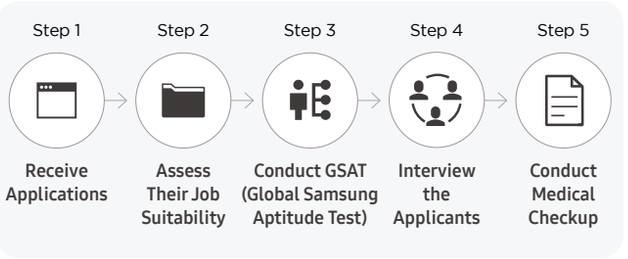
1) Based on the assessment of employment expenses for persons with disabilities for domestic operations

Hiring and Assigning Excellent Talent

- Samsung Careers site
  · Managing the entire recruitment process, including posting of recruitment advertisements and managing applicants
- Career management system
  · Continuously managing employees' personnel records, including performance evaluations and promotions
- GHRP(Global Human Resource Policy)
  · Operating a personnel management system based on individual roles and jobs regardless of nationality or race to manage employees at overseas sites

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Process of Hiring Excellent Talent



Status of Hiring

Category	Unit	2023	2024	2025
New hires	Persons	145	163	136

Global Mobility Program

- Program that invites competent global staff from our global offices and sites to the Seoul office
  - Enabling them to enhance their capabilities and learn the Seoul Office's work structure through project execution
  - Serving as key persons for collaboration with the Seoul Office after returning to sites or global offices

Global Mobility Headcount

Number of employees by global office as of end of 2025

SAMSUNG E&A India	SAMSUNG E&A UAE	SAMSUNG E&A Thailand	SAMSUNG E&A China	SAMSUNG E&A Saudi Arabia	Total
77	36	14	1	1	129





Monthly workshop

- Monthly workshops
  - Holding monthly workshops to help the global staff working in the headquarters adapt to the organizational culture and improve communication
  - 186 employees participated in a total of 8 sessions
  - DISC Workshop | A workshop to understand individual behavioral and communication styles through DISC[1] behavioral assessment and learn effective communication methods
  - Indoor curling | A participatory workshop to experience teamwork and collaboration through indoor curling activities
  - A lunch event at the rooftop garden
  - Engium tour | A workshop providing an opportunity to understand the company's history and key technologies through the Engium tour

1) DISC: Dominance, Influence, Steadiness, Conscientiousness

Employee Training Organization

- The Talent Development Group within the Human Resource Management Team leads employee training.
- Employees in charge of training within the HR function of each division support employee training.

Employee Training Framework

- We provide tailored training to strengthen competencies required for each growth path.
- We offer contingent employees access to a variety of training opportunities.
- We conduct satisfaction surveys after training and reflecting the results in future programs.
- 2025 performance
  - Total training hours: 615,335 hours
  - Total training expenses: KRW 5.86 billion

Status of Employee Training[1]

Category	Unit	2023	2024	2025
Total training expenses	KRW 1 million	3,638	4,848	5,861
Training expenses per person	KRW/persons	559,698	703,190	888,409
Total training hours	hours	436,782	532,023	615,335
Training hours per person	hours/persons	67.2	77.2	93.3

1) Excluding agency workers from all training results and participant counts

Major Employee Training Programs in 2025

Category	Purpose	Key Training Programs
Onboarding	To enable employees to understand the company and promptly adapt to their jobs	Introductory training for new employees and new employees with experience
		Training for long-term assignees and employees returning from leave
Leadership training	To improve leadership capabilities required for fulfilling their roles	Leadership training for executives, team leaders and group leaders
		Foundational leadership training for next-generation leaders
Job training	To foster project leaders and enhance job expertise	PM Academy
		Programs to foster EM[2], PCM[3], CM, PRM[4]
		Programs to foster construction team leaders and project affairs team leaders
AI training	To improve AI utilization capabilities for all employees	AI practical training for all employees
Language program	To improve global communication capabilities	Biz. English Conversation Program
		Advanced Biz. Skill Program
		Domestic Site Biz. English Conversation Program
Global staff training	To foster global staff	Global Onboarding Program
		Global Skill-up Program
		Global Leader Development Program

2) EM: Engineering Manager
3) PCM: Project Control Manager
4) PRM: Procurement Manager

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Employee Training Programs

Fostering Project Leaders

- We provide training programs focused on enhancing leadership skills covering various topics, including key management points in project execution, interface management between functions, and project case studies.
- 2025 training programs
  - PM Academy
  - Programs to foster EM, PCM, CM, PRM
  - Programs to foster construction team leaders, field control team leaders

Leadership Training

- We define leadership capabilities required for fulfilling jobs at each level and provide a leadership training accordingly.
- We held special leadership lectures, leadership workshops for executives/team leaders/group leaders, and foundational leadership training for next-generation leaders in 2025.
  - Recognized the strengths of leaders and members and looked for ways to develop leadership that can create synergy through diagnosis of strengths and workshops



Special Leadership Lecture



Foundational Leadership Training

Study Groups

- We encouraged employees to voluntarily form study groups and explore self-selected research topics related to their work to promote a culture of learning within the organization.





Global Language Programs

- We provided global language courses to strengthen employees' communication skills, which are the basic capabilities for engaging in global business.
  - Biz. English Conversation Program
  - Advanced Biz. Skill Program
  - Biz. English Conversation Program at sites in domestic

Online Training Courses

- Each function continuously provides online EPC job training courses that they developed for project execution.
  - Utilized actively by new employees and those transitioning to new roles
  - Achieved a satisfaction score of 88 in 2025, maintaining a score above 80 for three consecutive years
  - Operating a wide range of online learning programs in areas such as leadership, languages, business, digital transformation, AI, and humanities

Special Lunch Lectures

- We provide lectures on topics related to employees' quality of life such as economy, health, and parenting, as well as art and cultural topics to broaden their perspectives and build knowledge.
- We open lectures to the first 500 registrants, with lunch boxes provided(sandwiches, fruit, etc.) as sessions are held during lunch hours.
- We conducted 10 sessions in 2025, maintaining high interest and satisfaction among employees.





2025 Special Lunch Lecture Highlights

Content

May 20, 2025

"Wisdom of Parents Evolving with Their Children's Growth"
| Ajou University | **Prof. Sunmi Cho**

Aug. 21, 2025

'Trump 2.0 and the Middle East Geopolitical Landscape'
| Sogang Euro-MENA Institute | **Prof. Hyun-do Park**

Sep. 22, 2025

'My Mental Health Prescription'
| MindLab Space | **Ph.D Kwangmin Lee**

Global Training Program

Fostering Global Staff

- We establish and operate a training framework to develop the career and upgrade skills of global staff.
  - · Operation based on three key pillars of fostering leaders, enhancing job capabilities, and ensuring quick integration of new employees
  - · Providing standardized onboarding training for new hires at the Seoul Office, overseas sites, and global offices
  - · Hiring exceptional talents from around the world to the Seoul Office and sharing company's strategies, vision, and innovation efforts

Global Staff Training Framework

Target	Category	Training Program	Key Content	Participants	Format	2025 Performance
Leaders	GLP (Global Leader Program)	GLDP (Global Leader Development Program)	· SAMSUNG E&A strategy/innovation alignment, leadership · Advanced job-specific workshops · Leadership development candidates(Key talent / excellent talent)	· Group leaders · LE[1], SI, MGR[2]	· Inviting participants to the Seoul Office for training programs	Number of graduates: 47
Working-level	GSP (Global Skill-up Program)	GSP-A (GSP-Advanced)	· Training based on skill sets for each job · Onsite/practical know-how through SMEs	Working-level staff (6–10 years of experience)	· Conducting Knox sessions(2–3 times per week) · Consisting of 7 tracks, 23 courses · 5 tracks currently in operation	Number of graduates: 2,297
		GSP-B (GSP-Basic)	· Online platform for job training · Work processes & procedures	Basic working-level staff (1~5 years of experience)	· Global Learning Platform · 171 online modules in operation	Number of completed courses: 1,369
		GSP LSS (GSP Learning Session Series)	· Job-specialized learning sessions with in-house SMEs	Global staff	· One-hour session online (video conference)	Number of graduates: 3,333
New Employees	GOP (Global On-boarding Program)	GOP-M (Global Onboarding Program Mobility)	· SAMSUNG E&A new vision, company policies · Innovation strategy & solution	Global Mobility Employees	· Onboarding program upon joining the company	Number of graduates: 35
		GOP (Global Onboarding Program)	· Orientation · SAMSUNG E&A Guideline(Compliance/Safety/Quality) · Vision, innovation strategy	New employees at global offices	· Onboarding program upon joining the company	Number of graduates: 104

* GSP, a training program for working-level staff, consists of multiple sessions and training courses; therefore, the results include duplicate participants who completed more than one course.
1) LE: Lead Engineer 2) MGR: Manager

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Fair Evaluation and Compensation

Evaluation Process

- We conduct capability and performance evaluations once a year for all employees.
  - Capability evaluation | Assessment of mid- to long-term growth potential
  - Performance evaluation | Assessment of short-term ability to produce outcomes
- Diagnostic evaluations: Job capability diagnosis and colleague evaluations
- We use evaluation results to develop employees' capabilities.

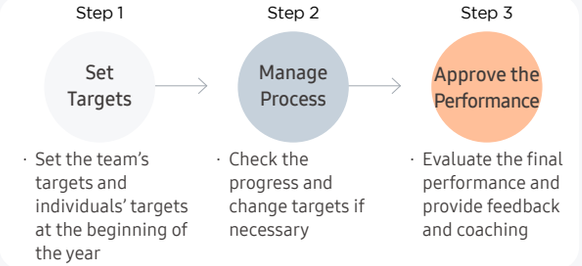
Evaluation Framework

Category	Capability Evaluation	Performance Evaluation	Job Capability Diagnosis	Colleague Evaluation
Definition	Assessment of mid- to long-term growth potential based on the core value system	Annual performance evaluation * Aligned with round-the-clock	Measurement of execution capabilities for each role (differentiated by levels)	Gathering various perspectives from colleagues and comple-menting a one-person assessment
Target	All employees	All employees(Team leader evaluated separately)	All employees(except team leaders)	All employees(except team leaders)
Timing/ Frequency	August/ once a year	November/ once a year	Between June and July/ once a year	Between June and July/once a year
Purpose	Promotion/annual salary/ selection	Promotion/ annual salary/selection	Reference for project assignment	Diverse references

Compensation Process

- We provide individual annual salary and compensation based on role performance and outcomes to strengthen long-term compensation competitiveness.
- Individual annual salary
  - An individual annual salary system linked to evaluation results based on each employee's capabilities and performance
- Performance compensation
  - Job allowances, individual performance incentives, target achievement incentives, performance incentives, project incentives, new project award incentives, and innovation incentives, etc.
- Compensation based on fairness and suitability
  - Ensuring equal pay for all employees without discrimination based on gender
  - Guaranteeing starting salaries for new university graduates at approximately 1.6 times the legal minimum hourly wage

Round-the-clock Management of Target Performance



Process of Managing Performance

Provide feedback about the performance when the targets are achieved based on the round-the-clock target performance management policy

↓

Provide coaching to help employees achieve work goals and grow

↓

Conduct a comprehensive capability diagnosis through job capability diagnosis and colleague evaluation for individuals' job

Employee Welfare

Improving Work Environment

Programs to Support Employees Working on Sites

- We operate separate support programs for onsite employees to improve their work environment tailored to their needs.
- Support programs are categorized into 4 areas:
  - Support for health and psychological stability, support customized for employees' needs, welfare tailored to employees' needs, leave

Programs to Support Employees Working on Sites

Support for health and psychological stability	- Counselors from Counseling Center residing at sites in domestic - EAP(Employee Assistance Program) - Yeongdeok Samsung Training Center program - Insurance enrollment during the site management phase - Transporting workers to local hospitals for treatment when needed through the SOS system
Support customized for workers' needs	- Online meal tickets(employees on sites in domestic) - Support for accommodations - Support for paying basic living costs including work communication costs and expenses for moving
Welfare tailored to employees' needs	- Operating selective welfare facilities based on the survey of employees on overseas sites, remote medical services for those dispatched overseas
Leave	- Sabbatical month(one month)

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Support for Work-Life Balance

Work Environment Support Program

- We introduced support programs to improve the work environment and enable employees to work more efficiently.
- We operate 6 signature support programs.

Employee Work Environment Support

Commute buses	- Operating about 200 commute buses every day from and to all the metropolitan areas for convenient and safe commute
In-house restaurant	- Providing breakfast, lunch and dinner in 13 booths of Korean food, Chinese food, Japanese food, western food, street food, bakery and takeouts(1,500 seats)
Fitness center	- Equipped with a high-quality fitness center for employees' health enhancement and stress relief (including GX programs and shower facilities)
In-house hospital and mental health clinic	- Providing professional medical services for employees' health management
In-house counseling center	- Operating a counseling service to help employees improve their mental health(counseling, consultation, coaching, and Mental Health program)
Areas for rest and communication	- Providing an area called For:rest where employees can relieve stress, refresh themselves, sleep and read books

Support for Work-Life Balance

- We operate support programs in 3 areas to promote employees' work-life balance.
  · Flexible work environment
  · Life with family
  · Health and psychological stability

Support for Balance between Work, Family, and Personal Life

Creating a flexible work environment	- Flexible work hours - Work hour reduction(for reasons such as childcare, pregnancy, health reasons, retirement preparation, academic purposes) - PC-Off Policy
Supporting life with Family	- Daycare Center and Mom's Room for nursing mothers at the Seoul Office - Presents to children starting new schools and for school expenses(kindergarten, high school, university, special needs educational institution) - Parental leave, family care leave, infertility treatment leave, spouse miscarriage leave - Work hour reduction of 3-7 hours per day(for reasons including childcare, family care, and academic purposes) - KRW 200,000 per month to employees with children aged 6–7 or younger(elementary school age or below) - A program for children of employees with disabilities to receive education at special education facilities
Supporting health and psychological Stability	- Medical checkups and support for medical expenses, and medical checkups for spouses, - Congratulations and condolences allowances - Support for holiday condominiums and club activities - Legal services for employees - Psychological counseling services for employees and their families - Return-to-work training programs to support a smooth transition back to work after leave

Creating a Flexible Work Environment

Flexible Work Hours	- Enabling employees to manage their monthly working hours and commuting time flexibly according to individual circumstances to enhance work efficiency and execution · Mandatory core working hours at the Seoul Office: Between 10 am to 3 pm
PC-Off Policy	- Operating the PC-Off Policy to ensure compliance with the 52-hour workweek and support employees' work-life balance · Allowing overtime, night-time, and holiday work only through prior approval · Shutting down PCs automatically when the statutory working hour limit is reached

Listening Sessions with Employees under Maternity Protection

Conducting listening sessions for female employees under maternity protection and raising children

- Listening sessions for female employees under maternity protection | Held 2 sessions in 2025 with 2 participants
- Listening sessions for female employees raising children | Held 7 sessions in 2025 with 10 participants
  · Collected employees' opinions on balancing work and family

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Family-Friendly Company Certification

- We received the Family-Friendly Company Certification from the Ministry of Gender Equality and Family in December 2025 in recognition of exemplary operation of family-friendly programs including maternity protection and work-life balance support.



- Supporting flexible work hour adjustments to prevent the risk of career interruptions or discrimination during childbirth and childcare
- Operating an in-house daycare center and family care leave program

Use of Childcare Leave

Category	Unit	2023	2024	2025
Employees eligible for childcare leave[1)]	persons	2,453	2,426	2,265
Employees using childcare leave	persons	119	103	123
Employees expected to return to work	persons	126	121	111
Employees who returned to work	persons	122	118	106
Employees who worked for at least 12 months after returning to work[2)]	persons	95	120	114
Return rate after childcare leave	%	97	98	95

1) Eligible employees for childcare leave: Employees raising children aged 12 or younger, or in the 6th grade of elementary school or below
2) Employees whose childcare leave end date falls in the fourth quarter of the previous year and who have continued employment for 12 months or more after returning to work

Supporting Healthy Lifestyles and Emotional Well-being

Health Enhancement Programs

- Health enhancement programs to help employees maintain physical and mental well-being
  - Regular medical checkups for all employees and their spouses
  - Customized health enhancement programs based on quarterly assessments of the health conditions of employees at sites in domestic and overseas
  - Fitness center and relaxation spaces

In-house Counseling Center

- Counseling support for employees at the Seoul Office and those dispatched to sites, with counselors stationed at the Seoul Office and the Pyeongtaek site
  - Providing in-person and remote counseling(video, phone, email, and messenger)
- "Mobile Counseling Center," where counselors visit sites in domestic and overseas in person to improve accessibility to counseling services

Activities to Enhance Mental Health

- Counseling programs through the in-house counseling center to promote the mental health of employees at the Seoul Office and those dispatched to sites
- Professional medical services through the in-house Mental Health Clinic
- Gatekeeper training
  - Gatekeeper training for employees from 2017
  - Cumulative number of Gatekeepers: 1,715 employees
  - Provided training in 2025 for employees working at overseas sites, department leaders, and new employees
- Mental health training for all employees on an annual basis

Mental Health Clinic

- In-house medical institution with a resident psychiatrist
- 1:1 counseling, medication prescriptions, psychological treatment for various psychological concerns including work and interpersonal relationships

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Supporting Employees Working on Overseas Sites

- Various support programs are provided for overseas site employees and long-term assignees who live apart from their families, given the characteristics of the EPC business.

Programs to Support Employees Working on Overseas Sites

Category	Key Content
Sabbatical Leave	- One-month sabbatical leave for employees on long-term assignments at domestic and overseas sites for one year or more
Employee Assistance Program (EAP)	- Offering the EAP to enable dispatched employees to access mental health care services regardless of different time zones
	- Conducted a total of 33 counseling and assessment sessions in 2025, including psychological assessments, couples counseling, and remote counseling
Yeongdeok Samsung Training Center Program	- Operating the Yeongdeok Samsung Training Center Program to provide employees working at sites with comfortable and fulfilling time with their families · Meditation sessions including forest meditation and family meditation, as well as experience-oriented programs such as stargazing, healing concerts, and family health classes · 161 employees participated in 2025
	- Supported participation in the general meditation program at the Yeongdeok Training Center in 2025 to provide psychological stability and opportunities for recharging through meditation for employees returning from overseas assignments after four years or longer · 7 employees participated in 2025
Remote Medical Services	- Introduced and operated remote medical services for overseas assignees and their accompanying families in cooperation with Kangbuk Samsung Hospital from June 2024 to support their health · To support health management for employees dispatched to regions with poor medical infrastructure and enable prompt response in emergencies
Support Programs for Families of Overseas Site Employees	- Family invitation events to strengthen relationships between the families of overseas assignees and the company · Held an Everland family invitation event for families of overseas assignees
	- 250 families(919 participants) attended in 2025

Retiree Support Programs

- Various retiree support programs are provided to help employees prepare for a stable second life after retirement.

Supporting Re-employment through the Career Consulting Center

- The Career Consulting Center provides opportunities for finding another job by matching talent with extensive experience, expertise and technological capabilities with appropriate companies.

Training on Lifecycle Planning

- Offering training for employees aged 55 and over about key areas of life such as career, finance, health, leisure, pension, future planning and family relationships
- Helping them redesign their careers and look for lifelong jobs
- 159 out of 178 employees completed the training in 2025

Retirement Pay Program

- Offering the DB[1] retirement pension program
- Allowing employees to ask for the change from the DB to the DC[2] pension programs
- Implementing the salary peak system and providing support for the DC retirement pension program for employees approaching retirement

1) DB: Defined Benefit
2) DC: Defined Contribution

Organizational Culture

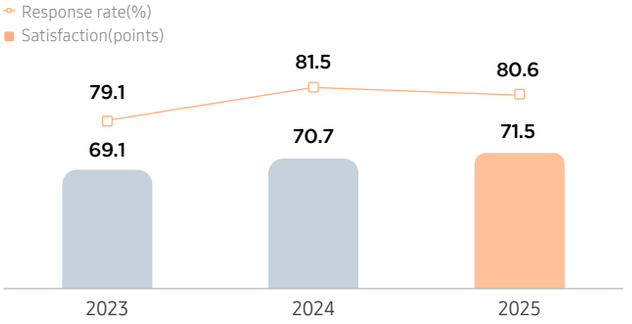
Samsung Culture Index

- The Samsung Culture Index(SCI) is measured every year to check employee satisfaction with the organizational culture.
  · The SCI measures three areas(enjoyable work, colleagues, and company as the source of pride).
  · The SCI is calculated as the average of scores of all areas.

Composition of the Survey

Enjoyable Work	· Taking the initiative and accepting challenges for work · Environment where employees can concentrate on their work · Efficient work
Colleagues	· Voluntary cooperation and care · A culture of respect based on mutual trust · Managing work performance
Company as the Source of Pride	· Pride in the company · Transparent communication with employees · Fairness of policies and procedures

Results of the Samsung Culture Index Survey



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In-house Communication Channels

- We have diverse communication channels and programs to improve organizational culture.

In-house Communication Channels

&TALK	- An anonymous message board on the intranet for strengthened communication within the company · Any employee can talk about any topic · Accurate information on internal issues is provided to employees · VOCs presented on &TALK are addressed with relevant teams striving to take prompt actions
Change Agent	- To spread a positive culture within the organization · Gather employees' opinions through Change Agents assigned to each department and project · Carrying out activities to improve the work culture and enhance organizational vitality
Listening session	- Employee listening sessions led by CEO and separate sessions by the Human Resource Management Team leader. · The management listens to and addresses concerns and voices of employees from various groups, including working mothers, new employees, and newly appointed department leaders
Town hall meeting	- Sharing the company's or divisions' visions, business progress, and plans with all employees, providing them with opportunities to exchange various ideas in town hall meetings - Conducted two CEO Town Hall Meetings in 2025- once in the first half and another in the second half
Grievance handling channels	- Actively receiving and addressing employees' VOCs with anonymous online channels such as "Employee VOC Report" and "Talk to the head of Employee Council"
Together Plus	- An in-house recognition platform to spread a culture of mutual recognition and appreciation among employees - Employees can send recognition messages to colleagues for their performance and collaboration along with recognition points and digital badges such as gratitude, dedication, core company values, safety, and quality. - The platform is used not only at the Seoul Office but also across global offices.

Status of Communication with Employees

Category	Units	2023	2024	2025
No. of in-person communication sessions	-	472	433	149
Lunch listening sessions at the Seoul Office	-	77	71	119
Listening sessions at sites in domestic	-	11	17	2
Listening sessions at overseas sites and global offices	-	24	4	14
Employee Council Room	-	360	341	14
No. of online communication sessions	-	342	332	239
VOCs reported on the Employee Council website	-	274	268	105
Cases sent to the email accounts of the head of the Employee Council, head of the Women's Council and Employee Council	-	68	64	134

Change Agent Activities

- We operate the Change Agent program in each department and project to cultivate a positive culture.
  - · 2025 performance | 103 Change Agents carried out a total of 217 activities to improve work culture and promote communication.
  - · Designating Communication Day as a key task to improve the organizational culture, with each team holding listening sessions at least once a month, encompassing position-level meetings, inter-team gatherings, and monthly morning meetings



Labor-Management Communication

- Employee representatives are elected by employees to officially represent employees' opinions.
- Regular labor-management council meetings are held four times a year in accordance with the Act Concerning the Promotion of Worker Participation and Cooperation.
- We guarantee employees' collective bargaining rights, including wage negotiations and improvements in working conditions, through the establishment of labor unions, voluntary membership, and the conclusion of collective bargaining agreements.

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Human Rights Risks

Managing Human Rights Risks

- We established a human rights risk management process to regularly assess human rights risks on an annual basis and identify vulnerable areas.
  - · Conducted human rights risk management with the human rights inspection checklist since 2023
  - · Managing human rights risks on an annual basis
  - · Comprised of 4 steps—identifying potential human rights risks, producing risk assessment results, devising plans to mitigate major human rights risks, and monitoring the results of improvement measures

Human Rights Risk Management Process

Step 1 Identification of Potential Human Rights Risks
- Analyze global guidelines and reports from domestic and foreign media
- Identify risks at each stage by taking into account the frequency and seriousness
- Analyze human rights violation cases inside and outside the organization

Step 2 Assessment
- Design human rights risk assessment
- Conduct human rights risk assessment
- Dispatch audit teams to conduct audits on high-risk sites
- Identify key issues and vulnerable groups

Step 3 Establish-ment of Mitigation Plans
- Draw improvement plans for each human right risk
- Make improvements in human rights management

Step 4 Monitoring
- Report to the management on necessary improvements to be made and established solutions
- Execute the solutions and monitor human right risks

Checklist for Human Rights Inspections

- The checklist was developed based on standard human rights inspection items presented by the National Human Rights Commission and the Ministry of Justice since 2023 for enhancement of human rights inspection processes.
- Target: Workers in own operations
- 45 items
  - · Items related to non-discrimination in employment, compliance with working conditions, prevention of incidents, prohibition of forced and child labor, and ensuring occupational safety
- 2025 performance
  - · Conducted inspections on 1,595 onsite workers across 19 domestic and overseas sites

SAMSUNG E&A's Checklist of Human rights Inspections on Sites

Non-discrimination in Employment	Non-discrimination in employment	4 items
	Non-discrimination against contingent workers	1 item
	Non-discrimination against global staff	2 items
Working Conditions	Working hours	2 items
	Other working conditions	1 item
Incidents	Response to incidents	2 items
Prohibition of forced labor	Prohibition of forced labor	8 items
Prohibition of child labor	Prohibition of employment of minors	5 items
	Measures to take when employment of minors is found	7 items
Ensuring occupational safety	Workplace safety	5 items
	Protection of expectant mothers and the disabled	4 items
	Provision of essential equipment and training, etc.	3 items

Labor Inspections on Sites

- We regularly hold listening sessions and conduct labor risk inspections at domestic and overseas sites.
  - · Sharing improvements in policies and regulations
  - · Collecting opinions on the treatment and welfare of all employees
  - · Immediately reflecting feasible requests
- 2025 performance
  - · Conducted listening sessions and labor risk inspections with a total of 326 participants across 16 domestic and overseas sites in 2025
  - · Reflected outcomes following discussions on wages, site and Seoul Office welfare benefits, and other items in 2025

Labor Inspections Processes

Step 1 Review Documents → Step 2 Interview Workers on Sites → Step 3 Conduct Audits and Inspections on Sites → Step 4 Derive Feedback and Follow-up Tasks



Overseas Site Listening Session



Employee Council

Status of Labor-Management Inspections at Project Sites

Category	Unit	2023	2024	2025
Sites inspected	number	25	22	16
People participating in the inspection	persons	457	330	326

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Human Rights Training

- We provide annual human rights training to enhance employees' awareness of human rights and foster a culture of respect for human rights through human rights management.
- We conduct mandatory online training for all employees focusing on mutual respect.
  - Workplace harassment
  - Workplace sexual harassment
  - Awareness improvement of the disabled
  - Mental well-being



- The 2025 completion rate reached 100% for mandatory human rights training.
  - All employees including those in procurement, purchasing, and security subject to the training
- Audit Team, Information Security, Human Resource Management Team: Each team leader conducts quarterly training on employee misconduct prevention and sexual harassment prevention for team members

Status of Human Rights Training

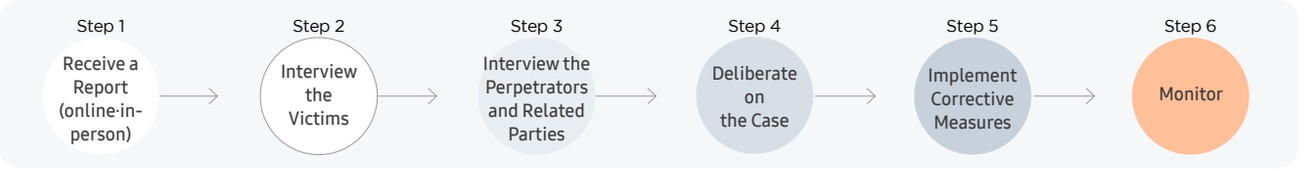
Category	Unit	2023	2024	2025
Hours of human rights training per employee	hours	3	4	4
Rate of employees completing human rights training	%	100	100	100

Human Rights Training

- We established and strictly implement clear standards for addressing and handling workplace harassment and sexual harassment in compliance with labor-related laws such as the Labor Standards Act and the Equal Employment Opportunity and Work-Family Balance Assistance Act.
- The standards apply to external stakeholders as well as employees
  - Enabling suppliers and clients to report through the Report on the Ethical Management website

- We operate a dedicated deliberation committee for employee grievance cases.
  - Workplace harassment and sexual harassment cases
  - Participation of employee representatives from the Labor-Management Council and attorneys
  - Conducting fair assessments to determine whether the incident qualifies as workplace harassment and ensuring that decisive and stringent actions are taken in accordance with the company's regulations
- We receive reports through various communication channels, both online and in-person.

Process of Receiving and Addressing Reports about Workplace Harassment and Sexual Harassment



Number of Grievance Reports and Cases Handled in 2025

Report on Human Rights Grievances

- No. of cases handled by the Deliberation Committee on Workplace Harassment: 2 cases
- No. of human rights grievances reported[1] and handled: 2 cases
- Policy improvements: 16 cases

Handling Grievances In-person

- Listening sessions: 135 cases
- Counseling Center of Employee Council: 14 cases

1) Grievances received through the Employee VOC Report and designated personnel

Handling Grievances Online

- Received from the website: 105 cases
- Received through the email accounts of the head of the council, the head of women's council and the council: 134 cases

Human Rights Protection Channels

- We operate various reporting channels to protect the human rights of all employees, including the Employee VOC Report on the intranet and the Report on the Ethical Management website.
  - Receiving reports on human rights-related issues including workplace harassment
- We provide a notification outlining the principles for handling reports and guaranteeing anonymity to protect the identity of those submitting reports.
- We operate the HUE Counseling Center.
  - Continuously operating HUE Counseling Center and provide psychological counseling services to support the psychological stability of employees

Human Rights Management Targets

- We inspect human rights risks and implementing due diligence.
  - Planning to upgrade the checklist-based continuous inspection framework to proactively identify and prevent human rights risks

Target

- Achieve 100% on human rights risk assessment of projects by 2030
  - Monitor implementation status following risk inspections
  - Conduct immediate onsite due diligence when risk indicators are detected through inspections, and closely manage and improve potential risk factors

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Key Areas and performance

- Manage Risks of Supply Chain → Suppliers, → Quality
- Contribute to Local Community → Social Contribution

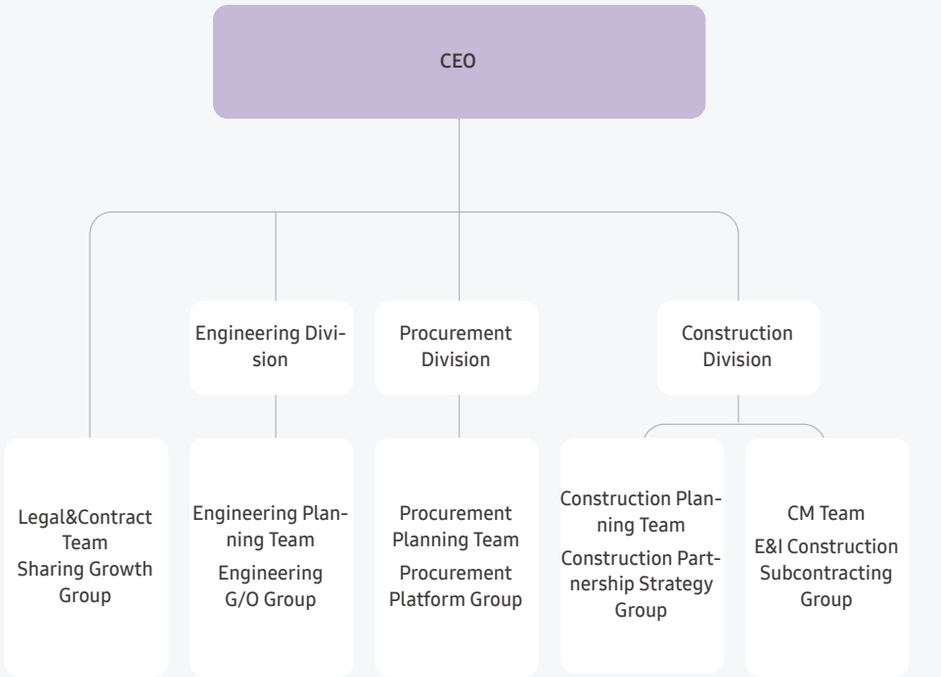
UN SDGs



Suppliers

Supplier Management Governance

Supplier Management Organization



Framework for Fair Transactions with Suppliers

- We have set a framework for fair transactions to sign agreements with our suppliers in a fair and reasonable manner based on mutual respect.
  - · Self-monitoring and internal audits conducted by relevant departments to prevent unfair transactions.
  - · Business Guidelines posted on the website and partner portal to promote a fair and transparent transaction culture among employees and suppliers.

Efforts to Comply with the Laws and Regulations Related to Fair Transactions

- We faithfully comply with the Monopoly Regulation and Fair Trade Act and the Fair Transactions in Subcontracting Act.
- Monitoring
  - · Monitoring of relevant information such as payment to suppliers by relevant departments for compliance with laws and regulations
- Training
  - · Training provided for employees in relevant departments to prevent damage to suppliers caused by employees' negligence or violations of laws and regulations



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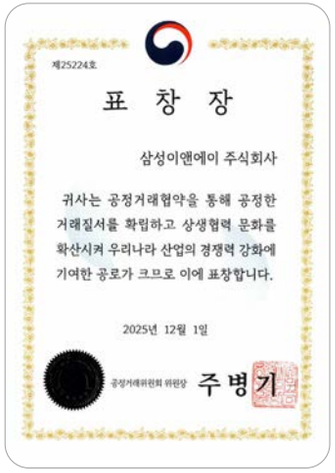
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Fair Transaction Performance

Excellent Grade in the Win-Win Growth Index

- We have been awarded the highest rating for five consecutive years since 2021 in the Win-Win Growth Index assessment, organized by the Korea Commission for Corporate Partnership, a private organization promoting collaboration between large companies and SMEs.
- Benefits for Excellent Grade
  - · Exempt from the Korea Fair Transaction Commission's audits in the subcontracting sector
  - · Exempt from the Ministry of SMEs and Startups' surveys of consignment transactions(every two years)
  - · Bonus points in pre-qualification(PQ) in the qualification screening for the Public Procurement Service's public bids
- We provide support in terms of finance, technology development, entry into overseas markets, recruitment and training to share business growth with suppliers.



제25224호

표 창 장

삼성이앤에이 주식회사

귀사는 공정거래협약을 통해 공정한 거래질서를 확립하고 상생협력 문화를 확산시켜 우리나라 산업의 경쟁력 강화에 기여한 공로가 크므로 이에 표창합니다.

2025년 12월 1일

공정거래위원회 위원장 주병기

Sustainability Management Framework for Suppliers

Supplier Code of Conduct

- We established the Supplier Code of Conduct in 2017.
- It is a universal guideline applicable to all suppliers involved in engineering, procurement, construction, and service contracts.
  - · The Code covering the full scope of sustainability management, including human rights and labor, ethics, environment, and occupational health and safety
  - · Supplier audit requirements incorporated into the Code of Conduct to evaluate compliance with the Code
- We strengthen supply chain management expertise through the Code of Conduct, manage risks, and drive continuous improvement by comprehensively assessing the environmental and social impacts of our activities.

→ Supplier Code of Conduct

Supplier Code of Conduct

Human Rights and Labor

- · Prohibition of forced labor
- · Compliance with work hours
- · Wages and benefits
- · Freedom of association
- · Humane treatment and non-discrimination
- · Prohibition of child labor and protection of minor workers

Environmental Management

- · Management of wastewater and solid waste
- · Acquisition of environmental permits
- · Management of air pollutants and GHGs
- · Management of hazardous substances

Ethics

- · Fair transaction
- · Protection of personal information
- · Protection of identity and prohibition of retaliation
- · Maintaining of business integrity and prohibition of improper gains
- · Protection of intellectual property and trade secrets

Health and Safety

- · Prevention of occupational incidents and illnesses
- · Risk identification and management
- · Occupational safety
- · Emergency preparedness

Management System

- · Establishment of management system
- · Disclosure of management information
- · Risk management of suppliers

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Sustainability Management Strategy for Suppliers

Supplier Evaluation

- We conduct supplier evaluations to select outstanding suppliers, establish strategic partnerships, and manage sustainability by analyzing supplier risks.
- We divided suppliers into three groups to conduct customized evaluations for each group.
  · Detail design companies
  · Vendors
  · Construction subcontractors
- Incentives
  · Exempt from performance bond for suppliers selected as key partners in the top 15–20%
- Penalties
  · Ineligible for bidding based on the Safety Recognition Program (only suppliers with 2 stars or above are eligible to participate in bidding)
  · 85~100 | Verified best practices(3 star ★★★)
  · 60~84 | Partially verified elements(2 star ★★)
  · 0~59 | Extensive improvements required(1 star ★)

Supplier Selection and Evaluation Process

Finding New Suppliers
- Invite new suppliers publicly and suggest individual collaboration opportunities on the company's online platform, Partner Portal

↓

Supplier Selection Evaluation
- Conduct evaluation with criteria tailored to each division's needs

↓

Regular and Year-round Supplier Evaluation
- On an annual basis
- Provide feedback on evaluation results to encourage voluntary improvement
- Evaluate suppliers' execution capabilities quantitatively in construction, quality, and safety during evaluations, and use the results for registration and management

Supplier Evaluation Criteria

- Detail design companies
  · Basic capabilities, financial capabilities and execution quality, etc.
- Vendors
  · Financial capabilities, quality capabilities, and project management, etc.
- Construction subcontractors
  · Finances, ESG, quality, safety and environment, etc.

Supplier Sustainability Management Evaluation

Category	Unit	2023	2024	2025
Number of suppliers subject to evaluation[1)]	number	800	806	795
Number of suppliers evaluated	number	725	728	604

1) Suppliers subject to evaluation are domestic construction subcontractors

Excellent Partner[2)] Program

- We operate incentive programs for overseas construction partners to build long-term partnerships and share growth.
- High-performing suppliers have been selected as Excellent Partners since 2017
  · Comprehensively evaluating construction execution capabilities to give incentives based on grade during project execution

2) Excellent Partners: Former GPA(Global Partnership Agreement) partners

Supporting External ESG Evaluation for Suppliers' Sustainability Management

- We provide financial support to help suppliers access financial consulting and ESG evaluation from external ESG evaluators to strengthen sustainability management, along with the biannual assessments.
- We award additional points when incorporating ESG evaluation results into our supplier registration process and supporting initiatives for sharing growth.
- We supported 25 SMEs with comprehensive ESG consulting and 20 companies with financial consulting in 2025.

Supply Chain Due Diligence of Suppliers

- We conduct supply chain due diligence for suppliers that have passed the basic capability assessment to proactively identify, prevent, and mitigate sustainability-related risks of suppliers.
  · Managing domestic supply chain suppliers jointly with Samsung C&T E&C Group
- Supply chain due diligence process
  · Suppliers' submission of registration documents on Partner Portal based on the year-round registration process
  · Basic capability assessment
  · Supply chain due diligence for suppliers that have passed the basic capability assessment
- Due diligence areas
  · Suppliers' key business activities, key partners, revenue forecasts, major construction methods, and safety management(including safety organizations), etc.
- Additional evaluation
  · Plus or minus points are given based on compliance, labor practices, and human rights commitments through additional evaluation

Supplier Training

- We provide online and in-person training to suppliers' employees.
  · Online training | business management, technology, and language, etc.
  · In-person training | Building Information Modeling(BIM) program, and quality training, etc.

Status of Supplier Training

Category	Unit	2023	2024	2025
Suppliers' employees receiving training	persons	1,302	1,370	1,135
Training expenses for suppliers	KRW 1 million	20	20	20
Domestic	KRW 1 million	20	20	20
Overseas	KRW 1 million	-	-	-

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Sharing Growth

- We received the highest grade for the fifth consecutive year in the 2025 Win-Win Growth Index assessment.
- Supplier support programs in 6 areas:
  · Financial support
  · Technology development
  · Entry into overseas markets
  · Recruitment and training
  · Safety
  · ESG and financial consulting, etc.
- Advance payment, among financial support programs, increased from approximately KRW 14.4 billion to KRW 48.6 billion compared to the previous year.
- Payment delay management measures
  · Monitoring subcontracting payment
  · Preventing wage arrears for suppliers' workers and payment delays to second-tier suppliers through the Sharing Growth payment system
- We incorporate sharing growth activities into executive evaluation criteria
  · Incorporating shared growth activities into executive evaluation criteria to encourage management to participate voluntarily in fair transactions and collaboration efforts for co-prosperity

Case Study

Support for Participation in ADIPEC Forum

We facilitated suppliers' networking efforts to establish partnerships with local suppliers in the UAE to ensure successful execution of the project in November 2025



Performance of Supplier Support

Category	Details	2025 Performance
Financial Support	Zero-interest loans	Zero-interest loans of KRW 24.8 billion to 52 suppliers
	Support for loan with preferential interest rate reduction	KRW 18.2 billion in interest rate-reduced loans provided to 38 suppliers
	Advance payment support	Advance payment of KRW 48.6 billion to 16 suppliers
	Easing payment conditions	Cash payment to all SME suppliers
	Early payment before holidays	Early payment of KRW 62.6 billion to suppliers
	Exemption of fees for performance guarantee	Exemption of KRW 10 million as performance guarantee fee for 29 suppliers
Technology development	Operate 2025 ConTech Contest	-
Entry into overseas markets	Support for bid briefing sessions and contract signing	6 countries, 11 suppliers. We helped them sign new contracts amounting to KRW 203.3 billion
Recruitment and training	Online/in-person job fair	9 recruitment programs with 139 people hired by 8 suppliers
	Online/in-person training	Online training for 368 supplier employees, in-person training for 767 supplier employees
Safety	Support of labor expenses for dedicated safety managers in subcontractors	KRW 11.7 billion to 82 subcontractors
	Award of prizes to subcontractors' workers showing great performance in safety management	KRW 160 million to 1,320 subcontractor employees
	Award of incentives to subcontractors' workers showing great performance in safety management	KRW 510 million to 34 subcontractors
ESG and financial consulting	Support for comprehensive consulting on ESG	KRW 28 million to 25 suppliers
	Support for financial consulting	KRW 24 million to 20 suppliers
Others	Delivery of congratulatory flower arrangements for a supplier's anniversary	KRW 32 million to 236 suppliers
	Operating welfare malls for suppliers' employees	42 suppliers

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Improving Communication with Suppliers

- We engage in communication with vendors, subcontractors, and detail design companies to identify suppliers' needs regarding fair transactions and collaboration and continuously make improvements.
- We hold listening sessions with key suppliers in domestic and overseas to exchange opinions and seminars to share knowledge.

Vendors

- We implement various activities with our vendors in domestic and overseas to share collaboration plans and strengthen vendors' determination for collaboration.
  · Held "Partners Day" with outstanding Chinese vendors in September 2025
- We secure competitiveness differentiated from others through networking activities with Chinese vendors with competitive capabilities.
  · Sharing the company's execution strategies, establishing a competitive collaboration framework, and providing recommendations to strengthen vendor-specific collaboration competitiveness
- We develop mutual competitiveness based on the shared knowledge and collaboration opportunities obtained through networking with suppliers.



Detail Design Companies

- Departments conduct various activities to share growth to improve suppliers' quality competitiveness and enhance communication.
  · A total of 51 listening sessions and technology seminars in 2025
  · Providing training and communication activities across diverse areas, including software utilization training and quality case sharing
  · Visiting detail design companies when necessary to collect their opinions
- We actively seek cooperation opportunities through supplier communication and incorporate feedback to improve the work environment.

Listening to Suppliers' VOC[1)]

- We operate a VOC channel on the Partner Portal website to collect human rights-related opinions from suppliers.
  · Collecting reports on unfair transactions, corruption, and other human rights-related issues
  · Direct answers provided about the registered reports by the teams in charge, including overseas construction, domestic construction, and procurement teams
- We also collect VOC through supplier listening sessions and dedicated contacts.
- Ethical Management Reporting Center
  · Transferring reported misconduct cases to the Audit Team upon receipt through this reporting channel

1) VOC : Voice of Customer



Quality

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Improving Communication with Suppliers

Quality Management Organizations

- We maintain the restructured Quality Management Team and Quality Audit Team framework to enhance company-wide quality levels and strengthen the continuous improvement cycle of quality execution, inspection, and improvement.
- We created the Smart Innovation Group under the direct supervision of the Safety & Quality Division to strengthen innovation in execution and improvement.
  · Planning to operate the group as a division-level direct organization to accelerate the pace of innovation and maximize synergy by integrating the safety and quality infrastructure and frameworks
  · Quality Management Team and Quality Audit Team to continue to fulfill their existing roles in quality execution and inspection while further strengthening the application and effectiveness review of innovative technologies identified by the Smart Innovation Group

Quality Management Team	- Establishing and operating project quality framework - Analyzing processes and implementing improvement tasks
Quality Audit Team	- Establishing and operating an independent quality audit framework - Conducting phase-specific inspections and 3rd eye view audits during critical EPC execution phases - Establishing and implementing improvement measures to strengthen the PDCA[1] cycle

1) PDCA: Plan-Do-Check-Act

Organization Structure for Quality Management



Quality Management Strategy

Quality Management System

- We launched the Go Quality Brand in 2025, marking it as the inaugural year for establishing a quality culture.
- We hold the S.A.Y & Go Quality Forum to enable clients, our company, and subcontractors to establish common project quality and safety targets.
- We conducted Q-Week activities to promote the Go Quality Brand and explain the 5 Go Quality Framework to raise quality awareness among employees.

Go Quality

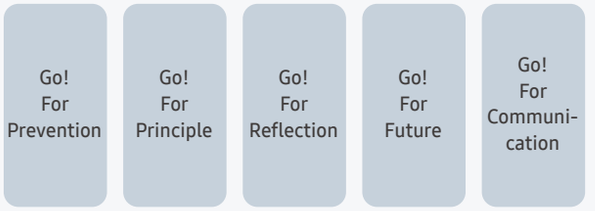
Brand

GO QUALITY

SAMSUNG E&A's Quality Brand Towards Constant Efforts and Improvements for Better Quality

Core Value





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S.A.Y & Go Quality Forum

- We expanded the scope of the existing S.A.Y Forum, which focused on safety, to quality.
  - Introducing Go Quality(SAMSUNG E&A's quality brand)
  - Conducting activities related to the importance of quality framework and culture, setting quality vision, and leadership development
- Details of the forums
  - Feb. 2025 Saudi Aramco Jafurah Gas Processing Facility Project's Finish Strong Forum
  - Apr. 2025 Saudi Aramco FGI PKG#1 & 4 Project's Start Strong Forum
  - Oct. 2025 Malaysia PBSB Phoenix Biorefinery Project's Start Strong Forum
  - Jan. 2026 UAE TAZIZ Methanol Project's Start Strong Forum
  - Jan. 2026 Malaysia Shell OGP Project's Finish Strong Forum



Q-Week

- We held a 4-day Q-Week in November 2025 to enhance Go Quality awareness among employees.
- We organized an experience-oriented exhibition to let employees experience Go Quality in daily work.
- We introduced the 5 Go Quality Framework(Prevention, Principles, Reflection, Future, and Communication).



Quality Policy

- We revised and announced a new quality policy in 2022.
  - Establishing a quality system based on ISO 9001[1]/29001[2] requirements
  - Planning to achieve quality policy and targets together with internal and external customers and partners

→ Quality Policy

1) ISO 9001: International standard for quality management systems
2) ISO 29001: International quality management standard specifically designed for the petroleum, petrochemical, and natural gas industries.

Project Quality Evaluation

- We emphasize quality in all business operations and set quality KPIs every year.
- We improved the quality risk management indicator framework in 2026.
  - Enabling detailed breakdown of the quality assurance process
  - Defining intuitive indicators and targets for each phase
  - Enabling intuitive identification of project risk levels and implementation of improvement measures
- We plan to continuously identify and add new indicators for new tasks and improvement measures incorporated throughout the year, rather than maintaining only the initially established indicators.

Quality Risk Management Indicator Framework

Category	Purpose	Target Indicators	Frequency
Risk Monitoring	Detect and address risk signals in project execution with detailed indicators measured in real time	33 indicators	Every month * Project inspection when indicators worsen
Project Evaluation	Check whether the preventive measures were taken and reflect the result to project evaluation	18 indicators	Every half-year * Project evaluation

Example of Monitoring Project Risks Based on the Abnormal Signal Indicator Ratio

Below 10% Below 50%, above 10% Above 50%

A Project	B Project	C Project
0%	28.6%	52.2%

Proactive Quality Management Platforms

- We have implemented four proactive quality management platforms and applied them to the company since 2021.
- We aim to facilitate quality management activities before, during, and after the execution of each EPC task to prevent quality issues.
  - QPS(Quality Proactive Solution) | System to proactively manage EPC quality
  - mPAR(Mobile Preventive Action Request) | Mobile preventive management system
  - S-ARMS(Smart Augmented Reality Management System) | System using AR to manage quality and construction
  - Inspection Platform | Onsite inspection management system

Proactive Quality Management Platform Activities

Year	Key Activities
2021	Implemented four proactive quality management platforms and applied them to the company
2023	Enhanced access to the QPS(Quality Proactive Solution) based on system satisfaction survey results
	Shifted training focus to end-users
	Improved contents to enhance the effectiveness of prevention guidelines
2024~2025	Conducted improvement activities focused on actual users
	Improved system speed
	Reinforced proactive management items · Reinforced proactive management items by operating the QPMP[1], a system that utilizes big data from the company's experience assets and AI to identify high-risk quality issues with high correlation to each project's characteristics
	Strengthened system utilization training

1) QPMP: Quality Problem Management Platform

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QPS, a System for Proactively Managing EPC Quality

- We utilize the Quality Proactive Solution(QPS), a system designed to effectively manage EPC quality to proactively address repetitive quality problems.
  - Enabling working-level staff in EPC projects to check preventive measures tailored to the minimum work unit
  - Notifying working-level staff to take measures two weeks prior to the completion of the activities, enabling them to take corrective actions and fundamentally prevent repetitive quality problems
- We completed development of the QPMP in 2024
  - A quality risk prediction program using big data and AI with a comprehensive database of quality issues
  - To be used to continuously upgrade the proactive prevention system and eradicate repetitive issues

mPAR[1](Mobile Preventive Management System)

- mPAR is a system designed for real-time prevention of quality issues.
- It enables proactive and instant response to repetitive quality issues.
  - A checklist of recurring quality issues established through a quality management system
  - mPAR used by workers and subcontractors to conduct inspections and take corrective actions on their own
  - Prevention of potential non-conformance items on sites
- Preemptively addressed items
  - Addressed 168,200 non-conformance items preemptively between March 2020 and December 2025, including 612 subcontractors involved in 57 ECO & Infra projects

1) mPAR: Mobile Preventive Action Request

S-ARMS, a System for Managing Quality and Construction on Sites with AR

- We utilize S-ARMS for innovative and efficient onsite management of quality and construction through augmented reality(AR).
  - Enabling comparison of piping construction progress with actual installation in real-time
  - Enabling comprehensive access to quality and construction data, including inspection status and preventive measures
  - Upgrade from a reference system into a management tool for overseeing the process and quality of each discipline

Inspection Platform, a System for Managing Inspections on Sites

- We adopted the Inspection Platform to efficiently manage site inspections, thereby improving our onsite quality management.
  - Enabling onsite inspections to be carried out without any paper and documents
  - Storing the inspection progress data in real time
  - Automatically generating handover dossiers for clients for optimized management of inspection documents
  - Improved system processing speed and enhanced the e-Form registration and utilization function by automatically linking user-requested inspection forms(including automatically generated information such as item details) upon inspection request in 2025.

Quality Management Based on Certifications

ISO 9001

→ ISO 9001

- Certification that defines the requirements of a quality management system applicable to all industries and activities
- We have continuously renewed the ISO 9001 certification since acquiring it in 1994.
  - Maintaining the ISO 9001 certification not only at the Seoul Office but also at global offices in India, the US, Thailand, Mexico, the UAE, and Saudi Arabia

ISO 29001

→ ISO 29001

- Certification that demonstrates quality and risk management capabilities, as a quality management system tailored to the oil and natural gas industry
- We acquired the ISO 29001 certification in 2025 to further enhance our quality management system and meet the global standards required for high-risk and high-precision industries, thereby gaining more trust from our clients.
- Implications
  - Signifying that SAMSUNG E&A's company-level work process and quality management system meet the industry's highest requirements
  - Improved competitive edge for enhancing partnerships with our clients, winning new orders, and entering overseas markets

ASME[1] S Stamp/PP Stamp, NBIC[2] R Stamp

- Certification of capabilities conforming to ASME standards for the fabrication and repair of high-pressure vessels and boilers
- ASME S Stamp | Certified manufacturing and quality assurance capabilities to fabricate and assemble boilers in accordance with ASME standards
- ASME PP Stamp | Certified construction and quality assurance capabilities to fabricate and install power piping in accordance with ASME standards
- NBIC R Stamp | Certified manufacturing and quality assurance capabilities of the organization to perform repairs and alterations of pressure equipment including pressure vessels and boilers in accordance with regulations

1) ASME: The American Society of Mechanical Engineers
2) NBIC: National Board of Boiler and Pressure Vessel

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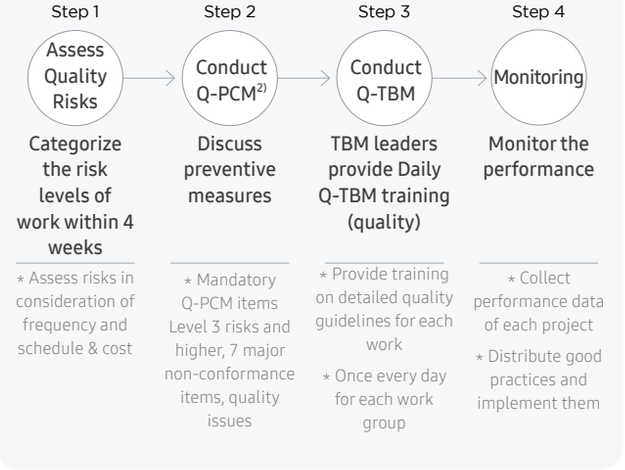
Quality Risk Management

Daily Q-Cycle

- Daily Q-Cycle is a preventive management program to address repetitive quality issues on sites.
  - Each site determining prevention targets by analyzing quality risks tailored to their characteristics
  - Establishing and distributing guidelines for preventing non-conformance items, taking into account manpower, materials, and work methods deployed for the relevant work.
  - Q-TBM[1)] training on potential risks in work area provided by TBM leaders
- We expanded the Daily Q-Cycle to overseas E&I(ECO & infrastructure) projects from 2023, providing localized training on key work criteria to workers.
  - Reduced project rework rates(ratio of non-conformance items to inspection cases) by more than 50% compared to the previous year(2024) through this training
  - Contributed to decreasing repetitive non-conformance items on sites

1) Q-TBM: Quality Tool Box Meeting

Process of Daily Q-Cycle



2) Q-PCM: Quality Pre-Construction Meeting

Daily Q-Cycle in Hydrocarbon Projects

- We applied the Daily Q-Cycle on a pilot basis to ECO & infra projects for the first time in March 2022.
- Expanded the application to hydrocarbon projects from December 2023, starting with the Saudi Aramco Jafurah GPF Project
- Q-PCM and potential targets are selected based on key activity types of each discipline. Daily Q-Cycle consists of PIM in each discipline and subcontractor, Q-PCM, and Q-TBM, with mPAR Checklists used as prevention guidelines.
  - 12 disciplines in total(including special disciplines)
  - 154 prevention guidelines(mPAR Checklists)
  - Q-TBM training and surveillance utilizing these guidelines

Process of Daily Q-Cycle in Hydrocarbon Projects

PIM[1)](When subcontractors start to work)	- Set up a quality system for subcontractors - Make preparations including input of resources
Q-PCM (Before new activities begin)	- Establish detailed prevention guidelines for each project · Reflect the mPAR checklists
Q-TBM (Before the daily work begins)	- Establish detailed prevention guidelines for each project · Ensure the workers clearly understand the mPAR checklists and reflect them to the work

1) PIM: Pre-Inspection Meeting

Status of Daily Q-Cycle Application

Pre-work Training in Domestic and Overseas in 2025

Projects in Domestic	· 9 projects(E&I), 54 subcontractors, 503 teams · A total of 19,458 teams and 617,396 employees received the training
Overseas projects	· 5 projects(Hydrocarbon) 29 subcontractors, 522 teams · A total of 522 teams, 751,669 employees received the training

Proactive Management of Quality Issues Through Knowledge Data Utilization

- We preserve experience assets from all project execution phases in data format to proactively prevent quality issues.
- We analyze quality issues from various perspectives and link this data to the QPS[1)], a proactive quality management platform, for prevention activities.
- QPS
  - A system that provides timely experience assets in data form to those in charge of projects
  - Enabling proactive prevention of quality issues and maintaining consistency in work quality during project execution
- We continue incorporating prevention activities into standard documents to internalize proactive quality issue prevention.

1) QPS: Quality Proactive Solution

Number of Experience Assets Registrations

Experience Assets	Number of Registrations	Category
Practice	265	Function, discipline, estimation, execution
Core Lessons Learned	434	Function, discipline, client, product, country, licensor, PMC[2)], activity, non-conformance item, cause, item, estimation phase, execution phase
CTQ(Cost Time Quality)	2,820	
General L/L[3)], B/P[4)]	11,484	
Execution plans, completion reports of each function, JPR[5)], etc.	2,674	Product, client, country, standard document classification code
Documents submitted to clients	21,070,207	
Standard documents	2,639	By team, by type
Knowledge Q&A	671	By discipline

2) PMC: Project Management Consultant
3) L/L: Lessons Learned
4) B/P: Best Practice
5) JPR: Job Performance Report

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Applying New Technologies to Enhance Quality Management

- We apply new quality management technologies across all business operations to gain a technological edge and enhance quality management capabilities.
  - · Robot inspection
  - · New civil/architectural technologies
  - · S-ARMS(Smart Augmented Reality Management System)
  - · New technologies for machines and piping

Cases of Applying Innovative Technologies in Quality Management

Robot Inspection

- Drones for confined places
  - · Small drones used for visual inspections in small, closed, or high places that are difficult to access



Malaysia Shell OGP Project Pipe Inspection Drone



Songdo Sartorius Water Tank Inspection Drone

- Quadruped robots
  - · Conducting regular inspections including hazardous gas measurements with ultrasonic cameras and thermal imaging cameras based on manual and autonomous navigation in areas difficult for personnel to access
  - · Alerts sent to managers via KakaoTalk, text message, or email upon detection of abnormal conditions
- Pipe inspection robots
  - · Robots replacing conventional endoscopic inspections to prevent foreign substances from accumulating inside pipes and to prevent cleaning issues that occur repetitively
  - · Robots inspecting and cleaning the inside of complex and longer pipes



Quadruped Robot



Pipe Inspection Robot

New Civil/Architectural Technologies

- Smart system for managing levelling work
  - · Technology using vibrating roller sensors to measure the ground rebound value and estimate compaction levels simultaneously during compaction work
  - · Improving compaction quality and reducing the number of inspections
- Concrete void detection system
  - · Proactively detecting internal voids and insufficient compaction during concrete placement in complex structures to prevent strength deterioration and maintain high placement quality

S-ARMS(Smart Augmented Reality Management System)

- Establishing digital twin environment
- A system improving the efficiency of onsite management and ensuring construction quality
  - · Implementing 3D models on site structures through augmented reality(AR) to intuitively compare design with actual installation
  - · Presenting discrepancies and non-conformance items visually with location information

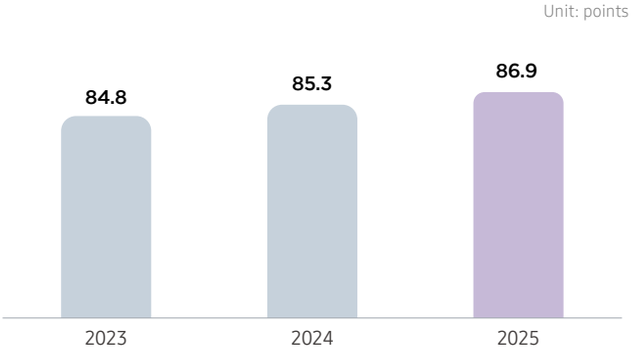
New Technologies for Machines and Piping

- Ultrasonic wave camera
  - · Visualizing the location of sound using cameras and multiple microphones
  - · Detecting sounds of specific frequencies(partial discharge, leakage, etc.)
  - · Preventing quality problems in advance
- Remote inspection for mechanical alignment
  - · Expediting work on site as alignment information is digitized with laser alignment tool
  - · Automatically recording and creating measurement results and reports

Client Satisfaction Survey

- We conduct annual client satisfaction surveys to identify our clients' needs and immediately implement improvements.
  - · In accordance with the requirements of the international standard on quality management(ISO 9001)
- We received the client satisfaction survey responses from 98 people from our clients in 19 projects-including 42 from 8 hydrocarbon projects and 56 from 11 E&I projects-comprising PMs, CMs, key discipline engineers, and QC personnel.
- Evaluation results
  - · Achieved an overall client satisfaction score of 86.9, which increased for the third consecutive year due to improved satisfaction levels across multiple completed projects
  - · Establishing action items for improvement promptly to enhance quality management for projects with lower satisfaction

Client Satisfaction Survey



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Quality Management Targets and Performance

"Zero Defect" Methodology

- We aimed for 0% defects across engineering, construction, and all functions in 2025.

Zero Defect

Definition

Quality management philosophy based on a shift in perception
by moving away from the notion that "human error is inevitable"
toward the belief "All defects can be prevented by doing it right the first time"

Four Principles

Definition of Quality	Quality System	Performance Standard	Measurement of Quality
Quality is not "vague excellence" but "conformance to requirements" of our clients and company	Focusing on "prevention," preventing defects from occurring in the first place instead of filtering out defective products through post-inspection	Refusing compromise and setting "Zero Defects" itself as the only performance standard	Measuring quality not by indices such as the defect rate but by the "cost of repetitive setbacks," referring to all wasted costs arising from non-conformance

Rationale for Targeting Zero Defect

- Setting challenging targets
  - The target of "Zero" representing a powerful expression of the management's commitment to building an organizational culture that tolerates no mistakes and drives breakthrough improvements compared to the previous year
- Optimizing resource efficiency and environmental impact
  - Rework and non-conformance leading to waste of manpower and raw materials, additional energy consumption, and increased waste
  - The application of the Zero Defect methodology forming part of the Environmental(E) strategy to minimize such environmental burdens

Implications

- If prevention-focused processes strengthened through the Zero Defect methodology result in a meaningful reduction in figures compared to the previous year, this signifies the successful operation of the Zero Defect methodology.
- We track and manage the root causes of non-conformance occurrences through the Zero Defect methodology.
  - Analyzing the gap between targets and actual values and reflecting findings in the following year's improvement tasks

7 Key Quality Indicators

Category	2025 Key Quality Indicators	Target
Engineering	Engineering error occurrence rate	Zero
	Engineering inform management rate	Zero
Construction	Preservation compliance rate	100%
	Rework rate	Zero
All Functions	Quality issues due to violation of prevention guidelines	Zero
	Recurring quality non-conformance rate	Zero
	Vendor shop open punch compliance rate	100%

Quality Performance[1)2)]

Unit: %

Year	2023	2024	2025
Target	100	100	100
Performance	97.5	81.0	94.0

1) Internal KPI calculated with specific performance indices related to quality management
2) We raised the 2024 target(Zero defect, 0% in the rate of product or service defects), so the target achievement rate fell compared to 2023.

Social Contribution

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Social Contribution Framework

Vision and Direction of Social Contribution

- We engage in CSR activities with three themes: “Youth Training,” “Joint-Growth Collaboration," and “Local Community Contribution,” under the corporate social responsibility slogan of “Building a Future Together and Enabling People".
  - · CSR activities based on employees’ talent and financial donations
  - · A donation matching grant program where the company makes donations matching the amount of employees' donations
- We collaborate with diverse social welfare organizations and local communities to create a positive social impact.

Social Contribution Goals

Goal	Fulfilling CSR through signature programs and community contribution activities		
Brand	Enabling People (Education for Future Generations)		
Theme	Youth Training	Joint-Growth Collaboration	Local Community Contribution
Programs	- Dream Class · Helping middle school students find dreams and develop capabilities for the future and basic learning skills - Stepping Stones of Hope · Supporting independence of young adults who age out of foster care	- Nanum Kiosk Program · Helping underprivileged children and adolescents	- Local Communities · Various activities to help the underprivileged · Volunteer activities, blood donation, Global Hope Libraries, etc.

Social Contribution Programs

Youth Training

Samsung Dream Class

- We operate an education support program jointly with Samsung affiliates to provide educational opportunities for underprivileged middle school students and bridge the educational gap.
  - · Educational programs and content to support career exploration through an online platform and to strengthen essential future core competencies including literacy, numeracy, global communication skills, and software proficiency
  - · Program that offers comprehensive mentoring services with employees, experts, and college students as mentors, along with experience-oriented activities including contests in diverse fields and Online Major Fair
- 105,000 middle school students and 26,000 college student mentors participated, with career and vocational education support provided to 233 students through employee mentoring in 2025.

Samsung Stepping Stones of Hope

- We operate the Samsung Stepping Stones of Hope program to help young adults preparing for independence build self-reliant lives in a stable environment.
  - · Providing housing support and establishing a foundation for independent living for young adults leaving protective facilities or aging out of foster care
  - · Supporting economic independence through vocational training and employment capability enhancement programs
- We launched "Stepping Stones of Hope 2.0" in 2023 to provide employment and career planning education programs.
- We operate 16 centers nationwide.

Joint-Growth Collaboration

Nanum Kiosk Program

- We select a child in desperate need every month among those living with their grandparents or single parent or those from multicultural families and introduce them on Nanum Kiosks.
- Employees can participate in donations by tagging their employee ID cards at the Nanum Kiosk, with each tag equating to a KRW 1,000 donation.
- The monthly gathered donations are sent to the selected child for practical support.

Contribution to Local Communities

Global Hope Library

- We started building Global Hope Libraries in countries where execute projects in 2012 to improve educational environments.
  - · Providing learning spaces and educational opportunities for children in poor educational environments
  - · Hiring local personnel and procuring equipment locally to contribute to economic development of local communities
- We renovated the old library at Bac Giang Province's Ngoc Ly Middle School in Vietnam in 2025 and provided educational equipment(books, computers, tablet PCs, TVs, etc.).
- A total of 31 Global Hope Libraries established across 11 countries as of 2025.

Global Hope Library Targets

Category	2026 Target	2027 Target	2028 Target
Global Hope Libraries built	32 units	33 units	34 units
Global Hope Library beneficiaries	59,746 persons	63,928 persons	68,403 persons

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Employees' Volunteer Activities

- Employees engage in regular volunteer activities and talent donations at local children's centers, social welfare centers, and facilities for persons with disabilities and the elderly in Gangdong-gu, Seoul, and Hanam-si, Gyeonggi-do, near the Seoul Office.
- The UAE and India Offices conduct blood donation campaigns every year.
- The Saudi Arabia Office conducted a clothing donation campaign in 2025.



India Office's school volunteer activities and donations



Saudi Arabia Office's clothing donation campaign

"We Walk," a Walk-and-Donate Campaign

- We conduct the "We Walk" walk-and-donate campaign to establish a culture of everyday giving.
- We exceeded the company-wide walking goal of 300 million steps with approximately 2,200 employees participating in 2025.
- The collected donations through walking were used to support treatment costs for pediatric cancer patients and operate a free meal service for the elderly near the SAMSUNG E&A Seoul Office.



WE WALK Campaign - Rice donation to Gangdong Senior Welfare Center

Anniversary Charity Bazaar

- We held the Anniversary Charity Bazaar from April 21 to April 25, 2025, in collaboration with Goodwill Store ran by the Milal Welfare Foundation, which creates jobs for persons with severe disabilities.
- We spread a culture of giving and practiced resource circulation through the charity bazaar utilizing items donated by employees.
- We donated all proceeds to Goodwill Store.



Anniversary Charity Bazaar

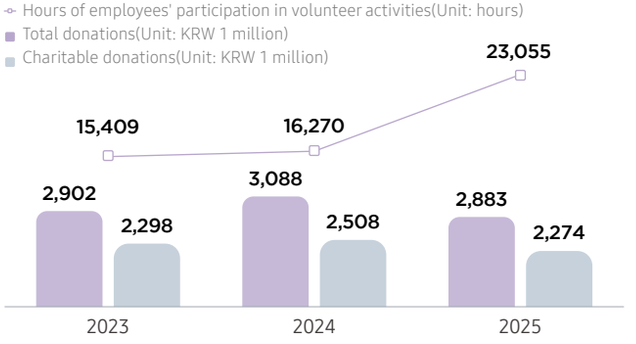
Communicating with Local Communities and Handling Their Grievances

- We participate in working-level consultative meetings with local community stakeholders.
  - Participating in local community social contribution projects and presenting safety-related suggestions
  - Proposed installation of LED floor lamps at pedestrian crossings near the Seoul Office in 2025 to ensure pedestrian safety
- We operate a VOC channel on the company website to collect and manage community opinions on an ongoing basis.
- We immediately handle site-related grievances and take necessary measures at the relevant sites.

Performance and Targets of Social Contribution

- We carry out various volunteer activities with the goal of having all employees participate in social contribution activities at least once a year.
  - Regular face-to-face volunteer activities at social welfare facilities near each team's workplace
  - Mentoring and talent donation activities through participation in Dream Class and Samsung Stepping Stones of Hope programs
- We operate a system that recognizes up to 12 hours of volunteer work per year as paid working hours to expand employee participation.
- The program organizers of the leading donation programs(Dream Class and Samsung Stepping Stones of Hope) conduct annual performance evaluations and regular monitoring, and share results with the company once or twice a year.
- We achieved a social contribution activity participation rate of 91.3% and 23,000 volunteer hours among employees in 2025.

Social Contribution Performance and Management



In-kind Donation Valuation

Category	Unit	2023	2024	2025
In-kind Donations	KRW 1 million	1,226	1,190	1,235

Targets

- Achieve a social contribution activity participation rate of 92% or above among employees by 2030
- Achieve 26,000 or more volunteer hours among employees by 2030

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Doing Responsible Business



Key Areas and performance

- Raise Shareholders' Value → Governance, → Risk Management
- Enhance the Governance System → Governance, → Ethical Management, → Information Security

UN SDGs

A H E A D

Ethical Management Material Topic 5

Governance

Organizations Managing Ethics and Compliance

- Ethics and compliance policies help embed a consistent company-wide ethics and compliance culture while also functioning as a risk management framework tailored to each organization.

Organization Structure for Ethics and Compliance



- **CEO** - Overseeing the overall ethics and compliance management framework
- **Board of Directors** - Making the final internal decisions in the event of ethics and compliance risks
  - Deliberating on and deciding the company's ethics and compliance policies and standards
- **Chief Compliance Officer** - Presenting the company's compliance operating standards as the chief officer operating compliance programs
  - Checking compliance with standards for compliance-related training and internal controls
  - Reporting ethics and compliance activities to the Board

Reports on Ethics and Compliance Activities to the Board by the CCO

Date	Reported by	Content
Oct. 2025	Chief Compliance Officer	- Report on the assessment results of compliance support activities and effectiveness in 2025 · Training, inspection, monitoring, and process improvement and assessment

- **Compliance Team** - Supporting the Chief Compliance Officer as a dedicated organization for compliance management
  - Establishing and operating compliance-related policies
- **Compliance Officer** - Overseeing compliance practices in functional organizations and departments
  - Leading efforts to prevent and manage detailed legal risks related to business activities
- **Compliance Manager** - Taking charge of compliance practices in functional organizations and departments
  - Supporting the activities of Compliance Officers
  - A total of 146 Compliance Managers as of 2025
- **Management Advisory Team** - Conducting operations and compliance audits to implement ethical management

Performance Evaluation Linked to Ethics and Compliance

- We conduct performance evaluations linked to each department's activities to strengthen leaders' commitment to compliance and promote voluntary compliance activities at the department level.
  · Evaluating each department based on participation in compliance activities, adherence to policies and guidelines, training, and voluntary practice items, and reflecting the results in executive and team leader evaluations under the ethics and compliance category

Strategy

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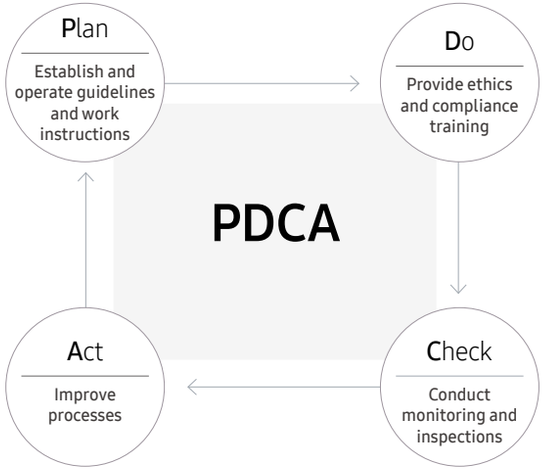
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Ethics and Compliance Management Framework

- We established a company-wide management framework to strengthen ethics and compliance management.



P

Plan

SAMSUNG E&A Code of Conduct, Based on Samsung Business Principles

- We published the SAMSUNG E&A Code of Conduct, based on Samsung Business Principles, recognizing that ethics and compliance management aligned with international guidelines is part of the company's fundamental role and social responsibility.
- We provide standards that all employees must comply with in conducting business and performing their duties.
  · Including policies and guidelines related to ethics and compliance management, respect for human rights, and environmental protection

Samsung Business Principles

Principle 1
We comply with laws and ethical standards.

Principle 2
We maintain a clean organizational culture.

Principle 3
We respect customers, shareholders and employees.

Principle 4
We care for the environment, safety and health.

Principle 5
We are a socially responsible corporate citizen.

SAMSUNG E&A Code of Conduct

Chapter 1 | Integrity
1-1 Compliance
1-2 Integrity
1-3 Fair Transactions
1-4 Information Protection
1-5 Political Neutrality

Chapter 2 | Basic Ethical Principles for Employees
2-1 Maintaining Honor and Dignity
2-2 Sense of Responsibility
2-3 Respecting Each Other
2-4 Information Security and Responsible Asset Management
2-5 Anti-Corruption
2-6 Preventing Conflict of Interest

Chapter 3 | Respecting Stakeholders
3-1 Respecting Clients
3-2 Respecting Shareholders
3-3 Respecting Suppliers
3-4 Respecting Employees

Chapter 4 | Legal and Social Responsibility
4-1 Human Rights
4-2 Health and Safety
4-3 Protecting Environment
4-4 Contributing to Local Communities

Compliance Operating Standards Framework

- We operate a compliance operating standards framework ranging from compliance control standards and compliance policies to guidelines for key implementation items.

→ Compliance Policy

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Do

Ethics and Compliance Training

- We provide mandatory ethics and compliance training for all employees(including employees in domestic and overseas and contingent employees).
  - · Offering various training programs for teams with a high risk of compliance issues by function
  - · Sending compliance notices to employees transferred to different teams and those dispatched domestically or overseas so they can recognize compliance risks related to their new organization or duties in advance
- 2026 ethics training plan
  - · We will continuously provide ethics training including A Clean Organizational Culture Driven by Leaders.
- 2026 compliance training plan
  - · We will select areas expected to have high compliance issue risks and continue providing training on these areas.

Training Introduced in 2026

Category	Name	Targets	Key Content	Frequency
Training	Illegal Subcontracting	All employees	Illegal Subcontracting	Once a year
	Occupational Safety and Health Act	All employees	Understanding the Occupational Safety and Health Act	Once a year

Key Training Sessions on Ethics and Compliance in 2025

Category	Name	Key Content	Frequency
Introductory training	Training for new recruits	Understanding compliance program	As-needed
	Training for new employees with experience	Understanding compliance program	Every month
	Global Mobility Onboarding training	Compliance program overview	As-needed
	Global Skill-up Program	Compliance program overview	As-needed
Advanced training	Training at sites in domestic	Protecting trade secrets	1st half/2nd half
	Training at global offices and overseas sites	ompliance program, anti-corruption, sanctions, protecting trade secrets, Serious Accidents Punishment Act	1st half/2nd half
	Training in internal transactions	Understanding the internal transaction process	Once a year
	Training for sales/project managers	Anti-corruption, sanctions	When an issue arises
	Training in the bidding phase	Bid-rigging, anti-corruption, protecting trade secrets	When an issue arises
	PM Academy	Compliance program	When an issue arises
	Company-wide leadership training	Anti-corruption, protecting trade secrets	When an issue arises
	Training for Compliance Managers	Compliance program	Once a year
	ISO Internal Auditor Training	ISO 37001[1)] and 37301[2)] concepts and auditor requirements, etc.	Once a year
Mandatory training	Compliance training for all	Understanding compliance, anti-corruption, protecting trade secrets, economic sanctions, internal transactions, bid-rigging, Serious Accidents Punishment Act, subcontracting, etc.	Once a year
Special training	Special training for executives	Understanding the Compliance Program, anti-corruption, sanctions, protecting trade secrets	When an issue arises
	Special security training	Protecting trade secrets	When an issue arises
	Safety training	Serious Accidents Punishment Act, anti-corruption, subcontracting transactions, illegal dispatch, protecting trade secrets, etc.	When an issue arises
Other training	A Clean Organizational Culture Driven by Leaders	Management diagnosis(trade secret leaks, misconduct involving Company suppliers), HR(sexual harassment, workplace harassment, etc.), information security (information asset protection, malware infection prevention, etc.)	1st half/2nd half

1) ISO 37001: International standard for anti-bribery management systems
2) ISO 37301: International standard for compliance management systems

Status of Ethics and Compliance Training for Employees[3)]

Category		Unit	2023	2024	2025
Compliance Training	Total number of trainees	persons	12,292	14,286	16,221
	Number of in-person trainees	persons	5,176	6,758	9,263
	Number of online trainees	persons	7,116	7,528	6,958
	Training hours	hours	7,480	9,178	13,650
Anti-corruption Training	Total number of trainees	persons	12,012	12,127	10,829
	Number of in-person trainees	persons	2,041	3,164	2,399
	Number of online trainees	persons	9,971	8,963	8,430
	Training hours	hours	4,557	6,510	5,371

3) Training targets: Employees in domestic and overseas + contingent employees at sites in domestic and overseas, etc.

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C

Check

Compliance Audits

- We conduct compliance inspections and training at sites in domestic and overseas and global offices.
  · Conducted inspections at 7 global offices, 5 overseas sites, and 20 domestic sites in 2025
  · Made improvements regarding the identified risks and reflected them in the compliance management process
- We operate a self-diagnosis and risk monitoring system.
  · Compliance Officers and Compliance Managers in each organization monitoring risks voluntarily

Key Compliance Audits and Monitoring Activities in 2025

Category	Targets	Details	Time
Sites in domestic	Yongin, Pyeongtaek, Giheung/Hwaseong, Songdo, Tangjeong, Cheonan, Ulsan, etc. (11 in the 1st half, 9 in the 2nd half)	Protection of trade secrets, Construction Industry Act, overall compliance matters	Mar., Oct.
Global offices	Saudi Arabia, India, Vietnam, China, UAE	Overall compliance matters, including anti-corruption and protection of trade secrets	Apr., Jun., Sep., Nov.
Overseas sites	Sites in Saudi Arabia, Qatar, Vietnam, and China		
Self-diagnosis	All employees	Level of compliance knowledge and awareness	Sep.
Internal transactions	New purchase transactions of KRW 100 million or more	Compliance with internal transaction processes	Oct.

Ethics and Compliance Management Audits

- Ethics and compliance management audits are led by the Management Advisory Team, which reports directly to the CEO and is guaranteed independence in its audit activities.
- Ethics and compliance management activities are managed yearlong, including operating the ethics compliance system for employees, providing anti-corruption training, conducting investigations based on reports, and assessing work processes.
- Compliance audits and operation audits across all functional departments are performed yearlong.
  · Results reported to the Audit Committee on a biannual basis

Report on Compliance and Operation Audits to the Audit Committee

Date	Reported by	Report Content
Feb. 19, 2025	Head of the Management Advisory Team	Report on the status of operation and compliance audits
Jul. 24, 2025	Head of the Management Advisory Team	Report on the status of operation and compliance audits

Compliance Audit

- We conduct on-going audits at all our sites and offices in domestic and overseas. We investigate violations and matters received through reports, take actions in a strict manner, improve systems and regulations and offer training to prevent reoccurrence.

Operation Audit

- An audit to eradicate unreasonable work practices. When issues are found, we hold discussions between relevant teams, devise improvement measures and reflect them in work processes.

A

Act

Integrated Certification of ISO 37001 and ISO 37301

- We obtained integrated ISO 37001 and ISO 37301 certifications to establish mechanisms for preventing, detecting and addressing anti-corruption and compliance risks in all stages of business operation and to demonstrate the effectiveness of the compliance management system, which is continuously improved.
  · Obtained integrated certification for ISO 37001(Anti-Bribery Management System) and ISO 37301(Compliance Management System), both established by the International Organization for Standardization(ISO), in July 2024
  · Maintained the certification in June 2025 after a surveillance audit confirming the conformity of the company's anti-bribery and compliance management systems with ISO standards

→ ISO 37001 Certificate → ISO 37301 Certificate

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Legal Support System

- We address in-house legal support needs systematically through the Legal Support System.
- We regularly establish and revise standard contracts to reflect changes in relevant laws and regulations and the business environment, thereby strengthening the use of standard contracts.
- We minimize legal risks through advance contract reviews and legal consultations.

Status of Legal Support System Operations

Category	Unit	2023	2024	2025
Number of legal consultations and contract reviews provided	cases	2,869	2,856	3,712
Legal consultations	cases	1,086	994	1,312
Contract reviews	cases	1,783	1,862	2,400

CPMS(Compliance Management System)

- We operate a compliance management platform to support employees' compliance activities.
  - Providing information on the compliance management framework, including compliance control standards, guidelines, and the latest trends and cases
  - Managing compliance practice indices by department and operating inquiry and reporting channels

Establishment of Corruption Risk Identification Processes

- We identify and assess compliance risks for all departments to prevent corruption risks.
  - Identifying risks that may arise in the course of key activities performed by each department
  - Assessing the significance of identified risks
  - Preventing risks in advance by implementing various activities designed to mitigate identified risks
  - Taking immediate corrective actions to address areas requiring improvement
- We continuously enhance the compliance risk identification and assessment process every year to maintain an effective risk management framework.

Establishment of Economic Sanctions Processes

- We established the Sanctions Compliance Program(SCP) in 2025 to proactively manage sanctions risks that may arise in the course of global business operations.
- Based on the program, we thoroughly review our transaction counterparties and countries to monitor whether they are subject to sanctions.

SCP Process

Conduct pre-transaction due diligence on transaction details and counterparties
- Classify transactions based on identified risks
  - Prohibited transactions | Immediately suspend the transaction
  - High-risk transactions | Immediately suspend the transaction and review contract terms and conditions
  - Ordinary transactions | Require a checklist and confirmation letter

Internalizing Ethics and Compliance Management

- We engage in diverse internalization activities that enhance employee accessibility so that compliance management takes root as a core value of the corporate culture.
  - Employees signing a pledge for ethics and compliance.
  - Regular CEO Compliance Message to employees.
  - Compliance Letters.
  - Four-panel compliance content.
  - In-house broadcasts and campaigns

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Pledge for Ethics and Compliance

- All employees submit pledges to practice ethics and compliance management.
  · We ensure that employees understand the content before signing the pledge.
- The Supplier Code of Conduct is distributed to all domestic and overseas suppliers, and suppliers are required to sign integrity pledges, which are designated as a mandatory contract attachment for some contracts.
- Integrity pledge
  · A pledge to comply with integrity-related regulations and fair transactions principles to ensure fair performance of duties

Pledge for Ethics and Compliance

I pledge to comply with every law and regulation and the company's guidelines while performing my job.

1 will strictly adhere to every law, regulation and relevant guideline while performing my job based on the Samsung Business Principles.
2 have fully understood the company's Compliance Program and Employee Guidelines and will comply with them.
3 While performing my job, I will not receive goods, entertainment or other forms of financial benefits from our clients, suppliers or other stakeholders or provide money or goods to government officials to ask for improper solicitation.
4 will not engage in unethical behaviors such as gambling or speculation that can damage our organizational culture rooted on integrity or our company's value and image.
5 While performing my job, I will protect our trade secrets and will not engage in activities that may be misunderstood as trade secret infringement.
6 When I learn about a violation or possible violation of laws, regulations and the company's guidelines while performing my job, I will not condone or abet it and will immediately contact relevant teams*.
7 will accept any form of actions including civil and criminal sanctions and disciplinary actions by the company if I violate laws, regulations and the company's regulations as well as this pledge.

I have fully understood the above and hereby sign it with sincerity.

* Compliance/HR/Audit Teams

CEO Compliance Message

- We continuously communicate the CEO's strong commitment to compliance management to employees through CEO Compliance Messages.

CEO Compliance Message

Hello.

"Spring is the season of plans and new beginnings."

As Tolstoy wrote in Anna Karenina, spring has arrived with the cold receding and new buds emerging, signaling yet another fresh start for us. I am especially grateful that, in this meaningful month of April, when we celebrate the company's anniversary, I can reflect on our beginnings with you and envision our future growth together.

Dear E&A employees,
We now stand at a crossroads of unprecedented change and challenge. We are accelerating efforts to go beyond our conventional ways of doing business by exploring new markets and diversifying our products. At the same time, we are applying digital innovation technologies across the EPC value chain to enhance productivity and efficiency while building new competitive strengths.

The future plants and future businesses we envision are connected with diverse partners across a much broader global stage and within increasingly complex data environments. In this landscape, a wide range of compliance issues are becoming increasingly interconnected, including global regulations, anti-corruption, economic sanctions, export controls, and AI governance, while the pace of change continues to accelerate.

Missing this trend of change may expose us to unforeseen risks. Therefore, it is essential that we thoroughly understand and comply with the laws and regulations of the countries and regions in which we operate. In particular, I encourage all employees to regularly review and adhere to the company's compliance policies and guidelines.

Our challenges will open the door to a new future, and our commitment to compliance will provide the foundation for protecting that future in a safe and sustainable manner. As we navigate the changes ahead, I ask that you continue to uphold our principles and work together to ensure that the innovations we create are built on a strong and enduring foundation.

Thank you.

Publication of the Compliance Letter

- We share recent compliance issues every month through the Compliance Letter so that employees can better understand compliance values.
- The Compliance Letter was sent eight times in 2025, starting from May.

Compliance Four-Panel Content

- We post various compliance four-panel content internally so that employees can easily engage with compliance content in their daily work.
  · Posted 11 four-panel content pieces featuring major risk cases once to twice a month in 2025





Special Broadcasts and Campaigns

- Special broadcasts
  · Conducted special broadcasts about global anti-corruption trends in 2025.
  · Key message: Building and operating a strong compliance program is the most reliable management tool to address corruption risks, which have significant impact on business operation.





- Campaigns
  · Campaigns organized around key compliance areas.
  · Guidance on anti-corruption, trade secret protection, internal transactions, and sanctions through case-based examples.

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Operating an Ethics Reporting System

- We collect reports of misconduct, including unfair business practices and abuse of authority, through various domestic and overseas reporting channels.
  - Handling all reports under strict confidentiality to protect the identity of those submitting the reports
  - Managing their personal information in accordance with applicable laws and regulations
- Reports related to misconduct
  - Conducting internal investigations
  - For confirmed misconduct, appropriate actions taken in accordance with regulations based on the severity of the issue

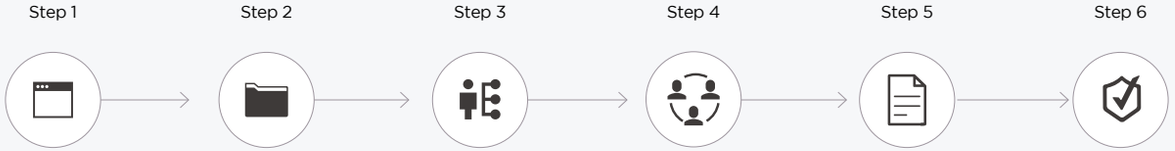
Number of Reported Violation Cases

Category	Unit	2023	2024	2025
Report of violations	Cases	88	147	101
Corruption	Cases	29	27	27
Complaints	Cases	56	115	63
Others[1]	Cases	3	5	11

1) Reports not related to the company

→ Ethics Management Reporting Website

Process of Handling Reports on Ethics Violations



Step 1 Reporting
- Stakeholders submit a report on the Ethics Management website (or email, phone, mail and fax)
- They can report under their real name or anonymously.

Step 2 Review and Receipt
- We review the report and forward it to relevant teams except for those falling under the purview of the Management Advisory Team. When we decide the report requires investigation, we receive the report

Step 3 Investigation
- We conduct fact-finding investigations through internal systems and interviews with closely related people by taking great care not to expose the identity of those who made the report.

Step 4 Confirmation and Action
- When corruption and misconduct are confirmed, we take actions based on our internal regulations.

Step 5 Notification of Action Result

Step 6 Follow-Up Management
- After analyzing the causes, we improve our systems and regulations, provide anti-corruption training to share information about the case, and conduct monitoring.

Metrics and Targets

Metrics and Targets

- We established and systematically manage metrics and targets to strengthen compliance management.

Targets of Ethics and Compliance Management

Targets	2025 Performance	2026 Target
Number of compliance audits	8	At least 7
Rate of completion of compliance training for employees[1]	96%	At least 96%
ISO 37001[2] and ISO 37301[3] Integrated Certification	Retain	Retain

1) Rate of completion of compliance training for employees at the Seoul Office and global offices
2) ISO 37001: International standard for anti-bribery management systems
3) ISO 37301: International standard for compliance management systems

Target

- Maintain employee compliance training completion rate at 96% or higher by 2030

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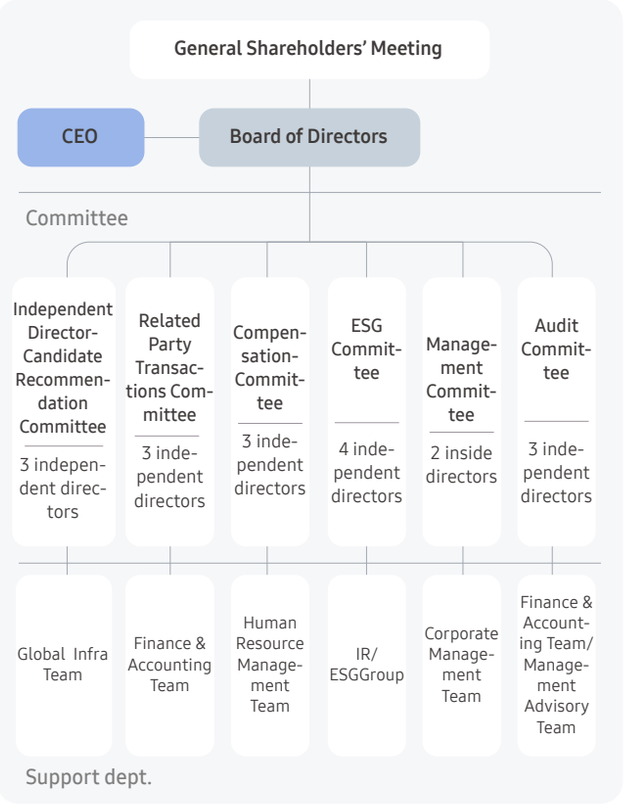
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Board Composition

- We appoint directors who meet the criteria for diversity, independence, and expertise in accordance with the Operation Regulations.
- Inside and independent directors maintain a tenure of at least three years so that their strong understanding of our business and continuous operation can lead to long-term performance and management stability(average tenure: 3.42 years)

Corporate Governance Structure (As of the end of May 2026)



Composition of the Board (As of the end of May 2026)

Name	Gender[1)]	Position	Key career history	Expertise	Role in the Board	Committee	Initial appointment date	Term end date	Concurrent positions
Inside Directors									
Hong Namkoong	M	CEO	Head of plant business division	Hydrocarbon plant business	BoD Chairman, Chair of the Management Committee	Management Committee	Jan. 18, 2023	Mar. 18, 2029	-
Hyungshik Yoon	M	Executive Vice President	Executive of EPC Competitiveness Enhancement T/F, Samsung C&T Corporation	Finance, Planning		Management Committee	Mar. 20, 2025	Mar. 19, 2028	-
Independent Directors									
Junghyun Choi	FM	Independent director/Lead independent director	Professor, Department of Environmental Engineering at Ewha Womans University	Environment	Chair of Compensation Committee and ESG committee	Audit Committee, Compensation Committee, ESG Committee, Related Party Transactions Committee, Independent Director Candidate Recommendation Committee	Mar. 17, 2022	Mar. 19, 2028	o
Yongdae Kim	M	Independent director	Former chief judge of Seoul Family Court	Law	Chair of Related Party Transactions Committee and Independent Director Candidate Recommendation Committee	Audit Committee, Related Party Transactions Committee, Independent Director Candidate Recommendation Committee, Compensation Committee, ESG Committee	Mar. 16, 2023	Mar. 18, 2029	o
Kyungtaek Shin	M	Independent director	Former vice president of EXIM Bank of Korea	Finance, Accounting, Risk Management	Chair of audit committee	Audit Committee, Related Party Transactions Committee, Compensation Committee, ESG Committee, Independent Director Candidate Recommendation Committee	Mar. 21, 2024	Mar. 20, 2027	o
Sungwook Moon	M	Independent director	Former Minister of Trade, Industry and Energy	Industry Policy, Energy		ESG Committee	Mar. 20, 2025	Mar. 19, 2028	o

1) M: Male, FM: Female

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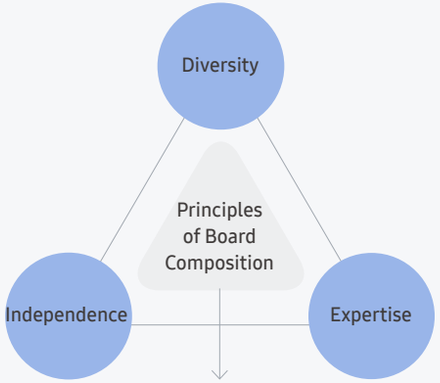
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Principles of Board Composition



Making decisions based on the diversity, independence and expertise of the Board

Diversity of the Board

- We apply fair procedures and do not discriminate based on nationality, ethnicity, race, gender, or religion when selecting candidates to strengthen diversity in Board composition.
- We appoint directors by considering diversity in gender, industry, and age to comprehensively reflect diverse perspectives in decision-making.
- Multiple independent directors are equipped with global experience.
  · For decision-making based on an international perspective

Board Diversity Indicators

(As of the end of May 2026)

Gender	Industry	Age	
Female Ratio	Expertise of	50s	60s
17 %	6 Areas	2 Persons	4 Persons

Independence of the Board

(As of the end of May 2026)

- We ensure the Board's independence by appointing 4 independent directors among a total of 6 directors, with independent directors accounting for a majority of the Board(67%).
- For independent operation, independent directors are appointed as chairs of all committees except the Management Committee.
- Operation of the lead independent director system
  · Introduced the system in October 2023 to allow the appointment of a lead independent director representing independent directors when the Board chair is not an independent director
  · Independent Director Junghyun Choi appointed as the lead Independent director
- Separate meetings among Independent directors
  · Hosted by the lead independent director
  · Five meetings in 2025(April, May, August, November, December)

Regulations on the BoD's Independence

- The Board is operated in accordance with the Articles of Association, Board Operation Regulations, and independence requirements under the Commercial Act.
- We review compliance with the requirements for governance independence based on our Corporate Governance Report every year.

Board Operation Regulations

(Amended at the general shareholders' meeting on March 19, 2026 and scheduled to take effect from July 23, 2026)

Article 5 Paragraph 1	The Chairman of the Board of Directors shall be appointed among the directors through the resolution of the Board of Directors.
Article 5-2 Paragraph 1	When the Chairman is not an independent director, independent directors can appoint an independent director who will represent them(lead independent director) through discussions.

Articles of Association

Article 27 Paragraph 1	The firm shall elect not less than 3 directors and not more than 8 directors at the shareholders general meeting. The number of independent directors shall be a majority of the total number of directors and three(3) or more. The independent directors shall be selected from those who are recommended by the Independent Directors Candidate Recommendation Committee.
Article 27-2 Paragraph 1	Independent director is defined as a director not fully engaged in the operation of the company's business.
Article 27-2 Paragraph 3	The persons corresponding to each item contained in Article 542-8 Clause 2 of the Commercial Act shall not be qualified as independent directors and shall lose their assignment when in violation of said restrictions.

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Expertise of the Board

- Independent directors mainly consist of experts in economics, industry, law, technology, risk, and sustainability management.
- We appointed an additional independent director with expertise in industrial policy in 2025.
- We enhance independent directors' understanding of management conditions through various activities and training programs.
- We hold prior briefing sessions on agenda items for independent directors to improve their understanding of the agenda.
- We provide advice from external experts at the request of independent directors to support enhancement of independent directors' expertise.

Inside directors · An inside director specializing in the hydrocarbon plant business with professional knowledge and experience across EPC, and the other inside director specializing in finance/planning with extensive experience in overall corporate management support and operations.

Independent directors · Independent directors specializing in finance/accounting with expertise across environment, law, risk, engineering, and finance, as well as an independent director specializing in energy transition and industrial policy.

Board Skills Matrix

(As of the end of May 2026)

Skill	Description	Directors with Competencies
Management	Strategic thinking, business planning capabilities, and management strategy development competencies required to operate a large-scale enterprise	Hong Namkoong, Hyungshik Yoon
Technology	Competencies to contribute to technical decision-making, professional advisory support, and business competitiveness enhancement in the company's core business areas, including EPC, environment, and energy, based on specialized knowledge and practical experience in relevant industries and business sectors	Hong Namkoong, Junghyun Choi, Sungwook Moon
Finance/ Accounting	Professional competencies to perform financial decision-making required to maintain corporate financial soundness and develop financial strategies, including accounting and financial analysis, capital structure management, financing capabilities, and project risk management	Hyungshik Yoon, Kyungtaek Shin
Law	Competencies to review legal validity in the Board's decision-making process, strengthen the company's compliance management and governance transparency, and contribute to expanded social responsibility based on legal expertise and experience	Yongdae Kim
Risk Management	Competencies to proactively identify and assess financial, legal, operational, strategic, and reputational risks that may affect the achievement of organizational goals from an enterprise-wide perspective, determine their materiality based on changes in the macroeconomic, financial market, and industry environment, and minimize losses and protect corporate value by establishing and operating appropriate risk management strategies	Kyungtaek Shin
ESG	Competencies to contribute to developing corporate sustainability management strategies, responding to environmental risks, and strengthening ESG management based on specialized knowledge and practical understanding of environmental, social, and governance(ESG) issues	Junghyun Choi, Sungwook Moon

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Appointment of Board Members

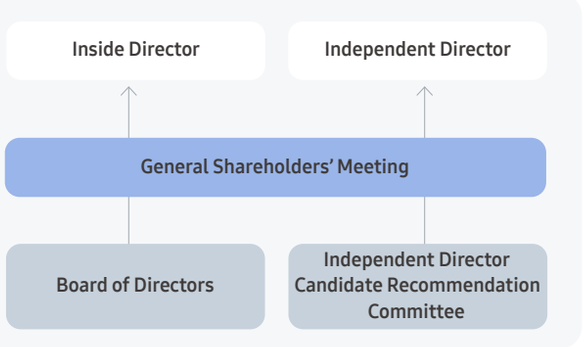
Process of Appointing Directors

- Director candidates are selected based on whether they possess the expertise required for management decision-making, including technology, business, and ESG issues.
- Major shareholders or persons with special relationships with the company are excluded from the candidate pool in accordance with Korea's Commercial Act. And even independent directors that are already appointed are removed from their position if they meet any grounds for disqualification.

Review Criteria for Director Appointment

	Inside Director	Independent Director
Review Criteria	Potential to enhance the company's competitiveness based on expertise and experience	Possession of professional knowledge and experience in economic, social, legal, or related fields

Appointment Structure of Directors



Overview of the Independent Director Candidate Recommendation Committee

Date	Agenda	Approval Status	Attendance
Feb. 19, 2025	Proposal to Recommend an Independent Director Candidate	Approved	3/3

Appointment of Inside Directors

- Inside directors are appointed among candidates recommended by the Board.
- The term of office is three years, and directors can be reappointed in the general shareholders' meeting after their term expires.

CEO Succession Policy

- We have established and implemented CEO succession policy and procedures in accordance with the "Rules on CEO Succession."
- CEO qualification requirements
  - No grounds for disqualification under the Commercial Act and other applicable laws
  - Possession of extensive business experience and knowledge
  - Equipped with management capabilities and the ability to present a vision for the company
- Candidate identification method
  - Continuously operating a process to identify candidates and manage their positions
  - Maintaining a pool of candidates with various capabilities in preparation for sudden changes in the business environment or CEO resignation for personal reasons
- Candidate selection
  - "Ready Now" Candidate Pool | Candidates who can be appointed immediately within 1–2 years
  - "Ready Later" Candidate Pool | Candidates who can be appointed within the next 3–5 years
- Training for CEO Candidate Pool
  - Providing job rotation opportunities to enable candidates to experience diverse positions
  - Offering specialized training programs, including CEO/senior executive development programs and language courses

Appointment of Independent Directors

- Independent directors are appointed among candidates recommended by the Independent Director Candidate Recommendation Committee in accordance with Article 542-8 of the Commercial Act.
  - Recommended after verification of their independence, diversity, competencies, etc.
- Independent director candidates must meet the qualification requirements under applicable laws and the Articles of Incorporation, have no material interest with the company, and perform their duties to oversee corporate management independently from management.
  - Independent director candidate pool identified and managed by the HR Management Team every year through professional search firms and internal recommendations
  - Independent director candidates recommended in consideration of the current composition of independent directors to strengthen the expertise of our Board
- The term of independent directors is limited to six years.

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Operation of the Board

- The Board holds regular meetings once every quarter and extraordinary meetings as needed.
  - The meeting date and time set and notified at least 24 hours in advance
  - Holding a pre-briefing session and distributing materials one day before the meeting
- In 2025, we held a total of eight Board meetings, including regular meetings, with 17 agenda items handled, and 8 report items reviewed.
- Board attendance rate in 2025: 100%
- Prior briefing sessions are held for independent directors for their better their understanding of agenda items

Overview of the Board of Directors

Category	Unit	2023	2024	2025
A total number of meetings held	times	9	8	8
Resolutions	Cases	23	17	17
Reports	Cases	7	7	8
Average attendance rate	%	100	100	100
Average approval rate	%	100	100	100

Restrictions on Directors' Competitive Activities

- We prohibit directors from engaging in competing businesses without the Board's approval pursuant to Article 34 of the Articles of Incorporation.
- Excluding cases where directors are appointed with the company knowing of such competing business activities

Support for Board Activities

- We designated the Global Infrastructure Team as the dedicated organization to support the Board's efficient and professional performance of its roles.
  - Operating the general shareholders' meeting, Board of Directors, and committees within the Board
  - Providing management information and supporting agenda reviews
  - Supporting independent directors in training and other performance of duties
  - Providing administrative support for meeting proceedings
  - Organizing site visits in domestic and overseas and providing training platforms(compliance, ESG, etc.)
- The team leader and group leaders of the Global Infrastructure Team have experience in Board-related work.

Support for Independent Director Training

- We organize regular annual site visits of independent directors to business sites in domestic and overseas.
- We provide management status briefings to independent directors to enhance their understanding of management conditions.
- We offer orientation for newly appointed independent directors to help them understand management conditions promptly.
- We provide timely briefings to independent directors whenever major issues arise.

Overview of Independent Director Training

Date	Description	Attendance Rate
May 23, 2025	Tour of the Giheung Electronics NRD-K Project Site	100%
Jun. 27, 2025	Understanding ESG Governance for Independent Directors and Executives	100%
Aug. 6, 2025	Compliance and Anti-Corruption Training	100%
Oct. 16, 2025	Major Legal and Regulatory Changes Affecting the Business Environment	100%
Nov. 3, 2025	Tour of the Qatar RLP Ethylene Project and Visit to ADIPEC(Nov. 3, 2025–Nov. 6, 2025)	100%

Performance Evaluation and Compensation

- Performance evaluation
  - Regular evaluations of financial and non-financial performance, role fulfillment, etc.
- Inside director evaluation criteria
  - Financial indicators(revenue, net income, ROE, stock price, etc.)
  - Non-financial indicators(environmental management, safety, compliance, prevention of insolvency and misconduct, security, etc.)
- Independent director evaluation criteria
  - Activities(meeting attendance rate, etc.), management contribution, expertise
- Board operations evaluation
  - To conduct an evaluation of Board operations for directors starting in 2026
- Board Secretariat evaluation
  - To collect directors' feedback(VOC) and conduct an evaluation of the Board Secretariat
- Self-assessment
  - To conduct a self-assessment in 2026
  - To provide self-assessment results as feedback to the Board and each committee for reflection

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Compensation

- Inside Director Compensation
  - Approval of the compensation limit for directors by a resolution of the general shareholders' meeting every year
  - A stock-based compensation system for inside director performance bonuses approved by the Compensation Committee in July 2025.
- Independent Director Compensation
  - Determination of the compensation limit for independent directors by resolution of the general shareholders' meeting pursuant to Article 36 of the Articles of Incorporation, and delegation of matters related to the detailed execution of independent director compensation to the Board
  - Independent directors only receiving salaries with no performance-based compensation to ensure decision-making independence.
  - Compensation decoupled from individual evaluations in consideration of independence

Director Compensation Structure

- We review and approve the appropriateness of inside director compensation based on executive evaluation criteria before payment.
- The Compensation Committee reviews and approves the compensation structure for inside directors.
- The compensation limit for directors is determined at the general shareholders' meeting pursuant to Article 36 of the Articles of Incorporation.

Deferred Performance Compensation and Clawback

- We operate a long-term deferred compensation system to link compensation with the company's long-term business performance (providing compensation over the next three years for performance achieved over a three-year period).
- We maintain provisions to reduce deferred compensation before payment if any matters arise during the deferred compensation period that negatively affect executive evaluation.
- The compensation limit for directors is approved by resolutions at the general shareholders' meeting in accordance with the Article 36 of the Articles of Association.

CEO Compensation

- The total of compensation to the CEO in 2025[1] | KRW 1,677 million

1) Amount combining salary, bonuses, and other earned income

Annual Average Compensation Ratio of Employees to Top Management

(As of Dec. 31, 2025)

Average Compensation for Top Management[2]	Employee Compensation		Ratio
	Category	Amount	
KRW 1,061 Millions	Average compensation for employee	KRW 133 Millions	8 times

2) Calculated by dividing the total compensation paid to inside directors among registered executives by the number of such directors

Liability of Directors and Executives

- We maintain director and executive liability insurance.
  - To prepare for cases where shareholders or third parties incur losses due to executives' wrongful acts
  - The coverage limit at KRW 20 billion for damages, legal defense costs, and other expenses
  - We minimize potential risks arising from executives' management activities.

Committees in the Board

- We delegated specialized authority to a total of six committees as of the end of May 2025 in accordance with the Articles of Incorporation and Board Regulations, strengthening the efficiency of Board operations.
- Committee composition principles
  - All committees, excluding the Management Committee, composed entirely of independent directors to ensure independence
  - The chair of each committee is appointed in alignment with its purpose
- Committee operation standards
  - Each committee's organization, operating methods, and authorities are documented in accordance with the Committee Regulations established by the Board
  - Each director can convene a Board meeting with the approval of the Board Chair when necessary
  - The Board can re-resolve matters resolved by the committees
  - For independence, agenda items resolved by the Audit Committee cannot be re-resolved.

Overview of the Committees

(As of Dec. 31, 2025)

Committee Name	Members	Main Roles	No. of Meetings*
ESG Committee	Junghyun Choi, Yongdae Kim, Kyungtaek Shin, Sungwook Moon (4 independent directors)	Deliberate and make decisions on ESG strategies, plans and performance, shareholder value enhancement, and social responsibility	5(100%)
Independent Director Candidate Recommendation Committee	Yongdae Kim, Junghyun Choi, Kyungtaek Shin (3 independent directors)	Recommend candidates for independent directors	1(100%)
Related Party Transactions Committee	Yongdae Kim, Junghyun Choi, Kyungtaek Shin (3 independent directors)	Deliberate and make decisions on transactions with affiliated companies	6(100%)
Compensation Committee	Junghyun Choi, Yongdae Kim, Kyungtaek Shin (3 independent directors)	Deliberate and make decisions on maximum compensation to registered directors and related policies	3(100%)
Management Committee	Hong Namkoong, Gunho Hyun, Hyungshik Yoon (3 inside directors)	Deliberate and make decisions on major management issues	8(100%)
Audit Committee	Kyungtaek Shin, Junghyun Choi, Yongdae Kim (3 independent directors)	Conduct accounting audits and job audits, appoint external auditors	5(100%)

* Average attendance rate

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ESG Committee

- We operate the ESG Committee under the Board to effectively manage and oversee performance, risks, and future strategies related to sustainability management.
- Role
  · Deliberating on and resolving matters related to the company's ESG strategy directions, plans, and implementation, as well as key policies to enhance shareholder value and matters related to corporate social responsibility
- Composition
  · All four members comprised entirely of independent directors.
  · Members elected among independent directors at the Board meeting with the attendance of a majority of directors and approval of a majority of directors present.

Overview of the ESG Committee Meeting

- 5 meetings in 2025
- Attendance rate: 100%
- Appointed one ESG Committee member as the Shareholder Rights Protection Officer to enhance shareholder value and strengthen shareholder communication.

Activities of the ESG Committee

Date	Agenda	Approval	Approval Rate	Attendance Rate
Jan. 23, 2025	1. Deliberation on the 2024–2026 Shareholder Return Policy 2. Deliberation on the shareholder return plan	Approved	100%	100%
	Report Items 1. 2024 performance and 2025 implementation plan for key ESG initiatives	-	-	-
Apr. 24, 2025	1.Appointment of the Shareholder Rights Protection Officer	Approved	100%	100%
Jun. 27, 2025	Report Items 1. 2024 Sustainability Report publication plan 2. Double Materiality Assessment results	-	-	-
Jul. 24, 2025	Report Items 1. Status and plan for enhancing the environmental information management system	-	-	-
2025.10.30	Report Items 1. Overview of environmental management implementation 2. Overview of global talent Development Status	-	-	-

Independent Director Candidate Recommendation Committee

- Role
  · Reviewing, selecting, and recommending independent director candidates to be appointed at the general shareholders' meeting
- Composition
  · Comprised of two(min.) to five(max.) directors
  · Members elected among directors at the Board meeting with the attendance of a majority of directors and approval of a majority of directors present
  · Currently consists of three members, all of whom are independent directors, meeting the requirements under Article 542-8 of the Commercial Act that independent directors must comprise a majority of the committee members

Overview of the Independent Director Candidate Recommendation Committee

- 1 meeting in 2025
- Attendance rate: 100%

Related Party Transactions Committee

- Role
  · Reviewing and resolving in advance internal transactions above a certain threshold involving purchases by the company
  · Recommending corrective measures to the Board for internal transactions that violate laws, regulations, or company rules
- Composition
  · All three members comprised entirely of independent directors
  · Members elected among independent directors at the Board meeting with the attendance of a majority of directors and approval of a majority of directors present.

Overview of the Outside Director Candidate Recommendation Committee

- 6 meetings in 2025
- Attendance rate: 100%

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Compensation Committee

- Role
  - Deliberating on the compensation limit for registered directors to be submitted to the general shareholders' meeting, and deliberating on and resolving the establishment and revision of compensation-related systems
- Composition
  - All three members comprised entirely of independent directors
  - Members elected among independent directors at the Board meeting with the attendance of a majority of directors and approval of a majority of directors present

Overview of the Compensation Committee

- 3 meetings in 2025
- Attendance rate: 100%

Management Committee

- Role
  - Deliberating on and resolving matters delegated by the Board in accordance with the Articles of Incorporation, Board Operation Regulations, or Board resolutions, and reporting resolved matters
  - Authority: Deliberating on and resolving matters delegated by the Board, excluding proposals on matters requiring approval by the general shareholders' meeting, appointment and dismissal of the CEO, establishment of committees and appointment and dismissal of committee members, and matters defined as the exclusive authority of the general shareholders' meeting, Board of Directors, and others
- Composition
  - All three members[1)] comprised entirely of inside directors

1) As of Dec. 31, 2025

Overview of the Management Committee

- 8 meetings in 2025
- Attendance rate: 100%

Audit Committee

- Role
  - Auditing accounting and business operations in accordance with Article 13 of the Audit Committee Operation Regulations, requesting directors to report on their duties, and investigating the company's asset status
  - Deliberating on and resolving matters prescribed by applicable laws, the Articles of Incorporation, or the Audit Committee Operating Regulations, as well as matters delegated by the Board
- Composition
  - All three members comprised entirely of independent directors, to ensure independent business audits and financial reporting oversight
  - Includes one independent director with finance/financial management/accounting expertise based on experience at financial institutions, government agencies, securities-related institutions, and other relevant organizations

Key Roles of the Audit Committee

Role	Details
Audit and investigation	· Conducting audits of the overall work carried out in the company by the Board and CEO, etc. · Requesting sales-related reports from directors and employees, and examining the company's work and asset status · Reviewing accounting-related documents such as financial statements, and assessing the audit process and results with the accounting firm
Evaluation	· Conducting additional reviews of documents related to accounting books reviewed by the accounting firm and assessing the results · Evaluating the operation of the internal accounting management system · Assessing the effectiveness of the internal audit system
Review	· Reviewing deliberations of the Management Committee reported by directors as well as important business issues

Overview of the Audit Committee's Training

- 9 training sessions in 2025
  - Participation in audit-related training conducted by specialized audit institutions

Overview of the Audit Committee's Meetings

- 5 meetings in 2025
- Attendance rate: 100%

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Activities of the Audit Committee

No.	Agenda	Approval	Approval Rate	Attendance Rate
1	1. Audit report of the Audit Committee for the 58th fiscal year 2. Report on the operation of the consolidated internal accounting control system in 2024 3. Review of agenda to be submitted to the 58th general shareholders' meeting	Approved	100%	100%
	Report items 1. Report on the 2024 operation status of the consolidated internal accounting control system 2. Progress report on the external auditor's audit for FY2024 3. Report on the revision of the internal accounting control regulations 4. Report on the status of operational and compliance audits	-	-	-
2	1. Appointment of the Audit Committee chair	Approved	100%	100%
3	1. Confirmation of the external auditor's compliance with requirements for FY2024	Approved	100%	100%
	Report items 1. Report on the progress of the Q1 2025 review 2. Report on the FY2025 audit plan 3. Report on the 2025 Audit Committee operation plan 4. Report on the 2025 internal accounting control system operation plan	-	-	-
4	Report items 1. Report on the progress of the 2025 half-year review 2. Report on change management and design evaluation of the 2025 internal accounting control system 3. Report on the status of operational and compliance audits	-	-	-
5	Report items 1. Report on the progress of the Q3 2025 review 2. Report on the status of the internal accounting control system for H1 2025	-	-	-

Organizations Dedicated to Supporting the Audit Committee

- We operate dedicated organizations under the Finance & Accounting Team and Management Advisory Team to support seamless operation of the Audit Committee.
- We defined the internal audit support organization as an auxiliary body for audit in the Audit Committee Operation Regulations.
  - The organizations supporting the Audit Committee: Maintaining independence and reporting directly to the Audit Committee
  - Ensuring independence, complying with core governance principles, and improving management transparency by stipulating the Audit Committee's authority to consent to the appointment and dismissal of the heads of the relevant bodies(Finance & Accounting Team leader and Management Advisory Team leader)

Overview of Organizations Dedicated to Supporting the Audit Committee

Team	No. of employees	Position (Years of service[1])	Key Role
Finance &Accounting Team	10	- 1 executive vice president(5 years) - 9 Pros(10 years on average)	- Organizing Audit Committee meetings - Supporting training for Audit Committee members
Management Advisory Team	3	- 1 vice president(1 year) - 2 Pros(4 years on average)	- Supporting Audit Committee operations - Conducting audits and reporting results

1) Based on period in charge of support duties

Appointing External Auditors

- We designate and appoint the external auditor in accordance with laws on the appointment of external auditors.
  - The external auditor selected by the Audit Committee after reviewing the audit firm's size, overseas audit capabilities, transparency, independence, and other factors
- Changes in external auditor
  - End of 2022 | Reappointed Samil PwC as the external auditor for 2023–2025
  - End of 2023 | Changed the external auditor for 2024–2026 to EY Han Young(changed due to periodic auditor designation under the Act on External Audit of Stock Companies)
- Cooperation between the Audit Committee and the external auditor
  - The Audit Committee reviews the progress of financial audits with the external auditor and supports external audits on a regular and ad hoc basis
  - The Committee receives face-to-face reports and written reports from the external auditor without the presence of the management to enhance communication

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Enhancing Shareholder Value

Principle of Shareholder Equality

- We comply with the principle of shareholder equality based on the OECD Principles of Corporate Governance.
  - Protecting and facilitating the exercise of rights by all shareholders, including minority shareholders and foreign shareholders, and ensuring equal treatment
  - Granting all shareholders equal rights and responsibilities regardless of the number of shares they hold, and ensuring fair, non-discriminatory treatment among shareholders

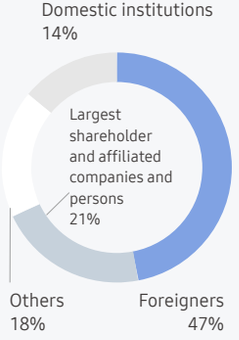
Overview of Shares

- Total number of issued shares as of December 31, 2025 | 196,000,000 shares
- Total number of shares authorized under the Articles of Incorporation | 300,000,000 shares
- Par value per share | KRW 5,000

Composition of Shareholders

- Shareholders can directly participate in SAMSUNG E&A's key decision-making by exercising voting rights at the general shareholders' meeting.
- Opinions presented by shareholders are reviewed and approved by the management and Board, and reflected in management policies and company operations.

(As of Dec. 31, 2025)



Largest Shareholder and Affiliated Companies and Persons

Samsung SDI	22,918,426 shares	11.69%
Samsung C&T	13,668,989 shares	6.97%
Samsung Life Insurance	341,321 shares	0.17%
Samsung Fire & Marine Insurance	435,000 shares	0.22%
Jaeyong Lee	3,024,038 shares	1.54%
Hong Namkoong	37,297 shares	0.02%
Gunho Hyun	3,000 shares	0.002%
Hyungshik Yoon	3,087 shares	0.002%

Shareholders Holding 5% or More

(As of Dec. 31, 2025)

Shareholder	No. of Shares Owned	Ownership Ratio
Samsung SDI	22,918,426	11.69%
National Pension Service	14,976,549	7.64%
INVESCO	13,852,657	7.07%
Samsung C&T	13,668,989	6.97%

General Shareholders' Meeting

Mar. 20, 2025
58th Regular General Shareholders' Meeting

- Approval of financial statements
- Appointment of directors(Inside Director Hyungshik Yoon, Independent Directors Junghyun Choi and Sungwook Moon)
- Appointment of Audit Committee members(Independent Direct Junghyun Choi and Yongdae Kim)
- Approval of the maximum limit to directors' compensation
- Amendments to the Articles of Association

Mar. 19, 2026
59th Regular General Shareholders' Meeting

- Approval of financial statements
- Amendments to the Articles of Association
- Appointment of director(Inside Director Hong Namkoong)
- Appointment of member of the Audit Committee (Independent Director Yongdae Kim)
- Approval of the maximum limit to directors' compensation

Shareholders' Participation in Decision Making

- We issue the convocation notice four weeks before the regular general shareholders' meeting.
- We introduced the electronic voting system in 2021 to enhance shareholder convenience in participating in the general shareholders' meeting.
- We disclose materials related to general shareholders' meeting agenda items through various channels.
- We disclose the convocation notice and voting results of the general shareholders' meeting on the electronic disclosure system(DART) and the company website.
- We introduced written voting and solicitation of proxy voting rights.
- We introduced the electronic general shareholders' meeting system(effective from 2027).
- Cumulative voting system
  - Deleted the provision excluding cumulative voting and introduced the cumulative voting system in the general shareholders' meeting on March 19, 2026
  - Will take effect from the first convocation of the general shareholders' meeting for director appointment after September 10, 2026.

Voting Rights Exercise

Voting Rights at the 58th General Shareholders' Meeting

(Mar. 20, 2025)

Category	Details	Attendance Rate
Total no. of issued shares	196,000,000	-
No. of shares with voting rights	195,565,000	-
No. of voting rights present	130,352,851	66.7%
No. of voting rights excluding the largest shareholder and affiliated companies and persons	88,428,085	45.2%

Voting Rights at the 59th General Shareholders' Meeting

(Mar. 19, 2026)

Category	Details	Attendance Rate
Total no. of issued shares	196,000,000	-
No. of shares with voting rights	195,565,000	-
No. of voting rights present	130,243,717	66.6%
No. of voting rights excluding the largest shareholder and affiliated companies and persons	88,145,818	45.1%

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Enhancing Communication with Shareholders and Investors

- Various communication channels
  · Sharing management status and mid- to long-term plans through quarterly earnings briefings, current disclosures, NDRs(non-deal roadshows), and various conferences
- Expanded overseas IR activities in 2025
  · Actively communicated with foreign shareholders and potential investors by attending various overseas NDRs(non-deal roadshows) and conferences
  · Invited securities analysts from domestic and overseas to the company's Tech Forum in June 2025 to promote our efforts to improve business fundamentals, and reinforced market awareness of our future growth drivers
- Activities of the Shareholder Rights Protection Officer
  · Meetings with overseas investment institutions in November 2025
  · Sharing the company's governance, minority shareholder protection activities, and commitment to enhancing shareholder value
- Issue of Sustainability Report
  · Disclosing non-financial information related to environmental, social, and governance matters
  · Participating in major ESG assessments, including KCGS and MSCI



SAMSUNG E&A Value-up Plan

- We disclosed the corporate value-up plan in March 2026.

Goals	Plan
Ongoing communication of the three-year shareholder return policy	- Enhance predictability by disclosing the three-year shareholder return policy
Expansion of portfolio into New Energy(LNG, sustainable energy, water business)	LNG - Enter markets based on collaboration with technology licensors and industry peers Water business - Pursue expansion of business scope by securing platform capabilities Sustain-able energy - Secure technology leadership through investment and collaboration, and provide total solutions in key areas such as green hydrogen, clean fuels, and carbon capture
Continued CAPEX[1] investment to secure new business technologies	- Accelerate investments to secure core technologies for future new businesses
Stable profit realization through enhanced execution capabilities	- Achieve stable profits by maximizing productivity through automation, AI, and other technologies

1) CAPEX: Capital expenditures

Shareholder Return

- We announced shareholder return policy and resumed dividends.
  · Resumed dividends in January 2025 for the first time in 12 years
  · Set a target to implement shareholder returns for 2024-2026 at 15%–20% of net income attributable to owners of the parent
- We paid additional dividends equivalent to 25% of net income attributable to owners of the parent, exceeding the previously announced shareholder return target, by utilizing additional available resources from exceeding the 2025 operating profit guidance.
  · Recorded an achievement rate of 167%[1] by achieving a 25.1% dividend payout ratio in 2025 against the target of 15%–20%
- We ranked No. 1 overall with an ROESG[2] score of 26.28 in the 2026 Korea Value-up performance evaluation.

1) Based on 15% dividend payout ratio
2) Indicator combining ROE(Return on Equity), a corporate profitability metric, and ESG(Environmental, Social, Governance) scores to comprehensively assess corporate sustainability and financial performance

Shareholder Return Policy → **Three-year shareholder return policy [announced in January 2025]**

Implement shareholder returns for FY2024–FY2026 **at 15%–20% of net income attributable to owners of the parent**

Shareholder Return

Category	Unit	2024	2025
Cash dividends	KRW 100 million	1,294	1,548
Dividend payout ratio	%	17.1	25.1
Dividend per share	KRW	660	790

Company-wide Operational Baseline Principles

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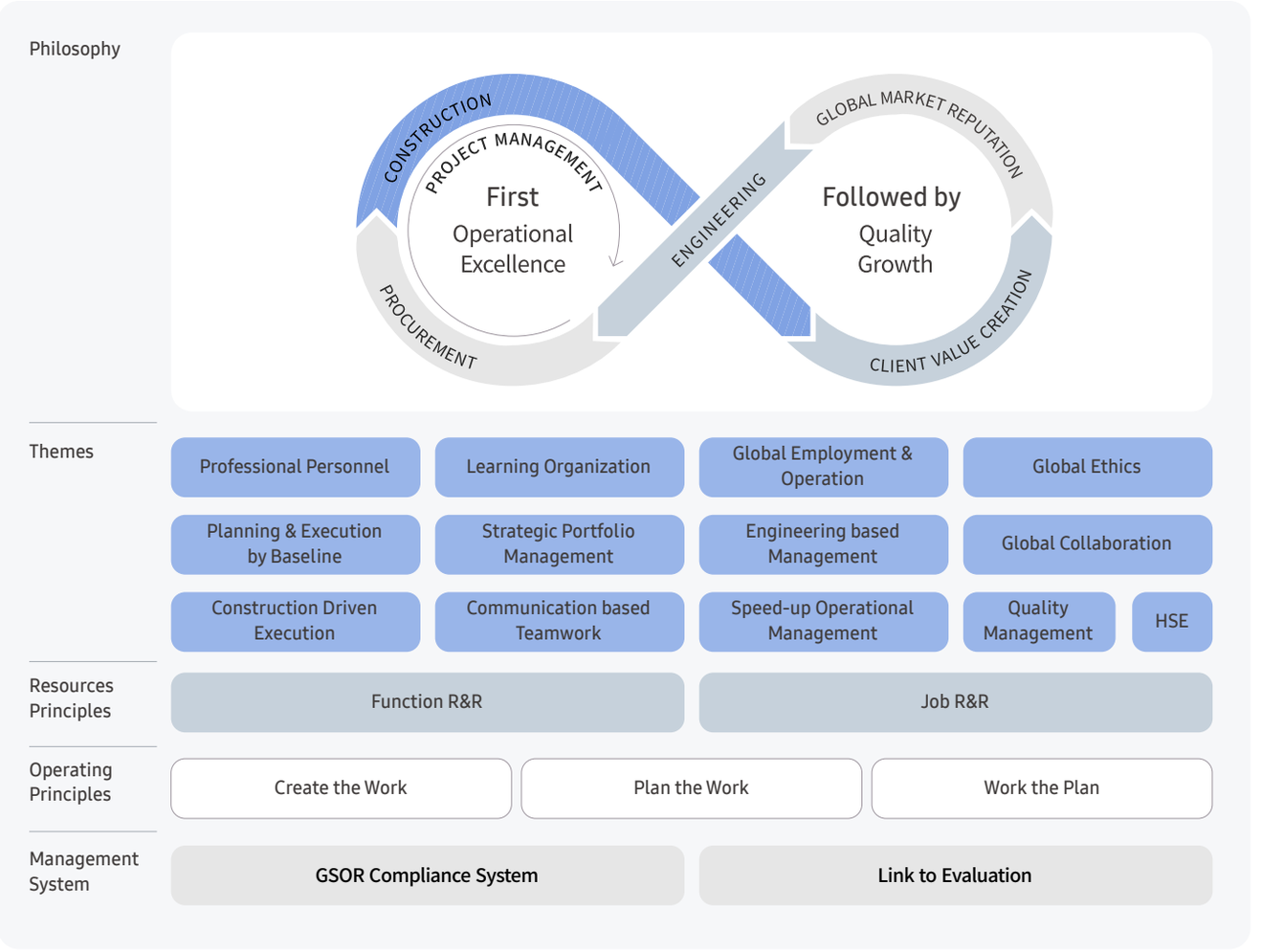
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GSOR: Company-wide Operational Baseline Principles

- The GSOR[1], the constitution for SAMSUNG E&A's operation, are mandatory principles which all employees in domestic and overseas must comply with.
  - · Established to achieve operational excellence and ensure the highest level of quality across all projects undertaken by SAMSUNG E&A
  - · Fundamental operating principles to create client value and foster the company's qualitative growth
- The GSOR consist of five steps from Philosophy to Themes
  - · Philosophy | Present directions that employees should follow in their daily work, which are further detailed into Themes representing the objectives pursued by GSOR
  - · Function/Job R&R | Specific requirements and compliance standards for achieving Themes
  - · Operating Principles | Specific requirements and compliance standards for achieving Themes and detailed principles for each work phase so that all employees can perform their work based on the same standards
  - · Management System | Principles that enable the GSOR to become SAMSUNG E&A's topmost operational manual for all employees rather than just recommendations
  - · Themes | Objectives pursued by the GSOR

1) GSOR: Global Standard Operating Requirements

GSOR Structure

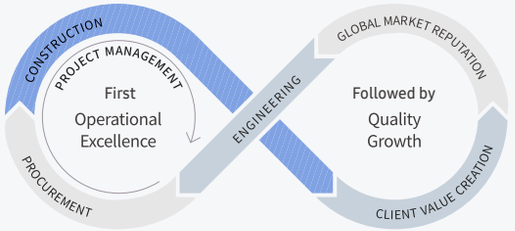


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Philosophy

- GSOR's Philosophy: First, Operational Excellence, Followed by Quality Growth
- The company-wide consensus is that quality growth depends on achieving operational innovation by securing differentiated competitiveness in EPC(engineering, procurement, and construction) and combining it with project management's integrated leadership.
- Based on the consensus, all employees recognize that operational innovation through the GSOR is essential for continuous quality growth.
- Employees thoroughly comply with its goals and principles that reflect the GSOR Philosophy in their daily work routines.

GSOR Philosophy



First, Operational Excellence, Followed by Quality Growth Through EPC Innovation

Achieve operational innovation through the integration leadership of project management based on differentiated EPC competitiveness

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The concept of starting and ending with E
- The importance of constructability emphasized with the overlap between the engineering loop and the construction loop

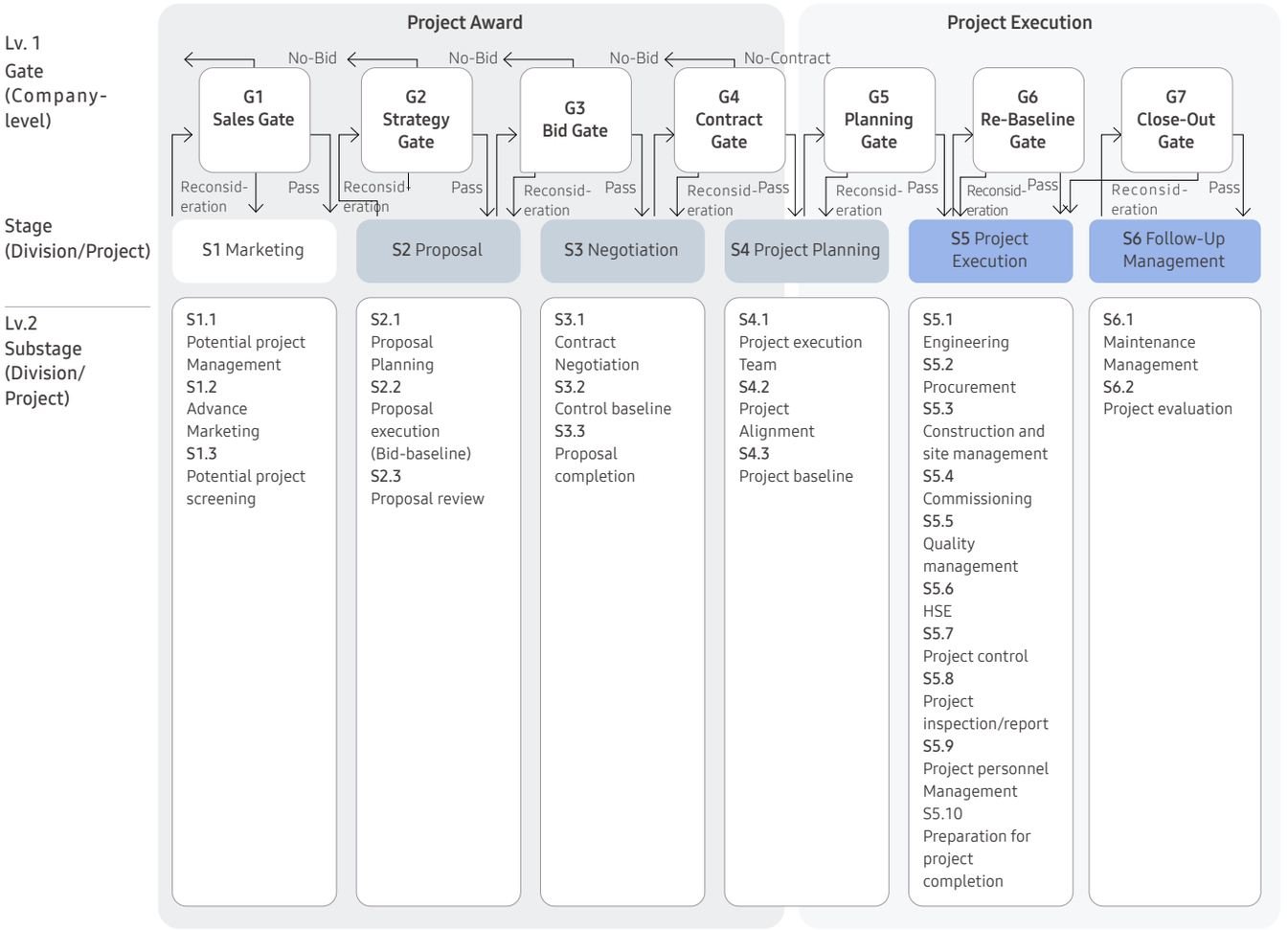
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Continuous quality growth through the virtuous cycle dynamics

Operating Principles

- The core framework of the GSOR's Operating Principles is the "Stage & Gate" system, which provides a structured work framework to achieve the basic goals of the Operating Principles—Create the work, Plan the work, Work the plan.
- We created seven Gates at the company level and divided them into Stages and Substages at the division and project levels.
  · For each Stage and Substage, detailed principles defined to which employees must adhere on each stage of work process
- Each Gate is intended for informed decision-making between "Go" or "No-go."
  · Four out of seven Gates concentrating on the proposal and project planning phases, allowing efficient resource allocation and strengthened preemptive risk management

Operating Principles



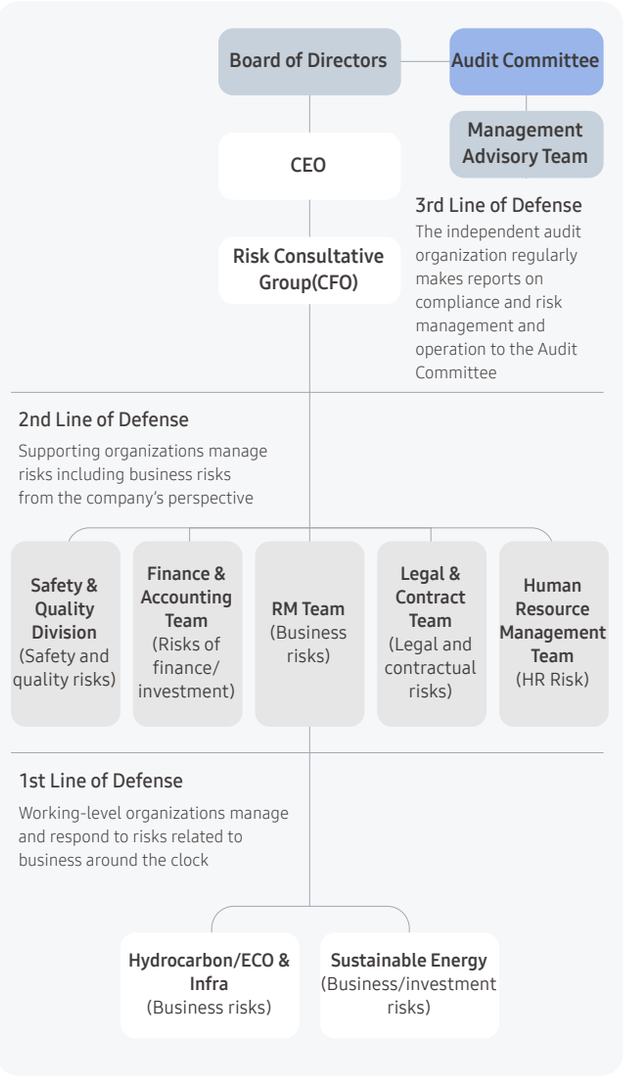
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Risk Management Governance

Risk Management Organizations

Risk Management Governance



Management Committee
- Role
  - Establishing control criteria to achieve risk management goals and supervising risk assessment and mitigation processes
- Establishing the risk control system

RM Team
- Role
  - Assuming the responsibility for risk management operations and overseeing risk management as the second line of defense and the organization overseeing risk management with the authority delegated through the risk control system
- When a major risk arises during the risk management process, the RM Team reports it immediately to the management and Management Committee.

Creation of the Investment Development RM Group

- We created a dedicated organization to manage investment-related risks in response to the growing need for investment risk management beyond the traditional EPC-focused risk management framework.
- We strengthened investment risk management for new business areas, including ECO (Water) water treatment, in line with the diversification of the new business portfolio.

Risk Management Organizations

Category	Risk Type	Teams in Charge	Risk Management Activities
Financial	Financial risks	Finance & Accounting Team	Assessing and managing financial risks, managing internal accounting
	Investment risks	Strategy Investment Group	Establishing and operating an investment management system, managing investment projects and risks
Business	Business risks	RM Team	Establishing and operating a risk management framework, managing project risks, managing macro environmental risks, ISO 31000[1], etc.
Business	Contractual risks	Legal & Contract Team	Managing project contracts, managing project insurances
Environmental	Environmental risks	Environmental Management Group	Operating environmental management governance, ISO14001:2015[1] certification, managing GHGs, resource circulation of waste, water recycle, biodiversity preservation, etc.
Social	Safety and health risks	Safety & Health Team	DfS(Design for Safety), S-CAR(Safety-Corrective Action Request), Daily S-Cycle, activities to prevent serious incidents, etc.
		Safety & Health Audit Team	
	Quality risks	Quality Audit Team	Operating the integrated quality issue prevention system, Daily Q-Cycle, creating database of experience assets related to quality, etc.
	Human rights risks	Human Resource Management Team	Operating the human rights management process, onsite labor and management inspections, channels for protecting employees' human rights, managing suppliers' human rights risks, education on human rights, etc.
	CSR risks	Social Contribution Group	CSR process, social contribution activities
	Supply chain risks	Engineering Planning Team	Compliance with the Supplier Code of Conduct, supplier evaluation process, suppliers' sustainability framework, shared growth
		Procurement Planning Team	
		CM Team	
Governance	Ethics and compliance risks	Compliance Team	Constant supervision of ethics·compliance management, round-the-clock management of contact with competitors for fair transactions, operating the guideline for preventing bid collusion and corruption, establishing a fair transaction system with suppliers, ISO 37001[2] & 37301[3] certifications, etc.
		Legal & Contract Team	
		Management Advisory Team	
	Information security risks	Information Security Center	Operating the system for responding to cyber security incidents, establishing and operating information security policies, ISO 27001[4] certification, etc.

1) ISO 31000: International standard for risk management systems
1) ISO 14001: 2015: International standard for environmental management systems
2) ISO 37001: International standard for anti-bribery management systems
3) ISO 37301: International standard for compliance management systems
4) ISO 27001: International standard for information security management systems

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ISO 31000-Verified Risk Management Capability and Framework

- ISO 31000 | An international standard that provides a risk management framework based on eight principles
  · Integrated, structured and comprehensive, customized, inclusive, dynamic, best available information, human and cultural factors, and continual improvement
- We are the first company in Korea to pass the ISO 31000 verification, with the verification remaining valid for three years until 2027.

Key Verification Criteria of ISO 31000

1 How closely are the business operation system and risk management system integrated and operated?
2 How much does the management participate in risk management?
3 How systematically are risks identified, analyzed and addressed?
4 Is effort made to establish a risk management culture and to continuously improve the risk process?

→ ISO 31000 Certificate

Obtaining the World's First Comprehensive ISO Certifications in Project Management

- For the first time in the world, we obtained four ISO certifications from ISO 21502 to ISO 21505[1)] simultaneously on November 29, 2022.
- We secure our business competitiveness by establishing standardized project concepts and management systems.
  · 66 items inspected | Regulations related to projects, programs, portfolio, governance as well as manuals, standard documents, R&Rs of each area, etc.
  · Achieved Level S, the highest rating, across all four standards

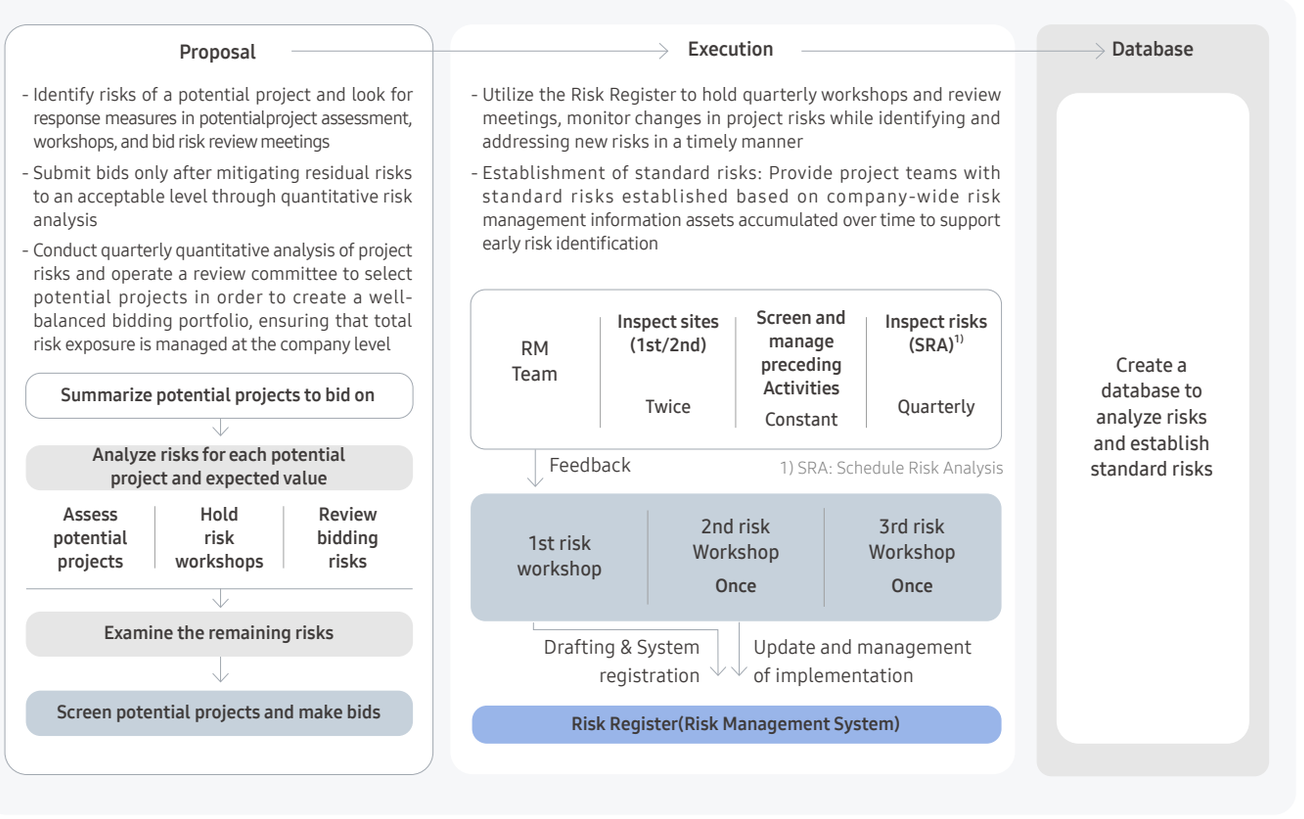
1) ISO 21502: International standard for project management|
ISO 21503: International standard for program management
ISO 21504: International standard for portfolio management
ISO 21505: International standard for governance

Risk Management Strategies

Risk Management Structure

- We have implemented a process where risks are systematically managed across the project cycle in compliance with the ISO 31000 framework.
- We engage in comprehensive risk management by considering both internal and external risks, including geopolitical conflicts.
- We hired a Global Risk Manager in 2025 to translate all risk procedures into English.
  · Incorporated the English-translated standard risk procedures into the procedures

Risk Management Framework



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IT System-Based Risk Management

- We enhance the efficiency of the risk management process based on the IT system.
- We developed a database of risk management information.
  - · A database of company-wide risk management information accumulated over a long period
  - · Analyzing risk information on the database to identify potential risks in advance and provide phase-specific risk alerts to proactively identify potential issues
  - · Continuously updating the system when significant risks change due to internal and external environmental factors
- We defined project standard risks and incorporated them into work procedures.

Risk Analysis and Assessment

- Risk Breakdown Structure(RBS): We categorize risks into company-level risks and project risks.

Risk Breakdown Structure(RBS) Process

Step 1	Identification and Categorization	- Identify and categorize risks based on the Risk Breakdown Structure(RBS)
Step 2	Analysis	- Analyze identified risks using five assessment indices based on the likelihood of occurrence and impact
Step 3	Risk Rating	- Determine risk ratings across four levels based on the combination of likelihood and impact
Step 4	Prioritization	- Prioritize risks based on assigned risk ratings - Apply differentiated management and reporting structures according to risk levels
Step 5	Periodic Assessment	- Conduct quarterly assessments and adjust risk ratings upward or downward - Monitor changes in risks by reflecting the effectiveness and implementation results of risk response activities

Financial Risks

- Financial risk management framework
  - · Established a financial management system in compliance with the Korean version of the International Financial Reporting Standards(K-IFRS) and internal accounting policies
  - · Managing global financial risks with employees in charge of finance who are dispatched to global hubs
  - · Categorized financial risks into market, liquidity, and capital risks.

Major Financial Risks

Market Risks	- Exposure to foreign exchange risks associated with major currencies - Expanding local currency-based transactions to minimize currency risks, suppressing foreign exchange position exposure through rigorous financial planning, and utilizing forward exchange contracts - Minimizing loans from outside, regularly monitoring the trend of interest rates, establishing countermeasures in consideration of the effect of market interest changes on the cash flow for investment and financial activities
Liquidity Risks	- Maintaining an appropriate level of liquidity in consideration of the business characteristics involving substantial cost expenditures · Regularly forecasting cash inflows and outflows and establishing funding plans · Estimating required cash levels and systematically managing cash inflows and outflows · Establishing a response framework in preparation of liquidity risks by setting limits to overdrafts and to loans through payment guarantees of subsidiaries
Capital Risks	- Selected the debt-to-equity ratio as a key capital management indicator to maintain a sound capital structure - Monitoring the debt-to-equity ratio and net debt ratio on a monthly basis to achieve an optimal capital structure - SAMSUNG E&A rated “Baa1” by Moody’s in September 2024 as a result of our capital risk management efforts

Management of Financial Risks

Establish a company-wide financial management standard
- · Securing global financial transparency
- · Establishing a system for preemptive risk management

Monitor fund management of projects
- · Establishing a process for managing fund balance for each project

Share global information and integrate financial statement data
- · Using the IFAM system

Manage contract guarantee of suppliers
- · Establishing the RPA(Robotic Process Automation) system

Monitor financial affairs
- · Introducing CUBE(Cloud for Unique and Best Engineering) ERP
- · Managing upgrades by assigning employees dedicated to fund monitoring
- · Conducting internal inspection of financial risks in the global offices, uploading the results to IFAM(Integrated Finance Accounting Management), and inspecting improvement measures taken.

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Operating the Internal Accounting Control System

- Operation of the internal accounting control system
  · Established, amended, and operate the Internal Accounting Control Regulations in compliance with the Act on External Audit of Stock Companies, Etc. and its Enforcement Decree
- Amendment to the internal accounting control regulations
  · Amended the Internal Accounting Control Regulations as the evaluation and reporting standards for the internal accounting control system were incorporated from the Korea Listed Companies Association's best practice guidelines into the Enforcement Rules of the External Audit Regulations
- We operate a dedicated internal accounting control organization and simultaneously conduct independent reviews by external experts.

Review and Evaluation of Internal Accounting Management Operation

Operation of the Internal Accounting Control System	- The CEO reviews the operation status of the internal accounting control system on a consolidated basis in person, each year and reports the results to the Audit Committee, Board of Directors, and general shareholders' meeting.(Article 8 (4) of the External Audit Act, Articles 15 & 16 of the Internal Accounting Control Regulations). - When items requiring improvements are identified during reviews, control owners and personnel, the dedicated organization, and external specialists(PA, private accountant) cooperate to improve business procedures.
Assessment of the Operation of the Internal Accounting Control System	- We conduct design evaluation once and operation evaluation three times every year. · Design evaluation: Conducted in May 2025 · Operation evaluation: Conducted in July and November 2025 and January 2026 - Assessment by the management and Audit Committee · Assessment results: The internal accounting control system is effectively designed and operated in terms of materiality based on the conceptual framework for designing and operating internal control - Auditor's opinion on the internal accounting control system: Unqualified Opinion ·

Transparent Tax Management

- We monitor changes in international tax regulations and finance/tax-related laws and regulations.
  · BEPS(Base Erosion and Profit Shifting), global minimum tax, etc.
  · Necessary matters reflected after analysis of impacts of regulatory changes.
- Compliance with international tax standards
  · Complying with international tax standards by applying the Arm's Length Principle
  · Strictly prohibiting transactions and income transfers for tax avoidance purposes.
- Overseas project tax management
  · Developing preemptive measures for local tax policies and regulations from the bidding stage through collaboration with global accounting firms.
  · Monitoring irregularities arising from our operations in domestic and overseas to mitigate tax risks from marketing activities.

Business Risk

- Business risk identification system
  · Using the RBS(Risk Breakdown Structure), where major risks affecting our goal achievement during the proposal and project execution are categorized into two groups, the enterprise level and project level, and 25 subgroups.

Bidding Stage
- Identify potential risks of projects and explore countermeasures through project evaluation, workshops, and bidding risk review meetings
- Participate in bidding after managing residual risks to an acceptable level

Execution Stage
- Conduct risk reviews through risk workshops, monthly meetings, and quarterly meetings
- Record identified risks in the Risk Register and manage them
- Systematically monitor risk volatility
- Timely identify and respond to new risks and risk changes

Response Measures by Business Risk Type

Contractual Risk	- Assigning contract managers to each project for prompt and professional support - Integrating the insurance management function of projects with the company-level contract management organization - Providing online training on project insurance around the clock
Project Risk	- Analyzing risks of potential projects based on risk capacity - Conducting potential project evaluation, and holding workshops and bidding risk review meetings - Managing changes in risks and analyzing quantitative risk levels based on the Risk Register - Preemptively addressing risks by providing information on expected risks and issuing alerts on recurring risk patterns - Holding risk workshops on each execution phase, and monthly inspection and monthly and quarterly inspection meetings - Analyzing schedule risk scenarios with the Monte Carlo simulation

Cumulative Number of Risks Identified in 2025

Projects	Proposals
9,879 risks	4,220 risks

Type of Business Risks

Enterprise Level	Finance and Economy	Changes in prices, foreign exchange rates, interest rates, and financing conditions
	ESG	Climate change and relevant laws/ policies/ social changes, local communities, corporate governance, etc.
	Compliance	Fair Trade Act, Subcontracting Act, employment/Labor Act, information security, etc
	Corporate strategies	Management plans and strategies, overseas hubs, policies and procedures, etc.
	Tax	Taxes, duties, etc.
	Laws and permits	Permits, visas, regulations and other laws, etc.
	Markets and competitors	Markets, countries, and their feasibility
Project Level	Finance and economy	Changes in prices and foreign exchange rates, inflation/deflation
	Country characteristics	Political stability, government's intervention/ control, regional characteristics, difference in language/ culture
	Laws and contracts	Permits, regulations, governing laws, contract type, toxic clauses
	Project management	Organization, schedules, contract work, interface management
	Engineering	Design errors, insufficient/inconsistent FEED information, design delays
	Procurement	Delivery schedule management, quantity changes, import/custom clearance
	Construction	Construction schedule management, underestimated construction expenses, personnel management
	Safety	Safety issues, HSE-related laws/ regulations, infectious diseases, pollution Management
	Quality	Insufficient/poor quality management capabilities

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Country Risk

- We conduct country research(risk screening) when our business expands into a new country.
  · Agenda submission not allowed if country research has not been conducted
- We use our country research manual.
  · Amended once a year and on an ad-hoc basis when issues arise

Schedule[1] Risk

- We manage not only business strategy risks but also ESG risks as key risks subject to management.
- Schedule risk
  · Regularly conducting quantitative analysis based on Monte Carlo simulations
  · Sharing details through module risk workshops with internal stakeholders and clients.

1) Construction period

Case Study

Schedule Risk Management Case Study

- Saudi Aramco FGI PKG#1 & 4 Project
  · A project to expand gas processing facilities and construct new utilities
  · We applied Sub1, the company's innovation strategy, to determine and execute the optimal construction schedule.
  · We operated a 3-month look-ahead management system for engineering, procurement, and construction schedules through a company-wide support system.
  · We identified and managed a total of 343 risks through risk workshops and quarterly meetings during project execution.
- Qatar RLP Ethylene Project
  · A project to construct ethylene production facilities
  · We managed schedule by applying company-wide project execution innovation strategies, including S-AWP, modules, and pre-defined design specifications(PDDS).
  · We operated a C-level council to proactively identify risks and prevent issue escalation.
  · We identified and managed a total of 335 risks through risk workshops and quarterly meetings during project execution.

Macroenvironmental Risks

- We systematically define new and long-term risks that may affect project execution.
- We regularly inspect and identify new risks from changes in the macroenvironment.
- We identify mid- to long-term risks related to sustainability management for timely response.

Major Macroenvironmental Risks

Category	Global Conflict Risk	Demand for an Eco-friendly and Low-Carbon Society	Climate Change in Project Execution Regions	Partner and Supplier Insolvency Risk
Area	Geopolitics / Economy	Environment / Policy / Industrial Structure	Environment / Operations	Economy / Supply Chain
Description	- Geopolitical uncertainty is heightened due to prolonged global conflicts, including the Russia-Ukraine war and US-Iran tensions - Volatility is amplified in energy and raw material prices, and global supply chain is getting more unstable - Political risks are increasing in major EPC markets, including the Middle East and Eastern Europe	- Investment in eco-friendly energy is expanding with strengthened net-zero policies and global ESG regulations - More orders for low-carbon projects, including blue and green ammonia, hydrogen, SAF, and CCUS are awarded - The focus of the energy industry structure is shifting from fossil fuel to low-carbon energy	- Climate change impacts are intensified, including increased heavy rainfall and flooding in Southeast Asia and worsening heat waves in the Middle East - We are is more likely to experience schedule delays and deterioration of onsite working environment due to changing climate conditions - There can be impact on facility stability and maintenance costs in long-term O&M projects	- Financial soundness of global EPC partners and suppliers can deteriorate due to high interest rates and economic slowdown - There are risks stemming from execution capabilities and financial stability of local partners in certain regions - Project execution uncertainty increases due to supply chain disruptions and partner insolvency
Impact	- EPC costs are likely to rise due to rising prices of major equipment and raw materials - PF financing conditions may be deteriorated due to increased financial market volatility - Project execution may be suspended in some places, or contractual risks may arise	- Business opportunities may increase or competitiveness may weaken depending on whether we secured eco-friendly technologies - Access to global clients and financial institutions may be restricted if ESG criteria are not met - The need to restructure the existing business portfolio rises	- Construction schedule may be delayed, and productivity may decline - The risks of safety incidents and work suspension increase due to high temperatures and extreme weather events - Operation costs may increase in O&M projects	- Project schedules may be delayed in the event of supplier bankruptcy or delivery delays - Costs are incurred for securing alternative supply chains and re-procurement - Risks of contractual disputes and claims increase
Mitigating actions	- Strengthening monitoring system for geopolitical risks in key project countries - Strategically managing procurement to respond to fluctuations in major raw material prices	- Strengthening capabilities in eco-friendly businesses such as hydrogen, ammonia, and CCUS - Expanding business portfolio focusing on eco-friendly projects	- Developing execution plans reflecting climate risks from the proposal stage - Reflecting climate response design in long-term O&M projects	- Strengthening pre-assessment of suppliers' financial soundness and risk management - Diversifying supply chains for key equipment(India, China, etc.) - Strengthening guarantee and risk-sharing mechanisms within contract structures

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Risk Management Activities

Establishment of Risk Management Culture

- We established the enterprise risk management(ERM) process and carry out various activities to strengthen risk management capabilities.
- We hold risk roundtables for major projects 1–2 times annually.

Pre-Risk Workshop

- Enhancing project participants' and working-level staff's understanding of risk management and technical capabilities
- Providing guidelines before initiating the risk management process and training on methodologies for identifying risks and developing response measures

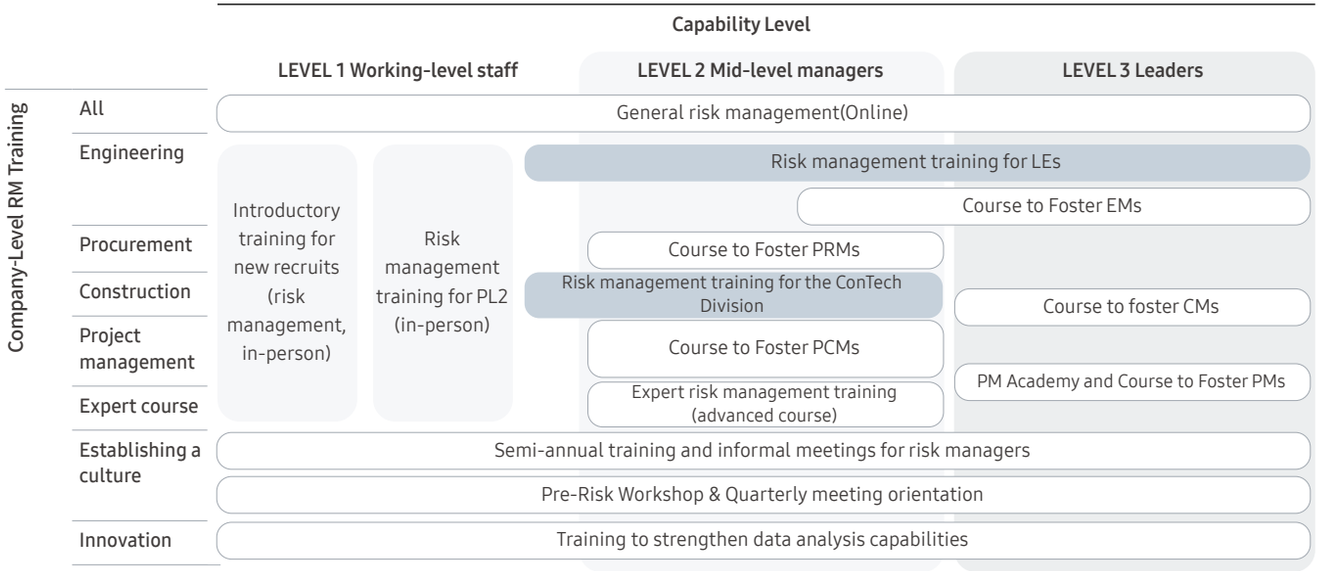
RM Work-Sharing Session

- Sharing latest risk management procedures, best practices, and areas for improvement company-wide
- Offering lectures by external experts on new businesses
  · Strengthening capabilities to identify and respond to potential risks in new business areas

Risk Capability Enhancement

- Role-specific training is provided for working-level staff.
- The training programs consist of basic courses and advanced courses for each job and job position.
- A total of 23 training sessions were conducted in 2025.
  · Internal training led by experts in private investment development business to proactively prepare for risks in new business areas following business portfolio expansion
  · Training for sales and relevant departments following procedure revisions

Risk Management Training Structure



Overview of Risk Management Training

Name	Content	Number of Sessions
PM Academy and Course to Foster PMs	Training on risk management capabilities required for PMs	1
Core job function development program(EM, PRM, CM, PCM, FCM, LE)	Training on risk management capabilities required for core job functions	6
New employee training	Explanation of the importance and fundamentals of risk management in the EPC industry	1
Introductory training on project management	Explanation of the importance and fundamentals of risk management in the EPC industry	1
Training for Global Risk Managers	Training on E&A risk procedures	1
Corporate Management Division's onboarding training	Training on risk management techniques: CRA, SRA, Facilitating	3
Training on interface-related risks	Invitation of company-wide senior experts	3
Training on private investment projects	Invitation of experienced experts	4
Practical training on project financing	Understanding project financing	3

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Information Security Governance

Information Security Governance and Organizations

CISO(Chief Information Security Officer)

- Executive dedicated to information security
- Organizing and operating the Information Security Committee to discuss and coordinate measures related to information security

Compliance Team

- Role
  · Performing information security activities in cooperation with the Information Security Center

Technology Protection Group

- Role
  · Operating the technology leakage prevention system as a subgroup under the Compliance Team

Information Security Committee

- Role
  · Reviewing and determining the direction of information security
  · Reviewing mid- to long-term information security strategies and responses to urgent situations
  · Reviewing and determining the establishment and revision of security policies
- Composition
  · CISO(Chief Information Security Officer)
  · Head of the information security departments, security managers in each area and head of relevant departments

Information SecurityCenter

- Role
  · Establishing company-level information policies
  · Overseeing response to security incidents
  · Providing information security training for employees
  · Conducting security inspections at offices
  · Managing facility security
  · Monitoring signs of security incidents
  · Managing personal information
  · Operating IT security systems
  · Reviewing and introducing new solutions
  · Responding to security incidents
  · Responding to security control events
  · Inspecting the company's IT security systems

Employees Responsible for Security in Each Division

Code of Information Protection

Code of Information Protection

- We established and operate the Code of Information Protection based on the global standard model.
- Every year, we examine security-related legislations, business environment, recent technology trends and incident cases to revise the code.

Structure of the Code of Information Protection

Code	Basic security principles that the company and all employees must follow to strengthen competitiveness
Implementation Procedure	Specific and technical implementation standards required for compliance with the code
Guide	Practical application methods or technical details for applying the implementation procedure on sites

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Information Security Risk Management

Information Security Management Process

- We operate the information security management process to systematically manage information security risks.
- Consisting of four steps: planning, implementation, management, and inspection

Information Security Management Process



ISO 27001[1)] Certification

- We acquired ISO 27001 certification in 2022 for systematic information security management in compliance with international standards.
- We renewed the ISO 27001 certification in October 2025 to ensure the continued operation of the information security management framework.

→ ISO 27001 Certificate

1) ISO 27001: International standard for information security management systems

Establishment of Security Systems

- We designate information assets to be protected in accordance with the Code of Information Protection and build and operate various security systems to prevent unauthorized external leakage.
  · Restricting unauthorized disclosure of data from PCs
  · Encrypting documents
  · Operating intrusion prevention systems and web firewalls to detect and block external intrusion attempts
  · Operating a security response system against hacking attacks via email
  · Checking in advance for abnormal activities
- We continuously examine and introduce new security equipment in response to increasingly diverse security threats and establish cooperation systems with Samsung Group and related external organizations.

Information Security Monitoring

- We monitor logs generated across all systems through 24/7 security monitoring and SIEM[1)] systems.
  · Continuously monitoring for malicious information leakage by insiders with an anomaly detection system

1) SIEM: Security Information & Event Management

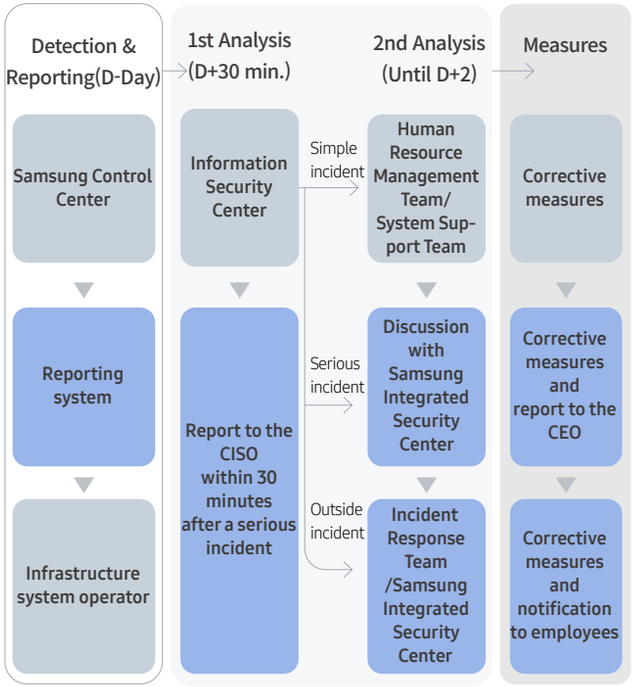
Security Incident Response Mock Drills

- To prevent security incidents, we established investigation and response processes and conduct cybersecurity incident response mock drills to ensure rapid response.
- We carry out manual and automated inspections to proactively identify and remediate vulnerabilities in external websites.
- We inspected 273 servers in 2025 to manage security risks

Security Incident Response Process

- We take prompt action through a four-step incident response process when a security incident occurs.
- We systematically carry out response actions at each stage to ensure that issues are resolved within two days.

Process of Solving Problems



Key Security Incident Response Activities

Category	Overview of Programs	Frequency
DDoS situational awareness training	For prompt response to DDoS attacks, we use a hypothetical attack scenario to conduct a situational awareness training based on the actual response process and check the roles of personnel in charge.	Once a year
Mock drills with malicious emails	We conduct mock drills for all employees to enhance our response to malicious emails.	Quarterly
GEC Clean Office Day	We ask employees to clean up their desks and common areas, shred unnecessary documents and remove unnecessary information assets from their PCs and the systems to create a pleasant working environment and enhance the efficiency of our IT infrastructure for ESG management.	Twice a month

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Information Security Metrics and Targets

Company-Wide Personal Information Protection

- We protect and manage personal information systematically at the company level in strict compliance with laws and regulations of domestic and overseas, including the Personal Information Protection Act of Korea and the EU's General Data Protection Regulation(GDPR).
- We operate dedicated organizations, such as the Personal Information Protection Committee and consultative bodies, to ensure compliance with relevant laws and regulations.
- We provide relevant training for all employees and implement technical and managerial measures to protect personal information.
- We maintain personal information liability insurance to ensure prompt compensation for affected individuals in the event of a personal information breach.

Information Security Pledge and Non-Disclosure Agreement

- Information Security Pledge
  · We regularly receive information security pledges from employees, suppliers, and other stakeholders to protect the company's information assets and systems and prevent information leakage.
- Non-disclosure agreement
  · Strengthened information security management systems by transitioning information security pledges to non-disclosure agreements in 2025 and enabling mutual agreement between the company and employees on confidentiality matters
  · Continuously receiving non-disclosure agreements from suppliers and information security pledges from participating personnel, consistent with existing practices

Investment in Information Security Systems

- We continue to invest in information security to protect key information assets from various internal and external security threats.
- In 2025, we invested about KRW 6.7 billion.
  · Accounting for 4.6% of the total IT budget

Improvement of Information Security on Sites

- We engage in diverse activities such as regular inspections, training, and campaigns to enhance information security on our sites in domestic and overseas.
  · Expanded information security inspections across major domestic and overseas project sites and offices in 2025
  · Provided security training and consulting for personnel of suppliers for Pyeongtaek Project
  · Regularly visiting and inspecting sites handling national core technologies to continuously check for and monitor improvements in the security systems

Information Security Inspections at Business Sites in Domestic and Overseas

Date	Inspection at Business Sites in Domestic and Overseas
From Jan. 2025 to Feb. 2025	Conducted information security inspections at sites in Pyeongtaek, Songdo, Giheung, Tangjeong, Cheonan, Ulsan, and SPC
Mar. 2025	Conducted network security inspections and corrective actions at the site in Saudi Arabia
Jul. 2025	Conducted inspections at automation shops in Daegu and Daejeon
Feb. 2025, Aug. 2025	Conducted inspections at the India Office
Dec. 2025	Conducted network security inspections and corrective actions at sites in Hungary and Mexico

Promotion of Information Security Awareness among Employees

- We develop information security training materials and regularly provide mandatory security training to embed information security awareness among employees.
- We share information about security incident cases through various internal channels, including postings, broadcasts, and newsletters, and conduct campaigns to encourage employees to follow information security rules in their daily work.
  · We held an information security slogan contest in 2025.
  · We reflected the selected slogan in company-wide document templates and meeting opening slogans in 2026.
- We take disciplinary action and issue company-wide notices for serious violations of regulations to reinforce information security awareness.



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Information Security Training

- We provide all employees with training on information security and personal information protection so that all members can cooperate and collaborate on information security.
- We provide training on taking precautions against malicious code.
  · Conducting enhanced mock phishing email drills on a quarterly basis for employees who were identified as infected in the simulated malicious code exercises
- We strengthened security training in 2025.
  · Online training on protecting trade secrets for all employees(June)
  · In-person training on protecting trade secrets for all employees (September)
  · Information security training for all employees by the leader of each department(four times a year)
  · Information security training for global employees(when applicable)
  · Security training for assignees(when applicable)

Key Information Security Training Programs in 2025

Category	Content	Frequency	Target	No. of
Security training for new employees	The company's security code and training to raise information security awareness	When applicable	New employees	78
Security training for experienced new employees	Training to enhance security awareness and prevent security violations	When applicable	Experienced new employees	58
Security training for assignees	What to heed overseas regarding security and incident cases	When applicable	Assignees to overseas	673
Security training for employees	Training in trade secret protection and incident cases	Three times a year	Employees	All employees
Personal information protection training	Amendments to the Personal Information Protection Act and protection rules	Once a year	Personal information handlers	213
Training to enhance the capabilities of those in charge of security	Training related to security work such as cloud and mock hacking	Once a year	Security officers	5

Status of Employees Completing Information Security Training

Category	Unit	2023	2024	2025
Rate of employees completing information security training	%	100	100	100

Information Security Targets

Strengthen the management system for the company's key trade secrets and technical data

- Strengthen security for projects involving national core technologies
- Establish a protection system for key trade secrets

Improve and optimize security infrastructure

- Improve control systems for non-business activity at overseas sites
- Improve the physical security system at the GEC
- Apply an automated analysis system to monitoring activities

Raise employees' security awareness

- Expand in-person security training for employees
- Conduct activities based on employee participation and communication to enhance information security awareness

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Condensed Consolidated Statements of Financial Position

Category		Unit	2023	2024	2025
Assets	I. Current assets	KRW 1 million	5,965,342	7,941,890	7,659,197
	II. Non-current assets	KRW 1 million	1,836,057	2,071,448	2,380,360
	Total assets	KRW 1 million	7,801,399	10,013,338	10,039,558[2]
Liabilities	I. Current liabilities	KRW 1 million	4,216,949	5,871,111	5,258,678
	II. Non-current liabilities	KRW 1 million	286,111	246,485	334,692
	Total liabilities	KRW 1 million	4,503,060	6,117,596	5,593,370
Equity	Equity attributable to owners of the parent	KRW 1 million	3,473,254	4,231,791	4,740,713
	I. Share capital	KRW 1 million	980,000	980,000	980,000
	II. Retained earnings (accumulated losses)	KRW 1 million	2,430,355	3,187,284	3,675,405
	III. Other components of equity	KRW 1 million	62,899	64,507	85,308
	Non-controlling interest	KRW 1 million	△174,915	△336,050[1]	△294,526
	Total equity	KRW 1 million	3,298,338[1]	3,895,742[1]	4,446,187
Total liabilities and equity		KRW 1 million	7,801,399[2]	10,013,338	10,039,558[2]

1) Revised for consistency in decimal notation
2) Totals may differ slightly from the sum of individual items due to rounding.

Condensed Consolidated Statements of Comprehensive Income

Category	Unit	2023	2024	2025
Sales	KRW 1 million	10,624,918	9,966,551[1]	9,028,769
Cost of sales	KRW 1 million	9,174,156	8,457,377	7,694,873
Gross profit	KRW 1 million	1,450,762	1,509,175[2]	1,333,896
Operating profit	KRW 1 million	993,129	971,612	792,079
Profit before income tax	KRW 1 million	932,633	903,777	830,435
Profit for the year	KRW 1 million	695,608	638,672	648,308
Other comprehensive income	KRW 1 million	25,690	△41,073	49,594
Total comprehensive income	KRW 1 million	721,298	597,599	697,902

1) Totals may differ slightly from the sum of individual items due to rounding.
2) Revised for consistency in decimal notation

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1. Energy Consumption[1)]

Category		Unit	2023	2024	2025
Energy consumption[2)]	Total	GJ	660,408	635,091	501,399[2)]
	Gasoline	GJ	92,370	92,607	61,179
	Diesel	GJ	366,070	312,573	251,808
	Kerosene	GJ	1,798	6,232	249
	LNG	GJ	17,067	17,894	18,015
	LPG	GJ	378	11	9,536
	Electricity[3)]	GJ	171,095	191,502	143,616
	Others(Heat and steam[4)])	GJ	11,625	11,124	10,652
	Solar power(electricity)	GJ	5	16	17
	Geothermal power[5)]	GJ	-	3,132	6,326
Ratio of total energy consumption to revenue[6)]		GJ/KRW 1 billion	62.2	63.7	55.5

1) Scope of the 2025 Report: Seoul Office, Environmental Technology Development Center, 23 construction sites in domestic, 19 overseas construction sites, and 8 global offices
2) Totals may differ slightly from the sum of individual items due to rounding.
3) We calculated electricity use by aggregating electricity use at the Seoul Office and all business sites(including use of energy for cooling and heating).
4) Steam consumption was calculated by district heating supply
5) There is no data for geothermal power in 2023 because power facilities were out of service. In 2024, these are now in operation after repairs
6) On a consolidated revenue basis
* Total energy consumption target in 2025: 512,430 GJ

2. Electricity Consumption

Category	Unit	2023	2024	2025
Total electricity consumption	GWh	47.5	53.2	39.9
Renewable electricity consumption	GWh	3.5	15.4	18.1
Renewable electricity consumption ratio	%	7.4	28.9	45.3

1) Scope of the 2025 Report: Seoul Office, Environmental Technology Development Center, 23 construction sites in domestic, 19 overseas construction sites, and 8 global offices

3. Scope 1 & 2 GHG Emissions[1)2)]

Category			Unit	2023	2024	2025
Market-based emissions	Total emissions(Scope 1+2)		tCO_2e	54,454	50,007	35,543
	Scope 1	Total	tCO_2e	33,042	29,609	23,331
		Domestic	tCO_2e	2,349	2,534	2,414
		Overseas	tCO_2e	30,693	27,075	20,917
	Scope 2	Total	tCO_2e	21,412	20,398	12,212
		Domestic	tCO_2e	14,365	17,252	10,949
		Overseas	tCO_2e	7,047	3,146	1,263
Location-based emissions	Total emissions(Scope 1+2)		tCO_2e	56,040	55,819	43,743
	Scope 1	Total	tCO_2e	33,042	29,609	23,331
		Domestic	tCO_2e	2,349	2,534	2,414
		Overseas	tCO_2e	30,693	27,075	20,917
	Scope 2	Total	tCO_2e	22,998	26,210	20,412
		Domestic	tCO_2e	14,605	19,404	16,829
		Overseas	tCO_2e	8,393	6,806	3,583
Ratio of direct & indirect GHG emissions[4)] to revenue[3)]			tCO_2e/KRW 1 billion	5.1	5.0	3.9
GHG emission reduction(compared to target)[5)]			tCO_2e	953	2,020	13,063

1) Scope of the 2025 Report: Seoul Office, Environmental Technology Development Center, 23 construction sites in domestic, 19 overseas construction sites and 8 global offices
2) We only emit CO_2, CH_4, and N_2O among greenhouse gases
3) On a consolidated revenue basis
4) On a Market-based emissions basis
5) Calculated based on market-based emissions as (annual emission target) – (actual annual emissions); 2025 greenhouse gas emission targets: 48,606 tCO_2e(Scope 1+2), 34,078 tCO_2e(Scope 1), 14,528 tCO_2e(Scope 2)

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4. Scope 3 GHG Emissions[1)]

Category		Unit	2023	2024	2025
Scope 3 emissions	Total	tCO_2e	550,671	3,148,023	1,472,664
	Purchased goods & services[2)]	tCO_2e	366,543	2,952,935	1,035,779
	Capital goods	tCO_2e	27	10	40
	Fuel & energy activities not included in Scope 1,2	tCO_2e	5,267	5,938	4,495
	Upstream transportation and distribution	tCO_2e	11,902	6,293	14,355
	Waste generated in operations	tCO_2e	12,374	4,842	6,698
	Business travel	tCO_2e	12,069	13,650	13,817
	Employee commuting	tCO_2e	394	420	1,505
	Upstream leased assets	tCO_2e	1,633	-	-
	Downstream transportation and distribution	tCO_2e	-	-	-
	Processing of sold products	tCO_2e	-	-	-
	Use of sold products[3)]	tCO_2e	131,121	137,811	153,503
	End-of-life treatment of sold products	tCO_2e	5,563	22,248	238,320
	Downstream leased assets	tCO_2e	3,778	3,874	4,152
	Franchises	tCO_2e	-	-	-
	Investments	tCO_2e	-	-	-

1) Scope of the 2025 Report: Seoul Office, Environmental Technology Development Center, 23 construction sites in domestic, 19 overseas construction sites and 8 global offices, and 3 O&M sites
2) In 2023, the purchased raw and subsidiary material emissions were calculated only for hydrocarbon projects, but from 2024, the calculation includes the E&I project as well.
3) GHG emissions generated from operation of sewage and wastewater treatment facilities and incineration facilities

5. Waste Generated and Treated

Category		Unit	2023	2024	2025
Waste generated	Total	tons	141,723	106,251	67,737[1)]
	Construction waste	tons	118,594	92,724	53,211
	Business site waste	tons	22,479	13,013	13,838
	Hazardous waste	tons	650	514	687
Waste treated	Total	tons	141,723	106,251	67,737
	Landfill	tons	46,424	42,205	42,456
	Incinerated	tons	295	285	304
	Recycled	tons	95,004	63,761	24,977
Waste recycling rate[2)]		%	67.0	60.0	36.9

1) Totals may differ slightly from the sum of individual items due to rounding.
2) The waste recycling rate is the ratio of recycled waste to the amount of waste generated, including incinerated amount for waste heat recovery

6. Water Consumption

Category		Unit	2023	2024	2025
Water consumption	Total	tons	1,007,725[3)]	958,946	953,359[3)]
	Surface water	tons	-	-	15,624
	Underground water	tons	12,885	6,210	1,344
	Seawater	tons	118,796	103,355	27,558
	Municipal water	tons	659,136	668,780	796,762
	Recycled water[1)]	tons	216,909	180,601	112,071
Water discharge[2)]	Total	tons	790,817	778,345	841,287
Water reuse rate		%	21.5	18.8	11.8
Ratio of water consumption to revenue		tons/KRW 1 billion	94.8	96.2	105.6

1) "Recycled" refers to the replacement of domestic site water sources for spraying with effluent from sewage treatment plants
2) Water discharge=Total water consumption-Recycled water
3) Totals may differ slightly from the sum of individual items due to rounding.

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7. Violation of Environmental Regulations

Category		Unit	2023	2024	2025
Violations of environmental regulations	Total	Cases	-	-	-
	Monetary sanctions	Cases	-	-	-
	Non-monetary sanctions	Cases	-	-	-
Environmental penalties[1]		KRW 1 million	-	-	-

1) Disclosed in "Matters related to sanctions, etc." in the 59th business report

8. Employee Environmental Training and Participation in Improvement Activities

Category	Unit	2023	2024	2025
Hours of onsite environmental training	hours	152,391	142,853	87,074
Average monthly hours of on-site environmental training per employee	hours/ person·month	0.8	0.7	0.7
Average monthly participation in environmental improvement activities per employee	cases/ person·month	0.3	0.3	0.3

9. Investment in Eco-Friendly Technologies

Category		Unit	2023	2024	2025
Investment in eco-friendly technologies	Total	KRW 1 million	6,621	36,386	23,211
	R&D cost[1]	KRW 1 million	6,621	20,486	19,711
	Asset investment[2]	KRW 1 million	-	15,900	3,500
Number of researchers[3]		persons	46	63	47
Number of developed eco-friendly technologies[4]		cases	2	1	-

1) From 2024, the costs have been recalculated as eligible green R&D expenditures under the EU Taxonomy(including R&D expenses of the Environmental Technology Development Center, electrolysis-related technologies, and eco-friendly research projects)
2) Expenses for development and demonstration of technologies related to environment and water electrolysis, which we started calculating from 2024
3) The data for 2023 is the number of researchers in the Environmental Technology Team. From 2024, we also added the number of researchers in water electrolysis.
4) The number of completed technology development in the year concerned

10. Status of Environmental Management

Category	Unit	2023	2024	2025
Environmental management expenses[1]	KRW 1 million	5,016	6,717	2,715
ISO 14001[2][4] certification rate	%	100	100	100
ISO 50001[3][4] certification rate	%	100	100	100

1) Expenses for preserving the environment and treating waste on the sites including operation of facilities preventing fugitive dust or water pollution
2) ISO 14001: International standard for environmental management systems
3) ISO 50001: International standard for energy management systems
4) Applied to all domestic and overseas business sites of SAMSUNG E&A

Employees

1. Employment Status of Employees in Domestic and Overseas[1)]

Category			Unit	2023	2024	2025
Total number of employees			persons	6,500	6,895	6,597
Gender	Male		persons	5,689	5,977	5,673
	Female		persons	811	918	924
Work location	Domestic		persons	5,061	5,195	4,842
	Overseas	Total	persons	1,439	1,700	1,755
		Asia(Southeast Asia, South Asia, China, and Japan)	persons	1,271	1,548	1,586
		North America·Latin America	persons	52	50	52
		Europe	persons	6	7	7
		CIS	persons	-	-	-
		Middle East·Africa	persons	110	95	110
Age	Total		persons	6,500	6,895	6,597
	Under 30		persons	760	999	853
	30s		persons	2,214	2,177	1,913
	40 and over		persons	3,526	3,719	3,831
Contract type	Permanent employees	Total	persons	5,453	5,681	5,752
		Male	persons	4,700	4,856	4,902
		Female	persons	753	825	850
	Full-time contingent employees	Total	persons	1,047	1,214	845
		Male	persons	989	1,121	771
		Female	persons	58	93	74
Job position	Executives	Total	persons	57	60	62
		Male	persons	57	60	61
		Female	persons	-	-	1
Job position	Mid-level managers[2)]	Total	persons	1,539	1,741	1,829
		Male	persons	1,490	1,677	1,746
		Female	persons	49	64	83
	Junior managers[3)]	Total	persons	2,707	2,625	2,371
		Male	persons	2,337	2,226	1,986
		Female	persons	370	399	385
	Associates	Total	persons	2,197	2,469	2,335
		Male	persons	1,805	2,014	1,880
		Female	persons	392	455	455

1) Based on the number of permanent employees and Full-time contingent employees in domestic and overseas as of December 31 of the reporting year
2) PL4(principal)
3) PL3(senior)

2. Part-time Contingent Employees and Onsite Contingent Employees[1)]

Category		Unit	2023	2024	2025
Part-time contingent employees	Total	persons	19	30	22
	Male	persons	7	18	12
	Female	persons	12	12	10
Onsite contingent employees	Total	persons	743	546	365
	Male	persons	497	381	241
	Female	persons	246	165	124

1) Due to the nature of our industry, temporary and contingent workforce numbers fluctuate significantly, and are therefore classified and managed separately.

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3. Non-employee Workers

Category	Unit	2023	2024	2025
Non-employee workers	persons	94	116	94
Agency workers	persons	94	116	94

4. Workforce Diversity

Category		Unit	2023	2024	2025
Gender diversity	Percentage of female employees	%	12.5	13.3	14.0
	Percentage of female managers[1)2)]	%	11.5	12.3	12.5
Employment of persons with disabilities	No. of employees with disabilities[3)]	persons	94	104	96
	Percentage of employees with disabilities	%	1.6	1.8	1.8

1) 2023 and 2024 figures revised due to changes in calculation methodology
2) Based on the number of permanent employees in the Seoul Office
3) Based on the assessment of employment expenses for persons with disabilities for domestic operations

5. Status of Hiring

Category			Unit	2023	2024	2025
New hires	Total		persons	145	163	136
	Gender	Male	persons	116	122	104
		Female	persons	29	41	32
	Age[1)]	Under 30	persons	73[2)]	77	80
		30s	persons	46	49	21
		40 and over	persons	26	37	35

1) 2023 and 2024 figures revised due to changes in disclosure criteria
2) The figure revised due to data errors.

6. Turnover and Retirement[1)]

Category			Unit	2023	2024	2025
Turnover and retirement	Total	No. of employees[1)]	persons	142	103	118
		Rate[2)]	%	3.5	2.5	2.9
	Gender	Male	persons	130	96	103
		Male[2)]	%	3.2	2.4	2.5
		Female	persons	12	7	15
		Female[2)]	%	0.3	0.1	0.4
	Age	Under 30	persons	10	6	7
		30s	persons	32	12	12
		40 and over	persons	100	85	99
Voluntary turnover and retirement rate			%	2.7	1.7	2.1

1) 2023 and 2024 figures revised due to changes in data collection criteria
2) Based on the annual average number of permanent employees in the Seoul Office in Korea and including resignation at the request of employees and retirement

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7. Employee Training[1)]

Category			Unit	2023	2024	2025
Total training expenses			KRW 1 million	3,638	4,848	5,861
Training expenses per person			KRW/persons	559,698	703,190	888,409
Training hours	Total		hours	436,782	532,023	615,335
	Gender	Male	hours	370,429	443,307	512,863
		Female	hours	66,353	88,716	102,472
	Age	Under 30	hours	60,139	74,436	77,025
		30s	hours	175,191	162,210	167,953
		40 and over	hours	201,452	295,377	370,357
	Job position	Executives	hours	1,709	3,804	5,651
		Mid-level managers	hours	120,906	174,260	216,136
		Junior managers	hours	202,052	218,647	224,655
		Associates	hours	112,115	135,312	168,893
Training hours per person	Total		hours/persons	67.2	77.2	93.3
	Gender	Male	hours/persons	65.1	74.2	90.4
		Female	hours/persons	81.8	96.6	110.9
	Age	Under 30	hours/persons	79.1	74.5	90.3
		30s	hours/persons	79.1	74.5	87.8
		40 and over	hours/persons	57.1	79.4	96.7
	Job position	Executives	hours/persons	30.0	63.6	91.1
		Mid-level managers	hours/persons	78.6	100.1	118.2
		Junior managers	hours/persons	74.6	83.3	94.8
		Associates	hours/persons	51.0	54.8	72.3

Category			Unit	2023	2024	2025
Percentage of employees receiving regular performance and career development reviews[2)]	Total		%	100	100	100
	Gender	Male	%	100	100	100
		Female	%	100	100	100
	Age	Under 30	%	100	100	100
		30s	%	100	100	100
		40 and over	%	100	100	100
Return on investment in human capital			%	1.8	1.8	1.7

1) Excluding agency workers from all training results and participant counts
2) All employees receive reviews of their performance and career development regardless of position, age or gender

8. Welfare Benefits and Gender Equal Pay

Category		Unit	2023	2024	2025
Employee welfare benefits		KRW 1 million	206,393	224,844	199,672
Gender pay gap	Executives	%	-	-	-
	Managers[1)2)]	%	99.5	99.4	99.2
	Non-managers[1)2)]	%	98.2	97.5	96.5

1) (Average female base salary ÷ average male base salary) × 100
2) Pay gap: Created by differences in position and years of service, not by gender itself.

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9. Use of Childcare Leave

Category		Unit	2023	2024	2025
Employees eligible for childcare leave[1)]	Total	persons	2,453	2,426	2,265
	Male	persons	2,181	2,150	1,981
	Female	persons	272	276	284
Employees using childcare leave	Total	persons	119	103	123
	Male	persons	60	59	73
	Female	persons	59	44	50
Employees expected to return to work	Total	persons	126	121	111
	Male	persons	68	66	65
	Female	persons	58	55	46
Employees who returned to work	Total	persons	122	118	106
	Male	persons	66	65	62
	Female	persons	56	53	44
Employees who worked for at least 12 months after returning to work[2)]	Total	persons	95	120	114
	Male	persons	49	62	62
	Female	persons	46	58	52
Return rate after childcare leave[3)]	Total	%	97	98	95
	Male	%	97	98[4)]	95
	Female	%	97	96	96

1) Eligible employees for childcare leave: Employees raising children aged 12 or younger, or in the 6th grade of elementary school or below
2) Employees whose childcare leave end date falls in the fourth quarter of the previous year and who have continued employment for 12 months or more after returning to work
3) No. of employees who returned from childcare leave ÷ No. of employees expected to return from childcare leave
4) Figures revised for consistency in decimal notation

10. Employee Satisfaction

Category	Unit	2023	2024	2025
Diagnosis of the organization's health[1)]	points	69.1	70.7	71.5
Response rate[2)]	%	79.1	81.5	80.6

1) After the change in the SCI(Samsung Culture Index) questions and evaluation criteria in 2022, the result of the diagnosis of the organization's health result is determined as the average of scores measured in three areas, enjoyable work, colleagues, and company as the source of pride.
2) The response rate of the survey is the percentage of respondents among the total number of employees in domestic and global offices

11. Human Rights Grievances Reported and Handled

Category	Unit	2023	2024	2025
Cases deliberated by the Deliberation Committee on Workplace Harassment	cases	5	8	2
Reported human rights grievances[1)]	cases	2	2	2
Handled human rights grievances	cases	2	2	2
Policy improvements	cases	35	42	16

1) Received by Employee VOC and employees in charge

12. Human Rights Training

Category	Unit	2023	2024	2025
Participants in organizational culture training[1)]	persons	5,868	5,940	5,414
Hours of human rights training per employee	hours	3	4	4
Employee human rights training completion rate	%	100	100	100

1) Organizational culture training handles topics such as diversity management and how to communicate with each other to overcome discrimination elements(gender, nationality, status and age, etc.) within the organization

Safety

1. Status of Occupational Injury Rates

Category			Unit	2023	2024	2025
Occupational injury and fatality rate1)	Total fatalities		persons	2	2	-
	Employee fatalities		persons	-	1	-
	Subcontractor fatalities		persons	2	1	-
	LTIR(Lost Time Injury Rate)[2]			0.0057	0.0101	0.0245
	LTIR(Employees)			-	0.0015	-
	LTIR(Subcontractors)			0.0057	0.0107	0.0245
	TRIR(Total Recordable Incident Rate)[3]			0.2113	0.1876	0.1347
Work-related injuries	Employees	Fatalities as a result of work-related injuries	cases	-	-	-
		Rate of fatalities as a result of work-related injuries	%	-	-	-
		Serious work-related injuries	cases	-	-	-
		Serious work-related injury rate	%	-	-	-
		Work-related injuries	cases	1	1	-
	Subcontractors	Fatalities as a result of work-related injuries	cases	-	1	-
		Rate of fatalities as a result of work-related injuries	%	-	1	-
		Serious work-related injuries	cases	1	4	9
		Serious work-related injury rate	%	1	4	18
		Work-related injuries	cases	90	96	51
Work-related injuries	Work-related injury rate[1]		%	0.2113	0.1876	0.1372
	Work hours		hours	143,419,774	130,973,855	86,745,160

1) Project sites in domestic and overseas
2) LTIR: (Fatality + Lost Time Injury) / Manhour × 200,000
3) TRIR: Recordable Incident (Fatality + Lost Time Injury + Restrict Work Case + Medical Treatment Case) / Manhour × 200,000

2. Workers Subject to the Occupational Safety and Health Management System

Category		Unit	2023	2024	2025
Workers subject to the occupational safety and health management system[1]	Coverage	%	100	100	100
Safety and health management system certification	ISO 45001[2] Certification rate	%	100	100	100
	KOSHA MS[3] Certification rate	%	100	100	100

1) Including all employees, such as onsite subcontractors, working at workplaces where an occupational safety and health system is in place
2) ISO 45001: International standard for occupational health and safety
3) KOSHA MS Certification is applied to the Seoul Office and domestic project sites.

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Suppliers

1. Supplier Support

Category			Unit	2023	2024	2025
Financial support	Shared Growth Fund and loan support		KRW 1 million	44,205	41,397	42,961
	Suppliers receiving support		companies	86	86	76
Entry into overseas markets	New overseas construction amount		KRW 1 million	14,703	133,371	203,247
	Subcontractors entering overseas markets		companies	5	6	11
Recruit	New hires in suppliers		persons	27	75	139
Supplier training	Suppliers' employees receiving training		persons	1,302	1,370	1,135
	Training expenses for suppliers	Total	KRW 1 million	20	20	20
		Domestic	KRW 1 million	20	20	20
		Overseas	KRW 1 million	-	-	-
ESG management support	External consulting expenses for suppliers' ESG management		KRW 1 million	13	25	28
	Suppliers receiving support		companies	20	22	25
Safety support	Support for labor expenses of dedicated safety managers		KRW 1 million	15,426	7,456	11,654
	Subcontractors receiving support for labor expenses of dedicated safety managers		companies	79	84	82
	Expenses for prizes to workers with outstanding safety performance		KRW 1 million	198	213	161
	No. of workers receiving prizes of outstanding safety performance		persons	1,804	1,621	1,320
	No. of subcontractors whose workers received safety excellence incentives		companies	-	-	34
	Amount of safety excellence incentives provided to subcontractors' workers		KRW 1 million	-	-	509
Financial consulting	Support for suppliers' financial consulting		KRW 1 million	9	11	24
	Suppliers receiving support		companies	8	8	20
Advance payment	Advance payment support for suppliers		KRW 1 million	47,762	14,468	48,610

2. Status of Suppliers

Category	Unit	2023	2024	2025
Total number of suppliers	companies	9,666	9,928	10,750
Number of key suppliers[1)]	companies	-	370	379
Amount of purchase from all suppliers	KRW 1 million	-	4,491,993	3,660,942
Amount of purchase from key suppliers	KRW 1 million	-	3,087,139	2,185,343
Percentage of purchase from key suppliers	%	-	69	60

1) Key suppliers refer to top players in terms of the registration evaluation or those in domestic with which we signed agreements for shared growth, etc

3. Result of Supplier Sustainability Management Assessment

Category	Unit	2023	2024	2025
Suppliers subject to assessment[1)]	companies	800	806	795
Assessed suppliers	companies	725	728	604

1) Suppliers subject to assessment are domestic construction subcontractors

Quality

1. Client Satisfaction Survey

Category	Unit	2023	2024	2025
Client satisfaction survey result	points	84.8	85.3	86.9
Client participating in the survey[1)]	%	59.5	64.0	79.0

1) The ratio of the revenue of clients who participated in the survey to the total revenue

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Social Contribution

1. Social Contribution Performance and Management

Category		Unit	2023	2024	2025
Donations	Total donations	KRW 1 million	2,902	3,088	2,883[1]
	Social contribution donations[2]	KRW 1 million	2,343	2,353	2,558
	Investment in local communities[3]	KRW 1 million	559	735	326
	Commercial activities	KRW 1 million	-	-	-
Charity donations	Charity donations	KRW 1 million	2,298	2,508	2,274[1]
	Cash donations	KRW 1 million	2,196	2,379	2,154
	Management costs	KRW 1 million	102	129	121
Employees' volunteer works and participation in donations	Hours of volunteer works[4]	hours	15,409	16,270	23,055
	Participants in volunteer works[4]	persons	2,648	3,040	3,472
	Employees' donation rate	%	81	74	75
	Total employee donations	KRW 1 million	659	670	650
	Monetary value of employee volunteer activities[5]	KRW 1 million	468	509	757

1) Totals may differ slightly from the sum of individual items due to rounding
2) The sum of the company's donation and the employees' donation to activities related to education, environment, social welfare and culture
3) Expenses directly related to the operation of programs
4) Based on employees in the Seoul Office
5) Indicator that assesses social contribution of corporate human resources

2. Political Contributions and Membership Fees

Category		Unit	2023	2024	2025
Political contributions		KRW 1 million	-	-	-
Membership fees	Total[1]	KRW 1 million	1,074	992	1,453
	International Contractors Association of Korea	KRW 1 million	417	429	462
	Construction Association of Korea	KRW 1 million	370	313	570
	Seoul Chamber of Commerce and Industry	KRW 1 million	197	157	157
	Others[1]	KRW 1 million	90	93	264

1) Korea Construction Engineers Association, Korea Institute of Registered Architects, and Korea Fire Facility Association, etc.

Governance

1. Composition of the Board

Category		Unit	2023	2024	2025
Total members of the Board		persons	7	7	7
Independence of the Board	Inside director	persons	3	3	3
	Independent director	persons	4	4	4
Diversity of the Board	Male	persons	6	6	6
	Female	persons	1	1	1
Expertise of the Board[1]	No. of industry experts	persons	2	2	3
	No. of financial experts	persons	1	1	1

1) Industry experts and financial experts are all independent directors

2. Tenure of the Board

Category		Unit	2023	2024	2025
Average Board tenure	Inside directors	years	3	3	2
	Independent directors	years	3	3	2

3. Board Meetings

Category	Unit	2023	2024	2025
No. of meetings	times	9	8	8
Items reported and voted for	cases	30	24	25
Attendance rate	%	100	100	100

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4. Operation of Committees

Category		Unit	2023	2024	2025
Management Committee	No. of meetings	times	7	9	8
	Attendance rate	%	94	93	100
Audit Committee	No. of meetings	times	7	5	5
	Attendance rate	%	100	100	100
	No. of financial experts	persons	1	1	1
	No. of industry experts	persons	2	2	2
Related Party Transactions Committee	No. of meetings	times	5	5	6
	Attendance rate	%	100	100	100
Compensation Committee	No. of meetings	times	2	1	3
	Attendance rate	%	100	100	100
Independent Director Candidate Recommendation Committee	No. of meetings	times	2	2	1
	Attendance rate	%	100	100	100
ESG Committee	No. of meetings	times	4	4	5
	Attendance rate	%	100	100	100

5. Shareholder Composition

Category		Unit	2023	2024	2025
Common shares[1]		1 million shares	196	196	196
Percentage of shares	Owned by the management	%	0.12	0.13	0.09
	Owned by foreigners	%	50.37	45.34	47.27
	Owned by individuals	%	15.83	21.32	18.43
	Owned by majority shareholders and affiliated companies	%	20.53	20.51	20.63
	Owned by Domestic institutions	%	13.19	12.78	13.67
	Owned by employee stock ownership association	%	0.08	0.05	0.001
Shares owned by majority shareholders and affiliated companies	Total percentage of shares[2]	%	20.53	20.51	20.63
	Samsung SDI	%	11.69	11.69	11.69
	Samsung C&T	%	6.97	6.97	6.97
	Samsung Fire & Marine Insurance	%	0.22	0.22	0.22
	Samsung Life Insurance (customer accounts)	%	0.09	0.05	0.17
	Jaeyong Lee	%	1.54	1.54	1.54
	Hong Namkoong	%	0.01	0.02	0.02
	Juseong Cheong	%	0.003	-	-
	Gunho Hyun	%	-	0.002	0.002
	Daewon Kim	%	-	0.008	-
	Hyungshik Yoon	%	-	-	0.002

1) All figures are as of the last day of each year. All shares issued are common shares. No dual class shares with differentiated voting rights
2) Totals may differ slightly from the sum of individual categories due to rounding

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6. Compensation of the Management and Employees

Category		Unit	2023	2024	2025
Compensation for management	Average compensation for top management[1)]	KRW 1 million	2,196	1,224	1,061
Compensation for employees	Average compensation for employees	KRW 1 million	129	129	133
	Median of compensation for employees	KRW 1 million	131	131	136
Ratio of the annual pay of top management to the average annual pay of employees		times	17	9	8
Deferred period applicable to varying compensation		years	3	3	3
Vesting period for varying compensation		years	3	3	3

1) Calculated by dividing the total compensation paid to registered inside directors by the number of directors

Ethics & Compliance

1. Ethics & Compliance System Operation

Category		Unit	2023	2024	2025
Report of violations	Total	cases	88	147	101
	Corruption	cases	29	27	27
	Complaints	cases	56	115	63
	Others[1)]	cases	3	5	11

1) Reports not related to the company

2. Legal Violations

Category		Unit	2023	2024	2025
Laws and regulations related to bribery, corruption, and anti-competitive behavior	No. of violations	cases	-	-	-
	Monetary losses resulting from related legal proceedings	KRW 1 million	-	-	-
Other legal violations	Instances where fines were imposed	cases	-	1[2)]	-
	Instances where penalties were imposed[1)]	cases	1	2[2)]	1
	Instances where non-monetary sanctions were imposed	cases	-	-	-
	Fines incurred in the current reporting period	KRW 1 million	-	7.2[2)]	-
	Penalties incurred in the current reporting period	KRW 1 million	0.6	15.1[2)]	1.2

1) Disclosure of "Matters Related to Sanctions etc." in the 59th Annual Business Report
2) Restatement of data due to calculation errors

3. Compliance Audits

Category	Unit	2023	2024	2025
No. of compliance audits	cases	12	8	8

4. Employee Ethics & Compliance Training

Category		Unit	2023	2024	2025
Compliance training[1)]	Total trainees	persons	12,292	14,286	16,221
	Training hours	hours	7,480	9,178	13,650
Anti-corruption training	Total trainees	persons	12,012	12,127	10,829
	Training hours	hours	4,557	6,510	5,371

1) Including employees overseas

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5. Information Security Inspections

Category	Unit	2023	2024	2025
No. of inspections of external systems for vulnerabilities	times	12	12	12
No. of mock hacking inspections on cyber business operations	times	1	1	1
No. of mock hackings of internal systems and source code inspections	times	43	67	56
No. of DR(disaster recovery) drills	times	1	1	1
No. of cloud MSP(managed service provider) inspections	times	1	1	-
No. of infrastructure security inspections(servers, etc.)	times	1	1	1

6. Information Security Violations

Category	Unit	2023	2024	2025
Information security violations	cases	-	-	-
Monetary sanctions	cases	-	-	-
Non-monetary sanctions	cases	-	-	-
Breaches of clients' personal information	cases	-	-	-
Sum of fines and penalties due to information security violations	KRW 10K	-	-	-

External Evaluation and Awards

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External Evaluation and Awards

Category	Ranking	Description
Domestic	Excellent Grade in the Win-Win Growth Index for 2024	Evaluated by combining the comprehensive assessment by the Korea Commission for Corporate Partnership and the Fair Trade Agreement Implementation Assessment by the Fair Trade Commission
Overseas	2025 Oil & Gas Top 25 EPC Contractors(5th)	Ranking by Oil & Gas Middle East, a Middle Eastern energy magazine. Based on the performance in the hydrocarbon sector in the Middle East and the company's financial conditions, etc.
Overseas	2025 ENR International Contractor(32nd)	Ranking by Engineering News-Record, an American construction and engineering magazine. Based on overseas revenue
Overseas	2025 MEED Top 10 EPC Contractors(8th)	Ranking by MEED, a Middle Eastern energy magazine. Based on the project awards in the hydrocarbon sector in the Middle East

MSCI	- We received an ESG Rating of AA from Morgan Stanley Capital International(MSCI) in the ESG assessment for 2025, which is widely used as reference for institutional investors.
CDP	- We have participated in the Carbon Disclosure Project(CDP) Climate Change assessment since 2009. - We achieved a Leadership A rating in the 2025 CDP Climate Change assessment.
KCGS	- We achieved an integrated ESG rating of A(Environmental: A, Social: A, Governance: A) in the 2025 KCGS ESG assessment conducted by the Korea Institute of Corporate Governance and Sustainability(KCGS).

Awards

Category	Ranking	Description
Domestic/ Environment	Minister of Environment Prize at the Construction Environment Management Awards	- Organized by the Ministry of Environment - Songdo SBL P5 Project Site - Implementation of upcycling initiatives
Domestic/ Environment	Korea Construction Environment Association President Prize at the Construction Environment Management Awards	- Organized by the Ministry of Environment - Smart management of construction sites using drones
Domestic/ Environment	Winner of the 2025 CDP Korea Awards	- Organized by the CDP - Wins climate change category "Carbon Management Sector Honors
Domestic/ Safety	Minister of Employment and Labor Commendation Awarded to the Site Manager of the Giheung SEC NRD-K APP Project	- Organized by the Ministry of Employment and Labor - Giheung SEC NRD-K APP Project - Establishing a safety culture and proactively preventing serious incidents through various preventive activities
Overseas/ Quality	2025 MEED Projects Awards Energy category National Winner and Highly Commended	- Organized by MEED(Middle East Economic Digest), a Middle Eastern economic magazine - Saudi APOC PDH/UTOS Project - Applying modularization and smart construction technologies to the PDH project, one of the largest projects in Saudi Arabia
Overseas/ Safety	The RoSPA Health and Safety Awards Gold Award	- Organized by the Royal Society for the Prevention of Accidents(RoSPA) - SAMSUNG E&A Seoul Office - Establishing a strong safety culture through safety and health management systems, safety culture initiatives, and IT systems
Overseas/ Safety	Safety Recognition 2025 events Best Performance Contractor Winner	- Saudi Aramco Jafurah Gas Processing Facility Project - Establishing an excellent onsite safety management system and a safety culture
Domestic/ Society	Excellent Honorary Company in the Win-Win Growth Index for 2024	- Korea Commission for Corporate Partnership - Awarded the highest rating for five consecutive years in the Win-Win Growth Index - A metric that measures the level of win-win growth between large enterprises and SMEs
Domestic/ Health	Cheonan SEC C-Project Excellence Award in the Heat-Related Illness Prevention Contest	- Organized by the Ministry of Employment and Labor - Preventing heat-related illnesses through various initiatives, including a smart health management system

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Certifications

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ISO 9001	Quality Management Systems
ISO 14001	Environmental Management Systems
ISO 50001	Energy Management Systems
ISO 45001	Occupational Health and Safety Management Systems
ISO 27001	Information Security, Cybersecurity and Privacy Protection
ISO 31000	Risk Management
ISO 21502	Project, Programme and Portfolio Management — Guidance on Project Management
ISO 21503	Project, Programme and Portfolio Management — Guidance on Programme Management
ISO 21504	Project, Programme and Portfolio Management — Guidance on Portfolio Management
ISO 21505	Project, Programme and Portfolio Management — Guidance on Governance
ISO 37301	Compliance Management Systems
ISO 37001	Anti-bribery Management Systems
ISO 29001	Petroleum, Petrochemical and Natural Gas Industries — Sector-specific Quality Management Systems — Requirements for Product and Service Supply Organizations
KOSHA MS	Occupational Safety and Health Management System(Korea Occupational Safety and Health Agency, KOSHA)

Associations

Construction Safety Manager Association(CSMA)	Construction Safety Management Society(CSMS)	KOSHA MS Council
Maeil Economic Daily Safety & Environment Lab(S.E.L) Club	Korea Construction Environment Association	Construction Health Council
Seoul Chapter, Construction Association of Korea	Korea Plant Industries Association	Korea International Trade Association
Korea Industrial Technology Association	Korea Fire Protection Engineers Association	Korea Fire Safety Institute
Seoul Chamber of Commerce and Industry	Seoul Architects Association	International Contractors Association of Korea(ICAK)
Korea Fair Competition Federation	Korea Institute of Construction Engineering & Management	Korea Professional Engineers Association
Korea Fire Facility Association	Korea Engineering & Consulting Association	Korea Electrical Contractors Association
Korea Electric Engineers Association	Korea Information Communication Contractors Association	

* SAMSUNG E&A complies with domestic political funding laws that prohibit corporate political donations, cooperates with social demands for anti-corruption and fair trade, and contributes to industrial and technological advancement. The company also recognizes that expenditures related to policy influence may pose potential risks from a mid- to long-term business perspective, and manages related donation records and amounts from a company-wide standpoint

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Safety and Health Management Policy



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Certification for Outstanding Workplace in Worker Health Promotion Activities



← Back to Certification for Outstanding Workplace in Worker Health Promotion Activities

Quality Policy



← Back to Quality Policy

Compliance Policy



← Back to Compliance Policy

Environment/Energy Management Policy



← Back to Environment/Energy Management Policy

ISO 9001



ISO 14001



ISO 50001



ISO 45001



ISO 27001



ISO 31000



ISO 21502



ISO 21503



ISO 21504



ISO 21505



ISO 37301



ISO 37001



ISO 29001



KOHAS MS



GHG Verification Statement

LRQA reference: SEO00001219

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LRQA Independent Assurance Statement

Relating to SAMSUNG E&A Co., Ltd.'s Greenhouse Gas(GHG) Emissions Inventory for the calendar year 2025

This Assurance Statement has been prepared for SAMSUNG E&A Co., Ltd. in accordance with our contract.

Terms of engagement

LRQA was commissioned by SAMSUNG E&A Co., Ltd.(SAMSUNG E&A) to provide independent assurance on its GHG emissions inventory for the calendar year 2025(here after referred to as "the report") against the assurance criteria below to a limited level of assurance and materiality of 5% using ISO 14064–3:2019, 'Specification with guidance for the verification and validation of greenhouse gas statements'.

Our assurance engagement covered the domestic and overseas operations and activities of SAMSUNG E&A, and specifically the following requirements:

- Evaluating conformance with World Resources Institute / World Business Council for Sustainable Development Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, revised edition[1)]
- Evaluating conformance with Corporate Value Chain(Scope 3) Accounting and Reporting Standard
- Evaluating the accuracy and reliability of data and information for direct GHG emissions(Scope 1), energy indirect GHG emissions(Scope 2) and other indirect GHG emissions(Scope 3)

The main activities of SAMSUNG E&A include construction and operation of plant facilities, and the GHG emissions have been consolidated using operational control approach.

LRQA's responsibility is only to SAMSUNG E&A. LRQA disclaims any liability or responsibility to others as explained in the end footnote. SAMSUNG E&A's responsibility is for collecting, aggregating, analysing and presenting all the data and information within the report and for maintaining effective internal controls over the systems from which the report is derived. Ultimately, the report has been approved by, and remains the responsibility of SAMSUNG E&A.

LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that SAMSUNG E&A has not, in all material respects:

- Met the requirements above; and
- Disclosed accurate and reliable data and information as summarized in Table 1 below.

The opinion expressed is formed on the basis of a limited level of assurance and at the materiality of 5%.

Note: The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

1) https://www.ghgprotocol.org

LRQA's approach

LRQA's assurance engagements are carried out in accordance with our verification procedure. The following tasks though were undertaken as part of the evidence gathering process for this assurance engagement:

- Interviewing key people of the organization responsible for managing GHG emissions data and records;
- Reviewing processes related to the control of GHG emissions data and records;
- Reviewing whether GHG emissions have been calculated with parameters from recognized sources;
- Visiting SAMSUNG E&A's head office and reviewing additional evidence made available by SAMSUNG E&A; and
- Verifying historical GHG emissions data and records at an aggregated level for the calendar year 2025.

LRQA's standards, competence and independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 General principles and requirements for bodies validating and verifying environmental information and ISO/IEC 17021 Conformity assessment – Requirements for bodies providing audit and certification of management systems that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

LRQA is SAMSUNG E&A's certification body for ISO 9001, ISO 14001, ISO 45001 and ISO 50001, and verification body for its GHG emissions. We also provide SAMSUNG E&A with a range of training services related to management systems. The verification and certification assessments, together with the training, are the only work undertaken by LRQA for SAMSUNG E&A and as such does not compromise our independence or impartiality.

Dated: 18 April 2026

Byung-Gil Lim
LRQA Lead Verifier On behalf of LRQA
2nd Floor, T Tower, 30, Sowol-ro 2-gil, Jung-gu, Seoul, Republic of Korea

LRQA reference: SEO00001219

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Summary of SAMSUNG E&A Co., Ltd., GHG Emissions Inventory 2025

Scope of GHG emissions	tCO_2e
Direct GHG emissions(Scope 1)	23,331
Energy indirect GHG emissions(Scope 2, Location-based)	20,412
Energy indirect GHG emissions(Scope 2, Market-based)	12,212
Other Indirect GHG emissions(Scope 3)	1,472,664
purchased goods & services – operation of construction equipment by subcontractors and production of construction materials purchased in domestic and overseas sites	1,035,779
capital goods - laptops purchased in domestic sites	40
fuel and energy related activities – upstream emissions of fuel and electricity purchased in domestic and overseas sites	4,495
upstream transportation and distribution – transportation of modules manufactured by subcontractors in domestic and overseas sites	14,355
waste generated in operations – treatment of waste generated from domestic and overseas operations	6,698
business travel – international flights	13,817
employee commuting – commuting by buses in domestic sites	1,505
use of sold products – operation of O&M facilities in domestic and overseas sites	153,503
end-of-life treatment of sold products – end-of-life treatment of plant facilities constructed in domestic and overseas sites	238,320
Downstream leased assets - operation of leased areas within the headquarters building of SAMSUNG E&A	4,152

Note 1: Scope 2, Location based and Market based are defined in the GHG Protocol Scope 2 Guidance, 2015

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To readers of 2025 SAMSUNG E&A SUSTAINABILITY REPORT

Introduction

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

Subject Matter

The reporting boundaries included the performance and activities of sustainability-related organizations as described in SAMSUNG E&A's report:
- 2025 SAMSUNG E&A SUSTAINABILITY REPORT

Reference Standard

- GRI Standards 2021

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
  - GRI 2 General Disclosures 2021
  - GRI 3 Material Topics 2021
- Topic Specific Standards
  - GRI 101: Biodiversity(101-1, 101-2, 101-4, 101-5, 101-8),
  - GRI 201: Economic Performance(201-2), GRI 205: Anti-corruption(205-1, 205-2), GRI 206: Anti-competitive Behavior,
  - GRI 302: Energy(302-1, 302-3), GRI 303: Water and Effluents(303-3, 303-4, 303-5), GRI 305: Emissions(305-1, 305-2, 305-3, 305-4, 305-5), GRI 306: Waste(306-2, 306-3, 306-4),
  - GRI 403: Occupational Health and Safety, GRI 405: Diversity and Equal Opportunity(405-2), GRI 418: Customer Privacy

As for the reporting boundary, the engagement excludes the data and information of SAMSUNG E&A's partners, suppliers and any third parties.

KMR's Approach

Our Assurance Team undertook the following activities for the agreed scope of assurance using the standard outlined above:
- Conducting inquiries to understand the data management and control environment, processes, and information systems (the effectiveness of controls was not tested);
- Evaluating the appropriateness and consistency of the methodology for estimation (note that the underlying data was not tested and KMR has not made any estimates);
- Visiting the headquarters, determining visit sites based on the site's contribution to sustainability and the possibility of unexpected changes since the previous period and sampling data, and carrying out due diligence on a limited number of source records at the sites visited;
- Interviewing people in charge of preparing the report;
- Considering whether the presentation and disclosures of sustainability information are accurate and clearly defined;
- Identifying errors through comparison and check against underlying information, recalculation, analyses, and backtracking; and
- Evaluating the reliability and balance of information based on independent external sources, public databases, and press releases.

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 SAMSUNG E&A 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 SAMSUNG E&A 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 SAMSUNG E&A, 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:

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ion and Opinion

Inclusivity

SAMSUNG E&A 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

SAMSUNG E&A 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

SAMSUNG E&A 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 SAMSUNG E&A's actions.

Impact

SAMSUNG E&A 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 SAMSUNG E&A and did not provide any services to SAMSUNG E&A that could compromise the independence of our work.

Limitations of Use

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

June 18, 2026
CEO

E. J Hwang

AA1000
Licensed Report
000-129/V3-64CSZ

KMR 한국경영인증원 Korea Management Registrar

SRV1000 Sustainability Committee Assurance

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

GRI Content Index

Statement of Use SAMSUNG E&A has reported in accordance with the GRI Standards for the period of January 1, 2025 to December 31, 2025.
GRI 1 Used GRI 1 Foundation 2021
Sector Standards No applicable GRI Sector Standard released as of the reporting date

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GRI 2: General Disclosures

GRI Standard	Disclosure	Page
2-1	Organizational details	6-8
2-2	Entities included in the organization's sustainability reporting	2, 8, 88, 117, 118, 121, 122, 124, 125, 128
2-3	Reporting period, frequency and contact point	2
2-4	Restatements of information	116, 121, 128
2-5	External assurance	133-136
2-6	Activities, value chain and other business relationships	7[1)]
2-7	Employees	120-123
2-8	Workers who are not employees	121
2-9	Governance structure and composition	92-94, 96-100
2-10	Nomination and selection of the highest governance	95
2-11	Chair of the highest governance body	93
2-12	Role of the highest governance body in overseeing the management of impacts	96
2-13	Delegation of responsibility for managing impacts	97
2-14	Role of the highest governance body in sustainability reporting	98
2-15	Conflicts of interest	93, 97-100
2-16	Communication of critical concerns	96, 97
2-17	Collective knowledge of the highest governance body	96
2-18	Evaluation of the performance of the highest governance body	96
2-19	Remuneration policies	97
2-20	Process to determine remuneration	97
2-21	Annual total compensation ratio	97
2-22	Statement on sustainable development strategy	5
2-23	Policy commitments	32, 38, 50, 61, 73, 86, 93
2-24	Embedding policy commitments	32-37, 38-43, 50-60, 70-71, 74-76, 90-91, 93-95
2-25	Processes to remediate negative impacts	71, 91, 105-106
2-26	Mechanisms for seeking advice and raising concerns	59, 71, 76, 84, 91
2-27	Compliance with laws and regulations	119, 128, 129
2-28	Membership associations	131
2-29	Approach to stakeholder engagement	17
2-30	Collective bargaining agreements[2)]	-

1) No changes compared to the previous report
2) We do not disclose data for "2-30 Collective Bargaining Agreement" because "We do not identify the number of labor union members covered by collective bargaining agreements to ensure their autonomy." (Reason for non-disclosure: Unavailable/ incomplete information)

GRI 3: Material Topics

GRI Standard	Disclosure	Page
3-1	Process to determine material topics	14
3-2	List of material topics	15-16
Material Issue 1	Climate change response	
3-3	Management of material topics	16
201-2	Financial implications and other risks and opportunities due to climate change	33-36
305-1	Direct(Scope 1) GHG emissions	32, 117
305-2	Energy indirect(Scope 2) GHG emissions	32, 117
305-3	Other indirect(Scope 3) GHG emissions	118
305-4	GHG emissions intensity	117
305-5	Reduction of GHG emissions	117
Material Issue 2	Strengthening safety and health	
3-3	Management of material topics	16
403-1	Occupational health and safety management system	54-55, 57-58
403-2	Hazard identification, risk assessment, and incident investigation	51-52
403-3	Occupational health services	65-67

GRI 3: Material Topics

GRI Standard	Disclosure	Page
Material Issue 2	Strengthening safety and health	
403-4	Worker participation, consultation, and communication on occupational health and safety	51-52, 57-58
403-5	Worker training on occupational health and safety	55, 58-59
403-6	Promotion of worker health	65-67
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	54-55
403-8	Workers covered by an occupational health and safety management system	124
403-9	Work-related injuries	60, 124
403-10	Work-related ill health	124
Material Issue 3	Transition to low-carbon business(Non-GRI)	
3-3	Management of material topics	21-25, 27
Material Issue 4	Eco-friendly technology innovation(Non-GRI)	
3-3	Management of material topics	28, 30
Material Issue 5	Ethical management	
3-3	Management of material topics	16
205-1	Operations assessed for risks related to corruption	88
205-2	Communication and training about anti-corruption policies and procedures	72-73, 87-91
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	128
General Issue 1	Energy	
302-1	Energy consumption within the organization	117
302-3	Energy intensity	117
General Issue 2	Employees' working conditions	
405-2	Ratio of basic salary and remuneration of women to men	122

GRI Standard	Disclosure	Page
General Issue 3	Information security	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	129
General Issue 4	Pollutants(air/water/soil)	
303-3	Water withdrawal	40, 118
303-4	Water discharge	40, 118
303-5	Water consumption	40, 118
General Issue 5	Waste	
306-2	Management of significant waste-related impacts	40, 118
306-3	Waste generated	118
306-4	Waste diverted from disposal	40, 118
General Issue 6	Biodiversity	
101-1	Policies to halt and reverse biodiversity loss	44
101-2	Management of biodiversity impacts	48
101-4	Identification of biodiversity impacts	46
101-5	Locations with biodiversity impacts	45
101-8	Ecosystem services	45-46

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Topic	SASB Code	Accounting Metric	Unit	Details
Environmental Impacts of Project Development	IF-EN-160a.1	Number of incidents of non-compliance with environmental permits, standards, and regulations	number	No environmental violations in 2025
	IF-EN-160a.2	Discussion of processes to assess and manage environmental risks associated with project design, siting, and construction		- Each project team and functional team manage and evaluate environmental risks and opportunities. - When launching new projects, we assess their impact by considering environmental factors and regulations, and establish an environmental management plan based on the identified risks and opportunities. - We regularly monitor environmental goals and compliance with laws and regulations. - We enter and manage environmental data, such as waste disposal and water usage, on SEEM-S(Samsung Environmental Energy Management System) every month.
Structural Integrity & Safety	IF-EN-250a.1	Amount of defect- and safety-related rework expenses	currency	No cases of defects or safety-related rework costs in 2025
	IF-EN-250a.2	Amount of legal and regulatory fines and settlements associated with defect- and safety-related incidents	currency	No monetary losses as a result of legal proceedings associated with defects and safety-related incidents in 2025
Workforce Health & Safety	IF-EN-320a.1	(1) Total recordable injury rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	%	TRIR and fatality rate are disclosed on "Status of occupational injury rates(p.124)" of this report.
Lifecycle Impacts of Buildings & Infrastructure	IF-EN-410a.1	Number of (1) commissioned projects certified to a third-party multi-attribute sustainability standard and (2) active projects seeking such certification	number	No projects certified by a third party regarding sustainable management in 2025
	IF-EN-410a.2	Description of process to incorporate operational-phase energy and water efficiency considerations into project planning and design		- When launching new projects, project teams and relevant functional teams examine the application of technologies to improve operational energy efficiency. - We apply the hydrothermal carbonization-based high-efficiency energy recovery process for sewage sludge. - We implement the 3R(Reduce, Reuse, Recycle) system for efficient water management. · Forecasting water usage for proactive management · Applying water treatment and recycling systems to projects in water-scarce regions such as the Middle East
Climate Impacts of Business Mix	IF-EN-410b.1	Backlog for (1) hydrocarbon-related projects and (2) renewable energy projects	currency	Order backlog for the relevant projects as of the end of 2025 - Hydrocarbon-related projects: 11 projects, KRW 11.49 trillion - Renewable energy-related projects: Not applicable
	IF-EN-410b.2	Amount of backlog cancellations associated with hydrocarbon-related projects	currency	Not applicable
	IF-EN-410b.3	Backlog for non-energy projects associated with climate change mitigation	currency	Order backlog for the relevant projects as of the end of 2025 - Carbon capture-related technology projects: 8 projects, KRW 8.1 trillion
Business Ethics & Bidding Integrity	IF-EN-510a.1	(1) Number of active projects and (2) backlog in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Inde	number, currency	No such projects as of the end of 2025
	IF-EN-510a.2	Amount of legal and regulatory fines and settlements associated with charges of (1) bribery or corruption and (2) anti-competitive practices	currency	No monetary losses associated with charges of bribery, corruption or anti-competitive practices as of the end of 2025
	IF-EN-510a.3	Description of policies and practices for prevention of (1) corruption and bribery and (2) anti-competitive behavior in the project bidding processes		- We prevent the risk of collusion among competitors through a policy restricting contact with competitors. · Operating the Competitor Contact Report System to mandate prior reporting and the recording of result - We established a proactive management system to address the risks of bid-rigging and corruption. · Providing relevant guidelines, key cases, and industry trends on an ongoing basis through the CPMS(Compliance Management System) · Conducting regular training on bid-rigging and anti-corruption for all employees
Activity Metric	IF-EN-000.A	Number of active projects	number	As of March 2026, we have 33 active projects in domestic and 22 active projects overseas(a total of 55 projects).
	IF-EN-000.B	Number of commissioned projects	number	As of the end of 2025, 7 projects are completed.
	IF-EN-000.C	Total backlog	currency	As of the end of 2025, the total order backlog is KRW 17.76 trillion.

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Category	Recommendations	TCFD Report Items	Page
Governance	Disclose the company's governance around climate-related risks and opportunities	a) Describe the board's oversight of climate-related risks and opportunities.	31
		b) Describe management's role in assessing and managing climate-related risks and opportunities.	31
Strategy	Disclose the actual and potential impacts of climate-related risks and opportunities on the company's businesses, strategy, and financial planning	a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	33-36
		b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	33-36
		c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	33-34, 36
Risk Management	Disclose how the company identifies, assesses, and manages climate-related risks	a) Describe the organization's processes for identifying and assessing climate-related risks.	33-37
		b) Describe the organization's processes for managing climate-related risks	33-37
		c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	37
Metrics and Targets	Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities	a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	33-37
		b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas(GHG) emissions, and the related risks	32, 117-118
		c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	37

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Category	SAMSUNG E&A's Implementation of UN SDGs	Page
3 GOOD HEALTH AND WELL-BEING	- Providing support for regular medical checkups for employees - Welfare benefits for maintaining health such as childcare leave and family care leave	65-67
4 QUALITY EDUCATION	- Supporting education and learning with Stepping Stones of Hope, Dream Class and Global Hope Libraries, etc. - Supporting local workforce training by fostering global personnel	62, 64, 83
5 GENDER EQUALITY	- Guaranteeing equal pay for men and women - Appointing a female independent director	92-93, 122, 126
6 CLEAN WATER AND SANITATION	- Monitoring water consumption	40
7 AFFORDABLE AND CLEAN ENERGY	- Establishing the goal of 100% renewable energy use by 2030 - Entering new energy transition businesses such as clean hydrogen, etc.	21-27, 31-32
8 DECENT WORK AND ECONOMIC GROWTH	- Systematic recruitment and talent development - Hiring talent based on inclusivity and diversity	61-64
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	- Establishing eco-friendly infrastructure with energy transition technologies	28
10 REDUCED INEQUALITIES	- Supporting the underprivileged youth - Engaging in social contribution activities near overseas business sites	48, 83-84
11 SUSTAINABLE CITIES AND COMMUNITIES	- Obtaining Zero Waste to Landfill certifications - Conducting social contribution activities for local communities	40, 83-84
12 RESPONSIBLE CONSUMPTION AND PRODUCTION	- Streamlining water consumption with 3R(reduce, reuse, recycle) activities - Purifying wastewater and reducing GHG emissions by developing environmental technologies	28-30, 40
13 CLIMATE ACTION	- Establishing the goal of net-zero carbon emissions by 2050 - Assessing climate change risks and devising countermeasures	31-37
15 LIFE ON LAND	- Conducting environmental impact assessment at business sites - Restricting workers' access by setting up biodiversity protection zones	38-48
17 PARTNERSHIPS FOR THE GOALS	- Communicating with stakeholders such as shareholders and clients, etc. through various channels	17, 101-102

SAMSUNG E&A