

0040. HUMAN RIGHTS MANAGEMENT REGULATION

Enacted on May 20, 2026

Chapter I. GENERAL

Article 1 (Purpose)

The purpose of these regulations is to establish and implement policies for the protection and advancement of human rights for all stakeholders, including the employees of OCI Holdings CO. LTD. (hereinafter referred to as the “Company”), as well as to outline other necessary matters.

Article 2 (Terms and Definitions)

The meanings of the terms used in these regulations are as follows:

- ① “Human Rights” refers to the dignity, value, freedom, and rights of individuals as guaranteed by the Constitution and laws, as well as by international human rights treaties and customary international law to which the Republic of Korea is a signatory or has acceded.
- ② “Human Rights Management” refers to the Company’s commitment to respecting and protecting human dignity and value in its business activities.
- ③ “Employees” includes both executives and employees (including non-regular workers) hired by the Company.
- ④ “Worker” refers to an individual as defined under Subparagraph 1 of Article 2 of the Labor Standards Act.
- ⑤ “Stakeholders” refers to any individuals or organizations with a relationship to the Company, including customers, business partners, local communities, and others involved in the Company’s activities.
- ⑥ “Business Partners” includes subsidiaries, investee companies, trading partners, and others that have business relationships with the Company.
- ⑦ “Human Rights Violation” refers to any act that infringes upon human dignity and value, such as verbal and physical abuse, sexual harassment, bullying, discrimination, forced labor, violations of safety or environmental rights, invasion of privacy, and similar actions. These violations may occur within the Company or between the Company and its stakeholders, regardless of the hierarchical relationships involved. It also includes retaliation, exposure of identity, defamation, or any harm (including through information and communication networks) directed at victims, reporters, witnesses, or anyone who cooperates in an investigation into a human rights violation (hereinafter the “Reporters”).

Article 3 (Scope)

- ① Matters related to the Company’s human rights management shall be governed by

these regulations, unless otherwise specified by other laws, regulations, or the Company's Articles of Incorporation.

- ② These regulations apply to all employees of the Company and stakeholders involved in the Company's business activities, and the Company shall communicate with and support business partners in cooperative and transactional relationships (supply chain) so that they may adopt and practice these regulations.

CHAPTER II. GENERAL PRINCIPLES OF HUMAN RIGHTS MANAGEMENT

Article 4 (Basic Principles)

The Company respects internationally recognized human rights standards and guidelines, including the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the UN Global Compact, the OECD Guidelines for Multinational Enterprises, ILO standards, and the National Human Rights Commission's Human Rights Management Guidelines. Through its human rights management efforts, the Company aims to proactively prevent human rights violations arising from its business activities and to provide active remedies.

Article 5 (Prohibition of Discrimination)

The Company prohibits any form of discrimination based on gender, race, age, gender identity, religion, political orientation, ethnicity/nationality, disability, marital status, pregnancy, or any other social status, employment type, or other personal characteristics in recruitment, training, evaluation, compensation, and promotion, and respects diversity.

Article 6 (Guarantee of Freedom of Association and Collective Bargaining)

- ① The Company shall guarantee workers the freedom to form labor unions.
- ② The Company shall not impose any disadvantages on workers due to their membership in a labor union or participation in legitimate union activities.
- ③ The Company shall provide worker representatives with the necessary information to carry out their legitimate activities as representatives of the workers.
- ④ The Company shall guarantee the right to engage in collective bargaining through worker representatives.

Article 7 (Prohibition of Forced Labor and Child Labor)

- ① The Company shall not use any form of forced labor in the employment of workers and shall ensure the freedom of voluntary work and resignation. Even if forced labor is not directly used, the Company shall not derive any business benefits from such practices.
- ② The Company shall comply with the minimum legal employment age established by the countries and regions where it operates.
- ③ If the Company employs minors legally, it shall not assign them to high-risk tasks, nor shall they be required to work night shifts or overtime. Under no circumstances shall

the Company employ individuals under the age of 15.

- ④ The Company shall not require the transfer of identity documents, passports, work permits, or any related fees as a condition of employment.
- ⑤ The Company shall not unreasonably restrict the freedom of movement of workers in the workplace, except for reasons related to safety, information protection, or other justifiable causes.

Article 8 (Protection of Human Rights in the Workplace)

- ① The Company shall assume an active responsibility to protect the human rights of all employees, including their right to personal dignity, health, and rest.
- ② The Company shall take preventive measures to ensure that all employees, regardless of hierarchical relationships, refrain from any verbal or physical violence, workplace sexual harassment, or bullying.
- ③ The Company shall provide necessary accommodations to enable workers with disabilities to perform their duties and take care to prevent discrimination based on disability.

Article 9 (Guarantee of Occupational Safety)

- ① The Company shall provide employees with a safe and healthy working environment, prevents industrial accidents, and take appropriate measures such as compensation for accidents or illnesses that occur during work.
- ② The Company shall establish systems and create environments to ensure the safety of stakeholders in the course of its business operations.

Article 10 (Guarantee of Environmental Rights)

- ① The Company shall comply with domestic and international environmental laws and regulations and make efforts to protect the environment and prevent pollution.
- ② The Company shall take all necessary preventive actions to ensure that local residents in the areas where it operates do not suffer from harmful substances, noise, or other environmental issues.
- ③ The Company shall establish and maintains an environmental management system and continuously discloses relevant information both internally and externally.

Article 11 (Responsible Supply Chain Management)

- ① The Company shall not encourage, condone, or abet human rights violations by other businesses it engages with during its operation.
- ② The Company shall require its business partners to practice human rights management and will continuously request corrective actions if significant human rights violations are found. If such violations are not corrected, the Company may suspend its transactions or terminate contracts with those partners.
- ③ The Company shall not derive any business benefits from human rights violations,

such as forced labor or child labor, by its business partners.

Article 12 (Guarantee of Stakeholders' Right to Know)

The Company shall disclose information regarding its products and services within the scope permitted by law in order to guarantee stakeholders' right to know.

Article 13 (Protection of Local Community Human Rights)

The Company respects and protects the rights of local residents, including the right to life, the freedom of movement and residence, and the right to safety, in the areas where it operates.

Article 14 (Protection of Personal Information)

The Company respects the privacy of various stakeholders involved in its business activities and complies with personal information protection laws to safeguard the personal data collected and stored by the Company.

Article 15 (Remedial Actions)

The Company shall take prompt and appropriate remedial actions in response to any human rights violations that occur during its business operations.

CHAPTER III. HUMAN RIGHTS MANAGEMENT SYSTEM

Article 16 (Human Rights Policy Declaration)

The Company declares a human rights policy to ensure the dignity and value of individuals in its business activities. Employees shall use this policy as a code of conduct and a standard for making value judgments, and practice it accordingly.

Article 17 (Formulation of Basic Plan)

To effectively implement human rights management, the Company may establish an annual human rights management plan, which includes the following:

- ① Directions for promoting human rights management
- ② Key tasks and implementation strategies for human rights management
- ③ A plan for conducting human rights impact assessments
- ④ Other necessary matters for the protection and advancement of human rights

Article 18 (Department Responsible for Human Rights Management)

- ① The Company operates a department responsible for human rights management (hereinafter referred to as the "Responsible Department") to efficiently implement human rights management.
- ② The Responsible Department shall be the Human Resources Department.
- ③ The tasks of the Responsible Department include the following:
 1. Issues related to the development and implementation of human rights management plans

2. Matters concerning human rights training
 3. Issues involving human rights impact assessments
 4. Matters regarding the management and support of human rights management operations
 5. Other matters deemed necessary by the CEO or the ESG Committee
- ④ The Responsible Department regularly conducts assessments and monitoring of internal and external stakeholders to evaluate the status and awareness of human rights violations within the Company.
- ⑤ The Responsible Department establishes and implements necessary measures to prevent human rights violations and to avoid recurrence of such incidents.

Article 19 (Highest Decision-Making Body for Human Rights Management)

- ① The Company may establish an ESG Committee (hereinafter referred to as the “Committee”) as the highest decision-making body to effectively promote human rights management.
- ② The Responsible Department shall report to the Committee at least once a year on the following:
1. Issues related to the establishment of human rights management plans
 2. Matters concerning systems and policies related to human rights management
 3. Issues related to the implementation and review of rights practices, including human rights impact assessments
 4. Matters concerning measures for remedying human rights violations and preventing recurrence
 5. Other matters deemed necessary for review by the Chair of the ESG Committee

Article 20 (Human Rights Training)

- ① The Company shall implement various preventive measures, including human rights education, human rights protection campaigns, and town hall meetings, to protect and raise awareness of employees’ human rights, and shall provide regular human rights-related training to employees.
- ② To promote a culture of respect for human rights, the Company may also offer human rights training to stakeholders, such as customers and business partners, as necessary.

Article 21 (Fulfillment of Human Rights Respect Responsibilities)

- ① The Company may take necessary measures to protect human rights and promote human rights-centered values, as well as support stakeholders in their human rights management activities.
- ② If employees of the Company commit human rights violations against employees of business partners or become aware of human rights violations within a business partner's organization, the Company shall demand the cessation of such actions and take appropriate measures, such as disciplining the employees involved or reporting the incident to relevant authorities.

CHAPTER IV. HUMAN RIGHTS IMPACT ASSESSMENT

Article 22 (Human Rights Impact Assessments)

- ① The Company shall conduct human rights impact assessments across all business operations to prevent and eradicate human rights violations, ensuring the evaluation of the current state of human rights.
- ② The Responsible Department shall oversee the human rights impact assessments and may request relevant data from other departments.
- ③ The Company may delegate the implementation of human rights impact assessments to external professional organizations.
- ④ Based on the results of the human rights impact assessments, the Committee may recommend the implementation of measures to prevent human rights violations and ensure continuous monitoring of such measures.
- ⑤ Detailed procedures and methods for human rights impact assessments shall be established through separate plans, depending on the specific circumstances.

CHAPTER V. REPORTING AND REMEDY FOR HUMAN RIGHTS VIOLATIONS

Article 23 (Basic Principles of Human Rights Violation Remedy Procedures)

- ① All stakeholders involved in the Company's business activities who experience human rights violations as a result of the Company's operations—violations of international human rights norms, the Constitution of the Republic of Korea, or its laws—may utilize the reporting system to receive appropriate and prompt remedies.
- ② Detailed procedures and methods for remedying human rights violations shall be managed in accordance with the relevant manual.

Article 24 (Reporting and Receiving Human Rights Violation Cases)

- ① The Reporters shall report or file a complaint through the head of Responsible Department or the Company's online reporting center.
- ② The head of the Responsible Department must accept and process cases reported as human rights violations or discriminatory acts (hereinafter the "human rights violation cases") in accordance with the grievance-handling process. However, cases falling under any of the following circumstances may be excluded if:
 1. The report is clearly false or deemed groundless;
 2. The report is made more than one year after the occurrence of the incident that caused the complaint. However, if the incident is still within the statute of limitations for criminal or civil actions and the Responsible Department decides to investigate, this exclusion shall not apply;
 3. At the time of reporting, the incident is already under judicial review by a court or the Constitutional Court, being investigated by law enforcement, or undergoing

- another legal remedy process, or if such processes have already concluded;
4. The content of the report is deemed unsuitable for investigation by the Responsible Department;
 5. The reporter withdraws their complaint;
 6. The report contradicts a final judgment by a court or a decision by the Constitutional Court regarding the incident in question; or
 7. If the reported content is clearly unrelated to a human rights violation

Article 25 (Handling of Human Rights Violation Cases)

- ① The head of the Responsible Department shall immediately initiate an investigation into reported and received human rights violation cases in accordance with the **Human Rights Grievance Manual**, and the investigation must be completed within 20 days from the date of receipt. However, in exceptional circumstances, the investigation period may be extended by up to 10 days.
- ② If the reported case is determined to involve a human rights violation, and the matter is serious or mediation between the parties fails, the Personnel Committee shall be convened in accordance with the Integrated Manual for Human Rights Violations and the Rules of Employment.
- ③ The Personnel Committee shall deliberate and decide on the disciplinary measures for the violator.

Article 26 (Methods of Investigation)

- ① The Responsible Department may conduct investigations into received cases using the following methods:
 1. Requesting the appearance of the Reporter or relevant parties and obtaining written statements
 2. Requesting the submission of materials or documents deemed relevant from the Reporter, relevant parties, or related organizations
 3. Conducting on-site inspections or assessments of locations, facilities, or materials deemed related to the investigation
 4. Inquiring into facts or information considered relevant from the Reporter, relevant parties, or related organizations

Article 27 (Protection of the Informants)

- ① The Responsible Department shall ensure the confidentiality of both the identity of the Reporters and the content of their reports, as outlined in Article 24(1). It must take necessary measures to ensure that the Reporters do not face any disadvantages as a result of their reports. However, this does not apply if the report is made with the intent to maliciously harm or falsely accuse another party.
- ② Employees who become aware of the identity of the Reporters in the course of their duties or by chance must not disclose the identity of the Reporters under any circumstances.

Article 28 (Consultation on Human Rights Violations)

- ① Employees who are uncertain whether a violation of the regulations has occurred during the course of their duties may consult with the head of the Responsible Department before proceeding with any action.
- ② The head of the Responsible Department shall take necessary measures, such as establishing communication channels or consultation rooms, to ensure that consultations under Paragraph 1 of this Article can be conducted smoothly.

Article 29 (Correction and Measures)

If human rights violations are recognized, the Company can recommend the following measures:

1. Suspension of the human rights violation under investigation
2. Restoration to the original state, compensation for damages, apology, non-monetary compensation, and other necessary remedial measures
3. Sanctions against the perpetrator of the human rights violation, such as requests for audit or training orders
4. Measures to prevent recurrence
5. Correction or improvement of systems, policies, and practices

SUPPLEMENTARY PROVISION

These regulations shall be enacted and enforced starting from May 20, 2026.