Sustainable Future with Business Solution

LX International 2026 Sustainability Report

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LX International

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About This Report

About This Report

Since 2014, LX International has published an annual Sustainability Report disclosing its sustainability management strategies, goals, and performance across the environmental, social, governance, and economic domains. This report covers the strategies, key achievements, future management direction, and implementation plans for the eight material topics derived from the materiality assessment. It also applies the IFRS framework in reporting on the key issues identified through the input of diverse stakeholders.

Reporting Standards and Assurance

This report has been prepared in accordance with the GRI (Global Reporting Initiative) Standards, the international guidelines for sustainability reporting, and its financial information is based on the consolidated financial statements under K-IFRS (Korean International Financial Reporting Standards). It also reports on the requirements of international guidelines-including ESRS, SASB, TCFD, UN SDGs, and UNGC-and on related activities aligned with them. To ensure adherence to reporting principles and the reliability of the information presented, the report has undergone independent third-party assurance by BSI (British Standards Institution). The assurance statement is included in the APPENDIX of this report.

Reporting Scope and Period

This report focuses on the economic, environmental, and social performance and governance of LX International's domestic business sites. It also partially discloses information on major overseas invested entities and includes select performance data for the subsidiaries LX Pantos, LX Glas, Poseung Green Power, and BSG Partners. The applicable reporting scope is distinguished through separate labeling. The report covers sustainability performance and data from January 1 to December 31, 2025, and includes activities through the first half of 2026 for material matters. To enable trend analysis, quantitative performance is presented as three years of data from 2023 to 2025.

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Interactive PDF User Guide

LX International 2026 Sustainability Report is published as an Interactive PDF with interactive features including navigation to related pages and direct links to associated web pages.

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OVERVIEW

CEO Message

Dear Valued Stakeholders,

Today's global business environment is caught in a powerful wave of change-rising geopolitical uncertainty alongside the imperatives of addressing the climate crisis and conserving biodiversity. The climate crisis has moved beyond a distant warning to become a tangible business risk, and calls for corporate social responsibility and transparent management continue to grow louder. In particular, the increasingly concrete roadmap of mandatory corporate sustainability disclosure clearly demonstrates that sustainability management is not a choice but an essential strategy for a company's survival and growth. Responsible management-one that looks beyond carbon neutrality to also consider biodiversity conservation and the resilience of natural capital-is now a vital value of our time that we must put into practice.

Embracing this current of change as an opportunity for advancement rather than a crisis, LX International concentrated over the past year on creating substantive change for sustainable growth. Early this year, our Hasang hydropower project in Indonesia became the first to receive official approval from the Indonesia's Ministry of Environment as a carbon reduction project under Article 6.4 of the Paris Agreement. Building on this milestone, LX International plans to develop a carbon credit portfolio of approximately 310,000 tCO_2eq per year through renewable energy generation projects in Indonesia, including hydropower and biogas.

In addition, at our decommissioned copper mine in the Philippines, we carried out environmental rehabilitation programs-including soil stabilization, ecological restoration, and water quality management-earning approval for the rehabilitation works and a commendation from the Philippine government. This marks the first environmental rehabilitation approval in the history of Philippine mining and the first case of a Korean company receiving official certification of environmental rehabilitation at an overseas mine-an achievement that reflects international recognition of LX International's responsible resource development efforts.

Beyond these external achievements, we further strengthened our internal management procedures and systems to enhance the execution of sustainability management. To solidify the foundation for implementing our 2050 Carbon Neutral Roadmap, we conducted climate risk scenario analysis and carried out a precise diagnosis of the risk and opportunity factors at our major business sites. Recognizing the importance of biodiversity and ecosystem protection, we also conducted a LEAP analysis to establish the basis for natural capital management. Furthermore, to advance our human rights management, we established a new human rights management policy and conducted our first human rights impact assessment, building a foundation to systematically identify and address human rights risks across the entire business process.

LX International will not rest on its achievements to date, but will continually strive to embed the value of sustainability throughout its management. By regularly reviewing sustainability across the supply chain and strengthening our data-driven, systematic management system, we will proactively respond to the new global standard of sustainability disclosure.

Under our vision of "creating customer value for a sustainable future," we will build a sustainable growth structure in which economic performance and environmental and social value reinforce one another in a virtuous cycle. Through transparent and honest communication, we will repay the trust of our stakeholders and move toward a sustainable future together. We ask for your continued interest in and support for LX International's journey. Thank you.

CEO Koo Hyek-Seo

Management Philosophy

Vision

Future in Business Solution

LX International proactively addresses our customers' pain points, and provides business solutions that bring unique customer value.

Mission

- We provide **key resources** indispensable to humanity
- We develop new **business solutions**
- We help our customers **sharpen their competitiveness**

Principle

We are always with our customers

There is an essential requirement to always remain close to customers in order to discover the customers' pain points.

We never relent in taking on a difficult and new task

To seize new opportunities requires us to give up what we hold dear to us.

We build capacity to become a competitive talent

We will never be able to keep up with the fast-evolving environment simply based on our existing knowledge and experiences.

We break down organizational barriers

We place customer value and their utmost convenience at our heart when making decisions, and actively collaborate with other departments.

Company Overview

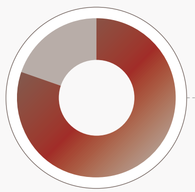
Company Profile

Starting from its roots in trade, LX International has grown into an integrated business enterprise spanning trading, business development and investment, financing and raw material supply, and logistics. Drawing on more than 50 business sites worldwide, the company operates across every part of the global value chain and continues to innovate for sustainable growth.

Company Name	LX International	**Established**	November 26, 1953
CEO	Koo Hyek-Seo	**Employees**	523 persons
Main Businesses	Resources Business, Trading Business, New Growth Business		
Headquarters	58, Saemunan-ro, Jongno-gu, Seoul		

Major Subsidiaries

(Equity Stakes in Consolidated Subsidiaries)



LX Pantos

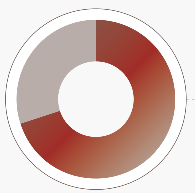
75.9%

LX Glas

100%

Poseung Green Power

100%



BSG Partners

70%

Headquarters and Subsidiaries

- Headquarters (Seoul)
- Subsidiaries
  - LX Pantos (Seoul)
  - LX Glas (Seoul, Gunsan, Ulsan)
  - Poseung Green Power (Pyeongtaek)
  - BSG Partners (Seoul)

Regional Hubs 4

- Indonesia Regional Headquarters
- India Regional Office
- China Regional Office
- Middle East Regional Office

Trading Corporations 7

- Indonesia
- Japan
- Singapore
- Hong Kong
- China (Shanghai)
- United States
- Europe (Germany)

Branches and Offices 18

- Beijing
- Ordos
- Guangzhou
- Shenzhen
- Ho Chi Minh City
- Hanoi
- Taipei
- Bangkok
- Dubai
- Muscat
- Moscow
- Istanbul
- Mumbai
- New Delhi
- Qingdao
- Lanzhou
- Yangon
- Manila

Company Overview

LX International History

1953~1994

Nov 1953 Established as Lak-Hui Industry Corp.
Koo In-Hwoi inaugurated as the first President

Apr 1956 Renamed Bando Sangsa Co., Ltd.

Nov 1966 Surpassed USD 1 million in exports at the 3rd Export Day; awarded the Prime Minister's Citation

Jan 1976 Listed on the Korean Stock Exchange(IPO)

Nov 1976 Designated as a General Trading Company
Received the USD 100 million Export Tower at the 13th Export Day

Nov 1979 Received the USD 400 million Export Tower at the 16th Export Day

Dec 1981 Received the USD 500 million Export Tower at the 18th Export Day

Jan 1984 Renamed Lucky-Goldstar International Corp.

Nov 1991 Received the USD 3 billion Export Tower at the 28th Trade Day

1995~2010

Jan 1995 Renamed LG International Corp.

Nov 1999 Received the USD 10 billion Export Tower at the 36th Trade Day

Nov 2003 Received the USD 15 billion Export Tower at the 40th Trade Day

Nov 2007 Acquired PT.MPP coal mine in Indonesia

Apr 2008 Acquired Rapu-Rapu copper mine in the Philippines

Jan 2010 Acquired PT.PAM palm plantation in Indonesia

Sep 2010 Acquired Tianjin steel coil center in China (Tianjin Ganghua Electric)

2011~2020

Sep 2011 Commenced commercial production at the Xinzhen thermal coal mine in Inner Mongolia, China

Jul 2012 Acquired PT.GAM coal mine in Indonesia

Jul 2013 Entered the coal chemical industry (Urea fertilizer plant) in Inner Mongolia, China

Nov 2014 Entered the IPP (Independent Power Producer) business in Oman (Musandam gas power plant)

May 2015 Acquired Pantos Logistics (now LX Pantos Corp.)

Aug 2015 Entered the IPP business in Indonesia (Hasang hydropower plant)

Oct 2015 Entered the IPP business in China (Wuwei cogeneration plant)

Sep 2018 Acquired PT.GUM and PT.TBSM palm plantations in Indonesia

Dec 2019 Musandam Power Company on the Muscat Stock Exchange

Oct 2020 Received ESG Excellence Award from KCGS (Korea Institute of Corporate Governance and Sustainability)

2021~Present

Jul 2021 Renamed LX International Corp.

Dec 2021 Received Family Friendly Business Certification from the Ministry of Gender Equality and Family

Jul 2022 Established the ESG Committee

Oct 2022 Acquired Poseung Green Power (Biomass Power Plant)

Jan 2023 Acquired Hankuk Glass Industries (now LX Glas)

Apr 2023 Obtained ISO 27001 Information Security Management System certification

Dec 2023 Obtained ISO 37301 Compliance Management System certification

Jan 2024 Acquired PT.AKP nickel mine in Indonesia

Apr 2024 Joined the UNGC (UN Global Compact)

Nov 2024 Obtained ISO 45001 Safety and Health Management System certification

Aug 2025 Obtained environmental rehabilitation certification for the Rapu-Rapu copper mine in the Philippines

Sep 2025 Obtained ISO 14001 Environmental Management System certification

Nov 2025 Acquired IT service company BSG Partners

Mar 2026 Received commendation from the Philippine Department of Environment and Natural Resources for mine rehabilitation efforts

Company Overview

Subsidiaries

LX Pantos

LX Pantos is a global integrated logistics company spanning sea, air, and land transportation, forwarding, and warehouse operations. Built on a network connecting major ports and airports worldwide and an advanced logistics information system, it supports customers in optimizing their supply chains.

Company Name	LX Pantos	**Established**	February 1977
CEO	Lee Yong-ho	**Employees**	1,987 persons
Location	58, Saemunan-ro, Jongno-gu, Seoul		
Website	https://www.lxpantos.com		

Main Businesses

- Sea Freight
- Air Freight
- Rail Freight
- CL (Contract Logistics)
- e-Commerce Logistics
- Healthcare Logistics
- Digital Solution
- Installation Logistics

LX Glas

Since becoming the first company in Korea to produce flat glass in 1957, LX Glas has grown into a leader in the Korean glass industry. Leveraging the technological capabilities developed through operating Korea's largest coated glass processing plant, it supplies energy-efficient, high-performance glass products and is at the forefront of creating smart and sustainable living and building environments.

Company Name	LX Glas	**Established**	March 1957
CEO	Lee Kang-hoon	**Employees**	327 persons
Location	KEPCO Art Center Main Building, 60, Hyoryeong-ro 72-gil, Seocho-gu, Seoul		
Website	https://www.lxglas.co.kr		

Main Businesses

- Flat glass for architecture and automobiles
- Coated glass for architecture
- Processed and specialty glass

LX Pantos Sihwa MTV Logistics Center

Company Overview

Subsidiaries

Poseung Green Power

Poseung Green Power operates a cogeneration plant fueled by woody biomass. Through a district energy business that generates up to 43.2 MW of electricity per hour and supplies steam to companies within the complex, it contributes to supporting the local industrial ecosystem with a stable supply of renewable-energy-based power.

Company Name	Poseung Green Power	**Established**	November 2014
CEO	Lee Myung-hoon	**Employees**	71 persons
Location	Pyeongtaekhang-ro 156beon-gil, Poseung-eup, Pyeongtaek-si, Gyeonggi-do		

Main Businesses

- Power and steam supply

BSG Partners

BSG Partners is the only domestic SAP Platinum Partner, with proven expertise from building and operating ERP systems for more than 100 corporate clients. As an AWS partner, it provides cloud migration and AI based system implementation services, and through expansion of large-scale orders for its proprietary HR solution PeopleLOGIC, continues to expand its business as a specialized IT solution company.

Company Name	BSG Partners	**Established**	July 2000
CEO	Park Cheol-wook	**Employees**	285 persons
Location	21, Nonhyeon-ro 85-gil, Gangnam-gu, Seoul		
Website	https://www.bsgglobal.com		

Main Businesses

- SAP Solution Consulting and Operation
- Enterprise Cloud Infrastructure Implementation and Operation
- Enterprise AI System Implementation
- HR Management System PeopleLOGIC

Business Areas

Resources Development | Resources·Industrial Materials Trading | Industrial Materials Trading | New Growth Business

LX International reliably operates a global resource portfolio spanning thermal coal, nickel, copper, and palm oil, strengthening its competitiveness in supplying core resources. Drawing on its resource development capabilities and local partnerships, the company continuously identifies new business opportunities and is expanding into promising future fields such as secondary battery materials and certified sustainable agriculture.

01 Bituminous Coal

Bituminous Coal Mine Development and Operation

- Bituminous Coal Mine Development and Operation
- Establishing a stable operating system for thermal coal mines based on collaboration with local partners in China
- Supplying high-calorific bituminous coal to China's domestic market and strengthening its role as a strategic hub
- Securing competitive advantage through the successful operation of thermal coal mines in Indonesia
- Operating businesses: PT.GAM mine (Indonesia), Xinzhen mine (China)
- Equity-participation business: Xinzhen mine (China)

PT.GAM mine (Indonesia)

Xinzhen mine (China)

02 Nickel

Nickel Ore Production Expansion Plan

- First Korean company to acquire and operate the management rights of an overseas nickel mine
- Pursuing additional nickel assets
- Expanding into secondary battery materials such as nickel sulfate, MHP, precursors, and cathode materials
- Operating business: PT.AKP mine (Indonesia)

Production expansion plan

2026 3 million tons > 2027 3.2 million tons > 2028 4 million tons

PT.AKP mine (Indonesia)

03 Copper

Pursuit of New Copper Asset Investment

- Created the Philippines' first mine environmental rehabilitation case
- Successfully carried out the development, operation, and environmental rehabilitation of a copper mine in the Philippines
- Reviewing new investments in copper-a core resource of the AI based on overseas operating expertise
- Operating business: Rapu-Rapu mine (Philippines)

Rapu-Rapu mine (Philippines)

04 Palm Oil

RSPO/ISPO-Certified Palm Plantation Operation

- Obtained the global Roundtable on Sustainable Palm Oil (RSPO) certification and the Indonesian Sustainable Palm Oil (ISPO) certification
- Established a biogas-integrated farm model, including operating a biogas power plant using farm wastewater
- Reliably supplying palm oil to the global market through the operation of palm plantations and palm oil production plants in Indonesia
- Operating businesses: PT.PAM, PT.TBSM, PT.GUM plantations (Indonesia)

PT.PAM plantations (Indonesia)

Business Areas

Resources Development | **Resources·Industrial Materials Trading** | Industrial Materials Trading | New Growth Business

LX International supplies core minerals such as nickel, bauxite, and copper, along with oil and fat commodities including palm oil, to the global market. Building on a stable resource supply system underpinned by invested assets and a global network, it provides differentiated business solutions that connect sellers and buyers. The company also continues to strengthen its resource supply competitiveness by diversifying its mineral portfolio and expanding its oils and fats business.

01 Mineral Trading

Stable Resource/Commodity Supply Based on Invested Assets

- Pursuing mid to long-term diversification of the mineral business portfolio beyond thermal coal and nickel
- Identifying mid-to-large supply sources after entering markets by region and mineral type, while concurrently reviewing joint investments

Nickel

Bauxite

Copper

Key supplying countries

China | Indonesia | India | Southeast Asia | Korea and others

02 Oils and Fats Trading

Stable Palm Oil Supply Based on Invested Assets

- Expanding palm oil sales and distribution volumes by leveraging the palm industry network
- Supplying and investing in feedstocks for the biodiesel industry (SAF/HVO), such as UCO and tallow

CPO

Refined Palm Oil

Biodiesel

Key supplying countries

Indonesia | Malaysia | China | Japan | Southeast Asia

Business Areas

LX International supplies core industrial materials-such as chemicals, steel, and IT components-to the global market, contributing to strengthening its customers' competitiveness. Building on a stable industrial materials supply system underpinned by invested assets and a global network, it provides differentiated business solutions that connect sellers and buyers.

01 Industrial Materials Trading

Industrial Materials Supply and Expansion into Promising Future Businesses Based on Invested Assets

- Trading chemical products such as methanol, antimony trioxide, and plastic materials
- Equity investment in chemical plants and securing sales rights for their output
- Investment in and operation of steel coil centers (Tianjin Ganghua Electric in China, LX Glas Gunsan plant)

Tianjin Ganghua Electric in China

LX Glas Gunsan plant

02 IT Component Trading

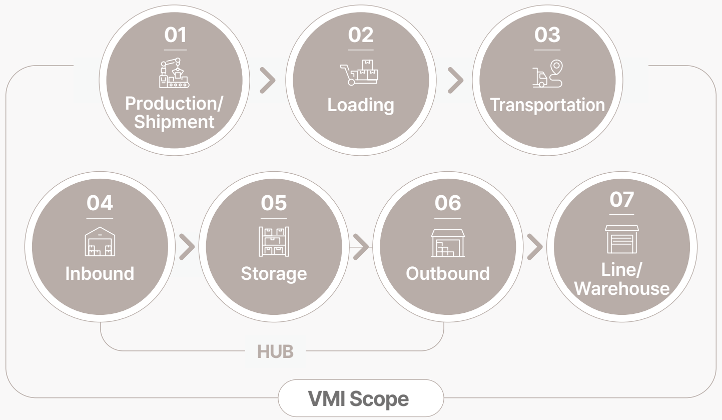
Transaction Support Services Between Sellers and Buyers

- Logistics and inventory management
- Material procurement and risk management

Provision of an integrated supply chain management solution (VMI[1])

- Optimizing the cost structure of the business process-purchasing, procurement, customs clearance, warehousing, management, and transportation-and delivers differentiated value to customers

VMI Service Flow Diagram

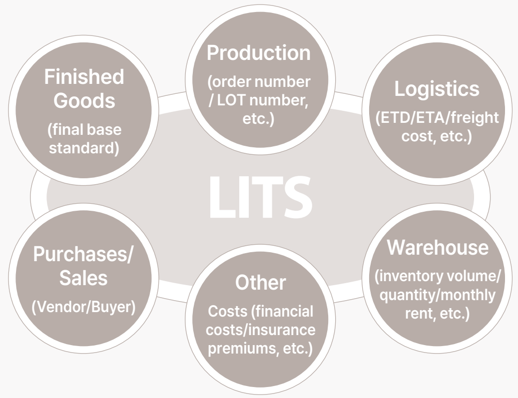


03 Real-Time Data Management System (LITS)

Operating a supply chain management system (LITS[2]) based on real-time data integration

- Operating a proprietary system that supports sustainable business operations through inter-company data connectivity
- Integrated with the systems of around 50 plants of top-tier global LCD manufacturers and 6 global logistics hubs and partners
- Minimizing resource waste and supporting swift decision-making through the integrated management of real-time logistics status, inventory, purchase/ sales, and production information

Existing ERP: Low convenience and information complexity from the user's perspective > LITS: Web-based, Data I/F-based, user-friendly practical system



1) VMI(Vendor Managed Inventory) : A supply chain management method in which the supplier manages inventory and delivers goods in a timely manner based on the customer's inventory and production plans
2) LITS(LX International Trading System) : A system supporting sustainable business operations through inter-company data connectivity, enabling integrated management of real-time logistics, inventory, and purchase/sales information and supporting swift decision-making

Business Areas

Resources Development | Resources·Industrial Materials Trading | Industrial Materials Trading | **New Growth Business**

LX International is developing a range of renewable energy generation businesses-including biomass, hydropower, and solar-proactively responding to the global energy transition. By securing and commercializing carbon credits and developing next-generation energy solutions such as ESS, it is building sustainable engines for future growth and actively pursuing expansion into emerging markets such as the Middle East and India.

01 Power Generation and Infrastructure Business

Developing Renewable Energy Generation

- Developing renewable energy generation businesses such as biomass, hydropower, and solar
- Operating and managing global infrastructure assets in Oman, China, and elsewhere

Infrastructure Asset Operation and Management

- Domestic biomass (Poseung biomass power plant), Indonesia hydropower (Hasang hydropower plant) and solar, Oman gas power plant (Musandam gas power plant), China cogeneration plant (Wuwei cogeneration plant), and China urea fertilizer plant (Inner Mongolia urea plant)

Poseung biomass power plant

Hasang hydropower plant

Musandam gas power plant

Wuwei cogeneration plant

Inner Mongolia urea plant

02 Carbon Credit and New Growth Business

Securing and Commercializing Carbon Credits

- Developing renewable energy generation businesses such as biomass and hydropower, and obtaining Renewable Energy Certificates (RECs)
- Supplying renewable power and generating carbon credits through the operation of biogas power plants at palm plantations in Indonesia
- Exploring opportunities in ESS (Energy Storage System)-a key solution for stable power supply and grid resilience
- Pursuing new business development to enter emerging markets such as the Middle East and India

Indonesia Hasang hydropower plant

Indonesia biogas power plants

ESG MANAGEMENT

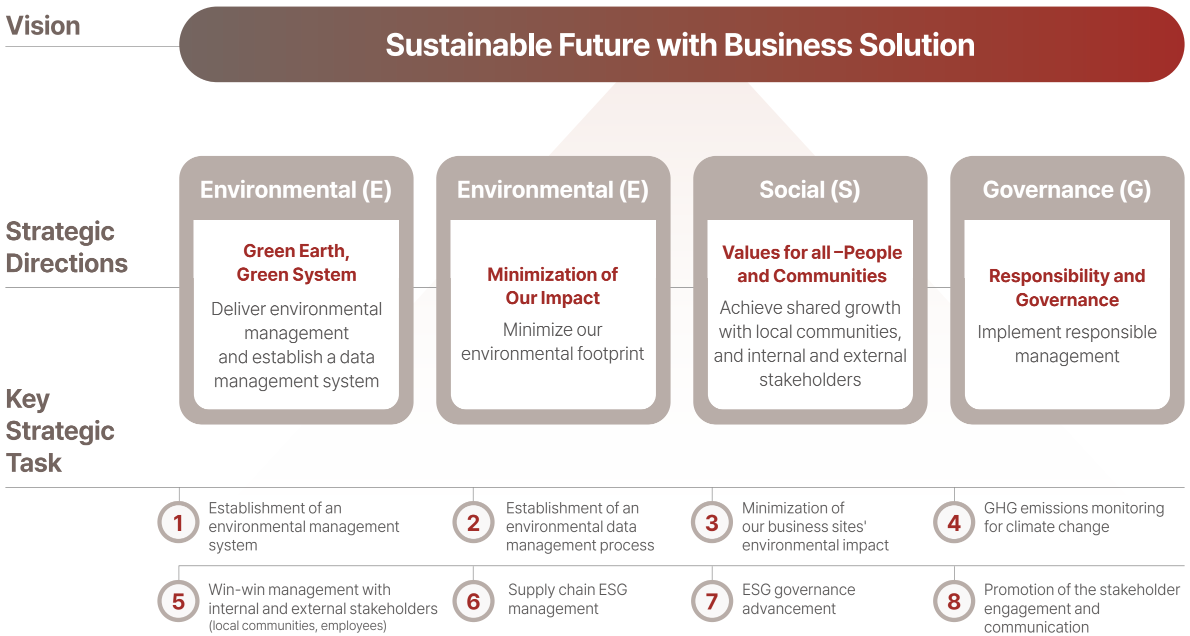
ESG Management

ESG Management Structure

Creating Customer Value for a Sustainable Future

In April 2023, LX International declared its ESG vision, setting "creating customer value for a sustainable future" as the core direction of its ESG management. Having established the direction the company should pursue across the environmental, social, and governance domains, it derives strategic directions and key strategic tasks on this basis and implements them systematically.

To extend this commitment to ESG management externally, the company joined the UN Global Compact (UNGC) in April 2024. The UNGC is a global initiative aimed at embedding the core values of sustainability management-such as the environment, human rights, labor, and anti-corruption-into corporate management strategy. LX International supports and implements the Ten Principles of the UNGC and participates in a range of activities, including attending general assemblies and conferences and mentoring for ESG-excellent companies.



ESG Governance

ESG Management Organizational Structure

LX International operates its company-wide ESG management system centered on the ESG Committee under the Board of Directors. The Board approves ESG management policies, strategies, and long-term goals; approves internal and related-party transactions; and oversees ESG performance and risk management. The General Counsel/ESG Department reviews ESG management performance and reports key agenda items to the ESG Committee, while the ESG Management Team, as the dedicated ESG Department, carries out the implementation and performance management of ESG tasks at the head office and subsidiaries, stakeholder communication, support for ESG Committee operations, and employee training and internalization campaigns.

ESG Management Organizational Structure

Materiality Assessment

Materiality Assessment Process

To disclose key information related to sustainability management, LX International conducts its materiality assessment based on the principle of double materiality. It simultaneously performs an impact materiality assessment-analyzing the effects of its business activities on the environment and society-and a financial materiality assessment (risks and opportunities)-analyzing how external ESG factors affect the company's financial position and corporate value. This year's double materiality assessment selected eight key material topics: in the environmental dimension, climate change and energy, and biodiversity and ecosystem protection; in the social dimension, occupational health and safety of the company's own workforce, supply chain management, and local communities; and in the governance dimension, ethical management (Jeong-Do Management), compliance management, and the board and decision-making structure.

1 Issue Screening

This step screens sustainability topics relevant to LX International. Using the EU CSRD sustainability reporting standards (ESRS), internal sustainability-related materials, and sustainability disclosure and rating indices as classification criteria, the company derived 25 relevant topics through this step.

Analyzing and reflecting recent disclosure/rating trends

- Reviewing domestic and global benchmark companies
- Disclosure initiatives
- Rating indices
- Media coverage
- Investor inquiries

Finalizing the Issue Pool

- Supplementing existing issues (revision/deletion/consolidation)
- Adding new issues
- Within the four domains of environmental, social, governance, and economic
  - deriving a first issue pool of 25 and a second issue pool of 15

2 Identification

Based on the screened issue pool, the company identifies in detail the impacts of its core business activities-mining, palm plantation operations, global commodity trading, and power generation-on the environment and society, as well as the risk and opportunity factors that external ESG factors pose to its financial position.

Understanding and analyzing application by business division

- Assessing double materiality impacts across the four main divisions-Resource Development, Resource Trading, Industrial Materials Trading, and New Growth

Identifying Impact (Pathways)

- Identifying social and environmental impacts: the effects the company may have on the external society and environment
- Identifying financial risks and opportunities: the financial risks or opportunities that the external environment may pose to the company

3 Assessment

To ensure the reliability and objectivity of the assessment, personnel from each core business division and both internal and external stakeholders were appointed as evaluators. From the impact perspective, the company quantified severity-combining scale, scope, and remediability-and likelihood; from the risk-and-opportunity perspective, it quantified the magnitude and likelihood of financial impact.

Validating material topic results

- Assessing validity and adjusting weightings based on input from ESG experts, business-division personnel, and external stakeholders

Materiality Assessment

- Impact materiality: the social and environmental severity and likelihood of each issue
- Financial materiality: the financial severity and likelihood of each issue

4 Material Topic Selection

To prioritize each topic's impacts, risks, and opportunities (IROs), the company set a threshold for assessment scores. This yielded four topics on the impact side and six on the risk-and-opportunity side, resulting in a total of eight material topics once duplicates were removed.

Finalizing the 2025 ESG material topics

- Selecting the top eight issues by aggregate score

Reporting to the Board

- Reporting the materiality assessment results to the Board of Directors

Materiality Assessment

Materiality Assessment Results

The ESG material topics[1] of LX International, derived through the double materiality assessment process, are as follows

Very high impact / High impact / Medium impact / Low impact

	Material Topic	Key Impacts	Management Approach	Impact Materiality					Financial Materiality					Reporting Location	GRI
				Classification	Resource Development	Resource Trading	Industrial Materials Trading	New Growth	Classification	Resource Development	Resource Trading	Industrial Materials Trading	New Growth		
Environmental	Climate Change and Energy	Excessive greenhouse gases generated during business operations drive climate change-such as abnormal weather and natural disasters-and incur financial costs such as emissions trading	Managing GHG emissions and expanding Climate Action activities	Negative/ Actual	High	Very high	Low	Low	Risk	Medium	Medium	Low	Medium	25-34	302-1, 305-1, 2,4,7
Environmental	Biodiversity and Ecosystem Protection	Risks of deforestation and habitat damage from open-pit mining and infrastructure construction, leading to higher environmental remediation and restoration costs and increased rehabilitation investment	Proactively addressing ecosystem risks by establishing a conservation and management system for high-conservation-value biodiversity areas near business sites	Negative/ Actual	Medium	High	Low	Low	Risk	Medium	Low	Low	High	48-53	101-2,4,5
Social	Occupational Health and Safety of the Company's Own Workforce	Accidents and disasters at the business sites of the head office and subsidiaries reduce productivity and cause human or material harm	Operating a Safety and Health Management System, governing bodies, and monitoring, and pursuing key safety and environmental tasks	Negative/ Actual	Low	Medium	Low	Medium	Risk	Medium	Low	Low	Medium	82-91	403-1~10
Social	Supply Chain Management	Strengthening partners' ESG capabilities and mitigating related potential risks through partner ESG risk management and the establishment of a supply chain due diligence system	Establishing a supply chain ESG self-assessment and due diligence system	Negative/ Potential	Medium	Medium	Low	Low	Risk	Medium	Low	Low	Medium	55-59	308-1, 414-1
Social	Local Communities	Creating a favorable business environment through local job creation and infrastructure contributions, proactively managing community environmental impacts, and expanding community engagement programs	Securing the operational stability of long-term community contribution projects	Positive/ Actual	High	High	Medium	Medium	Risk	Medium	Low	Low	Low	60-68	203-1, 413-2
Governance	Ethical Management (Jeong-Do Management)	Preventing corruption through employees' heightened ethical awareness and transparent conduct can build stakeholder trust and positively influence long-term corporate value; conversely, shortcomings can lead to financial risks such as reputational damage and sanctions.	Advancing the Jeong-Do Management and anti-corruption systems	Positive/ Actual	Very high	Very high	High	Very high	Risk	High	Medium	Medium	High	100-103	206-1
Governance	Compliance Management	Compliance violations may incur fines and costs from monetary and non-monetary legal sanctions, while building internal control systems and monitoring to mitigate and prevent compliance risks raises costs and can delay projects and revenue realization	Operating the Compliance Management System and pursuing internalization activities such as compliance training and newsletters	Negative/ Potential	High	Medium	Medium	Medium	Risk	Medium	Medium	Medium	Medium	104-106	205-1~3
Governance	Board and Decision-Making Structure	Proactively addressing and mitigating ESG risks that may affect the business through transparent governance	Integrated management of financial and non-financial risks by operating the ESG Committee under the Board of Directors	Positive/ Potential	High	Medium	Medium	High	Opportunity	Medium	Medium	Medium	Low	97-99	-

1) The material topics newly added in 2025 are "biodiversity and ecosystem protection," "local communities," and "compliance management." The prior-year material topics-"resource use and circular economy," "sustainable business operations," "environmental management strategy and system," "talent acquisition and development," and "sound economic performance"-were consolidated into other material topics or excluded

Materiality Assessment

Material Issue Management

Category	Material Topic	Governance	Strategy	Risk Management	Metrics and Targets
Environmental	Climate Change and Energy	• **Operating a TCFD-based climate risk and opportunity management system** - A three-stage process of identifying transition and physical risks → analyzing financial impact → establishing response plans by business - Scope: 11 business sites across 9 entities - Horizons: short-term 2026, medium-term 2027–2031, long-term 2032–2050	• **Identifying climate risks and opportunities and establishing response strategies based on TCFD** - Analyzing financial impact using IEA (NZE, APS, STEPS) and IPCC SSP scenarios - Establishing response status and plans for each type of transition and physical risk by business division.	• **Transition risk management** - Securing carbon credits in-house by pursuing CDM projects - Establishing a system to continuously monitor progress toward GHG emission reduction targets • **Physical risk management** - Using Jupiter Intelligence to assess exposure to heavy rainfall, flooding, heatwave, typhoons, and wildfires, quantifying financial impact in monetary terms, and establishing response status and plans	• **GHG and energy performance (2025)** - Total GHG emissions (Scope 1, 2) of 736 tCO_2eq - GHG emission intensity of 0.02 tCO_2eq per KRW 100 million - Energy intensity of 0.00041 TJ per KRW 100 million.
	Biodiversity and Ecosystem Protection	• **Operating a biodiversity management system centered on the ESG Committee** - ESG Committee: reviewing biodiversity policies and targets, and overseeing strategy and investment activities - General Counsel/ESG Department: strategy formulation and risk management - ESG Management Team: collecting and reporting domestic and overseas status and planning community cooperation programs - Site-level implementation units	• **Applying an assessment framework based on the TNFD LEAP approach** - Analyzing natural capital dependencies, impacts, and risks across the Locate, Evaluate, Assess, and Prepare stages • **Joining the BNBP initiative and establishing a disclosure framework** • **Domestic and overseas biodiversity conservation activities** - (Domestic) restoring the otter habitat and ecological purification of the Jungnangcheon Stream - (PT.PAM) community-based reforestation.	• **Biodiversity risk assessment** - TNFD LEAP-based risk assessment, site-level natural capital dependency - Impact assessment, identification of key risks (physical/transition) - Opportunity factors, and establishment of response strategies	• **Performance management by biodiversity conservation activity** - PT. PAM reforestation covering 50 ha, among others • **Biodiversity targets** - 2026: Maintaining a 70% reduction in invasive plants and advancing otter habitat improvement - 2028: Conducting biodiversity assessments at ecologically sensitive sites - 2030: Establishing a risk assessment system covering 100% of ecologically sensitive sites.
Social	Occupational Health and Safety of the Company's Own Workforce	• **Operating dedicated safety and health organizations** - The head-office ESG Management Team: managing company-wide safety and environmental systems, formulating safety and environmental strategy, and overseeing safety management at domestic and overseas sites - The overseas HSE Part: establishing local safety and environmental systems and supporting site organizations - Safety and environmental managers at each site	• **Operating Safety and Health Management System certifications** - ISO 45001 and GMS (Global integrated safety and health Management System) • **Safety and Health Strategy and Management System Operation** - Establishing safety and health management systems and safety and health strategies/policies for overseas sites • **Operating company-wide safety and health capability-building activities.**	• **Safety and health risk assessment and monitoring** - A risk assessment process: identifying hazards and risk factors → estimating and determining risk → reviewing acceptable risk → establishing and implementing countermeasures - Annual safety and health diagnostics (a two-stage planning and execution process: checklist-based document and on-site inspections, and finalizing diagnostic reports and managing follow-up actions)	• **Metrics and targets** - Industrial accident status-maintaining zero serious accidents • **Safety and health management roadmap** - A 2025–2027 roadmap based on six core elements: leadership, simplification, rethinking, participation, learning, and tracking management
	Supply Chain Management	• **Operating a supply chain ESG management organization** - General Counsel/ESG Department: overseeing supply chain ESG strategy and risk management - ESG Management Team: conducting partner ESG assessment and diagnostics, and on-site risk inspections - Partner management by business division: Support, Trading, and New Growth	• **Operating a 3-step supply chain ESG management process** - Identifying management targets → ESG assessment and results analysis → Internalization and expansion • **Operating the LX Group Partner ESG Code of Conduct** • **Supporting shared growth with partners.**	• **Supply chain ESG risk assessment** - Classifying partners by strategic importance and ESG risk level - Selecting Group A (high-importance, high-risk) partners as primary management targets for intensive management	• **Supply chain ESG assessment results (2025)** - 267 partners subject to management - 168 domestic partners assessed for ESG - 10 Group A partners conducting self-assessment.

Materiality Assessment

Category	Material Topic	Governance	Strategy	Risk Management	Metrics and Targets
Social	Local Communities	• **Operating a dedicated social contribution organization** - A decision-making system centered on the Donation Review Committee - Composed of the Head of Management Strategy, CHO, Head of Finance, and Head of Accounting	• **Social contribution strategy-setting** - "Connection, Future, and People" as core values • **Key social contribution activities** - Operating the employee volunteer corps "LEXT" - Connection: operating Volunteer Days and repairing local roads - Future: sponsoring local children's centers and plogging activities - Human: support programs for vulnerable groups and areas surrounding power plants	• **Codifying donation decision-making criteria and procedures** - Donation recipients·purpose·preventing inappropriate donation risks through prior review of plans by the Donation Review Committee	• **Donation performance** - 2025: KRW 132,084,000 - 2022~2025 cumulative: approx. KRW 620 million • **Employee recognition for social contribution** - 2025 H1: 44 persons - 2025 H2: 109 persons
Governance	Ethical Management (Jeong-Do Management)	• **Operating a dedicated Integrity Management organization** - CEO direct Management Diagnosis/Improvement function, establishing the Integrity Management system and monitoring implementation status - Business Audit & Enhancement Team: Carrying out activities to embed Integrity Management and spread its culture - Ethics Bureau: operating the code of ethics, and overseeing report intake, investigation, and handling	• **Activities to embed the Integrity Management culture** - Publishing a quarterly Integrity Management magazine, SNS channel utilization • **Operating the Integrity Management training system** - Operating specialized training by target group	• **Operating the reporting system and protecting whistleblowers** - Cyber Ombudsman·mail·phone·website and other multi-channel reporting systems - Restoration and corresponding measures in case of disadvantage due to reporting	• **Jeong-Do Management training results(2025)** - Training hours per person: 1 hour - Total training participants: 1,126 people • **Jeong-Do Management roadmap(2026)** - Distributing Integrity Management newsletters to locally-hired overseas employees, Operating participatory Integrity Management workshops by business division, Integrity Management training at overseas and Indonesian sites
	Compliance Management	• **CEO direct compliance organization structure operation** - Business Legal: contract review, project support, litigation/dispute support - Board support: board-related tasks, support-division legal issue support - Compliance support: overseeing management of compliance training, contracts, laws, internal rules, trademarks, and collateral	• **Establishing and operating compliance policies** - Establishing and strictly enforcing compliance policies for key areas - Integrated operation of compliance checklists within the electronic payment system • **ISO 37301 compliance management system certification** • **Anti-bribery·anti-corruption activities** - Operating an internal management system based on legal compliance	• **Compliance risk management activities** - Operating a system to set compliance goals by organization and evaluate implementation - Operating a pre-check process linked to the electronic payment system - Overseas compliance risk management - Chemical substances and new-item transaction risk management	• **Compliance roadmap** - 2025: compliance goal evaluation targets 21 → 44 departments expanded, laying the groundwork for advancing compliance management in Indonesia - 2026: ISO 37301 recertification audit, conducting compliance checks and selective compliance training and checks for overseas subsidiaries and branches (once a year)
	Board and Decision-Making Structure	• **Board composition and operation** - 4 outside directors · 2 inside directors · 1 other non-executive director • **Operating 3 committees under the Board** - Audit Committee, Outside Director Candidate Recommendation Committee, ESG Committee	• **Ensuring Board independence and diversity** - Ensuring diversity through compliance with Board regulations and appointment of female outside directors • **Performance evaluation and compensation system** - For executives: goal achievement, management and financial performance, and comprehensive evaluation of external competitiveness	• **Enhancing Board expertise** - Operating a candidate competency verification system based on the Outside Director Candidate Recommendation Committee • **Board training and support** - Providing regular training across management activities related to business, ESG, and audit - Internal Accounting Diagnosis Part's support for the Audit Committee's internal accounting audit	• **2025 Board operation status** - Board meetings held: 7 times / Resolutions: 21 cases / Reports: 9 cases / Overall attendance: 100% • **Directors·Auditor compensation status** - Directors·Auditor headcount: 6 people - Total compensation: KRW 2,684 million - Average compensation per person: KRW 447 million

Stakeholder Communication

Stakeholder Communication Status

Publishing the Sustainability Report for ESG Disclosure

Since 2014, LX International has published an annual Sustainability Report, regularly disclosing its ESG management activities and performance. The report is prepared in accordance with the GRI Standards as its foundational principle, reflecting major international standards such as IFRS, SASB, and TCFD, and secures the objectivity of disclosed information through independent third-party assurance. This enables transparent communication with diverse stakeholders and the continuous enhancement of ESG management.

Subsidiary Sustainability Reports

LX International's subsidiaries LX Pantos and PT.AKP transparently disclose their ESG management activities and key performance through their Sustainability Reports. By strengthening trust-based communication with stakeholders and practicing responsible management, they contribute together to enhancing sustainability at the group level.

LX Pantos Sustainability Report | PT. AKP Sustainability Report

Stakeholder Communication Channels

LX International operates communication channels for each key stakeholder group, regularly sharing its financial performance and ESG management activities. Stakeholder opinions gathered through these channels are reflected in its management activities, realizing two-way, communication-based sustainability management.

Communication Channels and Frequency by Stakeholder Group

Stakeholder	Communication Channel	Frequency
Local communities and government	LX International official website	Ongoing
	Briefings and public hearings	As needed
Employees	Internal bulletin board	Ongoing
	Internal newsletter	
	CEO messages	
	Employee surveys	
	Internal training and workshops	
	Internal briefings	Quarterly
Shareholders and investors	General shareholders' meeting	Regular
	Business reports	Quarterly
	Operating reports	Annually
	Corporate governance report	
	Sustainability report	
Customers and partners	LX International official website	Ongoing
	LX International official social media channels	
	Sustainability report	Annually

Stakeholder Communication

2025 ESG Highlights

Overall	Environmental	Social	Governance
HQ KCGS **Earned an A-grade rating** (2025)	PT. PAM RSPO Certification **International Sustainable Palm Production** (since 2023)	HQ Ministry of Gender Equality and Family **Family Friendly Business certification** (since 2021)	HQ Korea Exchange (KRX) Selected as an Excellent Corporation in English Disclosure (2025)
HQ Published the Sustainability Report **for 13 Consecutive Years** (since 2014)	HQ, subsidiaries, and overseas entities **Established the 2050 Carbon Neutral Roadmap** (2025)	HQ Safety and Health Management System certification **ISO 45001** (since 2024)	HQ Information Security Management System certification **ISO 27001** (since 2023)
HQ Joined the Business and Biodiversity Platform (BNBP) (April 2026)	HQ Environmental Management System certification **ISO 14001** (since 2025)	LX Pantos Ministry of Employment and Labor; HRD Korea Designated as an operating institution of the Academy for Co-prosperity of Large, Medium & Small Enterprises (2025)	HQ Compliance Management System certification **ISO 37301** (since 2023)

ESG FACTBOOK

ENVIRONMENTAL

LX International Approach

LX International's double materiality assessment identified Climate Change and Energy and Biodiversity and Ecosystem Protection as the material topics in the environmental domain. As carbon regulations tighten and the risk of climate-related disasters intensifies, these two issues are core tasks directly tied to LX International's sustainable business operations.

To respond to climate change, in line with the TCFD recommendations, LX International systematically identifies transition risks and opportunities and physical risks, analyzes financial impacts by scenario, and reflects them in its mid to long-term business strategy. In addition, given the nature of its businesses closely linked to natural ecosystems—such as its palm plantations in Indonesia—it is strengthening biodiversity conservation activities including HCV monitoring, maintaining RSPO certification, and participating in the BNBP initiative. Through environmental training and transparent disclosure of performance, it raises employees' environmental awareness and sustains trust-based communication with stakeholders.

Climate Action

Governance

Climate Action Governance

To systematically identify and manage the financial and non-financial impacts of climate change on its business, LX International designates the ESG Committee under the board as its highest decision-making body. The ESG Committee deliberates and resolves the direction of climate-response strategy, while management and working-level units operate a division-of-roles system responsible for establishing and implementing detailed tasks.

Category	Role
ESG Committee	• Reviewing and deliberating ESG risks including climate issues
	• Resolving climate-response policies and regulations
General Counsel	• ESG, Climate Change, Carbon Neutrality Response Strategy Lead Department
	• Presentation of company-wide Climate Action guidelines
ESG Management Team	• Overall ESG management practice, support for company-wide decision-making related to climate change strategy response
	• Performing focused and advanced tasks within the carbon neutral roadmap
Overseas entities/ subsidiaries	• Collecting and managing site environmental data (quarterly data sharing)
	• Identifying and implementing reduction measures per the roadmap

Role of the ESG Committee

The ESG Committee regularly receives reports on and deliberates and resolves the progress of key climate tasks such as the carbon neutral roadmap, energy-transition strategy, and GHG reduction targets. It also comprehensively analyzes transition and physical risks and business opportunities from climate change and reflects the results in management strategy. Analyzed climate information is regularly disclosed to stakeholders to maintain the transparency of the disclosure system.

Role of Management

The CEO and the ESG executive chair a company-wide ESG management meeting once a quarter to review key climate tasks such as carbon-neutral roadmap implementation and GHG-target achievement and decide strategic direction. The General Counsel/ESG Department(ESG Management Team) serves as the working-level hub integrating each division's climate-response activities and operates a system to regularly report key issues and performance to management.

Role of the Implementation Unit

The ESG Management Team oversees the working-level implementation of climate-response strategy and, in connection with ESG staff at major domestic and overseas entities, carries out tasks such as building and verifying the GHG inventory, analyzing climate risks and opportunities, and managing carbon neutral roadmap implementation. Key progress is shared through quarterly ESG management meetings and management reports, and climate-information requests from stakeholders such as investors, clients, and regulators are addressed through ESG disclosure channels.

Climate Action

Strategy

Climate Risk/Opportunity Identification and Financial-Impact Analysis Process

To systematically grasp climate change's impact across its business, LX International established a process to identify risks and opportunities and analyze financial impact. It identified risks and opportunities by comprehensively reflecting the characteristics of each business segment and external environmental changes, and conducted scenario-based financial-impact analysis along expected pathways. The results will be used for integrated climate-risk management and mid- to long-term strategy.

1 Setting the Analysis Scope and Period

1-1. Period

short term	medium term	long term
1 year (2026)	1–5 years (2027–2031)	5+ years (2032–2050)

1-2. Targets

- Selecting 9 entities with high climate materiality by combining quantitative and qualitative criteria

Quantitative	Financial	Total assets and revenue	Qualitative	External	Disclosure-regulation obligation
	Non-financial	GHG emissions		Internal	Internal significance[1]

Companies Analyzed

Company Name	Country	Industry
LX International	Korea	Trading
LX International (America), Inc.	USA	Trading
LX International (Singapore) Pte.Ltd.	Singapore	Trading
LX Glas	Korea	Manufacturing
PT. Adhi Kartiko Pratama (AKP)	Indonesia	Mining
PT. Ganda Alam Makmur (GAM)	Indonesia	Mining
PT. Parna Agromas (PAM)	Indonesia	Agriculture
LX PANTOS	Korea	Logistics
LX PANTOS AMERICA, INC.	USA	Logistics

2 Identifying Climate Risks and Opportunities

2-1. Identifying Transition Risks and Opportunities

- Identified climate-related transition risks and opportunities for the analysis subjects by evaluating business relevance and materiality.

Business Activity Analysis	Identify corporate dependency and impact related to business operation resources
Industry Trend Analysis	Analyze industry trends based on global and domestic policy reports and expert institution data
BM Analysis	Analyze climate-related risks and opportunities based on 15 domestic industry classifications (mining, agriculture, trade, manufacturing, logistics, etc.)
Media Analysis	Analyze climate relevance and industry-related risks in articles from major domestic daily newspapers over approximately the last 2 years[2]

2-2. Identifying Physical Risks

- Identified physical risks by comprehensively reflecting the connection between business site locations and business activities, as well as exposure to climate disasters.

Business Site Location Relevance	Reflect the locations and internal status of the 10 business sites/corporations subject to analysis
Climate Disaster Exposure	Select items confirmed to have climate disaster exposure of Medium or higher based on Jupiter Intelligence analysis results

3 Financial Impact Analysis

3-1. Scenario selection

- For transition risks, IEA[3] major scenarios (NZE, APS, STEPS) were selected; for physical risks, scenarios from IPCC[4] 6th Assessment Report (SSP1-2.6, SSP2-4.5, SSP5-8.5) were selected.

IEA Scenarios

Scenario	Key Assumptions	2100 Temperature
NZE	Fossil-fuel replacement by 2030 and Net Zero by 2050	+1.5°C
APS	40% GHG reduction by 2050	+2.1°C
STEPS	Current policy stance maintained	+2.6°C

IPCC SSP Scenarios

Scenario	Key Assumptions	2100 Temperature
SSP1	Sustainability-focused development and strong mitigation	+1.8°C
SSP2	Moderate mitigation and socioeconomic development	+2.7°C
SSP5	High fossil-fuel use and unrestrained development	+4.4°C

3-2. Financial Impact Analysis

- For the identified risks and opportunities, financial impact pathways were established for business operations and assets, and financial impact amounts were calculated by scenario and period by collecting key variables and assumptions based on operational data.

(1) Financial Impact Pathway Analysis
- Establish financial impact pathways for business operations and asset-related financial impacts, and set financial impact types

(2) Financial Impact Formula Establishment
- Establish financial impact calculation formulas along the financial impact pathways, and set key input variables and assumptions based on operational data

Deriving Financial Impact

1) Business significance, Business strategy, Physical-risk exposure
2) Media research collection period: April 2024 – April 2026
3) IEA(International Energy Agency): An international organization that carries out policy and statistical tasks related to global energy
4) IPCC(Intergovernmental Panel on Climate Change): A UN intergovernmental body assessing and reporting the scientific basis of climate change

Climate Action

Strategy

Climate Risk/Opportunity Identification Results

LX International divides climate risks and opportunities into transition risks/opportunities and physical risks and, applying the TCFD classification, identified risk and opportunity factors reflecting its business characteristics. For the identified transition risks and opportunities, it derived expected financial impacts, classified expected-impact periods into short/medium/long term, and established corresponding responses and plans by business segment.

Transition Risk

Category	Transition Risk	Causal Factor	Industry	Expected Impact	Short-term	Medium-term	Long-term	Response Status & Plans
Policy	Carbon Emission Regulation	Strengthening of Direct Emission Regulations	Mining	Increase in MRV[1] costs(workforce expansion, emission management, technology operation, verification) for regulatory response	●	●	●	- Establishment of a company-wide greenhouse gas calculation system inventory(Scope 1, 2, 3) and implementation of voluntary verification - Derivation of carbon reduction implementation measures based on the level of technology commercialization and economic feasibility assessment - Derivation of greenhouse gas reduction measures by corporation and promotion of low-carbon facility conversion
				Increase in transaction and operating costs due to carbon tax imposition		●	●	
				Increase in investment in reduction facilities and equipment conversion to comply with emission standards		●	●	
			Agriculture	Increase in MRV costs(workforce expansion, emission management, technology operation, verification) for regulatory response	●	●	●	- Compliance with RSPO (Roundtable on Sustainable Palm Oil) and ISPO(Indonesian Sustainable Palm Oil) standards and management of High Conservation Value areas(HCV) - Establishment of a greenhouse gas emission management platform for constant emission monitoring - Implementation of Indonesian environmental law-based environmental management and greenhouse gas education - Introduction of greenhouse gas reduction facilities within palm plantations
				Increase in related investment such as low-emission equipment conversion and emission monitoring systems		●	●	
			Logistics	Increase in MRV costs (workforce expansion, emission management, technology operation, verification) for regulatory response	●	●	●	- Establishment of a company-wide greenhouse gas calculation system inventory(Scope 1, 2, 3) and implementation of voluntary verification - Introduction of PCR-based packaging materials and improvement of logistics center operation efficiency - Expansion of renewable energy self-procurement measures - Expansion of the use of Sustainable Aviation Fuel(SAF) and low-carbon marine fuel
				Increase in transaction and operating costs due to carbon tax imposition		●	●	
				Increase in investment in low-emission facilities and equipment conversion to comply with emission standards		●	●	
		Strengthening of the Greenhouse Gas Emissions Trading Scheme	Manufacturing	Increase in operating costs due to strengthened greenhouse gas emission management and increased burden of purchasing emission allowances	●	●	●	- Establishment of a Scope 1, 2 emission calculation system based on the emissions trading scheme
			Logistics	Increase in operating costs due to strengthened greenhouse gas emission management and increased burden of purchasing emission allowances	●	●	●	- Establishment of a Scope 1, 2 emission calculation system based on the emissions trading scheme - Expansion of renewable energy self-procurement measures - Expansion of the use of Sustainable Aviation Fuel(SAF) and low-carbon marine fuel
				Increase in logistics operating costs due to rising freight costs following strengthened greenhouse gas regulations		●	●	
		Carbon Border Adjustment Mechanism(CBAM)	Trading	Increase in transaction and operating costs due to carbon cost imposition		●	●	- Establishment of a science-based reduction target(SBTi)-based 2050 carbon neutrality strategy and roadmap - Identification of next-generation energy resources and investment and development in the clean fuel sector
				Increase in investment to secure a low-carbon supply chain and respond to carbon emission reduction		●	●	
Tech nology	Low-Carbon Technology Transition	Low-Carbon Logistics Technology Transition	Logistics	Increase in investment in building a low-carbon logistics transport system and infrastructure facilities		●	●	- Participation in a cooperation system for building a low-carbon logistics transport system - Provision of carbon emission calculation and emission information for transport services - Improvement of LEED-certified logistics center operation efficiency
				Increase in low-carbon logistics technology verification and operation optimization activities		●	●	
Market	Market Demand Change	Activation of Low-Carbon Product Market Demand	Mining	Occurrence of investment for restructuring the bituminous coal business(reduction/diversification)	●	●	●	- Diversification of the secondary battery core mineral investment and resource development portfolio - Diversification of the revenue structure through the expansion of new business related to renewable energy and carbon emissions
				Increase in facility investment for expanding production capacity and battery-grade nickel production		●	●	- Promotion of secondary battery/electric vehicle industry value chain expansion and core mineral trading - Planned expansion of mining and refining businesses through infrastructure investment and operation efficiency such as mining roads
				Increase in operating costs for expanding nickel production and producing high-grade nickel		●	●	- Promotion of designation as a secondary battery core mineral and nickel-related strategic industry fostering project, and promotion of a nickel smelting business plan - Development of businesses in the secondary battery material sector such as nickel intermediates (nickel sulfate, MHP), pre-cathode, and cathode

1) MRV: Measurement, Reporting, and Verification system for greenhouse gas emissions

Climate Action

Strategy

Climate Risk/Opportunity Identification Results

Transition Risk

Category	Transition Risk	Causal Factor	Industry	Expected Impact	Short-term	Medium-term	Long-term	Response Status & Plans
Reputation	ESG Expectation Level	Increase in stakeholder demands regarding supply chain ESG standards	Trading	Increase in operating costs for strengthening ESG response and supply chain management	●	●	●	- Establishment of an ESG platform to advance company-wide ESG management and disclosure levels - Establishment of a supply chain ESG management system including partner ESG diagnosis, on-site inspections, and education - Review of additional asset investment in mines and smelters, etc. - Plan to promote intermediate goods trading with domestic and overseas secondary battery material companies
				Increase in investment to meet supply chain ESG standards and transition to low-carbon businesses		●	●	

Opportunity

Category	Transition Opportunity	Causal Factor	Industry	Expected Impact	Short-term	Medium-term	Long-term	Response Status & Plans
Energy Transition	New & Renewable Energy Transition	Expansion of power source carbon reduction policies	Mining	Reduction in operating costs due to expanded procurement of renewable energy electricity		●	●	- Promotion of a solar power business after environmental restoration work at closed mines
			Agriculture			●	●	- Construction of a biogas power generation plant and production of carbon credits at palm plantations in Indonesia - Promotion of a farm wastewater discharge biogas capture/power generation and biogas-integrated farm model
Products & Services	Low-Carbon Technology Transition	Strengthening of competitiveness due to increased demand for low-carbon products	Manufacturing	Creation of new demand and sales expansion from low-carbon glass production and sales	●	●	●	- Development of high-efficiency building material technology and expansion of energy-saving specialized products - Provision of energy efficiency optimization solutions and response to net-zero energy building certification
		Business diversification through bioenergy production and utilization	Agriculture	Creation of new sales from bioenergy production and power sales utilizing palm by-products		●	●	- Introduction of palm oil by-product(EFB) recovery facilities - Creation of new revenue through the energy resource conversion and external sales of palm oil by-products(EFB)
		Formation of a low-emission market	Logistics	Reduction in fuel costs and logistics operating costs from securing optimal transport routes when the Arctic route opens		●	●	- Establishment of a LEED-certified logistics center as an Arctic route hub and proactive response to logistics demand
Market	Carbon Emission Regulation	Strengthening of the greenhouse gas emissions trading scheme	Agriculture	Creation of revenue from emission allowance sales upon securing greenhouse gas reduction performance		●	●	- Production and sale of carbon credits based on palm plantation biogas power generation
			Logistics			●	●	- Promotion of New & Renewable Energy generation businesses and establishment of a carbon emission credit portfolio
	New Low-Carbon Market Entry	Strengthening of competitiveness due to increased demand for low-carbon products	Mining	Creation of new demand from increased demand for core minerals related to electric vehicles and secondary batteries	●	●	●	- Promotion of core mineral securing based on public-private cooperation and expansion into the non-ferrous metals business area - Exploration of opportunities in the next generation raw materials business through global core mineral joint exploration/development cooperation

Climate Action

Strategy

Financial Impact Analysis Results for Climate Transition Risks

LX Glas and LX Pantos are companies subject to the greenhouse gas Emissions Trading Scheme (ETS), and their carbon cost burden is expected to expand over the mid to long-term as the proportion of paid allocation increases. Accordingly, LX International forecasted greenhouse gas emissions based on the rate of change in production volume by corporation[1] and calculated the annual average emission allowance purchase costs by short-, medium-, and long-term periods by establishing assumptions for emission reduction rates and paid allocation ratios for each IEA scenario (STEPS, APS, NZE).

Emissions Trading Scheme

Expected Financial Impact

The emissions trading scheme designates companies whose greenhouse gas emissions exceed a certain threshold as subject to allocation and imposes an obligation to purchase emission allowances when emissions exceed the allocated amount. Under the current 4th planning period (2026–2030), the paid allocation ratio is being expanded in phases, and emission allowance purchase costs are expected to increase going forward due to the reduction of free allocation. As carbon costs rise, they are reflected in operating costs, which may negatively affect the price competitiveness and profitability of products and services. Accordingly, we calculated the scenario-based financial impact of annual emission allowance purchase costs for LX Glas Co., Ltd. and LX Pantos, the entities subject to allocation.

Key Assumptions

Scenario	Emission Reduction Rate	Paid Allocation Ratio
STEPS	1.00%[2]	• Based on the 15% paid allocation proportion in the 4th planning period (2026–2030), expanded progressively by 20%p per planning period from the 5th planning period (2031–2035) • 100% paid allocation ratio applied from the 8th planning period (2046–2050)
APS	2.30%[3]	
NZE	4.91%[4]	

2) 11.4% reduction by 2030 compared to 2018, based on the 2030 National Greenhouse Gas Reduction Roadmap (announced March 2023)
3) 40% reduction in emissions by 2040 compared to 2018, based on the LX International Carbon Neutrality Roadmap
4) Approximately 80% reduction in emissions by 2050 compared to 2018, based on the industrial sector emission reduction target of the National Carbon Neutrality Scenario 2050

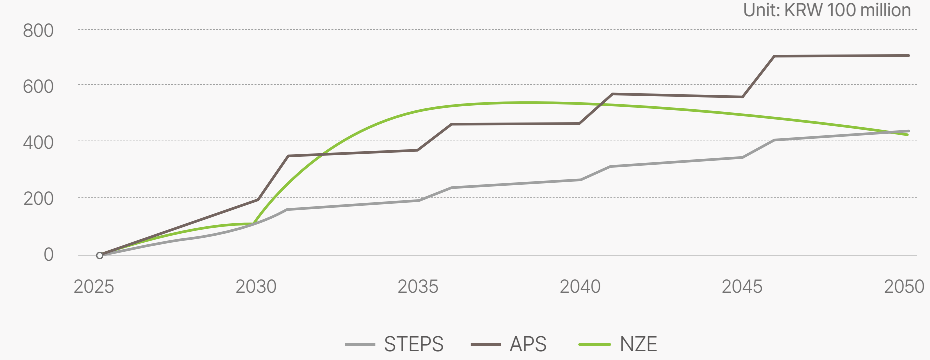
Response Status

To proactively establish a system for fulfilling ETS obligations, LX International is building a Scope 1 and Scope 2 greenhouse gas emission calculation system for the corporations subject to allocation and is establishing emission monitoring and reporting processes. In addition, by pursuing the Clean Development Mechanism(CDM) using new business assets in Indonesia to secure carbon credits internally, the company plans to mitigate the burden of emission allowance purchase costs arising from the expansion of the paid allocation ratio, and to manage carbon cost risks over the medium to long term.

Analysis Results

The scenario analysis showed that as carbon reduction regulations strengthen, emission allowance purchase costs increase over the mid to long-term. The annual average emission allowance purchase costs under the IEA scenarios STEPS, APS, and NZE were as follows: for the short term (2026), KRW 2.8 billion, KRW 5.1 billion, and KRW 4.4 billion respectively; for the medium term (2027–2031), KRW 9.4 billion, KRW 18.6 billion, and KRW 12.6 billion respectively; and for the long term (2032–2050), KRW 30.6 billion, KRW 53.9 billion, and KRW 49.4 billion respectively. Under the NZE scenario, as greenhouse gas reduction targets are met, emissions decrease after the medium term, so that the long-term emission allowance purchase costs ease to a level comparable to STEPS. Based on these analysis results, LX International aims to identify the burden of emission allowance costs by scenario in advance, and to respond proactively to cost risks by strengthening greenhouse gas reduction activities and securing its own carbon credits.

Unit: KRW 100 million



1) Changes in the annual production volume of LX Glas and LX Pantos
- 2025–2030: Applied average annual growth rate based on internal mid-term production plan (LX Glas 1.07%, LX Pantos 3.00%)
- 2031–2040: Applied conservatively estimated annual average growth rate reflecting industry maturity and demographic structural changes (LX Glas 0.85%, LX Pantos 2.00%)
- 2041–2050: Applied long-term growth rate considering the expansion of the circular economy (LX Glas 0.60%, LX Pantos 1.00%)

Climate Action

Strategy

Physical Risk Exposure

To assess the level of physical risks across 10 business sites operated by 8 corporations, LX International calculated exposure using Jupiter Intelligence Climate Score Global. Physical risks were classified into heavy rainfall, flooding, heatwave, typhoons, and wildfires, and were analyzed by reflecting the location and tangible asset characteristics of each business site. The analysis results were classified into 5 levels according to physical risk, and items rated M (Medium) or higher were selected as subjects for the financial impact analysis.

Business Site[1]	Type	Country	Industry	Heavy Rainfall	Flooding[2]	Heatwave	Typhoon	Wildfire
① LX International	Office	Korea	Trading	HH	LL	M	L	LL
② LX International (America), Inc.	Logistics Warehouse	USA	Trading	HH	LL	H	M	LL
③ LX Glas	Production Plant	Korea	Manufacturing	HH	L	M	M	LL
④ PT. Ganda Alam Makmur(GAM)	Office	Indonesia	Mining	HH	LL	HH	L	LL
⑤ PT. Ganda Alam Makmur(GAM)	Coal Storage	Indonesia	Mining	HH	HH	HH	L	LL
⑥ PT. Parna Agromas(PAM)	Farm/Plantation	Indonesia	Agriculture	HH	HH	HH	LL	LL
⑦ PT. Adhi Kartiko Pratama(AKP)	Office	Indonesia	Mining	HH	LL	M	L	LL
⑧ PT. Adhi Kartiko Pratama(AKP)	Production Area	Indonesia	Mining	HH	LL	H	L	LL
⑨ LX Pantos	Logistics Warehouse	Korea	Logistics	HH	HH	L	L	LL
⑩ LX PANTOS AMERICA, INC.	Logistics Warehouse	USA	Logistics	M	LL	M	L	LL

Level	Heavy Rainfall (mm)	Flooding (m)	Heatwave (days)	Typhoon (m/s)	Wildfire (%)
HH (Very High)	300 or more	2.0 or more	150 or more	49.44 or more	0.7 or more
H (High)	225 – 300	1.0 – 2.0	60 – 150	42.78 – 49.44	0.4 – 0.7
M (Medium)	175 – 225	0.5 – 1.0	10 – 60	33.06 – 42.78	0.2 – 0.4
L (Low)	125 – 175	0.1 – 0.5	2 – 10	28.61 – 33.06	0.1 – 0.2
LL (Very Low)	Less than 125	Less than 0.1	Less than 2	Less than 28.61	Less than 0.1

1) LX International (Singapore) Pte. Ltd. was excluded from the analysis, as it was determined that the substantive impact from physical risks is low due to the nature of its business.
2) Since flooding is a secondary disaster caused by heavy rainfall, the financial impact analysis was conducted by integrating it into a broader scope of heavy rainfall, taking causal relationships into account.

Climate Action

Strategy

Financial Impact Analysis Results for Physical Risks

To quantitatively assess the financial impact of climate-related physical risks on business operations and assets, LX International identified the impact pathways by risk type and the exposed business sites, and calculated the estimated financial impact amounts by analysis period and impact type in accordance with the IPCC SSP scenarios, based on operational data for each business site. Among these, the analysis of physical risks caused by typhoons based on the SSP5-8.5 (4.4°C) scenario projected a long-term (2032–2050) annual average financial impact of KRW 6.65 billion. This is a relatively low level compared to heavy rainfall and heatwave under the same scenario, and the company operates a response system that includes regular facility inspections, structural reinforcement of aging facilities, and preparation for strong winds against typhoons. Based on these analysis results, the company plans to review its response status by risk type, establish response plans, and strengthen business resilience against physical risks.

Physical Risk

● Less than KRW 100 million ● KRW 100 million to less than KRW 1 billion ● KRW 1 billion to less than KRW 5 billion ● KRW 5 billion to less than KRW 10 billion ● KRW 10 billion or more

Climate R/O	Business Site[1]	Expected Financial Impact	Financial Impact Amount[2]			Response Status & Plans
			Short-term (2026)[3]	Medium-term (2027~2031)	Long-term (2032~2050)	
Heavy Rainfall	②③④⑤⑥⑧⑨⑩	Decrease in sales due to disruption of product sales	KRW 10 billion or more	KRW 10 billion or more	KRW 10 billion or more	• Inspection of flooding risks by business site and improvement of stormwater drainage systems • Installation of flood barriers and water-blocking panels to prevent flood damage at logistics warehouses • Enrollment in comprehensive property insurance and business interruption insurance for major business sites • Establishment of Business Continuity Plan (BCP) for natural disasters and regular drills • Establishment of alternative transport routes and emergency inventory operation plans against supply chain disruptions
		Damage to the value of tangible assets	KRW 1 billion to less than KRW 5 billion	KRW 1 billion to less than KRW 5 billion	KRW 1 billion to less than KRW 5 billion	
		Damage to the value of inventory assets	KRW 1 billion to less than KRW 5 billion	KRW 1 billion to less than KRW 5 billion	KRW 5 billion to less than KRW 10 billion	
		Facility investment costs for heavy rainfall preparedness	KRW 1 billion to less than KRW 5 billion	KRW 1 billion to less than KRW 5 billion	KRW 1 billion to less than KRW 5 billion	
		Labor costs from overtime work and additional workforce deployment	KRW 100 million to less than KRW 1 billion	KRW 100 million to less than KRW 1 billion	KRW 100 million to less than KRW 1 billion	
		Increase in insurance premiums for plants and equipment	KRW 1 billion to less than KRW 5 billion	KRW 1 billion to less than KRW 5 billion	KRW 5 billion to less than KRW 10 billion	
Heatwave	⑤⑥⑧	Reduction in sales due to production suspension periods	KRW 10 billion or more	KRW 10 billion or more	KRW 10 billion or more	• Establishment of high-temperature work suspension standards and worker protection measures • Provision of heatwave protective equipment for outdoor workers • Expansion of cooling facilities within work sites and introduction of heat stress monitoring systems • Establishment of stage-based heatwave response manuals and systematization of operating standards by business site
		Labor costs from work suspension or additional shift work	KRW 1 billion to less than KRW 5 billion	KRW 1 billion to less than KRW 5 billion	KRW 1 billion to less than KRW 5 billion	
		Costs incurred for facility investments to prepare for heatwave	Less than KRW 100 million	Less than KRW 100 million	Less than KRW 100 million	
		Cost of supplies provided for heatwave response	KRW 5 billion to less than KRW 10 billion	KRW 5 billion to less than KRW 10 billion	KRW 10 billion or more	
Typhoon	②③	Decrease in sales due to disruption of product sales	KRW 100 million to less than KRW 1 billion	KRW 100 million to less than KRW 1 billion	KRW 1 billion to less than KRW 5 billion	• Investment in facilities to prevent damage to aging slate roofs • Establishment of regular inspection procedures for typhoon-preparedness facilities and emergency response procedures • Management of asset damage and sales loss risks through enrollment in comprehensive property insurance for major business sites • Investment in structural reinforcement for strong-wind preparedness of logistics warehouses and outdoor storage yards • Establishment of procedures for advance cargo relocation and vessel operation adjustment based on typhoon path monitoring • Enrollment in disaster liability insurance for major business sites and regular review of coverage scope
		Damage to the value of tangible assets	Less than KRW 100 million	Less than KRW 100 million	Less than KRW 100 million	
		Damage to the value of inventory assets	Less than KRW 100 million	Less than KRW 100 million	Less than KRW 100 million	
		Facility investment costs for typhoon preparedness	KRW 5 billion to less than KRW 10 billion	KRW 5 billion to less than KRW 10 billion	KRW 5 billion to less than KRW 10 billion	
		Labor costs from overtime work and additional workforce deployment	Less than KRW 100 million	Less than KRW 100 million	Less than KRW 100 million	
		Increase in insurance premiums for plants and equipment	KRW 100 million to less than KRW 1 billion	KRW 100 million to less than KRW 1 billion	KRW 100 million to less than KRW 1 billion	

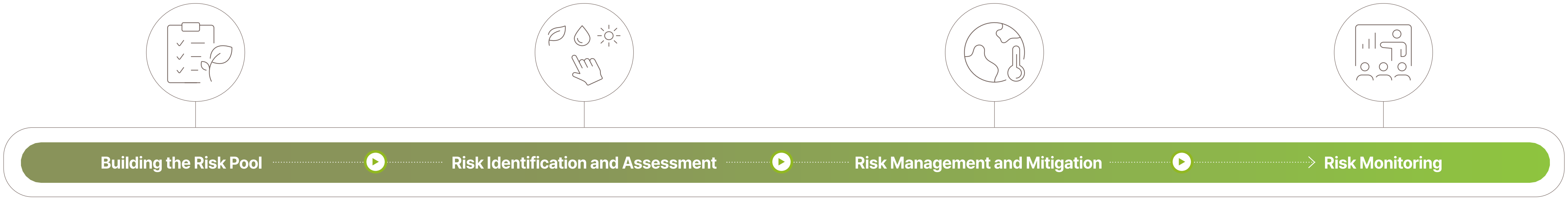
1) The business site numbers are the same as those in the physical risk exposure table. Financial impact amounts were calculated according to the relevance to the business site of the expected financial impact by impact type, and the status of internal data management
2) Annual average financial impact amount by analysis period, based on the SSP5-8.5 (4.4°C) scenario
3) These are estimates of potential impacts assuming the SSP5-8.5 (4.4°C) scenario, in which extreme climate change occurs; as of the first half of 2026, no actual financial impact has occurred

Climate Action

Risk Management

Climate Risk Management Process

In line with the TCFD recommendations, LX International identifies transition and physical risks and climate opportunities, assesses materiality by likelihood and financial-impact scale, and sets management priorities. The assessment reflects domestic/overseas regulatory trends, industry trends, and stakeholder opinions, and the derived key risks and opportunities are managed in direct connection with business-strategy formulation and investment decisions.



Classifying transition/physical risks per TCFD, building a risk-factor pool reflecting domestic/overseas regulatory trends, peer cases, and stakeholder opinions, and updating it yearly to reflect the latest climate issues.

Assessing likelihood and business impact across the pool, defining high-impact items as key climate risks considering short/medium/long-term horizons, calculating potential impact scope and scale using external tools and internal methodology based on IEA/IPCC scenarios, and deriving response priorities through qualitative and quantitative financial-impact assessment.

Establishing and executing business-wide response plans, operating a BCP for physical risks such as extreme weather, mitigating transition risk by expanding renewables and adopting low-carbon technology, and managing mid to long-term climate risk by combining carbon-reduction projects and allowance procurement.

Company-wide risks including climate are managed centrally by the General Counsel/ESG Department(ESG Management Team), key matters are reported to the ESG Committee and Board to inform strategy and decisions, and the response system is reviewed and improved through regular monitoring.

Climate Action

Risk Management

GHG Emissions Management

LX International measures GHG emissions annually and manages its inventory through third-party verification. Since 2023 it has integrated major subsidiaries into its scope to monitor company-wide emissions and, for sites with increased emissions, analyzes causes, sets reduction tasks, and checks implementation. For 2025 it set a target of 2.5% reduction versus BAU and, achieving actual emissions of 736 tCO_2eq, exceeded the target with a 3.29% reduction versus BAU.

Category	Emissions(tCO_2eq)	Reduction Rate vs. BAU
BAU	761	-
Target	742	2.50%
Actual	736	3.29%

Building a GHG-Management Platform

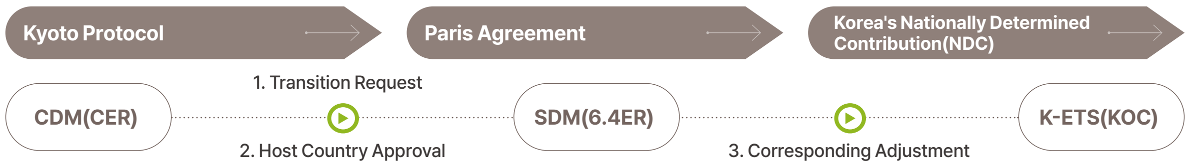
To prepare for mandatory sustainability disclosure, LX International is pursuing an integrated ESG-data platform. It is being designed to manage not only Scope 1 and 2 but also some Scope 3 emissions and to continuously track progress against reduction targets. After implementation, it plans to link subsidiary data and unify the company-wide GHG-management system into a single platform.

GHG Reduction Project – CDM(Clean Development Mechanism)

Based on its experience in greenhouse gas reduction and securing emission credits, LX International is applying CDM projects to run-of-river hydropower plants and palm plantations in Indonesia. The hydropower plants secure approximately 200,000 tons of carbon credits annually, and the achievements through 2020 have been converted into domestic emission credits. In addition, greenhouse gas reduction facilities are being introduced at the palm plantations, and the company plans to expand its reduction business to external and new palm plantations.

In January 2026, the run-of-river hydropower project received official approval from the Indonesian Indonesia's Ministry of Environment as a carbon reduction project based on Article 6.4 of the Paris Agreement. This is the first such case approved in Indonesia since the Paris Agreement regime took effect in 2021, signifying the transition from the Kyoto Protocol CDM framework to the Paris Agreement framework. Through this, LX International has secured the practical conditions to transfer the carbon reduction credits secured in Indonesia between countries or to sell them on the global market.

Currently, LX International is building a carbon emission credit portfolio of approximately 310,000 tons per year through new and renewable energy projects in Indonesia. The company plans to secure 210,000 tons of carbon credits from run-of-river hydropower projects and 100,000 tons from palm plantation biogas power generation projects and is also preparing to transition the biogas power generation project to the Paris Agreement framework. LX International aims to expand its carbon emission credit business going forward through the introduction of new technologies and the development of alternative markets.



1. Transition Request

With the end of the Kyoto Protocol and the implementation of the Paris Agreement, CDM (Clean Development Mechanism) projects need to be transitioned to the SDM (Sustainable Development Mechanism). Following the UN's official announcement, LX International is preparing transition procedures for its existing projects.

2. Host Country Approval

As the Paris Agreement and SDM emphasize the importance of inter-country cooperation, the company is awaiting approval permits for the transition to SDM, in order to obtain specific guidance on securing the Letter of Approval (LoA) from the relevant national government.

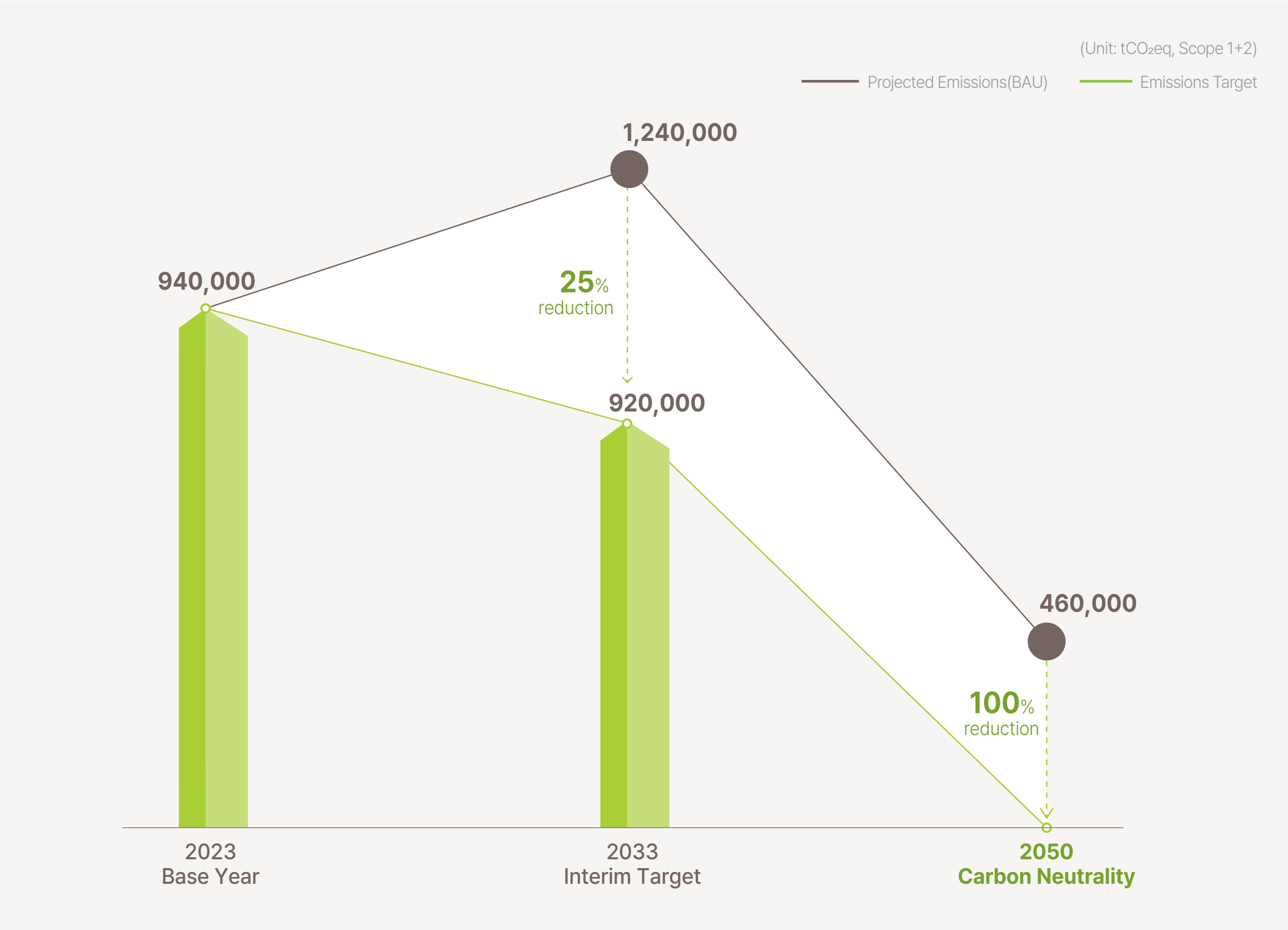
3. Corresponding Adjustment

For the carbon emission credit business, various variables are subject to Corresponding Adjustment, which will be resolved through negotiations involving inter-country and public-private cooperation.

Climate Action

Metrics and Targets

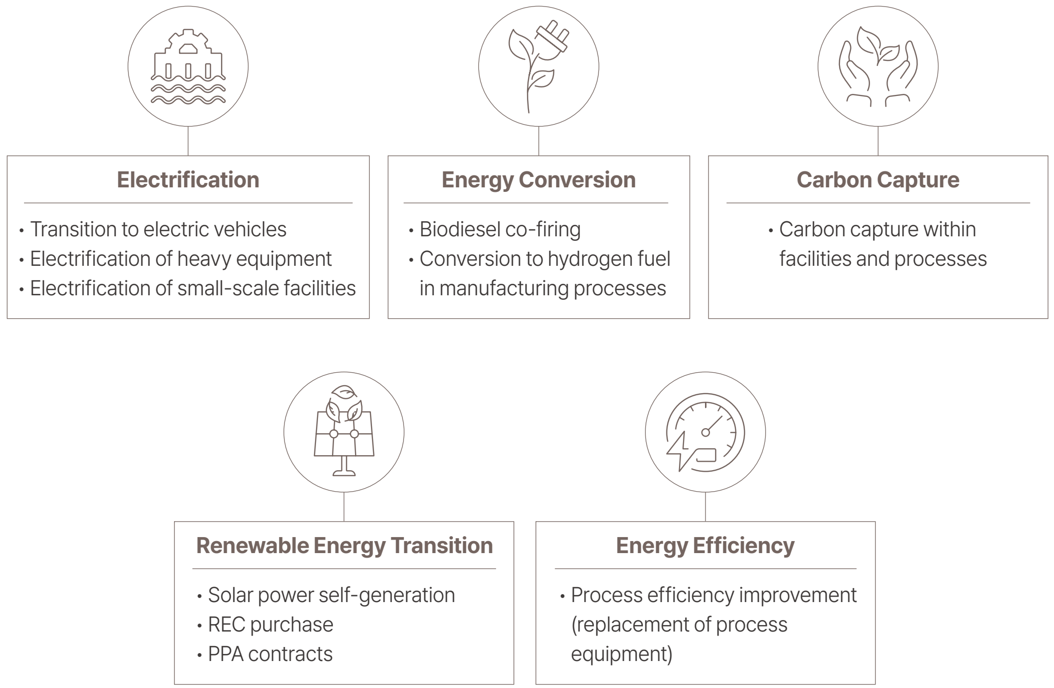
2050 Carbon Neutral Roadmap



* Calculated based on 66 global subsidiary corporations under operational control criteria

Reduction Measures

Scope 1&2



* Implemented sequentially based on the level of technology commercialization and economic feasibility analysis

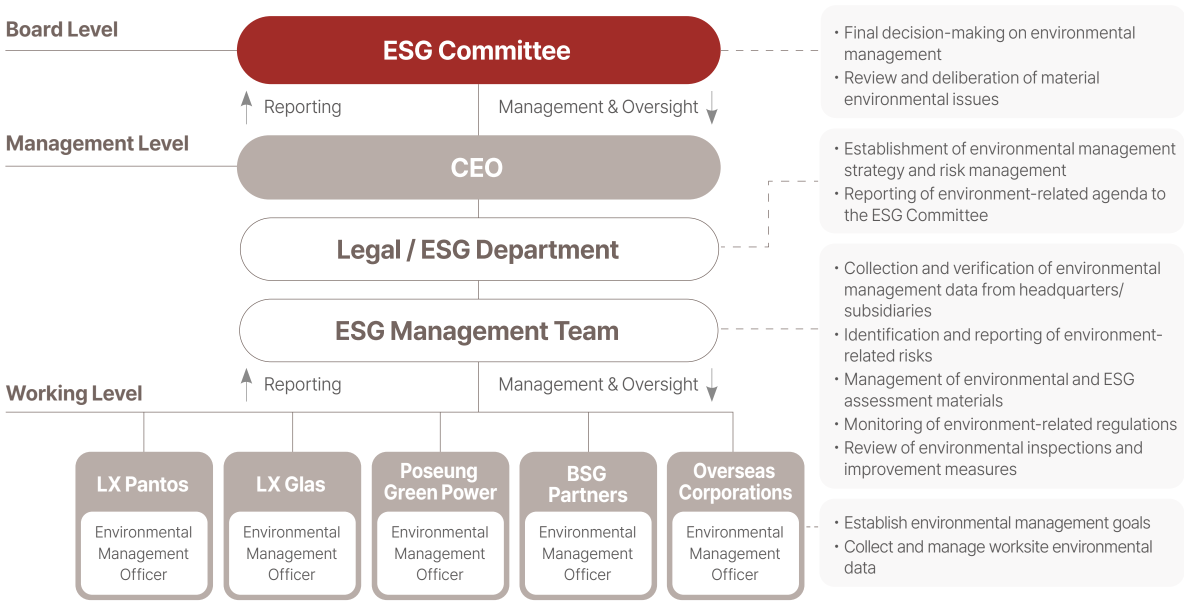
Environmental Management

Implementation Framework

Organizational Structure

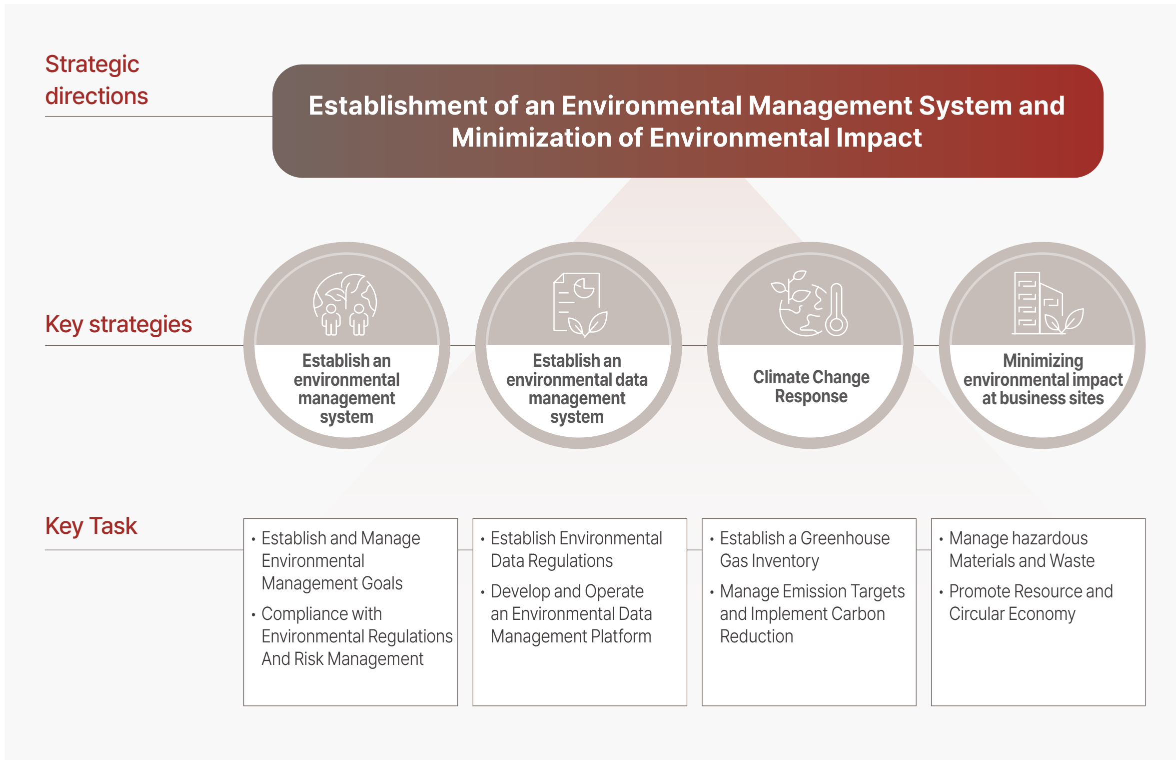
LX International has established a company-wide environmental management organization, ranging from the ESG Committee as the highest decision-making body to environmental management officers at each subsidiary. The ESG Committee is responsible for final decision-making on environmental management and the review and deliberation of material environmental issues, while the Legal/ESG department under the CEO oversees environmental management strategy establishment and risk management. The ESG Management Team carries out the collection and verification of environmental management data from headquarters and subsidiaries, the identification and reporting of environment-related risks, regulatory monitoring, and the review of environmental inspections and improvement measures. The environmental management officers of LX Pantos, LX Glas, Poseung Green Power, BSG Partners, and overseas corporations establish environmental targets for each business site and collect and manage environmental data.

Environmental Management Organizational Structure



Environmental Management Strategy

LX International establishes an environmental management strategy to minimize the negative environmental impacts arising from its business operations. To systematically manage the environmental impacts of its management activities and improve environmental performance, the company has set strategic directions and key strategies, and derived detailed core tasks to achieve these, which are being implemented according to short-, medium-, and long-term plans. Going forward, the company plans to strengthen its environmental management capabilities through the implementation of these tasks and to continuously advance its company-wide environmental management system.



Environmental Management

Implementation Framework

Environmental Management Policy

LX International has established a company-wide environmental management policy so that all employees can fulfill their roles as key players in environmental management and applies it across all business operations. With compliance with environmental laws and regulations as its fundamental principle, the company regularly reviews and continuously improves key objectives such as greenhouse gas reduction, biodiversity conservation, and environmental pollution prevention. Furthermore, to enhance the effectiveness of the policy, the company conducts regular training and performance disclosure, and strengthens transparent communication with stakeholders.

Environmental Management Policy

LX International aims to promote systematic environmental management with the participation of all executives and employees to realize 'responsible corporate activities for a sustainable future.' To this end, we establish the following management policies and objectives, and continuously put them into practice.

1. We comply with domestic and international environmental laws, regulations, and agreements, and create a sustainable society and environment together with local communities and customers.
2. We systematically establish environmental management processes to continuously manage and improve company-wide environmental data, including that of our subsidiaries.
3. We preserve biodiversity in the regions where our business sites are located and minimize environmental impacts, such as the emission of environmental pollutants.
4. We provide environmental education to help executives and employees recognize the importance of environmental conservation and promote environmental improvement activities.
5. We implement comprehensive environmental protection activities, including climate change mitigation and adaptation, and transparently communicate our performance.

Environmental Management System

LX International is building an environmental management system based on its ESG management strategy, with the goal of minimizing environmental impact. Based on its environmental management policy, the company plans and manages company-wide environmental management activities, and identifies environmental risks and conducts reviews and deliberations on material environmental issues through the ESG Committee. In addition, by establishing a subsidiary management and environmental data reporting system, the company continuously monitors and manages the environmental management of its subsidiaries. In 2025, LX International's headquarters newly obtained ISO 14001 environmental management system certification, and its subsidiaries LX Glas and LX Pantos also hold ISO 14001 certification. LX International plans to progressively expand the scope of certification application to its subsidiaries and overseas corporations going forward.

Environmental Impact Management Process

LX International operates a four-stage environmental impact management process—from preliminary planning to information disclosure—for environmental regulatory compliance and proactive risk response. In the preliminary planning stage, the company establishes management plans for each environmental pollutant medium and secures the reliability of business site sampling and measurement values through data integrity review. In the environmental impact analysis stage, the company comparatively analyzes legal environmental standards against existing data to detect abnormal changes at an early stage, and conducts immediate additional monitoring when necessary. The analysis results are compiled into an environmental impact survey report along with improvement measures to minimize environmental harm, and are transparently disclosed to stakeholders.

Preliminary Planning
- Establishment of appropriate management plans for each environmental pollutant medium
- Consideration of management targets, items, methods, cycles, etc.

▼

Data Integrity Review
- Collection and management of business site sample collection and measurement values
- Securing data reliability through experimental analysis

▼

Environmental Impact Analysis
- Identification of legal environmental standards and comparative analysis with existing data
- Verification of environmental changes and abnormal conditions over time

▼

Improvement & Information Disclosure
- Implementation of additional measures for sustainable environmental management to minimize environmental harm (conducting additional monitoring when necessary)
- Preparation of monitoring results and environmental impact survey reports

Environmental Management

Implementation Framework

Environmental Impact Assessment and Factor-Based Management

Poseung Green Power has been conducting regular environmental impact assessments since 2012, and based on the assessment results, establishes and implements management measures for each environmental impact factor. The assessment items cover various fields such as air quality, odor, water quality, soil and hazardous chemicals, and management measures. The company reviews the occurrence and risk of environmental harm and identifies and manages legally protected flora and fauna within the surveyed areas. Based on relevant regulations and testing standards, the company manages environmental hazardous substances and installs and operates appropriate facilities to mitigate environmental impacts. According to the assessment results, the company establishes specific management measures for each environmental impact factor—such as air pollution, water pollution, hazardous chemicals, soil pollution, and waste—and manages them systematically. Through annual follow-up environmental impact assessment results, the company verifies the occurrence and risk of environmental harm in surrounding areas, and for specific impacts, thoroughly investigates causal relationships to carry out follow-up measures and improvement activities.

	Air Quality	Odor	Water Quality	Soil & Hazardous Chemicals	Management Measures
Survey Items	• General air pollutants: NOx, SOx, PM10, CO, etc. • Hazardous air pollutants: HCl, Pb, As, Cd, Hg, etc.	• Complex odor	• Non-point pollutant reduction facility management items: SS, BOD, turbidity, etc.	• Soil around oil storage facilities: BTEX, TPH, heavy metals • Soil affected by hazardous air pollutants: Cd, Cu, As, Hg, TPH, etc.	• Fuel quality inspection • Appropriateness of waste disposal, etc.
Survey Methods & Standards	• Air pollution official testing standards • Persistent organic pollutant official testing standards • Field survey	• Air dilution olfactory method	• Water pollution official testing standards • Field survey	• Field survey	• Solid fuel product quality testing and analysis method
Management Measures	• Operating at levels lower than legal permissible standards for pollutants • Operating emission concentration reduction based on voluntary agreements under the seasonal management system • Introduction and operation of high-efficiency air pollutant prevention facilities	• Minimization of odor generation through operation of high-efficiency prevention facilities	• Operating at levels lower than legal permissible standards for pollutants • Installation and operation of initial stormwater treatment facilities for heavy rainfall preparedness • Partial reuse of generated wastewater (cleaning water, temperature reduction, chemical dilution)	• Implementation of soil pollution facility inspections specific to business sites • Conducting periodic soil pollution surveys and surrounding area remediation • Management of hazardous chemical handling volumes and handling facility operations • Operation of hazardous chemical leak detection and reporting systems	• Establishment of management standards by stage for collection, storage, discharge, and treatment • Management of waste volumes by type and record-keeping of generation dates • Registration, selection, and follow-up management of appropriate partners for external treatment

Environmental Management

Implementation Framework

Environmental Data Follow-Up

To manage environmental impact based on data, LX International aggregates company-wide site environmental performance quarterly and secures objectivity through annual third-party verification by external specialists. Verified data leads to deriving improvement tasks and reporting to the ESG Committee and serves as a basis for continuously checking alignment with environmental goals. It transparently discloses analysis results through channels such as the sustainability report and the environmental-information disclosure system, strengthening stakeholder trust.

Company-wide Environmental Data Collection	• Environmental data input once per quarter • Submission to the LX International ESG Management Team
External Data Verification	• External verification conducted on the collected data (at the time of the sustainability report publication / every June)
Improvement Data Reporting	Establishment of Improvement Plan → Execution of Improvement Plan → Reporting within the Team on Improvement Results → Reporting to the ESG Committee and CEO
Regulatory Response & Data Disclosure	• Final disclosure of environmental data (The sustainability report, Environmental Information Disclosure System, etc.)

Environmental Regulatory Compliance and Risk Management

LX International continuously tracks changes in environment-related laws and regulations and periodically reviews the compliance status of its domestic and overseas corporations to prevent potential risks at an early stage. When the possibility of a regulatory violation is detected, the Legal Team and the ESG officer in charge immediately review the matter, and the company has established an escalation system in which management directly determines the response direction through reporting to the ESG Committee and the CEO when necessary. Based on this risk management structure, the company secures the legal stability of its environmental management and pursues transparent environmental management that earns the trust of stakeholders.

Environmental Management

Key Activities

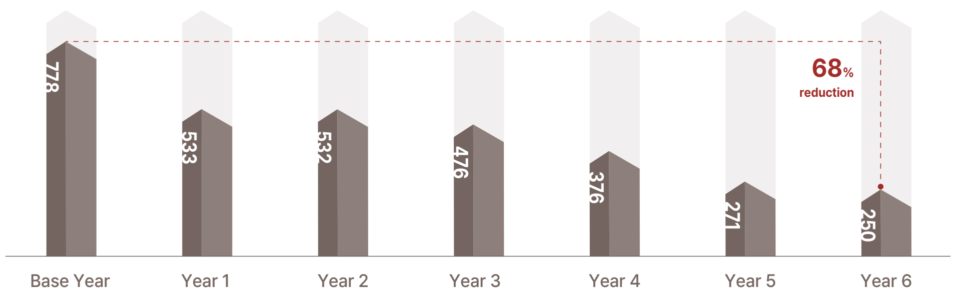
Air Pollutant Management

Seasonal Management Response and Air-Pollutant Reduction

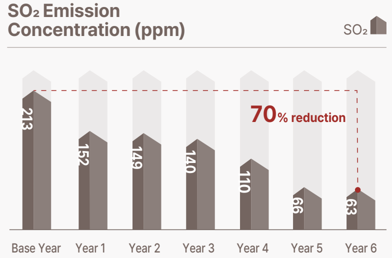
LX Glas has signed and is implementing a voluntary agreement with the Ministry of Environment for the reduction of fine dust by season, in accordance with the amendment of the Special Act on the Reduction and Management of Fine Dust. After the agreement period expired in March 2024, the company extended the agreement with the Jeonbuk Regional Environmental Office and invested KRW 17.1 billion during the fine dust seasonal management period in measures such as the replacement of prevention facilities and dust collectors. As a result, the company achieved reductions compared to the base year (Q1 2019) of 68% in total fine dust generation, 77% in dust emission concentration, 64% in NOx, and 70% in SO_2. LX Glas's Gunsan Plant was selected as an outstanding business site contributing to voluntary fine dust reduction and received the top award.

In addition, LX Glas invested in replacing electric dust collectors to introduce CCBF (Ceramic Catalytic Bag Filter) facilities, and by replacing 6 aging dust collectors, significantly reduced air pollutant generation. Through Stack Tele-Monitoring System (TMS), the company individually measures sulfur oxides, nitrogen oxides, dust, etc., and in the event of emergency situations such as excessive pollutant emissions, promptly suspends emissions and takes corrective measures.

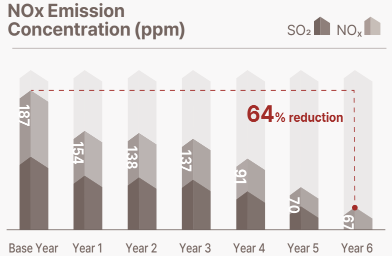
Seasonal Fine-Dust Emission Trend(ton)



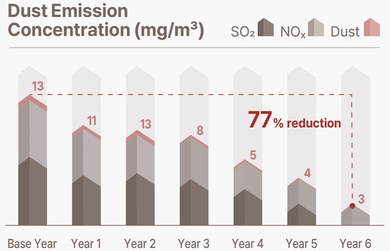
SO_2 Emission Concentration (ppm)



NOx Emission Concentration (ppm)



Dust Emission Concentration (mg/m³)



Real-Time Air-Pollutant Management and Voluntary Reduction

Poseung Green Power measures, in real time, the exhaust gas generated after the combustion process using a Stack Tele-Monitoring System (TMS). It constantly monitors chlorine compounds, nitrogen oxides, dust, etc., and in the event of emergency situations such as exceeding emission standards, promptly suspends emissions and takes corrective measures. In addition, through the optimization of combustion operation methods and periodic inspection and improvement of prevention facilities, the company manages emission allowance control substances by business site to below 80% of the permitted amount.

Based on this operating system, Poseung Green Power is a biomass combined heat and power (CHP) plant that utilizes waste wood generated from domestic households and industrial sites as fuel, reducing greenhouse gases by approximately 99% compared to bituminous coal and creating a carbon emission reduction effect of about 280,000 tCO_2eq annually. In November 2024, the company signed a voluntary agreement for seasonal management system fine dust reduction with the Metropolitan Air Quality Management Office, and is implementing the maintenance and stable operation of prevention facilities with the goal of reducing air pollutants by 10–15% compared to current operating levels.

Poseung Green Power Total-Allowable-Emission Compliance

Year	Category	Initial Allowance(kg)	Actual(kg)
2021	NOx	54,133	33,275
	TSP	1,760	1,445
2022	NOx	54,133	37,091
	TSP	1,760	1,533
2023	NOx	54,133	33,212
	TSP	1,760	1,332
2024	NOx	54,133	35,544
	TSP	1,760	1,272
2025	NOx	69,479	34,560
	TSP	5,449	1,053

Environmental Management

Key Activities

Community Air Quality Impact Management

LX International operates a bituminous coal mine in East Kalimantan, Indonesia. Given the nature of a business involving large-scale extraction and transportation activities, the company recognizes it as a core responsibility to proactively identify and manage the environmental impacts on nearby local communities. Accordingly, the company has established and operates a three-stage system consisting of identification of negative impacts, establishment and implementation of mitigation measures, and effectiveness review through monitoring.

Stage 1

Identification of Negative Impacts

LX International identified fugitive dust generated during the business operation process as a major negative environmental impact affecting nearby local communities. The three main sources of fugitive dust are as follows:

Pit Area	Generation of soil and coal dust during the bituminous coal extraction process
Haul Road	Scattering of road dust and bituminous coal dust during the vehicle operation process of transporting extracted bituminous coal to the port
Port (Loading Area)	Dust may spread to surrounding areas during the process of loading bituminous coal onto vessels

LX International recognizes that these dust generation sources may affect the air environment of nearby local communities beyond the business site boundaries and manages them by setting air environment standards in accordance with the regulations on environmental protection and management under Indonesian Government Regulation No. 22 (2021) as the compliance criteria.

Stage 2

Establishment and Implementation of Mitigation Measures

At LX International's bituminous coal business site, source-specific customized mitigation measures are established and implemented to minimize the identified negative impacts.

Fog Cannon Operation

The company has installed and operates Fog Cannons in the storage yard area. A Fog Cannon is a device that sprays fine water particles to capture bituminous coal dust in the air and settle it to the ground. Approximately KRW 26.6 million (about IDR 300 million) per unit was invested to introduce them by 2025.

Installation of Dust Screens

Dust screens were installed to block bituminous coal dust from scattering outside the business site. A total of approximately KRW 337 million (about IDR 3.8 billion) was invested in the installation of dust screens, physically blocking the external spread of bituminous coal dust caused by wind.

Haul Road watering

To suppress fugitive dust generated on Haul Road, watering operations utilizing fixed water supply facilities and water trucks are conducted regularly. In this process, industrial wastewater is subjected to sedimentation and water purification and then reused for watering, simultaneously achieving resource circulation and dust reduction.

Stage 3

Monitoring and Effectiveness Review

To continuously review the effectiveness of mitigation measures, LX International conducts air quality monitoring on a six-month cycle targeting the business site area and surrounding local communities. Monitoring is carried out by an Indonesian government-accredited analysis agency, and the measurement results are reported regularly to the Indonesian Ministry of Environment.

As a result of monitoring conducted a total of six times through 2025, the measurement values of particulate matter substances related to fugitive dust were as follows and remained below the legal permissible standards across all measurement periods.

Category	Permissible Standard[1]	Maximum Measurement Value	Compared to Standard
PM10	75 μg/m³	40.26 μg/m³	54% of the standard
PM2.5	55 μg/m³	23.12 μg/m³	42% of the standard
TSP	230 μg/m³	101.87 μg/m³	44% of the standard

In addition to particulate matter substances, measurement values across all items including NO_2, SO_2, CO, O_3, Pb, and HC also remained below the legal permissible standards set by Indonesian Government Regulation No. 22.

1) Standard values based on Air Quality Standards (Baku Mutu Udara Ambien), Appendix 7 of the Regulation on Environmental Protection and Management under Indonesian Government Regulation No. 22 (2021)

Environmental Management

Key Activities

Water Pollutant Management

Effluent Pollution Analysis and Water Quality Monitoring

LX Glas conducts effluent pollution analysis twice a year and manages wastewater discharge volume data (BOD, TOC, SS). To prevent the occurrence of water pollution, the company continuously carries out voluntary water quality monitoring, and clearly defines the roles and responsibilities of water pollution prevention facilities to promote improvement activities through on-site inspections.

For environmental conservation, Poseung Green Power conducts quarterly self-measurement of 18 wastewater pollutant items and annual water quality analysis of 7 non-point pollution reduction facility[1] items, as required by the follow-up environmental impact survey and the integrated environmental operation system. Based on the analysis results, the company performs work such as filter replacement to improve the treatment capacity of prevention facilities, thereby minimizing the environmental impact on aquatic ecosystems.


Water quality analysis sampling at non-point pollution reduction facility


Filter replacement at non-point pollution reduction facility

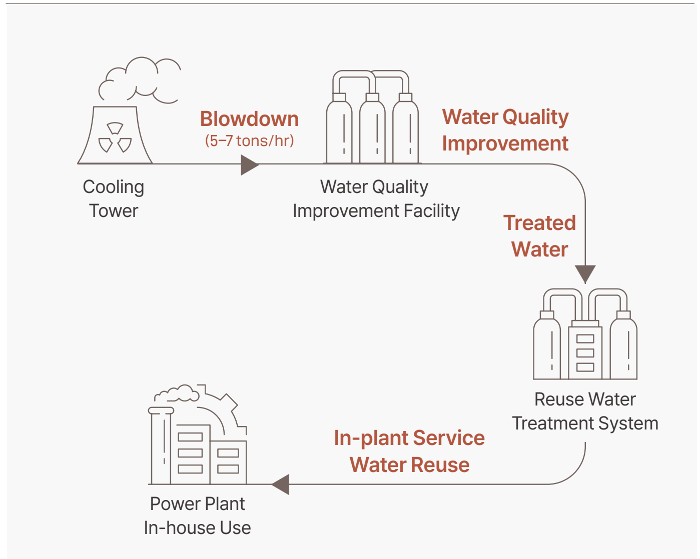
1) Facilities that remove or reduce water pollutants (non-point pollution sources) discharged from irregular locations such as cities, roads, farmland, forests, and construction sites.

Water Resource Reuse and Circulation Management

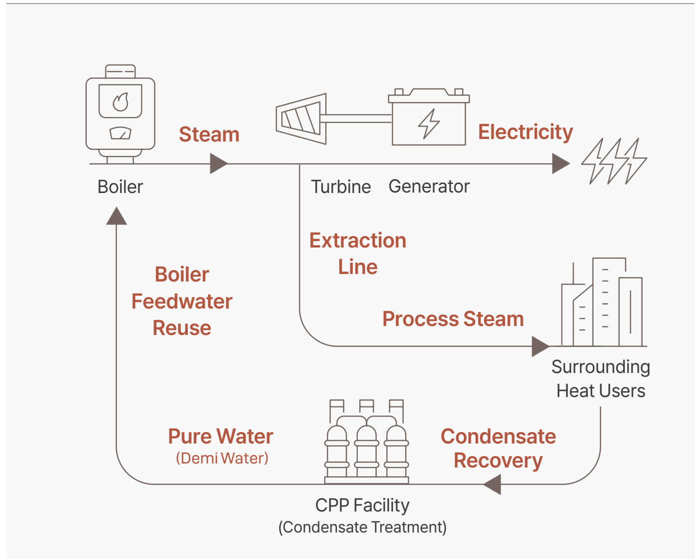
Poseung Green Power analyzes data on industrial water, chemical makeup water, and city water usage to establish a systematic conservation plan. It reprocesses cooling tower discharge water and reuses it as water for chemical dilution and temperature reduction, and fully recovers, purifies, and reuses steam condensate supplied from external sources as power generation water. In addition, through equipment improvement activities that continuously identify new recovery points within the business site, the company minimizes wastewater generation and realizes circular water resource management that maximizes the water reuse rate.

Power Plant Water Resource Reuse Process

Cooling Tower Blowdown Reuse



Boiler Steam and Condensate Reuse



Environmental Management

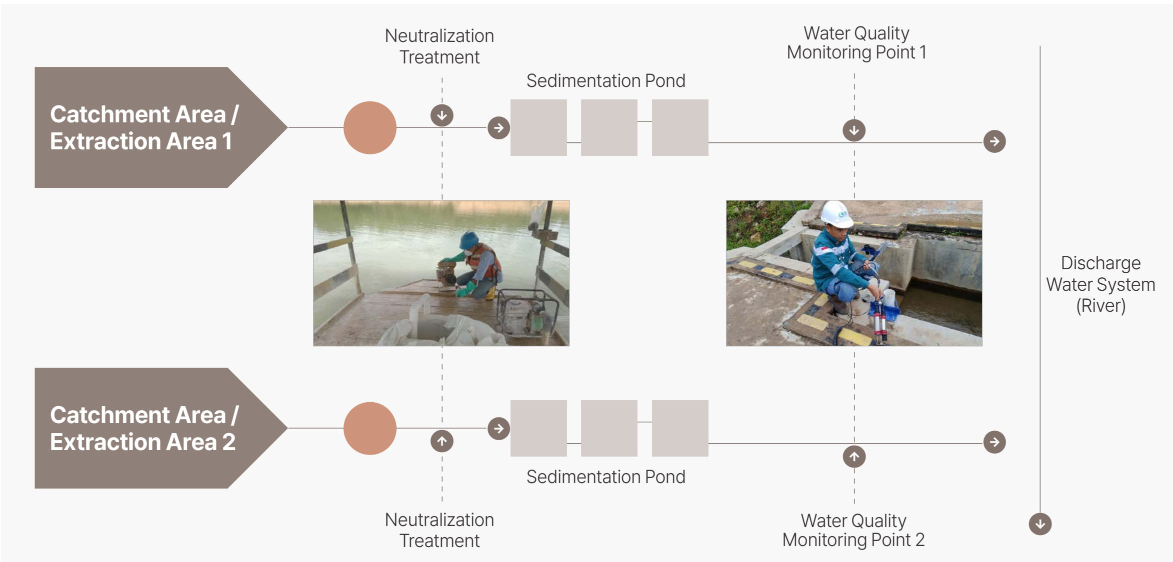
Key Activities

Water Pollutant Management

Mine Water Resource Monitoring and Acid Water Treatment

PT.GAM has established monitoring and water resource reuse processes to systematically manage water resources generated from process treatment facilities such as extraction areas and waste treatment zones, and manages the water quality of wastewater before it flows into rivers, lakes, etc.

Acid water is generated at the coal seams being mined and at waste rock stockpile sites, and is managed by distinguishing between active treatment and passive treatment methods. Currently, PT.GAM applies an active treatment method using lime (limestone) to adjust the pH to the range of 6–9, the standard value, thereby minimizing the environmental impact. At the discharge outlets, SPARING (Indonesian Water Quality Monitoring System) equipment is installed to measure in real time three key water quality items—pH, suspended solids, and flow rate—and the data is reported in real time in connection with the Indonesian Ministry of Environment and Forestry (KLHK). Through this, PT.GAM strengthens the transparency of acid water management and continuously introduces optimal treatment methods for environmental protection.



Palm Oil Wastewater Treatment and Resource Recycling

PT.TBSM removes more than 70% of COD from wastewater generated at the plant by passing it through biogas plant facilities and then treats it to a level safe from water pollution by decomposing residual organic matter through an anaerobic-aerobic pond in the wastewater pond. Wastewater purified above a certain level is utilized as fertilizer or used to improve the moisture and nutrient conditions of soil, thereby realizing resource circulation. In this process, appropriate analysis and monitoring are conducted to prevent environmental pollution, through which the company simultaneously achieves the effects of reducing wastewater discharge and increasing farm productivity.

For the continuous improvement of wastewater treatment efficiency, PT.TBSM has been monitoring key indicators such as organic matter, pH, oil, lead, copper, cadmium, and zinc on a monthly and annual basis since 2020. Based on data analysis, the company optimizes the wastewater treatment process and continuously evaluates treatment effectiveness for compliance with environmental standards.

Strengthening 3R-based Waste Management

In 2025, PT.GUM strengthened its waste management under the 3R (Re-Use, Reduce, Recycle) principle. It operates a system that separately collects organic and inorganic waste at major generation sites such as the GMO office, lodgings, and CPO plant, and treats them according to their characteristics.

Approximately 50–60% of the total organic waste is composted through the Takura system, and its potential for use as fertilizer was verified at a campus operated by the local government. Inorganic waste was transferred to a treatment facility operated by the Sekadau District local government, and a total of approximately 3 tons per year is recycled and treated, thereby reducing the environmental burden of waste.

Environmental Management

Key Activities

Employee Environmental Education

In September 2025, LX International headquarters conducted training on "2025 ESG Trends and Global ESG Disclosure Trends."

To strengthen its capabilities in complying with Indonesian environmental laws and responding to regulations, PT.PAM conducted environmental management and greenhouse gas education, and expanded the operation of HCV (High Conservation Value area) monitoring and management courses to 3 farm corporations.

LX Pantos distributes a monthly ESG Trend Report to all employees to raise environmental awareness, and regularly conducts ESG introductory training for new and experienced hires. In addition, it operates an in-house resource circulation campaign to support the natural establishment of an environmental practice culture in the workplace.

Poseung Green Power conducts hazardous chemical safety education annually in accordance with the enforcement rules of the Chemical Substances Control Act. The education targets are divided into facility handling personnel, management and supervisory technical personnel, and general workers, providing job-specific specialized courses, and in 2025 a total of 88 people completed the courses through online and in-person education.

2025 ESG Trends and Global ESG Disclosure Trends Training (September 26, 2025)

Performance and Targets

Green Revenue(K-Taxonomy-Aligned)

LX International actively pursues green businesses for climate response and sustainable growth. Green revenue is calculated based on businesses qualifying under the government's K-Taxonomy (Korean Green Taxonomy), and it plans to expand disclosure by gradually including revenue from domestic and overseas eco-certified products.

Green Revenue Calculation Criteria

① Domestic Environmental Certified Products
② Overseas Environmental Certified Products
③ Falling under K-Taxonomy Economic Activities

(Unit: KRW million)

Category		2023	2024	2025
Total		**279,103**	**333,003**	**350,011**
	RSPO/ISPO Certified Palm Oil	199,532	242,569	271,762
	Renewable Energy Generation: Hydropower	24,563	25,392	23,585
	Renewable Energy Generation: Biomass	55,008	65,042	54,664
Ratio of Green Revenue to Total Revenue		1.92%	2.00%	2.10%

Green Purchasing

LX International establishes internal green purchasing criteria to minimize the negative impacts on the environment through the purchase of eco-label certified products. It gives priority to purchasing certified products based on relevant laws and regulations, and selects additional criteria through internal expert meetings, thereby contributing to the establishment of a sustainable consumption culture.

Green Purchasing Criteria

Eco-label Certified Products	• Eco-label certified products under the 「Act on the Development and Support of Environmental Technology」
Excellent Recycled Products	• Excellent recycled products under the 「Act on the Promotion of Saving and Recycling of Resources」
Low-carbon Products	• Low-carbon products under the 「Act on the Promotion of Purchase of Green Products」
Public Institution Newly Introduced Certified Products	• Certifications newly introduced by public institutions and the corresponding certified products
Items Selected through Internal Expert Meetings	• Items free of the 6 major RoHS substances and environmental hazardous substances such as asbestos • Items with reduced packaging volume and recoverable packaging/containers to reduce waste • Items with significantly low emissions of toxic and polluting substances • Items with significantly low energy consumption and impact on global warming

Resource Use and the Circular Economy

Implementation Framework

Management System

Based on its environmental management system, LX International continuously expands the scope of its environmental management and recognizes resource circulation and the circular economy as core strategies for sustainability. The company strengthens the environmental risk management capabilities of its subsidiaries and overseas corporations and pursues continuous improvement activities through the systematic management of pollutants and hazardous substances and target-based operations. The ESG Committee establishes company-wide sustainability management strategies including resource circulation and environmental strategies, identifies environment-related risks, and performs the role of reviewing and deliberating on material environmental issues. Major subsidiaries and overseas corporations have built resource use and circular economy management systems suited to the characteristics of each business, carrying out waste discharge management and resource recycling activities.

Magnetic Separator: A device that selects only substances that adhere to a magnet from within a mixture

Key Activities

Waste Generation Management

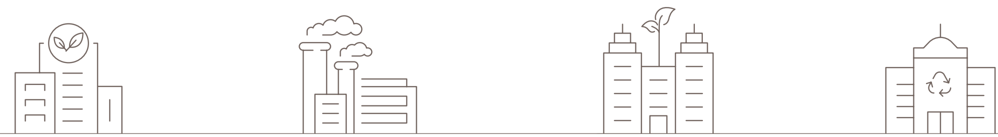
LX International systematically manages the waste discharge of its headquarters and subsidiaries and pursues activities to minimize negative environmental impacts. Headquarters manages generation and recycling rates by classifying waste into general waste and designated waste, while LX Glas and Poseung Green Power manage discharge by waste type and treat it appropriately according to the relevant processes.

LX Glas increases its resource circulation rate by converting designated waste into general waste and utilizing it as a recycling resource for other companies such as cement manufacturers.

Poseung Green Power supplies more than 97% of its business site waste as aggregate raw material for the construction industry through cooperation with recycling companies and operates 2 Magnetic Separators to selectively collect a daily average of 0.5 tons of scrap metal, thereby continuously improving its waste recycling rate.

Waste Discharge Management Systems

LX Glas operates a waste site information transmission system for the appropriate treatment of waste, and manages waste discharge and movement information in real time. In addition, through the Specific Water Pollutant Emission Volume Survey System, it analyzes all specific hazardous substance items generated at 9 final discharge outlets in April and October each year and reports them to the relevant agencies. These two systems are operated as core management systems that strengthen LX Glas's environmental responsibility and enhance information transparency.



Specific Water Pollutant Emission Volume Reporting Process

Company (Business Entity) → **Regional Environmental Office** → **National Institute of Environmental Research** → **Ministry of Environment**

Company (Business Entity)
- Preparation of survey form
- Submission of information system data
- Submission of attached documents

April and October each year

Regional Environmental Office
- Receipt of survey form
- Confirmation of survey form
- Review of survey form

National Institute of Environmental Research
- Field survey
- Collection and verification of survey data
- Reporting and finalization of survey results
- Notification of disclosure status
- Receipt of statement of opinion

March of the following year

Ministry of Environment
- Establishment and reporting of disclosure plan
- Information disclosure

Resource Use and the Circular Economy

Key Activities

Waste Management by Type and Resource Recovery Activities

PT.GAM classifies waste generated during the business operation process into organic, hazardous (B3[1]), and inorganic waste, and establishes and implements differentiated management measures by type. Organic waste is recycled into compost, hazardous waste is entrusted to a specialized treatment company in accordance with Indonesian Ministry of Environment and Forestry Ministerial Decree No. 6 (2021), and inorganic waste is connected with the local community through recycling.

Organic Waste Composting

PT.GAM collects organic waste generated during the operation of company cafeterias and lawn management processes and recycles it into high-quality fertilizer through the processes of crushing, sedimentation and fermentation, sealed storage, and maturation. The produced compost is utilized as fertilizer for plants within the childcare center area, and in 2025 the company expanded the scope of its use as compost raw material to include palm fruit waste generated during the mining land clearing process.


Waste classification by characteristic
Organic waste composting utilizing an aerobic system
Compost packaging
Composting result product

Hazardous (B3) Waste Management

PT.GAM collects B3 hazardous waste generated from workplace activities such as oil changes, filter replacement, and contaminant spill treatment from the extraction area, transport area, and port area, and safely stores it in a hazardous waste temporary storage facility (TPS). PT.GAM operates a total of 7 TPS across its own and partner business sites, and after storing waste within the prescribed period, transports and treats it through a specialized treatment company, with no cases of environmental pollution having occurred as a result. In addition, it reports regularly to the relevant agencies to enable constant monitoring.

Generation of waste such as waste oil and filters
Transport to B3 temporary storage facility (TPS)
Record of generated hazardous waste
Transport and treatment by an external company

3R-based Waste Resource Recovery

PT.GAM operates a 3R system of Reduce, Reuse, and Recycle to reduce B3 waste. In cooperation with the CSR team, it holds an art installation competition utilizing waste materials, and by exhibiting the created artworks in the Agrowisata Buana Sari area and linking them with local cultural festivals, it simultaneously realizes waste reduction and improvement of local community infrastructure. These activities extend the importance of reuse and recycling to the local community and contribute to strengthening cooperation between the company and the local community. In addition, in 2025, the company is pursuing a plan to reuse waste lubricating oil as a blending agent for blasting operations, through which it also expects a cost-saving effect on pure diesel purchases.

1) B3(Bahan Berbahaya dan Beracun): Hazardous and toxic waste in Indonesia, corresponding to designated waste in Korea, including waste oil, waste filters, batteries, and sludge generated from workplace activities such as oil changes and filter replacement.

Resource Use and the Circular Economy

Key Activities

Green Logistics Activities

Green Logistics Infrastructure and Operational Improvement

LX Pantos promotes the transition to green logistics centered on green infrastructure investment, low-carbon fuel conversion, and the application of recycled-content packaging materials, and has maintained the "Excellent Green Logistics Practice Company" certification from the Ministry of Land, Infrastructure and Transport every year since 2012.

As part of strengthening its green logistics infrastructure, the company signed a business cooperation agreement with Korea East-West Power and completed solar power facilities at the Sihwa MTV Center in 2025. Starting from January 2026, the company plans to begin using renewable energy electricity to realize the reduction of greenhouse gas emissions at logistics centers, and to progressively expand the scope of renewable energy application going forward.

View of the solar power generation facility installation

Low-Carbon Infrastructure Investment	• Installation of a 2.5MW solar power generation facility at the Sihwa MTV logistics center • Acquisition of LEED[1] Gold green building certification for the Megawise logistics center • Achieved 100% conversion of diesel forklifts to electric forklifts * excluding some forklifts for heavy cargo transport • Replacement of lighting facilities such as logistics warehouses with LED
Use of Low-Carbon Fuel	• Signing of SAF[2] partnerships with major airlines to reduce greenhouse gases generated during air transport • Use of bio marine fuel, a vessel service of domestic and overseas shipping companies, to reduce greenhouse gases generated during maritime transport
Transition to Recycled-Content Logistics Packaging	• Signing of a business agreement with the logistics material specialist company Mulryutong and the integrated distribution company AJ Networks to supply recycled-content logistics materials, supporting green logistics practice and win-win cooperation with SMEs • Reduction of virgin fossil-based plastic film use by converting LLDPE[3] 100% film to film using PCR[4] raw material • Creation of a resource circulation ecosystem through win-win cooperation between large corporations and SMEs

1) LEED(Leadership in Energy and Environmental Design) : A green building certification system developed by the U.S. Green Building Council (USGBC)
2) SAF(Sustainable Aviation Fuel)
3) LLDPE(Linear Low Density Polyethylene) : A film raw material with excellent physical properties such as tear resistance (resistance to tearing) and elongation, used as a stretch film raw material
4) PCR(Post-Consumer Recycled) : A recycling technology that sorts, separates, and washes used and discarded plastic waste, transforming it through reprocessing into an initial raw material in the form of plastic pellets

Acquisition of LEED Gold Certification

In response to the trend of major global customers requiring logistics center LEED certification as a bidding condition, LX Pantos acquired the LEED Gold grade for its Megawise Cheongna Center. In December 2025, it achieved its second Gold certification for a new domestic logistics center, and, having been recognized for even performance across all LEED evaluation areas, had its sustainable operational capabilities—such as renewable energy adoption, water resource management, and low-emission transportation access—verified against international standards. This certification is an achievement that externally validates LX Pantos's green logistics competitiveness, and is planned to lead to the strengthening of customer sales competitiveness and the expansion of LEED-certified logistics center operation experience.

Resource Use and the Circular Economy

Key Activities

RSPO/ISPO-Certified Palm Plantation Operation and Circular Economy

LX International operates a resource circulation system at its 3 palm plantations in Indonesia that converts by-products within the production process into energy resources and fertilizer, with the goal of Zero Waste. Based on this, the company plans to expand its certified sustainable palm oil trading business over the medium to long term.

RSPO Certification Acquisition

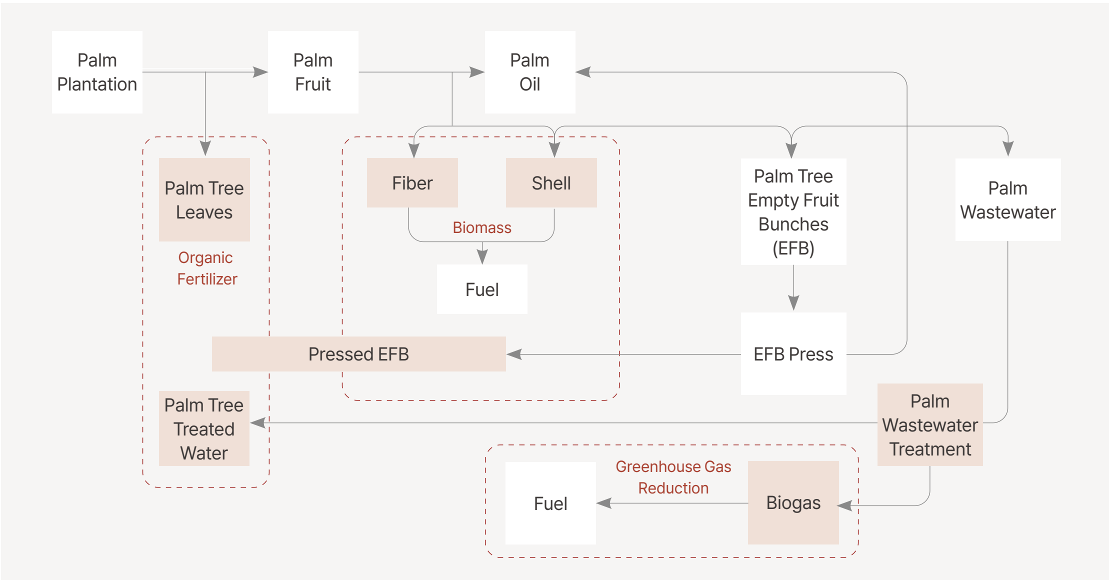
PT.PAM acquired RSPO (Roundtable on Sustainable Palm Oil) certification in March 2023, having its sustainable palm oil production capabilities internationally verified. As the 6th certification case among corporate-type plantations in West Kalimantan, Indonesia, it satisfies the core requirements of RSPO, such as environmental conservation, local community responsibility, and transparent supply chain management.

RSPO Certificate

Resource Efficiency through the Introduction of the EFB Press

PT.TBSM introduced an EFB Press in 2024 to additionally recover palm oil from Empty Fruit Bunches (EFB), improving the production yield by more than 0.2%, and PT.GUM also expects the production yield to increase by 0.3% by operating an EFB Press starting from June 2025. In addition, by utilizing EFB—previously limited to use as organic fertilizer—in multiple ways as boiler fuel and as an energy resource for thermal power generation, the company simultaneously realizes the economic and environmental value of waste resources.

Circular Structure of the Palm Plantation



Performance and Targets

Waste Discharge and Treatment Performance

LX International sets waste recycling rate targets and manages annual implementation performance. Going forward, the company plans to expand the management scope from headquarters to its subsidiaries, establish recycling rate targets for each subsidiary, and transparently disclose the performance.

Waste Recycling Rate Targets and Performance (Headquarters Basis)

(Unit: tons)

Category	2023	2024	2025
General Waste Entrusted Treatment Volume	34.2	33.3	36.0
Recycling Rate Target	100%	100%	100%
Recycling Rate Performance	**100%**	**100%**	**99%**

LX Glas has built a compliant waste-treatment system that converts designated waste into general waste and utilizes it as a recycling resource for other companies such as cement manufacturers, in order to improve the waste recycling rate. As a result, the waste recycling rate improved from 82% in 2024 to 97% in 2025, and the company plans to continuously raise its resource circulation rate going forward by expanding the external resource recovery of recyclable waste.

(Unit: tons)

Category	2023	2024	2025
General Waste Entrusted Treatment Volume	5,494	9,784	9,965
Designated Waste Entrusted Treatment Volume	49	6	13
Recycling Rate Performance	**78%**	**82%**	**97%**

Biodiversity and Natural Capital Conservation

Implementation Framework

Organizational Structure

LX International minimizes the impact on ecosystems and biodiversity throughout its business activities and strengthens restoration and conservation activities for coexistence with nature. Centered on the ESG Committee, the company reviews major policies and targets related to biodiversity and oversees biodiversity investment and detailed activities. In addition, LX International's management recognizes that biodiversity is an important consideration and takes responsibility for related risks. In particular, it regularly receives reports from relevant business sites on results of environmental impact assessments including biodiversity, reduction activities, legal/regulatory response matters, and restoration promotion status.

Practical measures related to biodiversity protection are carried out by the ESG Management Team, and at overseas business sites, each environmental management officer directly implements biodiversity impact diagnosis, management, and restoration activities.

Biodiversity Organizational Structure

Board Level

ESG Committee
- Review of major biodiversity-related policies and targets
- Overseeing biodiversity strategy and investment, and detailed activities

Reporting (once a year) | Management & Oversight

Management Level

Legal / ESG Department
- Establishment of biodiversity strategy and risk management
- Management of major biodiversity status and issues

Reporting (once a quarter) | Management & Oversight

ESG Management Team
- Collection of domestic and overseas biodiversity management status
- Identification and reporting of biodiversity-related risks
- Planning of employee-participation programs for biodiversity conservation and ecosystem protection, and cooperation with local communities

Working Level

PT.GAM | PT.PAM | PT. AKP | PT.BNE | Overseas subsidiaries

Corporation-specific environmental management officers
- Diagnosis and management of business site biodiversity impacts
- Implementation of ecologically sensitive business site monitoring
- Biodiversity conservation and restoration activities

Biodiversity Strategy

LX International clearly states in its environmental management policy the principle of conserving the biodiversity of the regions where its business sites are located and minimizing environmental impacts such as environmental pollutant emissions. To protect biodiversity, the company improves its system by establishing internal rules and guidelines and promotes ecosystem protection activities together with local communities. In addition, it strives to periodically verify ecosystem changes by utilizing data while thoroughly complying with related laws and regulations.

Strategic

Preventing and minimizing biodiversity risks in domestic and international operations

Key Strategies

Ecosystem impact assessment and risk management in place	Protecting biodiversity and conserving ecosystems around business activities
• Regularly assess the ecosystem impact of its business • Legal compliance and transparent outcome reporting	• Drive biodiversity program operations and monitoring activities

Core Tasks

Promotion Targets

2026	2028	2030
- Expansion of mid to long-term ecosystem restoration program operation (Maintaining 70% or more of the transplanted plant population) (Strengthening conservation area documentation and stabilizing 3–4 habitats)	- Implementation of biodiversity assessments targeting domestic ecologically sensitive business sites	- Maintenance of an elevated grade in the Indonesian government environmental audit - Implementation of biodiversity assessments for 100% of domestic ecologically sensitive business sites and establishment of a biodiversity risk assessment system

Biodiversity and Natural Capital Conservation

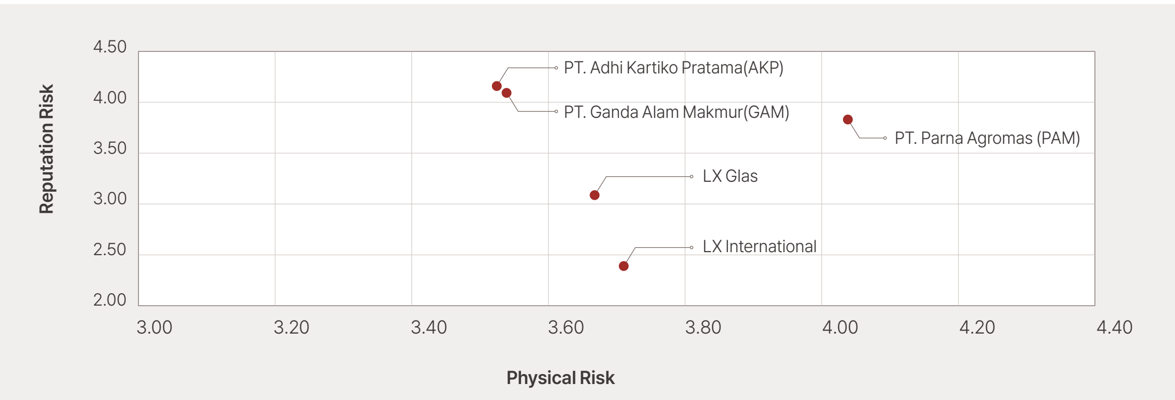
Assessment and Activities

Biodiversity Issue Assessment

To proactively respond to the trend of strengthened global environmental regulations and mandatory natural capital-related disclosures, LX International systematically conducts biodiversity and natural capital-related assessments across its own businesses based on the LEAP approach presented by the TNFD (Taskforce on Nature-related Financial Disclosures). Through this, the company analyzes the dependency on and impact on natural capital by considering the geographical characteristics and ecological sensitivity of the business sites operated by each business division, and comprehensively derives the potential risks and opportunity factors that business activities pose to ecosystems.

Locate – Review of Risk Levels by Business Site

LX International reviewed risk levels using the WWF Biodiversity Risk Filter, targeting its major business sites—headquarters and LX Glas, PT.GAM (bituminous coal mine), PT.PAM (palm plantation), and PT.AKP (nickel mine)—which may have relatively large environmental impacts. As a result of the assessment, some corporations located in Indonesia were analyzed as being more sensitive to the interaction with natural capital and biodiversity due to their regional environmental characteristics. In particular, PT.PAM, being located adjacent to a tropical rainforest, was confirmed to have a high importance of biodiversity management from physical and social perspectives. Accordingly, LX International plans to strengthen its biodiversity risk management and conservation efforts for major overseas business sites, including this business site.



Evaluate – Review of Dependency and Impact

LX International systematically assessed the natural capital dependency and potential impacts of its major business activities using ENCORE (Exploring Natural Capital Opportunities, Risks, and Exposure), an online analysis tool recommended by the TNFD (Taskforce on Nature-related Financial Disclosures). As a result of the assessment, PT.PAM, PT.GAM and PT.AKP were confirmed to have high natural capital dependency compared to other industries, and their impact on ecosystems was also confirmed to be relatively large.

Category	Ecosystem Service	LX International	LX Glas	PT.GAM	PT.PAM	PT.AKP
Dependency	Biological Supply Service	N/A	N/A	Low	Very High	Very Low
	Genetic Material Service	N/A	N/A	N/A	Very High	N/A
	Water Resource Provision Service	Moderate	Moderate	High	High	High
	Other Supply Services – Animal-based Energy	N/A	N/A	N/A	Moderate	N/A
	Global Climate Regulation Service	Very Low	Very Low	High	Very High	High
	Rainfall Pattern Regulation Service	Very Low	Moderate	Very High	Very High	Very High
	Local Climate Regulation Service	Low	Low	Low	Very High	Low
	Air Purification Service	N/A	Very Low	Very Low	Moderate	Very Low
	Soil Quality Regulation Service	N/A	N/A	N/A	Very High	N/A
	Soil and Sediment Retention Service	Low	Low	Moderate	Very High	Moderate
	Organic Waste Purification	N/A	Moderate	Low	Moderate	Low
	Water Quality Purification Service	N/A	Moderate	Very High	Very High	Very High
	Water Flow Maintenance Service	Moderate	Moderate	High	High	High
	Flood Mitigation Service	Low	Moderate	High	High	High
	Typhoon Mitigation Service	Low	Moderate	Moderate	High	Moderate
	Pollination (Pollen Mediation) Service	N/A	N/A	N/A	Very High	N/A
	Bio-remediation Service	Very Low	N/A	N/A	High	N/A
	Pollution Concentration Mitigation Service	N/A	N/A	Moderate	Moderate	Moderate
Impact	Impact on Environmental Disturbance such as Noise/Light	Low	Moderate	High	Moderate	Very High
	Freshwater Use Area	N/A	N/A	N/A	High	Very High
	Greenhouse Gas Emissions	Moderate	Moderate	High	Moderate	Moderate
	Seabed Use Area	N/A	N/A	N/A	N/A	Very High
	Non-GHG Air Pollutants	Low	Moderate	Very High	Moderate	High
	Other Non-biological Resource Extraction	N/A	N/A	N/A	N/A	High
	Waste Generation and Discharge	Very Low	Moderate	High	High	High
	Land Use Area	Low	Low	Moderate	High	Moderate
	Toxic Pollutant Emissions	Low	N/A	High	High	Very High
	Water Use Volume	Moderate	Moderate	High	High	Moderate
	Invasive Species Introduction	Moderate	N/A	Very High	High	Low
	Nutrient Pollutant Emissions to Water and Soil	N/A	N/A	N/A	High	N/A

Biodiversity and Natural Capital Conservation

Assessment and Activities

Assess – Risk and Opportunity Identification

LX International seeks to identify the impact of biodiversity on its businesses, and to strengthen sustainable business competitiveness through proactive response to risk factors and strategic utilization of opportunity factors. Accordingly, the company analyzes risk/opportunity factors by major business area, and establishes and implements response strategies linked to its mid to long-term promotion targets.

Category	Risk Factor	Related Business Area	Financial/Business Impact	Response Strategy
Physical Risk	Instability in raw material supply due to ecosystem loss	Palm Oil, Resource Development	• Reduction in raw material (palm fruit) yield causing production disruptions	• Regularization of raw material site ecosystem monitoring
	Decline in productivity due to rapid climate change	All Business Areas	• Risk of reduced yield per unit area and asset value re-evaluation	• Implementation of biodiversity assessments targeting ecologically sensitive business sites
Transition Risk	Strengthening of biodiversity and natural capital-related regulations and disclosure requirements	Trading, Palm Oil	• Occurrence of additional costs such as penalties for non-compliance	• Establishment of a TNFD-based information disclosure system • Establishment of a biodiversity risk assessment system for domestic ecologically sensitive business sites
	Occurrence of ecosystem issues near business sites	Palm Oil, Resource Development	• Damage to brand value due to civil complaints from local residents and related organizations • Increase in new business licensing delays and customer response costs	• Periodic ecosystem impact assessments of businesses • Implementation of community-participation biodiversity activities
Opportunity	Premium trading of RSPO-certified raw materials	Palm Oil, Trading	• Securing price premiums for certified raw materials such as RSPO • Securing additional transaction lines through increased brand trust	• Continuation of RSPO certification
	Community reputation management through biodiversity conservation	Palm Oil, Resource Development	• Securing business continuity through stabilization of the ecosystem near business sites and securing favorable relations with the local community	• Strengthening of PT.GAM biodiversity conservation activities and establishment of a foundation for shared growth through regular communication

Prepare – Response and Disclosure

BNBP

Corporate and Biodiversity Platform Membership

To minimize the impact of business activities on the local community ecosystem, LX International joined the BNBP (Biz N Biodiversity Platform, Corporate and Biodiversity Platform) initiative in April 2026. Through this, the company is building a proactive response system that identifies and manages biodiversity risks around its business sites in advance. The company will utilize the private-sector cooperation network within BNBP to internalize its biodiversity conservation capabilities and will transparently disclose the performance of its natural capital conservation activities to fulfill its social responsibility for creating a sustainable ecosystem.

LX International participated in the 'Nature Finance Forum Korea 2026' held in May 2026, where it learned about TNFD-based nature finance strategies and global natural capital disclosure trends, and shared best practices in nature risk management with financial institutions and major companies. Through this, the company strengthens its execution capabilities to integrate natural capital conservation activities into corporate financial strategy and decision-making systems and is expanding its private-sector cooperation network for biodiversity conservation.

Biodiversity Protection Activity Plan

LX International has established a company-wide 3-year plan for biodiversity conservation and is implementing it in stages at its domestic and overseas business sites. Domestically, the company participates in mid-stream ecosystem restoration to support endangered species habitat protection and ecological connectivity restoration, and overseas, it strengthens ecosystem restoration and community cooperation models centered on PT.PAM in Indonesia, and mine restoration and environmental management systems through PT.GAM. In addition, at PT.AKP, the company promotes soil stabilization and vegetation restoration of damaged areas in accordance with its mine restoration plan and realizes local biodiversity conservation and sustainable land use through ecosystem restoration utilizing native plant species.

Going forward, LX International plans to comprehensively promote ecosystem restoration, habitat conservation, and community cooperation at all business sites to achieve its biodiversity conservation targets and establish a foundation for sustainable management.

Biodiversity and Natural Capital Conservation

Assessment and Activities

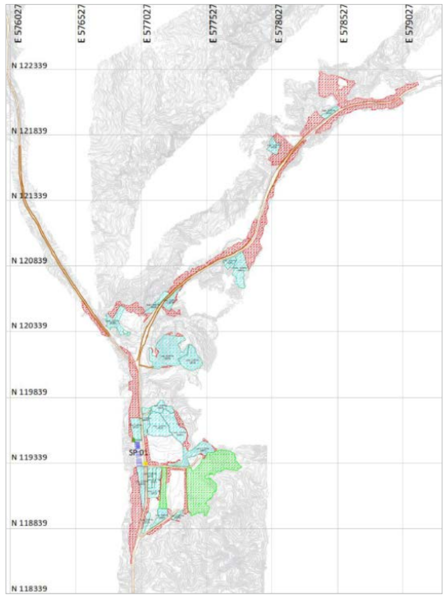
PT.GAM

PT.GAM operates a comprehensive management system to minimize the ecosystem impact from mine operations and to conserve local biodiversity. To prevent the disruption of wildlife habitats, the company implements measures such as the installation of hunting prohibition signs, strengthened monitoring, and the designation of protected areas.

To minimize vegetation loss due to the development of mine sites, PT.GAM carries out phased/selective land clearing and progressively plants fast-growing native tree species and ground-cover plants. In restoration areas, it conducts follow-up management activities such as fertilizer spraying and replanting, and installs logging prohibition signs to strengthen the local community's environmental awareness. The company monitored the performance of changes in restoration area size and coverage rate through these activities, and confirmed that the vegetation vitality of restoration areas had improved.


View of PT.GAM planting

Unauthorized logging prohibition sign


Recycling circulation management plan

PT.GAM periodically assesses the impacts on soil, water quality, air, and ecosystems caused by mine operations, and implements management measures for risk prevention. Monitoring is conducted regularly at least once a month, and the company strengthens proactive preventive environmental conservation activities by observing the long-term trends of environmental changes.

Monitoring Process

Data Collection	Analysis	Data Comparison & Assessment	Reporting & Improvement
- Sample collection by medium such as soil, water, air, and organisms - Measurement of erosion and sedimentation through field measuring instruments and observation - Water quality: Use of Water Sampler - Organisms: Use of Plankton/Benthos/ Nekton Sampler	- All samples undergo chemical, physical, and biological analysis at an accredited laboratory	- Comparison of result values with Indonesian environmental standards (Baku Mutu Lingkungan) - Analysis of the correlation (Analisis Korelasi) between erosion–sedimentation–water quality–organisms - Long-term change monitoring through Trend Analysis	- Reflection of results in the semi-annual RKL-RPL report - Implementation of field measures and re-measurement in the event of abnormal values

Analysis Methods by Item

Item	Monitoring Target	Data Collection Method	Data Analysis Method
Erosion	Soil erosion rate	- Installation of plot pantau erosi in representative sections - Observation of erosion grooves (volume aritan) - Installation of rainfall measuring instruments - Monthly recording of rainfall and rainy days	- Correlation analysis between rainfall and erosion rate - Monthly erosion rate trend analysis
Soil Fertility	Chemical/physical properties of soil	- Soil sample collection using the composite sample method - Chemical/physical testing (nitrogen, phosphorus, potassium, pH, etc.)	- Analysis at an accredited laboratory - Comparative analysis of soil fertility rate by quality
Sedimentation	Sediment volume in rivers	- Measurement of sediment formation rate - Linkage with rainfall/river system data	- Monthly data recording - Comparative analysis of erosion rate and sedimentation analysis
Water Quality	River water quality (TSS, pH, DO, etc.)	- Sample collection using a Water Sampler - Periodic measurement at designated monitoring points	- Comparison with government standards (Baku Mutu) after analysis
Aquatic Organisms	Plankton, benthos, fish	- Plankton, Benthos, Nekton sampling	- Assessment of biological indicators (species diversity, density, etc.) after analysis
Air Quality	Airborne dust and pollutants	- Sample collection using an Ambient Air Sampler - Measurement by point such as mining sites, roads, and residential areas	- Comparison with standard values after qualitative/quantitative analysis

Biodiversity and Natural Capital Conservation

Assessment and Activities

PT.PAM

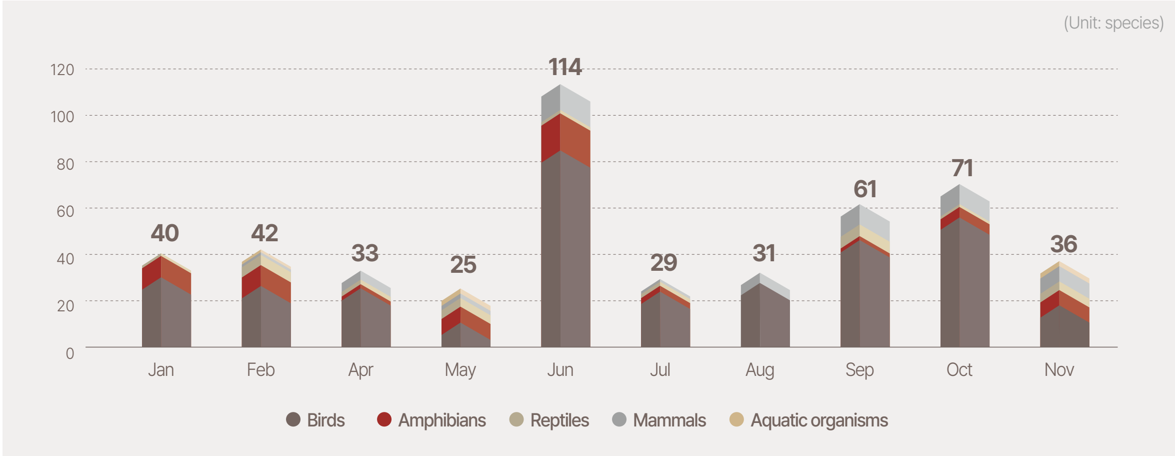
PT.PAM, in cooperation with the PILI Green Network and the local community, practiced sustainable forest restoration and community-based biodiversity conservation in the Sekadau region of West Kalimantan, Indonesia. Based on the baseline survey conducted since 2023 (HCV-HCS Assessment), the company carried out regular monthly biodiversity monitoring through 2025. The main monitoring targets were 5 classification groups: birds, mammals, reptiles, amphibians, and aquatic organisms. In particular, in 2025, the resident-centered MPA (Masyarakat Peduli Api, Forest Fire Watch Community) was fully organized, expanding the scope of activities to include forest fire watch, biodiversity monitoring, and habitat assessment.

Category	Item	2024 Performance	2025 Performance
Restoration & Environmental Management	Restoration area	Preparation stage (nursery establishment only)	50ha restoration completed
	Seedling production volume	770 trees (Durian, Karet, Jengkol)	34,000 trees(Durian, Jengkol, Petai, Pekawai, etc.)
	Carbon monitoring (PSP installation)	4 sites installation completed	4 sites continuously operated, data utilization begun
Biodiversity	Number of monitoring rounds	11 times (Jan–Nov)	11 times(Jan–Nov)
	Monitoring system	Informal monthly monitoring (experts + residents)	MPA team formally organized, resident-led monitoring system established
	Area	Part of HKm Beganak area	Entire HKm Beganak(approx. 1,000ha)
	Number of animal species	10 species	476 species(110 directly observed)
	Number of newly discovered species	-	23 newly discovered species
	Number of plant species	28 species	Not included(scope reduced)
	Number of scientifically identified plant species	Not identified	55 species scientific name identification completed
	Habitat indicator species	Not recorded	3 groups including birds, stream frogs, and reptiles

The year 2025 was an important turning point in local forest management, evolving from simple monitoring activities into a "community-led forest protection system." PT.PAM restored 50 hectares (ha) of damaged forest and planted 34,000 native tree species. This restoration project was promoted with the simultaneous goals of, beyond simple afforestation, carbon sequestration and biodiversity recovery. As a result, the number of observed animal species increased more than 47-fold from 10 species the previous year to 476 species, of which 23 were reported as newly discovered species.

In addition, as the observation scope expanded to the entire HKm Beganak (approx. 1,000ha), the accuracy and representativeness of the biodiversity data greatly improved. Patrol records were digitized through the Avenza Map to integrate and manage location, time, and species information, and by utilizing the field organism identification guide (Field Guide) provided by the PILI Green Network, 55 species could be identified down to the scientific name level. In March 2025, the first MPA monitoring evaluation meeting was held, sharing the activity results and problems of each team and deriving improvement measures. Through this process, a circular management system of "monitoring → evaluation → improvement → re-monitoring" was established, further strengthening the operational continuity of the program.

Monthly Biodiversity Monitoring Results



Biodiversity and Natural Capital Conservation

Assessment and Activities

Domestic

LX International established a company-wide 3-year target for biodiversity conservation (2024–2027) and continuously promotes ecosystem restoration activities at its domestic and overseas business sites. As part of this, approximately 40 people, including the in-house volunteer corps (LEXT) and employees, participated in biodiversity conservation activities in the Seoul Jungnangcheon area. Jungnangcheon (total length approx. 34.6km) is a major tributary that begins in Yangju City, Gyeonggi Province, flows through downtown Seoul, and merges into the Han River, and is a place where various birds, mammals, amphibians, and reptiles live. For the ecological restoration of this section, LX International concurrently carried out habitat creation for the otter (Natural Monument No. 330), an endangered Class I endangered wildlife and environmental purification activities in the surrounding area.

In October 2025, the company installed unmanned observation cameras to observe the distribution and migration corridors of otters, and carried out environmental maintenance such as the removal of ecosystem-disturbing species like American germander and thorny elaeagnus and the collection of trash to improve the habitat environment. In addition, to secure spaces suitable for the otters' rest and breeding, the company created a rewilding garden, installed otter houses and play areas, and planted native trees (200 trees), among other activities.

Category	Item	2024 Performance	2025 Performance
Monitoring	Expert monitoring	6 times	12 times
Biodiversity Change	Number of insect species	57 species	67 species
	Number of mammals	0	2 (adult + offspring)
	Plant classification groups	157 groups	162 groups
	Disturbing plant coverage area	8,400m²	3,360m²
	Trash volume	-	50% reduction
Habitat Creation	Management area	12,000m²	12,000m²
	Rewilding garden	-	800m²
	Tree planting	-	200 trees + 316 herbaceous plants
	Biotope installation	-	1 otter house, 2 play areas, 10 bird boxes, 2 insect hotels

Through the restoration of Jungnangcheon's ecological functions, LX International will continuously promote activities to secure stable habitats for endangered species within the city and to enhance ecosystem resilience. Going forward, the company will continue to promote the Jungnangcheon biodiversity conservation project through 2027 and will strive to strengthen long-term monitoring and restore the ecosystem.

SOCIAL

LX International Approach

LX International's double materiality assessment identified Occupational Health and Safety of the Company's Own Workforce, Supply Chain Management, and Local Communities as the material topics in the social domain.

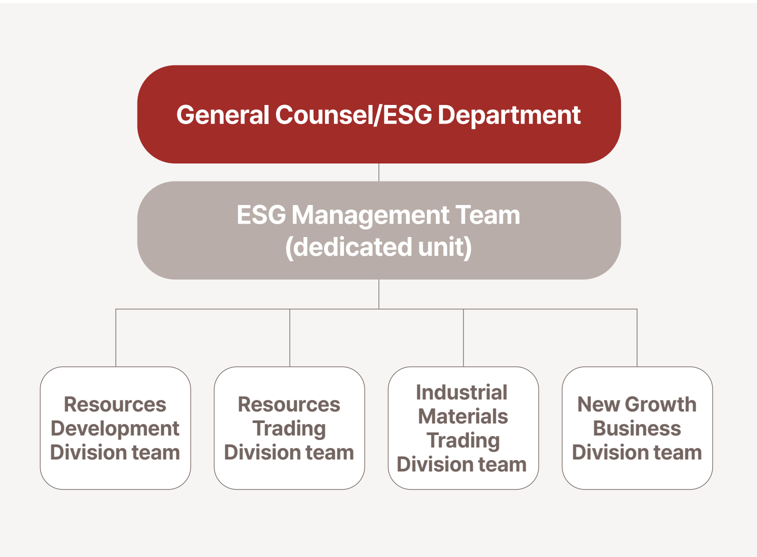
LX International sets the safety and health of its employees as the top priority of management and, operating a safety and health management system at all domestic and overseas sites, carries out systematic activities to prevent serious accidents. In supply chain management, it strengthens the sustainability of the entire supply chain by conducting ESG risk diagnostics and on-site training for key partners. It also practices corporate social responsibility by actively carrying out community contribution activities at its domestic and overseas entities.

Supply Chain Management

Implementation Framework

Organizational Structure

To manage ESG risks across its supply chain, LX International operates a three-stage system of identifying management targets, conducting ESG assessment and analyzing results, and internalization and expansion. Partners subject to management are selected through a comprehensive review of strategic importance—based on purchase volume and linkage to core business—the level of the partner's ESG disclosure, and the likelihood of safety and environmental risks. ESG risk diagnosis examines supply-chain risks multidimensionally, covering the Environmental (E) domain such as environmental management, greenhouse gas, air and water pollution, and hazardous-substance management; the Social (S) domain such as human rights, labor, and occupational health and safety; and the Governance (G) domain such as ethical management and fair trade.



LX Group Partner ESG Code of Conduct

Through the Partner ESG Code of Conduct jointly established with LX Group, LX International supports the improvement of ESG management across its supply chain. The Code comprises four areas—labor and human rights, occupational health and safety, environment, and ethics—and is shared once a year with managed partners, with compliance pledges collected to ensure implementation.

LX Group Partner ESG Code of Conduct

1 Labor and Human Rights

- **1.1** Voluntary work (no forced labor)
- **1.2** Prohibition of child labor and management of young workers
- **1.3** No excessive overtime
- **1.4** Wages and benefits
- **1.5** Humane treatment
- **1.6** No discrimination and harassment
- **1.7** Freedom of association

2 Occupational Health

- **2.1** Industrial safety
- **2.2** Emergency preparedness
- **2.3** Occupational injuries and illnesses
- **2.4** Hazard-exposure management
- **2.5** Physical-workload management
- **2.6** Machinery and equipment safety
- **2.7** Dining and dormitory management
- **2.8** Health and safety training

3 Environment

- **3.1** Environmental compliance
- **3.2** Environmental permits
- **3.3** Minimizing environmental impact
- **3.4** Building environmental management processes

4 Ethics

- **4.1** Integrity management and prohibition of improper gains
- **4.2** Information disclosure
- **4.3** Intellectual property protection
- **4.4** Fair trade, advertising and competition
- **4.5** Identity protection and non-retaliation
- **4.6** Personal-information protection

Fair Trade Principles

To foster a fair trading environment, LX International conducts the entire partner registration and selection process in accordance with objective criteria and the principle of free competition. It prohibits unfair treatment, unilateral changes to transaction terms, and unauthorized use of partners' technology and assets, and codifies these in its internal rules to clarify employees' duty of compliance.

Partner ESG Code of Conduct Practice Pledge

To substantively manage supply-chain ESG risks, LX International operates the “LX Group Partner ESG Code of Conduct” as its standard for managing partners. To enhance on-site implementation of the Code, it established a “Partner Code of Conduct Practice Pledge” covering key compliance matters such as labor and human rights and occupational health and safety, and in 2025 distributed it to all managed partners and completed the pledges.

Supply Chain Management

Implementation Framework

Partner ESG Management Policy

Management Policy of Supply Chain

LX International shares the LX Group Partner ESG Code of Conduct once a year with managed partners selected by internal criteria and collects compliance pledges. At the partner-selection stage, it uses a checklist to review safety and environmental incident histories and any violations of local laws, thereby managing supply-chain ESG risks in advance, and reflects the results of regular operational assessments in re-contracting reviews. It also conducts on-site risk diagnostics for selected partners to support their voluntary practice of ESG management.

LX International ESG Management Policy of Supply Chain

LX International recognizes that ESG factors—such as human rights, the environment, ethics, and safety and health—have a significant impact on corporate sustainability across the entire value chain. Accordingly, it has established this Supply Chain ESG Management Policy to build a responsible supply chain together with its partners.

Article 1 (Purpose)

In accordance with international standards such as the OECD Due Diligence Guidance for Responsible Business Conduct, the UN Guiding Principles on Business and Human Rights (UNGPs), and the ILO Fundamental Conventions, LX International aims to build a sustainable supply chain together with its partners by preventing and mitigating human rights, environmental, ethical, labor, and safety and health risks across the supply chain.

Article 2 (Scope of Application)

This Policy applies to all stages of LX International's value chain (upstream and downstream) and covers all activities performed by direct and indirect partners and business partners, including procurement, manufacturing, transportation, distribution, and service provision. Relevant organizations within LX International—including the General Counsel/ESG Department, the ESG Management Team, and business divisions—also bear management responsibility as parties responsible for implementing this Policy.

Article 3 (Definitions)

The definitions of terms used in this Policy follow those of the OECD Due Diligence Guidance for Responsible Business Conduct and relevant domestic and international laws and regulations.

- ESG Due Diligence: the procedure by which a company identifies, prevents, mitigates, and monitors adverse impacts related to human rights, the environment, ethics, and other matters throughout the supply chain.
- Adverse Impact: any negative outcome that occurs or may occur in terms of human rights, the environment, ethics, or safety and health as a result of the activities of LX International or its partners.

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Key Partner Assessment Checklist

Category	Checklist
Jeong-Do Management	• Special relationships in shareholder/parent ownership and nominee shareholders • Occurrence of bribery • Agreement to and compliance with Jeong-Do Management clauses in the contract, and possession and observance of an internal code of ethics • Whether the partner possesses and observes its own code of ethics standards
Legal Compliance	• Holding and maintaining proper permits • Violations of local law • The existence of separate subcontractors • Use of child labor
Environment/Safety	• Incidents or accidents that have caused a significant adverse impact on the interests of the client company • Warnings received from state agencies or heads of local governments for causing environmental problems
Price Appropriateness	• Comparison with the contract unit prices of nearby mines and plantations • Review of the appropriateness of the partner's margin level relative to other worksites the same partner operates • Review of the appropriateness of the partner's margin level relative to other processes (waste rock, coal haulage, water transport, etc.)

Supply Chain Management

Key Activities

Shipper-Carrier Partnership

To uphold fair trade and shipper-carrier mutual growth in the maritime logistics industry, LX Pantos has built a cooperative framework linking carriers, forwarders, and actual shippers and operates strategic partnerships with national carriers. Under the “Excellent Shipper-Carrier Certification” administered by the Korea Ocean Business Corporation, it first obtained the top Grade 1 certification in the shipper category in 2021 and has maintained it every year since.

SME Partner Safety Management

LX Pantos conducts semi-annual safety assessments at all 84 domestic sites and provides safety and health management guides and risk assessments to eight new-site partners from the initial setup stage. Through a monthly recognition program for air-conditioner installation partners, it paid KRW 120 million to 72 companies in total in 2025.
It also encourages partner workers to voluntarily report hazards through a “worksite hazard reporting reward program,” and has signed an MOU with the Seoul Regional Employment and Labor Office to produce high-risk-work safety content and spread a safety culture in parallel.

Partner Shared Growth

LX Pantos provides ESG training and management manuals to partners lacking ESG policies and procedures and operates incentive programs such as fully covering group accident-insurance premiums. Operating a Jeong-Do Management website and a dedicated intake channel, it received and resolved about 104 VOE cases from 2020 to 2025 with follow-up monitoring, and holds two-way communication such as partner meetings at least once a year.

Quality Capability Network

For shared growth with SME glass processors, LX Glas built a producer network that carefully selects and supports domestic processors of insulated, tempered, and laminated glass holding technology and quality certifications. “Duolite Club,” “Securite Partner,” and “Lamilite Partner” are Korea's first processed-glass producer networks, aiming to establish a quality-centered, rational supply structure. Member companies receive periodic quality control, technical support, and EHS training, the network provides, in detail, production-capability support (super jumbo/jumbo technology support, new-product processing technology support, productivity analysis and improvement, joint-purchasing support), quality-management capability support, marketing support, and sales and customer support.

Detailed Support

Strengthening Production Capabilities	• Super Jumbo/Jumbo technology support • New-product processing technology support • Productivity analysis and improvement • Joint-purchasing support
Strengthening Quality Management Capabilities	• Regular product/sub-material quality assessment • Regular on-site quality assessment • Technical and on-site training support
Marketing Support	• Duolite Club branding • Club advertising and promotional activities • Production of various promotional materials
Sales and Customer Support	• Linkage with green remodeling business • Linkage with window-frame (chassis) company networks • Customer service support

Supply Chain Management

Key Activities

Supply Chain ESG Management Process

To proactively mitigate ESG risks that may arise in its supply chain, LX International has newly established an ESG management system. It has built a framework to identify the partners subject to management among all its partners and to conduct supply chain ESG assessments, and it plans to gradually expand the scope of assessment to strengthen the ESG capabilities of partners across the supply chain.

1 Identify partners subject to supply chain management

Partner Selection Principles

To build a transparent supply chain, LX International specifies its partner selection and operation standards in its Code of Ethics and manages partners on the principles of fair screening procedures and equal opportunity. It establishes and implements standards to maintain fair-trade order and strengthen partner competitiveness, and pursues a win-win cooperation model that shares the outcomes created through technical support and management guidance with its partners.

Supply Chain ESG Partner Identification

Group A

- Companies high in both business strategic importance and ESG risk, selected as primary managed partners
- Conduct a written ESG self-diagnosis for this group
- Provide partner ESG training (webinars, on-site visits)

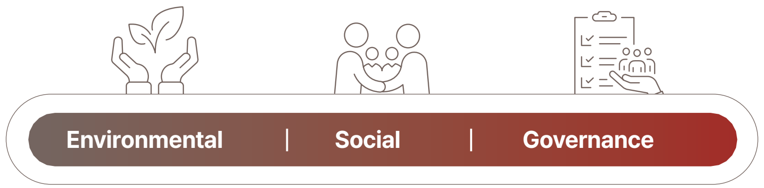
2 Conduct ESG assessment and analyze results

Supply Chain ESG Assessment

To systematically manage supply chain ESG risks, LX International established criteria for identifying the partners subject to management and refined its ESG assessment process. When selecting partners, it determines the priority-management targets by comprehensively reviewing strategic importance based on purchasing volume and linkage to core business, ESG disclosure status, and the likelihood of safety and environmental risks. Going forward, it plans to continuously advance its assessment framework and conduct supply chain due diligence for key managed partners, gradually raising the ESG level across the supply chain.

Supply Chain ESG Risk Diagnosis Factors

Assessment of risks and management capabilities by indicator across the environmental, social, and governance domains, based on the supply chain ESG self-diagnosis checklist.



Environmental	Social	Governance
• Environmental management system • GHG management • Energy management • Air and water pollution • Hazardous substance management	• Human rights • Labor • Occupational health and safety	• Ethical management • Fair trade

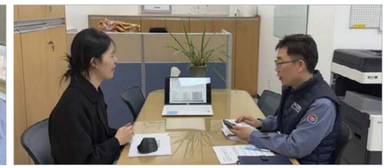
3 Internalize and expand supply chain ESG management

Partner Win-Win Cooperation Activities

To ensure smooth communication with its partners, LX International operates a dedicated partner channel on its website. Through this channel, partners can raise various grievances and opinions, and the submissions received are reviewed by the responsible department and managed so that they lead to substantive improvements. Based on this two-way communication system, it is building sustainable win-win relationships with its partners.

Supply Chain ESG Training

To support the internalization of partners' ESG capabilities, LX International conducted customized supply chain ESG training in 2025, focusing on items identified as weak in the assessment. The training was structured around an introduction to ESG concepts, the latest trends, and LX International's ESG management system, while concentrating on detailed tasks in the environmental domain such as mandatory climate disclosure and responding to carbon-reduction regulations. In addition, it visited three domestic partners to conduct on-site risk checks and, through individual interviews with the persons in charge, shared each company's ESG status and future direction. In 2026, it conducted environmental-management checklist diagnoses at three partners' worksites and, through an RC seminar attended by about 60 methanol supply chain stakeholders, shared best practices in safety management and jointly explored directions for supply chain safety and health cooperation.



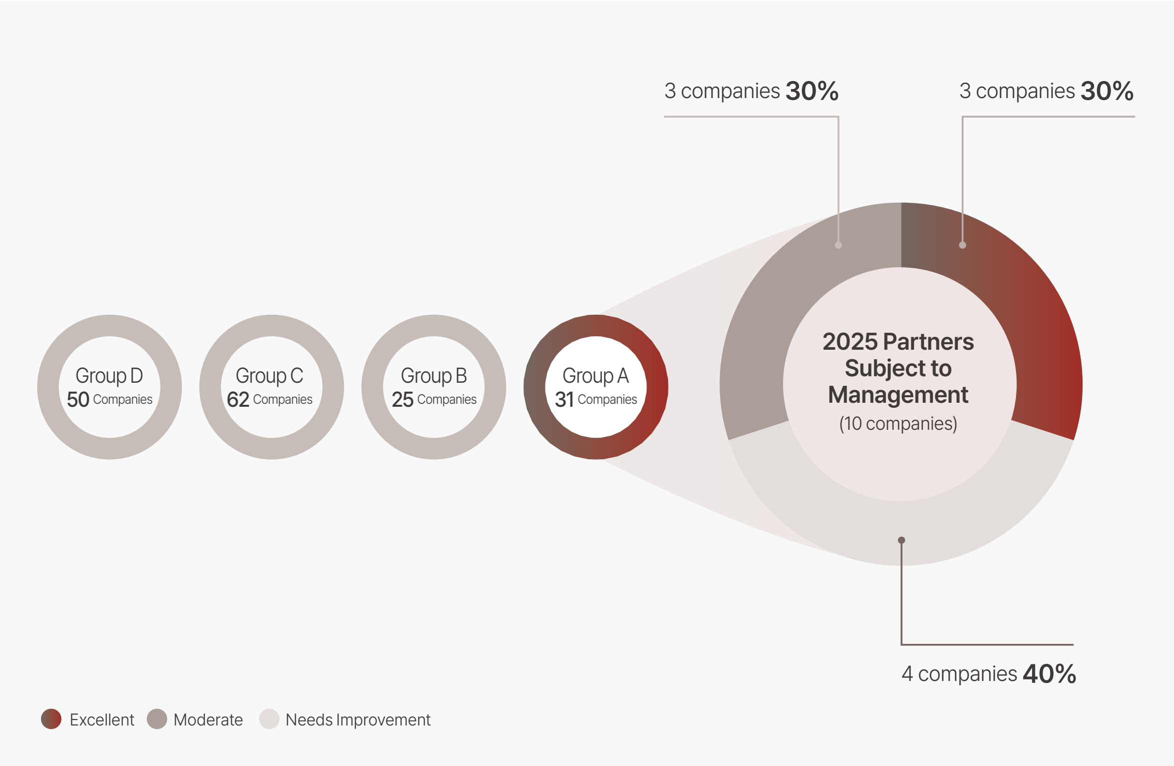
Supply Chain Management

Performance and Goals

Supply Chain ESG Assessment Results

Each year, LX International identifies the partners subject to management, conducts ESG self-diagnoses, and obtains signed pledges of compliance with the LX Group Partner ESG Code of Conduct. In 2025, it conducted supply chain ESG assessments for 168 domestic partners—excluding companies whose transactions had ended—out of 267 partners, and identified 10 companies high in both strategic importance and ESG risk as partners subject to management. As a result of the ESG self-diagnosis, 3 outstanding companies and 4 companies requiring improvement were identified. For the companies requiring improvement, it operates improvement-support programs such as ESG training and one-on-one meetings, and for the outstanding companies it provides incentives such as ESG excellent-partner awards, thereby planning to strengthen the internalization of ESG management across the supply chain.

2025 Partner Identification and Self-Diagnosis Results



Partner Identification Result

(Unit: Companies)

Year	Group A	Group B	Group C	Group D	Total
2023	37	44	29	12	122
2024	40	54	18	28	140
2025	31	25	62	50	168

Self-Diagnosis Results of Partners Subject to Management

(Unit: Companies)

Year	Excellent	Moderate	Needs Improvement	Total
2023	3	3	2	8
2024	2	3	6	11
2025	3	3	4	10

Status of Signed Pledges of Compliance with the LX Group Partner ESG Code of Conduct

(Unit: Companies)

Year	No. of signatory partners	Ratio of signatories among partners subject to management
2023	8	100%
2024	11	100%
2025	10	100%

Status of Partner ESG Training and Improvement Support

(Unit: Companies)

Year	No. of partners
2023	-
2024	5
2025	8

Social Contribution

Implementation Framework

Organizational Structure

To enhance the external transparency and procedural legitimacy of its giving, LX International codifies the criteria and procedures for social-contribution donation decisions. For donations of KRW 10 million or more, the secretariat (ESG Management Team) comprehensively reviews the requester, recipient, purpose, and plan and submits the matter to the Donation Review Committee; after committee deliberation, the approver designated by internal rules makes the final decision. Overseas branches, trading entities, and operating-investment entities maintain separate sub-guidelines to the donation rules, establishing donation-review systems suited to each entity's characteristics.

Donation Review Committee (General Counsel/ESG Department)

- Head of Management Strategy
- CHO
- Head of Finance
- Head of Accounting

Number of Donation Reviews Held

2023	2024	2025
4	5	7

Strategy

Setting "Connection," "Future," and "Human" as the core values of its social contribution, LX International pursues diverse activities to contribute to the sustainable growth of local communities. To realize community mutual growth through sharing, it systematizes the operation of social-contribution programs and focuses on raising employee participation, and over the mid to long-term plans to advance the related framework to create continuous social value.

To realize this direction, it operates a dedicated organization responsible for company-wide strategy and planning, donation execution, and overseas-entity activity management, and actively supports employees' voluntary participation through the employee volunteer corps "LEXT."

Core values: Connection | Future | Human

	Domestic Social Contribution	Global Social Contribution
Direction	Activities centered around the core values of LX Group, focusing on 'Connection', 'Future' and 'Human'	Coexistence activities with local communities near overseas business sites, aiming for a "Life Together"
Targets	Children and youth, and the natural environment for the 'Future' of the next generation / Selection centered on 'Human' for the well-being of vulnerable social groups	Local communities and residents around overseas subsidiaries / Environmental protection in those regions
Activities	Donations and in-kind support / Employee volunteering and skills donation / Environmental/ safety protection	Donations and material support / Employee volunteer activities and talent donations / Environmental and safety protection activities

Social Contribution

Key Activities

Connection | Future | Human

Social Contribution Activities

Employee Volunteer Corps "LEXT"

LX International operates the employee volunteer corps "LEXT" to carry out diverse social-contribution activities including volunteering, donations and in-kind support, skills donation, and environmental and safety protection. It encourages voluntary participation through its own corps activities such as blood-donation campaigns and sharing bazaars, and conducts volunteer activities at least once a month led by LEXT members.

In 2025, it continued environmental cleanup at Inwangsan in April and ecological-conservation-zone creation and biodiversity conservation at Jungnangcheon in September, and in November, with about 40 employees participating, carried out the "Kimchi-Making of Love" volunteer activity in its fifth year since 2021. In cooperation with the Jongno Welfare Foundation, it delivered hand-made kimchi to seniors living alone, single-parent families, and low-income households, continuously strengthening its mutual-growth network with the community.

Employee Recognition for Social Contribution

To establish a participation-based social-contribution culture, LX International has run a recognition program for LEXT "Top Volunteer" and outstanding participants since 2023. Recognition is conducted twice a year, in the first and second halves, selecting one volunteer king and multiple outstanding participants based on the combined frequency and hours of social-contribution participation.

Employee Awards for Social Contribution

H1 2025	H2 2025
44 persons	109 persons
KRW 10 million	KRW 11.05 million

Social Contribution

Key Activities

Connection Future Human

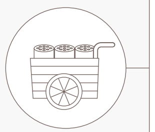
Community Contribution Activities

Gwanghwamun One Team

The Gwanghwamun One Team is a volunteer council in which about 20 companies, institutions, and organizations near Gwanghwamun plan and participate directly. As a member, LX International actively carries out activities for community mutual growth and cooperation. In 2025, for the Chuseok holiday, it joined a holiday bazaar and "Happiness Package" delivery campaign to support a warm holiday for local seniors. Employees including all executives participated in person to practice the value of sharing, and the bazaar proceeds were used to make "Happiness Packages" delivered to about 1,000 seniors living alone through the Jongno-gu Food Bank Center.

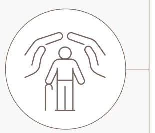
Volunteer Day (V-Day)[1)]

LX Pantos designates November 22 each year as "Volunteer Day (V-Day)" and carries out social-contribution activities with employee participation. In 2025, it conducted "Briquette Delivery of Love," delivering 28,000 coal briquettes to energy-vulnerable households in Gaemi Village, Hongje-dong, Seodaemun-gu; "Senior Companionship," delivering Onnuri gift certificates to 100 seniors living alone at Gwangjang Market in Jongno and providing companionship; and "Plogging," an environmental cleanup in the Inwangsan area.



Delivering Briquettes of Love

To support energy-vulnerable groups during the winter, about 100 LX Pantos employees took part in delivering 28,000 briquettes to energy-underserved households in the Gaemi Village area of Hongje-dong, Seodaemun-gu.



Senior Companionship (Conversation Partner) Activity

To alleviate the social isolation and emotional marginalization of the seniors, which are deepening in an aging society, LX Pantos carried out a "Companionship (Conversation Partner) for Seniors Living Alone" activity together with the Jongno Senior Welfare Center. At Gwangjang Market in Jongno-gu, Seoul, it presented Onnuri gift certificates (KRW 100,000 per person) to 100 seniors living alone and, while shopping together to help them purchase necessary goods, strengthened emotional bonds with them through conversation-partner activities.

Improving Local Seniors' Quality of Life

To support the health of local seniors with limited medical access, LX Glas visits Yeoldaeja Village near its plant and provides comprehensive health-checkup vouchers. Reflecting the reality of an aging community, it supports early-diagnosis and prevention-focused health management and helps close gaps in access to healthcare. Through these activities, it strengthens ties with residents and practices a mutual-growth social-contribution culture in which the company grows together with the community.

1) V-Day: an abbreviation of Volunteer Day designated by LX Pantos, a long-term social-contribution project to grow together with the community and practice corporate social responsibility.

Social Contribution

Key Activities

Connection Future Human

Community Contribution Activities

Domestic-Wastewater/Sewage Treatment Facilities for Two Nearby Villages

It was identified that domestic wastewater and sewage discharged from two villages upstream of PT.PAM's CPO Mill mixed with the company's discharge through the river, raising pollution levels. To conserve river water quality and improve community sanitation, PT.PAM supported the construction of domestic-wastewater/sewage treatment facilities for the two villages. The support comprised improving discharge quality through stage-by-stage purification facilities, installing fences and roofing to protect the facilities, and piping design connecting the domestic wastewater of about 60 households across the two villages to the treatment facilities via PVC pipes. As a result, domestic wastewater is systematically collected and treated, fundamentally eliminate pollution sources flowing directly into the river and improving residents' sanitation. A total of IDR 2,125 million (about KRW 190 million) was invested.

Completion of the Biang Rosan Bridge

To newly build the Biang Rosan Bridge, which had caused inconvenience to residents' mobility and logistics due to frequent damage, PT.TBSM began construction on July 15, 2024, and completed it in 2025. After completion, it also installed drainage toward Patang Muntik village, improved the bridge approach, and repaired surrounding roads including the local-government access road and village footpaths. To install utility poles for village power supply, it felled 282 of its own palm trees and provided equipment. Through this series of infrastructure improvements, it secured a safe mobility environment for residents and improved traffic flow, and it plans to continuously improve the community's transport environment through ongoing repair and maintenance.

Local Road Repair

PT.GUM invests about IDR 2,600 million (about KRW 220 million) annually in aggregate and heavy equipment to repair about 40 km of local road running from PT.GUM's plantation to near PT.PAM (SP2). The road is a key CPO logistics link and infrastructure supporting residents' daily lives and economic activity, and continuous surface damage had caused inconvenience to both logistics operations and residents' movement. The repairs improve CPO transport efficiency while supporting residents' safe movement and the transport of agricultural produce and daily necessities, contributing to the local economy. It plans to maintain its mutual-growth relationship with the community through continued maintenance and repair.

Social Contribution

Key Activities

Connection Future Human

Community Contribution Activities

Local Children's Center Sponsorship

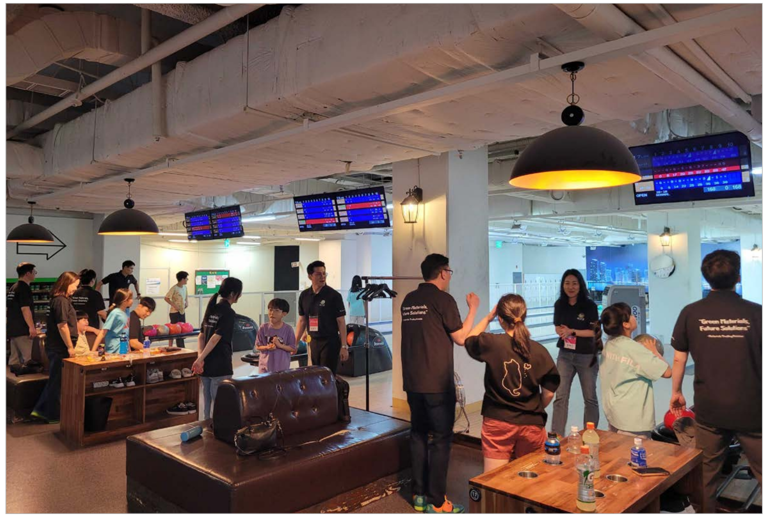
Since 2022, LX International has provided regular sponsorship and volunteering for children's centers in Jongno-gu. Children's centers are community-based institutions that provide learning, care, and emotional support to vulnerable children, and LX International continues diverse sponsorship—improving facility environments and supporting cultural and sports activities—for the healthy growth of the next generation. In 2025, it expanded sponsorship to six children's centers, strengthening support so more children can grow in a stable environment.

Biodiversity Conservation

In 2025, LX International expanded the scope of its ESG management practice to natural-ecosystem protection and began biodiversity conservation in earnest. Selecting Jungnangcheon, which flows through central Seoul, as its first site, it contributed to creating stable habitats for protected species such as otters and mandarin ducks through diverse activities including river cleanup, invasive-plant removal, otter-house creation, and rewilding garden creation. The activities confirmed real ecological improvement, including a 60% reduction in invasive plants, a 18% increase in insect species, and the appearance of two otters.

Environmental Cleanup Plogging

Centered on the in-house volunteer corps “LEXT,” LX International continuously carries out environmental-cleanup activities with voluntary employee participation. In May 2026, about 40 LEXT members conducted an environmental-improvement plogging activity around the Dongja-dong jjokbang (single-room occupancy) district near Seoul Station. Pursued to improve sanitation in an area suffering from poor environmental infrastructure and to create a clean street culture with the community, the activity collected 97kg of waste in total and collected about 4,900 pieces of litter.



Social Contribution

Key Activities

Connection **Future** Human

Community Contribution Activities

Designation as an Operating Institution of the "Academy for Co-prosperity of Large, Medium & Small Enterprises"

"LX Pantos LMD/Installation Academy," LX Pantos's training institution for home-appliance installers, was designated in April 2025 as an operating institution of the Academy for Co-prosperity of Large, Medium & Small Enterprises, jointly hosted by the Ministry of Employment and Labor and the Human Resources Development Service of Korea, providing training to SME-partner workers. In November 2025, it was additionally designated as an operating institution for two qualifications under the government-recognized corporate qualification system—Home Appliance Installation Expert Level 2 and Air Conditioner Installation Expert Level 2—gaining external recognition for the credibility of its job-training and qualification system.

LX Pantos plans to continue contributing to developing professionals in the installation industry and to mutual growth with partners through credible training programs and qualification systems.

Academy Operator Training (AOT)

Academy Operator Training (AOT) is a core program in PT.GAM's CSR education, providing heavy-equipment operation training to residents near the mine to create a foothold for participation in the mining industry. Its key goal is to strengthen local youth capabilities and employment competitiveness, contributing to reducing local unemployment. AOT supports trainees in connecting to actual employment and operates as a community-contribution program that develops field talent needed by the mining industry.

Support for Indonesia's Government Food Policy

As part of the Indonesian government's food-security policy program, PT.GUM pursues a corn-cultivation project in cooperation with the local police and farmer groups. It received about 7 hectares of undeveloped land within its permitted area from a farmer group, cleared the land using heavy equipment, and purchased and provided corn seeds, fertilizer, and pesticides. This supports building a stable food-production base for local farmers, and it plans to expand the support in 2026.

Social Contribution

Key Activities

Connection | Future | Human

Community Contribution Activities

Granting Wishes for Children with Serious Illnesses

Since 2018, LX International has partnered with the nonprofit foundation “Make-A-Wish,” which grants the wishes of children with serious illnesses, to deliver dreams and hope to children. To support children's psychological and emotional change through wish-granting and to foster a positive mindset and will to recover, it carries out activities in diverse ways. Participating for two consecutive years since 2024, it delivers emotional support and inspiration beyond material support and creates special life moments together with the children.

Sponsored children

2018-2020	2022-2024	2025
16 persons	28 persons	6 persons

Financial support

2022-2023	2024	2025
KRW 80 million	KRW 30 million	KRW 30 million

Support for Vulnerable Children

LX Pantos operates a long-term sponsorship program combining financial and non-financial support for the stable growth and transition to independent living of children in care facilities. From a child's admission, it contributes a set monthly amount to a housing-subscription account and provides additional self-reliance funds upon leaving, building a foundation for the child's independence. It expands beneficiary institutions and targets among care facilities near its sites each year and forms emotional bonds through experiential-learning companionship programs in which children and employees participate together. In 2025, it launched the “LX Pantos Career Bridge” program, strengthening practical self-reliance support by providing mentoring and career counseling and company tours for self-reliance-preparing youth and children about to leave care.

LX Pantos Support for Vulnerable Children

Financial support (housing-subscription account)

2024	2025	2026
126 persons	167 persons	166 persons

Non-financial support

Employee-participation experiential-learning companionship
- Visits to amusement parks, job-experience theme parks, and sports facilities (once each half-year)
- Conducted biodiversity education and outdoor education on freshwater fish
- Emotional support and strengthening of self-reliance skills for youth preparing for independence

Power-Plant Neighborhood Support

From the plant's construction through current operation, Poseung Green Power has continuously carried out community-support programs for residents within a 5 km radius of the plant. The program aims to deepen residents' understanding of the power industry and contribute to regional development, distributing funds each year to Pyeongtaek, Hwaseong, and Dangjin to support community development. It also provides learning materials and educational-improvement programs to nearby schools, contributing to developing local talent.

Social Contribution

Key Activities

Connection Future Human

Community Contribution Activities

Community Welfare Support

PT.TBSM carries out diverse welfare-support activities for the stability of residents' lives. As part of a food-security program, it supports a corn-planting project and free-meal program, and provides goats and patchouli trees to forest-farmer cooperatives to strengthen farmers' supplementary income. It provides monthly necessities to residents with limited mobility and contributes to the health of residents with low medical access through free medical services and ambulance support. For pregnant women and infants, it conducts free health checkups including weight, height, arm and head circumference, and basic vaccinations, and supports the provision of healthy meals and iron supplements and hemoglobin testing.

Children's Education Support

PT.GUM carries out diverse children's education-support activities to expand educational opportunities for the region's next generation. In 2025, it sponsored the elementary sports Olympiad (O2SN) involving 33 elementary schools in Belitang Hulu district, contributing to raising interest and achievement in sports and art. Schools winning at the district level advance to the final competition in Sekadau Regency, and PT.GUM provided sportswear and refreshments to an elementary school in Balai Sepuak. It also holds a monthly children's movie event for the children of local PT.GUM plantation staff at the Plantation Training Center; after the movie, it provides time for writing and sharing book reports and awards prizes to outstanding children, holding it six times in 2025 with about 100 children participating each time.

Elementary/Middle School Education Support

PT.BNE carries out diverse social-contribution activities to close education gaps and improve poor education environments in the remote mountain village where its plant is located. Given the area's geography, education funds are scarce and securing after-school instructors is difficult, so PT.BNE annually and regularly provides learning materials such as instruments, sports goods, and school supplies to local elementary and middle schools. It also continuously pursues education-environment improvements such as replacing old desks and chairs and repairing restrooms. Since 2017, based on voluntary employee participation, it has run weekly after-school English activities at a nearby elementary school, providing students real educational opportunities and contributing to developing local talent.

Social Contribution

Performance and Goals

Donation Operations

LX International operates a "matching grant" program in which the company adds a set amount to employee donations, supporting employees' voluntary culture of sharing. Operating the program since 2018, it has continuously accumulated donations and donated about KRW 400 million from 2023 to 2025.

Donation Amounts

2023	2024	2025
KRW 189,800,000	KRW 83,800,000	KRW 132,084,000

Social Contribution Roadmap

For systematic social-contribution activities, LX International has established a mid to long-term roadmap and is strengthening the foundation of its social-contribution programs. It systematizes program operation and focuses on raising employee participation for sharing and community mutual growth, and over the long term aims to advance the social-contribution framework to create continuous social value. To realize this, it operates a dedicated social-contribution organization responsible for company-wide strategy and planning, donation execution, and management of overseas entities' social-contribution activities, and supports voluntary employee participation through the employee volunteer corps "LEXT."

	Phase 1(~2026)	Phase 2(~2028)	Phase 3(~2031)
Community Coexistence	• Expand donations to community child centers by 300% (expand support for community child center environmental-improvement projects, from 3 to 6 centers)	• Strengthen networks with social-contribution specialist organizations—strengthen support for public-interest organizations and NGO activities (3 organizations) • Expand the number of sponsored community child centers (from 6 to 9 centers)	• Advance cooperation with social-contribution specialist organizations • Community-tailored support: diversify sponsorship programs
Participation in Social Contribution Activities and Donations	• Improve the employee volunteer corps (LEXT) social-contribution participation rate by 5%	• Diversify participatory social-contribution programs reflecting employees' needs • Identify 2 new donation recipients and build cooperation frameworks	• Improve the employee volunteer corps (LEXT) participation rate by 10%
Environmental Protection	• Expand invasive-species management areas and protect native-species habitats • Strengthen biodiversity monitoring and set ecological-indicator improvement targets	• Diversify biodiversity conservation and restoration projects	• Expand participation in environmental-cleanup activities at overseas business sites • Advance biodiversity conservation and restoration projects (e.g., ecological-indicator improvement)

Talent Acquisition and Development

Implementation Framework

Organizational Structure

LX International realizes systematic HR management by placing the HR Team and the Talent Acquisition and Development Team under the CHO. The HR Team handles compensation, evaluation, and labor relations, while the Talent Acquisition and Development Team oversees recruitment and organizational culture, realizing integrated HR support across the entire employee life cycle.

CHO

Human Resources Management Team	Talent Acquisition and Development Team
Compensation/ Evaluation/Labor	Recruiting/ Organizational Culture

HR Principles and Ideal Talent

LX International operates systematic HR systems and development programs to create an environment where employees can accumulate experience and expertise and demonstrate their best capabilities. Based on a fair evaluation and compensation system, it supports employees' continuous growth and realizes HR management in which the organization and individuals develop together.

HR Principles

Respect for individual creativity and autonomy	Promotions based on individual capabilities	Reward based on performance	Provision of fair opportunities	Long-term perspective
Horizontal rank system, lean organizational operation	Promotion, overseas assignments, etc.	Individual rewards based on achievements and contributions	Offering growth opportunities through fair and transparent evaluation	Developing talents with future-oriented perspective

Ideal Talent

'We strive to develop talents who embody the spirit of being the best, leading the way to a sustainable future through change and a pioneering mindset.'

Futureoriented behavior	Positive and collaborative mindset	Tenacious and meticulous drive	Competence and expertise in the assigned field	Unceasing learning and growth desire

Talent Acquisition Strategy

LX International sets the "entrepreneurial talent" who leads business and grows continuously as its core ideal, and selects talent based on the five core competencies above.

Talent acquisition	Details
Tenacious and meticulous drive	The ability to thoroughly prepare for a given task and to persistently achieve results even in difficult situations
Future-oriented behavior	Insight to proactively detect and respond to external environments such as government policies, market changes, and competitor trends
Positive and collaborative mindset	Communication skills to find ways to improve even in negative situations and to cooperate with others to achieve common goals
Competence and expertise in the assigned field	Professionalism in deeply understanding and applying knowledge and skills in one's field of work to practice
Unceasing learning and growth desire	An attitude that fosters the competitiveness of individuals and organizations through continuous self-development and information acquisition

To secure outstanding talent in a timely manner and strengthen recruitment competitiveness, it stably operates existing programs such as employment-linked internships and the Business Academy while newly introducing a referral-based recruitment system to diversify recruitment channels. For referral-based recruitment, it secures procedural fairness by obtaining pledges on the prevention of improper solicitation and fair recruitment in advance. Responding to the rapidly changing global market environment, LX International continuously advances its recruitment strategy to secure creative and challenge-driven talent. Going forward, it plans to improve its recruitment system based on fairness and expertise and to enhance stakeholders' trust in its recruitment.

Talent Acquisition and Development

Implementation Framework

Recruitment Process

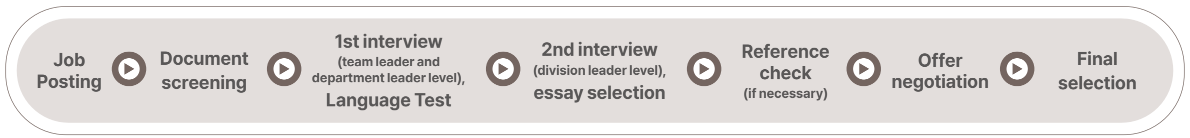
LX International operates a fair and transparent recruitment process. To prevent biased evaluation by reviewers at the document stage, it conducts cross-review of applications, and at the interview stage it uses a company-wide interviewer system in which a third department unrelated to the applying department participates, enabling evaluation from diverse perspectives. It also conducts periodic interviewer training to add professionalism to the recruitment process and operates various safeguards such as AI camera proctoring to prevent misconduct in online aptitude tests.

New and Experienced Hiring

For new hiring, LX International promotes recruitment through diverse channels to hire excellent talent in a timely manner. It enhances its recruitment brand using its mascot (Lex) on social media such as YouTube and LinkedIn, and continuously expands ties with schools/departments offering major curricula related to its business areas. For experienced hiring, it uses diverse methods—open recruitment, direct sourcing, and employee referrals—to secure excellent talent, and for employee referrals it mandates the preparation and submission of a pledge to prevent improper solicitation.

New Employee Recruitment Process

Experienced Employee Recruitment Process



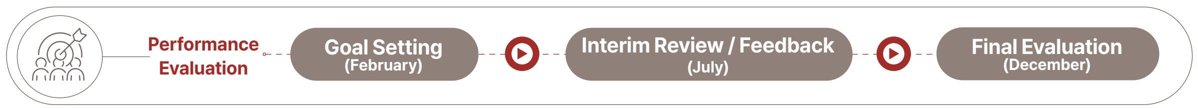
Workforce Diversity

Based on its HR principles, LX International aims for an organization where employees create synergy together through fair, non-discriminatory recruitment, evaluation, and compensation policies. It does not permit discrimination by gender, nationality, race, or disability and applies no discrimination in hiring and evaluation. It plans to continuously raise the share of female employees and managers and continuously strives to create an environment in which all employees can work together based on mutual respect and trust.

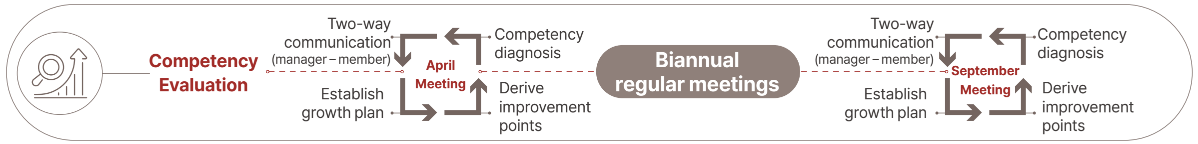
Performance Evaluation

Through a continuous performance-management system, LX International provides feedback on individuals' set goals and objective performance, and enhances the objectivity of evaluation and compensation through continuous interviews with leaders. It also checks competencies needing improvement and supports long-term career growth through the Competency Up Meeting system. In addition, through leadership surveys and training programs, it checks leaders' key competencies such as communication and feedback skills and operates an individual annual-salary system that reflects individual competency and achievement results in compensation. To motivate through differentiation by performance, it pays position allowances, management incentives, individual incentives, and ad hoc incentives, and recognizes the efforts of members doing their best through award programs such as the outstanding-talent and model-talent awards.

Performance Evaluation Process



Competency Up Meeting Process



Talent Acquisition and Development

Key Activities

Business Academy

The Business Academy is a pre-employment development program designed to systematically build job competencies before employment for students seeking overseas-sales and business-development roles. Over a four-week course it provides a practice-oriented curriculum including finance basics, trade practice, and feasibility analysis, and supports participants in acquiring the ability to immediately apply what they learn in the field. Participants with outstanding results are granted recruitment-linked internships, providing a phased development path leading to employment.

Experiential Internship for Students

LX International operates experiential internships during vacations for outstanding Business Academy graduates, giving students the chance to experience real jobs before graduation. Through field placement and participation in diverse programs, it helps excellent talent form understanding of and belonging to the organization and develop quick on-site adaptability after joining.

Recruitment-Linked Internship

LX International operates recruitment-linked internships twice a year to hire suitable, excellent talent in a timely manner. To help applicants participate smoothly, it runs online and offline recruitment sessions to provide needed information in a timely way, and in 2025 it held more than 10 visit sessions actively reaching out to schools and departments, enhancing applicants' access and convenience. It also conducts weekly evaluations so interns' potential is fairly assessed and fairly reviews conversion to permanent employment by considering the opinions of mentors, recruiters, and the heads of the hiring departments.

Retiree Support

Through its retirement-pension system, LX International supports employees in maintaining a stable living foundation after retirement. As needed, it provides one-on-one consulting and training/workshops via specialist consulting firms to support retirees' smooth outplacement and career continuity.

On-boarding Program for New and Experienced Hires

LX International operates a two-year on-boarding program so new hires can quickly understand the organizational culture and work and create results.

For new hires, it systematically delivers common job knowledge and basic business competencies to improve adaptability; for experienced hires, it supports a tailored environment enabling immediate performance. It also provides touchpoints for forming relationships with related departments, building a basis for collaboration.

The program comprises two areas—business/organization understanding and networking—and supports new hires step by step so they settle in early and demonstrate their capabilities as members of LX International.

Category	HR-led Activities	Field-led Activities
Business/ Organization Understanding	- New-hire orientation - New/experienced introductory training - CEO talks - Domestic/overseas site training	- Team-leader check-in interviews - Mentoring - Division Head/Team Leader Meetings
Networking	- Cross-department exchange - New/experienced retention courses	- In-house study/language - In-house clubs

Talent Acquisition and Development

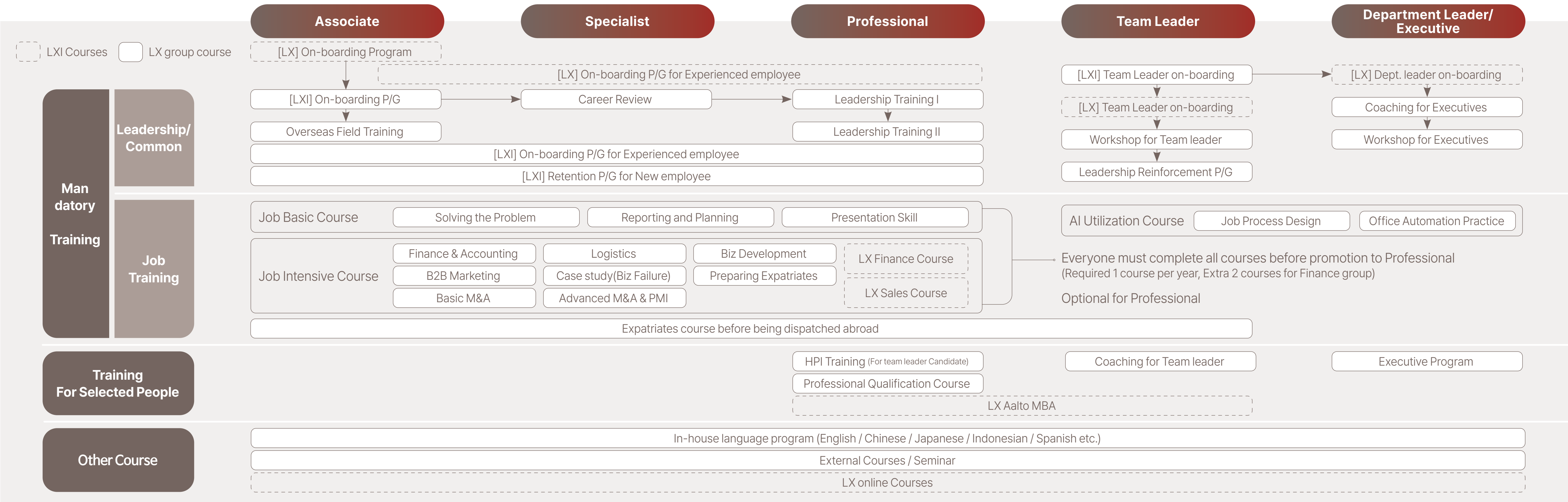
Key Activities

Talent Development System

Aiming to develop global entrepreneurs and experts, LX International systematically conducts rank-based leadership training and level-based job training. It also operates pre-assignment training for expatriates, in-house language education, and intensive language courses to continuously strengthen employees' global competencies, and in its 2025 program-effectiveness assessment recorded course satisfaction of 4.4, work-knowledge/skill improvement of 4.4, and work application of 4.3. Talent development is carried out systematically on three principles: one-on-one tailored development suited to individual disposition, experience, and job; collaborative development among members, managers, and HR through Competency Up Meetings and talent-development sessions; and strengthening the competencies needed for entrepreneurial and expert roles and providing growth opportunities.

2025 Training Effectiveness (out of 5)

Course satisfaction	Knowledge/skill	Work application
4.4	4.4	4.3



Talent Acquisition and Development

Key Activities

New-Hire Caring Program and Overseas Site Training

LX International operates a two-year phased support program to help new hires adapt to the organization and improve their understanding of the work. Employees with at least one year of service are offered overseas worksite training to deepen their understanding of the global business field.

Through cross-department exchange, peer networking sessions, and mentoring, it shares organizational-adaptation know-how and stress-management methods and creates an environment for forming the organizational vision together, systematically supporting new hires in settling in quickly and demonstrating their capabilities as members of LX International.

1 Joining	2 Within 1 year of joining	3 After 1 year of joining
Strengthening Organizational Adaptation • New-employee orientation training • Team-by-team business/work briefingsNetworking	Networking Activities • Cross-department exchange • Peer networking session • Mentoring program	Overseas Worksite Training

Organizational Culture Program

Setting "a company with a more anticipated tomorrow" as its culture goal, LX International operates diverse programs to strengthen employees' sense of belonging and collaboration. It runs networking-exchange programs for new and experienced hires and supports team workshops to raise organizational bonds and team capabilities. It also holds employee events at special times of the year, such as Family Month and the dog days of summer, to create a vibrant organizational culture.

In-House Study Program

To support members' voluntary capability development, LX International operates an in-house study program covering textbook, online-lecture, and lunch costs.

In 2025, 24 study groups in total were run on diverse topics—market-trend analysis, work efficiency, finance/accounting, book discussion, and foreign-language improvement—an increase of more than about 50% year on year, with member-led learning participation continuously expanding.

To respond to the rapidly changing management environment and the AI-centered shift in work, it plans to expand in-house studies around future core competencies, seeking continuous strengthening of organizational competitiveness based on a voluntary learning culture.

In-House Lectures

To deepen employees' market understanding and insight, LX International regularly holds in-house lectures on diverse topics. In 2025, it held nine lectures on topics such as humanities, industry analysis, market conditions, and international affairs, helping employees gain a broad perspective on the changing business environment.

Online Learning Infrastructure

Beyond in-house programs, LX International builds online learning infrastructure that meets employees' individual learning needs. It provides diverse content via an online learning platform and enables free reading and access to academic papers through an in-house e-library. Through LX MDI's market-intelligence service, employees can access analysis of key economic issues, industry trends, and market trends at all times, supporting business-capability improvement from multiple angles. [New-Hire Phased Support] 1 Joining: strengthening organizational adaptation (new-hire introductory training, team-by-team business/work briefings) → 2 Within one year: networking activities (cross-department exchange, peer networking sessions, mentoring) → 3 After one year: overseas worksite training.

Talent Acquisition and Development

Key Activities

Employee Training Activities

Setting leadership capabilities and global communication as core directions, LX International operates training programs for employees.

Leadership training holds semi-annual leadership and strategy workshops for team leaders and provides in-house/group joint training, interviewer training, and on-boarding workshops for new team leaders, supporting their leadership roles step by step. On-boarding workshops are offered on an application basis so participants can join flexibly as needed.

Language training provides level-tailored learning—introductory, beginner, intermediate, advanced—in English and a second language through in-house courses in both halves of the year, conducted by external instructors 2–3 times a week for one hour each, continuously strengthening global practical capabilities.

Enhancing Training Effectiveness

To raise the effectiveness of in-house programs, LX International conducts post-training effectiveness assessments for all participants. Following the Kirkpatrick model, it evaluates multidimensionally across stage 1 (course satisfaction), stage 2 (knowledge/skill improvement), and stage 3 (work application), and prepares result reports through a five-item survey covering overall satisfaction, goal achievement, work application, content composition, and facility satisfaction & NPS.

Derived improvements are reflected in subsequent course improvement. Job training comprises two categories—job basics and job specialist—and job-specialist courses are renewed each year to match field demand. In 2025, it improved the content and methods of 3 of 8 courses, and at the group level it is preparing new courses to build expertise across various jobs such as sales in addition to the finance-specialist course.

Employee Benefits

LX International operates benefit programs across diverse areas—leisure/culture, family events, family support—so employees can perform at their best. It provides daily breakfast and an afternoon fruit cup to support everyday health management, and in 2025 introduced a KRW 1 million childbirth congratulatory grant to strengthen childbirth and childcare support. Through practical support considering members' life cycles, it creates a work-family balance environment and continuously fulfills its corporate social responsibility in helping address low birth rates, and plans to keep identifying and expanding diverse support programs.

Leisure and culture	• Support for selective welfare benefits • Support for sports activities • Provision of accommodation benefit
Health	• Medical check-ups / medical insurance support
Lifestyle	• Housing loan support • Support for overseas business travelers and expatriates
Family events	• Support for family events • Birthday present for employees
Family support	• Installation of childcare facilities in workplace • Gifts for employee's childbirth, children's school enrollment, etc. • Support for children's education expenses
Work	• Flexible work hours & dress code • Remote work support & commuting buses • Introduction of remote work policy

Talent Acquisition and Development

Key Activities

Childbirth and Childcare Support

To substantively support work-family balance, LX International operates diverse childbirth and childcare programs, including on-site daycare, family-care leave, reduced working hours during pregnancy, and pregnancy and childbirth gifts. In 2025, it further strengthened support by introducing a KRW 1 million childbirth congratulatory grant, and in recognition of these efforts obtained Family Friendly Business certification.

Based on a support system considering members' life cycles, it fosters a childbirth- and childcare-friendly culture, and plans to keep identifying and expanding programs to create an environment in which employees can balance family and work and to fulfill its social responsibility in helping address low birth rates.

Extension of MOGEF Family Friendly Certification

As the three-year validity of its 2021 family-friendly certification expired, LX International underwent a renewal review. The review checked the implementation of work-family balance programs such as parental-leave usage, childcare support, flexible work, and family-participation programs, and as a result the certification's validity was extended by two years through 2026.

Family Friendly-certified companies may use the government certification logo and offer employees discounts when using related local-government facilities and programs. LX International plans to prepare for re-certification as validity expires and to continuously strengthen work-family balance programs.

Flexible Working-Hours and Flexible Work

Since 2018, LX International has operated a flexible working-hours system allowing employees to freely set their start and end times within the bounds of core and statutory working hours. Through flexible work based on autonomy, responsibility, and trust, it creates a work environment suited to individual work styles and raises employees' engagement and concentration, supporting work-life balance and improving overall organizational efficiency.

Performance and Goals

Talent Acquisition and Development Roadmap

2024

- **Advance the training system**
  - Provide customized training curation reflecting individual duties/experience/needs
- **Strengthen employees' language capabilities**
  - Significantly expand the number and scale of in-house language-course participants
  - Support fees for official language tests

2025

- **Strengthen Direct Sourcing**
- **Strengthen university promotion activities for new-graduate recruitment**
- **Provide customized leadership programs for new leaders**
- **Strengthen care programs for new hires**

2026

- **Enhance applicant convenience through new development of an ATS (Applicant Tracking System)**
- **Strengthen recruitment branding**
  - Newly distribute job interviews
- **Improve work productivity using AI**
- **Strengthen global training program**
  - Advance training programs for local hires
  - Strengthen training programs for expatriates

Training Program Effectiveness Assessment

Job/Leadership Training Effectiveness

Category	Completers	Training effectiveness measured (out of 5)		Net Promoter Score (NPS)
		Overall satisfaction	On-the-job applicability	
Job training	279 persons	4.48	4.36	48
Leadership training	67 persons	4.50	4.27	64

Language Training Effectiveness Assessment

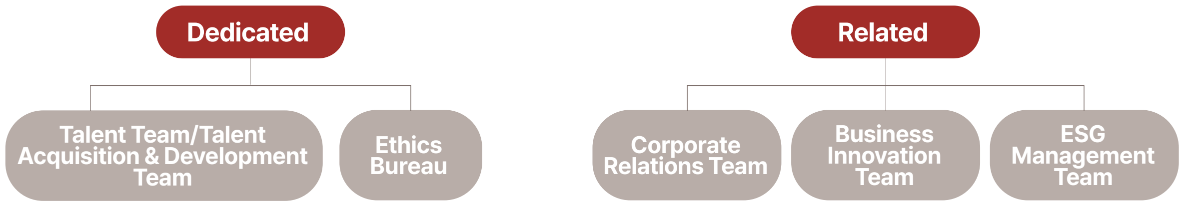
Category	2023	2024	2025
Employees with a language score (AL level or above)	79 persons(20%)	205 persons(46%)	236 persons(51%)
In-house language-course completers	78 persons	266 persons	198 persons

Human Rights

Implementation Framework

Organizational Structure

With “management based on respect for people” as its philosophy, LX International pursues trust and cooperation with all stakeholders, including employees. To put this into practice, it uses the group-wide LX Code of Ethics as the core standard for conduct and value judgment and systematically implements human rights management under its Human Rights Management Declaration and policy. Human rights management work is carried out centered on the dedicated organizations—the Talent Team/Talent Acquisition & Development Team and the Ethics Bureau—covering labor-standard compliance, response to human rights violations, operation of the labor-management council, and management of fair recruitment. As human rights risks can arise in diverse areas such as labor, safety, information protection, and community, it comprehensively manages them in close collaboration with related organizations such as the External Cooperation Team, Business Innovation Team, and ESG Management Team and regularly conducts human rights training for employees to spread a culture of respect.



Human Rights Activities by Organization

Category	Organization	Activities
Dedicated	Talent Team/Talent Acquisition & Development Team	• Checking Labor Standards Act compliance and reflecting amendments • Receiving and acting on harassment and sexual-harassment cases • Operating the labor-management council (Future Board) • Checking and improving unreasonable discrimination factors and fair recruitment procedures
	Ethics Bureau	• Receiving and investigating harassment and sexual-harassment cases
Related	ESG Management Team	• Disclosure of key achievements and data related to human rights management • Implementation of domestic and overseas safety training (CPR, musculoskeletal disorder management, etc.) • Support and monitoring of environmental management at domestic/overseas operation sites / regular inspections
	Business Innovation Team	• Establishment/operation of an information security management system, investigation of personal information breaches and follow-up measures

Human Rights Principles

LX International codifies respect for human rights and non-discrimination through Chapter 5 of its Code of Ethics, “Responsibility to Employees,” the basis of its employee code of conduct. It grants equal opportunity so employees can fulfill their roles as mutually equal members, respects personal privacy, and guarantees fair treatment so that discrimination on unreasonable grounds does not occur.

Furthermore, to protect and promote the human rights of local workers at overseas sites as well as at the head office, it complies with local labor laws and establishes and applies Standard Operating Procedures (SOP) so workers can work in an environment where safety and human rights are guaranteed.

LX Code of Ethics Chapter 5. Responsibilities for Employees

Respect for Humanity — LX treats each employee with warmth and trust and values every individual's dignity

Human Rights Management Policy

Human Rights Declaration | Human Rights Management Policy

LX International supports universal international human rights standards such as the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the UNGC human rights and labor principles, and the ILO core conventions, and in 2023 established a Human Rights Management Declaration, publicly proclaiming core principles such as respect for human rights, non-discrimination, prohibition of forced and child labor, freedom of association, workplace safety and environment, and protection of local residents' human rights.

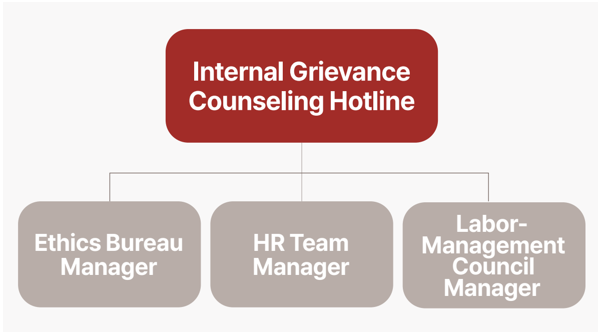
In 2025, to further strengthen its human rights management system, it newly enacted a Human Rights Management Policy. The policy specifies 13 key human rights risks—prohibition of forced labor, prohibition of child labor, non-discrimination in employment, freedom of association, collective bargaining, occupational health and safety, equal pay for work of equal value, fair and living wages, appropriate working hours, prohibition of workplace violence and harassment, migrant-worker rights, community rights, and personal-information protection—and includes specific directions such as human rights impact assessment, risk prevention/mitigation, grievance channels, stakeholder communication and disclosure, and board-level governance. Based on this policy, it plans to substantively fulfill its responsibility to protect the human rights of all stakeholders, including the supply chain and communities, not just employees.

Human Rights

Implementation Framework

Grievance System

To promptly handle employee grievances and foster a healthy organizational culture, LX International operates an in-house grievance center. It runs multiple hotlines—Ethics Bureau, HR Team, and labor-management council—to receive reports of sexual harassment, workplace bullying, and discrimination through diverse channels. Grievances can be filed via direct phone lines to staff and an online consultation link within the grievance center, and prompt and fair handling procedures are carried out for received grievances.



Grievance Process and Reporter Protection

In principle, LX International does not disclose a reporter's identity or consultation details externally without consent and, through thorough confidentiality, creates an environment where reporters can report with peace of mind. Received grievances are verified through investigation and reporter consultation, and disciplinary and HR actions are taken according to the findings. Even after a case closes, it continues follow-up management to prevent secondary harm, thoroughly protecting reporters. [Grievance Process] 01 receipt → 02 consultation and investigation → 03 fact-finding and action → 04 disciplinary/HR action → 05 closure and follow-up.

Grievance Handling Process

Step 01 Receipt of a report
- Grievances can be reported through diverse online and offline channels such as the in-house portal grievance center and the counseling room

Step 02 Consultation (informant)
- Documentation of the harm and evidence, including securing witnesses and collecting evidence
- Preparation of a statement of the reporter's opinion
- Preliminary investigation, including securing supporting materials and interviewing stakeholders

Step 03 Fact-check (conduct interviews, investigation)
- Imposing disciplinary measures or reaching a settlement based on internal rules
- Providing interim measures for the reporter as needed (psychological counseling, treatment, etc.)

Step 04 Measures (disciplinary, personnel management, etc.)
- Notifying the reporter and victim of whether disciplinary action was taken and its details, upon their request

Step 05 Closing (follow-up measures and feedback)
- Monitoring the offender's fulfillment of the agreed terms and follow-up management
- Strictly protecting the reporter's identity and preventing subsequent disadvantage

Key Activities

Human Rights Risk Management

To systematically manage the human rights risks of stakeholders such as employees, LX International has built and operates a human rights risk management process. It systematically identifies and prevents potential risks through regular risk identification, implementation of mitigation measures, human rights impact assessment, performance management, and disclosure of results. It identifies and manages key human rights issues by stakeholder and continuously monitors major issues received through each communication channel. It also operates procedures to identify risk factors in advance and gather opinions for organizations classified as human rights-vulnerable groups, based on diverse channels such as the labor-management council and Future Board.

Risk Management Process

LX International operates its human rights risk management process in three stages: human rights risk identification and impact assessment; selection of priority risks and mitigation; and effectiveness evaluation. It conducted a policy-based human rights impact assessment and, to secure objectivity, ran the survey through a specialist organization. It also gathered grievances and opinions from employees diverse in gender, position, and employment type. It then analyzed the results to select priority management items considering severity and likelihood by area, and derived mid- to long-term improvement tasks together with external experts reflecting job and affiliation characteristics. The derived tasks are reviewed by the dedicated and related departments and pursued first by urgency. Going forward, it plans to evaluate the effectiveness and results of mitigation plans through regular impact assessments and to implement and supplement mitigation measures through continuous monitoring by the dedicated and related departments.

Human Rights Risk Identification / Human Rights Impact Assessment
- Conduct a human rights impact assessment and survey of 48 questions across 8 areas, based on the human rights management policy
- Conduct the survey through a specialized institution to secure objectivity
- Listen to grievances and opinions from a diverse range of employees, including by gender, position, and employment type

Priority Risk Selection and Mitigation
- Analyze the human rights impact assessment results and select priority-management items considering the severity and likelihood by area
- Derive improvement tasks together with external experts, considering characteristics such as industry, affiliation, and gender
- The dedicated department establishes and implements mitigation plans together with relevant departments

Regular Assessment / Monitoring
- Monitor the effectiveness of mitigation plans by conducting regular human rights impact assessments
- The dedicated department and relevant departments implement and supplement mitigation measures through continuous monitoring

Human Rights

Key Activities

Human Rights Impact Assessment and Results

To ensure the effectiveness of its Human Rights Management Declaration and policy and to systematically identify human rights risks across its business activities, LX International conducted a human rights impact assessment. The assessment was carried out by survey, and to identify stakeholders vulnerable to human rights risks, the survey questions were designed to comprehensively assess the human rights risks of directly and indirectly affected stakeholders such as subsidiaries, partners, and local communities. In addition, to examine the state of human rights infringement more closely, it conducted analysis based on respondent characteristics—gender, position, employment type, and job characteristics—to specifically derive matters requiring improvement in each human rights area.

The assessment found that risks were low across overall human rights issues, confirming that the current human rights management foundation is in place to a certain level. However, identifying "establishing the human rights management system"—the area that scored relatively low as the priority human-rights risk, LX International plans to implement mitigation measures targeting employees, the at-risk group: conducting company-wide human rights training at least once a year to internalize the system, and continuously communicating human rights-related systems and policies through internal channels. It plans to conduct human rights impact assessments regularly going forward to review the implementation and results of these improvement plans and to continuously raise its human rights management level.

Human Rights Impact Assessment Process

Designing the assessment	• Designing the survey based on the declaration and policy
Conducting assessment	• Running the survey through a specialist organization and classifying respondent characteristics (gender, position, employment type, etc.) to identify vulnerable stakeholders
Analyzing results	• Analyzing adverse impact by area reflecting respondent characteristics and deriving priority risks
Establishing and implementing improvement plans	• Deriving improvement tasks by human rights area and by key stakeholder • Implementing improvement tasks

Assessed Issues and Vulnerable Stakeholders

Category	Vulnerable Stakeholder
Establishing a human rights management system (overall risk)	Employees
Non-discrimination in employment	Employees
Guaranteeing freedom of association and collective bargaining	Employees
Forced labor	Employees
Prevention of workplace harassment	Employees
Ensuring industrial safety	Employees, subsidiaries
Community rights	Local communities, indigenous peoples
Personal data protection	Employees

Priority Risk Mitigation Plan

- Promotion of and training on the Human Rights Declaration and the human rights management policy

Human Rights

Key Activities

Human Rights Management Training

To spread a culture of respect for human rights, LX International conducts legally required training—disability-awareness, sexual-harassment prevention, and workplace-bullying prevention—for all employees. It operates monthly online learning so domestic and overseas employees can participate regardless of time or place, and based on active participation, achieved a 100% annual completion rate in both 2024 and 2025.

Training Types and Completion

Training name	Disability-awareness	Workplace Sexual Harassment Prevention Training	Workplace Harassment Prevention Training
Details	• How to view disability, how to understand disability • How to understand disability • How to protect the rights of people with disabilities • How to work with colleagues with disabilities	• Laws related to workplace sexual harassment • Concept and types of workplace sexual harassment • Cases of workplace sexual harassment • Employer obligations regarding workplace sexual harassment • Response measures and in-house handling procedures for workplace sexual harassment	• Background of workplace harassment training and previous regulations • Related laws such as the Labor Standards Act • Concept and criteria for determining workplace harassment • Workplace harassment case study • Prevention of and response to workplace harassment
Annual completion rate	100%	100%	100%

Performance and Goals

Human Rights Roadmap

To systematically protect and respect the human rights of both employees and stakeholders, LX International has established a mid to long-term human rights management roadmap and is pursuing it in stages. Complying with international human rights principles, it strives to create an organizational culture in which everyone is respected, through human rights risk management and activities to internalize human rights management. In the short term, it lays the foundation by systematizing human rights management processes; in the medium term, it strengthens the effectiveness of human rights management by expanding the scope of the human rights impact assessment and analyzing its effectiveness; and in the long term, it plans to establish a human rights-respecting culture across the value chain by expanding to domestic and overseas subsidiaries. It systematically manages implementation performance by setting qualitative and quantitative targets at each stage, and will enhance social trust as a responsible company in the global business community.

	2025-2026 Short term	2028 Medium term	2030 Long term
Strategic Direction	Systematizing human rights management processes	Strengthening human rights management	Expanding human rights management
Qualitative Goals	• Establish human rights policy • Conduct human rights impact assessment (head office) • Carry out human rights and organizational-culture campaigns	• Expand the scope of the human rights impact assessment √ head office and domestic subsidiaries • Analyze the effectiveness of the human rights impact assessment • Pursue improvement tasks and identify success cases	• Expand the scope of the human rights impact assessment √ head office and domestic and overseas subsidiaries • Spread success cases at home and abroad
Quantitative Goals	• Number of human rights and organizational-culture campaigns: 1 • Human rights management training completion rate: 100%	• Human rights risk improvement tasks pursued: 1 • Expand human rights impact assessment participation rate by 10% versus 2026	• Human rights risk improvement tasks pursued: 2 • Expand human rights impact assessment participation rate by 10% versus 2028

Labor Relations

Implementation Framework

Organizational Structure

LX International operates a systematic process for HR-related decision-making that actively reflects employee opinions. To this end, it strengthens employee participation through the “Future Board” and promotes transparent decision-making. The basis for the labor-management council's composition and operation is set in the Articles of Incorporation, and the council's operating rules apply to 100% of all LX International employees. The Future Board, meaning “council for preparing the future,” as of 2026 comprises seven employee representatives and seven employer members. The seven employee representatives are directly elected by employee vote, and they conduct diverse activities to improve company-wide systems and organizational culture.

Future Board Mission and Role

Mission	Roles
Fostering a future-oriented organizational culture together, with management and employees sharing a sense of unity through participation and communication	Gather employee opinions on company systems, organizational-culture activities, and key issues Propose constructive opinions for organizational development, etc.

Future Board HR Decision-Making Process

Step 1	Step 2	Step 3	Step 4
Gathering member VOE	Working committee (tabling agenda and deriving improvements)	Company-wide board (management meeting)	Sharing results (company-wide board) and follow-up on improvements

Key Activities

Operations and Key Achievements

To reflect members' opinions in management, LX International operates the “Future Board,” discussing key issues and deriving improvement tasks through quarterly company-wide board meetings and bimonthly working committees.

In 2025, under the slogan “building a company with a more anticipated future,” it pursued activities in three areas—member caring, work-environment improvement, and organizational vitalization. It improved the member experience by expanding childbirth and childcare support and encouraging leave use, improving office and rest spaces and the collaboration environment, and running company-wide team-building programs. In 2026, based on “fun today, more anticipated tomorrow,” it plans to continue advancing its culture with a focus on improving how work gets done, strengthening internal communication, and enhancing employee retention.

Future Board Council Operation

Type	Frequency	Participants	Key Topics
Company-wide board	Quarterly	Future Board employee representatives and employer members	Sharing the company's management status, proposing company-wide activities, etc.
Working committee	Bimonthly	Future Board employee representatives and relevant department heads	Sharing division-level activities, reviewing the feasibility of benefit improvements, etc.
Inter-meeting	Monthly	Future Board employee representatives and HR managers	Sharing employee VOE, establishing activity plans, etc.

Labor Relations

Key Activities

Town Hall Meetings

LX International operates the company-wide communication program “i-Round” semi-annually, where management directly shares management status and business direction with employees. By sharing business status it raises information transparency, and by combining participatory programs it draws active participation and motivation.

Management Talks

LX International regularly holds CEO talks to directly share management status and future vision with employees and strengthen communication between management and employees. In company-wide talks, it creates an open environment through free Q&A across diverse fields. As talks have settled into a part of the culture through continuous operation, each division also holds its own executive talks, using them as venues for on-site communication.

Employee VOE

LX International operates the company-wide anonymous board “Raon Lounge” so employees can freely propose personal opinions and convey honest voices about department and company operations. Based on the gathered opinions, it grasps employees' satisfaction with organizational life and improvement points and reflects them in management to lead to substantive improvement.

HR Survey

To grasp employee perceptions from multiple angles, LX International operates an HR survey across five categories—organization, leadership, compensation, job, and culture. It quantitatively analyzes responses by question to systematically grasp members' perception levels and opinions about the company overall, and reflects derived improvements in management to improve the organizational environment.

Organizational Culture Vitalization

Under the “Future in Business Solution” vision, LX International sets two organizational-culture pillars—a happy family as the basis for the company and members growing together, and achievement and excellent growth through work—and pursues core-value internalization. The first pillar means that, based on a happy family, the company and members grow together; the second means raising each member's pride through achievement and excellent growth through work.

Under this direction, it raises the joy and value of work itself and minimizes emotional and economic pressure to create an environment in which members can motivate themselves autonomously. It strengthens cross-organizational exchange and bonds through sports events such as in-house table-tennis tournaments, and expanded club support so more employees can join diverse activities. It also operates core-value internalization activities and awards for culture contributors to continuously encourage a healthy culture.

Organizational Culture Activity Frequency

Core-value internalization	Culture diagnosis	Organization-development programs and vitalization	Internal communication	Organizational Revitalization
• At least quarterly	• Annual	• On-going	• At least semiannually	• Town hall meetings, once per half-year • Management meetings held on an ad hoc basis

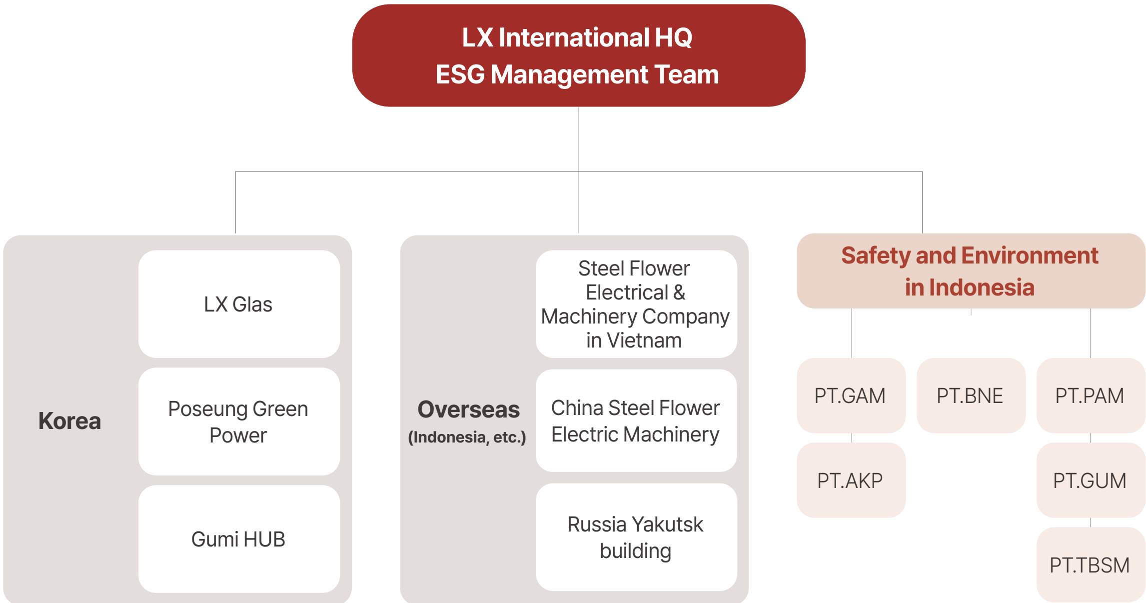
Occupational Health and Safety

Implementation Framework

Organizational Structure

Centered on the ESG Management Team, the head office's dedicated safety and environment unit, LX International systematically operates company-wide safety and environment work. The ESG Management Team manages company-standard systems and frameworks, establishes company-wide safety and environment strategy, and handles safety management for new domestic businesses and existing overseas businesses. It continuously monitors the safety-management status of domestic and overseas sites, conducts regular safety diagnostics, and applies customized safety processes reflecting each industry's characteristics and site environment. The Indonesia region operates a separate safety and environment unit and applies strict safety standards to project-based work such as construction.

Occupational Health and Safety Organizational Structure



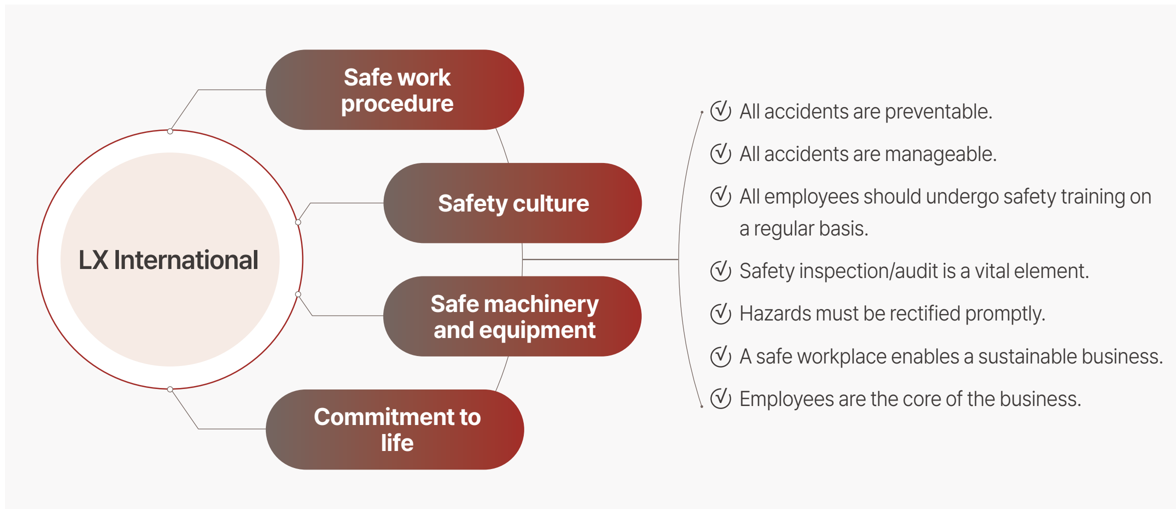
Occupational Health and Safety Principles

Setting the assurance of safety and health at all domestic and overseas sites as its top management priority, LX International builds and operates a company-wide safety and health management system to put the Safety Priority principle into practice.

At domestic sites, it has established a Safety Management System (SMS) that proactively reflects strengthened legal requirements, and for overseas sites, it has separately established a Global Management System (GMS) to comply with local requirements amid differing regional conditions.

Based on this dual structure, it strengthens safety and health across all sites through head-office oversight and support, and internalizes a safety culture through education that disseminates safety and health principles to subsidiaries.

LX International Safety Principle



Occupational Health and Safety

Implementation Framework

Overseas Site OHS Management System

To consistently realize its safety and health management policy across global sites, LX International has established and operates the Global Management System (GMS), an integrated global safety and health management system. The GMS comprises a three-tier structure of HSE policy, procedures, and supporting guidance, aiming to keep safety-management levels uniform across all domestic and overseas sites through standardized policies and procedures. It is currently applied first to Indonesian operating entities, with phased expansion to all sites and system advancement planned.

Vision, Value
LX International Policy

Policy	Procedure	Supporting Guidance
Commitment to HSE management dedicated to achieving LX International's vision, values, and objectives	Explanation of how to perform tasks in accordance with LX International's policies	To support the implementation of GMS, the following are included:
	Specific procedures required for the operation of each subsidiary and business site	Forms / Formats / Execution Guidelines / Training Materials

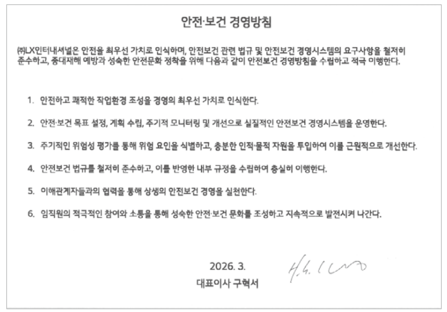
1. Standardized Policies and Procedures
   : Establish uniform safety and health policies and procedures across all regions and countries to ensure a consistent level of safety management.
2. Compliance with National Laws and Regulations
   : Adhere to the laws and regulations of the respective countries while also complying with international safety and health standards to maintain global safety levels.
3. Collaboration with Local Safety and Health Personnel
   : Provide a framework for training and educating safety and health personnel across various countries and regions to facilitate collaboration.

OHS vision and strategic direction

Vision	Achieve zero accidents in domestic and international operations		
Core Strategies	Prioritize safety in every decision	Recognize social responsibility for safety and the environment, protecting stakeholders from disaster	To capitalize on its future capabilities and experience in health and safety, the company continues to acquire knowledge and make continuous progress through the development of safety management models and solutions
Key Tasks	Create a high-level safety culture where safety is a top priority	Enhance employees' health and safety capabilities with a modernized health and safety management system	Empower employees to take a more responsible role in safety by embedding occupational health and safety across the organization

OHS Policy

LX International sets safety and health as the top priority in corporate management and operates a top-management-led safety and health governance to create safe workplaces and pleasant working environments at all business sites. It continuously promotes a leadership-driven safety culture so that all members share the safety and health management philosophy and put it into practice in the field. Going forward, based on systematic governance and advanced safety and health policies, it plans to ensure the well-being and health of its stakeholders and realize sustainable safety management.


안전·보건 경영방침

㈜LX인터내셔널은 안전을 최우선 가치로 인식하며, 안전보건 관련 법규 및 안전보건 경영시스템의 요구사항을 철저히 준수하고, 중대재해 예방과 성숙한 안전문화 정착을 위해 다음과 같이 안전보건 경영방침을 수립하고 적극 이행한다.

1. 안전하고 쾌적한 작업환경 조성을 경영의 최우선 가치로 인식한다.
2. 안전·보건 목표 설정, 계획 수립, 주기적 모니터링 및 개선으로 실질적인 안전보건 경영시스템을 운영한다.
3. 주기적인 위험성 평가를 통해 위험 요인을 식별하고, 충분한 인적·물적 자원을 투입하여 이를 근원적으로 개선한다.
4. 안전보건 법규를 철저히 준수하고, 이를 반영한 내부 규정을 수립하여 충실히 이행한다.
5. 이해관계자들과의 협력을 통해 상생의 안전보건 경영을 실천한다.
6. 임직원의 적극적인 참여와 소통을 통해 성숙한 안전·보건 문화를 조성하고 지속적으로 발전시켜 나간다.

2026. 3.
대표이사 구혁서

Safety and Health Management Policy

Occupational Health and Safety

Implementation Framework

Selection and Implementation of Key OHS Tasks

Each year, LX International selects key occupational health and safety (OHS) tasks to realize systematic OHS management across all business sites. The key tasks are set based on the OHS policy, reflecting the characteristics and environment of each worksite, and are organized around practical activities that take into account the changing industrial environment and potential hazards each year.

In 2025, under three goals—root-cause improvement, prevention of serious accidents, and fostering a safety culture—it derived and is implementing specific action tasks for each worksite. The implementation status of the key tasks is reviewed for performance through regular monitoring and evaluation, and the results are used as the basis for setting the following year's tasks. Through this, it continuously advances its OHS management system and creates a safe worksite environment that fulfills its social responsibility.

2025 OHS Goals and Action Tasks

Goals	Root-cause improvement	Prevention of serious accidents	Fostering a safety culture
Strategy	• Organize and analyze data on identified issues • Establish procedures to analyze recurring causes • Focus on improving local managers' capabilities	• Establish safety standards for heavy-equipment operation • Continuously provide safe-operation training applying equipment work plans	• Continuously operate pre-work safety checks (TBM) • Training and promotion to raise awareness
Action tasks	- Strengthen root-cause analysis and elimination activities for audit findings - Designate a monthly Safety Day and conduct a full survey of hazardous and risk factors	- Benchmark safety-environment practices of advanced worksites in Indonesia - Implement the (tentatively named) "Zone Defense" system - (Others) Continue pursuing key tasks	- Strengthen security training for overseas employees - Quarterly OHS training (special lectures)

Status of the OHS Management System

Centered on its head office and major consolidated entities, LX International has established domestic and overseas occupational health and safety (OHS) management systems—such as ISO 45001 (the international OHS management system) and Indonesia's SMK3 (an OHS management certification system approved by Indonesia's Ministry of Manpower)—and conducts internal audits and inspection activities. In particular, the Indonesian SMK3 certification officially verifies that an OHS system compliant with local regulations is in place, and on this basis the company builds OHS management systems suited to the characteristics and risks of each worksite. Through these certification systems, it carries out continuous improvement activities and regulatory compliance, and is establishing a global-level OHS culture across all business sites.

NO.	Entity	Certification	Status
1	LX International (HQ)	ISO 45001	Held
2	LX Pantos	ISO 45001	Held
3	LX Glas	ISO 45001	Held
4	Poseung Green Power	ISO 45001	Held
5	PT.GAM	SMKP	Held
6	PT.AKP	SMKP	In progress
7	PT.PAM	SMK3	Held

NO.	Entity	Certification	Status
8	PT.GUM	SMK3	Held
9	PT.TBSM	SMK3	Held
10	PT.BNE	SMK2, SMK3	Held
11	Haiphong Tempered Glass & Electronics	Vietnam internal OHS system	Held
12	Tianjin Tempered Glass & Electronics	Chinese national certification (Safety Standardization Grade 3)	Held

Enhancing of ISO 45001

To proactively manage potential hazards at its worksites, LX International has built an occupational health and safety (OHS) management system that conforms to international standards. After obtaining ISO 45001 certification from the Korean Standards Association (KSA) in 2024, it stably maintained the certification in 2025 as well, continuously validating its global-level OHS management capabilities. Based on this certification framework, throughout 2025 it consistently carried out field-centered activities such as worksite risk assessments, safety campaigns, and partner OHS training. Going forward, it plans to strengthen safety-culture leadership and regularize implementation checks to continuously enhance the execution capability of its OHS management system.

Occupational Health and Safety

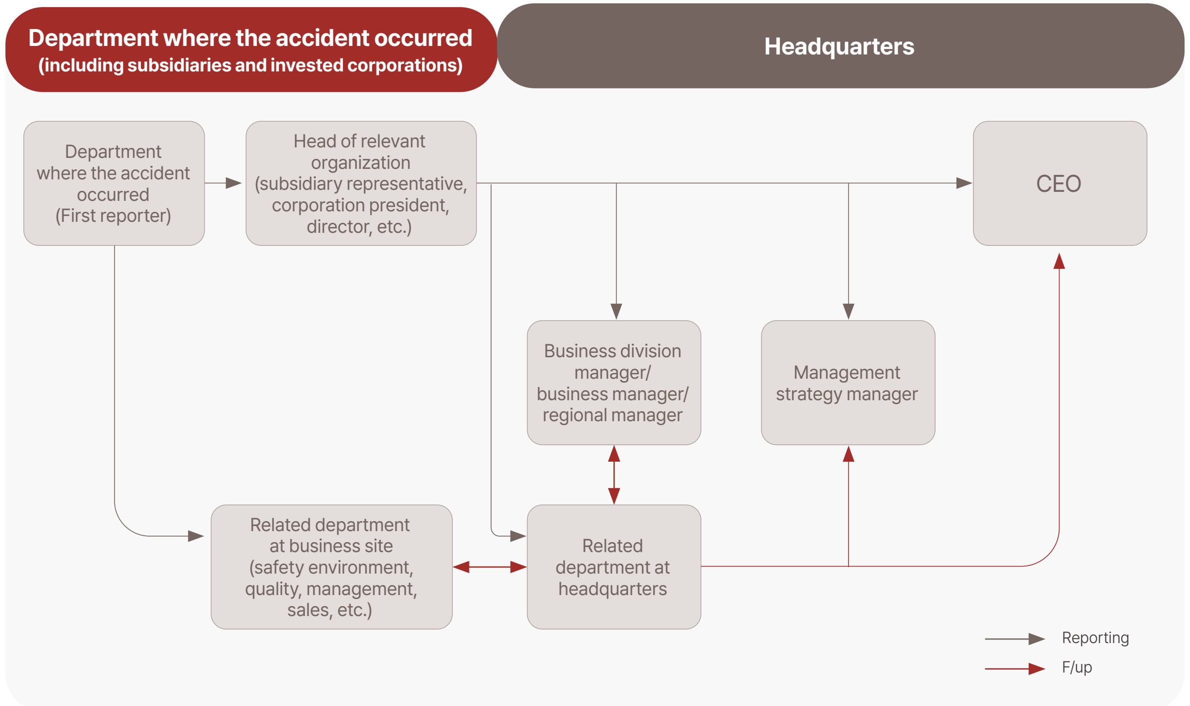
Implementation Framework

Accident Response System

LX International operates a four-stage accident reporting and handling system to minimize damage when an accident occurs and to prevent the recurrence of similar accidents.

Immediately upon an accident, it reports to relevant agencies, provides emergency relief, and takes on-site measures according to the accident type, and by defining initial response procedures for each type—such as fire, explosion, and environmental accidents—in advance, it enables prompt on-site response. Within one hour of an accident, it makes a phone report to the head office and immediately shares the situation with the CEO and relevant parties through an SNS chat room, while the on-site manager begins containment measures without delay. Within 24 hours, it submits a written report—including whether operations have been suspended and estimated property damage—and continuously reports the containment status to all parties concerned.

After the accident has been handled, it prepares a final report containing cause analysis and recurrence-prevention measures and shares it with relevant departments, thereby continuously strengthening the level of safety management across all worksites through this feedback system.



Accident Response Processing Procedure

01 Accidents	• Safety accidents: Report to relevant organizations(fire department, police station, Ministry of Labor, etc.) • Injury accidents: Rescue the injured and preserve the site in preparation for additional accidents • Fire and explosion accidents: Evacuate workers and residents after the accident spreads • Environmental (leakage/spill) accidents: Immediately report to the relevant environmental agency and prevent additional accidents (oil fence, etc.) • Equipment failures: Measures to prevent chemical/mechanical hazards due to process interruption
02 Within 1 hour after the accident	• Within 1 hour after the accident, report to the headquarters by text message or phone • Report the accident using the group SNS chat room including the CEO and related parties • The person in charge of the site focuses on handling the situation
03 Within 24 hours of the accident	• Written report within 24 hours of an accident - In case of a suspension of operations or property damage, estimate and report the amount of damage in writing - In case of a safety environment accident, report the accident in writing • After an accident, report the progress and recovery status to the decision-maker at regular intervals Continuous text/wired reporting
04 Completion of Accident handling	• After accident handling is completed and normalization is completed, a report including the cause of the accident/measures to prevent recurrence, etc. is sent • Sharing of accident cases with relevant departments

Occupational Health and Safety

Key Activities

OHS Compliance Activities

LX International systematically manages regulatory compliance by continuously identifying the latest occupational health and safety (OHS) laws and requirements related to its business operations and reflecting them in its OHS management system. By maintaining ISO 45001 certification, it regularly verifies the validity and effectiveness of its regulatory compliance.

For legal monitoring, it uses diverse channels—including the Ministry of Government Legislation and government-agency law websites, official documents, and a subscription to a monthly ESH legal-monitoring service—to promptly identify enactments and amendments of laws. Each department regularly checks work-related legal requirements and notifies the Safety and Environment Part of the ESG Management Team, and it analyzes the business impact of new and amended laws to establish response measures.

Reflecting the identified legal requirements, the ESG Management Team periodically revises the "Register and Compliance Evaluation Table of OHS-Related Laws and Regulations" and manages the law register. Each department periodically evaluates compliance and confirms it through internal audits, and when any non-compliance is found, it immediately reports to the ESG Management Team and implements corrective and preventive measures.

Compliance activities process

Step 01	Step 02	Step 03	Step 04	Step 05	Step 06
Legal requirements Monitoring	Legal requirements Review execution	Legal Registry Preparation and Revision	Legal Registry Confirm	Legal compliance assessment	Improve legal compliance

OHS Risk Assessment and Improvement Activities

In accordance with their established occupational health and safety (OHS) management systems, LX International and its domestic and overseas subsidiaries have prepared risk-assessment operating procedures and, based on these, systematically identify hazards and assess risks. By establishing and implementing improvement measures according to the assessment results, they continuously strive to create safe and healthy worksites.

Risk Assessment Process

Organize the Risk Assessment Team → Identification of Hazards and Risk Factors → Estimating risk → Determining risk → Acceptable Risk → Closure and Documentation

Acceptable Risk → Create and implement risk reduction measures → Identification of Hazards and Risk Factors

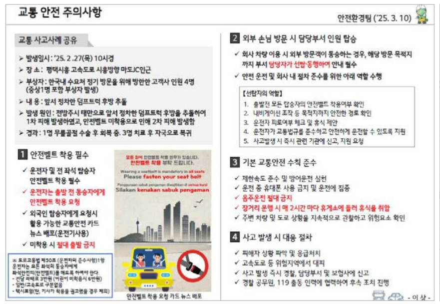
The LX International head office conducts regular risk assessments each year in accordance with its established occupational health and safety (OHS) management system.

In particular, it carries out assessments per its internal rule "HSE-P-004 Risk Assessment Operating Procedure" and systematically records and manages the improvement measures implemented based on the results. For hazardous and risk factors found during the assessment, it establishes immediate reduction measures so that all risks are managed within an acceptable level (Acceptable Risk). Going beyond a mere facility-inspection framework, it analyzes workers' work-behavior patterns and environmental factors from multiple angles to ensure practical accident prevention.

In 2025, a risk assessment of the head-office offices identified a total of 27 hazardous and risk factors, of which 2 were judged to require improvement measures.

In particular, as the factor of "increased risk of injury in an accident due to not wearing a seatbelt" was identified during commuting and business trips/field work, training on the importance and proper use of seatbelts was completed for all employees, strengthening safety awareness.

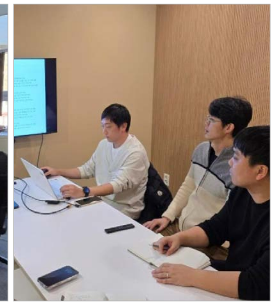
In addition, the LX International head office has formed a "Risk Assessment Task Force," in which the worker representative and employees from each business division participate, to conduct practical and objective assessments. Along with operating the Risk Assessment Task Force, it continuously posts the assessment status and final results on the group bulletin board, providing a systematic communication channel so that all employees can transparently review and share OHS management results.



Traffic safety education materials

In-vehicle promotional poster posting


Risk Assessment Task Force (LX Gwanghwamun Building)


Risk Assessment Task Force (Cheonggye Korea Building)

Occupational Health and Safety

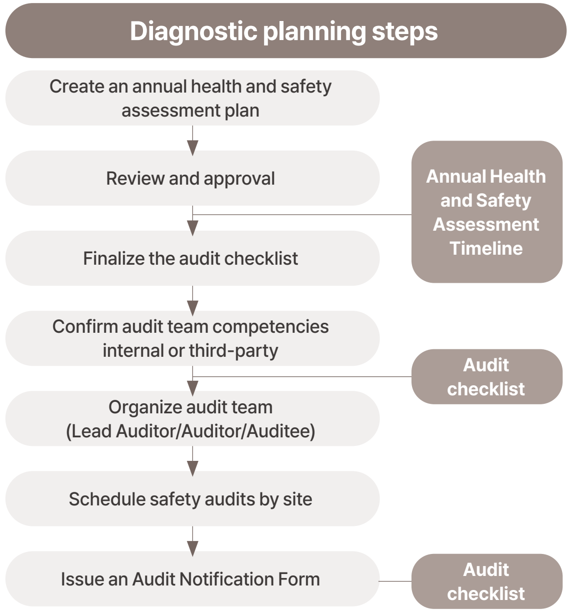
Key Activities

OHS Monitoring

LX International conducts an occupational health and safety (OHS) diagnosis each year to comprehensively evaluate its OHS status and derive improvement tasks. The diagnosis includes items such as the operating status of the OHS management system, safety awareness and culture, risk assessment and response, accident analysis and prevention, and the effectiveness of education and training programs.

The diagnosis is operated in two stages: planning and execution. In the planning stage, it prepares the overall monitoring activities, including establishing the diagnosis plan and finalizing the checklist, forming a diagnosis team composed of internal staff and external experts, and confirming the diagnosis schedule for each worksite.

In the execution stage, it shares the plan with the organization under diagnosis through a kick-off meeting and conducts checklist-based document review and on-site inspection. Issues found are recorded in the diagnosis report, and corrective actions are compiled. Through finalizing the final report and holding a closing meeting, it shares the results and registers the related materials in a database so that follow-up actions are carried out systematically.



Operation of the Company-Wide OHS Council

Through a weekly company-wide video conference, LX International shares the latest occupational health and safety (OHS) laws, key issues, and accident-prevention measures with employees, raising safety awareness across the organization. The ESG Management Team regularly shares key safety-inspection results and improvement measures, as well as on-site safety cases and response measures, strengthening regulatory compliance and accident-prevention capabilities. It plans to continuously operate the company-wide OHS council to ensure the safety and health of all employees and contribute to establishing a safety culture.

Operation of the Worksite OHS Committee

The LX Glas Gunsan plant regularly operates an OHS committee to strengthen OHS management. As a communication channel for discussing safety issues between workers and management, the committee serves as a basis for identifying potential on-site safety issues in advance and establishing preventive measures.

Safety and Environment Support for Operating Worksites

Each year, LX International selects key safety and environment tasks for its overseas operating worksites, continuously reviews implementation status, and strengthens on-site safety and environment capabilities. To support the field, it regularly issues Safety Alerts and Safety Guidance. Through Safety Alerts, it shares other companies' accident cases and reviews its own safety-management status, and through Safety Guidance, it raises employees' safety awareness and improves the level of on-site safety management.

Safety and Environment Review for New Businesses

When pursuing new businesses, LX International uses safety and environment reviews to identify in advance the domestic legal requirements and the hazardous and risk factors expected during business operation, and to prepare response measures. It checks the facilities and reporting requirements needed to comply with relevant laws such as the Occupational Health and Safety Act, the Chemical Substances Control Act, and the Clean Air Conservation Act, and supports reporting procedures to relevant agencies under the Act on the Registration and Evaluation of Chemical Substances.

In the pre-acquisition stage, it reviews safety and environment risks in advance and checks permits and licenses, regulatory compliance, air-pollution prevention facilities, and the status of hazardous and dangerous machinery and equipment. Even after an acquisition is completed, it continuously monitors the risk-management status through regular safety and environment inspections, systematically maintaining the safety and environment management level of the new business.

Occupational Health and Safety

Key Activities

Industrial Accident Management

LX International monitors key occupational health and safety (OHS) indicators every year and uses them for industrial-accident prevention, maintaining an industrial-accident rate of 0% over the past three years. For its subsidiaries LX Pantos, LX Glas, and Poseung Green Power, it annually compiles the Lost Time Injury Frequency Rate (LTIFR), Total Recordable Injury Frequency Rate (TRIFR), and Near-Miss Frequency Rate (NMFR) to manage OHS performance. For some subsidiaries, it is building out its data-collection system for partners and detailed indicators in stages, and it plans to gradually broaden the measurement scope to strengthen the OHS level across the supply chain.

Status of OHS Indicators[1]

(Unit: cases / 200,000 working hours)

Category		LX Pantos			LX Glas			Poseung Green Power		
		2023	2024	2025	2023	2024	2025	2023	2024	2025
LTIFR	Employees	0.00	0.00	0.05	1.00	1.00	0.00	0.00	1.47	0.00
	Partners	0.00	0.00	0.00				0.00	0.00	0.00
TRIFR	Employees	0.00	0.00	0.05	3.00	3.00	2.00	2.94	7.35	1.32
	Partners							0.00	0.00	0.00
NMFR	Employees	0.00	0.00	0.00	4.07	3.91	8.46	8.82	5.88	2.63
	Partners	0.00	0.00	0.00				0.00	0.00	0.00

1) For some subsidiary indicators, data is not stated as the data-collection system is under construction

Signing of an Agreement to Improve the Stack-Sampling Work Environment

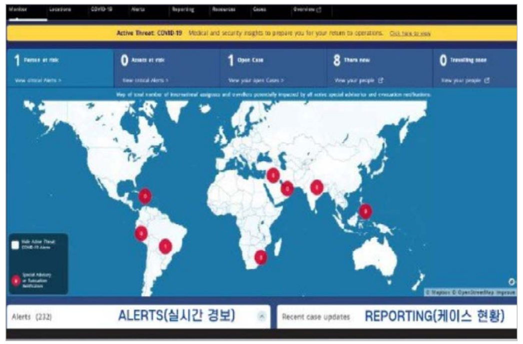
Poseung Green Power signed a "Voluntary Agreement to Improve the Stack-Sampling Work Environment" with the Metropolitan Air Quality Office to create a safe working environment for workers. Stack sampling is a high-risk task in which workers must climb the stack directly to check whether the site is emitting pollutants, with a high likelihood of exposure to falls and falling-object accidents. Accordingly, Poseung Green Power has installed safety nets on the railings of the measurement platform and introduced a crane to transport measurement devices to the upper level, creating an environment where workers can perform their tasks safely.

Industrial-Accident Prevention and Response at Overseas Worksites

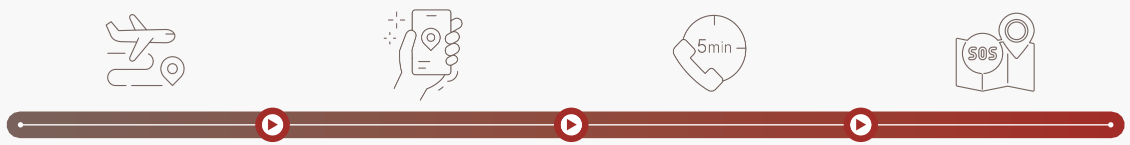
LX International's Indonesian entity PT.TBSM carries out systematic OHS activities to prevent industrial accidents. In recognition of these efforts, in 2025 it received a commendation from Sekadau Regency for its contribution to corporate social responsibility and CSR activities. In addition, as part of its OHS services, it operates an infirmary within the overseas entity to promptly respond to emergencies during work and to support workers in working in a healthy and safe environment.

Operation of the Business Traveler Tracker System

LX International operates a business-traveler location-tracking (Tracker) system to manage traveler safety. When an air ticket is issued, the travel itinerary is automatically registered in the system, and travelers can update their own location via manual check-in through a mobile app. If a dangerous situation arises near the destination country, the automatic check-in function monitors the traveler's current location in real time, and a digital dashboard immediately identifies the status of travelers by country and region, providing a system that enables prompt emergency response.



Automated Communication for Personal-Safety Confirmation



- When a special advisory takes effect, a personal-safety confirmation message is automatically sent to travelers within the affected area
- The Tracker administrator receives a notification

- The traveler submits a response by one of three methods: e-mail, SMS, or voice message

- If no response is received from the traveler, the process reactivates a total of 3 times at 5-minute intervals
- Continuous updates are provided to the Tracker administrator

- The compiled response report is sent to the head-office Tracker administrator
- Based on the report, the administrator consults with International SOS experts

Occupational Health and Safety

Key Activities

Training for Business Travelers and Expatriates

LX International provides essential safety training to employees through an online training platform before business trips and assignments. It assigns more than 40 online training courses—such as responses to infectious diseases, natural disasters, and terrorism—according to the characteristics of the country and personnel to provide customized training for each traveler, and completion is checked in real time through the system. In addition, immediately after an air ticket is issued, it sends a Pre-trip Advisory (PTA) email to promptly deliver local risk information. It operates a four-stage communication system according to the risk level, supporting customized responses for each situation.

Local Risk-Information Delivery System

01 Notice →	02 Advice →	03 Special Advisory →	04 Evacuation
Existence of factors that could potentially affect employees' safety	Occurrence of matters that could affect overseas operations or employees' safety	Occurrence of an event posing a clear, immediate, and direct threat (terrorism, earthquake, serious traffic accident, etc.) ※ Automated personal-safety confirmation communication is activated	Evacuation preparation required due to medical and security risks

OHS Diagnosis Activities for Partners

LX International regularly conducts OHS diagnosis activities for its partners to prevent partner OHS risks in advance and fulfill its legal responsibilities. In February 2025, it visited three partner worksites, including the Yeosu Tank Terminal, in person to conduct qualified-supplier selection assessments under the Occupational Health and Safety Act and the Serious Accidents Punishment Act, and to confirm the fulfillment of consignee obligations under the Chemical Substances Control Act.

Through inspections of key facilities and interviews with managers, it comprehensively evaluated OHS management systems, certification status, and accident history, and as a result, all inspected companies met the standards. Going forward, it plans to build a safe and responsible supply chain through regular diagnoses and continuous management.

Company-Wide Safety Training

In 2025, LX International conducted company-wide safety training for all employees to spread a safety culture. It invited a certified labor attorney to give a lecture on "The concept of safety culture and the role of managers and safety leadership learned from cases," and it plans to continue training so that all employees internalize safety awareness and put it into practice in the field.

CPR Training

In 2025, LX International provided training on cardiopulmonary resuscitation (CPR) and the use of an automated external defibrillator (AED) for 119 head-office employees. The training was structured to cover overall emergency response—including the need for and overview of CPR, hands-on practice of chest compressions and rescue breathing, the theory and demonstration of AED operation, and the symptoms and treatment of airway obstruction. It plans to operate the program so that all employees complete at least one hands-on training session every three years.

Musculoskeletal Disorder Prevention Training

In 2025, LX International provided musculoskeletal disorder prevention training for 110 head-office employees. Combining theoretical training on understanding musculoskeletal disorders and the importance of correct posture with hands-on posture-correction practice, it focused on preventing spine and wrist injuries caused by long hours of office work. It plans to operate the program so that all employees complete the training at least once every three years, continuously creating a healthy work environment.

Operation of a Smoking-Cessation Clinic

LX International operates a smoking-cessation clinic program to promote employees' health. In cooperation with the Jongno-gu Public Health Center, it checks participants' progress in quitting smoking and supports continuous motivation through professional cessation counseling, the provision of nicotine aids, and cotinine testing.

Operation of Health-Care Rooms and Infirmaries

LX International is building company-wide medical-support infrastructure for employees' health and safety. At the head office, it operates a health-care room to continuously manage employees' health, and at major worksites of its domestic and overseas subsidiaries and entities, it installs and operates infirmaries in accordance with regulatory standards. Each infirmary is staffed with the medical personnel required by relevant laws and is always equipped with first-aid facilities and medicines, providing an environment that can immediately respond to various accidents and illnesses at industrial sites.

In addition, to prepare for severe accidents or cases requiring further treatment, it has established a linkage system with external medical institutions and keeps an emergency vehicle on standby within worksites, operating a system that can respond promptly to emergencies.

Occupational Health and Safety

Key Activities

OHS Management Activities at Overseas Worksites

Strengthening the Real-World Response Capabilities of the Emergency Rescue Team

The on-site emergency rescue team of PT.GAM participates in various drills and competitions to strengthen its real-world response capabilities. It took part in the IMERC 2025 competition held in August 2025 and, among 18 competing companies, placed 1st in the theoretical assessment, 2nd in the Fire Combat Challenge, and received the Hope Award in the individual-skills category, achieving 5th place overall.

OHS Management at Overseas Mining Worksites

Since its acquisition in 2024, PT.AKP has been systematically strengthening the OHS management level of its mining worksite. To ensure workers' transport safety, it operates shuttle buses, improved the steep-gradient sections of the haul road, and replaced the existing timber bridges with steel bridges to enhance structural safety.

It has also introduced the SMKP certification system and trained internal auditors to strengthen its own OHS management capabilities.

OHS Management at Palm Plantation Worksites

To raise the OHS level of its palm plantation worksites, PT.PAM has strengthened the management of suppliers and contractors and established standard operating procedures (SOPs) for heavy-equipment work.

It operates an OHS council and has formed an Emergency Response Team (ERT) and an accident investigation team to systematically respond to on-site safety risks. In 2025, it provided OHS capability-building training for 40 people in fire prevention, 4 people in environmental assessment, and 1 person in RSPO/ISPO certification.

Occupational Health and Safety

Key Activities

OHS Management Activities at Overseas Worksites

Field-Centered Emergency Response Training

Considering the geographical characteristics of remote worksites with limited access to medical care, PT.BNE mandates hands-on cardiopulmonary resuscitation (CPR) and automated external defibrillator (AED) training at least three times a year for all employees. Rather than merely delivering theory, it conducts repeated mastery drills assuming actual emergencies, thereby securing field-response capabilities that enable immediate action within the initial response time when an emergency occurs. Through this, it helps protect employees' lives and minimize safety-accident risks in advance.

Performance and Goals

OHS Roadmap

Key Elements	2025: Foundation	2026: Advancement	2027: Excellence
1 Leading	**Entity-head safety leadership** Hosting Safety Day events and regularizing on-site Safety Tours	**Supervisor safety-accountability system** Implementing an area-responsibility system and reflecting safety performance in key performance indicators (KPIs)	**OHS-centered decision-making** Specifying OHS review results in key management-meeting minutes
2 Simplifying	**Overhauling standard operating procedures (SOPs)** Simplifying and reorganizing safety procedures such as SMS and SMK3	**Worker-centered TBM implementation** Workers directly respond to work hazards rather than one-way communication	**Clarifying the work-stoppage and reporting system** Establishing criteria for emergencies and for resuming work after a stoppage in the work plan
3 Re-thinking	**Selecting and managing 10 Golden Rules** Strengthening basic safety rules for accident prevention	**Establishing high-risk-work management guidelines** Workers directly respond on work hazards rather than one-way communication	**Eliminating hazards from the planning stage** Strengthening prior safety reviews and implementing AI-based hazard-prediction activities
4 Involving	**Mandating worker participation in risk assessment** Reflecting near-misses in risk assessment and having workers participate in risk assessment	**Supporting partner OHS** Conducting regular surveys of supply-chain OHS feedback and determining support measures	**Advancing the safety-award system** Implementing a safety-mileage and award system for all employees
5 Learning	**Safety Alert & Lessons Learned** Regularly sharing hazard alerts and accident cases	**Safety Academy** Benchmarking safety best practices across departments Sharing excellent training materials	**Building a data-based accident-prevention model** Cultivating in-house safety experts to disseminate expertise
6 Tracking	**Managing leading indicators** Selecting leading indicators such as inspections and training and establishing measurement guidelines	**Digitalizing OHS data** Simplifying indicators by including OHS KPIs within the ESG platform	**A safety-culture Deep Dive diagnosis through external specialist institutions** Deep Dive diagnosis (construction-machinery and civil-engineering experts, etc.)

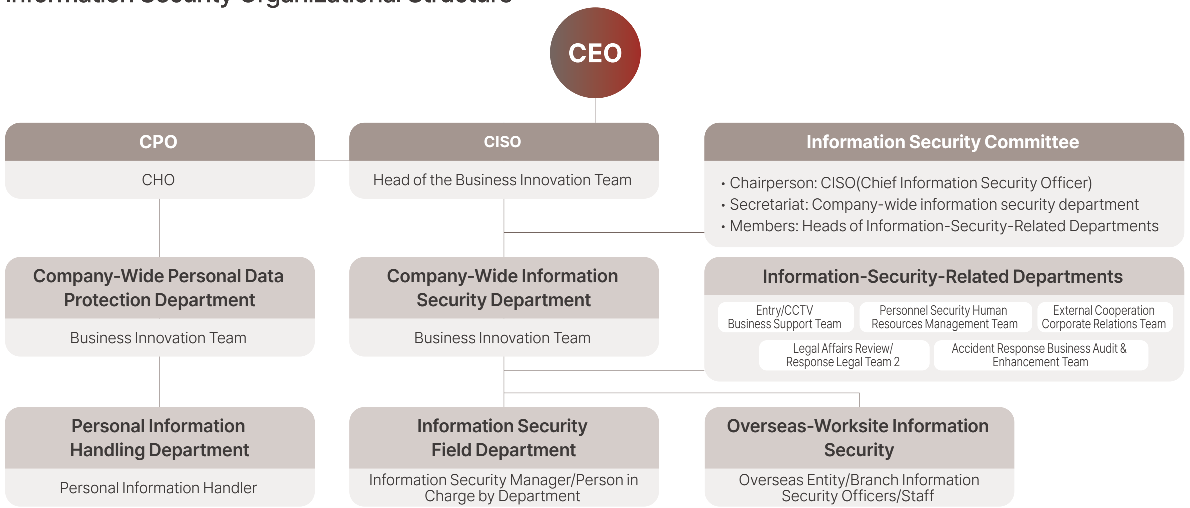
Information Security

Implementation Framework

Organizational Structure

To systematically operate its information-security management system and effectively respond to security risks, LX International has appointed a Chief Information Security Officer (CISO) and a Chief Privacy Officer (CPO), establishing a close communication system with top management. It operates an Information Security Council for key security-policy decisions, the establishment of security measures, and the review of work plans and results, and it systematically reviews company-wide information-security issues through regular meetings held twice a year.

Information Security Organizational Structure



Information Security Council Activities

Main purpose	**Agree on matters related to 'Major security policy decisions', 'Consultation/coordination/establishment/ work plans and performance of security measures for each issue'**		
Main contents	**H2 2024**	**H1 2025**	**H2 2025**
	1. Information Security Council Overview 2. Report on the progress of major information security activities in 2024 3. Information Security Management System and Technology in 2024 Sharing of vulnerability inspection results 4. Sharing of requests for cooperation by relevant departments	1. Information Security Council Overview 2. Report on the progress of major information security activities in the second half of 2024 3. Report on the information security activity plan for 2025 4. Information security-related trends/issues (generative AI) 5. Sharing requests for cooperation from relevant departments	1. Overview of the Information Security Council 2. Report on major information-security activities in H2 2025 3. Report on the H1 2026 information-security activity plan 4. Sharing cooperation requests by related department

Information Security Management Policy

For information security and personal data protection, LX International has enacted an information-security policy based on the Network Act and the Personal Information Protection Act, and it operates 12 detailed guidelines and 27 procedures. Through these, it minimizes information-security risks and efficiently responds to related incidents and changes in the environment. In addition, reflecting amendments to relevant laws and the requirements of ISO/IEC 27001 certification, it enacts and revises information-security guidelines each year and continuously carries out notices to employees and on-site application.

Privacy Policy

LX International transparently discloses its personal data processing policy on its official website. The policy specifies matters such as the categories of personal data collected, the purposes of use, and third-party provision, and when the policy is revised due to changes in laws, government policies, or security technology, it immediately informs stakeholders through website notices.

Implementation and Operation of Information Security Measures

Based on its information-security policy and guidelines, LX International implements information-security measures encompassing administrative, physical, and technical security management. It carries out security-incident response, security management of information systems and IT infrastructure, and information-security compliance management, and it also applies information-security measures at the IT introduction, development, and maintenance stages. In addition, it operates a systematic record-preservation system, establishing a management basis that can demonstrate its fulfillment of information-security obligations.

Disclosure of Information Security Status

In accordance with the Act on the Promotion of the Information Security Industry, LX International discloses its information-security status to the Korea Internet & Security Agency (KISA) each June. The disclosure includes information-security investment and workforce status, related certification/assessment/inspection matters, and the status of activities to protect users of information and communications services, thereby transparently disclosing its information-security management status to stakeholders.

Information Security

Key Activities

Information Security System Review and Emergency Response

For immediate response to security incidents, LX International classifies incidents into three types—service disruption, information alteration and destruction, and leakage of confidential information and personal data—and has established response procedures and communication systems for each type. To prevent malware intrusion and personal-data leakage, it continuously operates a security-control monitoring system and, each year, conducts information-security management-level reviews and system vulnerability assessments through external specialists to detect and remediate vulnerabilities such as external hacking and system tampering in advance. To respond promptly to emergencies such as customer-data leakage and cyber hacking, it establishes and regularly evaluates business-continuity measures. It revises incident-response procedures by type—malware, cyber intrusion, information leakage, DDoS, and APT attacks—each year, continuously strengthening its response capabilities against the latest security threats.

Security Incident Response Procedure

Incident occurrence → Incident assessment/ response → Incident-response activities (team formation) → Incident recovery (completion and restoration) → Incident-response evaluation and improvement

LX International Security Incident Response Guidelines

1) In the event of a level 1 incident among the company's important information assets, the following security incident response Task Force (CERT: Computer Emergency Response Team) must be established and operated to establish and operate procedures for rapid response.
   a) Response Team Leader: Chief Information Security Officer (CISO)
   b) Response Team: Company-wide information security management department, information system management department
   c) Support Team: Information security-related departments
      ① Media control: External cooperation department ② Legal response: Legal department
2) The response team leader shall supervise the security incident response Task Force and report major response results to the CEO.
3) If the response team leader determines that a security incident other than a level 1 incident is minor and there is no need for active response, he/she may delegate the role of team leader to one of the response team members.
4) The company-wide information security management department and information system management department shall establish response and recovery procedures for major information security incidents such as virus infiltration and hacking.
5) The information security management department and the information system management department can establish a response system for security incidents through security control, etc., and can reflect security requirements for responding to security incidents in the SLA(Service Level Agreement).

Acquisition and Maintenance of ISO 27001 Certification

To externally verify the level of its information-security management system and secure credibility, LX International obtained ISO 27001—the international standard certification for information-security management systems—in April 2023, and maintains the certification through annual surveillance audits.

It also faithfully fulfills its information-security disclosure obligations under the Act on the Promotion of the Information Security Industry. Since 2022, it has disclosed its information-security investment and workforce status, certification/inspection matters, and more through KISA each year, enabling customers and stakeholders to transparently verify LX International's information-security activities. Going forward, it plans to continuously strengthen its information-security system to provide safe and trustworthy services.

Information Security System and Level Review Activities

Key element	Frequency	Main content
Information-security management and operation system diagnosis	Once a year	**Inspection of information security status** • Check the appropriateness of management/physical/technical security and compliance with personal information laws • Diagnose the overall information protection management system based on the common security standard checklist • Diagnose the status of personal information management system and personal information processing system management **Proceed with vulnerability measures according to the assessment results** • Based on the assessment results, identify key issues and improvement items and establish countermeasures • Strengthen the information security level by taking vulnerability measures in accordance with the established action plan
Infrastructure vulnerability assessment	Once a year	**Perform infrastructure vulnerability inspection** • Perform technical vulnerability inspection using vulnerability inspection tool on IT infrastructure assets **Implementation of Remedial Actions for Identified Vulnerabilities** • Take measures for vulnerabilities based on inspection results • Analyze inspection results based on internal risk analysis evaluation methodology
Information-security	Once a year	**Perform web vulnerability inspection** • Perform vulnerability inspection through penetration testing targeting web system • Conduct vulnerability analysis by a third-party expert agency including hacker attack simulation **Proceed with vulnerability measures based on inspection results** • Analyze inspection results/establish supplementary plan based on internal risk analysis evaluation methodology • Continuously manage whether measures are taken according to supplementary plan
Information-security	Once a year	**Establishment of DR Center** • AWS DR Center in Tokyo, Japan, established in September 2023 to prepare for service interruption due to various disasters and risk factors in AWS data centers • Disaster Recovery (DR) mock training conducted once a year **Disaster Recovery (DR) mock training in 2024** • Conducted disaster recovery mock training for SAP, IAM/SSO systems • Checked whether service is operating normally after data recovery at DR center • Completed recovery within 1 hour and 43 minutes, meeting RTO (Recovery Time Objective) / 4 hours or less • Continuously strengthening

Information Security

Key Activities

Information Security Violations

Over the past three years, LX International has confirmed no personal-data-protection violations such as data leakage, theft, or loss, and no related complaints or grievances have been raised through external agencies.

Violations			Fines		
2023	2024	2025	2023	2024	2025
0	0	0	0	0	0

Review of Personal Data Management at Consignees

In accordance with the Personal Information Protection Act and internal information-security guidelines, LX International reviews the personal-data management status of its consignees once a year. In November 2025, it reviewed key items—the personal-data management system, lifecycle management, personnel and PC management, and office security—for all consignees, and received and examined management-status checklists and evidence of information-security training completion.

The review confirmed that most consignees appropriately manage personal data, but it found that some consignees had not conducted regular information-security and personal-data-protection training. Accordingly, it required those consignees to conduct training using internal training materials and improved its management process so that all consignees complete relevant training at least once a year. Going forward, it plans to prevent the risk of personal-data leakage in advance and strengthen the level of protection through regular reviews and improvement activities.

Review of Office Security and Unauthorized Software Use

In accordance with its information-security guidelines, LX International conducts quarterly reviews of office security status and unauthorized software use. In March 2026, it checked office security against criteria such as important documents and items left unattended, PC storage status, whether drawers and cabinets were locked, and whether key spaces were locked, and it reviewed whether commercial software without a corporate license or non-work programs—such as chat, games, and investment apps—had been installed. For employees in violation, it systematically manages security breaches by requiring the submission of a recurrence-prevention pledge and imposing penalty points. It also strengthens employees' security awareness through continuous information-security training.

Phishing Simulation Exercise

To prevent security incidents such as virus infection and personal-data leakage, LX International conducts malicious-email prevention drills for employees at its head office and overseas entities and branches. In December 2025, based on actual cases, it conducted a drill by sending phishing emails impersonating an event to induce recipients to enter personal data.

As a result of the drill, some employees recognized the emails as phishing attempts and reported them to the responsible department, and it provided a reward to the first reporter to spread a voluntary reporting culture. Through this drill, it reviewed employees' level of security awareness, and it plans to reflect the drill results in future information-security training to continuously raise security vigilance.

Information Security

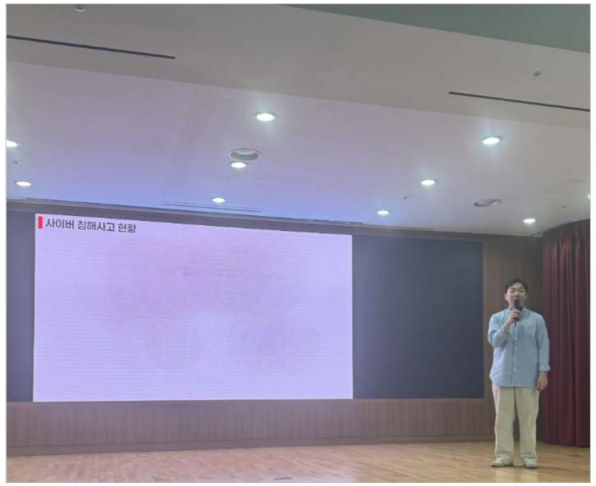
Key Activities

Employee Information Security Training

To raise employees' security awareness and prevent security incidents, LX International provides information-security training for all employees at least once a year in accordance with its information-security guidelines and annual activity plan. In November 2025, under the theme "The importance of information security examined through diverse cases," it ran offline training for head-office employees together with LX Academy online training for employees at overseas entities and branches.

As a result, 99% of all targeted trainees completed the training, and penalties are applied to non-completers to encourage participation. In addition, in March 2025, it conducted on-site visiting training including personal-data-protection training at Haiphong Tempered Glass & Electronics in Vietnam.

Beyond this, it regularly operates customized information-security training by job and role—such as orientation for new and experienced hires, training for new team leaders, and training for expatriate assignees—continuously strengthening the security capabilities of all employees.



Performance and Goals

Information Security Roadmap

2024	2025	2026
• Conduct online information-security training to raise security awareness among overseas entity/branch employees (all overseas entity/branch expatriates and local hires)	• Strengthen PC security at overseas entities/branches • ISO 27001:2022 certification transition audit • On-site information-security training at overseas entities/branches • Replace aging equipment in security systems	• Strengthen processes against information leakage and misuse • Advance the governance system in line with technological developments such as AI and establish/operate personal-data-protection policies • Build a management system and expand technical safeguards to improve the security level of overseas entities/branches

GOVERNANCE

LX International Approach

Through its double materiality assessment, LX International identified Ethical management(Jeong-Do Management), Compliance Management, and the Board and Decision-Making Structure as material topics in the governance domain and responds systematically. It internalizes a Jeong-Do Management culture through a dedicated ethics organization and ethics-code-based training and content, and advances its compliance level through compliance policies and systems based on ISO 37301 certification. Based on expertise and diversity, the board continuously fulfills its role of transparent decision-making and enhancing corporate sustainability.

Board of Directors and Committees

Implementation Framework

Board Composition

As the highest decision-making body, the LX International board operates on checks and balances between the board and management. Considering the CEO's industry expertise and management efficiency, it adopts a structure in which the CEO concurrently serves as board chair, maintaining a swift and consistent decision-making system.

Board Composition

*As of April 2026

Name	Gender	Position	Duties	Career	Expiration Date
Hyek-seo Koo	Male	CEO	CEO, Member of ESG Committee	- B.A. in Law, Sungkyunkwan University - Indonesia Region Representative	2026.03.26 ~2029.03.25
Byeong-il Min	Male	Executive Director	CFO	- B.A. in Linguistics, Seoul National University - Head of Finance Division, LG Electronics	2024.03.24 ~ 2027.03.23
O-joon Kwon	Male	Outside Director	Member of Audit Committee, Chairperson of ESG Committee	- Bachelor and Master of Law, Seoul National University - Attorney, Law Offices of Attorney O-joon Kwon	2025.03.28 ~ 2028.03.27
Seok-won Jeon	Male	Outside Director	Member of Audit Committee	- B.S./M.S. in Resources Engineering, Seoul National University - President, International Society for Rock Mechanics and Rock Engineering (ISRM)	2026.03.26 ~2029.03.25
Bok-hyeon Baik	Male	Outside Director	Member of Audit Committee, ESG Committee, Outside Director Candidate Recommendation Committee	- B.A./M.A. in Business Administration, Seoul National University - Ph.D. in Business Administration, University of California, Berkeley (Haas)- Professor, Seoul National University	2025.03.28 ~ 2028.03.27
Lan Sohn	Female	Outside Director	Member of ESG Committee, Outside Director Candidate Recommendation Committee	- Public Relations Officer, Agriculture and Trade Center, The U.S. Embassy - CEO, Sohn's Market Makers, Ltd.	2026.03.26 ~2029.03.25
Sung-kwan Choi	Male	Non-executive Director	Member of ESG Committee, Outside Director Candidate Recommendation Committee	- B.A. in Business Administration, Yonsei University - CFO, LX Holdings	2026.03.26 ~2029.03.25

Board Independence and Diversity

To secure independence and prevent conflicts of interest, the board complies with Article 397-2 of the Commercial Act and the board regulations and consists of 4 outside directors, 2 inside directors, and 1 non-executive director, handling decision-making and oversight of key management matters. In appointing directors, it reflects diversity without discrimination by age, gender, religion, nationality, or race alongside job expertise, and currently strengthens diversity by appointing a female outside director. To control transactions with stakeholders such as the controlling shareholder and management, it complies with the Commercial Act and the Fair Trade Act, and such matters are defined as subject to ESG Committee referral along with board approval and disclosure for additional review.

Board Expertise and Effectiveness

Based on relevant laws and the Articles of Incorporation, the Outside Director Candidate Recommendation Committee recommends candidates with expertise and competence. It conducts background verification and screening of candidates who, based on experience and insight in each field, can flexibly respond to changes in the management environment and contribute to the company's competitiveness and future value.
At the verification stage, it prepares a checklist based on candidate-submitted and internally researched materials to closely review concurrent outside-director positions and legal disqualifications. Through this systematic process, the board is composed of experts in diverse fields such as overseas business, finance and accounting, law, and management advisory and administration.

Board Skills Matrix

Category	Name	General Mgmt.	Finance	Accounting & Audit	Law	ESG
Inside directors	Hyek-seo Koo	●				●
	Byeong-il Min		●			
Outside directors	O-joon Kwon	●				●
	Seok-won Jeon					●
	Bok-hyeon Baik		●	●		●
	Lan Sohn				●	●
Other non-executive director	Sung-kwan Choi	●				

Board of Directors and Committees

Implementation Framework

Board Operation

In accordance with relevant laws and the Articles of Incorporation, the board resolves key matters and oversees the execution of duties by management and directors, convening as needed when matters requiring resolution arise. In 2025, the board met 7 times in total and deliberated 30 agenda items including management-performance reports, executive appointments, and new-business investment approvals. Of these, 21 were approvals and 9 were reports.

2025 Board Operation

Meetings	Resolutions	Reports	Total attendance
7	21	9	100% (incl. inside/outside directors)

Performance Evaluation and Compensation

The board undergoes comprehensive performance evaluation of individual goal achievement, management and financial performance, and external competitiveness. For outside directors, evaluation criteria include board-attendance rate and whether they provided appropriate advice and opinions on agenda and key decisions, with results used as a basis for reappointment. For the Audit Committee, it comprehensively evaluates substantive contribution to oversight operation and internal control over the company's financial risks. Director compensation is objectively determined and executed based on diverse evaluation items and payment bases set by the board. Director salaries are paid as a fixed amount by position per board resolution within the compensation limit approved at the general meeting, considering position and duties, and bonuses are paid differentially under the executive-personnel rules considering goal achievement, financial performance, and the business environment. Outside-director compensation is executed per standards within the limit approved at the general meeting, comprehensively considering management performance and external competitiveness.

Compensation

Directors/auditors	Total compensation	Average per person
6 persons	KRW 2,684 million	KRW 447 million

Committees under the Board

LX International established the Audit Committee, Outside Director Candidate Recommendation Committee, and ESG Committee under the board to enhance operational efficiency. Details on each committee's purpose, authority, activities, composition, qualifications, and appointment are clearly defined through relevant laws, the Articles of Incorporation, and board resolutions. Each committee receives reports from management and reports its deliberations and resolutions to the board, and each committee's meetings and individual directors' attendance rates are transparently disclosed through the business report and the corporate-governance report.

Audit Committee	• Consists entirely of outside directors, including one accounting expert • Internal control responsibilities • Monitoring and supervising management
Outside Director Candidate Recommendation Committee	• Operating with a majority of outside directors • Reviewing candidates for outside directors and recommending them at the general shareholders' meeting • Holding at least one meeting annually to recommend candidates for outside directors
ESG Committee	• Operating with a majority of outside directors • Reviewing and deliberating on major policies and issues in the ESG areas (e.g., climate action, greenhouse gas emissions management, safety management) • Monitoring and supervising internal transactions

ESG Committee Meetings

Date	Agenda / Item	Report / Approval	Members	Attendance
May 9, 2025	No.1 establishing the carbon neutral strategy and roadmap	Approved	Chun Sung Yoon, Bok-hyeon Baik, Chai Soo Il, O-joon Kwon	4/4
	No.2 overseas-entity payment guarantee	Approved		
August 1, 2025	No.1 H1 2025 ESG-activity performance report	Report		4/4
	No.1 overseas-entity payment guarantee	Approved		
November 5, 2025	No.1 H2 2025 ESG-activity performance and 2026 plan report	Report		4/4
	No.1 total-limit approval for related-party transactions	Approved		
	No.2 self-dealing with affiliates	Approved		
	No.3 LX trademark-use agreement	Approved		
	No.4 real-estate lease agreement	Approved		

Board of Directors and Committees

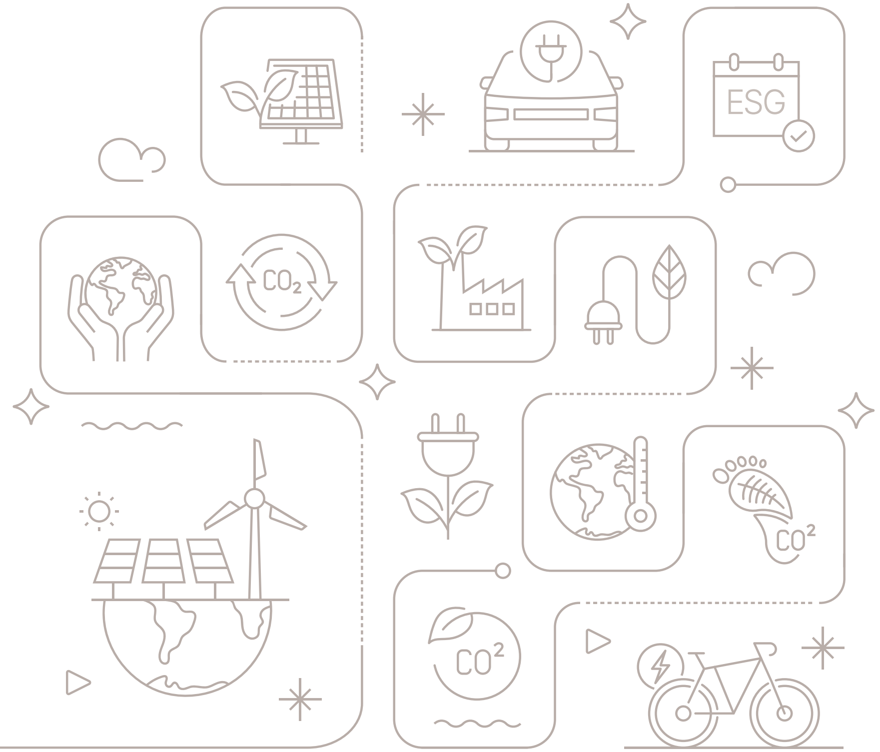
Key Activities

Board Training and Support

To strengthen outside directors' expertise and competence, LX International regularly provides training across management activities such as business, ESG, and audit. In 2025, it invited a domestic ESG expert to deliver training on GHG calculation, carbon neutral trends, and the company's responses, and plans to continue effective training using business status, external-auditor results, and management-diagnosis results. For efficient board operation, it maintains a board secretariat that performs outside-director and Audit Committee support, such as collecting and organizing items and legal review of the basis for tabling and resolving items. The internal-accounting diagnosis part supports the Audit Committee's internal-accounting audit, and through the compliance support person it operates reporting on domestic/overseas legal status and compliance training for executives, strengthening the company's compliance management.

ESG Committee Training

In 2025, LX International delivered in-depth training to the ESG Committee on GHG calculation and carbon neutral strategy formulation. It specifically covered GHG-calculation methodology—building the GHG inventory, Scope 1, 2 results, and building the Scope 3 system—to deepen the committee's understanding. It also discussed in depth the concept and means of carbon neutrality, BAU (emissions if the current trend is maintained without additional reduction) results, and the carbon neutral roadmap and implementation, thereby strengthening the committee's capacity to substantively contribute to sustainability-strategy formulation.

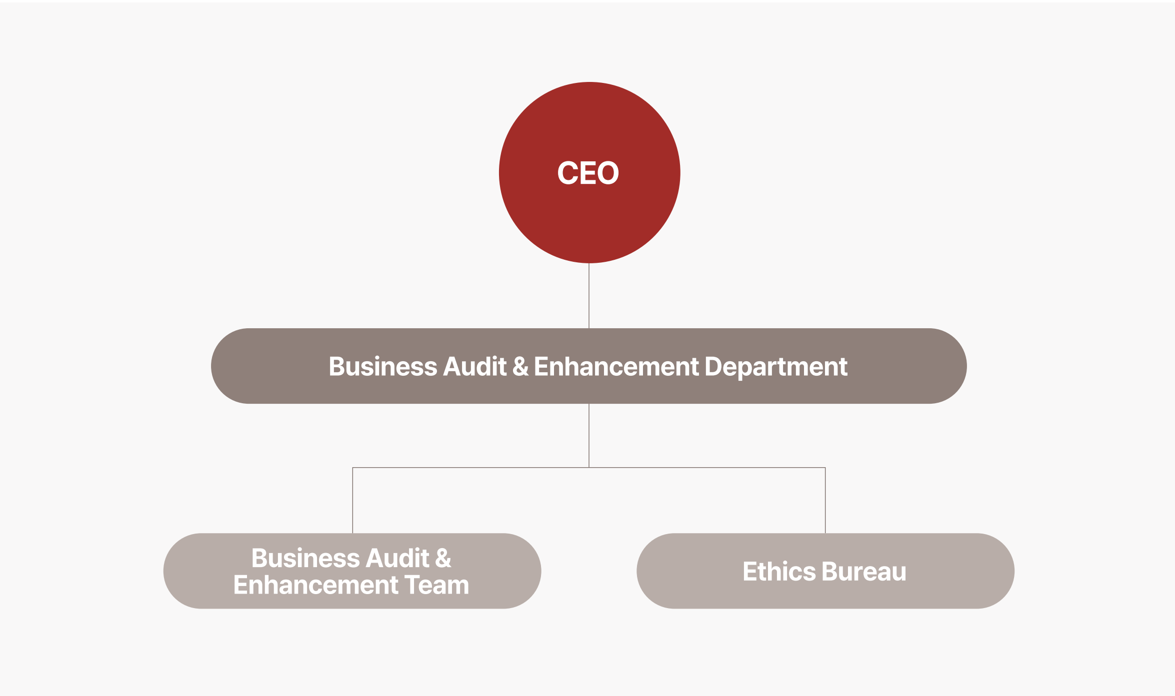


Jeong-Do Management

Implementation Framework

Organizational Structure

Through its Jeong-Do Management organization, LX International builds a sustainable management environment and works to raise the company's transparency and ethics. The Business Audit & Enhancement Team and the Ethics Bureau under the Head of Management Business Audit & Enhancement are dedicated to Jeong-Do Management.



Code of Ethics

The LX Code of Ethics was established as a standard of conduct that all employees must comply with, and it is applied to all LX International employees. The Code is produced in Korean, English, Indonesian, Chinese, and Vietnamese and disclosed via the internal portal, and all employees—including those at the head office, overseas entities, branches, and subsidiaries—submit a Jeong-Do Management practice pledge at the start of each year.

To raise compliance awareness, it conducts internal-compliance checks and intensive training and runs Jeong-Do Management training for subsidiaries, strengthening the internalization of ethical management. It also requires partners to submit a Jeong-Do Management practice pledge when concluding contracts, realizing company-wide application of the Code including the supply chain.

LX Code of Ethics

01 Responsibilities and Obligations to Customers	• Respecting customers • Creating value • Providing value
02 Fair Competition	• Pursuing free competition • Complying with laws and regulations
03 Fair Transactions	• Equal opportunity • Fair transaction process • Pursuing mutual growth
04 Basic Ethics of Employees	• Accomplishing missions • Self-development • Fair handling of duties • Avoiding conflicts of interest with the company
05 Corporate Responsibilities for Employees	• Respecting humanity • Fair treatment • Promoting creativity
06 Responsibilities for Environment, Society and Shareholders	• Protecting the environment • Compliance with social responsibility • Protecting the interests of shareholders

Jeong-Do Management

Key Activities

Jeong-Do Management Reporting System

To secure the trust of customers and partners and practice ethical management, LX International operates a reporting channel for Jeong-Do Management violations. Reports can be filed via Cyber Sinmungo, mail, phone, and the website, and it separately operates a grievance-counseling center and SNS channels for internal employees to receive reports through diverse routes.

Received reports are investigated immediately, and related information is strictly managed within a security system accessible only to Ethics Bureau investigators. A reporter's identity is not disclosed without consent, and if a violation causes disadvantage, restoration and corresponding measures are taken. This system supports employees in safely raising opinions and practicing Jeong-Do Management.

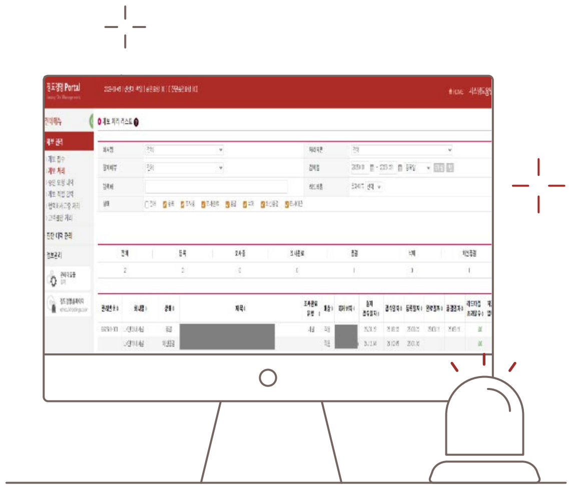
Cyber Sinmungo Reports Received and Handled over the Past 3 Years

Total Number

2023	2024	2025
3	4	1

Number of Disciplinary Actions

2023	2024	2025
2	2	1



2025 reporting system inquiry screen

Whistleblower Protection

LX International operates a whistleblower-protection policy to protect the identity of whistleblowers who report misconduct. Premised on real-name reporting and the submission of valid evidence, the policy raises the reliability of reports and supports prompt and accurate investigation.

A whistleblower's identity is not disclosed without their consent, and the information of all stakeholders involved in a report is thoroughly protected. It clarifies the rules on retaliation and takes immediate action when a violation occurs, ensuring an environment in which whistleblowers can report without disadvantage. Through this framework, it maintains a fair and transparent management environment.

Whistleblower Protection Policy

- Whistleblowers and the contents of their reports are strictly handled as confidential within the Jeong-Do Management function, and the reporting system is protected by a secure security framework. Report handling is also performed by a limited number of personnel who have pledged strict confidentiality regarding the report contents.
- If a disadvantageous measure or punishment against a whistleblower is found to have resulted from the report, restoration or an equivalent compensatory measure is implemented.
- When a person reports misconduct or wrongdoing in which they are involved, the matter will be handled reasonably with sufficient consideration of mitigating circumstances.

Report Channels

Cyber Sinmungo	https://ethics.lxmdi.co.kr/index.do
Address for mail	58, Saemunan-ro, Jongno-gu, Seoul, Republic of Korea (03184) LX International
Responsible department	Ethics Bureau
Email	ethics@lxintl.co.kr
Contact	+82-6984-5088

Jeong-Do Management

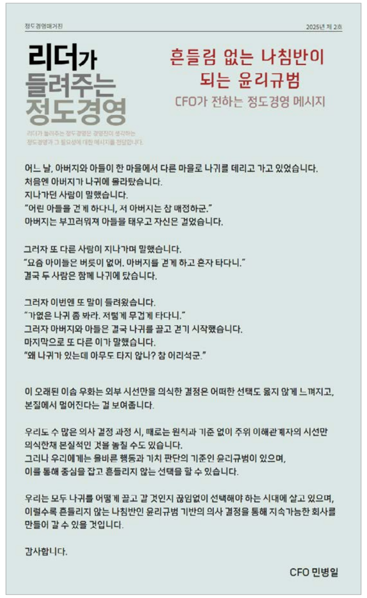
Key Activities

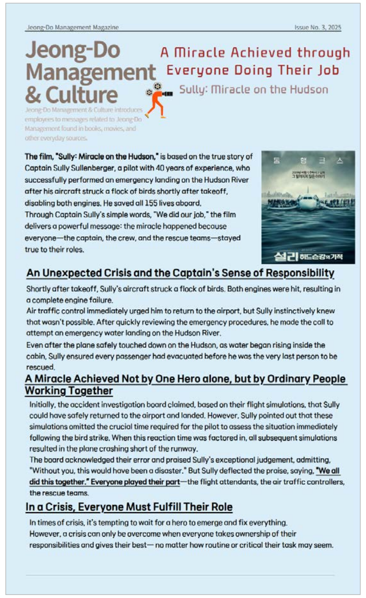
Jeong-Do Management Culture-Spreading Activities

To foster a culture of internalizing Jeong-Do Management, LX International communicates with employees through diverse channels. It sends automatic emails to overseas travelers on preventing Jeong-Do Management violations and respecting local laws and culture, and distributes a quarterly Jeong-Do Management magazine to the head office, overseas local hires, and subsidiaries to guide what employees must observe.

The magazine comprises explanations of key internal rules (STEP BY STEP), other companies' violation cases and global ethics-management introductions (Jeong-Do Management Radar), philosophy sharing by executives and managers (Jeong-Do Management: Executive Insights), and ethics messages using cultural content (Jeong-Do Management & culture), provided via email and bulletin boards for easy access. It also continuously runs two-way activities such as SNS quiz events, gift reporting, and inquiry handling.

Jeong-Do Management Magazine



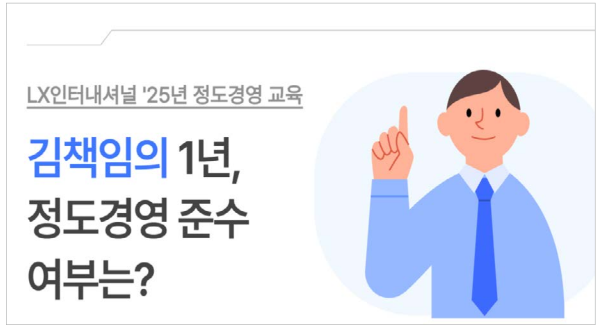


Jeong-Do Management Internalization Training

LX International operates online and offline training to establish a Jeong-Do Management culture among all employees. It combines specialized training for new hires, experienced hires, and expatriates with regular training for all employees and establishes company-wide awareness including at the subsidiary Poseung Green Power.

In 2025, it continued training alongside check activities to maintain internalization—regular training for all employees including head-office and overseas expatriates, occasional training for new hires, and training for those assigned as expatriates—and conducted visiting training at overseas entities and branches and in-person training at major Indonesian sites, strengthening the Jeong-Do Management practice capabilities of all domestic and overseas employees.

On-site training at the PT.TBSM palm plantation



2025 company-wide Jeong-Do Management training

Jeong-Do Management

Performance and Goals

Jeong-Do Management Internalization Results

In 2025, LX International conducted online and offline Jeong-Do Management training for all employees including the head office, overseas entities, branch expatriates, and overseas local hires. It systematically manages completion numbers and related quantitative data to evaluate effectiveness and continuously improves training content and methods based on the results. It plans to gradually expand training scope and methods so all employees practice Jeong-Do Management principles in daily work.

Jeong-Do Management Training

	2023	2024	2025
Hours of training sessions per person	1 hour	1.5 hours	1 hour
Total number of participants in education[1]	967 persons	1,395 persons	1,126 persons

1) For 2025, including all entity/branch expatriates and overseas local hires (counting duplicate training participants).

Jeong-Do Management Roadmap

LX International continuously pursues diverse training and activities to raise awareness and strengthen internalization. It has published a quarterly Jeong-Do Management magazine since March 2025 and, in 2026, plans to distribute a Jeong-Do Management newsletter to overseas local hires, expanding the practice base for all domestic and overseas employees.

2024

- **Implementation of intensive Jeong-Do Management training sessions to prevent violations of management ethics**
  (4 times a year for subsidiaries, 2 times a year for overseas ISEs, 4 times a year for expatriates)

2025

- **Publish a quarterly Jeong-Do Management magazine**
  - "STEP BY STEP," providing content explaining key internal rules
  - "Jeong-Do Management Radar," introducing other companies' Jeong-Do Management violation cases and global corporate ethics management cases
  - "Jeong-Do Management & culture," emphasizing the importance of corporate ethics using cultural content
  - "Jeong-Do Management: Executive Insights," sharing the Jeong-Do Management philosophy of executives and managers
  - "Challenge! Jeong-Do Management Quiz," a participatory quiz event
- **Conduct on-site checks and training**
  (once each at the head office, Indonesia, and subsidiaries)

2026

- **Distribute a Jeong-Do Management newsletter to overseas local hires**
  - Preparing and distributing a dedicated newsletter that reflects on-site working conditions
- **Publish a quarterly Jeong-Do Management magazine**
- **Hold participatory division-level Jeong-Do Management workshops**
  - Small-group tailored training designed and operated around ethical dilemmas and cost-monitoring results that reflect the characteristics of each organization
- **Conduct on-site Jeong-Do Management training overseas and in Indonesia**
  (once a year each at 3 Indonesian sites and the Jakarta office)

Compliance

Implementation Framework

Organizational Structure

LX International operates a General Counsel/ESG Department reporting directly to the CEO and, through expert sub-units, systematically manages company-wide compliance issues such as compliance training, contract review and legal advice, compliance control, voluntary compliance checks, and legal-management checks.

The board enacts and amends compliance-control standards, establishes legal-risk assessment and management systems, and appoints the compliance support person. The compliance support person oversees compliance-support work and the operation of the company-wide compliance-control system. Employees practice compliance management by voluntarily observing compliance-control standards and participating in status assessments.

Compliance Organization

CEO

General Counsel/ESG Department

Business Legal Affairs
- Contract review
- Project support
- Litigation/dispute support

Board of Directors Support
- Board-related tasks
- Analysis of legislative trends
- Support for legal issues in support divisions

Compliance Support
- Compliance support
- Contract management
- Seal management
- Internal regulation management
- Trademark management
- Collateral management

- Providing legal solutions through support for global regulatory trends and compliance consultation, internal regulation and system improvement, and compliance inspections
- Designing and operating compliance programs, monitoring risk levels, improving business processes, and promoting compliance awareness to prevent and improve compliance risks
- Minimizing the possibility of compliance risk occurrence through occasional and regular inspections both domestically and internationally

Compliance Policy

LX International establishes and strictly enforces compliance policies across key areas such as competitor contact and competitive-information gathering, new-item handling, affiliate transactions, and M&A information management.

For competitor contact and competitive-information gathering, it distributes a company-wide guide codifying prohibitions on contact, gathering competitive information, and preparing related documents, and manages compliance through training. For new items, the legal organization reviews relevant laws in advance and ensures necessary procedures, and for affiliate transactions it reviews the appropriateness of terms in advance to secure transparency and legality. Information acquired during M&A is strictly prohibited from use beyond due-diligence purposes to prevent leakage and misuse. It strengthens the compliance system through continuous review of these policies.

Compliance Management System

In November 2023, LX International obtained ISO 37301, the international compliance-management-system standard, and continuously verifies the system's adequacy and operating performance through annual surveillance audits by external certifiers. In the 2025 surveillance audit, it completed the review with no nonconformities for overall compliance activities, externally confirming the system operates effectively. Through three-year renewal audits, it maintains continuous improvement and a management level meeting global standards.

Beyond legal-risk prevention and response, LX International pursues governance-based compliance management in which all employees, including the board and CEO, participate organically, continuously strengthening a compliance system that supports responsible decision-making, ethical management, and sustainable corporate-value creation.


LRQA
Certificate of Approval
LX International Corp.
ISO 37301:2021

ISO 37301 Certificate

Compliance

Key Activities

Compliance System Operation

As a listed company with assets of KRW 500 billion or more, LX International fulfills its legal obligations to establish compliance-control standards and procedures and to appoint a compliance support person. Accordingly, the board handles enacting/amending compliance-control standards and establishing legal-risk assessment and management systems, and appoints the compliance support person to oversee compliance-support work and the company-wide compliance-control system.

The legal organization manages company-wide compliance issues and performs diverse activities such as compliance training, contract review and legal advice, compliance control, voluntary compliance checks, and legal-management checks, thereby meeting legal requirements, systematically managing company-wide legal risk, and realizing transparent and responsible management.

Anti-Bribery and Anti-Corruption

To prevent bribery and corruption, LX International operates an internal management system based on compliance with relevant laws such as the Anti-Corruption and Bribery Act and the Foreign Corrupt Practices Act (FCPA). Through regular screening of employees and transaction relationships, it identifies and addresses potential corruption risks in advance and continuously strengthens preventive activities for ethical management and transparent work.

Compliance Risk Monitoring and Checks

In accordance with its work-autonomy rules, LX International integrates a key-compliance-issue checklist into its electronic-approval system to operate a process that pre-checks compliance risks during major work such as contracts, investment, and fund management. Through this, it identifies the likelihood of risk early and manages it systematically.

Category	Details
Loan and advance payment transaction / long-term sales or purchasing contract	• Prohibition of collusion • Prior approval for the transactions with related parties by the BOD, confirmation of adequacy of trade conditions
Investment	• Prior report for foreign direct investment
Service contract	• Prohibition of improper solicitation and bribery to public officials
Fund management	• Check on the BOD approvals when borrowing funds

Compliance Risk Management

To minimize compliance risk and spread a compliance culture, LX International pursues diverse company-wide activities. In 2025, through a compliance newsletter it regularly shared key issues such as the U.S. Foreign Corrupt Practices Prevention Act (FCPA) and the Anti-Corruption and Bribery Act, undue support for affiliates, and prohibitions on using undisclosed material information, raising compliance awareness and advancing internalization. It introduced a system to set and evaluate compliance goals by organization to encourage active employee participation. It rewards departments performing excellent compliance activities during the year to encourage a voluntary compliance culture and strengthens field-centered compliance capabilities through department-tailored training reflecting work characteristics and risk levels.

Category	Details
Compliance Education	• A total of 1 company-wide compliance training session provided, a total of 4 subsidiaries' compliance training sessions provided. • A total of 10 compliance training sessions provided for managers, new expatriates, and new employees
Newsletter	• A total of 11 compliance newsletters were sent on domestic and international law revisions and case studies
Contract Review and Legal Advisory	• Contract Review and Legal Advisory Provided Through the In-house Legal Portal
Compliance control	• System operation to reinforce the compliance system and risk management for each organization based on it

To raise employees' compliance awareness and spread a fair-trading culture, LX International conducts fair-trade training within its compliance training. Through this training, it deepens understanding of relevant laws (the Fair Trade Act, the Subcontracting Act, etc.) and practices transparent and fair work in transactions with partners. It provides both online and offline training and spreads a compliance culture to build transparent and fair trading relationships.

Fair-Trade Training Record

(Unit: persons)

Training	Target	Mode	Attendees
2025 Compliance & Fair Trade Act training	Staff	Online	93
	Senior		99
	Manager		181
	Team Leader		57
	Executive		27
	Entity/Branch Head		21
Compliance and Compliance	New Hire		35
Foreign Corrupt Practices Prevention Act (FCPA) & internal rules	Staff	In-person	2
	Senior		2
	Manager		6
	Team Leader		5

Compliance

Performance and Goals

Compliance Roadmap

2025

2026

2027

Improving the compliance process and expanding goals

- Expanding the goal-setting and assessment scope
  - Expand the compliance goal-setting and implementation-assessment system—previously operated for some head-office departments (21)—to 44 company-wide departments, reflecting each department's implementation results in organizational evaluation
  - Support the setting of goals that can substantively improve compliance
  - Raise compliance awareness through best-practice awards and company-wide sharing

Advancing overseas compliance

- Lay the basis for advancing compliance management in Indonesia
  - Prepare a risk pool that Indonesian investment entities, branches, and others must observe and be aware of
- Conduct in-depth interviews on compliance issues with all departments of the Indonesian entities and, based on these, draft an Indonesia-specific risk pool
  - Conduct compliance training and checks at Indonesian investment entities
- Provide training on Indonesian anti-corruption laws/the FCPA/internal legal-management procedures

Strengthening risk-management procedures

- Introduce a chemical-management process
  - Unify the chemical-management process to respond to the growing range of chemicals handled and related risks
  - Restructure the system to manage the entire set of procedures—such as chemical registration and import/export reporting—collectively
- Strengthen the management procedures for new-item transactions
  - Amend the work-autonomy rules to mandate a prior-review procedure by relevant departments at the approval stage for new transactions

Re-organizing the compliance system

- ISO 37301 international-standard re-certification audit
  - Re-certification audit needed upon expiry of the ISO 37301 (compliance management system) certification
  - Verify the effectiveness of employees' compliance awareness and their fulfillment of roles and responsibilities
  - Objectively assess, through the re-certification audit, whether an actual compliance culture has taken root rather than a merely formal operation of the system
  - Continuously maintain and improve a compliance-control system that conforms to international standards

Permit-compliance checks

- Checking permit holdings and obligation fulfillment
  - Key content: aggregating key permits by business and checking the obligations to be fulfilled under each permit
  - Scope: the head office and major Indonesian entities

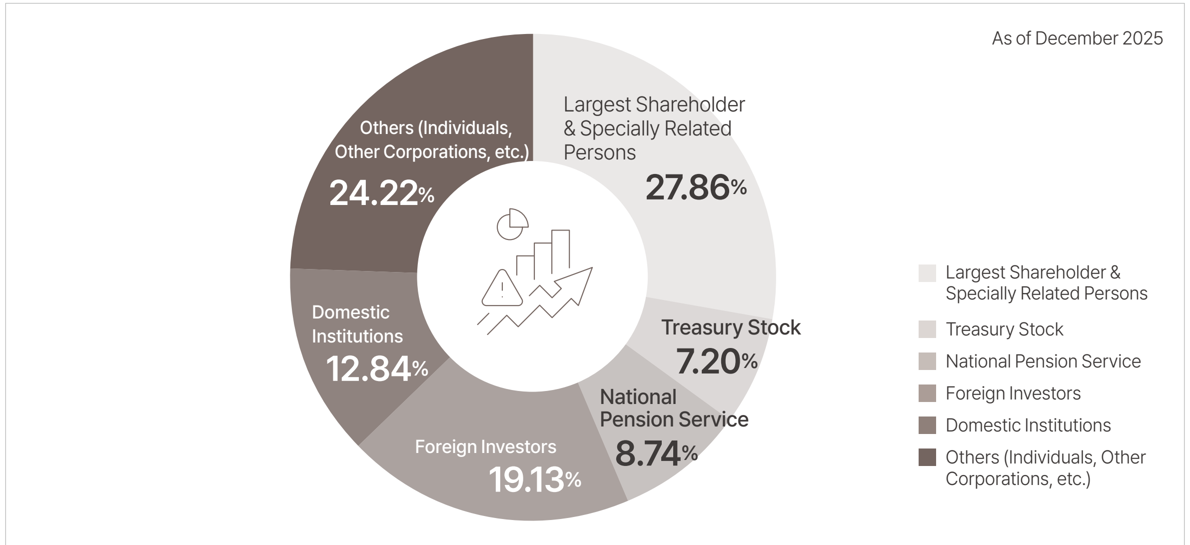
Raising compliance awareness

- Compliance training
  - Online compliance training on understanding anti-corruption compliance and on safety-environment (industrial safety, serious accidents, and general environment)
- Raising compliance awareness at Indonesian/overseas entities
  - Complete the risk pool that Indonesian entities, branches, and others must observe and be aware of, and conduct voluntary compliance checks based on it
  - Select overseas entities/branches to conduct compliance training and checks (once a year)

Protection of Shareholders' Rights

Implementation Framework

As of December 2025, LX International's total issued shares were 38,760,000, and the largest shareholder, LX Holdings, held 27.83% of the issued shares.



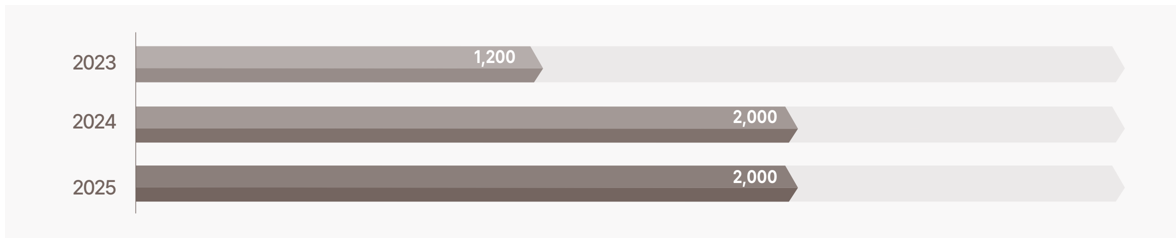
(Unit: shares)

Major Shareholders	Number of Shares	Ownership Ratio
Largest Shareholder & Specially Related Persons	10,797,300	27.86%
Treasury Stock	2,792,098	7.20%
National Pension Service	3,388,272	8.74%
Foreign Investors	7,415,336	19.13%
Domestic Institutions	4,977,434	12.84%
Others (Individuals, Other Corporations, etc.)	9,389,560	24.22%
Total	38,760,000	100.00%

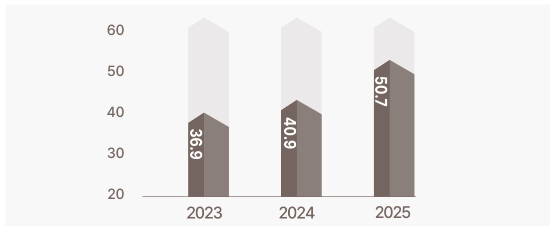
Shareholder Return and Dividend Policy

Considering securing funds for new-business investment and financial stability, LX International retains a certain amount internally while operating a shareholder-return plan that guarantees shareholders' appropriate dividend rights. Its dividend policy uses consolidated net income attributable to the controlling shareholder, excluding unrealized gains/losses and non-recurring one-off factors, as the dividend resource. From the calculated resource, it pays a certain portion of dividends comprehensively considering management performance and market expectations and announces specific dividend levels through disclosure after a board resolution and before the general-meeting convocation notice. In 2025, it paid a dividend of KRW 2,000 per share, recording a cash-dividend payout ratio of 50.7% and a cash-dividend yield of 5.5%. The dividend was maintained versus 2024, with the payout ratio up 9.8%p and the yield down 2.6%p. At the 71st general meeting, it amended the Articles to allow the dividend record date to be set by board resolution rather than at fiscal year-end, creating an environment where shareholders can confirm the dividend in advance and decide on investment; it plans to continue returning profits through dividends comprehensively considering profit levels and share-price trends.

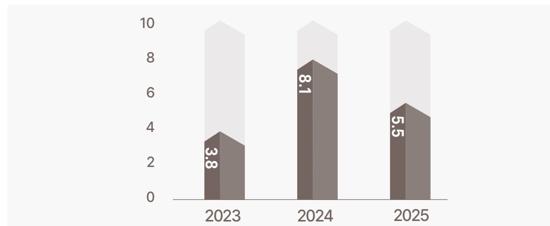
Dividend Trend (KRW)



Dividend Payout Ratio (%)



Dividend Yield (%)



Protection of Shareholders' Rights

Key Activities

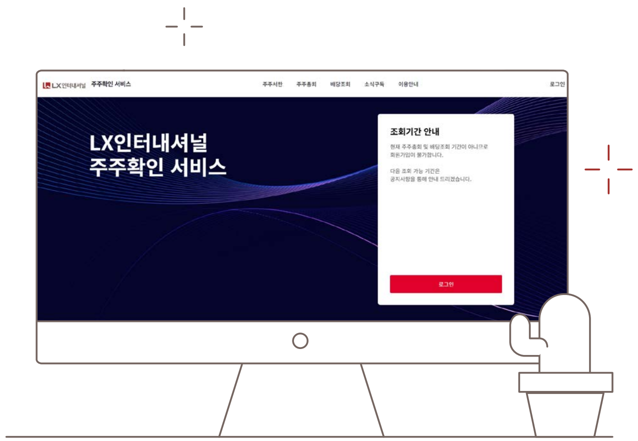
Activities to Protect Shareholders' Rights

LX International provides relevant information in a timely and sufficient manner so shareholders can smoothly exercise their rights through appropriate procedures. It operates electronic voting to enhance the convenience of exercising voting rights and discloses convocation notices and agenda information in advance to support shareholders' reasonable decisions.

Shareholder and Investor Communication

When holding general meetings, LX International discloses related information such as time and place through the electronic-disclosure system and its website and regularly provides quarterly results and business reports via the website's investor-information channel. From the 71st general meeting, it introduced an online dividend-inquiry service so entitled shareholders can more conveniently and securely check expected dividends. To resolve information asymmetry between domestic and overseas investors, it conducts English-linked disclosure and operates investor-communication channels via a main number and email, continuing active communication with all investors.

- **Website**
  https://www.lxinternational.com
  https://lxinternational.srpage.co.kr
- **Main number** 02-6984-5505
- **E-mail** lxi_ir@lxintl.co.kr



Corporate Value-Up Plan Disclosure

LX International Corporate Value-up Plan

To protect shareholders' rights and strengthen transparent management, LX International disclosed its corporate value-up plan in March 2026. Centered on a shareholder-return plan and mid to long-term growth-strategy goals, the plan specifies the direction for creating sustainable corporate value. It plans to continuously enhance corporate and shareholder value by strengthening transparent disclosure and stakeholder communication.

APPENDIX

Financial Performance

Consolidated Statement of Financial Position

Category	Unit	2023	2024	2025
Assets				
Current assets	KRW	4,033,775,460,675	4,576,965,059,781	4,684,644,294,936
Cash and cash equivalents	KRW	1,138,908,037,970	1,217,957,460,879	1,423,478,736,828
Short-term financial instruments	KRW	48,888,560,380	30,499,102,936	49,261,983,277
Trade receivables	KRW	1,266,520,201,022	1,581,198,502,026	1,669,464,555,637
Contract assets	KRW	28,427,717,011	56,096,059,783	44,293,231,296
Other receivables	KRW	222,297,338,611	152,297,902,508	195,196,762,144
Accrued income	KRW	11,812,493,913	17,933,438,150	24,254,776,425
Advance payments	KRW	133,011,777,375	136,216,159,901	112,466,160,378
Prepaid expenses	KRW	84,835,376,892	154,791,333,849	118,161,314,026
Other current assets	KRW	175,247,658,499	227,916,165,598	141,009,924,355
Inventories	KRW	904,844,381,830	877,646,182,425	907,056,850,570
Non-current assets held for sale	KRW	18,981,917,172	124,412,751,726	0
Non-current assets	KRW	3,961,565,270,189	4,353,900,556,435	4,643,658,686,477
Investment assets	KRW	337,012,516,882	319,590,788,710	410,225,801,801
Investments in associates	KRW	514,656,629,320	682,354,148,785	609,739,320,857
Property, plant and equipment	KRW	1,584,115,855,834	1,745,474,763,863	2,053,228,587,076
Investment property	KRW	4,204,182,255	3,736,170,742	58,392,389,927
Intangible assets	KRW	1,235,582,310,857	1,279,640,699,200	1,219,509,847,169
Deferred tax assets	KRW	48,958,032,124	48,067,779,388	31,225,123,162
Other non-current assets	KRW	237,035,742,917	275,036,205,747	261,337,616,485
Total assets	KRW	7,995,340,730,864	8,930,865,616,216	9,328,302,981,413
Liabilities				
Current liabilities	KRW	2,608,427,815,094	3,397,095,815,278	3,188,131,192,141
Short-term borrowings	KRW	130,851,842,086	323,576,944,856	75,609,204,547
Trade payables	KRW	1,275,508,210,575	1,390,791,967,629	1,565,879,434,918
Other payables	KRW	366,110,294,340	380,836,826,908	336,241,952,006
Advances received	KRW	124,527,715,963	142,431,578,850	115,434,017,618
Withholdings	KRW	31,582,530,393	34,924,125,583	40,846,295,298
Current tax liabilities	KRW	39,056,047,671	76,349,458,110	29,888,946,185
Accrued expenses	KRW	112,899,062,208	140,120,537,180	138,136,229,730
Current portion of long-term liabilities	KRW	313,994,957,637	552,182,031,934	535,022,713,730
Deferred income	KRW	62,333,024,845	129,359,094,333	134,079,920,843
Deposits received	KRW	5,606,452,772	6,135,918,483	10,924,362,667
Finance lease liabilities	KRW	124,734,393,518	146,086,923,611	176,599,155,173
Liabilities related to assets held for sale	KRW	5,655,191,913	63,056,111,726	0
Current provisions	KRW	15,568,091,173	11,244,296,075	29,468,959,426
Non-current liabilities	KRW	2,311,958,021,747	2,214,158,205,829	2,604,464,189,388
Bonds	KRW	668,695,176,486	519,203,849,487	898,382,375,363
Long-term borrowings	KRW	1,092,432,516,853	971,071,174,542	1,140,210,512,311
Retirement benefit liabilities	KRW	11,255,141,377	14,031,598,668	14,749,900,035
Deferred tax liabilities	KRW	168,380,398,426	285,478,217,844	198,296,256,124
Lease liabilities	KRW	216,395,977,852	305,862,582,416	239,569,141,232
Non-current provisions	KRW	139,860,179,330	102,990,895,300	101,361,993,649
Other non-current liabilities	KRW	14,938,631,423	15,519,887,572	11,894,010,674
Total liabilities	KRW	4,920,385,836,841	5,611,254,021,107	5,792,595,381,529
Equity				
Equity attributable to owners of the parent	KRW	2,272,161,864,255	2,660,265,136,883	2,771,998,158,385
Share capital	KRW	193,800,000,000	193,800,000,000	193,800,000,000
Capital surplus	KRW	99,650,866,978	174,076,301,208	172,306,480,060
Other capital	KRW	(41,300,239,270)	(41,300,239,270)	(41,611,314,675)
Accumulated other comprehensive income	KRW	54,295,014,019	233,773,534,060	277,322,351,714
Retained earnings (deficit)	KRW	1,965,716,222,528	2,099,915,540,885	2,170,180,641,286
Non-controlling interests	KRW	802,793,029,768	659,346,458,226	763,709,441,499
Total equity	KRW	3,074,954,894,023	3,319,611,595,109	3,535,707,599,884
Total equity and liabilities	KRW	7,995,340,730,864	8,930,865,616,216	9,328,302,981,413

Financial Performance

Consolidated Statement of Profit or Loss

Category	Unit	2023	2024	2025
Revenue	KRW	14,514,349,869,122	16,637,572,685,167	16,706,309,561,513
Cost of sales	KRW	(13,138,717,077,726)	(15,130,525,526,034)	(15,328,741,295,029)
Gross profit	KRW	1,375,632,791,396	1,507,047,159,133	1,377,568,266,484
Selling, general and administrative expenses	KRW	(942,523,197,300)	(1,017,861,785,758)	(1,085,374,917,153)
Operating profit	KRW	433,109,594,096	489,185,373,375	292,193,349,331
Non-operating profit (loss)	KRW	(90,311,597,031)	(28,763,256,298)	(89,343,680,363)
Gains (losses) on equity-method investments	KRW	137,263,402,971	180,640,126,641	133,206,918,987
Finance income	KRW	421,516,643,560	435,049,679,558	318,604,313,948
Finance costs	KRW	(520,967,737,602)	(540,610,907,682)	(444,772,868,751)
Other non-operating profit (loss)	KRW	(128,123,905,960)	(103,842,154,815)	(96,382,044,547)
Profit before income tax	KRW	342,797,997,065	460,422,117,077	202,849,668,968
Income tax expense	KRW	(149,439,195,125)	(190,930,396,237)	(44,587,620,633)
Profit for the year	KRW	193,358,801,940	269,491,720,840	158,262,048,335
Profit attributable to:				
owners of the parent	KRW	117,082,888,989	175,694,960,423	141,810,366,263
non-controlling interests	KRW	76,275,912,951	93,796,760,417	16,451,682,072
Earnings per share attributable to owners of the parent				
Basic earnings (loss) per share	KRW	3,255	4,885	3,943
Diluted earnings (loss) per share	KRW	3,255	4,885	3,943

Consolidated Statement of Comprehensive Income

Category	Unit	2023	2024	2025
Profit for the year	KRW	193,358,801,940	269,491,720,840	158,262,048,335
Total other comprehensive income	KRW	42,932,506,191	238,283,370,532	61,644,545,726
Items that may be reclassified to profit or loss:	KRW	30,069,779,002	248,347,317,370	(5,032,927,935)
Gains (losses) on cash-flow-hedge derivatives	KRW	(586,307,920)	674,176,077	(2,394,412,923)
Changes in equity under the equity method	KRW	(2,959,025,012)	4,252,106,670	13,112,885,941
Changes in retained earnings under the equity method	KRW	(111,677,657)	(18,698,066)	0
Foreign-operations translation gains (losses)	KRW	33,726,789,591	243,439,732,689	(15,751,400,953)
Items that will not be reclassified to profit or loss:	KRW	12,862,727,189	(10,063,946,838)	66,677,473,661
Gains (losses) on FVOCI financial assets	KRW	26,092,139,101	(12,559,026,580)	65,868,364,211
Revaluation surplus	KRW	0	0	(36,229,034)
Remeasurement of net defined-benefit liabilities	KRW	(13,229,411,912)	2,495,079,742	845,338,484
Total comprehensive income	KRW	236,291,308,131	507,775,091,372	219,906,594,061
Attributable to:				
owners of the parent	KRW	120,099,327,499	356,839,320,798	185,751,728,363
non-controlling interests	KRW	116,191,980,632	150,935,770,574	34,154,865,698

Creation and Distribution of Economic Value[1)]

Category		Unit	2023	2024	2025
Employees	Wages and salaries	KRW million	50,430	41,896	48,165
	Employee benefits	KRW million	10,693	11,271	11,203
Shareholders and investors	Total dividends	KRW million	43,161	71,936	71,936
	Interest expense	KRW million	116,192	124,299	127,033
Community	Community Investment Expenses	KRW million	189	83	132
Government	Corporate income tax	KRW million	10,515	8,121	7,709
Supply Chain	Purchasing costs	KRW million	1,035,610	1,047,987	1,148,055

1) Based on LX International headquarters (including in-kind donations and employee fundraising/contributions)

ESG Data

* '-' indicates items for which data has not been aggregated or for which quantitative values have not yet been finalized. These will be calculated and disclosed sequentially as the data management system is further enhanced going forward.

Environmental

GHG Emissions

Category			Unit	2023			2024			2025		
				HQ	Domestic subs.	Overseas subs.	HQ	Domestic subs.	Overseas subs.	HQ	Domestic subs.	Overseas subs.
GHG Emissions	**Total GHG emissions (Scope 1, 2)[1]**		**tCO_2eq**	**722**	**362,751**	**578,997**	**731**	**358,145**	**561,972**	**736**	**345,856**	**675,316**
	Direct GHG emissions (Scope 1)		tCO_2eq	283.682	292,839.841	577,799.805	284.929	287,999.549	556,775.204	276.755	270,882.074	663,146.978
	Indirect GHG emissions (Scope 2)		tCO_2eq	438.488	69,911.414	1,564.864	446.419	70,151.869	5,212.561	459.486	74,977.486	12,187.063
	GHG emission intensity (Scope 1, 2)[2]		tCO_2eq/KRW 100mn	0.02	-	-	0.02	-	-	0.02	-	-
	Other indirect GHG emissions (Scope 3)	Subtotal	**tCO_2eq**	**1,677**	**1,174**	**0**	**1,836**	**2,776**	**0**	**1,899**	**2,648**	**0**
		Category 5 (waste treatment)	tCO_2eq	0.918	0.000	0.000	1.036	1,502.000[3]	0.000	1.430	1,313.000[3]	0.000
		Category 6 (business travel)	tCO_2eq	1,543.160	1,174.000[3]	0.000	1,679.834	1,274.000[3]	0.000	1,763.961	1,335.000[3]	0.000
		Category 7 (employee commuting)	tCO_2eq	133.309	0.000	0.000	155.580	0.000	0.000	133.728	0.000	0.000

Energy

Category		Unit	2023			2024			2025		
			HQ	Domestic subs.	Overseas subs.	HQ	Domestic subs.	Overseas subs.	HQ	Domestic subs.	Overseas subs.
Energy	**Total energy consumption**	**TJ**	**14**	**7,188**	**7,312**	**14**	**7,845**	**8,000**	**14**	**7,496**	**9,828**
	Direct-emission energy consumption	TJ	4.953	5,725.902	7,299.029	5.005	6,370.615	7,937.520	4.833	6,079.671	9,680.023
	Indirect-emission energy consumption	TJ	9.163	1,463.798	19.935	9.329	1,476.850	71.487	9.602	1,419.481	157.162
	Renewable-energy share	%	-	13	100[4]	-	11	100[4]	-	11	100[4]
	Energy intensity[1]	TJ/KRW 100mn	0.00040			0.00038			0.00040		

1) Total GHG changed due to LX Pantos's 2024 calculation-method change.
2) GHG and energy intensity measured on a revenue basis; 2023-2024 restated due to the change.
3) For Scope 3 Categories 5 & 6, domestic-subsidiary data includes LX Pantos only.
4) The renewable energy usage ratio is calculated based only on subsidiaries that use renewable energy, which corresponds to one company, PT.BNE.

ESG Data

Environmental

Air Pollutants[1]

Category		Unit	2023	2024	2025
			Domestic subs.	Domestic subs.	Domestic subs.
Air pollutants	**Total[2]**	**kg**	**1,038,417**	**803,420**	**889,348**
	Sulfur oxides(SOx)[2]	kg	613,025	423,978	529,613
	Nitrogen oxides(NOx)[2]	kg	410,543	360,409	340,561
	Dust emissions[2]	kg	13,524	17,766	18,128
	Dust (TSP/PM)	kg	1,325	1,267	1,046

Environmental Investment

Category		Unit	2023		2024		2025	
			HQ	Domestic subs.	HQ	Domestic subs.	HQ	Domestic subs.
low-emission vehicles (EV/hybrid)[3]	Number	Units	57	6	41	11	27	11
	Ratio	%	98	7	98	11	73	11
Environmental investment & expenditure[1]	**Total**	**KRW mn**	**-**	**7,406**	**-**	**2,985**	**-**	**3,008**
	Water	KRW mn	-	212	-	188	-	351
	Air	KRW mn	-	7,194	-	2,785	-	2,603
	Waste	KRW mn	-	-	-	12	-	54

Environmental Compliance & Training

Category		Unit	2023		2024		2025	
			HQ	Domestic subs.	HQ	Domestic subs.	HQ	Domestic subs.
Environmental Compliance	Year-end environmental liabilities (incl. unpaid, if any)	KRW mn	0	-	0	-	0	-
	Legal/regulatory violations	Cases	0	0	0	0	0	0
	Fines	KRW	0	0	0	0	0	0
Environmental Training	Environmental-training completers	Persons	26	328	355	218	686	248

LX International discloses data on water resources, water pollutants, and waste separately for each company, as the types of environmental data managed and the calculation methodologies differ between the headquarters and its subsidiaries depending on their business characteristics. This approach enhances the accuracy and comparability of the data.

Water

LX International

Category	Unit	2023	2024	2025
Water use[4]	m³	8,385	8,909	8,961

LX Glas

Category	Unit	2023	2024	2025
Water discharge	m³	150,923[2]	143,532[2]	140,127
Industrial water	m³	243,498	225,564[2]	258,785
Tap water	m³	75,632	65,195[2]	64,371

Poseung Green Power

Category		Unit	2023	2024	2025
Water	Industrial water	m³	1,095,161	1,086,418	1,054,332
	Tap water	m³	5,797	3,505	3,548
Recycled	Chemical make-up water	m³	896	896	896
	Site cleaning water	m³	20,658	20,658	20,658

1) Based on production entities LX Glas and Poseung Green Power.
2) Prior-year figures restated due to calculation-method change.
3) Based on HQ (LX International) and LX Pantos.
4) Water use equals water discharge.

ESG Data

Environmental

Water Pollutants

LX Glas

Category	Unit	2023[1]	2024[1]	2025
Wastewater discharge	m^3	95,531	87,075	70,825
TOC	mg/L	3.75	2.48	2.19
COD	mg/L	6.53	0.00	0.00
BOD	mg/L	4.42	0.76	2.14
SS	mg/L	13.80	31.06	11.96
T-N	mg/L	11.86	7.0	1.66
T-P	mg/L	0.11	3.5	0.04

Poseung Green Power

Category	Unit	2023	2024	2025
Wastewater discharge	m^3	284,450	260,460	273,177
TOC	mg/L	10.40	9.90	8.05
COD	mg/L	0.00	0.00	-
BOD	mg/L	2.30	0.50	0.80
SS	mg/L	11.40	5.70	19.45

1) Prior-year figures restated due to calculation-method change.

Waste

LX International

Category		Unit	2023	2024	2025
General waste[2]	Recycling	ton	34.20	33.30	36.00
Designated waste	Incineration	ton	0.00	0.00	0.18
Waste recycling rate[3]		%	100	100	99.50

LX Glas

Category		Unit	2023	2024	2025
General waste	Incineration	ton	276	298	-
	Landfill	ton	1,221	1,799	350
	Recycling	ton	5,494	9,784	9,965
Designated waste	Incineration	ton	27	16	6
	Landfill	ton	34	0	0
	Recycling	ton	49	6	13

Poseung Green Power

Category		Unit	2023	2024	2025
General waste	Incineration	ton	0	0	0
	Landfill	ton	0	0	0
	Recycling	ton	36,265	30,305	29,886
Designated waste	Incineration	ton	0	0	0
	Landfill	ton	0	0	0
	Recycling	ton	2	4	3

2) Units changed due to indicator harmonization across LX Group affiliates.
3) Recycling rate calculated as recycled volume vs. total generation.

ESG Data

Social

Workforce

Category				Unit	2023		2024		2025	
					HQ	Domestic subs.	HQ	Domestic subs.	HQ	Domestic subs.
Employee	Total employees	**Total**		**Persons**	**477**	**2,413**	**495**	**2,389**	**523**[1]	**2,385**
		Gender	Male	Persons	362	1,791	382	1,772	398	1,765
			Female	Persons	115	622	113	617	125	620
		Age	Under 30	Persons	96	299	104	305	116	275
			30 to under 50	Persons	332	1,805	339	1,768	343	1,802
			50 and over	Persons	49	309	52	316	64	308
		Rank	Executives	Persons	18	30	17	27	22	28
			Non-executives	Persons	459	2,383	478	2,362	501	2,357
		Type	Permanent	Persons	468	2,339	489	2,321	517	2,328
			Non-permanent	Persons	9	64	6	61	6	50
			Temporary	Persons	0	10	0	7	0	7
			Inland Service Employees (ISE)	Persons	383	0	399	0	412	0
	Non-affiliated workers[1]			Persons	-	2,859	-	2,899	-	3,113
	Diversity	Persons with disabilities		Persons	13	19	13	16	13	15
		Persons of national merit		Persons	12	34	14	28	12	27
		Female managers[2]	Team leader and above	%	2.86	7.80	2.56	8.89	3.23	9.43
			Manager and above	%	8.61	19.75	6.74	21.01	9.15	23.41

1) Differences arise from calculation criteria differing from the business report.
2) 2023-2024 error values in the prior report restated.

Category				Unit	2023		2024		2025	
					HQ	Domestic subs.	HQ	Domestic subs.	HQ	Domestic subs.
New Hires & Turnover	New hires	**Total**		**Persons**	**61**	**223**	**52**	**136**	**52**	**183**
		Gender	Male	Persons	46	167	45	104	36	132
			Female	Persons	15	56	7	32	16	51
		Age	Under 30	Persons	37	93	29	43	35	125
			30 to under 50	Persons	23	112	21	81	17	52
			50 and over	Persons	1	18	2	12	0	6
		Rank	Entry level	Persons	40	83	30	29	33	121
			Experienced	Persons	21	140	22	107	19	62
	Employee Turnover and Retirement	Voluntary turnover rate		%	5.80	4.02	3.60	4.06	3.64	4.19
		Average years of service		years	9	9	10	10	7	10

ESG Data

Social

Workforce

Category				Unit	2023 HQ	2023 Domestic subs.	2024 HQ	2024 Domestic subs.	2025 HQ	2025 Domestic subs.
Parental Leave	Employees taking parental leave	**Total**		**Persons**	**16**	**43**	**9**	**44**	**8**	**91**
		Gender	Male	Persons	1	33	2	28	2	68
			Female	Persons	15	10	7	16	6	23
	Returned after parental leave (reporting year)	**Total**		**Persons**	**4**	**40**	**2**	**47**	**8**	**62**
		Gender	Male	Persons	1	31	0	34	2	46
			Female	Persons	3	9	2	13	6	16
	Return-to-work rate	Male		%	100	90	0	81	100	133[1]
		Female		%	100	94	100	121[1]	100	68
	Retention rate	Male		%	100	-	0	-	100	92
		Female		%	100	-	92	-	100	97

1) Exceeds 100% as it includes employees who began parental leave in the previous year and returned in the reporting year

Category			Unit	2023 HQ	2023 Domestic subs.	2024 HQ	2024 Domestic subs.	2025 HQ	2025 Domestic subs.
Training	Total training hours		Hours	41,300	81,455	66,001	83,865	59,758	84,450
	Avg. training hours per person	Training hours	Hours	87	39	133	41	114	35
		Total employees (training basis)	Persons	477	2,070	495	2,050	523	2,385
	Total training cost		KRW	1,219,289,164	1,345,954,914	1,614,719,075	1,097,640,119	1,458,459,587	1,547,249,641
	Avg. training cost per person		KRW	2,556,162	650,220	3,262,059	535,434	2,788,642	648,742
	Statutory training	Hours per person	Hours	3	7	3	14	3	9
		Total completers	Persons	461	68	498	68	522	400
	Non-statutory training	Hours per person	Hours	84	23	130	33	110	14
		Total completers	Persons	2,061	21	4,126	37	4,981	279
	Safety-training completers		Persons	339	68	136	68	313	298
Performance Evaluation	Employees subject to regular evaluation		Persons	424	1,875	466	1,916	482	2,069
	Regular-evaluation ratio	Total	%	89	78	94	80	92	87
		Male	%	76	73	78	73	75	74
		Female	%	24	27	22	27	25	26
		Permanent	%	100	95	100	95	100	98
		Contract	%	0	5	0	5	0	2
Benefits	Employees using flexible work		Persons	358	-	372	-	377	4
	Retirement pension	DB	Persons	389	2,034	413	1,985	479	2,184
		DC	Persons	26	41	30	64	51	151

ESG Data

Social

Labor Practices

Category		Unit	2023		2024		2025	
			HQ	Domestic subs.	HQ	Domestic subs.	HQ	Domestic subs.
Labor Practices	Collective-agreement coverage	%	100	-	100	-	100	100
	Labor-management council meetings	times	4	4	4	4	4	8

Supply Chain

Category			Unit	2023		2024		2025	
				HQ	Domestic subs.	HQ	Domestic subs.	HQ	Domestic subs.
Supply Chain ESG Management	Total partner companies		companies	122	4,606	140	5,070	168	3,930
	Partners with ESG assessment (incl. new)	Number	companies	122	-	140	24	168	82
		Ratio	%	100	-	100	0.47	100	2.09

Social Contribution

Category			Unit	2023		2024		2025	
				HQ	Domestic subs.	HQ	Domestic subs.	HQ	Domestic subs.
Social Contribution	Donation-review meetings		Cases	4	-	5	-	7	-
	Donations		KRW	189,800,000	599,621,889	83,800,000	285,570,000	132,084,000	1,046,737,646
	Social-contribution employee awards	Number	Persons	-	-	94	-	153	-
		Amount	KRW	-	-	10,000,000	-	11,005,000	-
	Social-contribution Activities	Sponsored children	Persons	-	6	10	5	6	2
		Sponsorship amount	KRW	-	-	30,000,000	-	30,000,000	-
	Social-contribution cost	Charitable donations	KRW	189,800,000	554,728,889	83,800,000	246,883,000	132,084,000	805,104,000
		In-kind donations	KRW	0	8,618,640	0	5,282,072	21,750,000	2,770,000
		Employee fundraising	KRW	26,827,270	37,893,000	26,017,300	31,687,000	27,717,360	28,596,000
	Employee participation	Annual participants	Persons	23	82	86	322	153	381
		Total hours	Hours	300	587	398	1,215	585	1,590

Safety & Health

Category			Unit	2023		2024		2025	
				HQ	Domestic subs.	HQ	Domestic subs.	HQ	Domestic subs.
Industrial Accident Management	Industrial accidents	employees	Cases	0	3	0	6	0	3
		partners	Cases	0	6	0	8	0	19
	Work-related fatalities	Employee fatalities	Cases	0	0	0	0	0	0
		Employee fatality rate	%	0	0	0	0	0	0
		Partner fatalities	Cases	0	0	0	0	0	0
		Partner fatality rate	%	0	0	0	0	0	0

Human Rights

Category			Unit	2023		2024		2025	
				HQ	Domestic subs.	HQ	Domestic subs.	HQ	Domestic subs.
Human Rights	Human Rights Grievance Handling	reports	Cases	1	-	1	-	1	-
		Reports in process	Cases	0	-	0	-	0	-
		Reports resolved	Cases	1	-	1	-	1	-
	Human-rights training	Total hours	Hours	1,383	100	1,494	200	1,566	300
		Hours per person	Hours	3	0.05	3	0.1	3	0.15
		Total completers	Persons	461	1,989	498	2,014	522	1,997

ESG Data

Governance

Board of Directors

Category		Unit	2023	2024	2025
Board Members	Total directors	Persons	7	7	7
	Outside directors	Persons	4	4	4
	Outside directors above legal minimum	Persons	1	1	1
	Gender (male)	Persons	6	6	6
	Gender (male) ratio	%	86	86	86
	Gender (female)	Persons	1	1	1
	Gender (female) ratio	%	14	14	14
Board Activities	Board meetings held	Times	6	8	7
	Average attendance rate	%	93	100	100
	Minimum attendance rate	%	66	100	100
	Resolutions	Cases	18	15	21
	Reports	Cases	7	8	9
ESG-related agenda reviews		Times	5	6	7
Audit Committee	Meetings	Times	5	5	7
	Accounting/finance experts	Persons	1	1	1
ESG Committee	Meetings	Times	3	4	3
Outside Director Candidate Recommendation Committee	Meetings	Times	1	-	1
Director remuneration	Number	Persons	6	6	6
	Total	KRW mn	2,752	2,413	2,684
	Average per person	KRW mn	459	402	447
Annual remuneration per individual	Registered directors - total remuneration	KRW mn	2,458	2,125	2,390
	Registered directors - average per person	KRW mn	1,229	1,063	1,195
	Outside directors - total remuneration	KRW mn	294	288	294
	Outside directors - average per person	KRW mn	74	72	74
	Audit Committee members - total remuneration	KRW mn	222	216	222
	Audit Committee members - average per person	KRW mn	74	72	74
CEO pay ratio	Annual total compensation ratio	%	-	-	-

Shareholders

Category			Unit	2023	2024	2025
Shareholder Composition and Status	**Total**	**Shares**	**Shares**	**38,760,000**	**38,760,000**	**38,760,000**
		Ratio	**%**	**100**	**100**	**100**
	Largest shareholder & related parties	Shares	Shares	9,578,191	9,581,336	10,797,300
		Ratio	%	24.71	24.72	27.86
	Treasury stock	Shares	Shares	2,792,098	2,792,098	2,792,098
		Ratio	%	7.20	7.20	7.20
	National Pension Service	Shares	Shares	3,300,023	3,747,188	3,388,272
		Ratio	%	8.51	9.67	8.74
	Foreign	Shares	Shares	7,384,470	8,061,939	7,415,336
		Ratio	%	19.05	20.80	19.13
	Domestic institutions	Shares	Shares	2,780,437	2,857,763	4,977,434
		Ratio	%	7.17	7.37	12.84
	Others (individuals, etc.)[1]	Shares	Shares	12,924,781	11,719,676	9,389,560
		Ratio	%	33.35	30.24	24.22
Shareholder Return and Dividend Policy	Dividend trend		KRW	1,200	2,000	2,000
	Payout ratio		%	37	41	51
	Dividend yield		%	4	8	6
Distribution of Economic Value to Shareholders	Dividend per share		KRW	1,200	2,000	2,000
	Total dividends		KRW mn	43,161	71,936	71,936
Management Stock Ownership	CEO stock ownership		Shares	6,855	10,000	10,000
	Average stock ownership of executives excl. CEO		Shares	239	370	269
	Founder stock ownership		%	24.71	24.72	27.86

1) 2023–2024 error values in the prior report restated

ESG Data

Governance

Compliance and Ethical Management

Category				Unit	2023	2024	2025
Violation Status	Compliance (Legal Violation)	Anti-competitive/ monopoly/unfair trade	Violations	Cases	1	0	0
			Fines	KRW	0	0	0
		Corporate-group disclosure violations	Violations	Cases	0	0	0
			Fines	KRW	0	0	0
		Tax assessments/ violations	Violations	Cases	0	0	0
			Fines	KRW	0	0	0
		Other socio-economic violations	Violations	Cases	0	0	0
			Fines	KRW	0	0	0
	Jeong-Do Management Violation Reports Received/ Actions Taken	reports		Cases	3	4	1
		disciplinary/HR actions completed		Cases	2	2	1
Anti-Corruption/ Fair Trade	Confirmed corruption case	**Subtotal**		**Cases**	**0**	**0**	**0**
		Cases of employees disciplined/dismissed for corruption		Cases	0	0	0
		Partner contracts terminated/cancelled for corruption		Cases	0	0	0
		Corruption-related lawsuits against company/employees		Cases	0	0	0
	Unfair-competition/ monopoly lawsuits	**Subtotal**		**Cases**	**0**	**0**	**0**
	Sites with corruption-risk assessment (HQ basis)			Sites	1	1	1
Anti-corruption/ fair-trade policy awareness (HQ basis)	Awareness of relevant policies	Ratio		%	100	100	100
	Employees who completed anti-corruption training	Hours per person		Hours	1.0	1.5	1.0
		Total participants		Persons	967	1,395	1,126
	Partners aware of anti-corruption policy			%	100	100	100

GRI Index

Statement of use	LX International has reported its ESG performance and data for the period from January 1, 2025 to December 31, 2025 in accordance with the GRI Standards
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	As of the June 2026 reporting date, no sector standard applicable to LX International has been published

Category	Indicator	Disclosure	Page	Remarks
GRI 2	2-1	Organizational details	7	
	2-2	Entities included in the organization's sustainability reporting	2, 7	
	2-3	Reporting period, frequency and contact point	2	
	2-4	Restatements of information	112–115, 118	
	2-5	External assurance	129–131	
	2-6	Activities, value chain and other business relationships	7, 9–14	BSG Partners added
	2-7	Employees	115	Difference due to calculation criteria
	2-8	Workers who are not employees	115	Difference due to calculation criteria
	2-9	Governance structure and composition	97, 98	
	2-10	Nomination and selection of the highest governance body	97, Business Report p.383	
	2-11	Chair of the highest governance body	97, Business Report p.381	
	2-12	Role of the highest governance body in overseeing the management of impacts	16, 98	
	2-13	Delegation of responsibility for managing impacts	16, 97, 98	
	2-14	Role of the highest governance body in sustainability reporting	16, 98	
	2-15	Conflicts of interest	97, Business Report p.381	
	2-16	Communication of critical concerns	98, Business Report p.381–382	
	2-17	Collective knowledge of the highest governance body	97, 99, Business Report p.384	
	2-18	Evaluation of the performance of the highest governance body	98	
	2-19	Remuneration policies	98, Business Report p.401	
	2-20	Process to determine remuneration	98	Difference due to calculation criteria
	2-21	Annual total compensation ratio	–	(Confidential)
	2-22	Statement on sustainable development strategy	5	
	2-23	Policy commitments	35, 55, 76, 82, 92, 100, 104	
	2-24	Embedding policy commitments	35, 55, 76, 81, 92, 100, 104	
	2-25	Processes to remediate negative impacts	77, 105	
	2-26	Mechanisms for seeking advice and raising concerns	75, 101	
	2-27	Compliance with laws and regulations	119, Business Report p.417–419	
	2-28	Membership associations	127–128	
	2-29	Approach to stakeholder engagement	21–22	
	2-30	Collective bargaining agreements	80, 117	

GRI 3 : Material Topics

Category	Indicator	Disclosure	Page	Remarks
Material Topics	3-1	Process to determine material topics	17	
	3-2	List of material topics	18	
Climate Change, Energy				
Material Topics	3-3	Management of material topics	18, 25~34	
Energy	302-1	Energy consumption within the organization	112	
	302-3	Energy intensity	112	
Emissions	305-1	Direct (Scope 1) GHG emissions	112	
	305-2	Energy indirect (Scope 2) GHG emissions	112	
	305-4	GHG emissions intensity	112	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	39, 113	
Biodiversity and Ecosystem Protection				
Material Topics	3-3	Management of material topics	18, 48~53	
Biodiversity	101-2	Management of biodiversity impacts	48~49	
	101-4	Identification of biodiversity impacts	49	
	101-5	Locations with biodiversity impacts	51~53	
Own-Workforce Safety and Health				
Material Topics	3-3	Management of material topics	18, 82~91	
Own-Workforce Safety and Health	403-1	Occupational health and safety management system	83~84	
	403-2	Hazard identification, risk assessment, and incident investigation	85~87	
	403-3	Occupational health services	87~89	
	403-4	Worker participation, consultation, and communication on occupational health and safety	87	
	403-5	Worker training on occupational health and safety	89~90	
	403-6	Promotion of worker health	89	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	84, 87~91	
	403-8	Workers covered by an occupational health and safety management system	84	
	403-9	Work-related injuries	88, 117	
	403-10	Work-related ill health	88, 117	

GRI Index

GRI 3 : Material Topics

Category	Indicator	Disclosure	Page	Remarks
Supply Chain Management				
Material Topics	3-3	Management of material topics	18, 55~59	
Supplier Environmental Assessment	308-1	New suppliers that were screened using environmental criteria	59, 117	
Supplier Social Assessment	414-1	New suppliers that were screened using social criteria	59, 117	
Local Community				
Material Topics	3-3	Management of material topics	18, 60~68	
Indirect Economic Impacts	203-1	Infrastructure investments and services supported	63	
Local Community	413-2	Operations with significant actual and potential negative impacts on local communities	40	
Compliance				
Material Topics	3-3	Management of material topics	18, 104~108	
Anti-corruption	205-1	Operations assessed for risks related to corruption	104, 119	
	205-2	Communication and training about anti-corruption policies and procedures	105, 119	
	205-3	Confirmed incidents of corruption and actions taken	119	
Anti-competitive Behavior	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	119	
Board and Decision-Making System				
Material Topics	3-3	Management of material topics	18, 97~99	
Non-GRI		No related topic standard	-	

ESRS Index

ESRS is a specific reporting standard established to implement the EU-mandated Corporate Sustainability Reporting Directive (CSRD), and it specifies the scope and criteria of the information that companies must disclose in relation to sustainability. LX International strives to prepare in advance by thoroughly understanding the ESRS and establishing systems to manage the relevant information.

ESRS 2. General Disclosures

Code	Disclosure Requirement	Reporting Page
ESRS 2 BP-1	Basis for preparation of the sustainability statement	2
ESRS 2 BP-2	Disclosures in relation to specific circumstances (phasing-in provisions)	-
ESRS 2 GOV-1	The role of the administrative, management and supervisory bodies	16, 25, 97~99
ESRS 2 GOV-2	Integration of sustainability-related performance in incentive schemes	98
ESRS 2 GOV-3	Statement on due diligence	58~59, 79
ESRS 2 GOV-4	Risk management and internal controls over sustainability reporting	104
ESRS 2 SBM-1	Strategy, business model and value chain	11~14
ESRS 2 SBM-2	Interests and views of stakeholders	21
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	17~20
ESRS 2 IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	17
ESRS 2 IRO-2	Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement	122~124
ESRS 2 GDR-P	General disclosure requirement for policies (GDR-P)	-
ESRS 2 GDR-A	General disclosure requirement for actions (GDR-A)	-
ESRS 2 GDR-M	General disclosure requirement for metrics (GDR-M)	-
ESRS 2 GDR-T	General disclosure requirement for targets (GDR-T)	-

ESRS E1. Climate Change

Code	Disclosure Requirement	Reporting Page
ESRS E1-1	Transition plan for climate change mitigation	28~29, 34
ESRS E1-2	Identification of climate-related risks and scenario analysis	26, 29
ESRS E1-3	Resilience to climate change	27~28
ESRS E1-4	Policies related to climate change mitigation and adaptation	33
ESRS E1-5	Actions and resources in relation to climate change mitigation and adaptation policies	25~34
ESRS E1-6	Targets related to climate change mitigation and adaptation	34
ESRS E1-7	Energy consumption and mix	112
ESRS E1-8	Gross Scopes 1, 2, 3 and total GHG emissions	112
ESRS E1-9	GHG removals and GHG mitigation projects financed through carbon credits	33
ESRS E1-10	Internal carbon pricing	-
ESRS E1-11	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	27~29, 31

ESRS E2. Pollution

Code	Disclosure Requirement	Reporting Page
ESRS E2-1	Policies related to pollution	35, 36
ESRS E2-2	Actions and resources related to pollution	35~47
ESRS E2-3	Targets related to pollution	35, 36, 43
ESRS E2-4	Pollution of air, water and soil	38~42, 113~114
ESRS E2-5	Substances of concern and substances of very high concern	37, 40, 44

ESRS Index

ESRS E3. Water and Marine Resources

Code	Disclosure Requirement	Reporting Page
ESRS E3-1	Policies related to water and marine resources	35, 36
ESRS E3-2	Actions and resources related to water and marine resources	37, 41~42, 52
ESRS E3-3	Targets related to water and marine resources	37, 48, 50, 53
ESRS E3-4	Water consumption	113

ESRS E4. Biodiversity and Ecosystems

Code	Disclosure Requirement	Reporting Page
ESRS E4-1	Transition plan and consideration of biodiversity and ecosystems in strategy and business model	48, 50
ESRS E4-2	Policies related to biodiversity and ecosystems	48
ESRS E4-3	Actions and resources related to biodiversity and ecosystems	48~53
ESRS E4-4	Targets related to biodiversity and ecosystems	48
ESRS E4-5	Impact metrics related to biodiversity and ecosystems change	49~53

ESRS E5. Resource Use and Circular Economy

Code	Disclosure Requirement	Reporting Page
ESRS E5-1	Policies related to resource use and circular economy	35~36, 44
ESRS E5-2	Actions and resources related to resource use and circular economy	44~47
ESRS E5-3	Targets related to resource use and circular economy	35, 46, 47
ESRS E5-4	Resource inflows	11~12, 46
ESRS E5-5	Resource outflows	44~47

ESRS S1. Own Workforce

Code	Disclosure Requirement	Reporting Page
ESRS S1-1	Policies related to own workforce	70, 76, 80
ESRS S1-2	Processes for engaging with own workforce and workers' representatives about impacts	21, 77, 80~81
ESRS S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	69~81
ESRS S1-4	Taking action on material impacts and approaches to managing material risks and opportunities related to own workforce	82~91
ESRS S1-5	Characteristics of the undertaking's employees	115
ESRS S1-6	Characteristics of non-employee workers in the undertaking's own workforce	115
ESRS S1-7	Collective bargaining coverage and social dialogue	80
ESRS S1-8	Diversity metrics	70, 97, 115, 118
ESRS S1-9	Adequate wages	70, 98
ESRS S1-10	Social protection	74~75
ESRS S1-11	Persons with disabilities	115
ESRS S1-12	Training and skills development metrics	71~74
ESRS S1-13	Health and safety metrics	83~84, 90, 117
ESRS S1-14	Work-life balance metrics	74~75, 116
ESRS S1-15	Remuneration metrics (pay gap and total remuneration)	-
ESRS S1-16	Incidents, complaints and severe human rights impacts	77, 85, 119

ESRS Index

ESRS S2. Workers in the Value Chain

Code	Disclosure Requirement	Reporting Page
ESRS S2-1	Policies related to value chain workers	55~59
ESRS S2-2	Processes for engaging with value chain workers about impacts	21, 57
ESRS S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	55~59
ESRS S2-4	Taking action on material impacts and approaches to managing material risks and opportunities related to value chain workers	59

ESRS S3. Affected Communities

Code	Disclosure Requirement	Reporting Page
ESRS S3-1	Policies related to affected communities	60
ESRS S3-2	Processes for engaging with affected communities about impacts	21
ESRS S3-3	Processes to remediate negative impacts and channels for affected communities to raise concerns	61~67
ESRS S3-4	Taking action on material impacts and approaches to managing material risks and opportunities related to affected communities	68

ESRS S4. Consumers and End Users

Code	Disclosure Requirement	Reporting Page
ESRS S4-1	Policies related to consumers and end-users	92
ESRS S4-2	Processes for engaging with consumers and end-users about impacts	21, 93~94
ESRS S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	92~95
ESRS S4-4	Taking action on material impacts and approaches to managing material risks and opportunities related to consumers and end-users	6

ESRS G1. Business Conduct

Code	Disclosure Requirement	Reporting Page
ESRS G1-1	Business conduct policies and corporate culture	100~101, 104~106
ESRS G1-2	Management of relationships with suppliers / actions on business conduct	101~102, 105
ESRS G1-3	Prevention and detection of corruption and bribery / targets on business conduct	103, 106
ESRS G1-4	Confirmed incidents of corruption or bribery	119
ESRS G1-5	Political influence and lobbying activities	-
ESRS G1-6	Payment practices	-

SASB Index

In conducting business across diverse industries, LX International has built its ESG disclosure framework around the industry standards relevant to its businesses, based on the Sustainability Accounting Standards Board (SASB)'s sustainable industry classification system, in order to provide stakeholders with reliable ESG information. Among these, it has set the "Industrial Machinery & Goods" industry standard in the [Resource Transformation] sector as its core criterion, focusing its reporting on the ESG issues applicable to that industry.

Area	Code	Details	Reporting Page
Energy Management	RT-IG-130a.1	(1) Total energy consumed, (2) Percentage of grid electricity, (3) Percentage renewable	112
Employee Health & Safety	RT-IG-320a.1	Total Recordable Incident Rate (TRIR) for both direct employees and contracted workers, (2) Fatality rate, (3) Near Miss Frequency Rate (NMFR)	117
Fuel Efficiency & Use-Phase Emissions	RT-IG-410a.1	Sales-weighted fuel efficiency of Medium- and heavy-duty vehicles	Not Applicable
	RT-IG-410a.2	Sales-weighted fuel efficiency of Non-road equipment	Not Applicable
	RT-IG-410a.3	Sales-weighted fuel efficiency of Stationary generators	Not Applicable
	RT-IG-410a.4	Sales-weighted emissions of: (a) Marine diesel engines (b) Locomotive diesel engines (c) Medium- and heavy-duty on-road engines (d) Other non-road diesel engines	Not Applicable
Materials Sourcing	RT-IG-440a.1	Description of the management approach to risks associated with the use of critical materials	11~13
Remanufacturing Design & Services	RT-IG-440b.1	Revenue from remanufactured products and remanufacturing services	Not Applicable

TCFD Index

The disclosure recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) are standards that set out the content and format of disclosure so that stakeholders—such as customers and investors—can readily understand information related to climate change.

Topic	Details	Reporting Page
Governance	a) Describe the board's oversight of climate-related risks and opportunities	25
	b) Describe management's role in assessing and managing climate-related risks and opportunities	
Strategy	a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term	26
	b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	27~31
	c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	29
Risk Management	a) Describe the organization's processes for identifying and assessing climate-related risks	32~33
	b) Describe the organization's processes for managing climate-related risks	
	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	
Metrics and Targets	a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	34
	b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	33
	c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	34

UN SDGs Index

LX International strives to contribute to achieving the United Nations' Sustainable Development Goals (SDGs). By carrying out activities linked to 8 of the goals, it practices ESG management as a global company and fulfills its responsibility for sustainable development.

Topic	Direction	Reporting Page
(Goal 1) No Poverty	End poverty in all its forms everywhere by eradicating extreme poverty and establishing universal social protection systems	60~68
(Goal 4) Quality Education	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	43, 58, 65, 66, 71~74, 79, 88~89, 95, 102, 105
(Goal 6) Clean Water and Sanitation	Ensure availability and sustainable management of water and sanitation for all	41~42, 48, 49, 50
(Goal 8) Decent Work and Economic Growth	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	69~75, 80~81
(Goal 9) Industry, Innovation and Infrastructure	Build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation	14, 33, 47
(Goal 12) Responsible Consumption and Production	Ensure sustainable consumption and production patterns	35~43, 44~47
(Goal 13) Climate Action	Take urgent action to combat climate change and its impacts	25~43
(Goal 16) Peace, Justice and Strong Institutions	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all, and build effective, accountable institutions at all levels	100~103, 104~106

UNGC Index

LX International has joined the UN Global Compact (UNGC) and has declared its active support for the Ten Principles of the UNGC in the areas of human rights, labor, the environment, and anti-corruption, and its commitment to observing them in all corporate activities.

Topic	Direction	Reporting Page
Human Rights	Businesses should support and respect the protection of internationally proclaimed human rights	76~79, 89, 117
	Businesses should make sure they are not complicit in human rights abuses.	
Labor	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	55, 69~75, 80~91, 115~117
	Businesses should uphold the elimination of all forms of forced and compulsory labor	
	Businesses should uphold the effective abolition of child labor	
	Businesses should uphold the elimination of discrimination in respect of employment and occupation	
Environment	Businesses should support a precautionary approach to environmental challenges	25~53, 112~114
	Businesses should undertake initiatives to promote greater environmental responsibility	
	Businesses should encourage the development and diffusion of environmentally friendly technologies	
Anti-Corruption	Businesses should work against corruption in all its forms, including extortion and bribery	100~106, 119

Certifications, Awards, and Association Memberships

Domestic and Overseas Certification

LX International

Certification	Details	Certificate Authorities	Expiry Date
ISO 14001	Environmental Management System	KSA	September 2028
ISO 45001	Safety & Health Management System	KSA	January 2027
AEO-Importer/Exporter	Compliance with regulations and certification for export/ import safety management	Korea Customs Service	July 2028
ISO 37301	Anti-bribery and Compliance Management System	Lloyd's Register	November 2026
ISO/IEC 27001	Information Security Management System	BSI	April 2026
Authorized Economic Operator (AEO) - Trade Compliance	Designation for autonomous compliance in trade transactions	Ministry of Trade, Industry and Energy	July 2027
Family-Friendly Company	Certification for exemplary operation of family-friendly policies	Ministry of Gender Equality and Family	November 2026
PT.GUM ISPO Certification	Indonesian Sustainable Palm Oil Production Certification	Ministry of Agriculture and Forestry of Indonesia	January 2027
PT.TBSM ISPO Certification	Indonesian Sustainable Palm Oil Production Certification	Ministry of Agriculture and Forestry of Indonesia	April 2027
PT.PAM RSPO Certification	International Certification for Sustainable Palm Oil	RSPO	March 2028
ISCC PLUS	International Sustainability and Carbon Certification for bio-based and recycled materials	ISCC System GmbH	December 2026

LX Glas

Certification	Details	Certificate Authorities	Expiry Date
ISO 9001	Quality Management System (QMS)	BSI	December 2026
ISO 14001	Environmental Management System	BSI	December 2026
ISO 45001	Safety & Health Management System	BSI	January 2026
KS L 2004(Laminated Glass)	Korea Industrial Safety Standards (KISS)	Korean Standards Association	January 2028
KS L 2002(Tempered Glass)	Korea Industrial Safety Standards (KISS)	Korean Standards Association	January 2028
KS L 2015 (Heat-Strengthened Glass)	Korea Industrial Safety Standards (KISS)	Korean Standards Association	January 2028
KS L 2003 (Insulating Glass Unit (IGU))	Korea Industrial Safety Standards (KISS)	Korean Standards Association	January 2028
KS L 2017 (Low-Emissivity Glass(Low-E Glass))	Korea Industrial Safety Standards (KISS)	Korean Standards Association	May 2027
KS L 2012(Float Glass)	Korea Industrial Safety Standards (KISS)	Korean Standards Association	May 2027
KS L 2008 (Heat-Absorbing Tinted Glass)	Korea Industrial Safety Standards (KISS)	Korean Standards Association	May 2027
SPS-KFGIA-001-1749 (Fire-Resistant Glass)	Association Standard	Korea Flat Glass & Window Association (KFGWA)	November 2026
SPS-KFGIA-002-1799 (Gas-Filled Insulating Glass Unit)	Association Standard	Korea Flat Glass & Window Association (KFGWA)	September 2028
SPS-KFGIA-003-2005 (Heat Soak Test (HST))	Association Standard	Korea Flat Glass & Window Association (KFGWA)	August 2026
IGCC	US Insulating Glass Certification (e.g., IGCC/IGMA Certification)	IGCC	January 2026

LX Pantos

Certification	Details	Certificate Authorities	Expiry Date
AEO - Freight Forwarder	Certification for compliance with regulations and excellence in export/import safety management	Korea Customs Service	May 2028
AEO – Bonded area operators	Certification for compliance and import & exports safety management	Korea Customs Service	May 2028
ISO 9001	Quality Management System (QMS)	Korean Register of Shipping	September 2028
ISO 14001	Environmental Management System	Korean Register of Shipping	September 2028
ISO 13485	Medical Device Quality Management System	SGS	April 2029
ISO 45001	Safety & Health Management System	Korean Register of Shipping	September 2028
ISO 28000	Supply chain security management system	Korean Register of Shipping	July 2028
ISO/IEC27001	Information Security Management System	BSI	November 2028
CEIV-Fresh	Certification for fresh cargo air transportation	IATA	March 2029
CEIV-LiBatt	Lithium Battery Air Transport Certification	IATA	April 2027
CESS	Certification for excellent shipping company and shipper for their win-win cooperation	Ministry of Oceans and Fisheries	May 2027
Outstanding Logistics Company	Certification as an Outstanding Logistics Company	Ministry of Land, Infrastructure and Transport	October 2028
Green Logistics Company	Certification for Green Logistics Company	Ministry of Land, Infrastructure and Transport	January 2028
Smart Logistics Certification	Certification as a Nam (South) Cheongna Logistics Center as a Smart Logistics Center	Korea Transport Institute	October 2026
GDP(Good Distribution Practices)	GDP(Good Distribution Practices)	SGS	June 2028
TAPA (Transported Asset Protection Association)	Certification for logistics security	BUREAU VERITAS	February 2027
ISMS	Information Security Management System Certification	Korea Internet & Security Agency (KISA)	November 2027
ISMS-P	Certification for Information Security and Personal Information Protection Management System	Korea Internet & Security Agency (KISA)	September 2025
TISAX	Information Security Certification in the Automotive Industry	VDA	October 2026
Security assessment of defense logistics facilities	Security Certification of Defense Industry Logistics System	Defense Counterintelligence Command	September 2028
CSR(Corporate Social Responsibility) in the Community	Certification for Social Contribution to the Community	Ministry of Health and Welfare, Korea National Council on Social Welfare	December 2026
Large-SME Win-Win Academy (Training Institute)	Selection as an operating institution	Ministry of Employment and Labor, Human Resources Development Service of Korea	December 2028
Enterprise Qualification (Employer Qualification)	Selection as an operating institution	Ministry of Employment and Labor, Human Resources Development Service of Korea	November 2028
LEED Gold	Green building certification	USGBC	Permanent

Poseung Green Power

Certification	Details	Certificate Authorities	Expiry Date
ISO 45001	Safety & Health Management System	System Korea Certification (SYSKO)	June 2028

Certifications, Awards, and Association Memberships

Awards

LX International

Year	Award	Organization
2026	Lapu-Lapu Environmental Restoration Ministerial Commendation	Department of Environment and Natural Resources, Philippines
2026	Ministerial Commendation for Overseas Resource Development Projects	Ministry of Trade, Industry and Energy
2025	Selected as an Excellent Corporation in English Disclosure	Korea Exchange (KRX)
2024	PT.GAM Recognized as an Excellent Company in Community Contribution in Indonesia	Ministry of Energy and Mineral Resources of the Republic of Indonesia
2024	Excellence Award for Overseas Resource Development	Korea Oversea Resources Recycling Association
2024	Received National Assembly Award for Excellence in Corporate Volunteerism	Jongno-gu Office
2024	Rated A in overall ESG evaluation	Korea Institute of Corporate Governance and Sustainability(KCGS)
2024	PT.TBSM Recognized for Excellence in Occupational Health and Safety Management	West Kalimantan Provincial Government, Indonesia
2023	Selection as an Excellent Company for Disclosure of Corporate Governance Report	Korea Exchange
2023	PT.GAM received the Minister's Award for Excellence in Environmental Management	Ministry of Energy and Mineral Resources
2021	Website reorganization 'Red Dot Design Award'	Red Dot Design Award
2020	Best ESG Company Award in the category of ESG management	Korea Institute of Corporate Governance and Sustainability(KCGS)

LX Pantos

Year	Award	Organization
2026	38th Korea Labor-Management Cooperation Awards – "Grand Prize, Large-Enterprise Category"	Korea Employers Federation
2026	16th Happiness-Plus Environmental-Love Contribution – "Minister of Climate, Energy and Environment Award"	Korea Sustainability Management Evaluation Institute
2025	Community Contribution – "Jongno-gu Mayor's Award"	Jongno-gu Council
2024	National Unity Committee "Beautiful Companionship Award"	National Unity Committee
2024	8th Incheon Airport Awards (ICN Awards) – 'Excellent Company'	Incheon International Airport Corporation
2023	30th Korea Business Innovation Awards – 'Prime Minister's Award'	Ministry of Trade, Industry and Energy / Korea Chamber of Commerce and Industry
2023	2023 'Seoul Mayor's Commendation' for Excellence in Partnership Organizations	Seoul Metropolitan Government
2022	30th Korea Logistics Awards – Silver Tower Order of Industrial Service Merit	Korea Chamber of Commerce and Industry
2020	23rd Korea Logistics Society Awards – 'Grand Prize"	Korea Logistics Society

LX Glas

Year	Award	Organization
2024	Received the Grand Prize for Achieving Target Reduction in Air Pollutant Emissions	Jeonbuk Regional Environmental Office

Poseung Green Power

Year	Award	Organization
2024	Commendation for Meritorious Contribution to Industrial Accident Prevention	Korea Industrial Safety Association (KISA)

Association Memberships

LX International

Korea International Trade Association	Korea Overseas Resources Association	Korea Emission Market Association
Seoul Branch of the Chamber of Commerce and Industry	Korea Battery Industry Association	Energy Future Forum
Korea-U.S. Economic Council, Inc.	Korea Chemical Management Association	United Nations Global Compact
Korea Listed Companies Association	The Korean Society of Mineral and Energy Resources Engineers	Korea Logistics Association
Korea Investor Relations Service		

LX Pantos

Korea Integrated Logistics Association(KILA)	Korea Logistics Association (KLA)	Korea Fire Safety Institute (KFSI)
Korea Employers Federation (KEF)	Korea AEO Association (KAA)	Korea Chemicals Management Association (KCMA)
Korea Chamber of Commerce and Industry(KCCI)	International Air Transport Association(IATA)	Korea Industrial Safety Association (KISA)
Korea International Trade Association(KITA)	Korea Electrical Engineers Association (KEEA)	Korea Industrial Health Association (KIHA)
Korea Customs Logistics Association	Korea Electrical Contractors Association (KECA)	Korea National Defense Transport & Logistics Association
Federation of Korean Industries	National Federation of Freight Forwarding Business Cooperatives	National Federation of Freight Trucking Business
Transported Asset Protection Association (TAPA)	National Freight Trucking Business Mutual-Aid Association	National Federation of Individual Small Freight Trucking Business
Women's Empowerment Principles	UN Global Compact	

LX Glas

Korea Flat Glass & Window Associa	Korea Intellectual Property Association(KINPA)	Korea Industrial Safety Association (KISA)
Gunsan Chamber of Commerce and ndustry	Jeonbuk Environmental Conservation Associatio	Korea Mechanical Equipment Construction Association
Korea Chemicals Management Association (KCMA)	Korea Electrical Contractors Association (KECA)	Korea Industrial Technology Association (KOITA)
Korea Emission Market Association		

Poseung Green Power

Poseung Business Association	Waste Wood Market Stabilization Council	Southern Gyeonggi Process Safety Council
Biomass Power Generation Council	Waste Wood Recycling and Mutual Cooperation Council	Korea Industrial Safety Association (KISA)

Independent Assurance Statement

To the Stakeholders of LX International

Overview

The British Standards Institution (hereinafter referred to as the "Assurer") was requested to verify the LX International 2026 Sustainability Report (hereinafter referred to as the "Report"). The Assurer is independent to LX International and has no major operational financial interest other than the assurance of the Report. This assurance opinion statement is intended to provide information related to the assurance of LX International's report relating to the environment, social and governance (ESG) to the relevant stakeholders and may not be used for any other purpose. This assurance opinion statement is prepared based on the information presented by LX International. The verification does not extend beyond such information and is solely based on it. In performing such verification, the Assurer has assumed that all such information is complete and accurate.

LX International is responsible for managing the relevant information contained within the scope of assurance, operating the relevant internal control procedures, and for all information and claims contained in the Report. Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to LX International only.

The Assurer is responsible for providing LX International's management team with an independent assurance opinion containing professional opinions derived by applying the assurance methodology to the scope specified, and to provide the information to all stakeholders of LX International. The Assurer will not, in providing this Independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person or party by whom the Independent assurance opinion statement may be read.

Scope

The scope of engagement agreed upon with LX International includes the following:

- Report contents during the period from January 1st to December 31st 2025 included in the Report, some data of 2026 are included.
- Major assertion included in the Report, such as sustainability management policies and strategies, goals, projects, and performance, and the Report contents related to material issues determined as a result of materiality assessment.
- Appropriateness and consistency of processes and systems for data collection, analysis and review.
- Confirmation of the Report's compliance with the AA1000 AccountAbility Four Principles and, where applicable, the reliability of the sustainability performance information contained within the Report, based on the type of sustainability assurance performed in accordance with AA1000 AS v3.

The following contents were not included in the scope of assurance.

- Financial information in Appendix.
- Index items related to other international standards and initiatives other than the GRI.
- Other related additional information such as the website, business annual report.

Assurance Level and Type

The assurance level and type are as follows;

- Moderate level based on AA1000 AS and Type 1 (confirmation to the four principles as described in the AA1000 AccountAbility Principle 2018)

Description and sources of disclosures covered

Based on the scope and methodology of assurance applied, the Assurer reviewed the following disclosures based on the sampling of information and data provided by LX International.

[Universal Standards]

2-1 to 2-5 (The organization and its reporting practices), 2-6 to 2-8 (Activities and workers), 2-9 to 2-21 (Governance), 2-22 to 2-28 (Strategy, policies and practices), 2-29 to 2-30 (Stakeholder engagement), 3-1 to 3-3 (Material Topics Disclosures)

[Topic Standards]

101-2, 101-4~5, 205-1~3, 206-1, 302-1, 302-3, 305-1~2, 305-4, 305-7, 308-1, 403-1~10, 413-2, 414-1

Methodology

As a part of its independent assurance, the Assurer has used the methodology developed for relevant evidence collection in order to comply with the verification criteria and to reduce errors in reporting. The Assurer has performed the following activities;

- Validation of the materiality assessment and internal analytical process for determining assurance priorities, and a top-level review of issues that may be raised by external stakeholders in the context of sustainability.
- Discussion with managers and representatives on stakeholder engagement.
- Review of the supporting evidence related to the material issues through interviews with senior managers in the departments responsible.
- Review of the system for sustainability management strategy process and implementation.
- Review of the materiality issue analysis process and prioritization and verifying the results.
- Verification of data generation, collection and reporting for each performance index and document review of relevant systems, policies, and procedures.
- An assessment of LX International's reporting and management processes against the principles of Inclusivity, Materiality, Responsiveness and Impact as described in the AA1000 AccountAbility Principles Standard (2018).
- Visit of the HQ of LX International to confirm the data collection processes, record management practices.

Independent Assurance Statement

Limitations and approach used to mitigate limitations

The Assurer performed limited verification for a limited period based on the data provided by LX International. It implies that the Assurer is therefore subject to limitations relating to inherent risks that may exist without the identification of material errors. The Assurer does not provide assurance on possible future impacts that cannot be predicted or verified during the verification process and any additional aspects related thereto.

Competency and Independence

British Standards Institution (BSI) is a leading global standards and assessment body founded in 1901. BSI is an independent professional institution that specializes in quality, health, safety, social and environmental management with over 120 years of history in providing independent assurance services globally. No member of the assurance team has a business relationship with LX International. The Assurer has conducted this verification independently, and there has been no conflict of interest. All assurers who participated in the assurance have qualifications as an AA1000AS assurer, have a lot of assurance experience, and have in-depth understanding of the BSI Group's assurance standard methodology.

Opinion Statement

The assurance was conducted by a team of sustainability report assurers in accordance with the AA1000 Assurance Standard v3. The Assurer planned and performed the verification and collected sufficient evidence to explain LX International's approach to the AA1000 Assurance Standard and to provide confidence in its self-declaration of compliance with the GRI Standards.

On the basis of our methodology and the activities described above, it is our opinion that the information and data included in the Report are accurate and reliable and the Assurer cannot point out any substantial aspects of material with mistake or misstatement. We believe that the economic, social and environment performance indicators are accurate and are supported by robust internal control processes.

Conclusions

The Report is prepared in accordance with the GRI Standards. (Reporting in accordance with the GRI standards). A detailed review against the AA1000 AccountAbility Principles of Inclusivity, Materiality, Responsiveness and Impact and the GRI Standards is set out as below.

Inclusivity: Stakeholder Engagement and Opinion

LX International defines the key stakeholders that have a significant impact on corporate management activities as shareholders, investors, customers, partners, executives and employees, and communities. In order to collect opinions on the positive and negative effects of corporate activities, it actively collects stakeholder opinions and reflects them in management activities such as strategy establishment and implementation. In addition, we collect expectations and various opinions by key stakeholder groups, reflect on the major issues derived in decision-making related to sustainability, and disclose the process in the report.

Materiality: Identification and reporting of material sustainability topics

LX International has established a process to formulate sustainability strategies and identify reporting issues. This process is conducted by applying a double materiality assessment method, which reflects the perspectives of both internal and external stakeholders, focusing on a comprehensive risk management viewpoint encompassing environment, social, governance, and ethics.

Among the material issues, the top results of the materiality assessment were determined by considering those with the greatest socio-environmental and financial impacts, leading to the selection of 8 material issues. For each issue, LX International has established response strategies and management frameworks that reflect its specific business characteristics. LX International regularly monitors performance and transparently discloses related key activities and plans in this report.

Responsiveness: Responding to material sustainability topics and related impacts

LX International has established a management process for key reporting issues related to important sustainability topics and their impact. In order to respond appropriately to the needs of stakeholders, the company has disclosed policies on key reporting issues, task performance, activity performance, and response performance, including improvement measures.

Impact: Impact of an organization's activities and material sustainability topics on the organization and stakeholders

LX International has established a process to identify and assess the impact on organizations and stakeholders associated with key reporting issues. The analysis of impact, risk and opportunity factors on key reporting issues is used to make decisions to establish a response strategy for each issue, and the process is disclosed in the report.

Recommendations and Opportunities for Improvement

The Assurer provides the following observations to the extent that they do not affect the assurance opinion;

- It would be highly advisable to take a long-term approach to aligning biodiversity policy more explicitly with the Kunming-Montreal Global Biodiversity Framework (GBF).

GRI-reporting

LX International has self-declared compliance with GRI Standards. Based on the data and information provided by LX International, the Assurer confirmed that the Report is prepared in accordance with the GRI Standards and confirmed there are no errors in the disclosures related to the Universal Standards and Topic Standards Indicators. No sector standard is applied.

Issue Date: 17/07/2026
For and on behalf of British Standards Institution (BSI):
BSI representative

Jong Ho Lee,
Lead Assurer

Seonghwan Lim,
Managing Director of BSI Korea

AA1000
Licensed Report
000-4/V3-ZOXUX

BSI Group Korea Limited: 29, Insa-dong 5-gil, Jongno-gu, Seoul, South Korea
Hold Statement Number: SRA 790006

Verification Opinion Statement

GHG Emissions Verification

LX International

Verification Target

Korean Foundation for Quality (hereinafter 'KFQ') has conducted a verification of Scope 1, 2 Greenhouse Gas Emissions (hereinafter 'GHG emissions') of LX International Corp.[1]) (hereinafter 'Company') for 2025. KFQ is responsible for providing an assurance statement on the GHG emissions based on the verification scope and criteria described below, while the responsibility for the claims made regarding the GHG emissions rests with the company.

1) Address (based on headquarters) : 58, Saemunan-ro, Jongno-gu, Seoul, Republic of Korea

Verification Purpose

The purpose is to provide an independent verification opinion on the company's voluntary GHG emissions inventories.

Verification Scope

The scope of verification covers all facilities and emission sources at 28 subsidiaries under the operational control and organizational boundary of company during 2025.

1) LX International Corp. (headquarters) and Poseung Green Power Co., Ltd.

Verification Criteria

The verification was carried out at the request of the company using:

- ISO 14064-1:2018, ISO14064-3:2019
- 2006 IPCC Guidelines for National Greenhouse Gas Inventories
- Rule for emission reporting and certification of greenhouse gas emission trading Scheme (Notification No. 2025-64 of Ministry of Environment)

Verification Approach

The verification has been conducted in accordance with the verification principles and standards of the 'ISO14064-3:2019' under the limited verification level. The verification shall contain the potential inherent limitation in the process of application of the verification criteria and methodology.

Conclusion

Based on the criteria and guidelines stated above, KFQ's verification opinion is as follows.

1) GHG emissions were appropriate, reasonable, and no significant errors or omissions could affect verification statement were not found.
2) The materiality assessment result of GHG emissions has met the agreed-upon criterion of less than 5%.
3) Accordingly, KFQ provides a verification opinion that is "Unmodified".

Organization	Emission calculation period
LX International Corp.	January 1st to December 31st, 2025

Scope 1, 2 Emissions

Unit: tCO_2eq

Name of company	Scope 1	Scope 2	Total
LX International Corp.	276.755	459.486	736
LX Glas Corp.	233,950.063	48,674.153	282,621
LX Pantos Corp.	24,845.097	14,482.629	39,327
Poseung Green Power	8,415.914	837.704	9,253
PT. Ganda Alam Makmur (GAM)	465,669.181	10,185.964	475,854
PT. Mega Global Energy (MGE)	97,266.284	4.592	97,270
PT. Batubara Global Energy (BGE)	13,183.269	12.682	13,195
PT. Binsar Natorang Energi (BNE)	59.013	2.259	61
PT. Parna Agromas (PAM)	4,619.212	9.217	4,626
PT. Tintin Boyok Sawit Makmur (TBSM)	53,927.587	9.727	53,935
PT. Grand Utama Mandiri (GUM)	4,759.681	513.217	5,271
PT. Adhi Kartiko Pratama (AKP)	23,446.900	54.844	23,500
Steel Flower Electric & Machinery (Tianjin) Co., Ltd.	67.082	327.442	394
Haiphong Steel Flower Electrical & Machinery Company Limited	25.173	532.643	557
PT. LX International Indonesia (LXID)	11.306	15.089	26
PT. Energy Metal Indonesia (EMI)	0.000	4.082	4
PT. Green Global Utama (GGU)	0.000	5.831	5
PT. Global Investment Institusi (GII)	12.879	12.173	25
LX International (Shanghai) Corp.	43.127	6.992	50
LX International (HK) Ltd.	0.000	9.858	9
LX International Yakutsk LLC.	4.532	436.733	441
LX International India Private Limited	35.561	14.074	49
LX International (America), Inc.	1.738	11.015	12
LX International Japan Ltd.	3.223	4.623	7
LX International (Singapore) Pte.Ltd.	1.313	8.705	10
Bowen Investment (Australia) Pty Ltd	4.345	1.843	6
LX International (Deutschland) GmbH	5.572	3.458	9
LX PANTOS CO., LTD.	3,671.000	10,983.000	14,655
Total			**1,021,908**

* Because total emissions from each site are truncated, the company's total emissions may differ from the actual values.

Appendix. 2025 Emissions Calculation Results

June 17th, 2026

Ji Young Song

CEO Ji-Young Song
Korean Foundation for Quality

IAF
National Institute of Environmental Research

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