

APPENDIX

Consolidated Statement of Financial Position

Period 51: As of December 31, 2024
Period 50: As of December 31, 2023
Period 49: As of December 31, 2022

(Unit: KRW 1,000)

Item	Period 51	Period 51	Period 49
Assets			
Current assets	4,763,348,250	3,994,170,810	4,110,803,927
Cash and cash equivalents	1,143,262,782	1,213,823,579	1,245,993,946
Short-term financial assets	365,944,621	388,131,356	91,040,522
Trade and other receivables	841,109,439	614,155,905	787,544,777
Current derivative assets	368,828	2,505,131	496,782
Assets held for sale	1,816,385	0	0
Inventories	2,345,022,178	1,731,686,350	1,892,778,614
Current tax assets	5,234,760	7,380,361	3,917,345
Other current assets	60,589,257	36,488,128	89,031,941
Non-current assets	3,330,306,472	1,962,380,963	2,634,730,327
Long-term financial assets	61,545,192	58,039,135	57,124,888
Long-term trade and other receivables	6,765,342	1,379,430	2,750,145
Non-current derivative assets	9,068,991	0	1,599,153
Deferred tax assets	289,772,878	147,416,074	431,383,478
Investments in associates and joint ventures	377,785,000	507,148,888	318,831,653
Investment properties	23,118,220	36,842,479	30,738,651
Tangible assets	2,374,009,389	1,175,944,575	1,707,973,720
Intangible assets	154,795,618	27,490,036	35,921,134
Net defined benefit assets	19,271,720	3,667,819	42,312,821
Other non-current assets	14,174,122	4,452,527	6,094,684
Total assets	8,093,654,722	5,956,551,773	6,745,534,254

(Unit: KRW 1,000)

Item	Period 51	Period 51	Period 49
Liabilities			
Current liabilities	1,901,359,096	879,584,374	1,577,971,429
Short-term financial liabilities	1,075,812,403	415,628,083	850,824,056
Trade and other payables	664,201,341	332,677,873	513,352,581
Derivative liabilities	143,300	14,926	0
Current tax liabilities	13,307,378	3,029,433	28,062,717
Provisions	12,951,697	27,300,686	36,320,150
Other current liabilities	134,942,977	100,933,373	149,411,925
Non-current liabilities	1,356,754,284	1,262,034,765	1,156,165,459
Long-term financial liabilities	891,790,854	1,039,768,712	1,020,204,202
Long-term trade and other payables	22,734,666	10,511,575	15,095,036
Non-current derivative liabilities	0	0	76,061
Non-current provisions	52,169,655	18,840,706	27,642,746
Net defined benefit liabilities	614,052	228,731	1,318,369
Deferred tax liabilities	143,459,903	45,301,547	46,475,310
Non-current tax liabilities	2,863,447	0	0
Other non-current liabilities	243,121,707	147,383,494	45,353,735
Total liabilities	3,258,113,380	2,141,619,139	2,734,136,888
Equity			
Equity attributable to owners of the parent company	3,979,195,012	3,721,103,717	3,912,391,039
Capital	106,852,180	107,063,575	127,246,855
Paid-in capital in excess of par value	840,205,795	840,204,235	734,532,524
Other capital surplus	66,015,668	61,534,199	59,516,757
Other components of capital	-575,522,645	-863,521,893	55,764,180
Retained earnings	3,541,644,014	3,575,823,601	2,935,330,723
Non-controlling interests	856,346,330	93,828,917	99,006,327
Total equity	4,835,541,342	3,814,932,634	4,011,397,366
Total liabilities and equity	8,093,654,722	5,956,551,773	6,745,534,254

Consolidated Statement of Income

Period 51: From January 1 to December 31, 2024
Period 50: From January 1 to December 31, 2023
Period 49: From January 1 to December 31, 2022
(Unit: KRW 1,000)

Item	Period 51	Period 51	Period 49
Revenue	3,577,383,349	2,649,691,893	2,768,929,400
Cost of sales	3,116,336,991	1,939,223,325	1,865,117,241
Gross profit	461,046,358	710,468,568	903,812,159
Selling and administrative expenses	359,518,629	179,251,271	151,380,217
Operating profit	101,527,729	531,217,297	752,431,942
Financial income	182,043,920	119,732,118	60,438,320
Financial expense	160,869,510	59,428,812	62,730,762
Share of profits of associates and joint ventures	19,960,965	37,581,233	-7,060,669
Other non-operating income	293,479,802	5,690,709	20,929,098
Other non-operating expense	260,496,710	101,842,108	10,144,888
Income from continuing operations before income tax expense	175,646,196	532,950,437	753,863,041
Income tax expense from continuing operations	61,922,558	75,018,108	32,791,440
Net profit from continuing operations	113,723,638	457,932,329	721,071,601
Income from discontinued operations	0	252,412,306	156,684,744
Net profit (loss)	113,723,638	710,344,635	877,756,345
Profit (loss), attributable to			
Equity attributable to owners of the parent company	97,671,162	713,510,158	880,285,947
Non-controlling interests	16,052,476	-3,165,523	-2,529,602
Net income per share			
Basic income (loss) per share (Unit: KRW)	5,077	36,540	36,941
Diluted income (loss) per share (Unit: KRW)	5,077	36,540	36,941
Basic income (loss) per share from continuing Operations (Unit: KRW)	5,077	23,614	30,366
Diluted income (loss) per share from continuing Operations (Unit: KRW)	5,077	23,614	30,366
Basic income (loss) per share from suspended operations (Unit: KRW)	0	12,926	6,575
Diluted income (loss) per share from discontinued operations (Unit: KRW)	0	12,926	6,575

Consolidated Statement of Comprehensive Income

Period 51: From January 1 to December 31, 2024
Period 50: From January 1 to December 31, 2023
Period 49: From January 1 to December 31, 2022
(Unit: KRW 1,000)

Item	Period 51	Period 51	Period 49
Net profit (loss)	113,723,638	710,344,635	877,756,345
Other comprehensive income	289,866,216	-42,180,238	36,694,418
Items not to be reclassified subsequently to profit or loss	-19,322,510	-13,497,007	4,777,160
Re-measurement component of defined benefit plans	-13,014,619	-12,716,844	9,336,697
Gain (loss) on valuation of financial assets measured at FVTOCI	-5,368,023	669,885	-5,320,499
Invested capital change of associates and joint ventures	-939,868	-2,191,756	760,962
Gain (loss) on sale of financial assets measured at FVTOCI	0	741,708	0
Items that may be reclassified subsequently to profit or loss	309,188,726	-28,683,231	31,917,258
Invested capital change of associates and joint ventures	3,090,777	-486,889	-25,509
Gain (loss) on foreign currency translation of foreign operation	306,097,949	-28,196,342	31,942,767
Comprehensive income	403,589,854	668,164,397	914,450,763
Comprehensive income attributable to			
Equity attributable to owners of the parent company	380,872,062	672,224,935	916,957,803
Non-controlling interests	22,717,792	-4,060,538	-2,507,040

Consolidated Statement of Changes in Equity

Period 51: From January 1 to December 31, 2024
Period 50: From January 1 to December 31, 2023
Period 49: From January 1 to December 31, 2022

(Unit: KRW 1,000)

Item	Equity						Non-controlling Interests	Total equity
	Equity attributable to owners of the parent company							
	Capital stock	Share premium	Other capital surplus	Other components of capital	Retained earnings	Amount of equity attributable to owners of the parent company		
Initial capital (January 1, 2022)	127,246,855	734,532,524	59,451,245	57,512,682	2,092,660,672	3,071,403,978	52,388,433	3,123,792,411
Dividends	0	0	0	0	-47,698,742	-47,698,742	-919,531	-48,618,273
Net profit (loss)	0	0	0	0	880,285,947	880,285,947	-2,529,602	877,756,345
Invested capital change of associates and joint ventures	0	0	65,512	-91,021	760,962	735,453	0	735,453
Gain (loss) on foreign currency translation of foreign operations	0	0	0	31,935,018	0	31,935,018	7,749	31,942,767
Re-measurement component of defined benefit plans	0	0	0	0	9,321,884	9,321,884	14,813	9,336,697
Gain (loss) on valuation of financial assets measured at FVTOCI	0	0	0	-5,320,499	0	-5,320,499	0	-5,320,499
Gain (loss) on sale of financial assets measured at FVTOCI	0	0	0	0	0	0	0	0
Retirement of treasury shares								
Acquisition of treasury shares	0	0	0	-28,272,000	0	-28,272,000	0	-28,272,000
Disposal of treasury shares								
Retirement of treasury shares of subsidiaries								
Changes in scope of consolidation								
Capital reduction loss								
Paid-in capital increase								
Acquisition of non-controlling interests	0	0	0	0	0	0	50,044,465	50,044,465
Ending capital (December 31, 2022)	127,246,855	734,532,524	59,516,757	55,764,180	2,935,330,723	3,912,391,039	99,006,327	4,011,397,366
Initial capital (January 1, 2023)	127,246,855	734,532,524	59,516,757	55,764,180	2,935,330,723	3,912,391,039	99,006,327	4,011,397,366
Dividends	0	0	0	0	-58,873,427	-58,873,427	-1,116,872	-59,990,299
Net profit (loss)	0	0	0	0	713,510,158	713,510,158	-3,165,523	710,344,635
Invested capital change of associates and joint ventures	0	0	0	-486,889	-2,191,756	-2,678,645	0	-2,678,645
Gain (loss) on foreign currency translation of foreign operations	0	0	0	-27,324,366	0	-27,324,366	-871,976	-28,196,342
Re-measurement component of defined benefit plans	0	0	0	0	-12,693,805	-12,693,805	-23,039	-12,716,844
Gain (loss) on valuation of financial assets measured at FVTOCI	0	0	0	669,885	0	669,885	0	669,885
Gain (loss) on sale of financial assets measured at	0	0	0	0	741,708	741,708	0	741,708
Retirement of treasury shares								
Acquisition of treasury shares	0	0	0	-3,483,660	0	-3,483,660	0	-3,483,660
Disposal of treasury shares	0	0	2,017,442	9,267,135	0	11,284,577	0	11,284,577
Retirement of treasury shares of subsidiaries								
Changes in scope of consolidation								
Capital reduction loss	-37,183,645	-229,042,519	0	-897,928,178	0	-1,164,154,342	0	-1,164,154,342
Paid-in capital increase	17,000,365	334,714,230	0	0	0	351,714,595	0	351,714,595
Acquisition of non-controlling interests								0
Ending capital (December 31, 2023)	107,063,575	840,204,235	61,534,199	-863,521,893	3,575,823,601	3,721,103,717	93,828,917	3,814,932,634

Consolidated Statement of Changes in Equity

Period 51: From January 1 to December 31, 2024
Period 50: From January 1 to December 31, 2023
Period 49: From January 1 to December 31, 2022

(Unit: KRW 1,000)

Item	Equity						Non-controlling Interests	Total equity
	Equity attributable to owners of the parent company							
	Capital stock	Share premium	Other capital surplus	Other components of capital	Retained earnings	Amount of equity attributable to owners of the parent company		
Initial capital (January 1, 2024)	107,063,575	840,204,235	61,534,199	-863,521,893	3,575,823,601	3,721,103,717	93,828,917	3,814,932,634
Dividends	0	0	0	0	-64,561,144	-64,561,144	-13,755,967	-78,317,111
Net profit (loss)	0	0	0	0	97,671,162	97,671,162	16,052,476	113,723,638
Invested capital change of associates and joint ventures	0	0	0	2,991,735	-939,868	2,051,867	99,042	2,150,909
Gain (loss) on foreign currency translation of foreign operations	0	0	0	294,200,871	0	294,200,871	11,897,078	306,097,949
Re-measurement component of defined benefit plans	0	0	0	0	-7,683,815	-7,683,815	-5,330,804	-13,014,619
Gain (loss) on valuation of financial assets measured at FVTOCI	0	0	0	-5,368,023	0	-5,368,023	0	-5,368,023
Gain (loss) on sale of financial assets measured at	0	0	0	0	0	0	0	0
Retirement of treasury shares	-211,395	0	0	58,877,317	-58,665,922	0	0	0
Acquisition of treasury shares	0	0	0	-62,702,652	0	-62,702,652	0	-62,702,652
Disposal of treasury shares	0	0	0	0	0	0	0	0
Retirement of treasury shares of subsidiaries	0	0	2,820,089	0	0	2,820,089	-2,820,089	0
Changes in scope of consolidation	0	0	0	0	0	0	764,304,564	764,304,564
Capital reduction loss	0	0	0	0	0	0	0	0
Paid-in capital increase	0	1,560	0	0	0	1,560	0	1,560
Acquisition of non-controlling interests	0	0	1,661,380	0	0	1,661,380	-7,928,887	-6,267,508
Ending capital (December 31, 2024)	106,852,180	840,205,795	66,015,668	-575,522,645	3,541,644,014	3,979,195,012	856,346,330	4,835,541,342

Consolidated Statement of Cash Flows

Period 51: From January 1 to December 31, 2024
Period 50: From January 1 to December 31, 2023
Period 49: From January 1 to December 31, 2022

Item	Period 51	Period 51	Period 49
Cash flows from operating activities	116,386,068	674,201,886	566,649,863
Cash generated from operating activities	104,329,777	715,191,183	598,894,196
Interest received	72,446,287	60,859,483	20,529,660
Interest paid (operating)	-92,230,589	-67,526,394	-52,291,189
Dividends received	33,329,766	6,016,983	1,908,359
Income tax paid	-1,489,173	-40,339,369	-2,391,163
Cash flows from investing activities	-108,152,257	-535,383,932	-57,790,005
Decrease in short-term financial instruments	933,970,940	683,262,623	677,304,170
Increase in short-term financial instruments	-809,673,139	-1,051,020,765	-349,820,782
Decrease in short-term loans	1,076,991	897,852	15,750
Increase in short-term loans	-19,355,916	-698,190	-715,244
Disposal of financial assets measured at amortised cost – Investing	240,026,768	0	1,004,500
Acquisition of financial assets measured at amortised cost – Investing	-242,335,744	0	-1,560
Decrease in financial assets measured at FVTPL	0	305,849	271,866
Acquisition of financial assets measured at FVTPL	-14,644,093	-275	-1,159,153
Increase in financial assets measured at FVTOCI	0	-5,000,034	0
Increase in long-term financial instruments	-176,072	-7,198,458	-5,000,000
Decrease in long-term loans	-500,000	0	5,250
Decrease in lease deposits	339,062	0	0
Increase in lease deposits	-1,152,977	0	0
Acquisition of investment property	0	-6,900	-3,809
Disposal of tangible assets	1,492,277	1,147,997	2,916,512
Acquisition of tangible assets	-356,640,776	-151,778,543	-230,235,804
Disposal of intangible assets	0	750,000	31,136
Acquisition of intangible assets	-3,577,104	-6,671,527	-3,786,061
Receipt of government subsidies	60,000	400,081	4,092,424
Disposal of assets held for sale	268,297	0	4,443,613
Acquisition of shares in associates and joint ventures	-30,740,296	-360,000	-157,152,813
Disposal of shares in subsidiaries, associates and joint ventures	0	606,358	0
Disposal of subsidiaries	-78,152,761	0	0
Inflows from business combinations	271,562,286	0	0
Decrease in prepayments	50,000,000	0	0
Increase in prepayments	-50,000,000	0	0
Increase in other non-current assets	0	-20,000	0

(Unit: KRW 1,000)

Item	Period 51	Period 51	Period 49
Cash flows from financing activities	-178,206,445	-177,678,954	24,785,759
Increase in short-term borrowings	862,208,388	282,305,772	705,170,093
Decrease in short-term borrowings	-933,639,227	-289,725,358	-544,732,233
Decrease in current portion of long-term financial liabilities	-191,201,117	-161,632,098	-231,293,851
Increase in long-term borrowings	89,907,429	300,000,000	143,317,470
Decrease in long-term borrowings	0	0	-14,834,425
Decrease in current lease liabilities	-7,485,203	-5,077,309	-6,004,133
Issuance of bonds	150,000,000	59,710,079	0
Decrease in current portion of lease deposits received	-270,777	0	0
Increase in lease deposits received	33,426	1,327,635	0
Decrease in lease deposits received	-30,670	0	0
Receipt of government subsidies	93,035	0	4,250
Acquisition of treasury shares	-62,702,652	-3,483,660	-28,272,000
Payment of dividends	-78,309,337	-59,990,452	-48,613,877
Acquisition of non-controlling interests	-6,267,508	0	50,044,465
Reduction from spin-off	0	-300,920,602	0
Reduction from capital increase in kind	0	-192,961	0
Others	-542,232	0	0
Changes in cash and cash equivalents due to exchange rate changes	99,411,837	6,690,633	13,652,194
Net increase (decrease) in cash and cash equivalents	-70,560,797	-32,170,367	547,297,811
Cash and cash equivalents at the beginning of the period	1,213,823,579	1,245,993,946	698,696,135
Cash and cash equivalents at the end of the period	1,143,262,782	1,213,823,579	1,245,993,946

Independent Auditor’s Report

To the Shareholders and Board of Directors of OCI Holdings

Opinion

We have audited the accompanying financial statements of OCI Holdings Co., Ltd. (“the Company”), which comprise the statements of financial position as of December 31, 2024 and December 31, 2023, the statements of income, comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2024 and December 31, 2023, and its financial performance and cash flows for the years then ended, in accordance with Korean International Financial Reporting Standards (K-IFRS).

Also, in accordance with Korean Standards on Auditing (KSA), we audited the Company’s Internal Accounting Control System as of December 31, 2024, based on the design and operational concept of the system, and expressed our opinion in our audit report dated March 7, 2025.

Basis for Opinion

We conducted our audits in accordance with Korean Standards on Auditing (KSA). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section in this report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audits in Korea, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

This matter does not affect our audit opinion; however, the users should pay attention to Notes 1 and 31 to the financial statements. As described in Notes 1 and 31, the Company completed a physical spin-off of its Basic Chemicals and Carbon Chemicals business divisions into a newly established entity, OCI Company effective May 1, 2023, following approval at the shareholders’ meeting held on March 22, 2023. On September 22, 2023, OCI Company was classified as an associate, and the Company transitioned to a holding company.

Accordingly, the Company has presented the profit and loss from the operations of the spun-off entity in the previous year as discontinued operations.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for the current year. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon; we do not provide a separate opinion on these matters.

Appropriateness of the Presentation and Disclosure of Related-Party Transactions

As a pure holding company, the company has a significant proportion of transactions, receivables, and payables with related parties reflected in its financial statements. During the current fiscal year, non-recurring related party transactions occurred due to business combinations and changes in the ownership structure. Given the volume of transactions with related parties, there is a risk of errors in the disclosure of related party transactions and balances. Taking into account the inherent risks associated with related party transactions, we have identified the accuracy and completeness of the presentation and disclosure of related party transactions as a key audit matter.

Key audit procedures performed in response to this matter were as follows:

- Reviewing documents such as minutes of shareholders' and board of directors' meetings, electronic disclosures, and tax filings to confirm the completeness of related-party transactions
- Understanding and evaluating the design and operating effectiveness of the Company’s processes established for the disclosure of related-party transactions and balances
- Performing external confirmations and communicating with component auditors for significant related-party transactions
- Inspecting documentation for significant non-recurring transactions with related parties during the reporting period
- Comparing current year related-party transactions with those of the prior year as presented comparatively and reviewing for unusual items

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Korean International Financial Reporting Standards (K-IFRS), as well as for establishing internal controls as deemed necessary to ensure the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the Company’s ability to continue as a going concern, disclosing matters related to going concern as applicable, and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations. Those charged with governance are responsible for overseeing the Company’s financial reporting process.

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance means a high level of assurance but is not a guarantee that an audit conducted in accordance with auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

As part of an audit conducted in accordance with auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also,

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the current period’s financial statements and are therefore the key audit matters. We describe these matters in our auditor’s report unless law or regulation precludes public disclosure about the matter or, in extremely rare circumstances, when we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partner responsible for the audit resulting in this independent auditor’s report is Na, Jae-Kwang.

27th Floor, Gangnam Finance Center, 152, Teheran-ro, Gangnam-gu, Seoul)
Kim Kyo-tae, CEO, KPMG SAMJONG Accounting Corp.

ESG Data

Environmental Performance

Greenhouse Gas (GHG) Emissions

Category		Unit	2021	2022	OCI Holdings		OCI Company		OCI SE		OCI TRS		OCIE & Others		Other ³⁾	
					2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024
GHG Emissions (Scope 1+2) ²⁾		тCO ₂ -eq	1,192,714	1,209,974	1,163	1,140	1,164,213	1,187,245	1,354,324	1,290,550	-	-	-	-	-	-
By Scope ²⁾	Scope 1 Emissions	тCO ₂ -eq	661,434	644,402	382	402	615,386	621,880	1,354,007	1,290,451	-	-	-	-	-	-
	Scope 2 Emissions	тCO ₂ -eq	531,280	565,572	782	739	548,827	565,370	317	99	-	-	-	-	-	-
	Scope 3 Emissions ^{1) 4)}	тCO ₂ -eq	-	1,642,397	-	-	1,707,069 ¹⁾	1,625,462	-	-	-	-	-	-	-	-
GHG Emissions Intensity (Scope 1+2) ²⁾		тCO ₂ eq/KRW Bil. (Sales)	367.7	259.0	-	-	575.5	596.7	3,444.4	3,684.5	-	-	-	-	-	-
By Scope	Scope 1 Emissions Intensity	тCO ₂ eq/KRW Bil. (Sales)	203.9	138.0	-	-	304.2	312.5	3,443.6	3,684.2	-	-	-	-	-	-
	Scope 2 Emissions Intensity	тCO ₂ eq/KRW Bil. (Sales)	163.8	121.1	-	-	271.3	284.1	0.8	0.3	-	-	-	-	-	-

* Due to rounding at the site level, the total GHG emissions and the sum of individual scopes may differ.
1) Scope 3 emissions have been calculated starting from 2022, covering Categories 1-7, 9, 10 and 15. 2) GHG emissions are reported only for businesses subject to the GHG/Energy Allocation and Target Management Scheme. Emission intensity is separately disclosed only for subsidiaries operating production facilities.
3) GHG emissions from OCI Information & Communication are included in the calculation scope of OCI Holdings. 4) Data for Categories 1 and 3 for 2022 2023 have been revised to reflect corrections in activity data and calculation methods for 2022 and 2023.

Energy Consumption and Production

Category		Unit	2021	2022	OCI Holdings		OCI Company		OCI SE		OCI TRS		OCIE & Others ³⁾		Others ⁴⁾	
					2023	2024	2023	2024	2023 ⁶⁾	2024	2023 ⁷⁾	2024	2023	2024	2023	2024
Energy Consumption	Total Energy Consumption	TJ	18,132	18,577	23	22	18,044	18,408	26,179	26,136	11,681	11,107	-	-	10	10
	Direct Energy Consumption	TJ	7,649	7,455	7	7	7,208	7,276	26,177	26,135	3,063	3,479	-	-	-	-
	Fuel	TJ	7,649	7,455	7	7	7,208	7,276	25,118	25,088	3,063	3,479	-	-	-	-
	Electricity	TJ	-	-	0	0	-	-	221	251	0	0	-	-	-	-
	Steam	TJ	-	-	0	0	-	-	837	797	0	0	-	-	-	-
	Indirect Energy Consumption	TJ	10,483	11,122	16	15	10,836	11,138	2.5	0.8	8,618	7,629	-	-	10	10
	Electricity	TJ	1,880	1,974	0	0	1,753	1,655	0	0	0 ²⁾	813	-	-	-	-
	Steam	TJ	8,603	9,148	16	15	9,083	9,483	2.5	0.8	8,618	6,816	-	-	10	10
	Grid Electricity Consumption Rati	%	47.4	49.2	70.1	70.2	50.3	51.5	0.00010	0.00003	-	-	-	-	-	-
	Energy Consumption Intensity ¹⁾	TJ/KRW Bil. (Sales)	5.6	4	-	-	8.9	9.3	66.6	74.7	-	-	-	-	-	-
Energy Production	Energy Production	TJ	-	-	-	-	2,890	2,917	34,013	33,762	-	-	-	-	-	-
	Electricity	TJ	-	-	-	-	2,434	2,368	25,471	25,336	-	-	-	-	-	-
	Steam	TJ	-	-	-	-	456	549	8,542	8,426	-	-	-	-	-	-
Energy Sales	Energy Sales	TJ	-	-	-	-	338 ⁵⁾	320	8,096	8,355	-	-	-	-	-	-
	Electricity	TJ	-	-	-	-	2	1	7,705	7,629	-	-	-	-	-	-
	Steam	TJ	-	-	-	-	336	319	391	726	-	-	-	-	-	-

* Due to rounding at the site level, the total GHG emissions and the sum of individual scopes may differ.
1) Energy intensity is reported only for subsidiaries operating production facilities subject to the GHG/Energy Target Management Scheme. 2) Although steam is used, it is reported collectively under electricity. 3) Data for "OCIE & Others" will be disclosed once data reliability is reassessed and confirmed.
4) Energy use of OCI Information & Communication is included in OCI Holdings' calculation scope. 5) Includes steam sales from Pohang and Gwangyang sites. 6) 2023 data revised (Reasons: Direct energy use aggregated, average calorific values for fuels updated and total energy usage updated).
7) 2023 fuel-related data has been revised (Reason: Measurements will begin in the second half of 2024).

1) Data for 2021 and 2022 are based on the standalone figures of OCI Company prior to the company spin-off.
2) Some data for 2023 include figures from major subsidiaries, reflecting the transition to a holding company structure under OCI Holdings (unless otherwise specified, data are based on OCI Holdings).
3) "OCIE & Others" refers to the aggregated data of U.S. subsidiaries: OCIE, OCI Energy, OCI AL, and MSE.
4) "Other" refers to the aggregated data of domestic subsidiaries DCRE and OCI Information & Communication.

ESG Data

Environmental Performance

Waste Management

Category		Unit	2021	2022	OCI Holdings		OCI Company		OCI SE		OCI TRS		OCIE & Others ³⁾		Others ⁴⁾	
					2023 ⁵⁾	2024	2023	2024	2023	2024	2023 ⁷⁾	2024	2023	2024	2023	2024
Total Waste Generated ¹⁾		t	26,488	27,818	16.5	16.4	28,382	31,242	73,579	66,695	29,036	22,061	122	80	110,674	66,279
By Type	General Waste	t	20,473	22,464	16.5	16.4	22,490	23,779	73,571	66,684	1,132	1,753	122	80	110,559	66,175
	Designated Waste	t	6,016	5,354	0	0	5,892	7,463	7	10	27,904	20,308	0	0	115	103
Total Waste Disposed ¹⁾		t	26,488	27,818	16.5	16.4	28,382	31,242	73,806	64,744	29,036	22,061	122	80	110,674	66,277
By Type of Waste and Treatment Method	General Waste	t	20,473	22,464	16.5	16.4	22,490	23,779	73,799	64,734	1,132	1,753	122	80	110,559	66,174
	Incineration	t	935	817	0	0	901	684	80	93	0	0	0	0	0	0
	Landfill	t	7,062	5,658	0	0	5,749	4,534	57	57	838	1,196	98	77	110,558	66,174
	Other ²⁾	t	12,475	15,989	16.5	16.4	15,840	18,561	73,662	64,584	294	557	24	3	1	0
	Designated Waste	t	6,016	5,354	0	0	5,892	7,463	8	10	27,904	20,308	0	0	115	103
	Incineration	t	1,386	740	0	0	785	2,172	4	2	151	299	0	0	21	82
	Landfill	t	689	224	0	0	274	379	0	0	27,725	19,739	0	0	88	14
	Other ²⁾	t	3,941	4,390	0	0	4,833	4,912	4	8	28	270	0	0	6	7
Total Waste Recycled/Reused		t	14,742	18,537	- ⁶⁾	-	20,196	22,976	73,666	64,592	322	827	24	3	4	7
By Type	General Waste	t	12,475	15,915	-	-	15,840	18,561	73,662	64,584	294	557	24	3	1	0
	Designated Waste	t	2,267	2,621	-	-	4,356	4,416	4	8	28	270	0	0	4	7
Waste Recycling Rate		%	55.7	66.6	- ⁶⁾	-	71.2	73.5	99.8	96.8	1.1	3.7	19.7	3.3	0.0039	0.01

1) There may be a discrepancy between the amount of waste generated and the amount disposed due to on-site waste storage. 2) "Others" includes recycling, reuse, and other non-incineration/landfill methods. 3) Waste management data for "OCIE & Others", only include data of OCI Alabama.
4) Waste data for OCI Information & Communication is included in OCI Holdings' scope. 5) Data recalculated based on total business days and number of employees, in accordance with the Environmental Information Disclosure System. 6) Recycling figures adjusted due to difficulty verifying Information on recycling.
7) 2023 waste data for OCI TerraSus has been corrected (Lost data partially recovered).

Water Withdrawal and Consumption

Category		Unit	2021	2022	OCI Holdings		OCI Company		OCI SE		OCI TRS		OCIE & Others		Others	
					2023 ²⁾	2024	2023 ²⁾	2024	2023 ²⁾	2024	2023 ³⁾	2024	2023 ²⁾	2024	2023	2024
Total Water Withdrawal		t	9,294,068	10,062,186	10,076	12,698	9,740,916	9,719,039	4,673,898	4,812,626	5,804	5,667	68,818 ⁴⁾	11,943	2,875	2,804
Total Water Withdrawal	Surface Water	t	-	9,886,025	10,076	12,698	9,598,575	9,568,855	4,673,898	4,812,626	5,804	5,667	0	0	2,875	2,804
	By Source ⁵⁾ Ground Water	t	-	87,111	0	0	63,514	73,049	0	0	0	0	0	0	0	0
	Third-party Sources	t	-	89,050	0	0	78,827	77,135	0	0	0	0	60,419	11,943	0	0
	Water Withdrawal Intensity ¹⁾	t/KRW Bil.(Sales)	5,092	3,618	-	-	-	-	11,892.9	13,750.4	-	-	-	-	-	-
Water Consumption	Total Water Consumption	t	9,294,068	10,062,186	10,076	12,698	6,662,206	6,913,958	4,695,000	4,812,626	5,804	5,667	58,417	11,943	2,875	2,804
Water Recycled/ Reused	Total Water Recycled/Reused	t	484,449	594,237	-	-	584,644	554,147	550,793	495,933	-	-	-	-	-	-
	Water Recycling & Reuse Rate	%	5.2	5.9	-	-	6.0	5.7	11.8	10.3	-	-	-	-	-	-

* There are no business sites that withdraw or consume water in areas with high or extremely high water stress. **Water withdrawal and consumption are managed using the same criteria.
1) Water withdrawal intensity is reported using the same criteria as GHG/energy intensity data for subsidiaries. 2) Figures re-estimated due to aggregation errors. 3) Figures corrected due to unit change (from liters to tonnes).
4) For MSE, water withdrawals by source are not distinguished, and only the total withdrawal volume has been reported. 5) Water withdrawals by source have been reported since 2022.

ESG Data

Environmental Performance

Management of Pollutants and Hazardous Substances

Category		Unit	2021	2022	OCI Holdings		OCI Company		OCI SE		OCI TRS		OCIE & Others		Others	
					2023	2024	2023 ⁵⁾	2024	2023	2024	2023	2024	2023	2024	2023	2024
Water Pollutant Emissions ¹⁾	Biological Oxygen Demand (BOD)	t	100	87.7	-	-	301.2	92.3	1	2	2	2	-	0.50	-	-
	Chemical Oxygen Demand (COD)	t	396	169	-	-	-	-	-	-	70	77	0.37	88.26	-	-
	Total Organic Carbon (TOC)	t	- ²⁾	120.2	-	-	291.6	75.9	11	10	-	-	0.01	2.02	-	-
	Suspended Solids (SS)	t	29	34.8	-	-	85.3	45.7	20	19	38	30	0.04	16.45	-	-
Air Pollutant Emissions	Nitrogen Oxides (NOx)	t	779	853	-	-	692.6	547.5	207	217	0.01	0.06	21.42	21.42	-	-
	Sulfur Oxides (SOx)	t	488	572	-	-	427.3	367	115	134	0.01	0.002	0.27 ³⁾	0.27	-	-
	Particulate Matter (PM/Dust)	t	28	26	-	-	27.8	37.8	20	21	0.28	1	62.80	62.8	-	-
	Volatile Organic Compounds (VOCs)	t	-	-	-	-	-	-	-	-	-	-	1.18	1.18	-	-
	Hazardous Air Pollutants (HAPs)	t	-	-	-	-	-	-	-	-	-	-	0.40	0.40	-	-
	Persistent Organic Pollutants (POPs)	t	-	-	-	-	-	-	-	-	-	-	0	0	-	-
	Ozone-Depleting Substances (ODS)	t	-	-	-	-	-	0	-	-	-	-	0	0	-	-
Hazardous Substance Use	Amount of Hazardous Chemicals Used	t	-	-	-	-	3.5	- ⁴⁾	1,899	2,068	24,419	19,513	25,262	27,437	-	-

1) The data aggregation scope has been revised to include all business sites of OCI Company, including the Iksan plant, with figures adjusted accordingly from 2022.

2) COD has been replaced with TOC for monitoring purposes since 2022: Started reporting by converting COD values to TOC values in 2023.

3) Includes only sulfur dioxide (SO₂) emissions.

4) Performance data will be available through the Ministry of Environment's system from August 2024 and can be included in the following year's report

5) Input errors in data for 2023 have been corrected (Unit Changes: water pollutants, air pollutants, hazardous substances).

ESG Data

Social Performance

Employees

Category		Unit	2021	2022	OCI Holdings		OCI Company ⁴⁾		OCI SE		OCI TRS		OCIE & Others		Others		
					2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	
Employees	Total Executives and Employees		Persons	1,571	1,636	63	76	1,614	1,615	93	94	827	1,019	210	234	87	96
	Total Executives		Persons	32	36	13	21	33	34	2	3	9	7	16	10	6	8
Executives	Gender ¹⁾	Female	Persons	4	4	3	5	2	2	0	0	1	0	2	1	0	0
		Male	Persons	28	32	10	16	31	32	2	3	8	7	14	9	6	8
	Age	Under 30	Persons	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		30–49	Persons	6	5	1	6	8	8	0	0	1	2	7	3	0	0
		50 and Over	Persons	26	31	12	15	25	26	2	3	8	5	9	7	6	8
	Employment Type	Full-time	Persons	28	32	9	17	30	31	2	2	5	7	16	10	6	8
		Part-time	Persons	4	4	4	4	3	3	0	1	4	0	0	0	0	0
	Registration	Registered	Persons	7	7	7	6	5	5	1	1	4	4	–	–	4	3
		Non-registered	Persons	25	29	6	15	28	29	1	2	5	3	–	–	2	5
	Employees	Total Employees		Persons	1,539	1,600	50	55	1,581	1,581	91	91	818	1,012	194	224	81
Gender		Female	Persons	–	–	21	24	106	84	4	4	143	166	56	63	18	21
		Male	Persons	–	–	29	31	1,475	1,497	87	87	675	846	138	161	63	67
Age		Under 30	Persons	122	179	5	6	224	211	4	5	313	397	44	56	16	16
		30–49	Persons	1,042	1,042	41	44	982	978	69	71	463	571	85	99	39	45
		50 and Over	Persons	375	379	4	5	375	392	18	15	42	44	65	69	26	27
Region		Republic of Korea	Persons	1,539(352) ²⁾	1,600(335) ²⁾	49 ⁵⁾	53	1,614	1,615	91	91	–	83	0	0	81	88
		Vietnam	Persons	50	48	–	0	1 ³⁾	1	–	0	–	0	0	0	0	0
		China	Persons	376	365	–	0	11 ³⁾	276	–	0	–	2	0	0	0	0
		Japan	Persons	6	6	–	0	1 ³⁾	8	–	0	–	0	0	0	0	0
		USA	Persons	205	209	–	0	4 ³⁾	2	–	0	–	0	194	224	0	0
		Philippines	Persons	44	44	–	0	1 ³⁾	1	–	0	–	0	0	0	0	0
		Malaysia	Persons	603	770	1 ⁵⁾	2	57 ³⁾	54	–	0	818	927	0	0	0	0
		Regular	Persons	1,473	1,557	46	52	1,535	1,504	88	90	812	998	194	215	74	82
Employment Type		Contract	Persons	66	43	4	3	46	77	3	1	6	14	0	9	7	6
		Team Manager	Persons	68	78	6	8	70	69	8	7	14	30	24	17	17	19
Position		Manager	Persons	257	266	23 ⁶⁾	27	247	250	16	20	65	84	26	45	39	39
		Associate	Persons	116	122	9	11	124	121	14	9	–	1	40	44	17	21
		Researcher	Persons	66	65	0	0	74	74	0	0	–	0	0	0	0	0
		Technical Worker	Persons	953	1,010	0	0	1,016	971	51	51	649 ⁴⁾	749	98	109	0	0
	Others	Persons	79	59	12 ⁶⁾	9	50	96	2	4	90	148	6	9	8	9	

1) Gender-disaggregated reporting has been applied since 2023. 2) Figures in parentheses indicate employee counts from domestic subsidiaries. 3) Refers to OCI Company expatriates dispatched to the respective regions. 4) 2023 data has been reported using corrected figures.
5) 2023 data has been reported using corrected figures (Overseas assignees are counted under their assigned region). 6) 2023 data has been revised (Reason: Managers now exclude secretarial positions; 'Others' now includes secretarial positions).

ESG Data

Social Performance

Employee Diversity

Category		Unit	2021	2022	OCI Holdings		OCI Company ⁴⁾		OCI SE		OCI TRS		OCIE & Others		Others	
					2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023 ²⁾	2024
Female	Percentage of female employees	%	6.7	6.7	38.1	38.2	6.7	5.3	4.3	4.3	17.4	16.3	27.6	27.4	20.7	21.9
	Proportion of Females in Management Positions ³⁾	Persons	6.7	7.2	28.6	34.2	6.7	5.3	4.3	4.3	16.7	13.7	12.9	25.2	34.5	33.3
	Number of Females in Lower-Level Managerial Positions	Persons	97	111	13	19	101	79	4	4	68	39	19	35	16	17
	Number of Females in Executive-Level Managerial Positions	Persons	0	1	3	5	1	1	0	0	1	0	2	1	0	0
	Female Managers in Revenue-Generating Departments	Persons	24	26	-	0	24	10	0	0	5	4	0	8	-	0
	Female Managers in STEM positions	Persons	44	51	2	2	51	51	0	0	64	97	6	15	14	15
Nationality ¹⁾	Republic of Korea	Persons	-	-	58	70	1,609	1,609	93	94	74	83	8	6	33	95
	USA	Persons			3	3	1	1	-	-	153	0	190	223	0	0
	Malaysia	Persons			-	1	0	0	-	0	0	927	0	0	0	0
	Others	Persons			2	2	4	5	-	0	-	2	12	5	0	0
Persons with Disabilities		Persons	19	18	0	0	17	15	1	-	0	0	8	4	0	0
National Meritorious Persons	National Meritorious Persons	Persons	50	45	1	0	44	44	-	-	-	0	14	12	0	0

1) Started classifying and disclosing employee nationality in 2023 for OCI Holdings and select subsidiaries.
2) Data has been revised due to changes in the classification criteria for management positions by employee type.
3) he percentage of female managers has been recalculated based on the revised classification criteria for management positions (female managers / total number of employees).
4) OCI Company's criteria for classifying female managers by category (Junior Management: operational-level managers, Executive Level: includes up to two levels below the CEO, Revenue-Generating Departments: includes sales departments: excludes support, departments such as HR, IT, and Legal, STEM Roles: refers to women working in roles related to Science, Technology, Engineering, and Mathematics

New Hires

Category		Unit	2021	2022	OCI Holdings		OCI Company		OCI SE		OCI TRS		OCIE & Others		Others	
					2023 ¹⁾	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024
Total Number of New Hires		Persons	173	204	20	25	174	152	5	4	143	285	67	90	16	12
Gender	Female	Persons	23	29	10	10	24	14	0	0	27	33	21	15	3	3
	Male	Persons	150	175	15	17	150	138	5	4	116	252	46	75	13	9
Age	Under 30	Persons	88	118	5	5	104	73	1	0	100	177	20	36	6	3
	30-49	Persons	73	73	17	15	56	53	4	3	33	95	34	35	6	5
	50 and Over	Persons	12	13	3	7	14	26	0	1	10	13	13	19	4	4

1) The 2023 figure has been revised to reflect changes in the criteria used to define new hires.

ESG Data

Social Performance

Turnovers & Resignations

Category		Unit	2021	2022	OCI Holdings ²⁾		OCI Company		OCI SE		OCI TRS		OCIE & Others		Others		
					2023 ³⁾	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	
Total Number of Turnovers		Persons	147	138	5	9	205	168	6	2	78	74	84	69	11	3	
Gender	Female	Persons	15	16	2	3	32	35	0	0	9	12	19	13	1	0	
	Male	Persons	132	122	3	6	173	133	6	2	69	62	65	56	10	3	
Age	Under 30	Persons	36	35	2	3	41	61	0	0	40	41	27	21	0	0	
	30-49	Persons	80	68	2	4	93	49	3	0	29	30	42	30	3	2	
	50 and Over	Persons	31	35	1	2	71	58	3	2	9	3	15	18	8	1	
Diversity	Nationality	Republic of Korea	Persons	-	-	5	5	205	168	6	2	-	2	-	3	11	3
		USA	Persons	-	-	0	1	0	0	0	0	-	0	-	62	0	0
		Malaysia	Persons	-	-	0	1	0	0	0	0	-	72	-	0	0	0
		Others	Persons	-	-	0	2	0	0	0	0	-	0	-	4	0	0
		France	Persons	-	-	0	0	0	0	0	0	-	0	-	0	0	0
		Canada	Persons	-	-	0	0	0	0	0	0	-	0	-	0	0	0
Total Turnover Rate (Resignation Rate)		%	8.7	7.9	7.9	11.8	11.5 ⁵⁾	11.0 ⁵⁾	6.5 ⁴⁾	2.1	9.4	7.3	40.0	29.5	12.6 ⁴⁾	3.1	
Voluntary Turnover Rate ¹⁾		%	64.6	65.2	6.3	6.6	42.9	48.8	2.3	0	8.7	6	6	77.5	8	3	

1) Data for 2021 and 2022 are based on pre-split OCI Company
2) Calculated based on the number of voluntary resignations in 2023 as a percentage of the total number of employees at year-end following the corporate split.
3) Errors arising from post-split data calculations have been corrected.
4) Data entry errors for 2023 have been corrected.
5) OCI Company Turnover Rate Formula: [Number of Resignees / (Year-end Total Employees + Resignees)] × 100

Salary and Compensation

Category		Unit	2021	2022	2023	2024
Executives	Average Base Salary - Female Executives	KRW	-	249,335,705	418,446,267	329,310,852
	Average Base Salary - Male Executives	KRW		249,335,705	418,446,267	329,310,852
Managerial-Level	Average Base Salary - Male Managers	KRW	-	-	83,588,083	84,926,654
	Average Base Salary - Female Managers	KRW			73,153,868	75,010,668
Non-Managerial	Average Base Salary - Male Staff	KRW	-	-	71,046,810	74,529,416
	Average Base Salary - Female Staff	KRW			49,411,035	58,371,600

Category		Unit	2021	2022	2023	2024
Gender Pay Gap ¹⁾	Average Gender Pay Gap	%	-	65	79.0 ³⁾	86.5
	Median Gender Pay Gap	%		49	81.0 ³⁾	89.5
	Average Bonus Gap	%		91	79.0 ³⁾	80.1
	Median Bonus Gap	%		89	81.0 ³⁾	77.5
Retirement Pension ²⁾	Present Value of Defined Benefit Obligation	KRW	166,551,101	155,784,569	24,472,530,875	18,647,449,347
	Fair Value of Plan Assets	KRW	162,644,797	196,633,735	26,107,069,425	19,660,961,163

1) Disclosures began in 2022 (excluding registered executives: male/female combined reporting).
2) Based on separate financial statements in the OCI Holdings business report.
3) Revised after identifying omissions in average salary calculation among current employees.

ESG Data

Social Performance

Human Rights–Related Violations and Actions Taken

Category		Unit	2021	2022	OCI Holdings	
					2023	2024
Total Number of Human Rights Incidents/Reports		Cases	2	0 ²⁾	2	0
By Type	Discrimination	Cases	0	0	0	0
	Sexual Harassment & Bullying	Cases	2	0	2	0
Human Rights Incident Resolution Rate ¹⁾		%	100	100	100	–
Number of Disciplinary Actions Among Resolved Case		Cases	–	–	–	–

1) The percentage of reported cases that were closed with appropriate actions taken following fact–checking and investigation.
2) The criteria for calculating ethics and compliance violations were changed to include all reported cases; data from 2021–2023 have been corrected accordingly.

Training

Category			Unit	2021	2022	2023 ¹⁾	2024
Environmental Training	Number of Participants		Persons	323	1,198	50	55
	Completion Rate		%	-	-	100	100
Ethics Training	Number of Participants		Persons	251	1,566	56	59
	Completion Rate		%	100	100	100	100
Average Training Hours	Per Person		Hr/Person	43	52.9	28.0	45.0
	Gender	Female	Hr/Person	40.5	47.6	31	42
		Male	Hr/Person	43.6	53.3	24	46
	Age	Under 30	Hr/Person	-	-	-	58
		30-49	Hr/Person			-	48
		50 and Over	Hr/Person			-	30
	Average Training Expense	Per Person		KRW	-	-	1,593,916
Gender		Female	KRW			-	1,485,036
		Male	KRW			-	2,163,324
Age		Under 30	KRW			-	1,375,292
		30-49	KRW			-	1,885,070
		50 and Over	KRW			-	2,254,127

1) Data corrected due to changes in the criteria for environmental training participants (executives excluded) and scope of ethics training at OCI Holdings.

Social Contribution

Category	Unit	2021	2022	2023 ¹⁾	2024
Social Contribution Donations	KRW 1 Mil.	288	389	1,476	180
Social Contribution Expenses	KRW 1 Mil.	108	114	239	217

1) Following the transition to a holding company in 2023, OCI Holdings took the lead in corporate social responsibility activities, resulting in a significant increase in donations and related expenditures.

Performance Evaluation

Category	Unit	2021	2022	2023	2024
Percentage of Employees Who Received a Performance Evaluation	%	98.6	97.7	76.8 ¹⁾	84.3

1) The calculation formula was revised and results recalculated accordingly.

Parental Leave

Category	Unit	2021	2022	OCI Holdings		OCI Company		OCI SE		OCI TRS		OCIE & Others		Others	
				2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024
Number of Male Employees that Took Parental Leave	Persons	5	5	0	0	0	3	0	0	–	58	0	0	0	0
Number of Female Employees that Took Parental Leave	Persons	13	11	1	1	7	3	0	0	–	7	0	1	1	1

Labor Union Membership

Category	Unit	2021	2022	OCI Holdings	
				2023	2024
Labor Union Membership Ratio	%	99.7	99.7	–	–

ESG Data

Social Performance

Industrial Accidents

Category		Unit	2021	2022	OCI Holdings		OCI Company		OCI SE ¹⁾		OCI TRS		OCIE & Others ⁴⁾		Others ¹⁾	
					2023 ²⁾	2024	2023 ²⁾	2024	2023	2024	2023	2024	2023	2024	2023	2024
Employee Industrial Accidents	Number of Casualties	Persons	4	6	0	0	11	6	0	1	5	12	6	6	0	0
	Number of Fatalities	Persons	0	0	0	0	0	0	0	0	0	2	0	0	0	0
	Accident Rate	%	0.26	0.37	0	0	0.68	0.37	0	0	0.64	1.4	0 ³⁾	7.26	0	0
	Frequency Rate	%	1.06	1.64	0	0	3.34	1.67	0	1.06	2.62	6.6	0 ³⁾	37.73	0	0
	LTIFR(Lost-time injuries frequency rate)	–	1.06	1.64	0	0	3.34	1.67	0	–	1.57	5.2	4.68(MSE)	14.51	0	0
	TRIR(Total recordable incident rate)	–	–	–	0	0	1.09	0.67	0	–	2.62	6.6	0.90(MSE), 6.20(OCIAL)	3.48	0	0
Suppliers' Industrial Accidents	Number of Casualties	Persons	–	–	0	0	6	5	1(Near-miss)	1	5	12	–	–	3	1
	Number of Fatalities	Persons			0	0	0	0	0	0	0	0	–	–	0	0
	Accident Rate	%			0	0	0.23	0.18	–	–	0.34	0.5	–	–	–	0.4
	Mortality Rate	%			0	0	0	0	0	0	0	0	–	–	0	0.0
	LTIFR(Lost-time injuries frequency rate)	–			0	0	3.14	2.49	–	–	0.41	1.7	–	–	–	0.03
	TRIR(Total recordable incident rate)	–			0	0	1.46	0.8	–	–	1.02	2.2	–	–	–	0

1) OCI SE and DCRE are currently unable to calculate work hours due to the nature of businesses. Reporting of accident rate, LTIFR and TRIR will follow once relevant systems are in place.

2) Started calculating industrial accident rates, LTIFR, and TRIR for OCI Company’s suppliers in 2023.

3) Data errors have been corrected.

4) Based on the data of MSE and OCI AL which carry out production-related activities.

ESG Data

Governance and Economic Performance

Board Composition

Category		Unit	2021	2022	2023	2024
Number of Directors		Persons	9	7	7	6
By Type	Number of Executive Directors	Persons	3	3	3	2
	Number of Outside Directors	Persons	5	4	4	4
	Number of Non-executive Directors	Persons	1	0	0	0
	Number of Female Directors	Persons	2	2	2	2
Gender	Number of Male Directors	Persons	7	5	5	4

Participation in the Board of Directors and Board Meetings

Category		Unit	2021	2022	2023	2024
Participation	Average Attendance Rate	%	99	92	95	100
	Average Tenure	Years	9.1	10.1	9.5	7.19
Number of Board Meetings	Regular	Meetings	12	11	11	11
	Special	Meetings	1	3	1	6
	Total	Meetings	13	14	12	17
Agenda Items ¹⁾	Number of Agenda Items	Items	–	–	28	32
	Number of ESG-Related Agenda Items ²⁾	Items	–	–	0	1
	Number of Approved Agenda Items	Items	–	–	28	32
	Number of Approved ESG-Related Agenda Items ²⁾	Items	–	–	0	1

1) Data not collected for 2021 and 2022 due to pre-split operations.
2) ESG-related agenda items approved by the Board of Directors has been additionally reported.

Stock Ownership

Category		Unit	2021	2022	2023	2024
Stock Ownership of Management	CEO Shareholding Ratio ¹⁾	%	0	0	0	0
	Shareholding Ratio of Executives (Excluding CEO)	%	5.1	5.1	6.6	7
Major Shareholders (5% or More)	Government Shareholding Ratio	%	9.8	8.4	10.1	7.8
	Shareholding Ratio of Largest Shareholder	%	5.4	5.4	7.4	7.7
	Shareholding Ratio of Related Parties ²⁾	%	10.4	10.4	13.9	14.6

1) Includes the number of shares owned by the CEO.
2) Includes shares held by related parties owning 5% or more, excluding the largest shareholder.

Management-to-Employee Compensation Ratio

Category	Unit	2021	2022	2023	2024
CEO Compensation ¹⁾	KRW 1,000	833,992	876,721	598,190 ³⁾	1,023,455
Average Employee Compensation ²⁾	KRW 1,000	88,800	95,833	133,220	126,514
CEO-to-Employee Compensation Ratio	Times	9.39	9.15	4.49	8.09

1) CEO compensation refers to remuneration for the company’s President & CEO (Representative Director).
2) Average employee compensation refers to per capita annual salary disclosed in the business report.
3) Compensation for 2023 reflects 8 months of remuneration following CEO’s appointment in May 2023.

Corporate Tax Payment

Category	Unit	2021	2022	2023	2024
Pre-tax Profit	KRW 1,000	401,095,514	753,863,041	532,950,437	175,646,196
Nominal Tax Amount (Tax Liability by Applicable Tax Rate)	KRW 1,000	–70,585,732	32,791,440	75,018,108	61,922,558
Corporate Tax Paid	KRW 1,000	–7,733,665	2,391,163	40,339,369	1,489,173

Association Membership Fees and Donations

Category		Unit	2021	2022	2023	2024
Total Association Membership Fees and Donations		KRW 1,000	403,999	434,303	36,035	36,218
Political Donations ¹⁾		KRW 1,000	0	0	0	0
Contributions to Industry Associations		KRW 1,000	403,999	434,303	36,035	36,218
Key Associations (2021~2022) ²⁾	Korea Chemical Industry Association (KCIA)	KRW 1,000	65,292	62,124	–	–
	International Isocyanate Institute	KRW 1,000	28,660	41,698	–	–
	Korea Chlor-Alkali Industry Association	KRW 1,000	32,400	32,400	–	–
	International Tar Association	KRW 1,000	5,364	7,926	–	–
	Korea Chemicals Management Association	KRW 1,000	3,380	2,380	–	–
2Key Associations (From 2023) ²⁾	Korea Listed Companies Association	KRW 1,000	–	–	18,835	13,510
	Seoul Chamber of Commerce and Industry	KRW 1,000	–	–	14,320	19,728
	Korea Investor Relations Association	KRW 1,000	–	–	1,900	0
	Korea Listed Companies Association (Audit Committee)	KRW 1,000	–	–	980	980

1) In accordance with Article 31 (Restrictions on Contributions) of the Political Funds Act, OCI Holdings does not make political donations.
2) Due to the 2023 corporate spin-off and transition to a holding company, key associations differ from those in 2021 and 2022.

ESG Data

Governance and Economic Performance

Ethics & Compliance Risk Assessment

Category	Unit	2021 ¹⁾	2022 ¹⁾	2023 ²⁾	2024 ²⁾
Percentage of Worksites Which Conducted Ethics & Compliance Risk Assessments	%	100	100	100	100

1) Based on the business sites of the pre-spin-off OCI Company and its domestic subsidiaries subject to risk assessment for the corresponding year
2) Based on the OCI Holdings and its domestic and overseas subsidiaries subject to risk assessment for the corresponding year

Number of Ethics and Compliance-related Violations and Actions Taken ¹⁾

Category	Unit	2021	2022	OCI Holdings		OCI Company ³⁾		OCI SE		OCI TRS		OCIE & Others		Others	
				2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024
Total Number of Reports Received	Cases	3	1	0	0	3	0	0	0	0	0	0	0	0	2
Type	Corruption and Bribery	Cases	1	1	0	0	0	0	0	0	0	0	0	0	0
	Discrimination and Sexual Harassment	Cases	2	0	0	0	1	0	0	0	0	0	0	0	0
	Personal Information	Cases	0	0	0	0	0	0	0	0	0	0	0	0	0
	Money Laundering and Internal Transactions ²⁾	Cases	-	-	0	0	0	0	0	0	0	0	0	0	0
	Conflicts of Interest ²⁾	Cases	-	-	0	0	2	0	0	0	0	0	0	0	2
Number of Substantiated Cases Out of Reported Received		Cases	0	1	0	0	2	0	0	0	0	0	0	0	1
Number of Cases Handled Out of Substantiated Cases		Cases	0	1	0	0	2	0	0	0	0	0	0	0	1
Number of Cases by Type of Disciplinary Action Out of the Total Cases Handled		Cases	0	1	0	0	1	0	0	0	0	0	0	0	1

1) The basis for calculating the number of ethics and compliance violations has been changed to the number of reports received.
Data errors from 2021 to 2023 have been corrected and restated accordingly.
2) Reporting by specific violation type has been applied since 2023.
3) Figures are based on the number of reports received by OCI Company after the 2023 corporate split.

GRI Index

GRI Standard		Indicator	Page	Remarks
GRI 2: General Disclosures 2021	2-1	Organizational details	100	
	2-2	Entities included in the organization’s sustainability reporting	2	
	2-3	Reporting period, frequency and contact point	2	
	2-4	Restatements of information		Restated data annotated
	2-5	External assurance	98	
	2-6	Activities, value chain and other business relationships	5, 9-15	Business Report for Period 51 > II. Business Overview > 1. Business Summary ~ 4. Sales and Orders
	2-7	Employees	85	
	2-8	Workers who are not employees	85	
	2-9	Governance structure and composition	60-61	
	2-10	Nomination and selection of the highest governance body	62	
	2-11	Chair of the highest governance body	60	
	2-12	Role of the highest governance body in overseeing the management of impacts	60, 63	
	2-13	Delegation of responsibility for managing impacts	60, 63	
	2-14	Role of the highest governance body in sustainability reporting	60, 63	
	2-15	Conflicts of interest	61	
	2-16	Communication of critical concerns	17	
	2-17	Collective knowledge of the highest governance body	63	
	2-18	Evaluation of the performance of the highest governance body	62	
	2-19	Remuneration policies	62	
	2-20	Process to determine remuneration	62	
	2-21	Annual total compensation ratio	62	
	2-22	Statement on sustainable development strategy	3-4, 19-20	
	2-23	Policy commitments	3-4, 19-20	
	2-24	Embedding policy commitments	3-4, 19-20	
	2-25	Processes to remediate negative impacts	43, 51, 64-66, 69	
	2-26	Mechanisms for seeking advice and raising concerns	43, 51, 64-66, 69	

The Global Reporting Initiative (GRI) is an international organization that provides widely recognized guidelines for ESG (Environmental, Social, and Governance) reporting and encourages companies to adopt transparent and consistent sustainability disclosure practices. OCI Holdings prepares its reports in accordance with the GRI Standards 2021, the global framework for sustainability reporting, and ensures transparent disclosure of relevant information.

GRI Standard		Indicator	Page	Remarks
GRI 2: General Disclosures 2021	2-27	Compliance with laws and regulations		Business Report for Period 51 > XI. Other Matters Necessary for Investor Protection > 3. Matters Related to Sanctions, etc.
	2-28	Membership of associations	101	
	2-29	Approach to stakeholder engagement	17-18	
	2-30	Collective bargaining agreements	88	
GRI 3: Material Topics 2021	3-1	Process to determine material topics	16	
	3-2	List of material topics	16-17	
	3-3	Management of material topics	17	
GRI 2: General Disclosures 2021	201-1	Direct economic value generated and distributed (EVG&D)	5-6, 15	
	201-2	Financial implications and other risks and opportunities due to climate change	24-25	
	201-3	Defined benefit plan obligations and other retirement plans	41, 87	
	201-4	Financial assistance received from government	-	
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	53-56	
	203-2	Significant indirect economic impacts	52-56	
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	62	
	205-2	Communication and training about anti-corruption policies and procedures	68-70, 88	
	205-3	Confirmed incidents of corruption and actions taken	91	
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		Business Report for Period 51 > XI. Other Matters Necessary for Investor Protection > 3. Matters Related to Sanctions, etc.
	207-1	Approach to tax	67	
GRI 207: Tax 2019	207-2	Tax governance, control, and risk management	67	
	207-3	Stakeholder engagement and management of concerns related to tax	67	
	207-4	Country-by-country reporting	67	
GRI 301: Materials 2016	301-1	Materials used by weight or volume	-	
	301-2	Recycled input materials used	-	
	301-3	Reclaimed products and their packaging materials	-	

GRI Index

GRI Standard		Indicator	Page	Remarks
GRI 302: Energy 2016	302-1	Energy consumption within the organization	82	
	302-2	Energy consumption outside of the organization	-	
	302-3	Energy intensity	82	
	302-4	Reduction of energy consumption	82	
	302-5	Reductions in energy requirements of products, and services	26	
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	28-30	
	303-2	Management of water discharge related impacts	28-30	
	303-3	Water withdrawal	83	
	303-4	Water discharge	83	
	303-5	Water consumption	83	
GRI 304: Biodiversity 2016	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	30-32	
	304-2	Significant impacts of activities, products and services on biodiversity	30-32	
	304-3	Habitats protected or restored	30-32	
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	31	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	25, 82	
	305-2	Indirect (Scope 2) GHG emissions	25, 82	
	305-3	Other indirect (Scope 3) GHG emissions	82	
	305-4	GHG emissions intensity	82	
	305-5	Reduction of GHG emissions	25	
	305-6	Emissions of ozone-depleting substances (ODS)	-	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	84	
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	-	No significant impacts
	306-2	Management of significant waste related impacts	29	
	306-3	Waste generated	83	
	306-4	Waste diverted from disposal	83	
	306-5	Waste directed to disposal	83	

GRI Standard		Indicator	Page	Remarks
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	51	
	308-2	Negative environmental impacts in the supply chain and actions taken	50-52	
GRI 3: Material Topics 2021	401-1	New employee hires and employee turnover	86	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part time employees	41	
	401-3	Parental leave	41, 88	
	402-1	Minimum notice periods regarding operational changes	-	
	403-1	Occupational health and safety management system	45-49	
GRI 403: Occupational Health and Safety 2018	403-2	Hazard identification, risk assessment, and incident investigation	45-49	
	403-3	Occupational health services	47	
	403-4	Worker participation, consultation, and communication on occupational health and safety	45-46	
	403-5	Worker training on occupational health and safety	47-48	
	403-6	Promotion of worker health	47	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	45-49	
	403-8	Workers covered by an occupational health and safety management system	45-49	
	403-9	Work-related injuries	89	
	403-10	Work-related ill health	89	
	404-1	Average hours of training per year per employee	88	
GRI 404: Training and Education 2016	404-2	Programs for upgrading employee skills and transition assistance programs	39-41	
	404-3	Percentage of employees receiving regular performance and career development reviews	88	
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	60-61, 90	
	405-2	Ratio of basic salary and remuneration of women to men	90	
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	91	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	43, 51	
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	43, 51	

GRI Index

GRI Standard		Indicator	Page	Remarks
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	43, 51	
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	–	
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	43–44	No related incidents
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	53–56	
	413-2	Operations with significant actual and potential negative impacts on local communities	36, 43–44, 51	
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	–	
	414-2	Negative social impacts in the supply chain and actions taken	51	
GRI 415: Public Policy 2016	415-1	Political contributions	90	
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	33	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	–	
	417-1	Requirements for product and service information and labeling	–	
GRI 417: Marketing and Labeling 2016	417-2	Incidents of non-compliance concerning product and service information and labeling	–	
	417-3	Incidents of non-compliance concerning marketing communications	–	
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	–	No related incidents

TCFD

The Task Force on Climate-related Financial Disclosures (TCFD) was established in 2015 by the Financial Stability Board (FSB) at the request of the G20 Finance Ministers and Central Bank Governors, with the aim of enhancing transparency around climate-related financial risks and opportunities. OCI Holdings discloses its climate change response efforts in alignment with the TCFD recommendations, enabling a structured approach to climate-related risk management and helping stakeholders better understand the company’s strategies and resilience.

Area	TCFD Recommendations	Page
Governance	a) Describe the board’s oversight of climate-related risks and opportunities.	24
	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.	24–25
	b) Describe the impact of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning.	
	c) Describe the resilience of the organization’s strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	
Risk Management	a) Describe the organization’s processes for identifying and assessing climate-related risks.	25
	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.	25
	b) Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	
	c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	

SASB Index

The Sustainability Accounting Standard Board (SASB) is a non-profit organization that sets non-financial reporting standards. SASB has developed and distributes sustainability accounting standards, SASB Index. The index provides a set of industry-specific sustainability topics and recommends companies to communicate with their investors and stakeholders through consistent reports on these topics. OCI Holdings has reported in accordance with the standards for its key business segments: Chemicals and Solar Technology and Project Developers.

Topic	Code	Accounting Metric	Unit	2022	2023	2024	Remarks
Greenhouse Gas Emissions	RT-CH-110a.1	Gross global Scope 1 emissions	tCO ₂ eq	644,402	1,969,775	1,912,733	
		Percentage covered under emissions-limiting regulations	%				Not disclosed
	RT-CH-110a.2	Discussion of long term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	–			p. 25–26	
Air Quality	RT-CH-120a.1	Emissions of Nox (excluding N2O)	t	853	921	786	
		Air emissions of sulfur oxides (Sox)	t	572	543	501	
		Air emissions of volatile organic compounds (VOCs)	t		1.2	1.18	
		Air emissions of hazardous air pollutants (HAPs)	t		0.4	0.4	
Energy Management	RT-CH-130a.1, RR-ST-130a.1	Total energy consumed	TJ	18,577	55,947	55,683	
		Percentage grid electricity	%			p. 82	Disclosed separately by company
		Percentage renewable	%				Not disclosed
		Total self-generated energy	TJ			p. 82	Disclosed separately by company
Water Management	RT-CH-140a.1, RR-ST-140a.1	Total water withdrawn	t	10,018,242	14,502,387	14,564,777	
		Percentage of water withdrawn in regions with High or Extremely High Baseline Water Stress	%	0	0	0	
		Total water consumed	t	10,018,242	11,434,378	11,759,696	
		Percentage of water consumed in regions with High or Extremely High Baseline Water Stress	%	0	0	0	
	RT-CH-140a.2	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	Cases				Business Report > Other Matters Necessary for Investor Protection > Matters Related to Sanctions, etc.
	RT-CH-140a.3, RR-ST-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	–			p. 29, 30	
	Hazardous Waste Management	RT-CH-150a.1, RR-ST-150a.1	Amount of hazardous waste generated	t	5,354	33,918	27,884
Percentage of hazardous waste recycled			%	9.4	8.7	9.9	
RR-ST-150a.2		Number of reportable spills,	Cases				Business Report > Other Matters Necessary for Investor Protection > Matters Related to Sanctions, etc.
		Aggregate quantity of reportable spills,	t				Not disclosed
		Quantity of reportable spills recovered	t				Not disclosed
Ecological Impacts of Project Development	RR-ST-160a.1	Number and duration of project delays related to ecological impacts	–				Not disclosed
	RR-ST-160a.2	Description of efforts in solar energy system project development to address community and ecological impacts	–			p. 35	
Community Relations	RT-CH-210a.1	Discussion of engagement processes to manage risks and opportunities associated with community interests	–			p. 18	

* 2022 data is based on the standalone performance of OCI Company prior to the corporate split. The 2023 and 2024 data include OCI Holdings and its subsidiaries specified within the reporting boundary (OCI Company, OCI SE, DCRE, OCI Information & Communications, OCI TerraSus, OCIE, OCIEnergy, OCI AL, and MSE).
Any data that falls outside the defined reporting scope is annotated accordingly.
** Greenhouse gas emissions are reported only for entities subject to the Greenhouse Gas and Energy Target Management System and Emissions Trading Scheme. Emission intensity figures are reported separately for subsidiaries that operate production facilities within this group.

SASB Index

Topic	Code	Accounting Metric	Unit	2022	2023	2024	Remarks
Workforce Health & Safety	RT-CH-320a.1	Total recordable incident rate (TRIR) for direct employees	Ratio			p. 89	Disclosed separately by company
		Fatality rate for direct employees	Ratio	0	0	0	
		Total recordable incident rate (TRIR) for contract employees	Ratio				Not disclosed
		Fatality rate for contract employees	Ratio				Not disclosed
	RT-CH-320a.2	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	-			p. 89	
Product Design for Use-phase Efficiency	RT-CH-410a.1	Revenue from products designed for use phase resource efficiency	KRW				Not disclosed
Management of Energy Infrastructure Integration & Related Regulations	RR-ST-410a.1	Description of risks associated with integration of solar energy into existing energy infrastructure and discussion of efforts to manage those risks	-			p. 65-66	
	RR-ST-410a.2	Description of risks and opportunities associated with energy policy and its impact on the integration of solar energy into existing energy infrastructure	-			p. 65-66	
Safety and Environmental Stewardship of Chemicals	RT-CH-410b.1	Percentage of products that contain GHS1) Category 1 and 2 Health and Environmental Hazardous Substances	%				Not disclosed
	RT-CH-410b.1	Percentage of products that contain GHS1) Category 1 and 2 Health and Environmental Hazardous Substances that have undergone a hazard assessment	%				Not disclosed
	RT-CH-410b.2	Discussion of strategy to manage chemicals of concern and develop alternatives with reduced human and/or environmental impact	-			p. 33	
Product End-of-life Management	RR-ST-410b.1	Percentage of products sold that are recyclable or reusable	%				Not disclosed
	RR-ST-410b.2	Weight of end-of-life material recovered, percentage recycled	%				Not disclosed
	RR-ST-410b.3	Percentage of products by revenue that contain IEC 624742)	%				Not applicable
	RR-ST-410b.4	Description of approach and strategies to design products for high value recycling	-				Not disclosed
Genetically Modified Organisms	RT-CH-410c.1	Percentage of products by revenue that contain genetically modified organisms (GMOs)	%				Not applicable
Materials Sourcing	RR-ST-440a.1	Description of the management of risks associated with the use of critical materials	-			p. 65-66	
	RR-ST-440a.2	Description of the management of environmental risks associated with the polysilicon supply chain	-			p. 65-66	
Management of the Legal and Regulatory Environment	RT-CH-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	-			p. 36, 65-66	
Operational Safety, Emergency Preparedness and Response	RT-CH-540a.1	Process Safety Incidents Count (PSIC)	Cases				Not disclosed
		Process Safety Total Incident Rate (PSTIR)	Ratio				Not disclosed
		Process Safety Incident Severity Rate (PSISR)	Ratio				Not disclosed
	RT-CH-540a.2	Number of transport incidents	Cases				Not disclosed
Activity Metric	RT-CH-000.A	Production of basic chemical business	t	121,000	105,000	101,000	
		Production of carbon chemical business	t	1,030,000	1,036,000	1,087,000	
	RR-ST-000.A	Total capacity of photovoltaic (PV) solar modules produced	MW				Not disclosed
	RR-ST-000.B	Total capacity of completed solar energy systems	MW			p. 10	
	RR-ST-000.C	Total project development assets	-				Not disclosed

1) Globally Harmonised System of Classification and Labelling of Chemicals
2) IEC 62474 (Material Declaration for Products of and for the Electrotechnical Industry) developed by the International Electrotechnical Commission

GHG Verification Statement

To readers of OCI Holdings Integrated Report 2024

Introduction

DNV Business Assurance Korea Ltd. (“DNV”) was commissioned by OCI Holdings Company Ltd. (“Company”) to perform third-party verification of Greenhouse Gas Statement for the calendar year 2024 of the company and its subsidiaries participating in the Korea Emission Trading Scheme(Korea “ETS”). The company is responsible for the preparation of the GHG statement on the basis set out within the guidelines on the operation of GHG-ETS(Notification No. 2024-155 of Ministry of Environment). The Company has full responsibility of the GHG statement. According to terms of contract, DNV expressly disclaims any liability or responsibility for any decisions, based upon the verification opinion.

Scope of Verification

The GHG emissions data covered by our verification is based on the GHG statement submitted to the competent authority.

- Organizational boundary: OCI Holdings and its subsidiaries participating in the K-ETS (OCI company and OCI SE)
- Operational boundary: Direct Emissions (Scope 1) and Indirect Emissions (Scope 2)
- Reporting period: 2024.01.01 ~2024.12.31

Verification Approach

The verification has been conducted in accordance with the verification principles and tasks outlined in the guidelines on the operation of GHG-ETS (Notification No. 2024-155 of Ministry of Environment) and the verification guideline for GHG-ETS (Notification No. 2024-169 of Ministry of Environment) based upon a reasonable level of assurance. DNV planned and concluded our work so as to obtain all the information and explanations deemed necessary to provide us with sufficient evidence to provide a verification opinion with 5.0%/2.5%¹⁾ materiality level. As part of the verification process, we have reviewed as follows:

- Adequacy of GHG data control, collection and emission calculation and report process
- The GHG statement is based on measurements and has inherent limitations that may arise from the process of calculating, estimating, and finalizing the reported data.

Conclusions

Based on the verification conducted, the information related to the GHG statement has been properly calculated and reported.

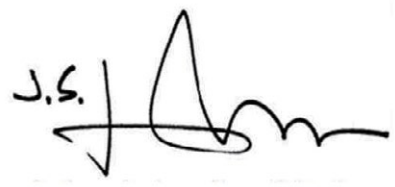
- DNV presents an ‘Unmodified’ opinion on Greenhouse Gas Emissions

1) OCI Holdings: 2.5%, OCI Company and OCISE: 2.5%

	Greenhouse Gas Emissions (tCO ₂ eq.)			Energy Consumption (TJ)
	Direct emission (Scope 1)	Indirect emissions (Scope 2)	Total emissions	
OCI Holdings	401.776	738.949	1,140	22
OCI Company	621,879.923	565,369.947	1,187,245	18,408
OCI SE	1,290,450.911	99.371	1,290,550	23,775

* In order to report the GHG emissions and Energy consumption as an integer, the value on the opinion might be different from the actual number with ± 1tCO₂-eq.
** The GHG emission is based on emissions for surrender of emission permits.

22 May 2025 Seoul, Korea
DNV Business Assurance Korea Ltd.
Country Representative Lee, Jang Sup



DNV

DNV BUSINESS ASSURANCE

This Verification Opinion is valid as of the date of the issuance. Please note that this Verification Opinion would be revised if any material discrepancy which may impact on the Greenhouse Gas Emissions of the company is subsequently brought to our attention. In the event of ambiguity or contradiction in this opinion between English version and Korean version, Korean shall be given precedent.

Third-Party Assurance Statement

To readers of OCI Holdings Integrated Report 2024

Introduction

Korea Management Registrar (KMR) was commissioned by OCI Holdings to conduct an independent assurance of its INTEGRATED REPORT 2024 (the “Report”). The data and its presentation in the Report is the sole responsibility of the management of OCI Holdings. KMR’s responsibility is to perform an assurance engagement as agreed upon in our agreement with OCI Holdings and issue an assurance statement.

Scope and Standards

OCI Holdings described its sustainability performance and activities in the Report. Our Assurance Team carried out an assurance engagement in accordance with the AA1000AS v3 and KMR’s assurance standard SRV1000. We are providing a Type 2, moderate level assurance. We evaluated the adherence to the AA1000AP (2018) principles of inclusivity, materiality, responsiveness and impact, and the reliability of the information and data provided using the Global Reporting Initiative (GRI) Index provided below. The opinion expressed in the Assurance Statement has been formed at the materiality of the professional judgment of our Assurance Team.

Confirmation that the Report was prepared in accordance with the GRI standards 2021 included in the scope of the assurance. We have reviewed the topic-specific disclosures of standards which were identified in the materiality assessment process

- GRI Sustainability Reporting Standards
- Universal standards
- Topic specific standards
 - Management approach of Topic Specific Standards
 - GRI 201: Economic Performance (not included 201–4)
 - GRI 205: Anti-Corruption
 - GRI 302: Energy
 - GRI 306: Effluents and Waste
 - GRI 403: Occupational Health and Safety
 - GRI 405: Diversity and Equal Opportunity

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

KMR's Approach

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

- reviewed the overall Report;
- reviewed materiality assessment methodology and the assessment report;
- evaluated sustainability strategies, performance data management system, and processes;
- interviewed people in charge of preparing the Report;
- reviewed the reliability of the Report’s performance data and conducted data sampling;
- assessed the reliability of information using independent external sources such as Financial Supervisory Service’s DART and public databases.

Limitations and Recommendations

KMR’s assurance engagement is based on the assumption that the data and information provided by OCI Holdings to us as part of our review are provided in good faith. Limited depth of evidence gathering including inquiry and analytical procedures and limited sampling at lower levels in the organization were applied. To address this, we referred to independent external sources such as DART and National Greenhouse Gas Management System (NGMS) and public databases to challenge the quality and reliability of the information provided.

Conclusion and Opinion

Based on the document reviews and interviews, we had several discussions with OCI Holdings on the revision of the Report. We reviewed the Report’s final version in order to make sure that our recommendations for improvement and revision have been reflected. Based on the work performed, it is our opinion that the Report applied the GRI Standards. Nothing comes to our attention to suggest that the Report was not prepared in accordance with the AA1000AP (2018) principles.

Inclusivity

OCI Holdings has developed and maintained different stakeholder communication channels at all levels to announce and fulfill its responsibilities to the stakeholders. Nothing comes to our attention to suggest that there is a key stakeholder group left out in the process. The organization makes efforts to properly reflect opinions and expectations into its strategies.

Materiality

OCI Holdings has a unique materiality assessment process to decide the impact of issues identified on its sustainability performance. We have not found any material topics left out in the process.

Responsiveness

OCI Holdings prioritized material issues to provide a comprehensive, balanced report of performance, responses, and future plans regarding them. We did not find anything to suggest that data and information disclosed in the Report do not give a fair representation of OCI Holdings’ actions.

Impact

OCI Holdings identifies and monitors the direct and indirect impacts of material topics found through the materiality assessment, and quantifies such impacts as much as possible.

Reliability of Specific Sustainability Performance Information

In addition to the adherence to AA1000AP (2018) principles, we have assessed the reliability of economic, environmental, and social performance data related to sustainability performance. We interviewed the in-charge persons and reviewed information on a sampling basis and supporting documents as well as external sources and public databases to confirm that the disclosed data is reliable. Any intentional error or misstatement is not noted from the data and information disclosed in the Report.

Competence and Independence

KMR maintains a comprehensive system of quality control including documented policies and procedures in accordance with ISO/IEC 17021:2015 – Requirements for bodies providing audit and certification of management systems. This engagement was carried out by an independent team of sustainability assurance professionals. KMR has no other contract with OCI Holdings and did not provide any services to OCI Holdings that could compromise the independence of our work.

June 2025 Seoul, Korea
CEO

E. J. Hwang



Product List

Product	Molecular Formula	CAS Number	Main Applications	Company	Plant
Category – Basic Chemicals					
Polysilicon	Si	7440-21-3	Key material for solar cells and semiconductor wafers	OCI Company / OCI TerraSus	Gunsan, Korea / Sarawak, Malaysia
Hydrogen Peroxide	H ₂ O ₂	7722-84-1	Bleaching agent, disinfectant	OCI Company / P&O Chemical / Philko Peroxide	Iksan, Korea / Makati City, Philippines
Sodium Percarbonate	2Na ₂ CO ₃ ·3H ₂ O ₂	15630-89-4	Bleaching agent, disinfectant	OCI Company / OCI Alabama	Iksan, Korea / Alabama, USA
Slim Rod	Si	7440-21-3	Seed material for polysilicon production	OCI Specialty	Gongju, Korea
Ingot	Si	7440-21-3	Base material for silicon wafers	OCI Specialty	Gongju, Korea
Wafer	Si	7440-21-3		OCI Specialty	Gongju, Korea
BPMC (2-sec Butyl phenyl methyl carbamate, Fenobucarb)	C12H 17NO ₂	3766-81-2	Carbamate insecticide for rice and cotton crops	OCI Vietnam	Binh Duong, Vietnam
Frit, Composition, Printing Powder		7783-82-6	Glaze for tiles and ceramics	OCI Ferro	Ansan, Korea
Colorants		7631-86-9	Dyes for tiles and ceramics	OCI Ferro	Ansan, Korea
Media	Si	3766-81-2	Printing powder	OCI Ferro	Ansan, Korea
Category – Petrochemicals and Carbon Materials					
Carbon Black	C	1333-86-4	Pigment and reinforcing agent for rubber, ink, and electrical insulation	OCI Company	Pohang & Gwangyang, Korea / Sichuan, China
Naphthalene	C ₁₀ H ₈	91-20-3	Dye chemicals	OCI Company / Shandong OCI / MaSteel OCI Chemical	Pohang & Gwangyang, Korea / Shandong & Anhui, China
Pitch	-	65996-93-2	Binder for aluminum smelting	OCI Company / Shandong OCI / MaSteel OCI Chemical	Pohang & Gwangyang, Korea / Shandong & Anhui, China
Wash Oil	-	90640-84-9	Synthetic resins, solvents	OCI Company / Shandong OCI / MaSteel OCI Chemical	Pohang & Gwangyang, Korea / Shandong & Anhui, China
Carbon Black Oil		001-58-9	Carbon black	OCI Company / MaSteel OCI Chemical	Shandong, Anhui, China
Creosote		8001-58-9	Preservative for carbon black and wood	OCI Company / Shandong OCI / MaSteel OCI Chemical	Pohang & Gwangyang, Korea / Shandong & Anhui, China
Decant Oil	C ₆ H ₅ CH ₃	71-43-2	Synthetic resins	Shandong OCI / MaSteel OCI Chemical	Shandong & Anhui, China
Category – Energy Solutions and Others					
Solar PV Energy Development & Operation			Utility-scale solar PV plant construction, operation and electricity sales	OCI Energy	Texas, USA
Solar PV Energy Development & Operation			Distributed solar PV plant construction, operation and electricity sales	OCI Solar China	Jiaxing, Hongze, Wuxi & Yantai, China
Solar PV Modules			Solar module manufacturing	Mission Solar Energy	Texas, USA
Solar PV Trackers			Dual-axis solar tracker manufacturing	Sun Action Trackers	Texas, USA
Electricity, Steam			Electricity	OCI SE	Gunsan, Korea

Global Network



Republic of Korea

1. OCI Company

- Address: OCI Building, 94 Sogong-ro, Jung-gu, Seoul
- Tel: +82-02-727-9500
- Services: Basic Chemicals and Carbon Materials

2. OCI SE

- Address: 213 Saemangeum Sandan 3-ro, Gunsan-si, Jeollabuk-do
- Tel: +82-63-440-9100
- Services: Operation of Combined Heat and Power Plant

3. DCRE

- Address: 230 Dakbae-ro, Michuhol-gu, Incheon
- Tel: +82-32-830-2500
- Services: Real Estate Development

4. OCI Specialty

- Address: 110 Tancheon Industrial Complex-gil, Tancheon-myeon, Gongju-si, Chungcheongnam-do
- Tel: +82-41-851-7000
- Products: Slim Rod (Filament)

5. OCI Power

- Address: 4F, OCI Building, 94 Sogong-ro, Jung-gu, Seoul
- Tel: +82-2-3016-1100
- Products: Inverters, Solar Power Development and Operation

6. OCI Information & Communication

- Address: 8F, OCI Building, 94 Sogong-ro, Jung-gu, Seoul
- Tel: +82-2-6288-1000
- Products: Information System Consulting, Development, Management and Operation

7. OCIDream

- Address: 2F, OCI Building, 94 Sogong-ro, Jung-gu, Seoul
- Tel: +82-2-776-7511
- Services: Food Services (Colleague), Cultural Business, etc.

8. OCI-FERRO

- Address: 253-21 Wonsi-ro, Danwon-gu, Ansan-si, Gyeonggi-do
- Tel: +82-31-489-8800
- Products: Frit for Glaze, Zirconium Silicate

9. Bukwang Pharmaceutical Co., Ltd.

- Address: 7 Sangdo-ro, Dongjak-gu, Seoul
- Tel: +82-2-3016-1100
- Services: Biopharmaceutical R&D

Northeast Asia

10. OCI CHINA CO., LTD.

- Address: Room 302, Building 9, No. 696, Weihai Road, Jingan District, Shanghai, China
- Tel: +86-21-3372-2600
- Products: Polysilicon and Chemicals Sales, Business Development

11. SHANDONG OCI CO., LTD.

- Address: No.1 Hengshan Road, chemical industrial complex Xuecheng District, Zaozhuang City, Shandong Province, 277000, China
- Tel: +86-632-805-7103
- Products: Pitch, CBO, Naphthalene, and Other Products

12. MA STEEL OCI CHEMICAL CO., LTD.

- Address: No.1 Kunlunshan Road, Xuecheng District, Zaozhuang City, Shandong Province, China. 277000
- Tel: +86-555-3500-375
- Products: Pitch, CBO, Naphthalene, and Other Products

13. OCI SOLAR (CHINA) CO., LTD.

- Address: Room 501-1, No.1 Bldg., Lijing Plaza, Gaozhao Street, Xiuzhou District, Jiaxing City, Zhejiang Province, China
- Tel: +86-573-8398-0000
- Services: Solar PV Power Development and Operation

14. OCI JAPAN CO., LTD.

- Address: 3F, Mita Kokusai Building, 1-4-28 Mita, Minato-ku, Tokyo, 108-0073, Japan
- Tel: +81-3-6400-5800
- Products: Carbon Black and Chemical Products Sales, Business Development

Southeast Asia

15. OCI TerraSus

- Address: Lot 600, 6th Floor, Wisma Bukit Mata Kuching, Jalan Tunku Abdul Rahman, 93100 Kuching, Sarawak, Malaysia
- Tel: +60-82-422-705
- Fax: +60-82-427-708
- Products: Polysilicon

16. OCI VIETNAM CO., LTD.

- Address: KM24, DT743 Street, Binh Thang Village, Di An Town, Binh Duong Province, Vietnam
- Tel: +84-650-375-0461
- Products: Insecticides, Disinfectants, Herbicides, Surfactants

17. PHILKO PEROXIDE CORP.

- Address: Unit 8-1, 8th Floor, BDO Towers Paseo, 8741 Paseo de Roxas, Bel-Air, Makati City 1209 NCR Fourth District
- Tel: +63-2-889-6120
- Products: Hydrogen Peroxide and Other Products

USA

18. OCIEnterprises

- Address: 8000 IH-10 West, Suite 1201, San Antonio, TX 78230, USA
- Tel: +1-210-453-3100
- Services: Holding Company

19. OCIEnergy LLC

- Address: 8000 IH-10 West, Suite 1201, San Antonio, TX 78230, USA
- Tel: +1-210-453-3100
- Services: Solar PV Power Development and Operation

20. MISSION SOLAR ENERGY LLC

- Address: 8303 S. New Braunfels Avenue, San Antonio, TX 78235, USA
- Tel: +1-210-531-8600
- Products: Solar PV Modules

21. OCI ALABAMA LLC

- Address: 1455 Red Hat Road, Decatur, AL 35601, USA
- Tel: +1-256-301-5236
- Products: Sodium Percarbonate

UNGC



The United Nations Global Compact (UNGC) is a global initiative supporting corporate sustainability and social responsibility, based on ten universal principles in the areas of human rights, labor, environment, and anti-corruption. OCI Holdings became a member of UNGC on January 22, 2024, and OCI TerraSus joined on March 12, 2025.

OCI Holdings and OCI TerraSus incorporate UNGC’s core principles into their corporate strategy, culture, and operations, and are strengthening cooperation with the United Nations and global stakeholders to reinforce their commitment to sustainable management.

The Ten Principles of the UN Global Compact (UNGC)

1.

Business should support and respect the protection of internationally proclaimed human rights;
2.

Make sure that they are not complicit in human rights abuses
3.

Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining
4.

the elimination of all forms of forced and compulsory labour
5.

the effective abolition of child labour; and
6.

the elimination of discrimination in respect of employment and occupation.
7.

Businesses should support a precautionary approach to environmental challenges
8.

undertake initiatives to promote greater environmental responsibility
9.

encourage the development and diffusion of environmentally friendly technologies.
10.

Businesses should work against corruption in all its forms, including extortion and bribery.

Key Association Memberships

Category	Associations and Organizations	
OCI Holdings	<div><div>• Korea Listed Companies Association (Audit Committee)</div><div>• Korea Listed Companies Association</div><div>• Korea Investor Relations Service</div></div>	<div><div>• Korea Enterprises Federation</div><div>• Seoul Chamber of Commerce and Industry</div><div>• United Nations Global Compact (UNGC)</div></div>
OCI Company	<div><div>• Petrochemical Joint Registration Consortium (PJRC)</div><div>• Korea Chemicals Management Association (KCMA)</div><div>• Korea Responsible Care Council (KRCC)</div><div>• Korea Employers Federation (KEF)</div><div>• Seoul Chamber of Commerce and Industry (SCCI)</div><div>• Korea Listed Companies Association (KLCA)</div><div>• Korea CFO Association</div><div>• Korea IR Service Association (KIRA)</div><div>• Korea Chemical Industry Association</div><div>• Korea Chlor-Alkali Industry Association</div><div>• International Isocyanate Institute (Triple-I)</div></div>	<div><div>• Korea Vinyl Environmental Council</div><div>• International Tar Association</div><div>• Japan Chemical Innovation and Inspection Institute</div><div>• The Rubber Society of Korea</div><div>• Korea Rubber Industry Association</div><div>• Korea Carbon Nano Industry Association</div><div>• Silicon Chemical Industry Research Association</div><div>• Korea Semiconductor Industry Association (KSIA)</div><div>• Korea Industrial Technology Association (KOITA), CTO Club</div><div>• Korea Feed Ingredients Association</div><div>• Korea International Trade Association (KITA)</div></div>
OCI Power	<div><div>• Korea Photovoltaic Industry Association</div></div>	
OCI SE	<div><div>• Jeonbuk Environmental Technicians Association</div><div>• Gunsan Business Environmental Council</div></div>	<div><div>• Gunsan Fire Safety Association</div><div>• Jeonbuk Regional Chemical Plant Council</div></div>
DCRE	<div><div>• Incheon Studies Association (Incorporated Association)</div><div>• Incheon Business Forum</div></div>	<div><div>• Korea Housing Builders Association</div><div>• Incheon Employers Federation</div></div>
OCIE & OCI Energy	<div><div>• Solar Energy Industries Association (SEIA)</div><div>• Texas Solar Power Association (TSPA)</div><div>• Advanced Power Association (APA)</div><div>• North American Energy Markets Association (NAEMA)</div></div>	<div><div>• Gulf Coast Power Association (GCPA)</div><div>• Women’s Energy Network (WEN)</div><div>• Greater San Antonio Chamber of Commerce (SATX)</div></div>
OCI TerraSus	<div><div>• Sarawak Chamber Of Commerce & Industry (SCCI)</div><div>• Malaysian Employers Federation (MEF)</div></div>	<div><div>• Federation of Malaysian Manufacturers (FMM)</div></div>

OCI Holdings