

06 Appendix



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Consolidated Statement of Financial Position

Period 52: As of December 31, 2025 / Period 51: As of December 31, 2024 / Period 50: As of December 31, 2023

(Unit: KRW thousand)

| Account | Period 52 | Period 51 | Period 50 |
|--|---------------|---------------|---------------|
| Total Assets | 7,870,870,449 | 8,093,654,722 | 5,956,551,773 |
| Current Assets | 4,040,560,015 | 4,763,348,250 | 3,994,170,810 |
| Cash and Cash Equivalents | 1,034,744,959 | 1,143,262,782 | 1,213,823,579 |
| Short-term Financial Assets | 181,471,228 | 365,944,621 | 388,131,356 |
| Trade and Other Receivables | 472,865,608 | 841,109,439 | 614,155,905 |
| Current Derivative Assets | 3,899,002 | 368,828 | 2,505,131 |
| Assets Held for Sale | 0 | 1,816,385 | 0 |
| Inventories | 2,295,203,142 | 2,345,022,178 | 1,731,686,350 |
| Current Tax Assets | 8,798,865 | 5,234,760 | 7,380,361 |
| Other Current Assets | 43,577,211 | 60,589,257 | 36,488,128 |
| Non-current Assets | 3,830,310,434 | 3,330,306,472 | 1,962,380,963 |
| Long-term Financial Assets | 62,906,803 | 61,545,192 | 58,039,135 |
| Long-term Trade and Other Receivables | 56,945,549 | 6,765,342 | 1,379,430 |
| Non-current Derivative Assets | 0 | 9,068,991 | 0 |
| Deferred Tax Assets | 277,552,645 | 289,772,878 | 147,416,074 |
| Investments in Associates and Joint Ventures | 553,378,488 | 377,785,000 | 507,148,888 |
| Investment Properties | 38,896,281 | 23,118,220 | 36,842,479 |
| Tangible Assets | 2,653,121,735 | 2,374,009,389 | 1,175,944,575 |
| Intangible Assets | 163,616,374 | 154,795,618 | 27,490,036 |
| Net Defined Benefit Assets | 22,825,545 | 19,271,720 | 3,667,819 |
| Other Non-current Assets | 1,067,014 | 14,174,122 | 4,452,527 |

(Unit: KRW thousand)

| Account | Period 52 | Period 51 | Period 50 |
|--|---------------|---------------|---------------|
| Total Liabilities | 3,139,344,072 | 3,258,113,380 | 2,141,619,139 |
| Current Liabilities | 1,376,068,455 | 1,901,359,096 | 879,584,374 |
| Short-term Financial Liabilities | 776,984,169 | 1,075,812,403 | 415,628,083 |
| Trade and Other Payables | 446,113,987 | 664,201,341 | 332,677,873 |
| Derivative Liabilities | 0 | 143,300 | 14,926 |
| Current Tax Liabilities | 2,994,195 | 13,307,378 | 3,029,433 |
| Provisions | 7,885,356 | 12,951,697 | 27,300,686 |
| Other Current Liabilities | 142,090,748 | 134,942,977 | 100,933,373 |
| Non-current Liabilities | 1,763,275,617 | 1,356,754,284 | 1,262,034,765 |
| Long-term Financial Liabilities | 1,139,758,891 | 891,790,854 | 1,039,768,712 |
| Long-term Trade and Other Payables | 23,448,724 | 22,734,666 | 10,511,575 |
| Non-current Derivative Liabilities | 0 | 0 | 0 |
| Non-current Provisions | 65,191,043 | 52,169,655 | 18,840,706 |
| Net Defined Benefit Liabilities | 353,858 | 614,052 | 228,731 |
| Deferred Tax Liabilities | 132,448,292 | 143,459,903 | 45,301,547 |
| Non-current Tax Liabilities | 1,383,775 | 2,863,447 | 0 |
| Other Non-current Liabilities | 400,691,034 | 243,121,707 | 147,383,494 |
| Total Equity | 4,731,526,377 | 4,835,541,342 | 3,814,932,634 |
| Equity Attributable to Owners of the Parent Company | 3,931,910,194 | 3,979,195,012 | 3,721,103,717 |
| Capital Stock | 106,852,180 | 106,852,180 | 107,063,575 |
| Paid-in Capital in Excess of Par Value | 840,205,795 | 840,205,795 | 840,204,235 |
| Other Capital Surplus | 66,015,668 | 66,015,668 | 61,534,199 |
| Other Components of Capital | -459,433,142 | -575,522,645 | -863,521,893 |
| Retained Earnings | 3,378,269,693 | 3,541,644,014 | 3,575,823,601 |
| Non-controlling Interests | 799,616,183 | 856,346,330 | 93,828,917 |
| Total Liabilities and Equity | 7,870,870,449 | 8,093,654,722 | 5,956,551,773 |

Consolidated Statement of Profit or Loss

Period 52: From January 1, 2025 to December 31, 2025

Period 51: From January 1, 2024 to December 31, 2024

Period 50: From January 1, 2023 to December 31, 2023

(Unit: KRW thousand)

| Item | Period 52 | Period 51 | Period 50 |
|--|---------------------|--------------------|--------------------|
| Revenue | 3,380,060,390 | 3,577,383,349 | 2,649,691,893 |
| Cost of Sales | 3,040,555,661 | 3,116,336,991 | 1,939,223,325 |
| Gross Profit | 339,504,729 | 461,046,358 | 710,468,568 |
| Selling and Administrative Expenses | 397,131,793 | 359,518,629 | 179,251,271 |
| Operating Profit | -57,627,064 | 101,527,729 | 531,217,297 |
| Financial Income | 95,300,367 | 182,043,920 | 119,732,118 |
| Financial Expenses | 131,447,293 | 160,869,510 | 59,428,812 |
| Share of Profits of Associates and Joint Ventures | -1,590,287 | 19,960,965 | 37,581,233 |
| Other Non-operating Income | 102,211,819 | 293,479,802 | 5,690,709 |
| Other Non-operating Expenses | 146,388,964 | 260,496,710 | 101,842,108 |
| Income from Continuing Operations before Income Tax Expenses | -139,541,422 | 175,646,196 | 532,950,437 |
| Income Tax Expenses from Continuing Operations | 6,706,378 | 61,922,558 | 75,018,108 |
| Net Profit from Continuing Operations | -146,247,800 | 113,723,638 | 457,932,329 |
| Income from Discontinued Operations | 0 | 0 | 252,412,306 |
| Net Profit (Loss) | -146,247,800 | 113,723,638 | 710,344,635 |
| Equity Attributable to Owners of the Parent Company | -89,880,075 | 97,671,162 | 713,510,158 |
| Non-controlling Interests | -56,367,725 | 16,052,476 | -3,165,523 |
| Net Income Per Share | | | |
| Basic Income (Loss) Per Share (Unit: KRW) | -4,809 | 5,077 | 36,540 |
| Diluted Income (Loss) Per Share (Unit: KRW) | -4,809 | 5,077 | 36,540 |
| Basic Income (Loss) Per Share from Continuing Operations (Unit: KRW) | -4,809 | 5,077 | 23,614 |
| Diluted Income (Loss) Per Share from Continuing Operations (Unit: KRW) | -4,809 | 5,077 | 23,614 |
| Basic Income (Loss) Per Share from Discontinued Operations (Unit: KRW) | 0 | 0 | 12,926 |
| Diluted Income (Loss) Per Share from Discontinued Operations (Unit: KRW) | 0 | 0 | 12,926 |

Consolidated Statement of Comprehensive Income

Period 52: From January 1, 2025 to December 31, 2025

Period 51: From January 1, 2024 to December 31, 2024

Period 50: From January 1, 2023 to December 31, 2023

(Unit: KRW thousand)

| Item | Period 52 | Period 51 | Period 50 |
|--|--------------------|--------------------|--------------------|
| Net Profit (Loss) | -146,247,800 | 113,723,638 | 710,344,635 |
| Other Comprehensive Income | 91,928,114 | 289,866,216 | -42,180,238 |
| Items Not to Be Reclassified Subsequently to Profit or Loss | 4,018,233 | -19,322,510 | -13,497,007 |
| Re-measurement Component of Defined Benefit Plans | -2,257,997 | -13,014,619 | -12,716,844 |
| Gain (Loss) on Valuation of Financial Assets Measured at FVTOCI | 6,254,697 | -5,368,023 | 669,885 |
| Invested Capital Change of Associates and Joint Ventures | 21,533 | -939,868 | -2,191,756 |
| Gain (Loss) on Sale of Financial Assets Measured at FVTOCI | 0 | 0 | 741,708 |
| Items to Be Reclassified Subsequently to Profit or Loss | 87,909,881 | 309,188,726 | -28,683,231 |
| Invested Capital Change of Associates and Joint Ventures | -2,921,736 | 3,090,777 | -486,889 |
| Gain (Loss) on Foreign Currency Translation of Foreign Operations | 90,647,892 | 306,097,949 | -28,196,342 |
| Gain (Loss) on Cash Flow Hedging Derivatives | 183,725 | 0 | 0 |
| Comprehensive Income | -54,319,686 | 403,589,854 | 668,164,397 |
| Equity Attributable to Owners of the Parent Company | 1,310,588 | 380,872,062 | 672,224,935 |
| Non-controlling Interests | -55,630,274 | 22,717,792 | -4,060,538 |

Consolidated Statement of Changes in Equity

Period 52: From January 1, 2025 to December 31, 2025 / Period 51: From January 1, 2024 to December 31, 2024 / Period 50: From January 1, 2023 to December 31, 2023

(Unit: KRW thousand)

| Account | Equity | | | | | | Non-controlling Interests | Total Equity |
|---|---|--|-----------------------|-----------------------------|-------------------|---|---------------------------|----------------|
| | Equity Attributable to Owners of the Parent Company | | | | | | | |
| | Capital Stock | Paid-in Capital in Excess of Par Value | Other Capital Surplus | Other Components of Capital | Retained Earnings | Amount of Equity Attributable to Owners of the Parent Company | | |
| 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 FVTOCI | 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 |
| 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 FVTOCI | | | | | | | | |
| 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 | | | | | | | | |
| Changes in Scope of Consolidation | 0 | 0 | 0 | 0 | 0 | 0 | 764,304,564 | 764,304,564 |
| Capital Reduction Loss | | | | | | | | |
| 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 Changes in Equity

Period 52: From January 1, 2025 to December 31, 2025 / Period 51: From January 1, 2024 to December 31, 2024 / Period 50: From January 1, 2023 to December 31, 2023

(Unit: KRW thousand)

| Account | Equity | | | | | | | Non-controlling Interests | Total Equity |
|---|---|--|-----------------------|-----------------------------|-------------------|---|-------------|---------------------------|--------------|
| | Equity Attributable to Owners of the Parent Company | | | | | | | | |
| | Capital Stock | Paid-in Capital in Excess of Par Value | Other Capital Surplus | Other Components of Capital | Retained Earnings | Amount of Equity Attributable to Owners of the Parent Company | | | |
| Initial Capital (January 1, 2025) | 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 | |
| Dividends | 0 | 0 | 0 | 0 | -41,298,217 | -41,298,217 | -14,144,886 | -55,443,103 | |
| Net Profit (Loss) | 0 | 0 | 0 | 0 | -89,880,075 | -89,880,075 | -56,367,725 | -146,247,800 | |
| Invested Capital Change of Associates and Joint Ventures | 0 | 0 | 0 | -2,865,003 | 21,533 | -28,43,470 | -56,733 | -2,900,203 | |
| Gain (Loss) on Foreign Currency Translation of Foreign Operations | 0 | 0 | 0 | 89,813,386 | 0 | 89,813,386 | 834,506 | 90,647,892 | |
| Re-measurement Component of Defined Benefit Plans | 0 | 0 | 0 | 0 | -2,217,675 | -2,217,675 | -40,322 | -2,257,997 | |
| Gain (Loss) on Valuation of Financial Assets Measured at FVTOCI | 0 | 0 | 0 | 6,254,697 | 0 | 6,254,697 | 0 | 6,254,697 | |
| Gain (Loss) on Sale of Financial Assets Measured at FVTOCI | | | | | | | | 0 | |
| Gain (Loss) on Cash Flow Hedging Derivatives | 0 | 0 | 0 | 183,725 | 0 | 183,725 | 0 | 183,725 | |
| Retirement of Treasury Shares | 0 | 0 | 0 | 29,999,887 | -29,999,887 | 0 | 0 | 0 | |
| Acquisition of Treasury Shares | 0 | 0 | 0 | -7,297,189 | 0 | -7,297,189 | 0 | -7,297,189 | |
| Disposal of Treasury Shares | | | | | | | | | |
| Retirement of Treasury Shares of Subsidiaries | | | | | | | | | |
| Changes in Scope of Consolidation | 0 | 0 | 0 | 0 | 0 | 0 | 13,045,013 | 13,045,013 | |
| Capital Reduction Loss | | | | | | | | | |
| Paid-in Capital Increase | | | | | | | | | |
| Acquisition of Non-controlling Interests | | | | | | | | 0 | |
| Ending Capital (December 31, 2025) | 106,852,180 | 840,205,795 | 66,015,668 | -459,433,142 | 3,378,269,693 | 3,931,910,194 | 799,616,183 | 4,731,526,377 | |

Consolidated Statement of Cash Flows

Period 52: From January 1, 2025 to December 31, 2025 / Period 51: From January 1, 2024 to December 31, 2024 / Period 50: From January 1, 2023 to December 31, 2023

(Unit: KRW thousand)

| Account | Period 52 | Period 51 | Period 50 |
|--|----------------|--------------|----------------|
| Cash Flows from Operating Activities | 553,878,733 | 116,386,068 | 674,201,886 |
| Cash Generated from Operating Activities | 567,950,456 | 104,329,777 | 715,191,183 |
| Interest Received | 45,159,612 | 72,446,287 | 60,859,483 |
| Interest Paid (Operating) | -69,492,902 | -92,230,589 | -67,526,394 |
| Dividends Received | 27,766,617 | 33,329,766 | 6,016,983 |
| Income Tax Paid | -17,505,050 | -1,489,173 | -40,339,369 |
| Cash Flows from Investing Activities | -401,418,734 | -108,152,257 | -535,383,932 |
| Decrease in Short-term Financial Instruments | 1,271,978,973 | 933,970,940 | 683,262,623 |
| Increase in Short-term Financial Instruments | -1,149,735,024 | -809,673,139 | -1,051,020,765 |
| Decrease in Short-term Loans | 1,274,849 | 1,076,991 | 897,852 |
| Increase in Short-term Loans | -168,734 | -19,355,916 | -698,190 |
| Disposal of Financial Assets Measured at Amortized Cost - Investing | 505,485,761 | 240,026,768 | 0 |
| Acquisition of Financial Assets Measured at Amortized Cost - Investing | -440,494,087 | -242,335,744 | 0 |
| Decrease in Financial Assets Measured at FVTPL | 940,091 | 0 | 305,849 |
| Acquisition of Financial Assets Measured at FVTPL | 0 | -14,644,093 | -275 |
| Increase in Financial Assets Measured at FVTOCI | 0 | 0 | -5,000,034 |
| Decrease (Increase) in Derivative Financial Assets | -2,601,662 | 0 | 0 |
| Decrease in Long-term Financial Instruments | 5,500 | 0 | 0 |
| Increase in Long-term Financial Instruments | -47,127 | -176,072 | -7,198,458 |
| Increase in Long-term Loans | -10,000 | -500,000 | 0 |
| Decrease in Lease Deposits | 609,357 | 339,062 | 0 |
| Increase in Lease Deposits | -749,914 | -1,152,977 | 0 |
| Acquisition of Investment Property | 0 | 0 | -6,900 |
| Disposal of Tangible Assets | 286,354 | 1,492,277 | 1,147,997 |
| Acquisition of Tangible Assets | -370,844,519 | -356,640,776 | -151,778,543 |
| Disposal of Intangible Assets | 673,541 | 0 | 750,000 |
| Acquisition of Intangible Assets | -1,788,451 | -3,577,104 | -6,671,527 |
| Receipt of Government Subsidies | 0 | 60,000 | 400,081 |
| Repayment of Government Subsidies | -2,093,700 | 0 | 0 |
| Disposal of Assets Held for Sale | 36,716,337 | 268,297 | 0 |

(Unit: KRW thousand)

| Account | Period 52 | Period 51 | Period 50 |
|--|---------------|---------------|---------------|
| Acquisition of Shares in Associates and Joint Ventures | -195,757,624 | -30,740,296 | -360,000 |
| Disposal of Shares in Subsidiaries, Associates and Joint Ventures | 11,085,393 | 0 | 606,358 |
| Disposal of Subsidiaries | -15,110,844 | -78,152,761 | 0 |
| Inflows from Business Combinations | -51,073,204 | 271,562,286 | 0 |
| Decrease in Prepayments | 0 | 50,000,000 | 0 |
| Increase in Prepayments | 0 | -50,000,000 | 0 |
| Increase in Other Non-current Assets | 0 | 0 | -20,000 |
| Cash Flows from Financing Activities | -260,828,580 | -178,206,445 | -177,678,954 |
| Increase in Short-term Borrowings | 637,879,995 | 862,208,388 | 282,305,772 |
| Decrease in Short-term Borrowings | -615,547,969 | -933,639,227 | -289,725,358 |
| Decrease in Current Portion of Long-term Financial Liabilities | -557,505,669 | -191,201,117 | -161,632,098 |
| Increase in Long-term Borrowings | 209,275,314 | 89,907,429 | 300,000,000 |
| Decrease in Long-term Borrowings | 0 | 0 | 0 |
| Decrease in Current Lease Liabilities | -9,432,287 | -7,485,203 | -5,077,309 |
| Issuance of Bonds | 150,000,000 | 150,000,000 | 59,710,079 |
| Decrease in Current Portion of Lease Deposits Received | 0 | -270,777 | 0 |
| Increase in Lease Deposits Received | 50,000 | 33,426 | 1,327,635 |
| Decrease in Lease Deposits Received | 0 | -30,670 | 0 |
| Receipt of Government Subsidies | 35,754 | 93,035 | 0 |
| Acquisition of Treasury Shares | -7,297,189 | -62,702,652 | -3,483,660 |
| Payment of Dividends | -55,437,192 | -78,309,337 | -59,990,452 |
| Acquisition of Non-controlling Interests | 0 | -6,267,508 | 0 |
| Reduction from Spin-off | 0 | 0 | -300,920,602 |
| Reduction from Capital Increase in Kind | 0 | 0 | -192,961 |
| Others | -12,849,337 | -542,232 | 0 |
| Changes in Cash and Cash Equivalents due to Exchange Rate Changes | -149,242 | 99,411,837 | 6,690,633 |
| Net Increase (Decrease) in Cash and Cash Equivalents | -108,517,823 | -70,560,797 | -32,170,367 |
| Cash and Cash Equivalents at the Beginning of the Period | 1,143,262,782 | 1,213,823,579 | 1,245,993,946 |
| Cash and Cash Equivalents at the End of the Period | 1,034,744,959 | 1,143,262,782 | 1,213,823,579 |

Independent Auditor's Report

To the Shareholders and the Board of Directors of OCI Holdings Company Ltd.

Opinion

We have audited the separate financial statements of OCI Holdings Company Ltd. (the "Company"), which comprise the separate statement of financial position as at December 31, 2025, and the separate income statement, the separate statement of comprehensive income, separate statement of changes in equity and separate statement of cash flows for the year then ended, and notes to the separate financial statements, including material accounting policy information.

In our opinion, the accompanying separate financial statements present fairly, in all material respects, the separate financial position of the Company as at December 31, 2025, and its separate financial performance and its separate cash flows for the year then ended in accordance with International Financial Reporting Standards as adopted by the Republic of Korea (K-IFRS).

We also have audited, in accordance with Korean Standards on Auditing, the Company's Internal Control over Financial Reporting as of December 31, 2025, based on Conceptual Framework for Designing and Operating Internal Control over Financial Reporting, and our report dated March 6, 2026 expressed an unqualified opinion.

Basis for Opinion

We conducted our audit in accordance with Korean Standards on Auditing. Our responsibilities under those standards are further described in the Auditor's responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the ethical requirements of the Republic of Korea that are relevant to our audit of the separate financial statements and we have fulfilled our other ethical responsibilities in accordance with the ethical requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Key Audit Matter

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

Occurrence and disclosure of related party transactions

Reason why the matter was determined to be a Key Audit Matter

As described in Note 26 to the separate financial statements, the Company's sales and trade and other accounts receivable with related parties amount to ₩51,019 million and ₩117,077 million, respectively, representing for 93% and 98% of the total sales and trade and other accounts receivable of the Company. The process of identifying a related party by the Company involves judgment on related parties of the target company, and the main part of the process of aggregating and comparing the transaction amount for related parties is relied on manual process, so there is a possibility of potential error. We focused on this area because the possibility of potential errors that may occur in the process of determining the scope of such related parties and aggregating and comparing transaction amounts has a significant impact on the separate financial statements.

How our audit addressed the Key Audit Matter

We have performed the following audit procedures to address the Key Audit Matter.

- Obtained an understanding of and assessed process and relevant controls relating to the related party transactions
- Obtained documents such as minutes of shareholders' meeting, those charged with governance and Board of Directors and others, and verified whether there are related party transactions and balances that have not been identified and disclosed by the Company
- Compared with data disclosed by OCI Group, a representative company of a large enterprise group under the Monopoly Regulation and Fair-Trade Act, for the purpose of verifying the completeness of related parties presented by the Company
- Compared information aggregated by the Company with transactions and balances of related parties and others, as provided by component auditors
- Identified the causes of increase and decrease in transactions and balances by related parties, and read relevant contracts for related party transactions for which significant changes have been identified
- Performed an external confirmation procedure for balances of material assets/liabilities with related parties
- Performed substantial test to verify transaction unit evidence through sampling
- Confirmed that related party transactions are appropriately disclosed in accordance with K-IFRS

Other Matters

The separate financial statements of the Company for the year ended December 31, 2024, were audited by another auditor who expressed an unqualified opinion on those statements on March 7, 2025. Auditing standards and their application in practice vary among countries. The procedures and practices used in the Republic of Korea to audit such separate financial statements may differ from those generally accepted and applied in other countries.

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

Management is responsible for the preparation and fair presentation of the separate financial statements in accordance with K-IFRS, and for such internal control as management determines is necessary to enable the preparation of separate financial statements that are free from material misstatement, whether due to fraud or error. In preparing the separate financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern 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.

Auditors' Responsibilities for the Audits of the Separate Financial Statements

Our objectives are to obtain reasonable assurance about whether the separate 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 is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Korean Standards on Auditing 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 on the basis of these separate financial statements.

As part of an audit in accordance with Korean Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the separate financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and 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 separate 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 separate financial statements, including the disclosures, and whether the separate 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 to 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 separate financial statements of the current period 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 when, in extremely rare circumstances, 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 on the audit resulting in this independent auditor's report is Dhal Choi, Certified Public Accountant.

GRI Index

The Global Reporting Initiative (GRI) is an international organization that provides guidelines for ESG reporting and encourages companies to prepare sustainability reports. OCI Holdings prepares its report in accordance with GRI Standards 2021, the global framework for sustainability reporting, and discloses the information transparently.

| GRI Standard | Disclosure | Page | Remarks |
|----------------------------------|--|-------------------|---|
| GRI 2: General Disclosures 2021: | 2-1 Organizational details | 132 | |
| | 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 | 129 | |
| | 2-6 Activities, value chain and other business relationships | 4~5, 8~12, 17 | Period 52 Business Report > II. Business Overview > 1. Business Summary- 4. Sales and Orders |
| | 2-7 Employees | 107 | |
| | 2-8 Workers who are not employees | 107 | |
| | 2-9 Governance structure and composition | 93~94 | |
| | 2-10 Nomination and selection of the highest governance body | 95 | |
| | 2-11 Chair of the highest governance body | 93 | |
| | 2-12 Role of the highest governance body in overseeing the management of impacts | 93, 96 | |
| | 2-13 Delegation of responsibility for managing impacts | 93, 96 | |
| | 2-14 Role of the highest governance body in sustainability reporting | 93, 96 | |
| | 2-15 Conflicts of interest | 94 | |
| | 2-16 Communication of critical concerns | 19~21 | |
| | 2-17 Collective knowledge of the highest governance body | 15, 96 | |
| | 2-18 Evaluation of the performance of the highest governance body | 95 | |
| | 2-19 Remuneration policies | 96 | |
| | 2-20 Process to determine remuneration | 96 | |
| | 2-21 Annual total compensation ratio | 114 | |
| | 2-22 Statement on sustainable development strategy | 3~4, 14~15 | |
| | 2-23 Policy commitments | 3~4, 14~15 | |
| | 2-24 Embedding policy commitments | 3~4, 14~15 | |
| | 2-25 Processes to remediate negative impacts | 73, 79, 89~91, 99 | |
| | 2-26 Mechanisms for seeking advice and raising concerns | 73, 79, 89~91, 99 | |
| | 2-27 Compliance with laws and regulations | | Period 52 Business Report > XI. Other Matters Necessary for Investor Protection > 3. Matters Related to Sanctions, etc. |
| | 2-28 Membership of associations | 133 | |
| | 2-29 Approach to stakeholder engagement | 20~21 | |
| | 2-30 Collective bargaining agreements | 111 | |

| GRI Standard | Disclosure | Page | Remarks |
|---|---|-------------|---|
| GRI 3: Material Topics 2021 | 3-1 Process to determine material topics | 18 | |
| | 3-2 List of material topics | 18~20 | |
| | 3-3 Management of material topics | 18~20 | |
| GRI 101 Biodiversity 2024 | 101-1 Policies and commitments to halt and reverse biodiversity loss | 44 | |
| | 101-2 Management approach and actions for impacts on biodiversity | 52~53 | |
| | 101-3 Access and benefit-sharing of genetic resources and biodiversity | - | To be compiled after expansion of internal data management capabilities |
| | 101-4 Identification and assessment of biodiversity impacts from business activities | 45~51 | |
| | 101-5 Sites and areas of activity affecting biodiversity | 46~48 | |
| | 101-6 Direct drivers of biodiversity loss | 49~50 | |
| | 101-7 Changes in the status of ecosystems and biodiversity | - | To be compiled after expansion of internal data management capabilities |
| | 101-8 Ecosystem services and their value to people and society | 49~50 | |
| GRI 2: General Disclosures 2021 | 201-1 Direct economic value generated and distributed (EVG&D) | 5 | |
| | 201-2 Financial implications and other risks and opportunities due to climate change | 39~41 | |
| | 201-3 Defined benefit plan obligations and other retirement plans | 69, 111 | |
| | 201-4 Financial assistance received from government | - | |
| GRI 203: Indirect Economic Impacts 2016 | 203-1 Infrastructure investments and services supported | 81~84 | |
| | 203-2 Significant indirect economic impacts | 79, 81~83 | |
| GRI 205: Anti-corruption 2016 | 205-1 Operations assessed for risks related to corruption | 89, 90, 96 | |
| | 205-2 Communication and training about anti-corruption policies and procedures | 98~100, 111 | |
| | 205-3 Confirmed incidents of corruption and actions taken | 113 | |
| GRI 206: Anti-competitive Behavior 2016 | 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | | Period 52 Business Report > XI. Other Matters Necessary for Investor Protection > 3. Matters Related to Sanctions, etc. |
| GRI 207: Tax 2019 | 207-1 Approach to tax | 92 | |
| | 207-2 Tax governance, control, and risk management | 92 | |
| | 207-3 Stakeholder engagement and management of concerns related to tax | 92 | |
| | 207-4 Country-by-country reporting | 92 | |
| GRI 301: Materials 2016 | 301-1 Materials used by weight or volume | - | To be compiled after expansion of internal data management capabilities |
| | 301-2 Recycled input materials used | - | To be compiled after expansion of internal data management capabilities |
| | 301-3 Reclaimed products and their packaging materials | - | To be compiled after expansion of internal data management capabilities |

GRI Index

| GRI Standard | Indicator | Page | Remarks |
|-----------------------------------|---|---------|---|
| GRI 302: Energy 2016 | 302-1 Energy consumption within the organization | 103 | |
| | 302-2 Energy consumption outside of the organization | - | To be compiled after expansion of internal data management capabilities |
| | 302-3 Energy intensity | 103 | |
| | 302-4 Reduction of energy consumption | 103 | |
| | 302-5 Reductions in energy requirements of products and services | 42~43 | |
| GRI 303: Water and Effluents 2018 | 303-1 Interactions with water as a shared resource | 26~27 | |
| | 303-2 Management of water discharge-related impacts | 26~27 | |
| | 303-3 Water withdrawal | 105 | |
| | 303-4 Water discharge | 105 | |
| | 303-5 Water consumption | 105 | |
| GRI 305: Emissions 2016 | 305-1 Direct (Scope 1) GHG emissions | 43, 102 | |
| | 305-2 Indirect (Scope 2) GHG emissions | 43, 102 | |
| | 305-3 Other indirect (Scope 3) GHG emissions | 43, 102 | |
| | 305-4 GHG emissions intensity | 43, 102 | |
| | 305-5 Reduction of GHG emissions | 43 | |
| | 305-6 Emissions of ozone-depleting substances (ODS) | - | To be compiled after expansion of internal data management capabilities |
| | 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | 106 | |
| GRI 306: Waste 2020 | 306-1 Waste generation and significant waste-related impacts | - | No significant impacts |
| | 306-2 Management of significant waste-related impacts | 28 | |
| | 306-3 Waste generated | 104 | |
| | 306-4 Waste diverted from disposal | 104 | |
| | 306-5 Waste directed to disposal | 104 | |

| GRI Standard | Indicator | Page | Remarks |
|--|--|----------------|---|
| GRI 308: Supplier Environmental Assessment 2016 | 308-1 New suppliers that were screened using environmental criteria | 78 | |
| | 308-2 Negative environmental impacts in the supply chain and actions taken | 76~80 | |
| GRI 401: Employment 2016 | 401-1 New employee hires and employee turnover | 110 | |
| | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | 69 | |
| | 401-3 Parental leave | 69, 71, 112 | |
| GRI 402: Labor Relations 2016 | 402-1 Minimum notice periods regarding operational changes | - | To be compiled after expansion of internal data management capabilities |
| GRI 403: Occupational Health and Safety 2018 | 403-1 Occupational health and safety management system | 57~62 | |
| | 403-2 Hazard identification, risk assessment, and incident investigation | 61~62 | |
| | 403-3 Occupational health services | 58~60 | |
| | 403-4 Worker participation, consultation, and communication on occupational health and safety | 58~60 | |
| | 403-5 Worker training on occupational health and safety | 60 | |
| | 403-6 Promotion of worker health | 60 | |
| | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | 61~62 | |
| | 403-8 Workers covered by an occupational health and safety management system | 61~62 | |
| | 403-9 Work-related injuries | 112 | |
| | 403-10 Work-related ill health | 112 | |
| GRI 404: Training and Education 2016 | 404-1 Average hours of training per year per employee | 111 | |
| | 404-2 Programs for upgrading employee skills and transition assistance programs | 64, 66~68 | |
| | 404-3 Percentage of employees receiving regular performance and career development reviews | 111 | |
| GRI 405: Diversity and Equal Opportunity 2016 | 405-1 Diversity of governance bodies and employees | 93~94, 108~109 | |
| | 405-2 Ratio of basic salary and remuneration of women to men | 111 | |
| GRI 406: Non-discrimination 2016 | 406-1 Incidents of discrimination and corrective actions taken | 111 | |
| 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 | 72~74, 78~80 | |
| GRI 408: Child Labor 2016 | 408-1 Operations and suppliers at significant risk for incidents of child labor | 72~74, 78~80 | |

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 | 72~74, 78~80 | |
| GRI 410: Security Practices 2016 | 410-1 Security personnel trained in human rights policies or procedures | - | To be compiled after expansion of internal data management capabilities |
| GRI 411: Rights of Indigenous Peoples 2016 | 411-1 Incidents of violations involving rights of indigenous peoples | 72~74 | No related incidents |
| GRI 413: Local Communities 2016 | 413-1 Operations with local community engagement, impact assessments, and development programs | 81~84 | |
| | 413-2 Operations with significant actual and potential negative impacts on local communities | 35, 72~74, 78~80 | |
| GRI 414: Supplier Social Assessment 2016 | 414-1 New suppliers that were screened using social criteria | - | To be compiled after expansion of internal data management capabilities |
| | 414-2 Negative social impacts in the supply chain and actions taken | 78~80 | |
| GRI 415: Public Policy 2016 | 415-1 Political contributions | 114 | |
| GRI 416: Customer Health and Safety 2016 | 416-1 Assessment of the health and safety impacts of product and service categories | 31 | |
| | 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services | - | To be compiled after expansion of internal data management capabilities |
| GRI 417: Marketing and Labeling 2016 | 417-1 Requirements for product and service information and labeling | - | To be compiled after expansion of internal data management capabilities |
| | 417-2 Incidents of non-compliance concerning product and service information and labeling | - | To be compiled after expansion of internal data management capabilities |
| | 417-3 Incidents of non-compliance concerning marketing communications | - | To be compiled after expansion of internal data management capabilities |
| 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) is an initiative established in 2015 by the Financial Stability Board, mandated by G20 Finance Ministers and Central Bank Governors, to promote disclosure of climate-related information. To systematically address climate change as a potential risk and help stakeholders understand the company's strategy, OCI Holdings discloses its climate change response efforts in accordance with the TCFD recommendations.

| Category | TCFD Recommendations | Page |
|---------------------|---|-------|
| Governance | a) Describe the board's oversight of climate-related risks and opportunities | 37 |
| | 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 | 38~41 |
| | 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 | 42~43 |
| | 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 | 43 |
| | 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 Standards Board (SASB) is a nonprofit organization that establishes non-financial reporting standards and operates the SASB Index, a set of sustainability accounting standards. The SASB Index identifies sustainability risk topics most relevant to each industry and encourages companies to report consistently on those topics to communicate with investors and stakeholders. OCI Holdings has reported in accordance with the standards for its key business segments: Chemicals and Solar Technology and Project Developers.

| Category | Code | Metric | Unit | Page | Remarks |
|---|--|---|---------------------|---------|--|
| Greenhouse Gas Emissions | RT-CH-110a.1 | Gross global Scope 1 emissions | tCO ₂ eq | 102 | Disclosed separately by company |
| | | Percentage covered under emissions-limiting regulations | % | - | Not disclosed |
| | RT-CH-110a.2 | Discussion of long-term and short-term strategies or plans to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets | - | 42-43 | Disclosed separately by company |
| Air Quality | RT-CH-120a.1 | Emissions of NO _x (excluding N ₂ O) | ton | 106 | Disclosed separately by company |
| | | Air emissions of sulfur oxides (SO _x) | ton | 106 | Disclosed separately by company |
| | | Air emissions of volatile organic compounds (VOCs) | ton | 106 | Disclosed separately by company |
| | | Air emissions of hazardous air pollutants (HAPs) | ton | 106 | Disclosed separately by company |
| Energy Management | RT-CH-130a.1, RR-ST-130a.1 | Total energy consumed | TJ | 103 | Disclosed separately by company |
| | | Percentage of grid electricity | % | 103 | Disclosed separately by company |
| | | Percentage renewable | % | - | Not disclosed |
| | | Total self-generated energy | TJ | 103 | Disclosed separately by company |
| Water Management | RT-CH-140a.1, RR-ST-140a.1 | Total water withdrawn | ton | 105 | Disclosed separately by company |
| | | Percentage of water withdrawn in regions with high or extremely high baseline water stress | % | 0 | 0 |
| | | Total water consumed | ton | 105 | Disclosed separately by company |
| | | Percentage of water consumed in regions with high or extremely high baseline water stress | % | - | |
| | 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 | | 27-28 | | |
| Hazardous Waste Management | RT-CH-150a.1, RR-ST-150a.1 | Amount of hazardous waste generated | ton | 104 | |
| | | Percentage of hazardous waste recycled | % | 104 | |
| | 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 | ton | - | Not disclosed |
| | | Quantity of reportable spills recovered | ton | - | 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 | - | 8-9, 17 | |
| Community Relations | RT-CH-210a.1 | Discussion of engagement processes to manage risks and opportunities associated with community interests | - | 21 | |

SASB Index

| Category | Code | Metric | Unit | Page | Remarks |
|---|--------------|--|-------|-----------|---------------------------------|
| Workforce Health & Safety | RT-CH-320a.1 | Total recordable incident rate (TRIR) for direct employees | Ratio | 112 | Disclosed separately by company |
| | | Fatality rate for direct employees | Ratio | 112 | |
| | | 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 | - | 112 | |
| 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 | - | 90~91 | |
| | 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 | - | 90~91 | |
| Safety and Environmental Stewardship of Chemicals | RT-CH-410b.1 | Percentage of products that contain GHS ¹⁾ Category 1 and 2 Health and Environmental Hazardous Substances | % | - | Not disclosed |
| | RT-CH-410b.1 | Percentage of products that contain GHS ¹⁾ 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 | - | 31~32 | |
| 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 62474 ²⁾ | % | - | |
| | 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) | % | - | |
| Materials Sourcing | RR-ST-440a.1 | Description of the management of risks associated with the use of critical materials | - | 90~91 | |
| | RR-ST-440a.2 | Description of the management of environmental risks associated with the polysilicon supply chain | - | 90~91 | |
| 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 | - | 35, 90~91 | |
| 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 | Ton | 5 | |
| | | Production of cCrbon Chemical Business | Ton | 5 | |
| | 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 | 8~9 | |
| | RR-ST-000.C | Total Project Development Assets | - | - | Not disclosed |

1) Data cover OCI Holdings and its subsidiaries specified within the reporting scope (OCI Company, OCI SE, DCRE, OCI I&C, OCI TRS, OCI Enterprises, OCI Energy, OCI Alabama, and MSE). Data that differs from this reporting scope is annotated accordingly.
 2) GHG emissions are reported only for businesses subject to the GHG/Energy Allocation and Target Management Scheme. Emission intensity figures are reported separately only for subsidiaries operating production facilities.

GHG Emissions Verification Statement



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 2025 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. 2025-64 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: 2025.01.01 ~2025.12.31

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. 2025-64 of Ministry of Environment) and the verification guideline for GHG-ETS (Notification No. 2025-165 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

| | Greenhouse Gas Emissions (tCO2eq.) | | | Energy Consumption |
|--------------|------------------------------------|------------------------------|----------------------|--------------------|
| | Direct emission (Scope 1) | Indirect emissions (Scope 2) | Total emissions (TJ) | |
| OCI Holdings | 365.820 | 733.145 | 1,098 | 22 |
| OCI Company | 604,857.688 | 576,994.537 | 1,181,847 | 18,549 |
| OCI SE | 1,159,387.795 | 470.804 | 1,159,858 | 20,899 |

* 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 ± 1 tCO2-eq.
 ** The GHG emission is based on emissions for surrender of emission permits.

 2026. 4. 28
 Country Representative Lee, Jang Sup
 DNV Business Assurance Korea Ltd.

1) OCI Holdings: 2.5%, OCI Company and OCISE: 5%
 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.
 DNV Business Assurance Korea : 1, Jong-ro, Jongno-gu, Seoul, Republic of Korea

Independent Assurance Statement

To readers of OCI HOLDINGS INTEGRATED REPORT 2025

Introduction

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

Subject Matter

The reporting boundaries included the performance and activities of sustainability-related organizations as described in OCI Holdings' report:
· OCI HOLDINGS INTEGRATED REPORT 2025

Reference Standard

· GRI Standards 2021 : 2023 (GRI)

Assurance criteria

KMR applied the quality management system in accordance with ISO 17029 and KMR EDV 01, and carried out the verification in accordance with the assurance criteria of AA1000AS v3 and KMR's proprietary SRV1000. Under AA1000AS v3, we assessed the adherence to the four principles presented in AA1000AP:2018—Inclusivity, Materiality, Responsiveness, and Impact—and evaluated the reliability and quality of the data and information using. Under SRV1000, we conducted a multidimensional review aimed at zero data errors, applying expert judgment to determine the materiality criteria.

· ISO 17029 : 2019, ISO 14065 : 2020, AA1000AS v3 : 2020 (AccountAbility), AA1000AP : 2018 (AccountAbility), SRV 1000 : 2022 (KMR), KMR EDV 01 : 2024 (KMR)
· Levels of assurance/materiality: AA1000AS v3 – Type 2/moderate, limited/ not set

Scope of assurance

The information subject to verification in the sustainability report is as follows.

- GRI Standards 2021 reporting principles
- Universal Standards
- Topic Specific Standards
 - GRI 205: Anti-corruption
 - GRI 207: Tax
 - GRI 302: Energy
 - GRI 303: Water and Effluents
 - GRI 305: Emissions
 - GRI 306: Waste
 - GRI 308: Supplier Environmental Assessment
 - GRI 403: Occupational Health and Safety
 - GRI 405: Diversity and Equal Opportunity
 - GRI 414: Supplier Social Assessment

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

KMR's Approach

Our Assurance Team undertook the following activities for the agreed scope of assurance using the standard outlined above:

- Conducting inquiries to understand the data management and control environment, processes, and information systems (the effectiveness of controls was not tested);
- Evaluating the appropriateness and consistency of the methodology for estimation (note that the underlying data was not tested and KMR has not made any estimates);
- Visiting the headquarters, determining visit sites based on the site's contribution to sustainability and the possibility of unexpected changes since the previous period and sampling data, and carrying out due diligence on a limited number of source records at the sites visited;
- Interviewing people in charge of preparing the report;
- Considering whether the presentation and disclosures of sustainability information are accurate and clearly defined;
- Identifying errors through comparison and check against underlying information, recalculation, analyses, and backtracking; and
- Evaluating the reliability and balance of information based on independent external sources, public databases, and press releases.

Limitations and Recommendations

The absence of generally accepted reporting frameworks or well-established practices on which to draw to evaluate and measure non-financial information allows for different measures and measuring techniques, which can affect comparability between entities. Therefore, our assurance team relied on professional judgment. In a limited assurance engagement, the scope

of the risk assessment procedures and the subsequent procedures performed in response to the assessed risks are limited than in a reasonable assurance engagement. Our assurance team conducted our work to a limited extent through inquiries, analysis, and limited sampling based on the assumption that the data and information provided by OCI Holdings are complete and sufficient. To overcome these limitations, we confirmed the quality and reliability of the information by referring to independent external sources and public databases, such as DART and the National GHGs Management System (NGMS).

Conclusion and Opinion

Based on the document reviews and interviews, we had several discussions with 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. We found that the report was prepared in accordance with the criteria presented by OCI Holdings, and nothing comes to our attention to suggest that the evidence obtained regarding its content is insufficient to provide a basis for our opinion. Our opinion on the principles is as follows:

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's 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 sustainability performance data, including economic, environmental, and social performance data. We interviewed the in-charge persons and reviewed information on a sampling basis and supporting documents as well as external sources and public databases to confirm that the disclosed data is reliable. Any intentional error or misstatement is not noted from the data and information disclosed in the Report.

KMR's Competence, Independence, and Quality Control

Korea Management Registrar (KMR) is a verification body for the Republic of Korea Emissions Trading Scheme (K-ETS), accredited to ISO/IEC 17029:2019 (Conformity Assessment - General principles and requirements for validation and verification bodies), ISO 14067, the additional accreditation criteria ISO 14065, and ISO/IEC 17021:2015 (Requirements for bodies providing audit and certification of management systems). Additionally, KMR maintains a comprehensive quality control system that includes documented policies and procedures of the KMR EDV 01:2024 (ESG Disclosure Assurance System) based on ISO/IEC 17029 requirements and compliant with IAASB ISQM1:2022 (International Standard on Quality Management 1 by the International Auditing and Assurance Standards Board). Furthermore, KMR adheres to the ethical requirements of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior in accordance with the IESBA Code:2023 (International Code of Ethics for Professional Accountants). Our assurance team consists of sustainability experts. Other than providing an independent assurance, KMR has no other contract with OCI Holdings and did not provide any services to OCI Holdings that could compromise the independence of our work.

Limitations of Use

This assurance statement is made solely for the management of OCI Holdings for the purpose of enhancing an understanding of the organization's sustainability performance and activities. We assume no liability or responsibility for its use by third parties other than the management of OCI Holdings. As this assurance statement may be subject to revision after the assurance date below, we recommend verifying whether this is the latest version.

May 19, 2026



대표이사 *E. J. Hwang*

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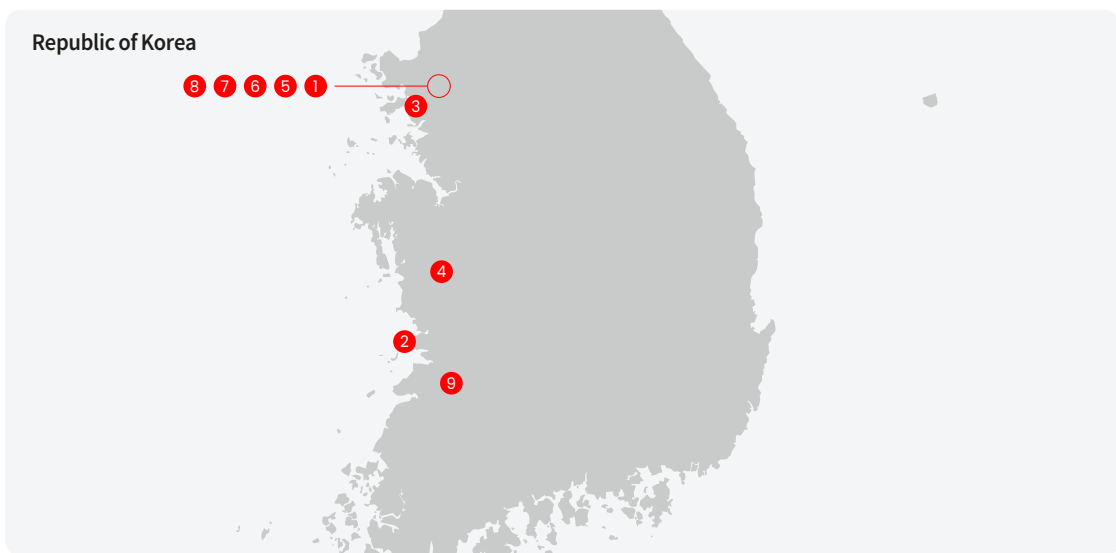
Product List

| Category | Product name | Molecular formula | Cas no. | Characteristics | Key applications | Company | Plants |
|------------------------|--|--|-----------------------|---|--|-----------------------|--|
| Basic Chemicals | Polysilicon | Si | 7440-21-3 | Dark-grey chips or chunks, 11-nine purity | Key material for semiconductor wafers | OCI | Gunsan, Korea |
| | Hydrogen peroxide | H ₂ O ₂ | 7722-84-1 | Colorless liquid | Bleach, disinfectants | OCI / Philko Peroxide | Iksan, Korea / Gwangyang, Korea / Makati City, Philippines |
| | Sodium percarbonate (Sodium carbonate peroxyhydrate) | 2Na ₂ CO ₃ :3H ₂ O ₂ | 15630-89-4 | White powder | Bleach, disinfectants | OCI | Iksan, Korea |
| | Phosphoric acid | H ₃ PO ₄ | 7664-38-2 | Colorless liquid, 75% and 85% purity | Semiconductor wet etchant, additives | OCI | Gunsan, Korea |
| | Fumed silica | SiO ₂ | 7631-86-9/112945-52-5 | White powder, >99.8% purity | Filling and reinforcing agent for sealants, rubber goods, and paints; slurry, insulation | OCI | Gunsan, Korea |
| | Hydrophobic fumed silica | - | 67762-90-7 | White powder | Filling and reinforcing agent for sealants, rubber goods, paints and adhesive | OCI | Gunsan, Korea |
| | High purity silicon tetrachloride | SiCl ₄ | 10026-04-7 | Colorless liquid | Fumed silica, optical fiber, quartz | OCI | Gunsan, Korea |
| | Caustic soda, Sodium hydroxide | NaOH | 1310-73-2 | Colorless liquid, >50%, 32.8%~33.2%, >25% purity | Soap and detergent, Wastewater treatment, dyeing, etc. | OCI | Gunsan, Korea |
| | Hydrochloric acid | HCl | 7647-01-0 | Colorless or light-yellow liquid, 35%~36% purity | Wastewater treatments, Acid pickling, Polymer flocculating agent manufacturing | OCI | Gunsan, Korea |
| | Sodium hypochlorite | NaOCl | 7681-52-9 | Greenish-yellow liquid, >12.6% purity | Disinfectant manufacturing, Water purification treatment | OCI | Gunsan, Korea |
| | Chlorine | Cl ₂ | 7782-50-5 | Compressed liquefied gas | Inorganic chlorine compound manufacturing | OCI | Gunsan, Korea |
| | Silica sand | SiO ₂ | 7631-86-9 | Colorless or white solid | Glass, casting material | OCI | Trading business |
| | Sodium sulphate anhydrous | Na ₂ SO ₄ | 7757-82-6 | Odorless white hygroscopic powder | Glass, detergents, dyes, pulp, pigments, pharmaceuticals | OCI | Trading business |
| | Acetic acid | CH ₃ COOH | 64-19-7 | Colorless liquid | Vinyl acetate, VAM, PTA | OCI | Trading business |
| | Soda ash, Sodium carbonate | Na ₂ CO ₃ | 497-19-8 | Odorless white powder | Glass, soap, detergents, food processing, textiles, paper, chemicals | OCI | Trading business |
| | Sodium chlorite | NaClO ₂ | 7758-19-2 | Light-yellow liquid | Bleach, disinfectant, oxidant, chemical reagent | OCI | Trading business |
| | Ammonium chloride | NH ₄ Cl | 12125-02-9 | Odorless white powder | Spent catalyst, solvent, food additives | OCI | Trading business |
| | Urea | CO(NH ₂) ₂ | 57-13-6 | Colorless or white solid(or liquid) | Coagulant, accelerator, solvent, dyes, desiccant | OCI | Trading business |
| | Refined salt | NaCl | 7647-14-5 | Odorless solid | Food additives, fabric dyes | OCI | Trading business |
| | Sodium hydrosulfite | Na ₂ S ₂ O ₄ | 7775-14-6 | White powder | Oxidizer, reducer, bleach | OCI | Trading business |
| PVA(Polyvinyl alcohol) | (C ₂ H ₄ O) _n | 9002-89-5/25213-24-5 | Odorless white powder | Adhesive, emulsion stabilizer, binder, thickening agent | OCI | Trading business | |
| Sodium bicarbonate | NaHCO ₃ | 144-55-8 | Odorless white powder | Food additives, feed, leather, pharmaceuticals, baking powder, soap | OCI | Trading business | |
| Hexachlorodisilane | (SiCl ₃) ₂ | 13465-77-5 | Colorless liquid | Semiconductor precursor | OCI | Gunsan, Korea | |

Product List

| Category | Product name | Molecular formula | Cas no. | Characteristics | Key applications | Company | Plants |
|------------------|---|---|--|---|---|---|---|
| Carbon Chemicals | Carbon black | C | 1333-86-4 | Pelletized Furnace Black | Pigment and reinforcing agent for rubbers, and electrical insulation | OCI/ HD Hyundai OCI | Pohang, Gwangyang, Daesan, Korea |
| | TDI(Toluene di-isocyanate) | C ₉ H ₆ N ₂ O ₂ | 26471-62-5 | Colorless liquid | Polyurethane products | OCI | Gunsan, Korea |
| | o-TDA | C ₇ H ₁₀ N ₂ | 26966-75-6 | Colorless liquid | Polyurethane products | OCI | Gunsan, Korea |
| | Naphthalene | C ₁₀ H ₈ | 91-20-3 | Colorless liquid, 95% purity | Dye chemicals | OCI / Shandong OCI / Ma Steel OCI Chemical | Pohang, Gwangyang, Korea / Shandong, Anhui, China |
| | Isoquinoline | C ₉ H ₇ N | 119-65-3 | Colorless or light-yellow oil, 98% purity | Polyimide film | OCI | Gwangyang, Korea |
| | Indene oil | - | 65996-79-4 | Light-tan oil, 50% purity | Cumarone resin | OCI | Pohang, Gwangyang, Korea |
| | Xylenol | C ₈ H ₁₀ O | 1300-71-6 | Colorless or light-tan oil, 80% purity | Synthetic resins, solvents | OCI | Pohang, Korea |
| | Quinoline | C ₉ H ₇ N | 91-22-5 | Colorless or light-yellow oil, 98% purity | Disinfectants, herbicide | OCI | Gwangyang, Korea |
| | Cresol | C ₇ H ₈ O | 1319-77-3 | Colorless or light-pink oil, 70% purity | Insecticides, synthetic resins, solvents | OCI | Pohang, Korea |
| | Pitch | - | 65996-93-2 | Brown oil | Binder for aluminum smelting | OCI / Shandong OCI / Ma Steel OCI Chemical | Pohang, Gwangyang, Korea / Shandong, Anhui, China |
| | Wash oil | - | 90640-84-9 | Yellowish-brown oil, 30% methylnaphthalene | Synthetic resins, solvent | OCI / Shandong OCI / Ma Steel OCI Chemical | Pohang, Gwangyang, Korea / Shandong, Anhui, China |
| | Plasticizer(DINP) | C ₂₆ H ₄₂ O ₄ | 68515-48-0 | Colorless liquid | PVC Compound, Wiring, Deco sheet, Flooring, Wallpaper, Tarpaulin, Leather, etc. | OCI | Pohang, Korea |
| | Plasticizer(DIDP) | C ₂₈ H ₄₆ O ₄ | 68515-49-1 | Colorless liquid | PVC Compound, Wiring, Deco sheet, Flooring, Wallpaper, Tarpaulin, Leather, etc. | OCI | Trading business |
| | Plasticizer(DOTP) | C ₂₄ H ₃₈ O ₄ | 6422-86-2 | Colorless liquid | PVC Compound, Wiring, Deco sheet, Flooring, Wallpaper, Tarpaulin, Leather, etc. | OCI | Pohang, Korea |
| | Plasticizer(TINTM) | C ₃₆ H ₆₀ O ₆ | 53894-23-8 | Colorless liquid | PVC Compound, Wiring, Deco sheet, Flooring, Wallpaper, Tarpaulin, Leather, etc. | OCI | Trading business |
| | Plasticizer(DINA) | C ₂₂ H ₁₄ O ₄ | 33703-08-1 | Colorless liquid | PVC Compound, Wiring, Deco sheet, Flooring, Wallpaper, Tarpaulin, Leather, etc. | OCI | Trading business |
| | Phthalic anhydride | C ₈ H ₄ O ₃ | 85-44-9 | White solid | Petrochemical feedstock | OCI | Pohang, Korea |
| | Benzene | C ₆ H ₆ | 71-43-2 | Colorless or light-yellow aromatic compound | Petrochemical feedstock | OCI | Gwangyang, Korea |
| | Aromatic polyester polyol | - | 32472-85-8 | Light-brown liquid | Petrochemical feedstock | OCI | Pohang, Korea |
| | Mixed xylene | C ₈ H ₁₀ | 1330-20-7 | Colorless or light-yellow aromatic compound | Petrochemical feedstock | OCI | Gwangyang, Korea |
| | Toluene | C ₇ H ₈ | 108-88-3 | Colorless or light-yellow aromatic compound | Petrochemical feedstock | OCI | Gwangyang, Korea |
| | C9 | - | 64742-95-6 | Colorless or light-yellow aromatic compound | Petrochemical feedstock | OCI | Gwangyang, Korea |
| | Sodium hydrosulfide | NaSH | 16721-80-5 | Colorless or light-yellow aromatic compound | Heavy metal remover in the chemical industry | OCI | Gwangyang, Korea |
| | Non-Aromatics | - | 64741-46-4 | Colorless or light-yellow aromatic compound | Petrochemical feedstock | OCI | Gwangyang, Korea |
| Carbon black oil | | 8001-58-9 | Yellowish-brown oil | Carbon black | Shandong OCI / Ma Steel OCI Chemical | Shandong, Anhui, China | |
| Creosote | | 8001-58-9 | Yellowish-brown oil | Carbon black, wood preservatives | OCI / Shandong OCI / Ma Steel OCI Chemical | Pohang, Gwangyang, Korea / Shandong, Anhui, China | |
| Decant oil | C ₆ H ₅ CH ₃ | 71-43-2 | Highly volatile colorless liquid, 60% benzene/ 40% toluene | Synthetic resins | Shandong OCI / Ma Steel OCI Chemical | Shandong, Anhui, China | |

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: Unit 1-37, 1st Floor, Building 450,30, Hagik-ro, Michuhol-gu, Incheon, Republic of Korea
 - 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. OCI Dream**
 - Address: 2F, OCI Building, 94 Sogong-ro, Jung-gu, Seoul
 - Tel: +82-2-776-7511
 - Services: Food Services (Colleague), Cultural Business, etc.
- 8. Bukwang Pharmaceutical Co., Ltd.**
 - Address: 7 Sangdo-ro, Dong jak-gu, Seoul
 - Tel: +82-2-3016-1100
 - Services: Biopharmaceutical R&D
- 9. SAEHAN RECYCLE Co., Ltd.**
 - Address: 112, 3Sandan 3-gil, Buk-myeon, Jeongeup-si, Jeollabuk-do, Republic of Korea
 - Tel: +82-63-535-0746
 - Services: Recycled pyrolysis oil

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.51, Ligingchi Road, Chemical Industry Concentration Area, Yushan Economic Development Zone, Maanshan, Anhui, China. 243000
 - Tel: +86-555-3500-375
 - Products: Pitch, CBO, Naphthalene, and Other Products
- 13. OCI SOLAR(CHINA) CO., LTD.**
 - Address: 19F, Baodi Building, 2399 Hongxing Road, 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 SDN. BHD.**
 - 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, Dong Hoa Ward, Ho Chi Min City, 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. OCI Enterprises**
 - Address: 8000 IH-10 West, Suite 1201, San Antonio, TX 78230, USA
 - Tel: +1-210-453-3100
 - Services: Holding Company
- 19. OCI Energy 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.

Membership of Key Associations

| Category | Associations and Organizations | | |
|---------------|--|---|--|
| OCI Holdings | Korea Enterprises Federation (KEF) | UN Global Compact (UNGC) | Korea Listed Companies Association |
| | Seoul Chamber of Commerce and Industry | Korea Association for Chief Financial Officers | Korea Listed Companies Association (Audit Committee) |
| OCI Company | Korea Enterprises Federation (KEF) | Korea Vinyl Environmental Council | Korea Semiconductor Industry Association |
| | Seoul Chamber of Commerce and Industry | International Tar Association | Korea Chlor-Alkali Industry Association |
| | Korea Listed Companies Association | JCI | The International Isocyanate Institute, Inc. (III) |
| | Korea Investor Relations Association | The Rubber Society of Korea | Korea Research Association of Silicone Industry (KORASI) |
| | Korea Association for Chief Financial Officers | Korea Rubber Industry Association (KRIA) | Korea Feed Ingredients Association |
| | Korea Petrochemical Joint Registration Consortium | Korea Carbon and Nano Industry Association (KCANIA) | Korea International Trade Association (KITA) |
| | Korea Chemicals Management Association | Korea Chemical Industry Association | Korea Importers Association (KOIMA) |
| | Responsible Care Council | Korea Industrial Technology Association (CTO Club) | The Korean Society of Semiconductor & Display Technology |
| OCI Power | Korea Photovoltaic Industry Association (KOPIA) | Korea ESS Industry Promotion Association | Korea Sustainable Campus Association |
| OCI Specialty | Korea Electric Engineers Association | Korea Mechanical Construction Contractors Association | |
| OCI SE | Jeonbuk Environmental Technicians Association | Gunsan Occupational Safety and Health Council | Industrial Complex Development Committee |
| | Gunsan Business Environmental Council | Korea Cogeneration Association | Gunsan Police Station Youth Guidance Committee |
| | Gunsan Fire Safety Association | Biomass Power Generation Association | Gunsan Red Cross Lifelong College |
| | Jeonbuk Regional Chemical Plant Council | Public Safety Policy Advisory Committee | |
| DCRE | Incheon Employers Federation | | Korea Housing Builders Association |
| | Inhwa Association | | |
| OCI Energy | Solar Energy Industries Association(SEIA) | Texas Solar Power Association(TSPA) | Metro San Antonio Chamber |
| | Advanced Power Association(APA) | Greater: SATX | Gulf Coast Power Association(GCPA) |
| | Greater San Antonio Chamber of Commerce(SATX) | Women’s Energy Network(WEN) | |
| MSE | Solar Energy Industries Association(SEIA) | Renewable Energy Industries Association of New Mexico | Oregon Solar Energy Industry Association |
| | Solar Energy Manufacturers for America Coalition(SEMA) | Arkansas Advanced Energy Association | Minnesota Solar Energy Industry Association |
| | Texas Solar Energy Society | California Solar and Storage Association | San Antonio Manufacturers Association |
| | Texas Solar + Storage Association | Washington Solar Energy Industry Association | Illinois Solar Energy Industry Association |
| | Colorado Solar + Storage Association | | |
| OCI TRS | Sarawak Chamber Of Commerce & Industry(SCCI) | Malaysian Employers Federation(MEF) | Federation of Malaysian Manufacturers(FMM) |

OCI Holdings