

DIG AIRGAS SUSTAINABILITY REPORT 2025



About this Report

Report Overview	DIG Airgas provides industrial gas solutions with safety, customer satisfaction, and sustainable growth as its core values. This is our third Sustainability Report, which contains key achievements and efforts across ESG. DIG Airgas has transparently shared our financial and non-financial performance annually since the publication of the first report in 2023. DIG Airgas is committed to building a sustainable future through responsible management.
Reporting Principles and Standards	This report has been prepared in accordance with the requirements of Global Reporting Initiative (GRI) Standards 2021. Financial information is based on IFRS consolidated financial statements, while non-financial information has been prepared based on the company's disclosure system and reporting fiscal year. In addition, this report reflects the requirements set forth by ISSB IFRS S1 & S2, TCFD, SASB, and the UN SDGs.
Reporting Period	The main reporting period is from January 1 to December 31, 2024. To identify the increase/decrease statuses of ESG-related activities, quantitative performance data were reported for the last three years of 2022, 2023, and 2024 with certain data also reflecting information from the first half of 2025.
Reporting Scope	Financial information was prepared based on DIG Airgas's consolidated audit report encompassing domestic and overseas workplaces. Non-financial information was based on individual audit reports of domestic workplaces. This report includes data from all domestic workplaces.
Third-Party Verification	DIG Airgas has been verified by the British Standards Institution (BSI), an independent verification agency, for the reliability of the report and disclosed information. The verification opinion is included in the Appendix.

DIG Airgas website



www.dig-airgas.com

Associations that DIG Airgas is affiliated with



Joined Korea Industrial & Specialty Gas Association (KISGA) in 2007
Joined Korea Display Industry Association (KDIA) in 2007



INTERACTIVE PDF User Guide

This report has been published as an interactive PDF that includes functions such as the moving index and links. For ease of use and access, we recommend viewing it on your PC.



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CEO Message



Dear respected stakeholders,

We extend our sincere gratitude to all our stakeholders including shareholders, customers, suppliers, employees, and local communities, for their continued trust and support.

Since its founding in 1979, DIG Airgas has been a leading producer and supplier of industrial gases for over 46 years. Having established itself as a key pillar of Korea's industrial competitiveness, the company has reliably provided essential industrial and specialty gases to core national industries such as semiconductors, displays, petrochemicals, secondary batteries, steel, and shipbuilding. We have maximized customer value based on our accumulated technological capabilities and quality competitiveness and have solidified our position as a leading company in Korea's industrial gas industry.

The recent global business environment has rapidly deteriorated due to supply chain instability, heightened geopolitical risks, and increased protectionism. In particular, as the U.S. has strengthened its 'America First' policy, Korea's economy—which relies heavily on exports—has faced significant challenges. Moreover, with the slowdown in the growth of key downstream industries such as petrochemicals, displays, and secondary batteries, DIG Airgas's business environment is inevitably facing negative impacts as well. These compounded uncertainties necessitate a more careful review of DIG Airgas's business strategy.

On the other hand, signs of recovery in demand for high value-added industries such as AI and semiconductors and growing needs for materials and quality enhancement are creating new opportunities for technology-leading companies. In addition, ESG values such as greenhouse gas (GHG) reduction, energy efficiency and ESG values such as safety and ethical and social responsibilities have emerged as key elements of corporate competitiveness. DIG Airgas actively responds to market changes by proactively recognizing these change trends, benchmarking global best practices, and upgrading its sustainable management system.

DIG Airgas has transparently disclosed its ESG vision and performance every year since publishing its first Sustainability

Report in 2023. In 2024, we acquired ISO 27001 information security certification and, from the Global Real Estate Sustainability Benchmark (GRESB) a globally authoritative ESG rating agency achieved the highest Five-Star rating for the second consecutive year and was awarded the Sector Leader rating in the Infrastructure Asset assessment category participated in by 694 companies from 72 countries worldwide thereby achieving formal recognition for its global-standard ESG management system.

DIG Airgas is continuing its strategic implementation toward a sustainable future in all areas of environmental, social, and governance pillars.

■ Environmental (E)

- DIG Airgas continuously upgrades its production process and carries out enterprise-wide energy-saving activities by improving low-efficiency facility and adopting the PDIS and APC management system.
- In 2024, we installed solar power facilities in the office building of production plant and partially replaced electricity demand with renewable energy. In 2025, we signed the industry's first direct PPA (Power Purchase Agreement) to transition a significant portion of the electricity consumption at our major plants to renewable solar energy.
- We will continuously and steadily expand our energy and greenhouse gas reduction initiatives to achieve our Net-Zero target.

■ Social (S)

- By strengthening investment and management in the field of Safety, Health, and Environment (SHE), we have achieved company-wide "zero" safety incidents and are continuously implementing internal consulting and improvement activities to prevent serious industrial accidents.
- By identifying and actively promoting our unique social contribution programs, we are strengthening win-win cooperation with local communities, which also reinforces stakeholders' trust through a wide range of ESG initiatives, including establishing an ethical management system, enacting anti-corruption regulations, managing conflict minerals, monitoring compliance with the Code of Conduct, and enhancing our cybersecurity framework.

■ Governance (G)

- As of 2025, we will proactively adopt the reporting standards of the International Sustainability Standards Board (ISSB) (IFRS S1 and S2) to enhance transparency and will disclose the sustainability risks, opportunities and response strategies.
- We will advance our integrated ESG management system to proactively respond to regulatory and assessment trends and establish a more robust foundation for sustainable management.

DIG Airgas will continue to pursue sustainable growth through climate change mitigation and greenhouse gas reduction, the establishment of safe workplaces, stable product supply, resource efficiency, and strengthened ethical management. In addition, we will continue expanding our application of greenhouse gas (GHG) reduction technologies and renewable energy solutions to preserve a green, healthy environment for future generations.

Building on this foundation, We will continue to meet the expectations of our stakeholders by further strengthening its continuous and differentiated ESG competitiveness, grounded in our accumulated technological expertise and trust.

Thank you.

CEO of DIG Airgas Co., Ltd Gyu-Seok Oh

Company Overview

DIG Profile

Since its founding in 1979, DIG Airgas produces and supplies industrial gases that are essential to national key industries. Since its establishment, the company has continuously improved its technological capabilities in the field of industrial gases by establishing the Cryogenic Research Institute and training technical manpower, and has grown together with customers in the semiconductor, display, oil refining, petrochemical, and secondary battery industries. We also have the technology to compete equally with global industrial gas companies by expanding into overseas markets.

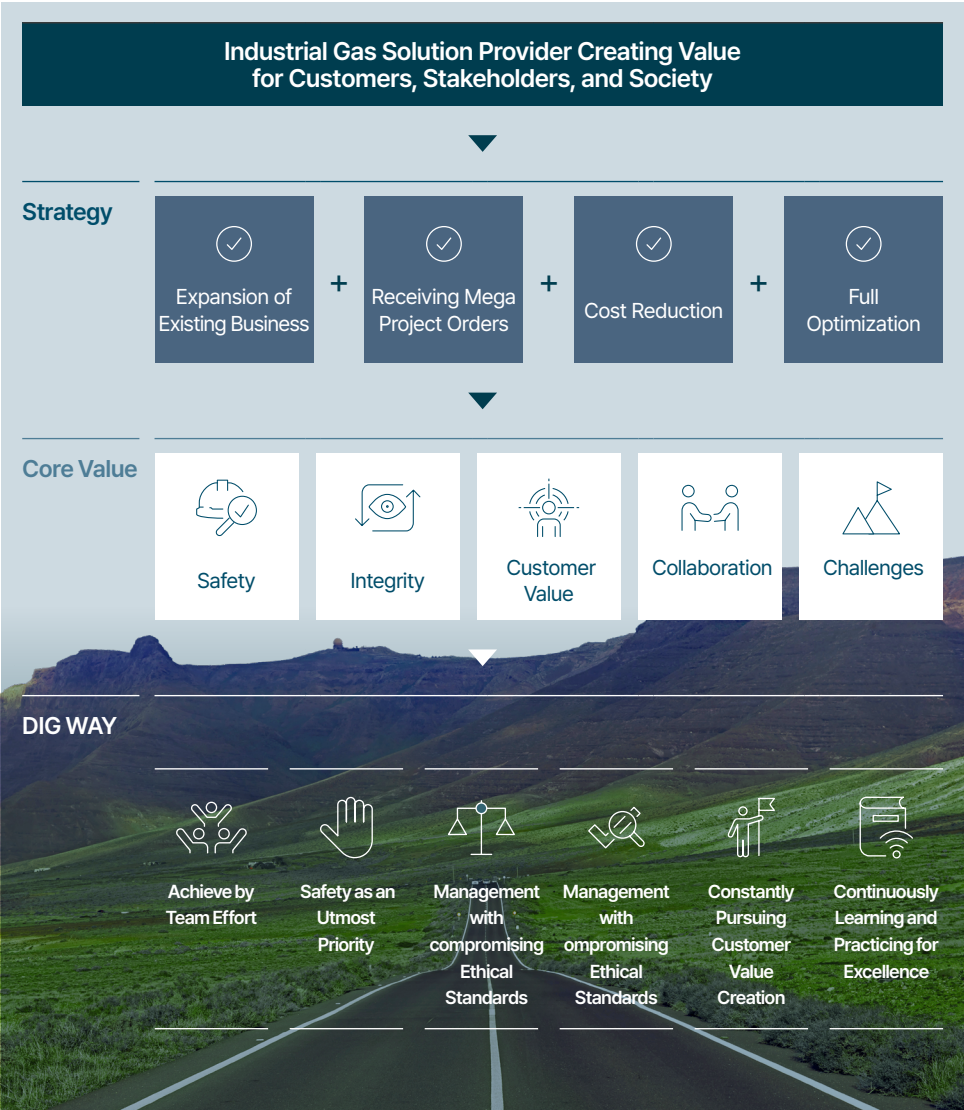
Company name	DIG Airgas Co., Ltd
CEO	Gyu-Seok Oh
Business fields	Gas and plant manufacturing and sales
Employees	540 (as of December 2024)
Establishment date	February 19, 1979
Joint venture	Green Air Co., Ltd.
Subsidiary	DIG (Guangzhou) Gases Co., Ltd.
Business Sites*	Domestic: AG – 18 sites (47 plants), SG – 5 sites (5 plants) Overseas: China DIG (Guangzhou) Gas Co., Ltd. (2 plants)

*The five non-staffed sites installed within customer premises among ASU Plant sites are excluded from the total site count.

| 2024 Financial Performance | (Based on IFRS as of December 2024)

(Unit KRW 100 million)

Sales	7,520
Operating profit	1,395
Net profit for the period	1,191



DIG History

DIG Airgas has grown into a leading industrial gas manufacturing and supplying company for 46 years since its establishment in 1979 and will continue to embark on new challenges and make a leap forward for sustainable growth in the future.

1970's

- **1979** • Established Daesung Oxyton Co., Ltd. (The first Korean company to enter the industrial gas industry)

1980's

- **1980** • BULK business commencement, Completed
- **1981** • Changed company name to Daesung Sanso Co., Ltd.
- **1986** • Completed Yangsan Plant
- **1989** • Established Daesung Cryogenic Research Institute (DCRI)
- Extended Banwol Plant

1990's

- **1991** • Tonnage business commencement
- Completed Yecheon Plant
- **1992** • Completed Banwol Specialty Gas Plant
- **1994** • Completed Cheongju Plant
- **1995** • Completed Cheongju 2 Plant, Yecheon 2 Plant
- Development of a cryogenic vacuum insulated pipe
- **1996** • Completed Cheongju 3 Plant
- **1997** • Completed Yecheon 3 Plant, 4 Plant
- **1999** • Obtained ISO 14001 certification

2000's

- **2000** • Developed cold box with own technology
- Completed Daejeon Plant, Completed Cheongju 4 Plant (CDA)
- **2003** • Winning of the "Patent Award 2003" from the Industry Property Office for the Cryogenic He Purifier
- Obtained ISO 9001 certification
- **2004** • Changed company name to Daesung Industrial Gases Co., Ltd.
- Completed Gumi ASU Plant & Gumi Specialty Gas Plant
- **2006** • Completed Paju Plant
- **2008** • Established a joint venture, Green Air Co., Ltd.
- Completion of a toxic gas analysis system in the research institute
- Completed Ulsan Plant
- **2009** • Development of a small-size ASU

2010's

- **2010** • Completed Yecheon 5 Plant
- **2012** • Completed Ulsan 2 Plant
- **2013** • Established Daesung (Guangzhou) Gases Co., Ltd. (DGG) in China
- Commercialization of the large-size O₂ Samsung SDI
- Completed Cheongju 8 Plant
- **2014** • Development of a small-size CO₂ Analyzer
- **2015** • Completed Incheon Plant
- **2016** • Completed Paju 2 Plant
- Development of a CO₂ purification and liquefaction unit for 10 MW CO₂ capture plant
- **2017** • The successful demonstration of the experiment to store CO₂ into the underground
- Completion of high purity hydrogen plant using steel by-product gas COG (Hyundai Steel)
- **2018** • Completed Gongju Specialty Gas 2 Plant (N₂O)

2020's

- **2020** • Vision proclamation ceremony
- Electronics-grade high-purity specialty gas development
- **2021** • Changed company name to DIG Airgas Co., Ltd.(CI declared)
- Completed Yecheon 6 Plant
- Selected as ESG Sector Leader in GRESB Assessment
- **2022** • Completed Cheongju 9 Plant
- Supplied liquid oxygen and helium to the Korean satellite launch vehicle Nuri
- **2023** • Relocated DIG Airgas head office (Guro-gu, Seoul → Jung-gu, Seoul)
- New office building at Banwol Plant
- GRESB 5 Star, Global No. 1 ranking and joined the CDP membership
- **2024** • Completed Gumi 3 Plant
- Obtained ISO 27001 certification
- GRESB 5-Star, Achieved ESG Sector Leader
- **2025** • Signed a 50 Mw solar renewable energy Power Purchase Agreement (PPA)

Products and Services

General Gas

Oxygen

Oxygen is the second-most abundant component existing in the air next to nitrogen, is non-flammable, and is a combustible gas that has the oxidizing property to react with flammable substances. It is used in the oil refining, petrochemical, semiconductor, steel, and glass industries, paper manufacturing, medical and secondary battery material manufacturing processes.

Nitrogen

Nitrogen is an inert and non-flammable gas that is used in various business fields such as chemical processes, metals, semiconductors, glass, and tire curing.

Argon

Argon is inert even at high temperatures and pressures, is mainly used for highquality welding such as a smelting and refining atmosphere gas, and is also mainly used for manufacturing silicon ingots, which are solar power materials, and semiconductor chips.

Specialty Gas

Electronic Gas

Electronic gases used in semiconductors, displays, and solar cells are diverse and require ultra-high-purity technology.

Ultra-high-purity Pure Gas

Ultra-high-purity pure gases are used in the semiconductor, petrochemical, and metal industries, and are supplied through state-of-the-art refining and charging facilities.

Standard Gas

Standard gases are used for calibration of various analyzers, processes, process management, and quality control, and we are meeting customer needs with thorough quality control and precise analysis methods.

Mixture Gas

Mixture gases are widely used in various business fields, such as laser, food, welding, medical care, and lighting, and consist of two or more high-purity gases mixed at the required concentrations.

Other Specialty Gases

By sourcing raw materials such as SF₆ and Ne from major overseas manufacturers, DIG Airgas further purifies and services various quantities of specialty gases to domestic consumers.

Specialty Gas Cylinder Internal Treatment

In order to maintain the best quality of gases, we provide grinding and cleaning services for high-pressure gases suitable for gas properties such as ultra-high purity, and toxicity and corrosiveness for semiconductors.

Products and Services

Equipment

DIG Airgas designs, manufactures, and supplies high-pressure gas related equipment developed by our own technology in our R&D center according to customer requirements.

Engineering

We are carrying out comprehensive engineering ranging from design, construction, and commissioning of all gas supply facilities including air separation equipment to meet the gas usage patterns of domestic and overseas customers.

Cryogenic Facility

DIG Airgas stores liquid nitrogen (LN_2), liquid oxygen (LO_2), liquid argon (LAr), etc. at low temperatures, and evaporate the ultra-cold liquefied gases at the required pressure and flow rate to supply them to the user as gases.

Specialty Gas Supply Facility

DIG Airgas provides systems that can safely and stably supply specialty gases for semiconductors (N_2O , NH_3 , NF_3 , SiH_4 , DCS , PH_3 , SF_6 , F_2 , HBr , HCl , Cl_2).

Gas Analysis Facility

DIG Airgas sells gas analyzing systems, which were developed for its own use, for gas research experiments and industrial demand.

Cryogenic Air Separation Unit (ASU)

The cryogenic separator is a high-efficiency device that separates nitrogen (78%), oxygen (21%), and argon (0.9%) in the air using the boiling point differences and is a facility that separates and produces high-purity nitrogen, oxygen, and argon.

PSA (Pressure Swing Adsorption)

This is a system to obtain nitrogen or oxygen by separating air using an adsorbent, and its device structure is simpler than that of ASU because it separates air at room temperature.

Gas Purifier

This is a device that removes impurities (O_2 , CO , CO_2 , H_2O , CH_4 , etc.) from highpurity raw material gases (99.999% or more) and supplies ultra-high purity gases in ppb units

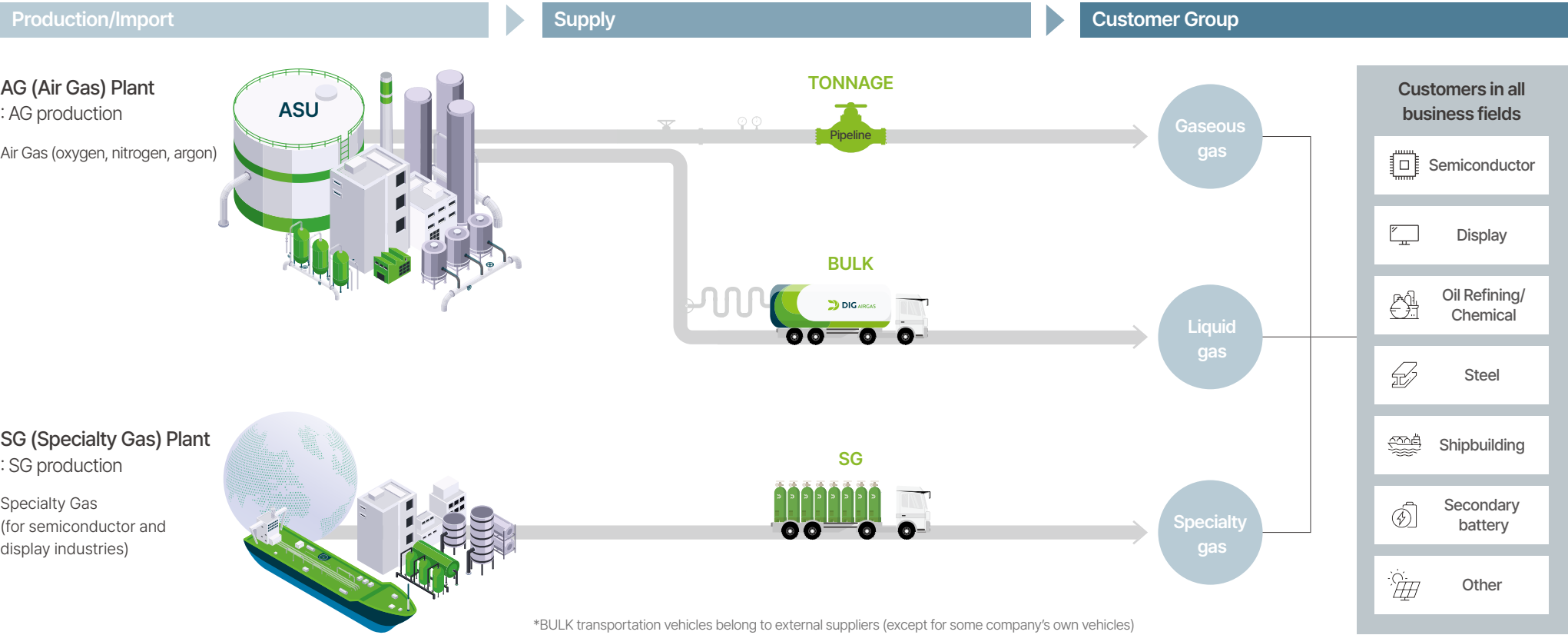
- Domestic and overseas ASU (Air Separation Unit) plant construction (GO_2 , GN_2 , production)
- O_2 , N_2 Generator design and manufacturing
- Specialty gas plants for gases such as Ne , He , Kr , Xe
- H_2 Plant, PSA, VSA facilities
- Medium and high-pressure CO_2 supply facilities
- Various gas supply facilities (storage facilities, vaporization facilities, etc.)



Business Introduction

Business Structure

DIG Airgas produces and supplies industrial gases essential to Korea's core national industries—including semiconductors, displays, Refining and petrochemicals, and secondary batteries—and reliably provides high-purity, high-precision gas solutions optimized for customer processes and demands. These solutions are backed by advanced facilities and a sophisticated quality management system. In particular, the company's production system, based on Cryogenic Air Separation Unit (ASU) and purification technologies, is designed to respond flexibly to changes in diverse industrial environments. By ensuring supply chain stability and strengthening long-term partnerships with customers through rigorous safety management capabilities, the company continues to build trust. Leveraging its technological expertise and operational know-how in the domestic market, DIG Airgas is further enhancing its global competitiveness by expanding collaborations with overseas customers.



DIG Network

Operating production facilities in major industrial complexes nationwide, we have built a stable supply network for industrial gases through a nationwide logistics network and technical service system. Each production site produces high-quality products using cryogenic air separation units (ASUs) and high-purity purification processes, with quality and safety managed in real time through integrated systems such as TMS and ERP. The sales division, headquartered in the Seoul metropolitan area, operates a regional customer service system and provides customized technical sales and supply solutions across industries including semiconductors, displays, petrochemicals, and secondary batteries. Amid intense competition with global industrial gas companies, we continue to strengthen our technological and quality competitiveness, while enhancing overseas customer service capabilities to seek the expansion of our global business foundation in the mid- to long term.

Domestic workplaces

AG 18 (40 plants)

SG 5 (5 plants)

*The five non-staffed sites installed within customer premises among ASU Plant sites are excluded from the total site count.

Overseas workplace

China DIG (Guangzhou) Gases Co., Ltd.
(2 plants)

Domestic production bases for air gases and specialty gases

Air gas workplace

Gyeonggi-do / Incheon

Banwol, Paju, ASE(Paju),
Icheon, Incheon

Gangwon-do

Munmak, Munmak(Isu)

Chungcheongbuk-do

Cheongju, Cheongju 9,
Jincheon, Chungju

Chungcheongnam-do

Daejeon, Geumsan, Seosan,
Dangjin(Green Air)

Gyeongsangbuk-do

Gumi, Gumi 3, Gyengju

Gyeongsangnam-do

Ulsan, Yangsan, Changwon

Jeollabuk-do

Jeonju

Jeollanam-do

Yeocheon, Yeocheon 6

Specialty gas workplace

Gyeonggi-do

Paju specialty gas workplace
Banwol specialty gas workplace

Daejeon

Daejeon specialty gas workplace

Chungcheongnam-do

Gongju specialty gas workplace

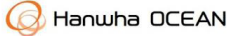
Gyeongsangbuk-do

Gumi specialty gas workplace



Major Customers

DIG Airgas maintains close partnerships with leading domestic companies across semiconductors, displays, petrochemicals, refining, secondary batteries, steel, and shipbuilding including advanced technology leaders such as Samsung Electronics, SK hynix, and LG Display, as well as core manufacturing companies engaged in steel production, shipbuilding, energy refining, and chemical product manufacturing. By stably supplying high-purity gases optimized for customer production processes and providing technical support and tailored services, we build long-term partnerships that go beyond simple gas supply, establishing ourselves as a trusted business partner that contributes to customers' operational stability and quality competitiveness.

Semiconductor 						
Display 						
Petrochemical 						 We create chemistry
Oil refining 						
Secondary batteries 						
Steel 						
Shipbuilding 						
Others 						

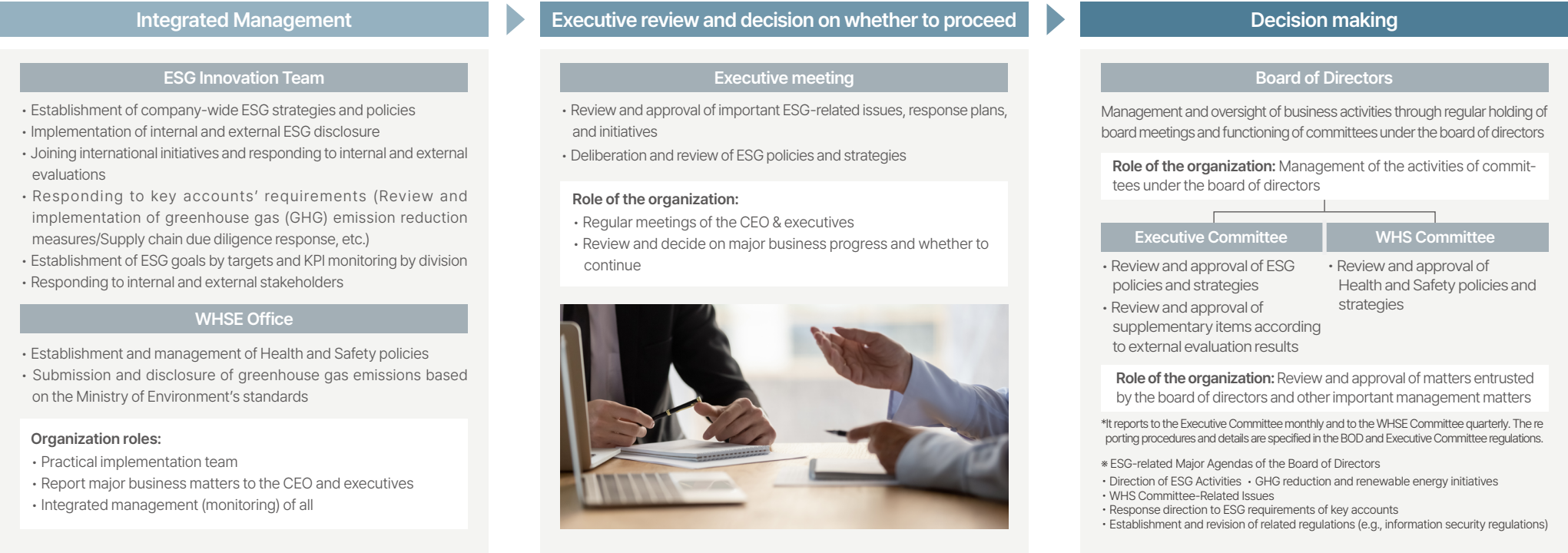


ESG Strategy

DIG ESG Management System

DIG Airgas is upgrading its management system as a core business strategy for sustainable growth by clarifying the roles and responsibilities of all employees to ensure that ESG is embedded across all corporate operations, and operates an ESG governance framework based on company-wide participation that covers strategy development, execution, and evaluation. Climate change response and overall ESG issues are centrally managed by the ESG Innovation Team and the WHSE Office, and any critical issues are promptly reported to the CEO and the Board of Directors to strengthen responsiveness. We also conduct regular reviews and improvements of ESG-related decision-making and reporting systems to secure consistency and transparency in execution. The ESG Innovation Team develops and implements ESG strategies by reflecting external policy changes and customer requirements, while also leading the systematic integration of ESG management through external evaluation responses and stakeholder engagement. Meanwhile, the WHSE Office, as a specialized safety and health management organization, enhances company-wide safety and health standards by proactively preventing potential workplace risks and promptly reflecting regulatory changes. Through close collaboration between ESG strategy and execution organizations, DIG Airgas drives tangible change toward a sustainable future.

DIG Airgas ESG Management System



DIG ESG Management factor & Approach

		Management factor	DIG Approach	DIG Policy
Integrations	Social	- ESG management strategy that links ESG factors and business - A system for managing actual and potential ESG risks	- Review and approval of ESG issues and strategies through the executive committee (board of directors), and establishment of ESG-related activity goals and KPIs by division - The ESG innovation team and WHSE office establish an Integrated ESG management system by managing risks in each ESG area	- Integrated ESG management system - Management of goals by division
	Climate Change	- Actual operating costs due to climate change - Request for disclosure of responses to climate change from domestic and foreign customers and organizations and diversifying and enhancing the disclosure framework	- Review and management of operational changes and direction due to climate change, with regular reporting to executives, centered on the ESG innovation team - Disclosing climate change information with reference to TCFD recommendations and IFRS S2 - Joining the CDP climate change in 2023	- Environment-related internal and external activities - System for constant monitoring of environmental changes - Reflection of management policy - Joining international initiatives
Environment	Greenhouse Gas Emissions and Energy Consumption	- Achievement of government-allocated goals as a company subject to allocation of greenhouse gas emission rights - Management of climate change risks due to greenhouse gas emissions and energy consumption	- Promotion of energy use reduction activities through process efficiency improvement, replacement of old facilities, renewable energy generation facilities, and eco-friendly alternative gas R&D - R&D and improvement activities related to greenhouse gas reduction are managed as KPI indicators	ISO 14001 environmental management guidelines
	Pollutant Emissions	Risks of air pollutants, water pollutants, chemicals, and hazardous chemicals arising from business operations	- Each division carries out management to minimize environmental impact - Maintain ISO 14001 environmental management system certification	- Waste management guidelines - Water consumption reduction and water quality management guidelines
	Waste Management and Resource Efficiency	Proper disposal considering the impact of waste on the environment, water use during recycling-enhanced operations, and wastewater discharge management	- Management of waste from generation to final disposal according to waste management guidelines - Resource efficiency improvement through efficient water supply and use, and water quality management - Disclosing relevant data within the environmental information disclosure system	- Job training support - Performance management system
Social	Executives and Staff Members	- Enhancing business strengths through fostering of executives and staff members - Employee satisfaction through fair compensation, performance management, and welfare support	- Established DIG talent and its fostering system - Fair and transparent personnel management	- ISO 9001 quality management guidelines - GMP quality evaluation and regular examination
	Customer Satisfaction	- Stable supply of products and production activities - Production of high-quality products	- Establishment of an organization dedicated to quality assurance and ISO 9001 quality management system implementation - Operation and response to reviews in accordance with GMP (Good Manufacturing Practice; medical high-pressure gas manufacturing and quality control standards)	- Company-wide health and safety policy - Safety philosophy - Safety Golden Rules - Physical security regulations - Casebook on Near-Miss Incidents in 2024 - Preparatory system in case of new law establishment and related detail changes
	Labor and Industrial Relations	- Settlement of zero accidents and safe environment culture - Reinforcing health and safety and worker safety prevention management - Compliance with relevant laws and regulations (occupational health and safety act, serious accident punishment act, etc.)	- HSE vision house: establishment of safety philosophy - Establishment of goals for Safety Golden Rules and management of accident-free workplaces goals - Fostering a WHSE culture that encompasses stakeholder health and safety - Reinforcing facility safety management through the establishment of a physical security system - Compliance with regulations according to relevant laws, continuous monitoring, and publication of a casebook on Near-Miss Incidents for 2024	- Employment rules - Collective bargaining agreement - Operation of regular communication channels
	Labor and Industrial Relations	- Prohibition of child labor and forced labor - Guarantee of freedom of association and basic labor rights - Operation of labor-management communication channels	- Thorough compliance with relevant laws and internal management standards - In addition to holding labor-management council meetings quarterly and concluding collective bargaining agreements, operation of labor-management communication channels such as town hall meetings	

		Management factor	DIG Approach	DIG Policy
Social	Supplier (Supply Chain) Management	• Management of ESG risks in cooperative companies • ESG mutually beneficial cooperation with suppliers	• Encouraging participation in ESG management by outlining supply chain ethical management and nonuse of conflict minerals policy and collecting signatures for them • Establish a supplier code of conduct and distribute to the supply chain • Promoting partner support activities in the dimension of mutually beneficial cooperation (education, consulting)	• Pledge to comply with and practice supply chain ethical management • Supplier code of conduct • Conflict minerals management policy • Participation in mutually beneficial cooperation and community support
	Community Support	• Contribution to the local community as a member of society • Corporate social responsibility for local community contribution activities	• Promotion of matching grants, corporate sponsorship activities, and local environmental protection activities • Acquisition of external commendations for corporate contribution to the local community	• Matching grant scheme • Social contribution activities
	Human Rights Management	• Diversity, equity, and inclusion within the company (nondiscrimination) • Prevention of sexual harassment and bullying in the workplace	• Advancement of the human rights management system by establishing guidelines • Improvement of human rights awareness through regular employee training	• Human rights management guidelines and related regulations
	Taxation	• Compliance with tax laws and policies and fulfillment of tax obligations in the countries where workplaces are located	• Establishment of Internal tax management standards and faithful compliance with tax obligations • Regular monitoring of relevant laws and regulations and review of internal compliance matters	• Corporate tax filing regulations • Acquisition tax return and management regulations • Comprehensive real estate tax return regulations • Local tax examination receiving regulations • Value added tax declaration regulations
Governance	Board of Directors	• Reinforcing transparency in key corporate decision-making • Management support activities to maximize corporate value	• Reporting ESG-related matters to the executives and the board of directors and making decisions • Reflection of major ESG-related issues in management policies through the operation of the executive committee under the board of directors	• Board of directors' regulations • Executive committee operating regulations
	Ethical Management	• Violations of ethical management and protection of whistleblower information • Anti-corruption, prevention of conflict of interest, and money laundering	• Establishment of the code of ethics and related standards to ensure employees' thorough compliance in performing their duties • Thoroughly protect the identity of the informant and protect him/her against any disadvantages	• Code of ethics (code of conduct) • Anti-corruption regulations • Anti-money laundering regulations
	Cybersecurity	• Corporate internal information security (cybersecurity) and personal information security • Physical security of tangible and intangible assets (facilities, people, information) in the workplace	• Officially established a global-level information security management system through the acquisition of ISO 27001 certification • Establishment of information security policy covering personal information, stakeholder information, servers, and physical security • Establishment of security management policies for tangible and intangible assets of workplaces • Carrying out regular inspections and training to improve information security awareness and response capabilities • Establishing an information security committee	• Information protection management regulations • Customer information protection regulations • Server and physical security guidelines • Establishing a Zero-Trust security framework

Sustainable Achievements in 2024



The Global Real Estate Sustainability Benchmark (GRESB) is the world's leading international ESG assessment organization, evaluating the sustainability performance of real estate and infrastructure assets each year. GRESB covers approximately USD 8.4 trillion worth of assets within its assessment scope, provides asset owners and managers with highly reliable benchmark data on environmental, social, and governance (ESG) practices and level of management. The assessment is divided into the Real Estate Assessment and the Infrastructure Assessment, and each segment comprehensively verifying sustainability management systems, risk management, and performance improvement initiatives through detailed indicators.

- Achieved GRESB 5 Star rating and recognized as ESG Sector Leader for the second consecutive year.

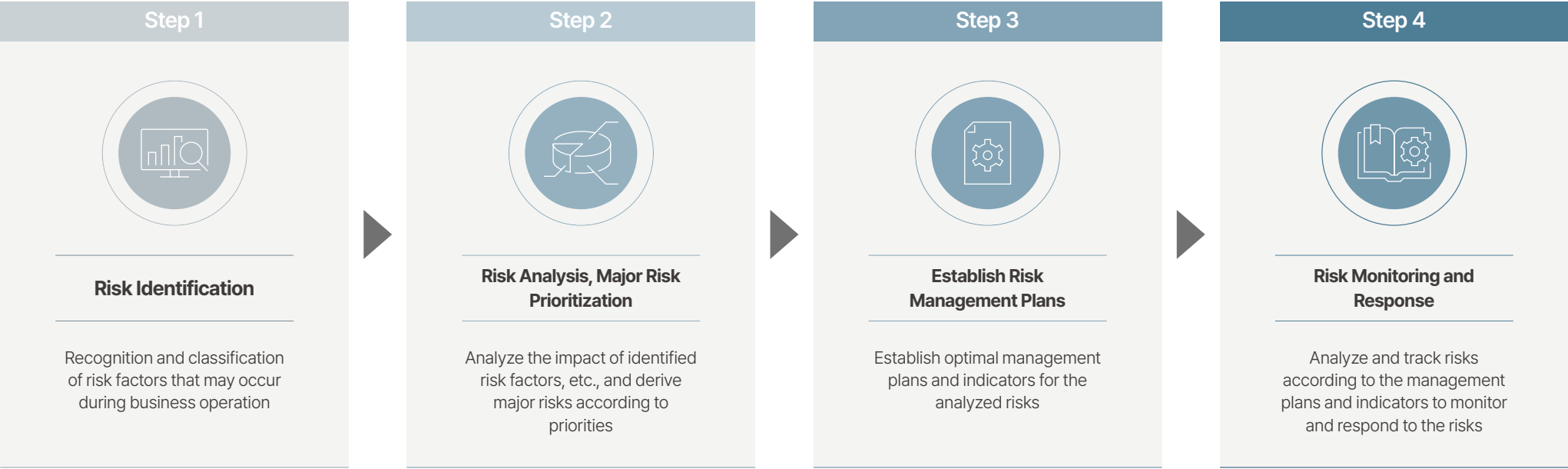
Risk Management

Risk management policy

DIG Airgas focuses on establishing an enterprise-wide risk management policy, laying a stable management foundation for proactively responding to unpredictable business risks that can affect company performance in a rapidly changing business environment. Based on these efforts, we are systematically strengthening our risk response capabilities systematically by operating a management system to identify potential risk factors in advance and minimize the possibility of risk occurrence.

Risk management system

Initially, we focused on proactively identifying various risk factors that could negatively impact our business operations, based on our enterprise-wide risk management system, and on preventing them. We continuously monitor potential risks, and systems are in place to enable rapid response and systematic reporting when unexpected situations arise. This response system contributes to maintaining corporate value amid uncertainties in the internal and external environment and has gradually become the foundation for enhancing the company's resilience. Leveraging this systematic risk response capability, we will continue to focus on securing stable competitiveness in a changing market environment.



Financial Risks

Risk Types	Liquidity Risk	Financial	Tax Risk
Organization in charge	Funding Team	Funding Team	Accounting Team
Possible Risks	Risk of non-payment of trade payables and financial liabilities due to lack of liquidity	Increase in the corporate financial burden due to increased interest rate volatility resulting from uncertainty and volatility in the financial market	Tax risks arising from failure to comply with or omission of tax payment deadlines in the course of business operations
DIG Approach	Securing adequate liquidity through fund balance forecasting, performance analysis, and adjustment	- Carrying out regular monitoring of the financial market - Minimizing financial costs by diversifying procurement sources and establishing an appropriate borrowing structure (long-term/short-term borrowing ratio, fixed/floating interest rate ratio)	- Identifying tax laws and policy trends - Faithfully fulfilling tax payment obligations



Non-Financial Risks

Risk Types	Environmental Risk	Health and Safety Risks	Governance, Compliance, and Ethical Risks	Supplier (Supply Chain) Risk	Information Security Risk
Organization in charge	ESG Innovation Team / WHSE Office	WHSE Office	Compliance Office	Purchasing Team / ESG Innovation Group	DX Strategy Team
Possible Risks	Risk of occurrence of adverse environmental impacts that may arise due to climate change in the process of business operations	Risk of Health and Safety accidents occurring in the workplace	Risk of legal sanctions and a decline in corporate reputation due to a lack of transparency in board decision-making and non-compliance with domestic and foreign laws	Use of conflict minerals produced in conflict zones through war and atrocities	Risk of leakage of information such as corporate internal confidential information and personal information
DIG Approach	- Establishment of an internal and external integrated management system through the ESG-dedicated organization - Greenhouse gas reduction through the establishment of the 2040 Net Zero Plan	- Reinforcing safety through the operation of the WHS Committee under the Board of Directors - Strengthening accident prevention through an organization dedicated to Health and Safety management and establishing a prompt followup action process system - Enhancing Health and Safety activities, such as safety diagnostics, to prevent serious accidents - Conducting regular HSE audits for all workplaces	- Establishing a system to monitor employee compliance with internal management standards and changes in domestic and foreign laws through a dedicated organization - Receiving reports of irregularities through the grievance handling system and website	Strengthen management activities to prevent and minimize ethical and human rights risks by requiring suppliers to sign our ethical management compliance statement and conflict mineral-free certification	- Establishment of an information security system (ISO 27001) and prepare personal information protection guidelines - Implementation of information security training and establishment of information security accident response processes - Establishing an Information Security Committee

Stakeholder Engagement Channels

Stakeholder Engagement

In defining stakeholder groups, DIG Airgas identifies major stakeholders as those who both influence and are influenced by the company’s operations, classifying them into six groups—customers, shareholders, employees, suppliers, associations and media, and local communities. We operate tailored communication channels that reflect the characteristics and needs of each group. Active engagement with stakeholders is one of the core elements of our ESG management, enabling us to incorporate diverse opinions and expectations into our operations and to build sustainable relationships based on transparency and trust. Through regular communication and feedback with each group, we encourage meaningful participation, which fosters substantive cooperation in areas such as policy improvement, reflection into business strategies, and fulfillment of social responsibilities. Looking ahead, we will continue to strengthen cooperative relationships with stakeholders to establish a solid foundation for sustainable value creation and shared growth.

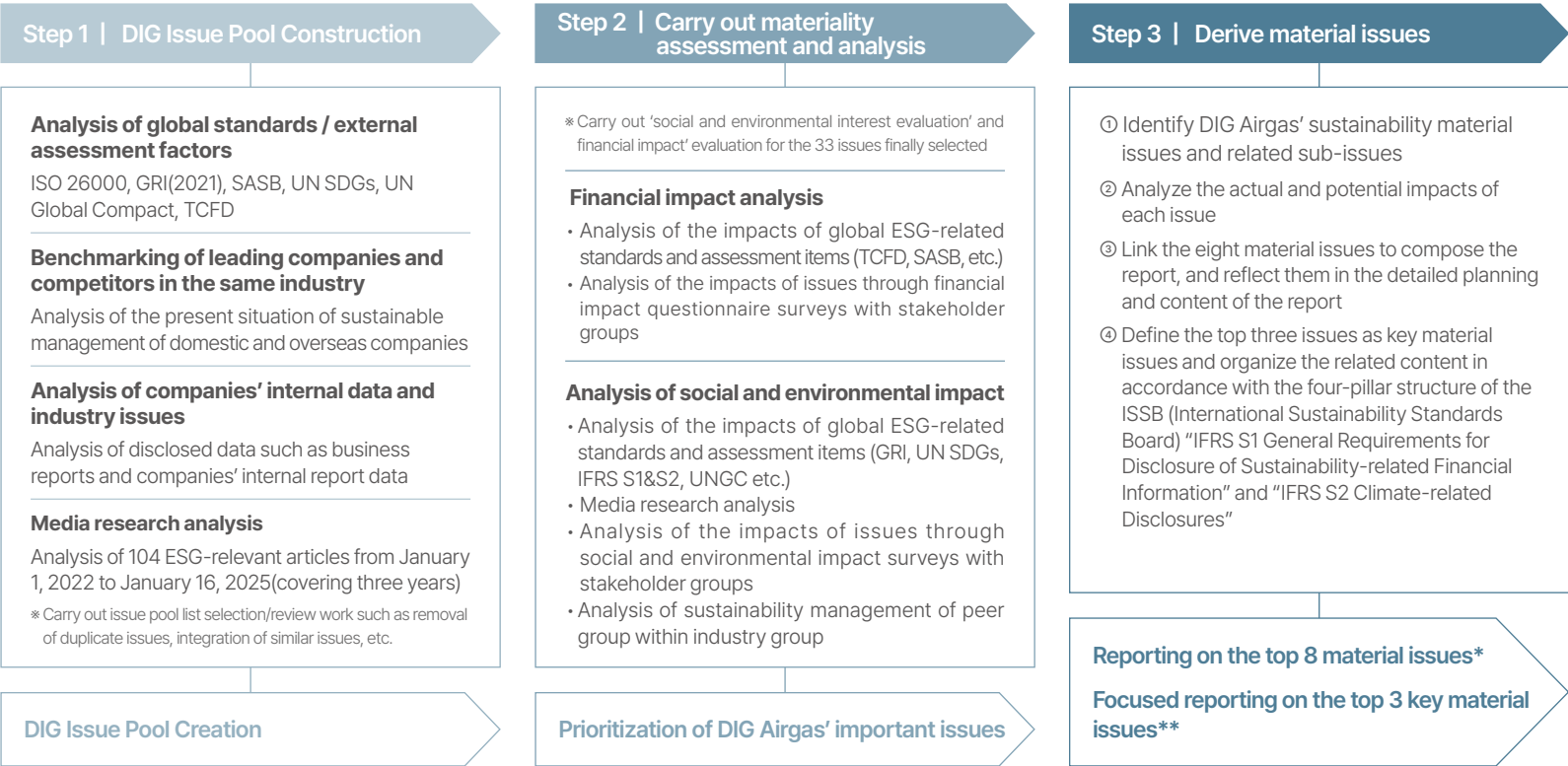
Stakeholder Communication Channel		Related major issues
Main channels		GRI element
Customer	- Survey customer satisfaction and incorporate results into business - Enhance ESG communication - Respond to customers' ESG needs(assessments) - Shared Growth and Co-Prosperity - Yearly - Constant use of homepage and media - Constantly - Semiannually	- Contributing to the circular economy through efficient resource consumption - Stable supply of products - Supply of safe products including securing chemical safety - Participation in ESG Partnership Activities with Key Customers
Shareholders	- ExCom meeting - Board of directors meeting and general meeting of shareholders - WHS Committee - Monthly - Quarterly and Yearly - Quarterly	- Establishment of environmental management system - Establishment of ethical management system - Board policy and structure reorganization in compliance with international standards
Employees	- Town hall meeting - Labor-Management Council - Reverse Mentoring Activities - Reinforce environmental safety management activities - Biannually - Quarterly - Constantly - Constantly	- Strengthening workplace Health and Safety management - Strengthening chemical management - Guarantee of active communication and rights in labor management relations
Suppliers	- Code of Conduct - Conflict Minerals Management - Yearly - Yearly	- Prohibition of forced labor and child labor - Reinforcement of supplier ESG capabilities and risk assessment - Establishment and implementation of human rights management practice guidelines that comply with international norms
Associations, Press	- Korea Industrial & Specialty Gases Association activities - External communications and press response - Quarterly - Constantly	- Effort to mitigate climate change and reduce greenhouse gas emissions in business operations - ESG management policy and performance - Transparent information disclosure
Local Community	- Promoting local community care activities - Implementing Matching Grant - Social contribution activities - Annually - Annually - Annually	- Attracting industry to the region - Community-driven social impact - Protecting local habitats

Double Materiality Assessment

Overview of Double Materiality Assessment

DIG Airgas conducted a materiality assessment to identify the impacts and areas of concern affecting both internal and external stakeholders under the value of sustainable management. We carried out a double materiality assessment in accordance with the GRI (Global Reporting Initiative) Standards 2021, thereby considering not only the financial condition and impacts of our business activities but also the internal and external social and environmental factors influencing our non-financial performance. Based on the results of this double materiality assessment, DIG Airgas will link key issues to our future sustainability strategies and targets, integrating them into our business activities to create sustainable value.

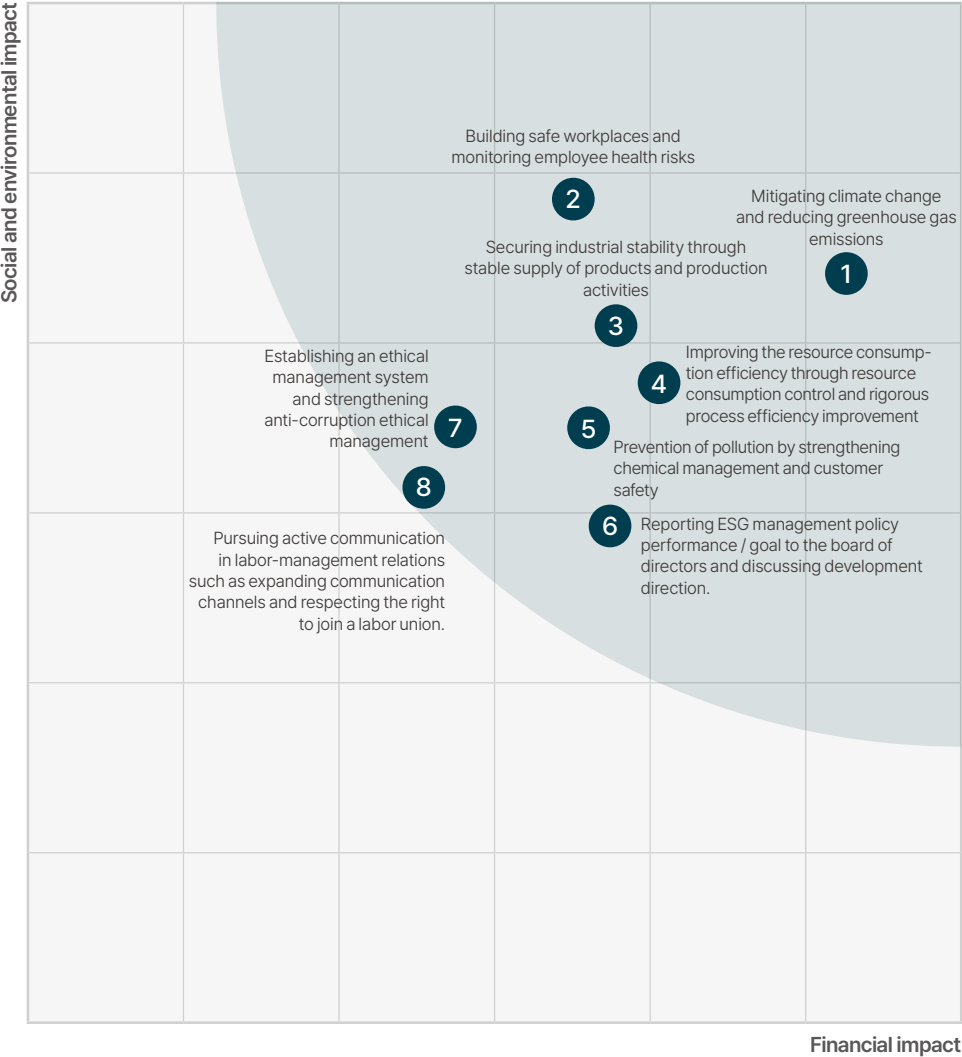
Double Materiality Assessment Process



*GRI Guide **IFRS S1, S2



Selection of Material Issues



Ranking (Previous year's ranking)	Material Issues	GRI Index	Related stakeholders	Reporting page
1 (1)	Mitigating climate change and reducing greenhouse gas emissions	305 Emissions	Customer, shareholder, employee, external institutions	23-31, ESG Data
2 (3)	Building safe workplaces and monitoring employee health risks	403 Occupational Health and Safety	Customer, shareholder, employee, supplier	37-41, ESG Data
3 (6)	Securing industrial stability through stable supply of products and production activities	203 Indirect Economic Impacts	Customer, shareholder, employee, supplier	42-45, 53-55, ESG Data
4 (5)	Improving the resource consumption efficiency through resource consumption control and rigorous process efficiency improvement	302 Energy 303 Water and Effluents	Customer, employee, supplier	34-35, ESG Data
5 (2)	Prevention of pollution by strengthening chemical management and customer safety	306 Waste	Customer, shareholder, employee, supplier, external institutions, local community	34-35, ESG Data
6 (7)	Reporting ESG management policy performance / goal to the board of directors and discussing development direction.	TCFD Framework – Governance	Customer, shareholder, employee, supplier, external institutions	14, 23-24
7 (8)	Establishing an ethical management system and strengthening anti-corruption ethical management	205 Anti- corruptions	Customer, shareholder, employee, supplier, association, local community	60-62, ESG Data
8 (9)*	Pursuing active communication in labor-management relations such as expanding communication channels and respecting the right to join a labor union.	401 Employment	Customer, shareholder, employee, external institutions	39, 50

*In the previous year, 9 key issues were identified

3 Environment

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Climate Change Response (TCFD, IFRS S2)

Climate Change Governance System

Role of Decision-Making Bodies and Executives

Having recognized climate change response as a core task of sustainable management, DIG Airgas operates an Company- wide response system with the Board of Directors (BOD) as the highest decision-making body. The BOD deliberates and decides on key agendas such as net-zero strategy, renewable energy acquisition plan, and climate change-related implementation based on regular reports from executives and makes a final confirmation of the company's climate change strategy. The Executive Committee conducts in-depth discussions on the status of strategy implementation and new tasks based on reports from the climate response organization, and establishes comprehensive action plans. Key decisions made at the committee are regularly reported to the BOD and, when necessary, are incorporated into the company's overall strategy upon BOD approval. The Executive Committee consists of professional executives with over 10 years of experience in their respective fields, focusing on developing practical and feasible strategies that consider the interlinkage between business and climate issues. Based on this systematic decision-making structure, DIG Airgas is strengthening its climate response capabilities and accelerating the transition to a sustainable future.

Roles of the dedicated (field) organization

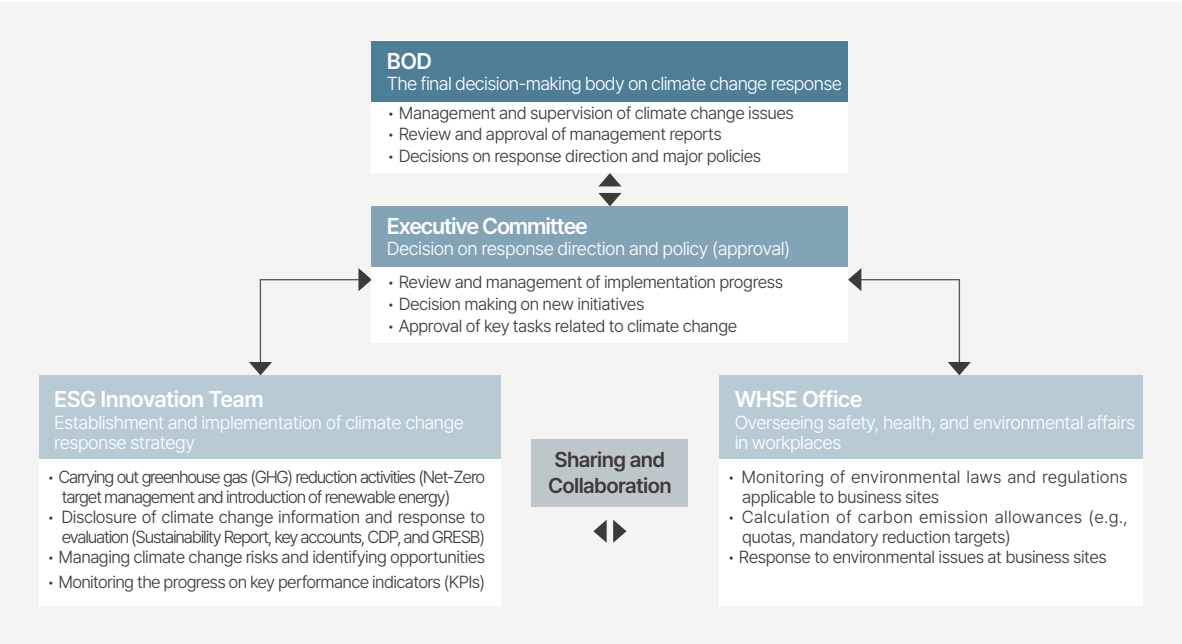
DIG Airgas operates the ESG Innovation Team and WHSE Office as dedicated climate change response organizations under the CEO, and they comprehensively manage climate change issues and ESG performance across all company operations. The ESG Innovation Team oversees tasks related to climate change such as greenhouse gas (GHG) emission management, reduction strategy establishment, and response to external evaluation, and leads actionable ESG strategies focused on implementation. The WHSE Office is responsible for safety and health issues such as worker safety, equipment risks, and environmental change response due to climate change, and strengthens the system for the preemptive prevention of and response to risk factors in workplaces.

These two organizations report the status of climate change response and major ESG issues to the Executive Committee regularly and ad hoc. A systematic reporting structure ensures that major issues are promptly reported to the CEO and BOD to facilitate strategic decision making. This allows us to share climate change-related information transparently and quickly across the company, enabling agile decision-making and effective response.

In addition, DIG Airgas provides various learning opportunities such as seminars, external professional training, and programs in collaboration with suppliers to strengthen its employees' climate change response capabilities and enhance company-wide ESG response capabilities.

We regularly reflect climate change and ESG-related performances to each division's KPI and regularly monitor them to link the results in the performance evaluation and compensation system to increase employees' awareness of goals and motivation to implement them.

Organizations Dedicated to Climate Change Response



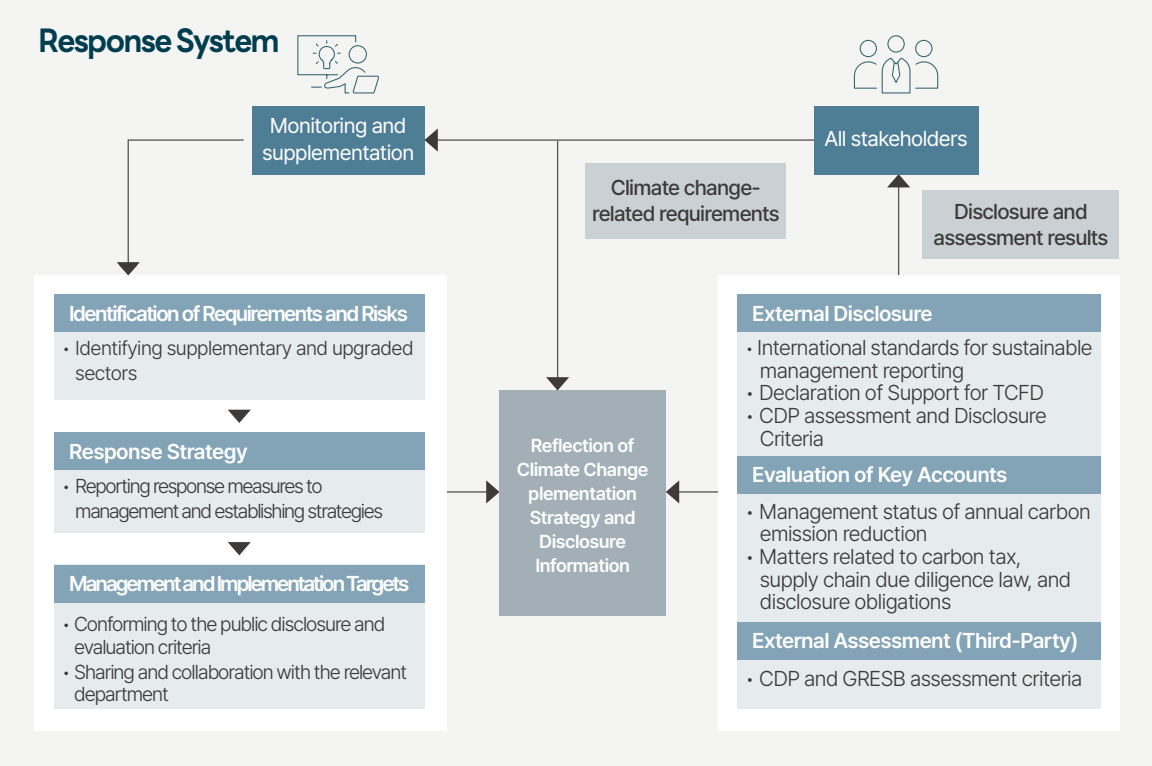
Climate Change Response System

DIG Airgas has established a company-wide climate change response process to ensure consistent and systematic ESG activities. First, we preemptively identify physical and transition risks and related opportunity factors that may arise due to climate change, quickly develop response measures, and report them to the Executive Committee. Thereafter, the company establish climate change response strategies based on management's judgment and internalize execution capabilities throughout the company by specifying them as quantitative goals and measurable KPIs.

In the strategy establishment stage, we reflect the supply chain-level standards for climate change response such as ESG due diligence, greenhouse gas (GHG) reduction targets, and expanded renewable energy adoption required by our customers in major industries such as semiconductors, displays, secondary batteries, and petrochemicals. Our response framework is continuously refined to align with customers' sustainability assessment criteria, thereby reinforcing trust-based relationships and jointly building sustainability across the entire supply chain.

In addition, DIG Airgas faithfully analyzes the requirements of international ESG assessment agencies including GRESB (Global Real Estate Sustainability Benchmark), and systematically operates the internal diagnosis and reporting process for assessment response each year. The GRESB assessment results are reported to the Executive Committee, and the improvement tasks for each assessment item are reflected in the ESG strategy and climate change response system to enhance our execution capabilities.

In terms of disclosure, we have regularly published integrated ESG reports reflecting TCFD, SASB, and GRI standards since 2023. Starting 2025, we will adopt ISSB's IFRS S2 standards to build a global-level climate change disclosure system. Moreover, we transparently disclose greenhouse gas (GHG) emissions and climate change response performance through CDP each year and actively utilize feedback from assessment agencies to improve internal strategies.



Participation in and Support for International Initiatives



The Task Force on Climate-related Financial Disclosures (TCFD) is an international initiative that recommends a framework for companies to disclose information on governance, strategy, risk management, and metrics and targets, enabling stakeholders to better understand climate-related risks and opportunities. It aims to support investors and creditors in making informed decisions by providing transparent climate-related financial information.

- Declared support for TCFD in 2022



The Carbon Disclosure Project (CDP) is a global environmental disclosure platform that collects and publishes data from companies and cities worldwide on climate change, water resources, and forests. It supports investors, purchasers, and policymakers in assessing environmental performance and risks and in formulating response strategies.

- Joined CDP Climate Change in 2023

Climate Change Response Strategy

DIG Airgas systematically identifies climate-related risks and opportunities that may affect its business models and, based on these findings, we establish and implement a company-wide climate change response strategy. We quantitatively review the impact of physical and transition risks through climate scenario-based analysis and reflect them in strategy formulation and site-specific response plans, thereby gradually enhancing our overall response capability. We analyze the business impact of mid- to long-term greenhouse gas (GHG) reduction and energy transition by applying the International Energy Agency's (IEA) Net Zero by 2050 and the RCP (Representative Concentration Pathway) 4.5 scenarios. We also establish tailored response strategies for each region and business site by considering risk factors from major climate variables such as regional temperature rise, increase in the number of heatwaves, and longer periods of drought based on the Climate Change Scenario (K-SSP) of the Korean Ministry of Environment. Furthermore, we closely monitor changes in domestic and international ESG regulations and policies such as the EU's CBAM (Carbon Border Adjustment Mechanism), ISSB's IFRS S2, the Emissions Trading System, and climate and energy policies and incorporate the corresponding implementation tasks into company strategies. In addition to external policy changes, DIG Airgas integrates supply chain requirements from key customers, industry-wide climate transition trends, and feedback from international rating agencies such as GRESB and CDP into a comprehensive strategic framework. Based on this framework, the company proactively responds to climate change and reinforces the foundation for sustainable growth.

Climate Change Scenario

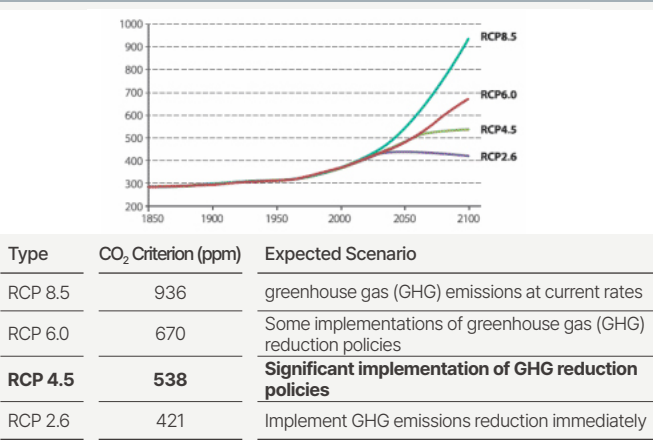
| Transition Risk Analysis |

Adoption scenario	Factor	Key assumptions
IEA NZE 2050 1.5°C Increase	Policy/ regulation	• Requirements to meet carbon regulations (Emissions Trading System, public Disclosure, Carbon tax, etc.) and carbon reduction target achievement
	Technology	• Securing technological capabilities for expansion to eco-friendly, low-carbon transition, energy efficiency increase, and eco-friendly business (CCUS, etc.)
	Reputation	• Mandatory disclosure of ESG information and strengthening of requirements for major customers to meet carbon reduction targets

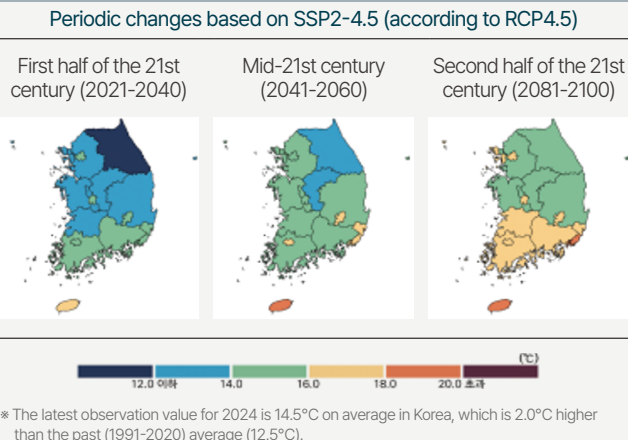
| Physical Risk Analysis |

Adoption scenario	Factor	Key assumptions
RCP 4.5	Acute	• Physical loss due to unexpected natural disasters such as typhoons, floods, water shortages, and sea level rise
	Chronic	• Decreased product productivity due to climate change such as drought, fire, temperature rise and increased repair costs and decreased labor productivity due to equipment failure and fire

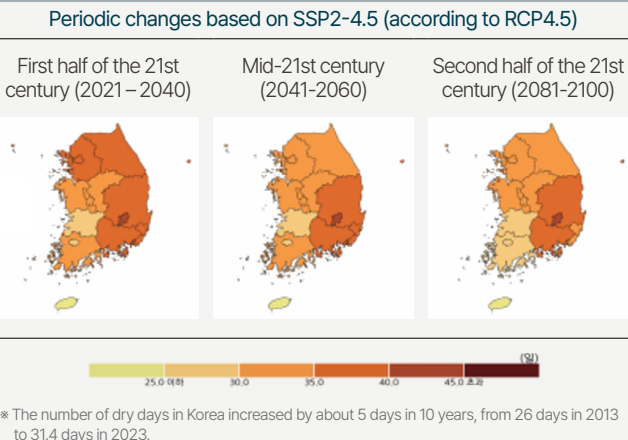
Graph comparing the greenhouse gas concentration changes according to climate change scenarios (RCP)



Annual average temperature forecast for metropolitan cities and provinces in South Korea (°C)



Forecast of the longest period of no precipitation in metropolitan cities and provinces in South Korea (days)



Analysis of the Impact of Key Global ESG Trends on DIG Airgas

We systematically monitor domestic and international ESG trends and analyze their impact on the company to develop and implement climate-change response strategies and action plans at both the company-wide and regional(site) levels.

| Transition Risk |

Policy/ Regulation	Global Trend - Implementation of the EU Carbon Border Adjustment Mechanism (CBAM) - Enforcement of the EU Corporate Supply Chain Due Diligence Regulation (CSDDD) - Proposed legislation for the US Clean Competition Act (CCA) - Adoption of IFRS S1, S2 Sustainability Disclosure Standards in each country	Domestic Trend - Strengthening the implementation of the 2030 NDC (Nationally Determined Contribution) greenhouse gas reduction target - Domestic power supply and demand plan (increasing the proportion of renewable energy) - Strengthening the carbon emissions trading system - Strengthening carbon neutrality in major domestic industries (secondary batteries, semiconductors, etc.) - Planned adoption of sustainability disclosure standards (based on IFRS S1 and S2) - Establishment of new laws related to the expansion of distributed and renewable energy	Impact on DIG Airgas - Strengthening the supply chain carbon reduction demands of major domestic and international customers (key accounts) and expanding sanctions policies - Increased cost of purchasing emissions allowance(s) - Expanded adoption of renewable energy and increasing the cost of technology transition - Necessity of a proactive response to domestic and international policies and regulations - Responding to Distributed energy Act and government policies on renewable energy
	Global Trend - Expanding investments in renewable energy and energy efficiency - Changes in the business environment due to accelerated decarbonization	Domestic Trend - Adoption of renewable energy technology and market expansion - Highlighted the limitations of the renewable energy grid capacity - Expansion of power and renewable energy grids infrastructure - Increasing low-carbon product supply requirements from major customers	Impact on DIG Airgas - Increased costs due to the adoption of renewable energy and application of low-carbon technologies - Need to expand the adoption of carbon reduction technology (CCUS, etc.) - Need for reliability management through increased transparency in environmental disclosure

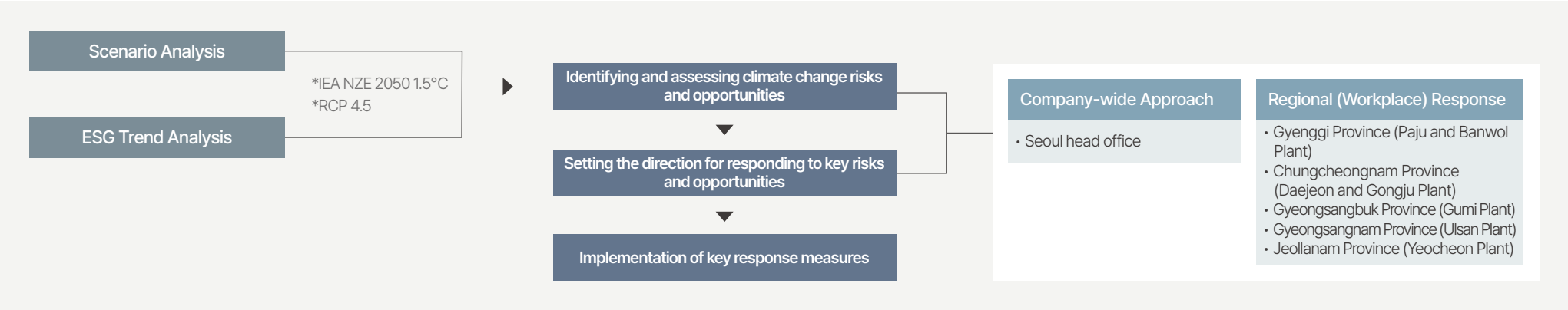
| Sustainability Opportunities |

Energy Resource	Global Trend - Strengthening the carbon neutrality goals of companies in major countries such as the EU and the US - Expanding displacement of conventional power sources due to improved price competitiveness of renewable energy - Expanding government subsidies and incentives to promote the adoption of renewable energy	Domestic Trend - Expanding the domestic renewable energy market and increasing displacement of conventional power sources - Implementing government policies to expand the renewable energy market and enhance price competitiveness - Major restructuring of the existing power industry structure - Increased energy costs due to the sustained long-term increase in existing electricity prices	Impact on DIG Airgas - Improving energy efficiency and reducing the share of conventional power - Reducing carbon emissions and costs by expanding the use of renewable energy - Hedging electricity cost volatility through long-term fixed-price renewable energy contracts - Mitigate investment costs by leveraging government support programs and incentives - Improving energy efficiency by improving processes and optimizing equipment
	Global Trend - Increased demand for low-carbon, eco-friendly products such as carbon capture and high-purity hydrogen - Scaling down and restructuring of transactions with carbon-intensive companies	Domestic Trend - Creation of new markets due to growing eco-friendly transition demand from overseas customers - Expansion of the low-carbon technology market such as hydrogen and CCUS, and implementation of eco-friendly specialty-gas development gases - Strengthening overseas clients' demands for domestic companies to meet carbon reduction targets and considering reducing transactions if they are not met	Impact on DIG Airgas - Diversification of business portfolio by entering new markets - Strengthening product competitiveness by expanding the production of low-carbon products - Enhancement of corporate reputation and sustainability image by improving energy efficiency and expanding the use of renewable energy - Responding to major customers' carbon reduction target implementation requests

Integrated Management of Climate Change Response Risks and Opportunities

DIG Airgas operates a management process divided into company and business unit levels for the systematic management of risks and opportunities arising from climate change. This process is structured to identify and respond proactively to the financial and non-financial impacts of climate change, focusing on organically linking the company's strategic direction with on-site execution capabilities.

| Integrated Management System of Climate Change Response Risks and Opportunities (System Diagram) |



Company-wide Response

DIG Airgas systematically identifies and assesses company-wide risks and opportunities due to climate change, thereby strengthening its strategic response capabilities. The ESG Innovation Team and WHSE Office lead scenario analysis based on the International Energy Agency (IEA)'s Net Zero by 2050 (1.5°C scenario), RCP 4.5, and Korean Ministry of Environment's K-SSP scenario, alongside a comprehensive review domestic and international ESG regulatory changes, industry transformation trends, and supply chain demands of major clients. Based on the results of this analysis, we derive key risks and opportunities from a company-wide perspective and establish strategic response directions accordingly. In particular, we comprehensively consider financial risks (increased energy costs, carbon costs, regulatory risks) and non-financial risks (supply chain reliability, customer evaluation, reputation, etc.) and build our response strategies into quantitative targets and KPI framework. The established strategy is reviewed and confirmed through the report to the Executive Committee and BOD meetings, and the implementation process and performance are periodically checked and adjusted when necessary.

Regional (Site) Response

In 2024, DIG Airgas has been expanding the head office-centered climate change response strategy to each business site, gradually expanding customized regional response systems and systematically establishing implementation foundation at each business site. This process is designed to more substantively address physical risks and operational impacts of climate change, with the aim of strengthening a site-centered implementation framework Each business site establishes a detailed response plan based on the climate-change strategy and policy direction set by headquarters, reflecting local climatic conditions and operating environments. In particular, we review key physical risk factors such as heat waves, changes in precipitation patterns, and increases in the number of dry days and analyze their impact on supply stability, facility operation, and safety and health risks. We plan to implement specific activities gradually such as monitoring greenhouse gas (GHG) emissions, establishing reduction plans, and establishing risk factor response systems for each site, focusing on regions where major business sites are located such as Gyeonggi province, Chungcheong province, Gyeongbuk province, Gyeongnam province, and Jeonnam province. Through these regional response processes, DIG Airgas continues to strengthen its ability to reduce climate change risks and execute ESG management at the business site level.

> Go to regional (business site) response

Climate change response by establishing a company-wide integrated management system

DIG Airgas identifies climate change-related risks and opportunities that may affect its business, establish response strategies, and implement company-wide, multifaceted efforts to reduce risks and create opportunities.

Division	Risk	Potential financial impact	Term			DIG Airgas Response and Plan
			Short	Medium	Long	
Physical Risk						
Acute	• Physical loss due to increased frequency and intensity of unexpected natural disasters such as storms, floods, and earthquakes	Human and material financial losses, such as production delays and facility restoration costs in the event of an accident at the level of requiring the demolition of existing facilities		●	●	• Establishing a crisis management system for accidents that constitute acute risks • Minimizing human and material losses through facility inspection and maintenance, expanding and distributing insurance coverage, etc.
		Increasing repair costs in the event of facility failure and incidents such as fires			●	
Chronic	• Impact of climate change, such as drought, fire, rising temperatures, and severe cold	Decrease in productivity, due to frequent plant shutdowns and quality deterioration (defective products)		●	●	• Establishment of emergency response processes and implementation of regular training to prepare for accidents such as equipment failure or fire • Subscription to comprehensive workplace property insurance • Minimize production capacity deterioration through management activities such as regular diagnostics of facility and processes • Minimizing productivity deterioration of field workers through continuous operational efficiency enhancement and welfare support
		Decrease in the physical strength of field workers, and accumulation of fatigue		●	●	
Transition Risk						
Policy/ Regulation	• Strengthening climate change-related policies and regulations (Reinforcing greenhouse gas emissions trading System, carbon regulation and increase in environment-related issues) • Increasing energy use and equipment investment costs	Increasing costs due to rising carbon credit prices and the expansion of paid allocation volumes	●	●		• Establishment of a response system through an organization (ESG Innovation Team/WHSE Office) dedicated to continuous monitoring and management • Continuous monitoring by setting targets for production facility efficiency and process optimization
		Increasing costs due to the implementation of greenhouse gas (GHG) reduction targets (required by the government and major customers)	●	●		
		Increasing costs due to higher electricity (energy) charges and facility investment	●	●		
Industry (Reputation)	• Strengthening ESG management of Key Account's supply chain • Requirement for transition to low-carbon raw materials (renewable energy) • Expanding restrictions on the use of the six major greenhouse gases	Reducing revenues resulting from reputational decline, order restrictions, and regulatory applications due to unmet greenhouse gas reduction targets	●	●		• Building an ESG response system that complies with international standards (requested by the government and major customers) • Reviewing the development of low-carbon alternative gases with a mid- and long-term perspective • Reviewing domestic manufacturing of alternative gases for carbon emission reduction with a mid- and long-term perspective
		Increasing costs due to the transition to low-carbon raw materials and product manufacturing	●	●		
		Investment costs due to participation in alternative gas R&D to reduce Carbon emissions	●	●		
		Declining revenue of SF ₆ and N ₂ O gas due to decreased sales and restricted market channels		●	●	

*Point in time: Short-term (within the last 3 years), mid-term (4 to 9 years), and long-term (within 10 to 20 years)

Division	Risk	Potential financial impact	Term			DIG Airgas Response and Plan
			Short	Medium	Long	
Transition Risk						
Technology	- Transition to eco-friendly, low-carbon technologies and improvement of energy efficiency - Securing technological capabilities for greenhouse gas emission reduction	Investment costs for energy efficiency and renewable energy transition	●	●		- Continuous management through replacement of high-efficiency facility and process improvements - Reviewing renewable energy transition initiatives (e.g., PPA) - Exploration of eco-friendly businesses (e.g., CCUS) with a mid-to long-term perspective and developing technologies to reduce greenhouse gas emissions
		Cost of participating in eco-friendly businesses		●	●	
		Increasing R&D costs for technology development for greenhouse gas		●	●	
Opportunities						
Resource Efficiency	- Using water efficiently and recycling - Minimizing water pollution	Cost savings from reduced water usage and increased recycling		●	●	- Advancement of water use and water quality management system - Increasing water recycling - Establishment and implementation of zero pollution targets - Thorough water quality management with an outsourced professional maintenance company
		Zero water pollution penalty, fees by minimizing water pollution, and corporate image improvement	●	●		
Energy Resource	- Reducing electricity usage - Transitioning existing power to renewables - Government policy for expanding renewable energy - Rising carbon credit price	Reduced energy costs by high efficiency of production facilities and adopting production process efficiency system	●	●	●	- Promoting energy reduction activities through internal initiatives, such as enhancing production facility efficiency and adoption of process optimization systems - Reviewing measures to promote the use of renewable energy in actively the medium and long term (e.g., PPA) - Monitoring carbon credit price trends and establishing plans to utilize surplus allowances - Participation in support programs and identification of opportunities from the government's renewable energy expansion policy
		Saving investment costs for greenhouse gas reduction (e.g., Facility investment, renewable energy purchases)	●	●	●	
		Cost-saving effect on electricity purchases against mid-to long-term electricity tariff increases through renewable energy transition		●	●	
		Securing surplus carbon credits by expanding renewable energy use and generating revenue through sales when future carbon credit prices rise		●	●	
		According to the government's renewable energy expansion policy, energy costs are expected to decrease following the improvement of the power trade market (expansion of PPA, introduction of bidding system, reduction of transmission and distribution network cost, etc.).	●	●		
Products & Services	Manufacturing low-carbon products by using eco-friendly power sources (renewable energy)	Low-carbon product manufacturing through renewable energy use enhances reputation and maximizes marketing effects, leading to increased revenues		●	●	Reviewing and promoting the transition of existing electricity to renewable energy
		Contribute to mid- to long-term cost savings through renewable energy use in preparation for continuous rising conventional electricity tariffs	●	●		
Markets	- Expansion of market share - Entry into new businesses	Enhancing product sales competitiveness and market share through eco-friendly product manufacturing and cost reduction		●	●	- Continuous efforts in eco-friendly product manufacturing and cost reduction - Initiatives for entry into new businesses (e.g., CCUS, H₂) and efforts to expand market share
		Revenue growth through entry into new businesses (e.g., CCUS) based on greenhouse gas reduction technologies		●	●	

*Point in time: Short-term (within the last 3 years), mid-term (4 to 9 years), and long-term (within 10 to 20 years)

Climate Change Risk Management

Analysis of Risk Factors and Response Plan to Climate Change

Climate change-related risks are classified as core risks, and internal and external risk factors are identified based on global trends (supply chain management, related regulations, policies, carbon tax, etc.), stakeholder surveys, and global evaluation standards. Major risks are assessed for materiality based on their financial and business impacts, through which response measures and management systems are established. Major climate change risks are categorized into physical risks and transition risks, which are continuously monitored and managed. Significant issues affecting business strategies and finance are reported to management through the ESG Innovation Team, and final decision-making procedures are carried out accordingly. We continue to ensure that the impacts of climate-related risks on the entire organization are managed in a systematic and efficient manner. Enhancement of the evaluation framework and continuous monitoring through participation in international environmental initiatives such as joining CDP in 2023.

| Climate Change Risk Identification and Management Process |



Greenhouse Gas Indicators and Reduction Targets

GHG Reduction Target

As an energy-intensive business, DIG Airgas develops and continuously monitors various indicators for greenhouse gas and energy management. We set and manage detailed targets and plans for emission units relative to sales and greenhouse gas reduction measures based on absolute values of greenhouse gas emissions and energy consumption. This information is registered annually with the NGMS (National Greenhouse Gas Management System) to ensure transparent disclosure. Additionally, major environmental indicators by workplace are continuously managed.

* Information is disclosed annually by uploading to the Environmental Information Disclosure System based on the data registered with NGMS

GHG emissions (tCO ₂ -eq / Based on domestic workplaces)				
Division	2022	2023	2024	Target (2025 business plan)
Scope 1	10,117	9,418	9,621	10,520
Scope 2	807,437	817,783	834,696	890,394
Total	817,554	827,201	844,317	900,914

*Target: Based on 2024 business plan (subject to change depending on internal and external business environment)

*Scope 1: mobile combustion (road-vehicle), general boiler facilities, other gaseous/liquid fuel combustion

*Scope 2: GHG emissions management standard, the amounts of electricity and steam

*New plant (Gumi 3 Plant) operation in 2024

GHG Intensity (tCO ₂ -eq / Sales 100 million won)				
Division	2022	2023	2024	Target (2025 business plan)
Scope 1	1	1	1	1
Scope 2	117	118	117	108
Total	118	119	118	109

*Sales are based on audit report (domestic business places)

Climate Change Response Activities

Use of renewable energy



- Installation of solar power systems on site office buildings
- Execution of direct PPA agreements

Facility efficiency improvement



- Energy saving through compressor efficiency enhancement
- Establishment of smart factory construction plan and roadmap

Optimization of production operations



- Establishment and utilization of PDIS (Process Data Integration System)
- Installation of Advanced Process Control (APC) in major factories

Enhancement of transport vehicle efficiency



- Improvement in loading capacity through changing the tank lorry insulation method
- Transitioning to renewable energy vehicles in the long term

Environmental Management

In active alignment with the global transition toward carbon neutrality (Net Zero) that is spreading worldwide, DIG Airgas are strengthening proactive and systematic responses to implement the Paris Agreement and Korea's 2050 carbon neutrality target. In particular, we have established a clear vision as well as implementation principles for responding to climate change to meet the demands of major industrial customers in sectors such as semiconductors, displays, and petrochemicals for expanding renewable energy and reducing carbon emissions across the supply chain. Moreover, recognizing that major investment institutions consider a company's climate risk response performance to be a major evaluation criterion, we have established and operated a company-wide climate change monitoring and integrated management system that reflects stakeholders' expectations.

Environmental Management Strategy and Implementation System

DIG Airgas has established an environmental policy and implementation system for systematic environmental management. Since acquiring ISO 14001 certification in 1999, we have set up an operating system that conforms to international standards with core principles of pollution prevention, compliance with the relevant laws and regulations, and strengthening of sustainability. On this basis, we set environmental targets and key performance indicators (KPIs) and monitor them regularly. We also continuously reduce major environmental impacts such as energy consumption and greenhouse gas (GHG) emissions through process improvements and operational efficiency enhancements. Environmental performance is managed based on data and is transparently disclosed to external stakeholders through the Sustainability Report. In particular, we have set the achievement of Net-Zero by 2040 as a mid- to long-term strategy, and we are steadily enhancing the disclosure of climate-related financial information. Since 2023, we have reflected on the TCFD recommendations by clearly establishing governance, strategies, response systems, metrics, and targets for climate risks, and these are consistent with international sustainability disclosure standards such as IFRS S2. Moreover, we calculate Scope 1 and 2 emissions annually and disclose reliable information by third-party verification through participating in the Carbon Disclosure Project (CDP).

Establishment and Operation of a Dedicated Environmental Management Organization

DIG Airgas has established a clear governance system to ensure effective environmental management, carrying out environmental management at the Company- wide level by systematically defining responsibilities and authorities from top management to field operations. The key environmental performances of management and head office (e.g., greenhouse gas (GHG) reduction, energy efficiency improvement, and compliance with environmental laws and regulations) are set as KPIs (accounting for 5% of the head office's KPI indicators), which are linked to performance evaluation and compensation system to motivate employees to achieve environmental targets. In addition, the ESG Innovation Team and WHSE Office under the CEO operate an integrated management system to ensure that corporate strategies are consistently applied to each business site. As an organization dedicated to ESG, the ESG Innovation Team oversees the establishment of strategies and identification of tasks for environment, society, and governance and supports the implementation of ESG strategies by collaborating with internal stakeholders. The WHSE Office is responsible for conducting regular internal environmental audits, checking compliance with laws and regulations, calculating site-level greenhouse gas (GHG) emissions, and implementing improvement measures. It also monitors and manages Company- wide environmental performance.

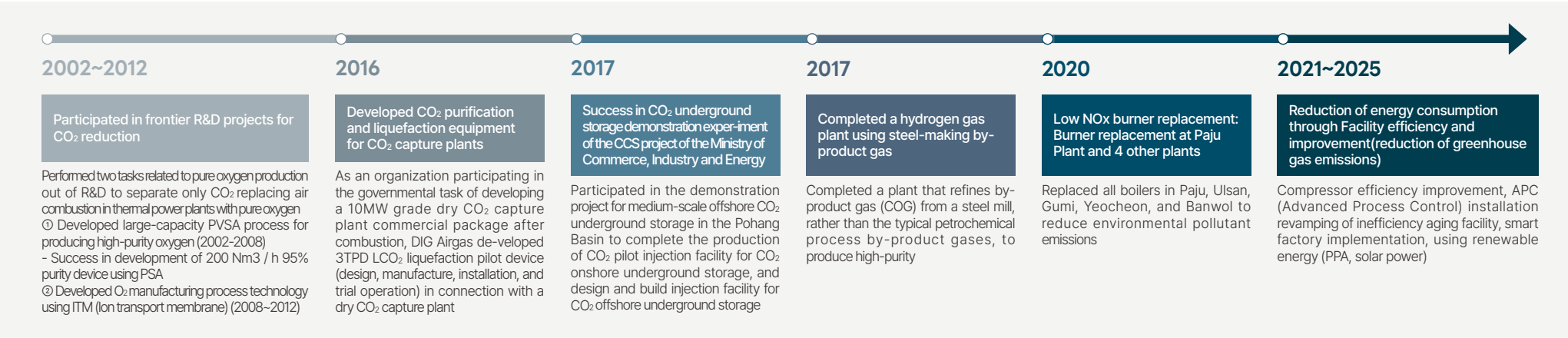
| Environmental management implementation system |



Eco-friendly Investment and Activity History

DIG Airgas recognizes its corporate responsibility for a sustainable future and actively expands its investment and technological development in the eco-friendly sector. To minimize environmental burdens and contribute to the transition toward a low-carbon society, we carry out various projects and R&D activities based on industry-academe collaboration and focus on securing core technologies to achieve carbon neutrality. Key initiatives include the replacement of low NOx burners to reduce air pollutants, the development of a high-purity hydrogen plant using by-product gas from iron and steelmaking, and the development of purification and liquefaction equipment technology for a CO₂ capture plant that contributes to strengthening climate change response capabilities and enhancing technological competitiveness in the energy and environmental industries. In addition, we are gradually transitioning conventional electricity into renewable energy to reduce greenhouse gas (GHG) and continuously reducing energy consumption through facility and process efficiency improvement activities.

| Environment-Friendly Investment and Activity History |



Environmental Education

Recognizing that environmental management begins with “people-centered awareness and action,” DIG Airgas regularly operates educational programs to help all employees internalize eco-friendly values. In addition to special lectures to raise awareness of ESG, we also provide customized training for workers who handle hazardous chemicals to help them strengthen their capabilities. Moreover, we encourage eco-friendly practices in daily life through in-house environmental campaigns and employee participation programs and spread the ESG culture throughout the company based on interdepartmental collaboration. These activities not only enhance employees' awareness of environmental responsibility but also contribute to strengthening the foundation for Company- wide sustainable management.

| Environmental Education |

Electrical disaster and fire prevention	Understanding the hazardous chemicals and Material Safety Data Sheets (MSDS)	Risk assessment and work environment management
Health management and industrial accident prevention	Hepatitis prevention measures	Understanding the Industrial Safety and Health Act and safety and health management

Compliance with Environmental Laws and Regulations

As a leading industrial gas company in Korea, DIG Airgas strictly complies with environmental laws and regulations at all its business sites and recognizes this as a key element of sustainable management and fulfillment of social responsibility. Led by the WHSE Office, we conduct regular regulatory inspections and environmental risk assessments, with identified issues immediately reported to management to ensure prompt response measures are taken. In addition, we proactively respond to changes in domestic and international environmental laws and regulations and reflect them in real time to the operation of each business site through a Company- wide regulatory monitoring system.

| Number of Violations of Environmental Laws |

(Unit: cases)

Year	2022	2023	2024
Environmental Law and Regulation Violations	0	0	0

Resource and Pollution Management

DIG Airgas regards the management of pollutants generated throughout its business operations and the efficient use of resources as core principles of its environmental management. For major pollutants such as air emissions, water, and waste, we have established a systematic emission management framework and minimize environmental impacts by applying stricter internal standards than those required by law. With respect to resource management, we improve processes to ensure efficient use of major input resources such as raw materials, energy, and water. We enhance production efficiency relative to raw material input by optimizing the production process and reducing waste materials generated during processes by recycling and reintegrating them into production.

Workplace Environment Management

At all business sites, DIG Airgas has established and operates an environmental management system based on ISO 14001 (EMS), to ensure systematic and sustainable environmental management. Additionally, we aim to minimize environmental impact and comply strictly with the relevant laws and regulations. We designate an environmental manager at each site to conduct regular environmental risk assessments and verify compliance with applicable regulations, and we consistently manage the operational control measures established through the identification and prioritization of environmental issues in accordance with ISO 14001 procedures.

In addition, we thoroughly comply with related regulations such as the Clean Air Conservation Act, Water Environment Conservation Act, Waste Management Act, and Chemical Control Act, and regard compliance with environmental laws and regulations as a fundamental management principle. We transparently disclose the results of environmental measurements and the status of permit and License compliance through the environmental information disclosure system and pursue trust-based environmental management by communicating with local communities.

Moreover, we conduct regular education and training to enhance employees' environmental awareness and implementation capabilities and systematically manage related documents and records.

Waste Management

Waste is strictly managed in accordance with the Waste Control Act, other relevant regulations, and internal procedures based on ISO 14001/45001, with the entire process systematically operated from generation to final disposal. We ensure transparency through regular monitoring; when outsourcing waste treatment, we review in advance the permit status and processing capacity, followed by continuous inspections to verify legal compliance in waste treatment. Moreover, records of waste generation and treatment are transparently disclosed through the Environmental Information Disclosure System and the 'Allbaro System' and focus on maximizing resource recycling by clarifying the recycling process. Through these efforts, we contribute to resource circulation and the realization of a circular economy by minimizing waste generation and efficiently managing unavoidable waste.

Air Pollutants and Water Pollutants Management

Due to the nature of its business, DIG Airgas discharges little air and water pollutants (BOD, COD, etc.) during the operation process; and these are stably managed at levels well below the emission standards set by the relevant laws and regulations.

To reduce air pollutants, we operate scrubbers and other prevention facilities at major emission facilities under optimal conditions and maintain facility performance in the best condition through regular inspections. As a result, the emission concentration of air pollutants is managed at a very low level compared to legal standards, and this contributes positively to improving air quality in the local community where our sites are located.

To prevent water pollution, we have established pretreatment and purification systems for each wastewater generation process and discharge wastewater at levels lower than legal standards through chemical and biological treatment processes. The discharged water undergoes regular water quality analysis and verification every month by an external specialized agency in full compliance with the Water Environment Conservation Act.

Water Use and Intake Management

The importance of water management is increasing across global industries, and DIG Airgas recognizes that water is not only essential for the production of high-quality industrial gases but also a critical public resource for local communities.

Accordingly, we continuously monitor water use and regularly manage the quality of discharged water through a certified third-party contractor. We also continue to increase resource efficiency including improving process efficiency, expanding water recycling to minimize our environmental impact, and practicing responsible water resource management.

Energy (Electricity) and Greenhouse Gas Management

The expanding demand for carbon information disclosure and the introduction of the Carbon Border Adjustment Mechanism (CBAM) in major countries such as Europe and the United States are expected to have a direct impact on the businesses of our major customers. Accordingly, DIG Airgas is actively advancing transparent disclosure and enhancing environmental performance in order to proactively respond to customer demands for carbon reduction. Moreover, given that electricity is our primary energy source, we have identified improving energy efficiency and reducing greenhouse gas (GHG) emissions as key priorities.

We compile an inventory of greenhouse gas (GHG) emissions in accordance with the internationally recognized GHG Protocol and ensure data reliability and consistency through third-party verification. Additionally, we systematically monitor energy sources and consumption, achieving reductions in energy use through efficiency improvements in major production facilities and optimizing processes.



Chemical Substance Management

Given the wide range of industrial gases and chemicals we handle, we operate a rigorous company-wide chemical management system. To this end, we have established a management process to ensure that the MSDSs for all chemicals are kept up to date and that all employees can access them at any time and apply them to their work through an internal database. When adopting new substances, we conduct hazard assessments and review applicable legal standards in advance, and fully comply with related permit and reporting procedures. At each site, we appoint a hazardous chemical manager to ensure compliance with the requirements of the Chemical Registration and Evaluation Act (CREA) and the Chemicals Control Act (CCA), including facility inspections, training for responsible personnel, and maintaining emergency response materials for accident preparedness. Our handling facilities are equipped with safety equipment and procedures exceeding legal requirements, and critical valves follow lockout-tagout (LOTO) procedures to prevent malfunctions. In addition, we protect the health and safety of workers by establishing standard operating procedures (SOPs) for all chemical-related work and requiring the use of personal protective equipment (PPE). Moreover, in accordance with the Chemical Substances Control Act, we disclose information on hazardous chemical safety through the Government 24 (Minwon24) system and regularly review and update our response system to reflect changes in laws and regulations. Based on this management system, DIG Airgas trains professional personnel to ensure full compliance with the law and proactively manages risks associated with chemical substances.

| Chemical Substance Management Process |



4 Social



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Workplace Health and Safety Management (IFRS S1)

DIG Airgas has established a company-wide safety and health policy to ensure that all employees can work in a safe, pleasant environment and is fully committed to managing safety and health at each workplace according to its safety rules.

Health and Safety Management Policy and Targets

We regard the safety and health of all stakeholders as our core values, having established “HSE Vision House” for the company-wide safety and health policy, “DIG Safety Philosophy” and “Safety Golden Rules”. These have been distributed all workplaces and ensure strict compliance with them. In addition, with the goal of achieving “Accident Zero”, we strive to ensure accident-free workplaces, continuously enhance the safety awareness of employees, and strengthen their autonomous management capabilities by operating various safety and health activities such as online safety management system, smart safety management, and company-wide education programs.

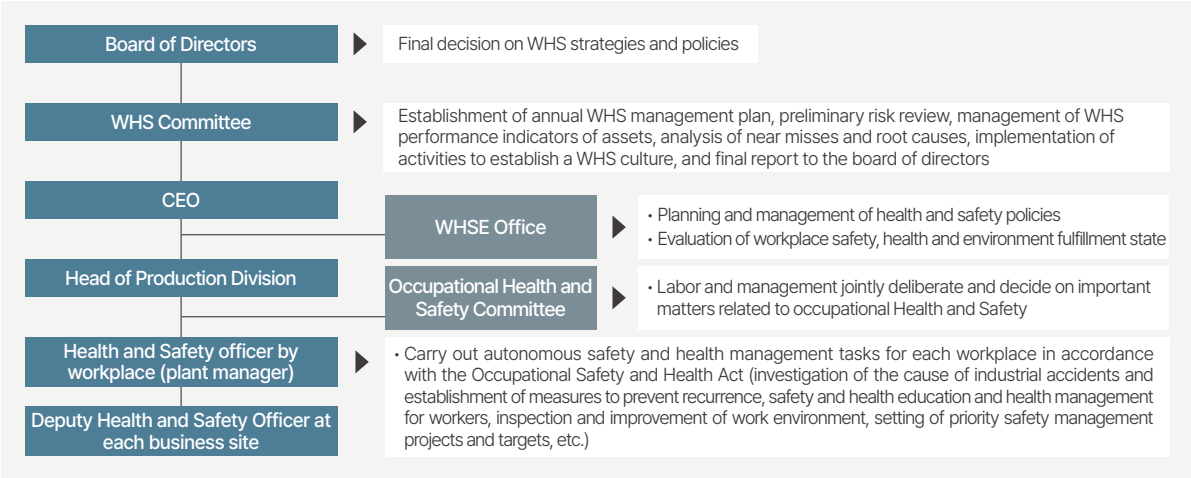
| Health and Safety Policy and Target |



Health and Safety management system

The WHS Committee reviews workplace health and safety (WHS) strategies, policies, objectives, and performance in advance, establishes guidelines, and develops annual management plans. In addition, it monitors WHS performance by asset, analyzes and addresses the root causes of incidents based on operational outcomes, and reviews non-conformance cases and emerging trends. The review and outcomes of the Committee's activities are reported to the Board of Directors and incorporated into final decision-making, thereby embedding a company-wide WHS culture. As a dedicated WHS management organization reporting directly to the CEO, the WHSE Office oversees the formulation of health and safety policies as well as the planning of workplace inspections and evaluations. The Head of Production and the safety and health officers (plant managers) at each site continuously manage on-site risks, while safety and health managers implement practical measures to prevent industrial accidents and improve working conditions, with the results reported to the CEO to ensure continuous oversight at the executive level. At each business site, a department head or designated manager responsible for production-related work directly supervises employees. They are responsible for tasks such as periodic on-site inspections, safety training and guidance, and hazard elimination, and they assume responsibility for the safety level of their respective departments. In addition, an Occupational Safety and Health Committee based on labor-management cooperation is operated to deliberate and decide on major safety and health issues. reflecting on-site feedback in policies to realize effective safety and health management.

| Safety and Health Management System |



Safety and Health Investment Execution

Safety and Health Investment Execution Details				(Unit: KRW million)
Year	2022	2023	2024	
Amount	5,270	5,575	5,250	
Major Investment Details	Facility improvement, safety culture enhancement, system establishment and management, education, training, etc.			

Safety Consulting and Prevention System to Prevent Serious industrial accidents

To secure systematic execution capabilities for preventing serious accidents, DIG Airgas has established a foundation for WHSE by conducting HSE consulting through external professional organizations and by gradually establishing a safety and health management system. Moreover, we have strengthened the institutional foundation by conducting capacity-building activities for safety managers and workers in response to the Serious Industrial Accidents Punishment Act. Especially in 2024, we focused on strengthening the WHSE implementation capability based on this foundation, strengthened the regular monitoring system for actual operational activities within the workplace, and improved the management and evaluation process to establish implementation capability.

Achievements in 2024	
Strengthening activities to respond to the Serious Industrial Accidents Punishment Act - Improved risk factor management capabilities by converting the workplace risk assessment into a method recommended by the Ministry of Employment and Labor (KRAS) - Consolidated a performance evaluation system for key managers including safety and health managers to lay the foundation for the fulfillment of responsibilities	Strengthening the safety and health activities of contractors - Introduced safety and health level evaluation criteria when selecting suppliers, selecting qualified suppliers - Regularized HSE communication with contractors and improved cooperation by operating the Safety and Health Council

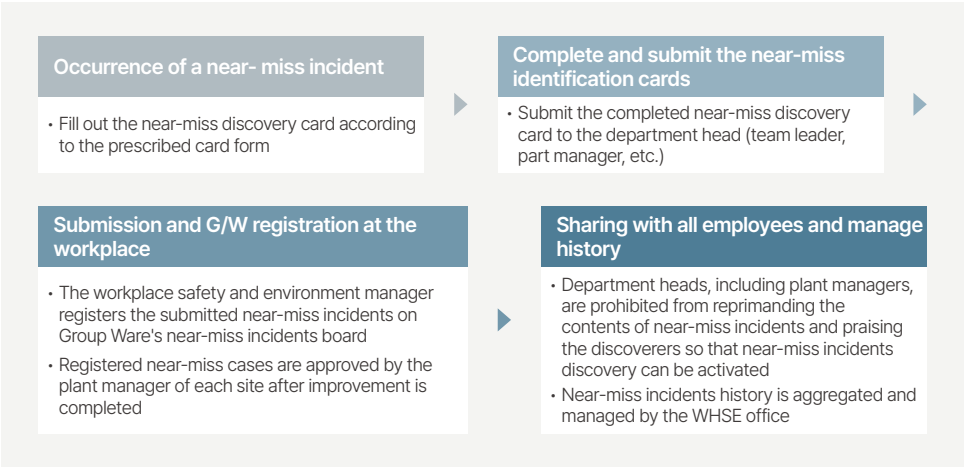
Conducting Safety, Health, and Environmental Training

DIG Airgas operates a systematic education and training program to raise the safety and health awareness of employees and partner companies to prevent accidents during work. In addition to statutory education in accordance with related laws such as the Air Quality Conservation Act, Water Environment Conservation Act, and Chemical Substances Control Act, we provide practical training on hazardous and risk factors and response measures when handling hazardous chemicals. In 2024, approximately five hundred employees from the head office and business sites nationwide participated in these programs, which contributed to strengthening practical safety management capabilities through regular field-oriented training and fostering a safety and health culture across the organization.

2024 Near-Miss Incidents Casebook Published

The near-miss incident management program is continuously operated by proactively identifying and improving potential workplace risk factors in order to prevent similar accidents and foster a prevention-oriented safety culture. A near-miss incident is defined as a potentially hazardous situation that did not result in an actual accident but could have developed into one. We regard these as a critical resource for prevention and place emphasis on its systematic management. From 2020 to 2024, we identified and analyzed 328 near-miss incidents by classifying them according to type. In 2024, we published a new casebook containing eighty-seven cases, which is used as field training material focusing on significant examples. This has made a tangible contribution to raising worker awareness and strengthening company-wide disaster prevention capabilities.

| Near-miss identify Process |



Safety and Health Manager Qualifications and Competency Development

DIG Airgas appoints personnel who meet legal requirements and who can perform their duties as safety and health managers to respond to climate change and strengthen the enterprise-wide safety and health management system. We ensure expertise and accountability through prior verification of qualification certificates, etc., and continue to provide systematic training to strengthen job competency even after appointment. The training course includes general training, training for managers and supervisors, training for workers in special forms of employment, etc., and it is operated in various ways such as group training, on-site training, online training, and external commissioned training considering the characteristics of the training target's job and on-site conditions. We have improved managers' practical and climate risk response capabilities through this.



Strengthening Health and Safety Management

Placing the safety and health of employees and stakeholders as the top priority, we focus on raising safety awareness and preventing accidents through regular education and training based on the Occupational Safety and Health Act. Training includes regular training, training for new hires, training for transferred employees, special training for hazardous work and training for handling hazardous chemicals. We operate a company-wide safety management system for all employees, including the CEO and members of suppliers.

In the workplace, we prevent major risks related to facilities such as entanglement and electric shock-in advance by providing personal protective equipment and applying safety and health manuals that include risk prevention procedures for each task. Through these prevention-oriented safety and health activities, we strive to create a zero-accident workplace and establish a sustainable safety culture.

| Health and Safety risk prevention activities and management |

WHS Committee Report							
Period/target	Quarterly (held 4 times in 2024) / Enterprise-wide						
Content	Consulting for Improving HSE Performance / HSE Risk Management (TOP 5 Risks, HILP) / Improving Safety Culture / Planning for health and safety, etc.						
HSE Audit							
Period/target	Twice a year / all workplaces						
Content	DIG Airgas conducts regular HSE audits of all business sites to identify and manage environmental impacts and to monitor, inspect, and improve any major issues.						
Major activities	• Safety, health, and environment risk assessments including workplace risk assessments • Derivation of improvement items and monitoring of the execution of improvement measures • Audit details and the results of improvement are reported to management to establish management directions <table><tr><td rowspan="2">HSE Audit in 2024</td><th>Division</th><th>Major content</th></tr><tr><td>Implementation workplace</td><td>100% of 18 domestic workplaces (excluding the head office and non-staffed workplaces*)</td></tr></table> *Remote workplace audit is being conducted by a neighboring DIG Airgas workplace that manages remote workplace, but it is not included in the audit number of workplaces		HSE Audit in 2024	Division	Major content	Implementation workplace	100% of 18 domestic workplaces (excluding the head office and non-staffed workplaces*)
HSE Audit in 2024	Division	Major content					
	Implementation workplace	100% of 18 domestic workplaces (excluding the head office and non-staffed workplaces*)					
Safety Talk							
Period/target	Constantly (held before major meetings, including weekly executive meetings) / executives						
Content	The audit of non-staffed sites is conducted by a neighboring DIG Airgas workplace that manages them, but these sites are not included in the official number of audited workplaces.						
CEO Visits to Workplaces and HSE Meetings							
Period/target	Constantly / all employees						
Content	We strengthen the safety and health culture by reflecting field feedback through CEO-led safety inspections and HSE meetings, as well as prior discussions of safety topics with management.						
Major activities	Identification of internal safety culture awareness, collection of opinions from employees, derivation of plans to improve Health and Safety, and reflection of the plans in management policies						

WHSE Culture Survey	
Period/target	Once a year / all employees
Content	Every year, a survey on workplace safety, health, and environment is conducted with all DIG Airgas employees through a professional consulting company, and based on the results of the survey, our company's awareness of safety culture is evaluated and the direction of improvement is derived and reflected in the Health and Safety management policy.
Major activities	Identification of internal safety culture awareness, collection of opinions from employees, derivation of plans to improve Health and Safety, and reflection of the plans in management policies
HSE Point Program	
Period/target	Twice a year / all employees
Content	HSE Point Program is operated regularly every year to motivate employees to improve HSE culture and achieve the "HSE ACCIDENT ZERO" target, and encourage employees to engage in HSE activities, and employees are rewarded according to the performances by employee.
Assessment Item	Submission of HSE proposals and near-miss incidents prevention ideas, records of awards from external institutions, related qualifications, HSE process improvement, contribution to construction safety management, etc.
Near-Miss Incident System	
Period/target	Constantly / all employees
Content	DIG Airgas operates the Committee bulletin board on its internal website and contributes to establishing an enterprise-wide safety culture by regularly analyzing and sharing near-miss cases. Since 2023, we published an annual "Near-miss incident Casebook" to expand the participation of employees in preventive activities.
HSE-Risk Management	
Period/target	Once a quarter / all employees
Content	• TOP 5 RISK : Find potential risks in the workplace and minimize risks through intensive management and improvement. • HILP (High Impact but Low Probability) : Prevent Serious Industrial Accidents through high-risk management by reviewing various risks associated with the operation of DIG Airgas production facilities with experts

Safety and Health Risk Management at Workplaces

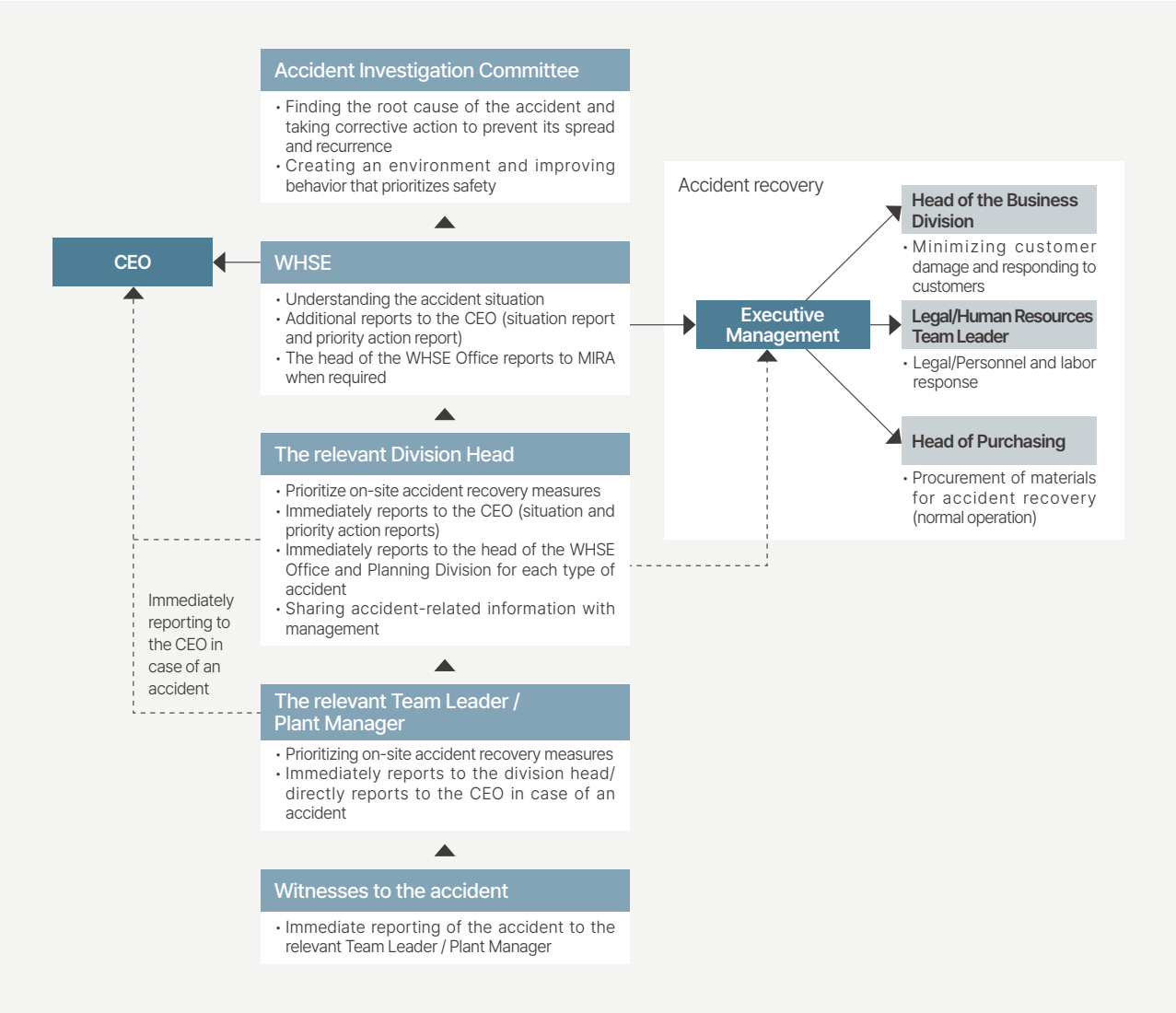
DIG Airgas systematically identify risks related to workplace safety and health. Based on this, we have established a risk management system that prioritizes the protection of employees’ safety. The company strengthens its sustainability and competitiveness by preventing potential risks in advance and strategically utilizing opportunities. In addition, we have established a response system to prepare for the possibility of risk occurrence for the reduction of safety and health risks. We are continuously taking steps to minimize risks.

Emergency Response System

Placing the lives and health of employees as the top priority, we have established a systematic emergency response system to prepare for various emergencies within the workplace. We clearly define the roles and responsibilities of the emergency control organization and establish internal and external emergency response plans focused on key risk facilities, operating them under consistent standards. In addition, we have established an emergency contact network in cooperation with relevant organizations such as local branches of the Ministry of Employment and Labor, fire stations, and specialized medical institutions. We have developed and distributed clear emergency response plans to ensure employees’ easy understanding. All plans are regularly reviewed and updated to remain current, and we continuously strengthen our ability to respond swiftly on site.



| Accident Reporting System |



Managing Safety and Health Risks and Opportunities across Business Sites

DIG Airgas identifies risks and opportunities based on short-term, mid-term, and long-term criteria established in accordance with the IFRS S1 standards. We analyze the impact of the identified factors on the relevant stakeholders and the overall business based on their frequency and importance and establish and continue to systematically implement appropriate risk and opportunity responses based on the analysis.

By period		Materiality (Financial Impact) Criteria	
Long-term	After 10 years	High	Threat to the company's existence and sustainable management (Serious industrial accidents, criminal punishment, production stoppage, etc.)
Mid-term	3 - 10 years	Medium	Involving loss of workforce and financial resources, which are manageable in the short term but cause considerable financial and organizational damage, hence requiring mid- to long-term recovery
Short-term	Within 3 years	Low	Minor impact in the case of a single incident but likely to develop into a higher risk if repeated; losses are limited and can be recovered through clear response

Type	Risk/Opportunity Factor	Description	Period	Materiality (Financial Impact)	Related Stakeholders	Factor's Impact	Risk Response Activities
Safety and Health Management at Workplace	Risk	Occurrence of a Serious Industrial Accident	Long-term	High	Employees, institutions, customers, and investors	- Violation of the Serious industrial accidents Punishment Act - Criminal punishment of the CEO and shutdown of factory operations - Financial compensation and damage to corporate reputation - Intensified labor-management conflict when fatalities occur	- Establishment of a Serious Industrial Accident Prevention System - Preemptive removal of hazardous risk factors - Strengthening the capacity of safety and health organizations - enterprise-wide management, including suppliers
		Insufficient risk impact assessment	Short-term	High	Employees and institutions	- Fines for failure to fulfill obligations under the Occupational Safety and Health Act - Increased accidents due to exposure to potential hazards - Expanded liability and compensation in case of accidents	- Regular risk assessments and management of action plans - Database of risk factors by job - Prioritized improvement of high-risk processes
		Inadequate fire safety management	Short-term	High	Local communities, employees, and institutions	- Administrative sanctions and fines for violation of the Fire Service Act - Fires causing billions in property damage and human casualties - Escalating into a major disaster if evacuation is inadequate	- Regular risk assessments and management of action plans - Database of risk factors by job - Prioritized improvement of high-risk processes
		Non-issuance, non-use, or negligence in the management of PPE (protective equipment)	Short-term	Medium	Employees and institutions	- Fines for failure to provide adequate guidance on wearing PPE - Increase in approvals of industrial accident claims for worker injuries - Increased medical expenses and leave compensation	- Strengthening standards for regular inspection and provision of protective equipment - Field Manager Responsibility Fulfillment Training - Real-time monitoring of PPE usage and compliance
		Failure to provide employee health checkups and occupational disease management	Mid-/Long-term	Medium	Employees and institutions	- Fines for violations of the Occupational Safety and Health Act - Failure to detect the disease early resulting in severe symptoms - Industrial accident claims and decline in long-term employee retention	- Mandatory regular physical examinations for all employees - Expansion of special examination targets (hazardous workers, etc.) - Establishment of an integrated health information management system
		Insufficient prevention of musculoskeletal diseases	Short-term	Medium	Employees and institutions	- Increase in repetitive worker turnover and industrial accident claims - Production disruption due to elderly workers being unable to work - Fines for violations of laws	- Regular survey of musculoskeletal risk factors - Introduction of ergonomically designed equipment - Job redesign and introduction of a rotational work system
		Inadequate emergency response training	Short-term	High	Employees and customers	- Escalation of disaster and fatal accidents - Deterioration of reputation through media reports, etc.	Regularization of scenario-based emergency response training
	Opportunities	Fostering a Safety Culture	Short-/Mid-/Long-term	High	Employees, customers, and investors	- Improving the organizational culture and encouraging long-term employment - Reduced turnover, increased productivity - Raising safety awareness and reducing accident rates	Safety leadership training and participatory safety campaigns
		Expanding/ Strengthening health checkup management	Mid-term	Medium	Employees	- Improving human resource management efficiency and strengthening welfare - Strengthening work continuity	Strengthening the aftercare system and expanding the operation of health management programs
		Systematizing the emergency response training	Short-term	High	Employees and customers	- Improved response capabilities in times of crisis - Gaining customer trust - Increased post-accident response capabilities for human and material accidents	Regular (at least once a year) practical training operation
		Strengthening ESG-based safety management	Short-/Mid-/Long-term	High	Employees, local communities, institutions, customers, and investors	Satisfying stakeholder demands and improving the corporate reputation	- Conducting internal and external ESG evaluations (safety and health sector) and promoting improvements - Internal and external disclosure of safety-related activities and management leadership
		Acquiring safety-related certifications	Short-term	Medium	Employees, customers, and institutions	Increased external trust and improved corporate reputation	Maintaining certification and complying with standards and procedures

Stable Production and Supply (IFRS S1)

DIG Airgas has set—as its top management priority—the stable supply of industrial gases essential to key national industries such as semiconductors, displays, secondary batteries, and petrochemicals. It proactively manages the entire process from production to final delivery through a digital-based integrated logistics management system, in addition to enterprise-wide quality management and facility safety systems; thus, strengthening comprehensive supply stability and customer trust.

Quality Management System

Placing quality management as a core value for customer satisfaction, we focus on producing and supplying high-quality, high-safety products. Based on ISO 9001 and GMP certifications, we operate state-of-the-art analytical equipment and quality management systems and apply quality and safety procedures to all processes from production to customer service. Moreover, we provide more safety information to ensure customer safety including gas use training, regular inspections, and MSDS.

| Quality Policy |

- 1

All the organization members do their best to produce the highest-quality products using trusted technology and supply them reliably and on time.
- 2

We provide continuous quality training to ensure that all members are fully aware of the quality system based on ISO 9001, and that they can exercise their corresponding responsibilities and authority.
- 3

We delegate authority to the quality management representative and fully support all activities to maintain the quality system.

We solemnly pledge to take full responsibility to ensure that the company's quality policy is upheld.



| Quality management system |

Operation of an organization dedicated to quality assurance		
Period/target	Workplace and product management	Supplier audit
- Perform analysis works requested by customers - Respond to customer quality issues and customer quality audits	- Perform analysis works requested by internal workplaces - Manufacture precision standard gases and manage workplace standard gases - Regular management of whether analysis equipment at workplaces is abnormal or not	Conduct quality audits for major suppliers

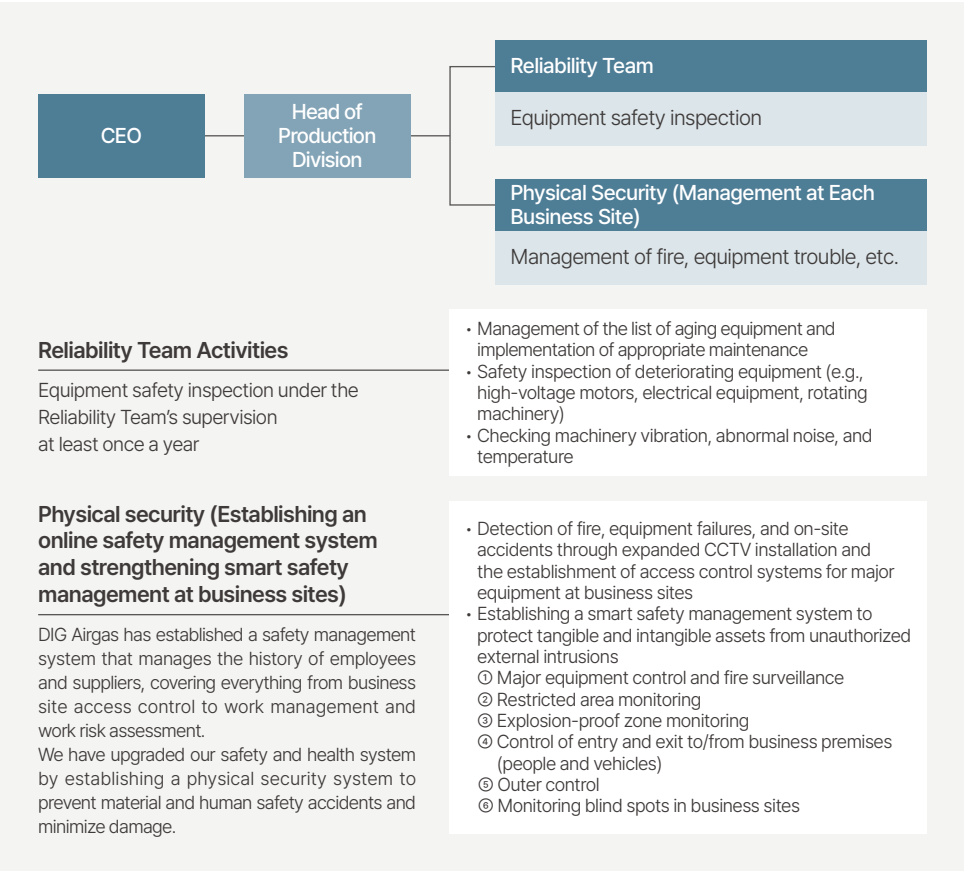
Quality control at the site of production division
Check MSDS (Material Safety Data Sheet) data for purchase, handling, and storage by item, and place the data at each workplace so that work can be proceeded with after checking the data
Provide manufacturer's name, product name, ingredients and properties, handling precautions, applicable laws, first aid measures in case of an accident, etc.

Operation of an organization dedicated to quality assurance	
Cryogenic Air Separation Unit (ASU) Analysis System	Electronic Specialty Gas Analysis System
Perform real-time monitoring of the gas production process and strict quality control of products supplied to customers	Perform strict quality control in the semiconductor manufacturing process

Equipment Safety Management System

DIG Airgas has established and operates systematic inspection processes and smart security systems to strengthen enterprise-wide equipment, safety, and physical security at its business sites. The Reliability Team conducts regular equipment inspections and systematically manages aging facilities to prevent deterioration and accident risks in advance. Moreover, we have strengthened on-site risk prevention and asset protection by integrating online-based physical security systems with CCTV and access control systems. In addition, we continue to enhance a comprehensive safety and health system that extends beyond employees to include suppliers.

| Equipment Safety Management System |



Logistics management system

We operate the digital integrated management system we have established for the entire logistics process to achieve customer-centric quality management. We have secured a real-time information processing and response system by linking the logistics process—including order reception, dispatch, inventory, quality control, transportation, and settlement—with the transportation management system (TMS), customer relationship management (CRM), and SAP-based ERP.

We have improved delivery accuracy by introducing a dispatch and transportation planning system based on customer order conditions and ensuring transparent access to information on customer order status through the Web Order system. This allows our customers to monitor the order fulfillment process in real time and enables us to respond quickly and accurately to customer requirements. Moreover, we designed the system to enable rapid, proactive action by ensuring that the relevant information is immediately disseminated and shared through TMS in the event of a quality defect during the logistics phase.

This system enables the preemptive blocking of quality risk, simultaneously securing customer trust and strengthening quality compliance.

DIG Airgas's digital logistics management system goes beyond simple operational efficiency; it is a core infrastructure for maintaining quality and service consistency, strengthening supply stability, and enhancing customer satisfaction. We plan to lead digital-based customer value innovation through continuous upgrades.



Customer support (facility & quality)

AG customer facility management support (Production Division)	Customer support team • Customer facility management (CE, VA, GSU) • Carry out customer facility check: regular, occasional, special checks (summer, winter season, straight holidays) • Distribute legal guidance: MSDS, facility safety training and hazard prevention • Provide customer technical support and technical consulting
SG customer quality control support (SG Business Division)	Customer support part Respond to overall requests and issues related to customer materials based on expertise and experience • Respond to customer audits and carry out quality improvement • Check the quality of customers' new materials and carry out Process Change Notification • Respond to VOC such as customer complaints and issues

Customer Satisfaction Survey

DIG Airgas conducts an annual customer satisfaction survey on product quality and subsequently establishes detailed tasks for quality improvement and monitors their implementation based on the results. We also conduct internal and external audits of our 12 domestic business sites to check their internal procedures and compliance with the ISO 9001 standard and regularly report these to management by preparing management reviews as part of our continuous efforts to maximize customer satisfaction through quality improvement.

Customer Satisfaction Survey Results (based on the full marks of 10-points / AG & SG Total)			
Division	2022	2023	2024
Customer satisfaction	9.1	8.7	9.1

Selected as an Outstanding Partner by Samsung Electronics in 2024

DIG Airgas was selected as an excellent gas supplier by Samsung Electronics' Purchasing Team for 2024, in recognition of its contribution to ensuring stable supply of new products, securing supply and demand stability, supporting customers' production activities, and stabilizing the supply chain. We plan to solidify our customers' trust further based on our quality competitiveness and stable supply capabilities and continue to achieve sustainable and mutual growth.



Awarded SK Innovation Excellent ESG Partners in 2024

DIG Airgas was recognized for its ESG performance and was selected as an excellent ESG partner, receiving a certification at the Mutual Growth ESG CEO Seminar attended by approximately 80 suppliers that do business with SK Innovation affiliates including SK Innovation, SK Energy, SK Geocentric, and SK Enmove. This award is the outcome of various activities to practice sustainable management and enhance ESG capabilities, serving as an opportunity to solidify our ESG partnerships with key customers further.



Stable Production and Supply Risk and Opportunity Management

DIG Airgas identifies risks and opportunities based on short-term, mid-term, and long-term criteria established in accordance with the IFRS S1 standards. We analyze the impact of the identified factors on the relevant stakeholders and the overall business based on their frequency and importance and establish and systematically implement appropriate risk and opportunity responses based on the analysis.

By period		Materiality (Financial Impact) Criteria	
Long-term	After 10 years	High	Threat to the company's existence and sustainable management (Serious industrial accidents, criminal punishment, production stoppage, etc.)
Mid-term	3 - 10 years	Medium	Involving loss of workforce and costs, which are manageable in the short term but cause significant financial and organizational impact, requiring medium- to long-term recovery
Short-term	Within 3 years	Low	Minor impact in the case of a single incident but likely to develop into a higher risk if repeated; losses are limited and can be recovered through clear response

Type	Risk/Opportunity Factor		Description	Period	Materiality (Financial Impact)	Related Stakeholders	Factor's Impact	Risk Response Activities
Equipment Safety	Risk	Production equipment failure and power outage	Production interruption following a power outage or a machine breakdown at the production plant	Short-/Mid-term	High	Investors and customers	• Decline in corporate credibility due to contract breaches, loss of profits, etc. caused by the interruption of production lines of large customers (e.g., semiconductors)	• Securing redundant equipment and backup power supply • Strengthening regular maintenance and inspection
		Transportation/Logistics disruption	Supply delays due to vehicle accidents, shortages, war, disruptions in maritime transport and road and logistics strikes due to global political situations	Short-/Mid-term	High	Investors and customers	• Risk of operation downtime and replacement of suppliers in case of failure to deliver on time	• Logistics diversification (including rail and maritime) • Building an emergency supply chain
		Surge in demand and forecast failures	Supply shortage due to failure to predict demand during the surge in the semiconductor and secondary battery	Short-/Mid-term	Medium	Investors and customers	• Decrease in market share due to failure to respond to customers' facility or production expansion	• Introduction of an AI-based demand forecasting system • Information sharing through collaboration with customers
		Soaring raw material and electricity costs	Continued rise of electricity costs	Short-/Mid-/Long-term	High	Investors and customers	• Deterioration of profitability and loss of competitiveness due to price transfer	• Investment in energy efficiency • Long-term fixed contract
		Strengthening regulations and environmental issues	Strengthening of the Serious industrial accidents Punishment Act and carbon credit	Mid-/Long-term	High	Institutions, customers, investors, and employees	• Fines, process interruptions, and increased costs of purchasing carbon credits	• Strengthening of safety diagnosis and prior approval • Establishing and implementing a carbon neutrality strategy
	Opportunities	Enhancing supply efficiency by introducing smart factories	IoT-AI-based production and supply chain operation automation	Mid-term	Medium	Investors and customers	• Improved delivery compliance rate and reduced production costs	• Implementing supply chain digitalization • Introducing a real-time monitoring system
		Strengthening reputation through crisis response capabilities	Increasing trust and contracts by maintaining stable supply during a crisis	Short-/Mid-/Long-term	High	Investors and customers	• Opportunity to expand long-term supply contracts with customers	• Establishing a business contingency plan (BCP) • Joint crisis response training with customers
		Increasing demand for high-value-added specialty gases	Increasing demand for ultra-high-purity specialty gases for semiconductors, displays, and other industries	Short-/Mid-/Long-term	High	Investors and customers	• Expanded supply of high-profit products	• Securing high-purity special gas production technology • Partnership with global tier 1 companies
		Securing the ability to respond to environmental issues and stabilize electricity prices	Entering new businesses (CCUS, hydrogen, etc.), expanding the use of renewable energy, and contracting long-term fixed prices	Mid-/Long-term	High	Investors, customers, and institutions	• Capturing new markets, reducing carbon emission purchase costs, and reducing energy costs	• Investment in and entry into new businesses • Utilization of government support related to renewable energy, etc.
		Failure to meet customers' quality requirements	Increasing quality requirements of major customers (high-purity special gases, etc.)	Short-/Mid-/Long-term	High	Customers and investors	• Possibility of loss of trust and contract loss in case of noncompliance with standards	• ISO 9001 operation, customer-tailored quality assessment system establishment, response to regular GMP inspections, etc.
Quality Management	Risk	Chemical handling errors and contamination with impurities	Negligence during the manufacturing and distribution of high-risk special gases	Short-term	High	Institutions, employees, customers, investors, and local communities	• Human and material accidents and customer damage caused by contamination	• Hazardous chemical management procedures, Material Safety Data Sheets (MSDS), and implementation of regular training
		Maintaining and strengthening global quality certifications such as ISO 9001 and GMP	Implementation of periodic certification and customer audits	Short-term	Medium	Investors and customers	• Expanding orders from large domestic and international customers by maintaining global certification	• Operation of a dedicated quality assurance organization, continuous certification renewal, and strengthening of audit response system
	Opportunities	Expanding the adoption of smart quality management systems	Application of smart process control technologies such as PDIS and APC	Mid-term	High	Investors and customers	• Reduced process variation and improved quality consistency	• APC-based process stabilization, PDIS-based abnormality detection, and expansion of predictive maintenance systems

Human Rights Management

As a company pursuing sustainable growth, DIG Airgas strives to realize the value of respecting human rights across all aspects of its management based on communication and cooperation with stakeholders. With the social value and legal requirements of human rights being strengthened globally, we have been upgrading our human rights management system to respond proactively to the changing business environment. Building on this foundation, we are pursuing more proactive and systematic human rights management.

Human Rights Management System

DIG Airgas recognizes human rights management as a core pillar of its ESG practices. Grounded in respect for humanity and ethical management, we actively integrate human rights management into our internal policies and systems to improve the working environment, ensure fundamental rights, and protect human dignity. In addition, as the global importance of human rights grows and related legislation accelerates, we will continue to enhance our human rights management system. Through these efforts, we aim to create a positive impact on our employees and society and realize sustainable management.

Respect for Human Diversity

Recognizing employee diversity as a key driving force for organizational innovation, DIG Airgas has established regulations that ensure that all employees are not discriminated against based on gender, race, nationality, disability, etc. To this end, we strictly prohibit sexual harassment and bullying in the workplace in accordance with our internal code of ethics and employment regulations, establish related prevention policies, and conduct annual sexual harassment and bullying prevention training to internalize respect for human rights.

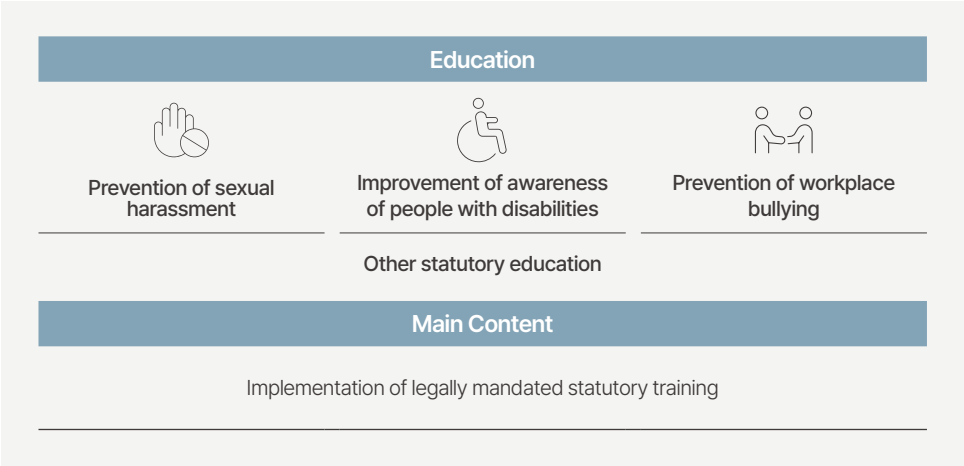
In addition, our collective bargaining agreement with the labor union prohibits discriminatory treatment based on gender, race, nationality, ethnicity, disability, religion, union activities, pregnancy and marital status, age, physical condition, etc. We have established an organizational culture that respects diversity by providing equal opportunities to all employees. We implement various systems and policies to establish an organizational culture based on respect for human rights and prevent violations in advance. Through these efforts, we have laid a foundation wherein all members respect each other and work in a fair, safe environment.

Human Rights Training

DIG Airgas recognizes employee diversity as a key driver of organizational innovation and sustainable growth and implements internal regulations and systems to foster a fair work environment free from discrimination. We strictly prohibit human rights violations including sexual harassment and workplace bullying in accordance with company policy and promote a culture of respect for human rights through regular preventive education.

Additionally, we prohibit discrimination based on individual backgrounds including gender, race, nationality, disability, religion, age, and physical condition throughout the employment process. We have built an inclusive organizational culture by providing equal opportunities.

| Human Rights Education |



Establishing an Integrated Human Rights Policy

We recognize that respect for human rights has a critical impact on corporate sustainability and social trust, and are implementing an integrated human rights policy. This policy broadly addresses major human rights issues including the prohibition of child labor and forced labor, the guarantee of freedom of association and collective bargaining, the prohibition of discrimination, the promotion of diversity, inclusion, and equity, and the protection of migrant workers and is designed in line with global human rights guidelines and international standards. Based on this, DIG Airgas is fostering a corporate culture that respects the human rights of not only its employees but also all stakeholders, and is positioning human rights management as a core element of both corporate social responsibility and its sustainable business strategy.

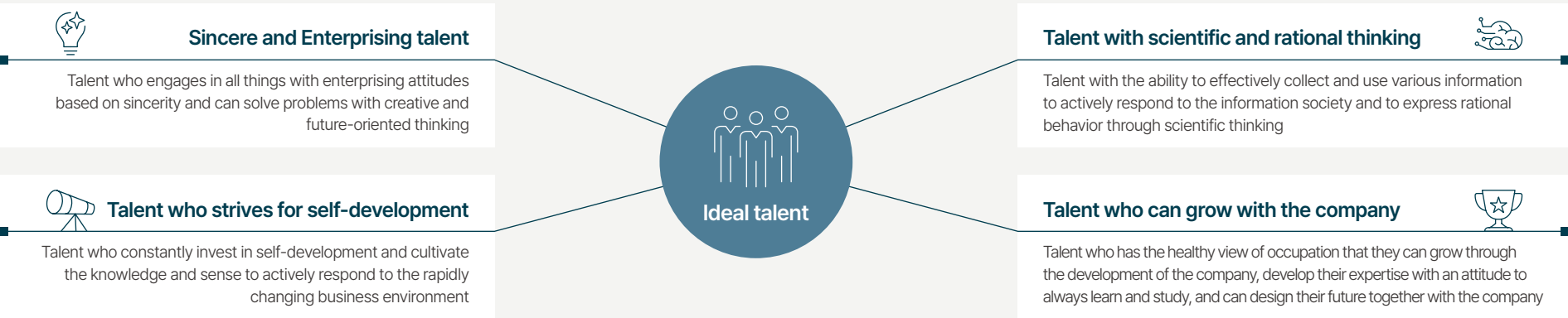
| Operation of guidelines reflecting human rights management |

Division	Rules	Content
Respect for human rights	Code of Ethics	• The company respects all employees as human beings, and thoroughly manages human relations so that harsh acts and inhumane treatment such as sexual harassment, workplace bullying, and labor exploitation would not be tolerated under any circumstances based on trust and harmony
Prevention of sexual harassment and bullying in the workplace	Employment rules	• To protect the human rights of employees, the company establishes a prevention policy for sexual harassment, bullying in the workplace, and conducts annual prevention education to internalize awareness of respect for human rights
Non-discrimination (Diversity and Inclusion)	Employment rules, Collective agreement	• The company does not discriminate against any employees on the ground of gender, race, nationality, ethnicity, disability, religion, union activity, pregnancy and marital status, age, physical condition, social status, etc. without reasonable causes, provides fair opportunities, and builds an organizational culture to respect diversity
Compliance with working conditions	Employment rules, Collective agreement	• The company complies with the statutory working hours, pays reasonable remunerations for work to all employees along with the payslip, and provides sufficient educational opportunities and work environment appropriate for job performance to develop competency and improve the quality of life
Guarantee of freedom of association and collective bargaining	Collective agreement	• The company gives opportunities for communication between employees, guarantees the freedom of association and collective bargaining, prohibits disadvantageous treatment due to the foregoing, and respects workers' right to participate or not to participate in such activities
Prohibition of child labor	Employment rules	• The company complies with the minimum employment age standard set by the law (prohibition of employment of people under the age of 15) and provides work opportunities only when the employment is not illegal (violation) according to local laws and regulations
Prohibition of power abuse and forced labor	Collective agreement	• The company does not force any employees to work against their free will by unfairly restricting their physical and mental freedom, ensures that all works are done voluntarily, does not keep worker identification and related documents, and guarantees the freedom of movement
Protection of human rights for suppliers	Supplier code of conduct	• The company establishes a code of conduct for suppliers to share human rights and labor standards with suppliers accordingly, and manages human rights risks based on relevant laws and regulations through participation
Prevention of human rights violations and environmental pollution	Conflict Minerals Management Policy	• The company recognizes the human rights violations such as labor exploitation, ecosystem damage, and environmental pollution that occur in the process of mining minerals in conflict areas as serious problems and checks to make sure that conflict minerals are not included in the supply chains for the production of the company's products in order to fulfill corporate social responsibilities

Talent Management

DIG Airgas recognizes its employees as a core asset for corporate competitiveness and believes that talent-centered management practices are the driving force behind a sustainable future. We create a work environment where employees can fully engage and actively develop their potential through fair hiring and evaluation based on a healthy corporate culture. Through these efforts, we aim to realize social value while continuing to take responsible steps toward sustainable growth.

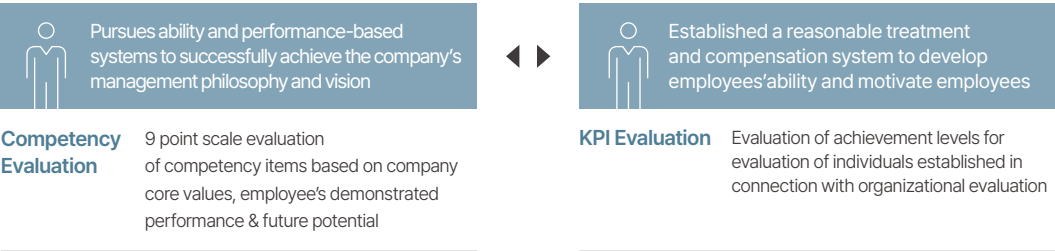
Ideal Talent DIG Airgas seeks the concept of talents who can execute outstanding achievements with wisdom and passion.



HR Strategy

DIG Airgas operates a personnel policy focusing on competency and performance based on a rational, fair personnel system to realize its management philosophy and vision. We provide fair compensation and growth opportunities to outstanding talent regardless of seniority and provide balanced support for potential and growth by comprehensively evaluating contribution and performance level within the process. We implement a reasonable treatment and compensation system to develop the capabilities of our employees and motivate them, aiming to improve the alignment between our ESG strategy and business performance by linking ESG factors to each division's KPIs. Through this, we maximize the capabilities of each member and lay the foundation for sustainable growth for the entire organization.

Personnel Management System (performance management)



Talent Recruitment and Development

DIG Airgas implements fair and non-discriminatory procedures throughout the process from recruitment to promotion and education to secure creative talent with global capabilities. We provide equal opportunities regardless of individual background including age, gender, origin, and nationality and strive to achieve organizational diversity, equity, and inclusion (DE&I) by recruiting talent from diverse backgrounds, including individuals with disabilities and national merit honorees. Building on these efforts, we foster an organizational culture wherein all members can reach their full potential; this serves as a driving force for further solidifying the foundation for sustainable management.

Competency Development

DIG Airgas implements a core strategy of fostering innovative and professional talent to respond flexibly to the rapidly changing business environment and achieve sustainable growth. We have systematically strengthened our employees' practical skills and global competencies through various customized training programs, including job-specific outsourced training, promotion programs for each position, and cyber language courses to cultivate global talent. Such capacity building goes beyond individual growth and serves as a foundation for enhancing the organization's overall strategic execution capabilities, ultimately leading to enhanced corporate competitiveness.

Name of Education	Highlights
Job Training	Provide the education necessary for performing job specific duties, such as production and technology
New Employee Training	Provide company introduction and training on job competency to those who joined the company within the last one year
Outside Commissioned Education by Job Position	Provide compulsory job training such as ISO internal examiner training and Gas Safety Corporation training
Employees (key personnel) Job/Leadership/Foreign Language Education	Support key personnel competency development through external specialized training
Leader Training	Provide training to improve competency such as problem solving and planning ability to team leaders
Cyber (online) Language Training	Provide online and telephone foreign language training
OTS Training (production)	Provide plant simulation training to operators

Communication Culture Made Together

DIG Airgas operates various communication channels based on a horizontal, open organizational culture. In 2024, we focused on strengthening practical communication through action-oriented programs that enhance collaboration and solidarity among members. Through this, we support the establishment of an organizational culture wherein all members can trust and empathize with one another.

Type	Period	Description
Townhall Meeting	Quarterly	- Sharing information such as business performance, order status, and real-time Q&A - Online participation, held three times in all in 2024 (April, July, and November)
Buddy Activity	Year-round	Mentoring system to help new employees adapt (for all workplaces)
Labor-Management	Quarterly	Communication between workers and employers through quarterly labor-management council meetings
Collective agreement	Once/ 2 years	Collective agreements covering all employees
Mingling	As needed	- Autonomous communication activities that encourage communication between departments "Mingling Lunch" for 72 people from September to October 2024
Contest for the Know-How Manual on How to Do a Good Job	Semiannual	- A competition to share know-how on how to do a good job across the company - Held twice in April and November 2024, with 1 named member in attendance
Employee/Section chief exchange workshop	As needed	- Communication workshops to enhance communication and unity among similar positions - Held four times in October 2024, with a total of 87 participants

Employee Welfare

To ensure the stability of employees' lives and boost their morale, we provide top-of-the-industry salaries and operate welfare systems such as support for children's tuition, comprehensive health checkups, and an in-house employee welfare fund.

| Employee Welfare programs |

Life Event Support Fund  • Birthday gift • Wedding anniversary gift • Holiday gifts/travel expenses • Support for congratulatory money and condolence money	Salary Systems  • Incentive system • Awarding excellent employees • Performance bonus • Incentive schemes • Recognition of outstanding employees • Performance-related bonus
Education  • Training for new employees • Book purchase subsidies • Operation of a cyber training center • Mentoring program for new employees	Grants/Insurance  • Comprehensive health check-ups • Employee loan system • Support for children's education expenses • Fuel expenses support • Childbirth subsidy payment • Operation of an in-house labor welfare fund
Refresh  • Summer vacation • Bereavement leave policy • Founders' Day holiday • Labor Day holiday • Maternity and paternity leave • Family Day • Flexible vacation policy • Retirement travel expenses reimbursement • Support for resort accommodations • Paid leave for non-work-related injuries or illness • 10-year service gold medal award	

Pursuit of A Family-Friendly Corporate Culture

Respecting employees' character and values, we have fostered a family-friendly organizational culture that promotes harmonious work-life balance. We have established practical support systems to enhance the quality of life in various areas including childcare, caregiving, and leisure, while increasing employee satisfaction and work engagement. These efforts positively impact on the establishment of a healthy organizational culture and the foundation for a sustainable work environment where employees can thrive in the long term. We plan to strengthen our welfare-centered corporate culture and create an environment where all members can work happily and stably.

| Family-Friendly Program Support Performance |

Division	Unit	2022	2023	2024
Maternity leave	Case	17	9	12
Parental leave	Case	2	3	3
Shortened work system for childcare	Case	4	5	5
Family day system	Day	17	17	17
Maternity subsidy system	Case	13	8	8
Use of selective working	Person	76	90	84

Post-Retirement Life Support

DIG Airgas operates a retirement pension system to ensure a stable future for its employees and strives to foster a responsible employment culture based on financial stability. We provide educational materials to our employees every year to enhance their understanding of retirement pension. We also operate a reemployment support program for retirees, providing continuous support that benefits their lives after retirement. These efforts constitute a comprehensive personnel support system that extends beyond the simple period of employment to retirement, ultimately contributing to improved employee welfare and establishing a foundation for sustainable personnel management.

Supply Chain ESG Management

DIG Airgas recognizes its suppliers as key business partners and focuses on mutually beneficial collaboration to build a sustainable supply chain. The ESG Innovation Team actively participates in our suppliers' sustainable management practices and supply chain management policies, pursuing improved ESG standards and shared growth across the entire supply chain.

Manage supply chain ESG activities

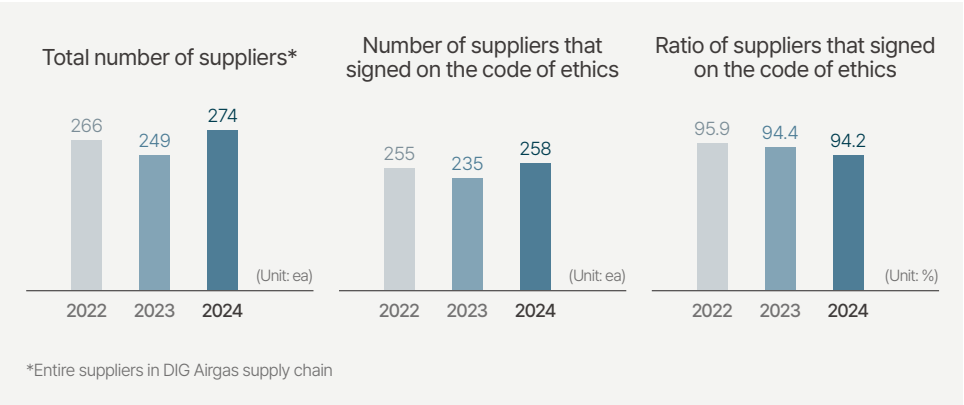
DIG Airgas has established a conflict minerals management policy and a Supplier Code of Conduct to promote ESG management within its supply chain, and it continues to encourage them to participate in ESG management. We require all suppliers we contract with to sign a pledge to the Code of Ethics, and we plan to strengthen ESG performance monitoring and expand the management scope gradually in the future.

Conflict Minerals Management	Tier 1 Suppliers
Recognizing human rights violations such as labor exploitation, ecosystem damage, and environmental pollution that occur in the process of mining minerals in conflict areas as serious problems, DIG Airgas requests suppliers to ensure that conflict minerals are not included in the supply chain for the production of its products in order to fulfill its corporate social responsibility and monitors the foregoing	
Code of conduct for Supplier	Tier 1 Suppliers
Code of conduct for Supplier has been enacted in the second half of 2022 to encourage suppliers and other major business partners related to product production to build a safe working environment, respect workers, and operate the business an environmentally friendly and ethically. From 2023, it will be expanded to entire suppliers	
Pledge to comply with and practice the supply chain code of ethics	All suppliers
DIG Airgas requests a pledge to comply with and practice Supply Chain Ethical Management as an essential item at the outset of contract stage. DIG Airgas manages it so that suppliers continue to abide by the code of ethics	
Integrated purchasing procedure regulations	All suppliers
A transparent and fair criteria process for selecting suppliers is documented, and relevant departments carefully review whether the suppliers are suitable for our logistics, production, project, safety, health, environment, quality, and purchasing requirements, and then proceed to bid for the final approved suppliers	

Establishing a Supply Chain Ethical Management System

DIG Airgas has strengthened ethical management practices with its suppliers and led the formation of a sustainable value chain. We provide our suppliers with ethics management training and related materials and systematically check compliance based on their pledge to implement the Code of Ethics. In addition, we have established internal standards to enable taking measures including restricting transactions in the event of serious ethical violations, such as environmental pollution or human rights violations. We also encourage our suppliers to participate in ethical management and promote awareness-raising activities. These efforts have fostered a responsible management culture throughout our partnership network and laid the foundation for raising corporate ethics further.

| Code of Ethics Signature Performance for Suppliers |



Implement Partner Satisfaction Survey

DIG Airgas conducted a satisfaction survey among its first-tier major suppliers through a third-party specialized survey agency in 2024. This survey consisted of 11 items: (1) ethical management, (2) compliance with laws and regulations, (3) speed and clarity of decision making, (4) friendliness of employee response, (5) consistency of work processing, (6) clarity of data request criteria, (7) rationality of ordering and contract procedures, (8) speed and accuracy of payment, (9) efficiency and simplicity of electronic purchasing work, (10) fairness and transparency of online purchasing, and (11) level of safety management. A comprehensive satisfaction rating was calculated based on these items. Based on supplier feedback, we establish and implement improvement measures for each area, including maintaining quality and reliability, enhancing delivery convenience, improving price satisfaction, maintaining responsiveness in after-sales service, and eliminating inconveniences in business collaboration. Going forward, we plan to further strengthen trust and establish a mutually beneficial cooperation system throughout our supply chain by conducting regular annual surveys and improving management through communication and feedback with our suppliers.

| 2024 Satisfaction Survey Results |



Aligning with our customers' supply chain management policies

In line with the trend of strengthening supply chain ESG management among major customers, cooperation for mutual growth has become a key pillar of DIG Airgas's ESG management. Accordingly, we actively participate in supply chain assessments and sustainability activity programs and strive to contribute to human rights protection through compliance with codes of conduct and responsible raw material sourcing.

| Major Activity Details |

Division	Activity targets	Major suppliers
Participation in mutually beneficial partnerships	- Participation in ESG-related education and consulting - Establishment and support for achievement of supply chain ESG activity targets	Samsung Electronics, Samsung Display, SK Hynix, LG Display
Code of conduct for supplier	Establishment and support for achievement of supply chain ESG activity goals	All suppliers in the supply chain
Support for joining and response to CDP	Compliance with the customer's code of conduct for supplier	SK Hynix, Samsung Electronics, Samsung Display
Implementation of ESG Comprehensive Evaluation	Evaluation and management of greenhouse gas reduction details	Samsung Electronics, SK Hynix
	Supply chain ESG comprehensive evaluation and due diligence (external evaluation company)	GS Caltex, LG Display, SK Innovation
Conflict Minerals Management	Evaluation of supply chain ESG activity using survey method	LG Display, Samsung Display
Greenhouse Gas Emissions Information	Protection of human rights through supply chain conflict minerals management	Samsung Electronics, Samsung Display, SK Hynix, LG Display

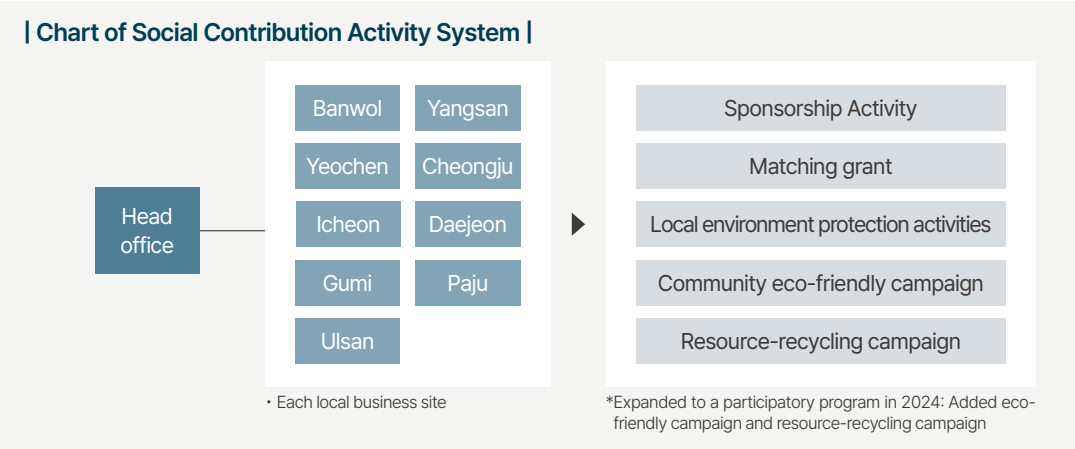
Social Contribution

DIG Airgas believes that sharing value with diverse stakeholders including employees, suppliers, customers, and local communities is key to sustainable growth. We have actively participated in community development and environmental protection and have fulfilled our corporate social responsibility. We will continue to expand our positive social impact through collaboration with our stakeholders and become a trusted company that works together with society in creating a sustainable future.

Social Contribution Activity Promotion System and Strategy

DIG Airgas strives to fulfill its corporate social responsibility by addressing environmental and social issues, fostering manpower, and engaging in employee volunteer activities while building trust with customers and local communities. We operate various corporate-wide social contribution programs including matching grants, corporate sponsorships, and local environmental protection activities, having established a foundation to encourage the voluntary participation of our employees. In 2024, we expanded our action-oriented participatory programs including the DIG Plogging Campaign, used laptop and clothing donations, and companion plant sharing campaigns, striving to awareness of social responsibility into our organizational culture naturally.

Charter of Ethics	- Guarantee and actively support employees' participation in healthy social and volunteer activities and contribute to community development as a member of the community. - Support cultural, artistic, and athletic activities and strive to preserve traditional culture.
Code of Ethics	- Employees comply with all laws, serve the country and local community, conduct all businesses in an environmentally friendly manner, and do their best to protect the environment and preserve resources. - DIG Airgas guarantees and actively supports employees' participation in sound social activities and volunteer activities.



Received a Commendation for Social Contribution Activities

DIG Airgas has carried out social contribution activities in cooperation with local communities for more than 10 years across all business sites nationwide. In 2024, under the slogan “Warmer, Happier, Cleaner,” the DIG head office conducted activities to support low-income families, foster youth, and improve the environment. For these efforts, we received commendations from both the Seoul Metropolitan Council and the Korean Red Cross. In the Gumi region, our employees participated in volunteer and sponsor appreciation events and engaged in community-sharing activities for the underprivileged, for which we received a plaque of commendation from the Speaker of the Gumi City Council. The Ansan Banwol Plant also took part in environmental protection and welfare activities as part of its volunteer and community-sharing initiatives, receiving a plaque of appreciation from the Ansan City Volunteer Center.



Major Social Contribution Activities

DIG Airgas has continuously carried out activities to support various vulnerable groups including daycare centers, nursing homes, single-person households, low-income households, children's study rooms, and welfare centers, focusing on workplaces nationwide. The head office and regional business sites have maintained warm connections with local communities by providing items of practical help through close cooperation; in 2024, all employees voluntarily participated in eco-friendly activities and donation campaigns such as the DIG Plogging campaign, Zero Waste practice, Plastic lid fundraising donation, Walking donation campaign, Used clothing donation, and Tree donation for Arbor Day. These activities not only make the social contribution culture mature but also serve as a positive factor for strengthening sustainability, ESG practice, and corporate competitiveness improvement.



Matching Grant Programs

Since 2010, DIG Airgas has been operating the matching grant program wherein it matches its employees' voluntary donations and conducts social contribution activities nationwide. We have continued to provide goods and regular support to vulnerable groups such as low-income families, children, youth, The elderly, and people with disabilities and have also participated in international child support activities such as those of UNICEF. These efforts are organically linked to community-based programs, laying the foundation for realizing social responsibility systematically and sustainably.



DIG Plogging Campaign

The DIG Plogging Campaign is an enterprise-wide environmental protection campaign that encourages employees' voluntary participation. A total of 13 activities were carried out at workplaces nationwide with teams collecting trash from parks, walking paths, and rivers, improving local communities' ecological environment. These activities have established an ESG culture that promotes health and enhances bonding and a sense of belonging among members.



Company Sponsorship Activities

DIG Airgas has been carrying out various activities to support the healthy growth of children and youth facing difficulties in the community, such as Zero Disposable Items Campaign, after-school learning programs, sponsorship of children from multicultural families, and operation of daycare centers and study rooms. We have strived to provide a stable living environment as well as hope for the future, especially for children who are excluded from education and care. These efforts go beyond simple one-time support and lead to real change. We plan to continue providing sustainable, systematic support so that children can grow as active members of the community.



Zero Disposable Items Campaign

As part of its ESG management, DIG Airgas has implemented an enterprise wide Zero Disposable Items Campaign since May 2024. We strive to spread an eco-friendly culture wherein employees can voluntarily participate by encouraging the use of personal tumblers, running a plastic bottle cap collection and donation campaign, and minimizing printing. These practices lead to the creation of a sustainable organizational culture.



Donation of Used Laptops

As part of our efforts to promote resource circulation and create social value, DIG Airgas donated 33 used laptops through the social enterprise Replus. The donated equipment was delivered to the children's welfare center Kkumjari Home, where it is being utilized to improve learning environments and enhance digital accessibility for children. Going forward, we plan to further expand sustainable sharing initiatives, including IT resource donations.



Donation of Used Clothes

The used clothing donation campaign, carried out through the voluntary participation of employees, was organized with the aim of promoting resource circulation and environmental protection. The donated clothing was delivered to the social enterprise Otcan for reuse, and the proceeds were used to support neighbors in welfare blind spots. This initiative contributed to spreading a culture of sharing and creating social value, and we plan to continue encouraging active participation so that such practices can be sustained in daily life.



Voluntary Step Donation Campaign

The Step Donation Challenge campaign carried out through employees' voluntary participation involved employees walking together using a GPS-based step counting app for five months and successfully surpassing the target step count. The campaign was successfully concluded by providing scholarships to 10 children from low-income families in Jung-gu, Seoul. Connecting healthy daily life with social value, this activity is part of our ESG practices, and we plan to continue this initiative in the future.



Seedling Donation for Arbor Day

To celebrate Arbor Day 2024, DIG Airgas carried out a campaign to deliver companion plants carefully grown by its employees for over 100 days to senior citizens living alone and people with disabilities. This program was an ESG practice that delivers warm comfort through emotional stability and connection to nature, having established itself as an emotional care program that expands the value of daily care to society.



Plastic Bottle Cap Collection Campaign

carried out a campaign through the voluntary participation of employees, this activity involved collecting plastic bottle caps and connecting the collected caps to upcycling donations. The collected bottle caps are delivered to specialized recycling companies, thereby reducing environmental pollution caused by landfills and incineration and contributing to resource circulation. This campaign encourages ESG practices beyond simple waste separation in everyday life, serving as the foundation for spreading an eco-friendly culture.



5 Governance

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Composition and Operation of the Board of Directors

DIG Airgas has established and regularly operates the BOD to deliberate on important matters related to its key management policies and business execution. The BOD consists of independent, professional, and diverse members and strives to realize sustainable corporate value and protect the rights and interests of all stakeholders through a transparent, rational decision-making process.

Composition of the BOD

The BOD is composed of directors with diverse expertise professional experience in fields such as industry, finance, and law, with the CEO serving as chairman of the board to facilitate prompt and efficient decision-making. The BOD currently comprises one executive director, three non-executive directors, and one independent director. It reviews and resolves key management matters in accordance with the relevant laws, regulations, and Articles of Incorporation, and supervises management’s performance of duties to ensure a sound and transparent governance structure.

| Composition of the board of directors |

Division	Name	Gender	Position	Term of Office	Area of Expertise	Major career
Inside directors	Gyu-Seok Oh	Male	CEO / Chairman	2024.4.20 ~ 2027.4.19	Corporate Management	(Former) President of Daelim Industrial (Former) Vice President of POSCO
	Yong-hwan Kim	Male	Board member	2023.3.22 ~ 2026.3.21	PEF investment and asset management	(Current) CEO of Macquarie Asset Management (Former) Corporate Finance Department, Macquarie Securities Co., Ltd.
Other non-executive directors	Soo-jin Lee	Female	Board member	2023.3.22 ~ 2026.3.21	PEF investment and asset management	(Current) Representative, Macquarie Asset Management PEF Management Division (Former) GE Real Estate Co., Ltd. (Seoul) Finance Team
	Dae-woo Choi	Male	Board member	2023.3.22 ~ 2026.3.21	PEF investment and asset management	(Current) Executive Director of Macquarie Asset Management's PEF Management Division (Former) Macquarie Infrastructure and Real Assets (Singapore) Pte. Ltd., Division Director (Executive director)
Outside directors	Hyun-jae Kim	Male	Board member	2024.6.10 ~ 2026.6.9	Electrical and electronic engineering	(Current) Professor at Yonsei University of College of Engineering

*The Board of Directors is composed of members in their 40s (60%), 50s (20%), and 60s (20%)

Independence and Transparency of the BOD

DIG Airgas upholds the independence and fairness of the Board of Directors (BOD) appointment process by complying with applicable laws, the Articles of Incorporation, and internal governance policies, with appointments executed through resolutions at the general meeting of shareholders. The CEO concurrently serves as Chairman of the Board, mediating stakeholder interests and playing a central role in board operations. To ensure fairness and transparency, voting rights are restricted for directors with potential conflicts of interest. In addition, to further enhance transparency, both the auditor and independent directors participate in board meetings.

*We operate a Code of Ethics and a Code of Conduct applicable to all employees, including directors. These codes define and prohibit conflicts of interest and explicitly stipulate procedures for addressing any violations.



Diversity and Expertise of the BOD

DIG Airgas considers diversity and expertise as the core criteria when forming its BOD to enhance corporate value and achieve sustainable growth. We appoint directors through a fair, inclusive process regardless of gender, nationality, or background. They include individuals with diverse management, finance, and technology capabilities to strengthen BOD's balanced decision making and independent oversight. The appointed directors provide strategic advice and management oversight based on their expertise, contributing to the company's stability and long-term value creation. DIG Airgas reports on sustainability to the CEO and the Management Committee every month and shares the relevant information and knowledge through town hall meetings. Additionally, we plan to provide quarterly training to employees and continue strengthening the sustainability capabilities of our top decision-making body including the BOD.

Activities of the BOD

The Board of Directors (BOD) of DIG Airgas deliberates and decides on the company's key management policies and strategies in accordance with relevant laws, the Articles of Incorporation, and mandates from the general meeting of shareholders, while overseeing overall management and making strategic decisions. To ensure transparent operations, the Board receives reports from executives, including the CEO, at least once per quarter in accordance with Board regulations. These reports cover business performance, future outlook, and key tasks, thereby strengthening the Board's accountability and communication. Unless otherwise stipulated, resolutions require the attendance of a majority of directors and the approval of a majority of those present.

| 2024 Operation Status of the BOD |

Division	Unit	2024
Regular board meeting	Times	9
Board meeting attendance rate	%	96

Distribution and Balance of Authority through Committees under the Board of Directors

DIG Airgas has established several committees under the BOD to enhance management efficiency and transparency. Each committee decentralizes decision-making authority to promote balance within the BOD, and its composition, roles, responsibilities, and authority are clearly defined in internal regulations. Such operating system enables in-depth discussions based on independence and expertise and serves as the foundation for practical checks and balances and responsible management.

| Composition and Roles of Committees under the Board of Directors |



ESG Management Governance

Connection between Performance Evaluation and Compensation System and ESG Management

Since 2022, DIG Airgas has incorporated ESG indicators into the KPIs of management and each division, driving the company-wide integration of ESG management. As of 2024, customized ESG indicators reflecting the responsibilities and business characteristics of each division are included in the KPIs, enabling a comprehensive evaluation of management performance. The CEO, together with key executives, regularly reviews the implementation level of ESG strategies and discusses necessary improvement measures. Going forward, we plan to further refine the performance evaluation and compensation system linked to ESG strategies, thereby strengthening the practical execution of sustainable management.

| DIG ESG performance target indicators|

E



Environment

Energy saving

Eco-friendly transport

Transition to renewable energy

Resource efficiency and hazardous chemical management

Response to climate change

Environmental management system (ISO14001)



S



Social

Workplace health and safety

Local community development (social contribution activities)

Respect for diversity

Talent development

Response to stakeholders and mutually beneficial cooperation with suppliers

Practice of human rights management



G



Governance

Independence, professionalism and ethical management of the board of directors

Reinforcement of management and personal information security systems

Reflecting ESG goals by division in the performance management system

ESG activity annual report

Operation of specialized committees under the board of directors

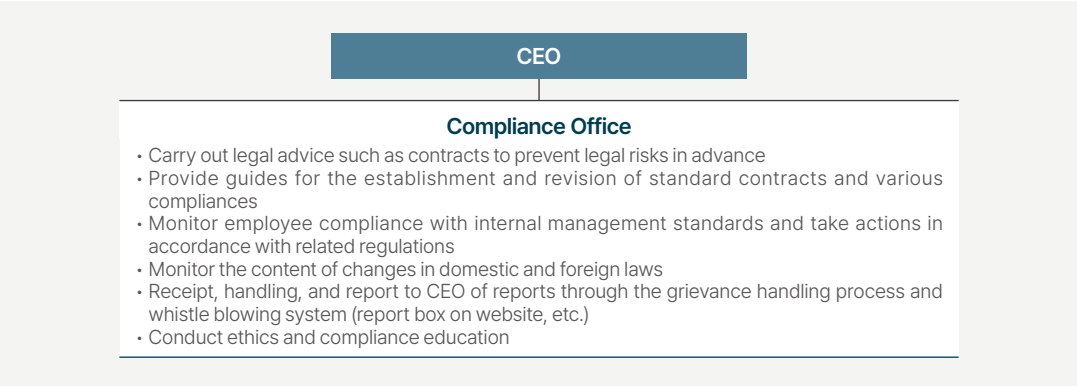
Management organization dedicated to ESG



Ethical, Compliance Management

Ethical and compliance management is the core foundation for DIG Airgas's sustainable growth and building of corporate trust. To establish a fair, transparent corporate culture, we have established and systematically implemented various regulations including Code of Ethics, Code of Conduct for Employees, anti-corruption and anti-money laundering guidelines, and internal audit and reporting system. We provide regular training to strengthen employees' ethical awareness. In 2023, we established a new Ethics Charter and revised our internal audit and reporting system; thus strengthening the foundation for internalizing ethical management.

Organizational Structure



| Ethics Charter |

1.	We realize the company's management philosophy with high ethical awareness and implement a corporate culture where employees can find their work worthwhile.
2.	We prioritize customer satisfaction as our highest value, respect customer feedback, and strive to create added value for our customers.
3.	We maximize corporate value through management innovation and growth strategies, and strive to promote the rights and interests of shareholders and investors by practicing transparent management.
4.	We provide fair opportunities to our suppliers and foster mutual development by building relationships based on trust and cooperation.
5.	We adhere to the principle of free competition in our business activities and practice fair and good faith competition.
6.	As a corporate citizen, we prioritize environmental protection and contribute to the development of local communities and the nation through the pursuit of responsible profit.

Conducting Ethical and Compliance Education

DIG Airgas provides all employees with regular education on key internal regulations and related laws to internalize ethical and compliance management. The education content focuses on the Code of Ethics, Code of Conduct for Employees, and internal audit regulations and aims to strengthen compliance capabilities and foster a practice-oriented ethical awareness. In particular, we have enhanced organizational transparency and responsible management through practical, case-based training, and we are gradually expanding our corporate culture to empower employees to practice ethical values voluntarily.



Ethical and Compliance Management System

DIG Airgas has adopted a Code of Ethics as a fundamental principle of ethical management, which consists of an Ethics Charter, Ethical Standards, and a Code of Conduct. The Code sets forth behavioral standards that employees must adhere to across all business activities, as well as guidelines for managing key risks. The implementation guidelines are disclosed on the official website, allowing all stakeholders free access. We request our business partners to sign the Code of Conduct to share and practice ethical standards. Through these efforts, the company seeks to build trust with customers, shareholders, and local communities, while realizing transparent and responsible corporate management.

| Ethical and Compliance Management Guidelines |

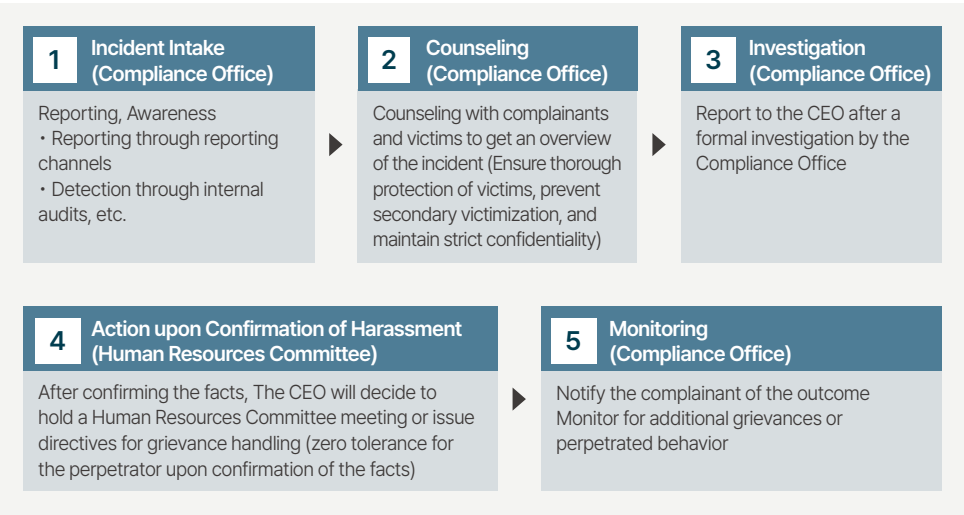
Division	Description
Charter of Ethics	• To develop into a better company by actively practicing ethical management, fulfill our duties and responsibilities as a corporate citizen, and contribute to the development of society and humanity, we have established the Charter of Ethics, which serves as a standard for right conduct and value judgment
Code of Ethics	• Besides the code of ethics for customers, shareholders and investors, the company, the local community, and the country, the Code also stipulates the prohibition of unfair gain, sexual harassment, acceptance and monetary transactions such as gifts and money among each other, and granting equal opportunities to provide standards for correct decision-making and ethical judgment in the company's management activities and the performance of employees' duties. The Code of Ethics consists of specific conduct guidelines for employees based on the Charter of Ethics, Code of Ethics, and various ethical codes as decision-making standards
Ethics Code of Conduct	• Provides standards for right behavior and value judgment that must be observed by employees when performing their duties and applies not only to all employees working in the company, but also to daily workers
Code of Conduct for Supplier	• Supporting the 10 principles of the UN Global Compact (UNGC) for the fields of human rights, labor, environment, and anti-corruption, DIG Airgas established a code of conduct for supplier to stipulate standards for behavior and value judgments to be observed by suppliers in the field of ethical management so that the culture of ethical management can spread to suppliers
Anti-Corruption Regulations	• By raising the awareness that not only the individuals but also the company can be punished under the laws of Korea as well as foreign countries in cases where company employees or third parties commit corruption in leading business, we prevent corrupt acts in advance
Anti-Money Laundering Regulations	• Stipulated to comply with domestic and international standards for preventing money laundering and public intimidation financing in relation to the company's business. Established implementation principles to prevent goods or services and transactions provided or received by the company from being used for illegal activities such as money laundering
Internal Audit Regulations	• Establish a fair and systematic audit system by defining the specific standards and necessary procedures for conducting management or internal audits를 확립
Whistleblower Policy	• Established procedures and protective measures for handling various reports to foster a transparent corporate culture and eradicate illegal activities

Ethics and Compliance Reporting Channel and Whistleblower Protection

DIG Airgas operates an ethics reporting channel on its website, allowing all stakeholders, including employees, customers, and suppliers, to freely report grievances or ethics violations. This channel is designed to transmit reports automatically to the audit organization also accept written submissions as well. When a report is received, the legal department carefully reviews the facts and supports documentation; if the matter is confirmed to be true, it is reported to the CEO, who then takes appropriate action through the Human Resources Committee. The Code of Ethics and Code of Conduct clearly stipulate the reporting procedures and principles for whistleblower protection, and the anonymity and rights of whistleblowers are fully guaranteed. We have continuously strengthened our management system to prevent any disadvantages resulting from reporting, through which we pursue the establishment of a transparent, responsible organizational culture.

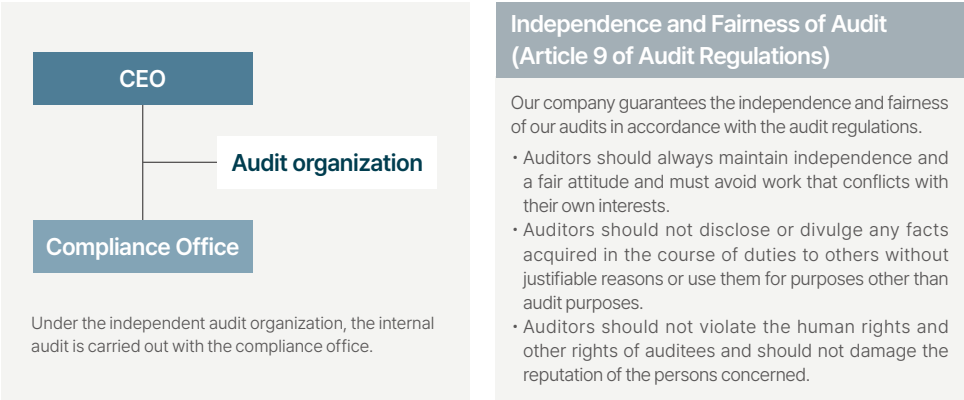
Reporting Channels	Contents of 2024 reports and processing measures
1 Homepage: www.dig-airgas.com/kr/company/business/ethics.php 2 Submission of reports to the audit organization 3 Reporting by external stakeholders through the purchasing site	None

| Reporting Process |



Ethics and Compliance Audit System

The statutory auditor of DIG Airgas, serving in a full-time capacity, conducts audits of the company's overall operations and accounting, and reports the results to the Board of Directors. Matters such as the appointment and approval of external auditors are independently handled in accordance with the Articles of Incorporation and relevant laws. Auditors fulfill their responsibilities objectively and fairly in accordance with legal requirements. In 2024, the newly enacted internal audit regulations further enhanced the effectiveness and rigor of the audit process, embedding a culture of ethical management and reinforcing a preventive internal control system.



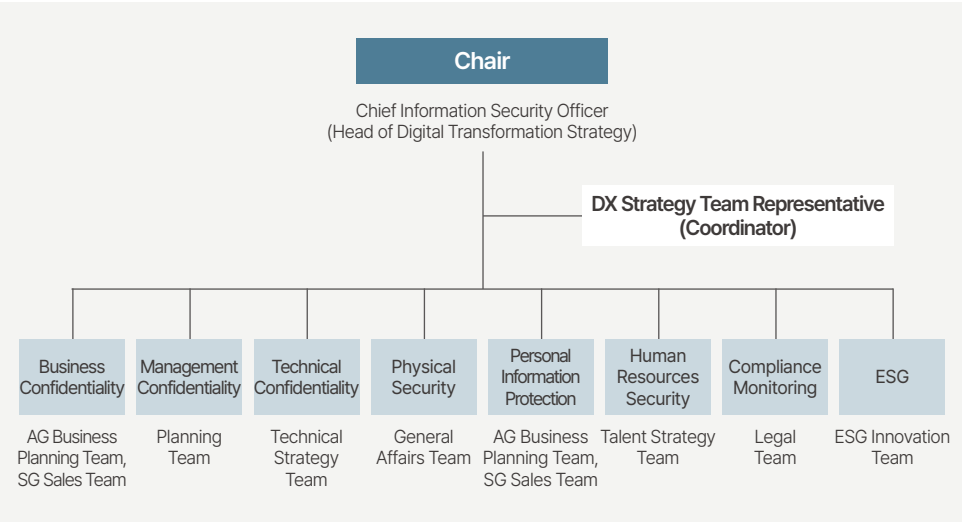
Audit period	Special audit and regular audit (audit according to daily schedule)
Audit target and scope	Internal Audit and Ethics and Compliance-related Sectors
Audit activities	1. Verify compliance with the company's policies, procedures, regulations, rules, and directives. 2. Investigate inefficiencies in work processes and recommend improvement measures. 3. Assess the fairness of performance reporting and verify the accuracy of various reports, including financial statements. 4. Verify the appropriateness and efficiency of asset management, internal systems, and overall management conditions. 5. Review the adequacy of organizational structure and internal control functions. 6. Conduct risk prevention activities through ethical management training, updating company standards, and ensuring adherence to ethical codes and practice guidelines. 7. Investigate, detect, and prevent instances of fraud, falsification, errors, and negligence.

Information Protection

DIG Airgas strengthened its information security management system in 2024 to respond proactively to evolving cyber threats as digital transformation accelerates. We improved our threat detection and response capabilities by introducing information security solutions and conducting preemptive vulnerability assessments based on simulated hacking. We also raised the level of security across the company by providing information security awareness education and hands-on training to all employees. We plan to manage information security risks systematically and develop our system security framework continuously to build a safe, trusted digital operating environment across the company.

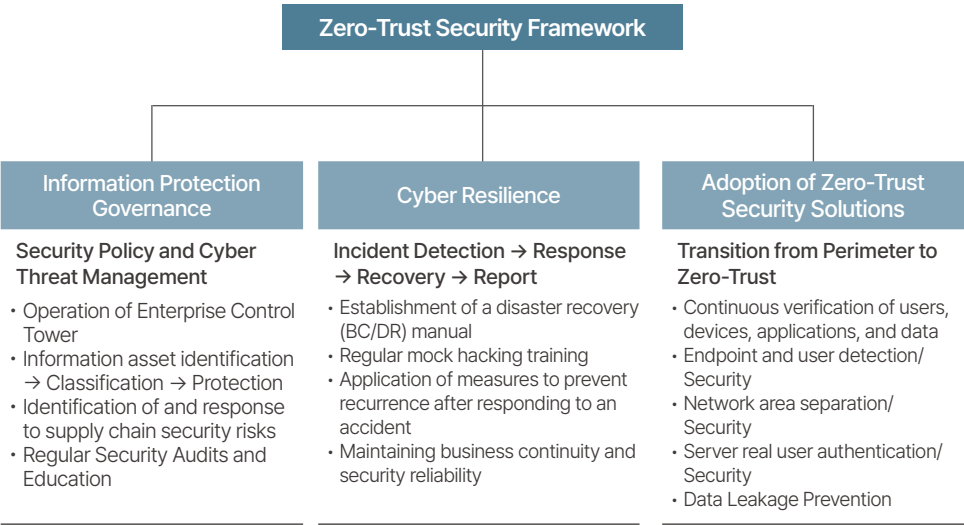
Information Security Committee

DIG Airgas has continuously strengthened its enterprise-wide information security governance to address the evolving cyber threats that accompany the acceleration of digital transformation. The Information Protection Committee leads the integration and operation of the main functions such as establishing strategies, creating and revising policies, preventing and responding to security incidents, and inspecting personal information protection, and establishes an effective protection foundation by reviewing the policy suitability of new security technologies and operating a data leakage response system. We have strengthened our collaborative response system by conducting regular and ad hoc security audits and clearly defining organizational roles and responsibilities. Building on these efforts, we plan to continue ensuring the safety of our corporate information assets and enhancing our trustworthy information protection system.



Information Security System

DIG Airgas has established a Zero-Trust-based integrated information protection system to respond preemptively to evolving cyber threats; thus systematically preventing and managing cyber risks. In 2024, we officially secured a global-level information security management system by acquiring ISO/IEC 27001 the international information security certification and established a foundation for effectively responding to the security needs of our major customers. Furthermore, we manage all processes including planning, operation, inspection, and improvement of information assets in accordance with international standards. We also apply a risk-based approach to all areas including security policy establishment, access control, internal audits, and employee training; thus further strengthening the organization's information security capabilities.



Information Security Management Regulations

DIG Airgas operates an integrated information security system based on the Information Security Management Regulations, covering not only internal company data but also employee personal information, stakeholder information, information systems, and physical security. In 2024, the company strengthened implementation monitoring through the Information Security Committee and established a systematic management record by designating security officers for each department. In addition, by enhancing oversight and control over high-risk areas such as personal data protection, security of outsourced personnel, and IT asset management, DIG Airgas further reinforced its capability to safeguard information assets.

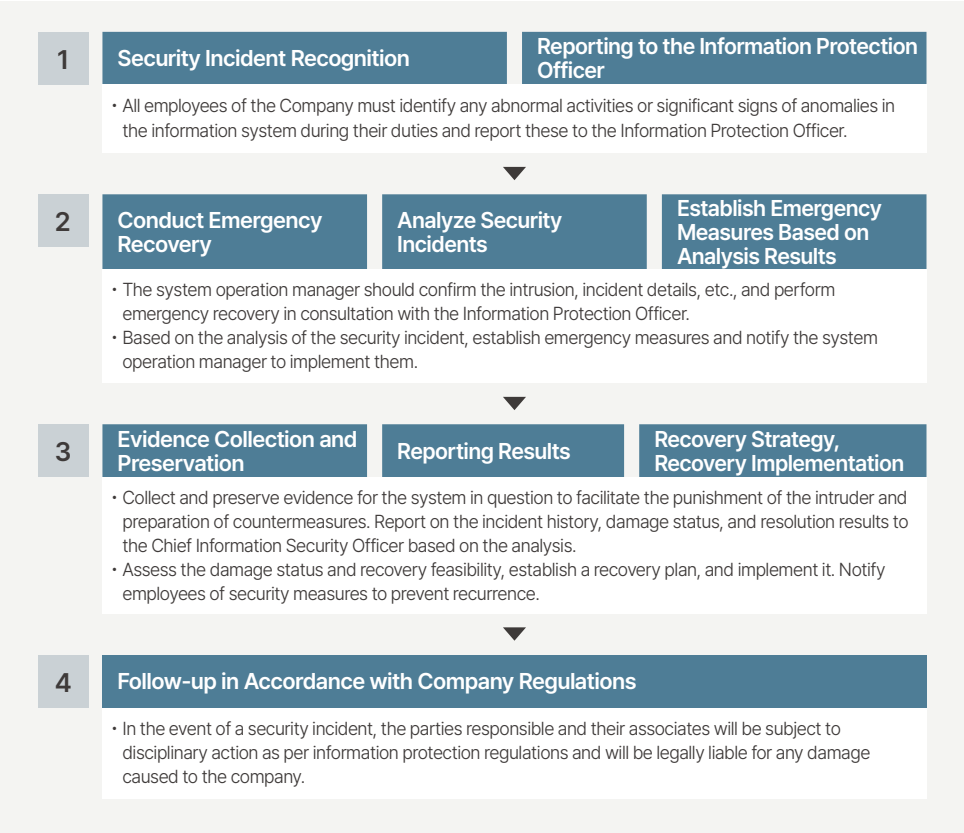
| Information Security and Personal information Protection Guidelines |

Regulation	Major guidelines	Regulation	Major guidelines
Information Security Management	Establishes requirements to enhance information protection awareness and security across all employees and to ensure the stability and reliability of information and communication networks	Information Asset Management	- Details procedures for the secure protection and ongoing management of information assets - Regulations to ensure compliance with information system risk management standards for information protection certification
Operating the Information Security Committee	Define the composition of the Information Security Committee, identify the necessary areas for information security activities, and outline their roles, key functions, and privacy protection responsibilities	Security of Outsourced Employees	Establishes provisions for protecting information assets to prevent infringement risks associated with partner employees and other outsourced personnel, including consultants, who require access to the Company's information assets
Personal Information Protection	- Regulations for systematically managing personal information handled by the company to prevent loss, theft, leakage, damage, and misuse of personal information - Defines the necessary requirements to enhance all employees' awareness of information protection and security, and to ensure the stability and reliability of the information and communications network	IT Equipment Security	Establishes requirements for IT equipment security and mandates their implementation to ensure the safe and efficient preservation and management of the company's information assets
Employee Security	Security management of the hiring, retirement, and other movements of personnel working in the company, measures against violators of regulations, and information protection measures to prevent the risk of information assets being compromised	Server Management	Regulations for improving operational efficiency and providing stable services by defining operating standards and procedures for servers and storage, including detailed requirements for server operations
Security Checks	Stipulates matters related to conducting security checks to periodically review and assess whether security management is operating effectively in accordance with our information protection regulations and to continuously address and improve any identified issues	IT Project Security	Establishes information security measures for projects that use information assets to develop or modify information systems
Security (breach) Incident Response	Establishes guidelines for promptly detecting and responding to infringement incidents by providing a reporting system and response procedures for such incidents involving the Company's information assets and information systems, in order to minimize damage and ensure continuous business operations	Network Management	Regulations to improve operational efficiency and provide stable services by defining operation and security standards and procedures for network systems in operation and specifying detailed requirements for their management
		Security Equipment Management	Regulations to safely and efficiently protect and manage the information assets of DIG Airgas by establishing necessary matters for security maintenance management to protect information protection systems and IT infrastructure (servers, networks, etc.), and properly operating and managing them

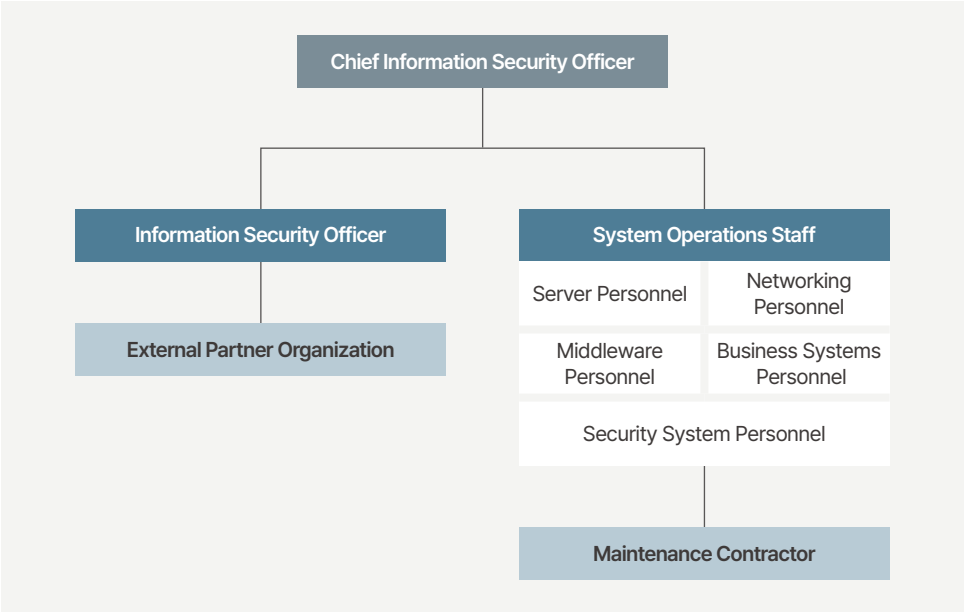
Information Security Risk Management Process

DIG Airgas has established an information security risk management system based on Information Security Management Regulations and has continuously improved its processes to respond systematically to various security risks that may arise during operations. In 2024, we reorganized the IT management system and roles and responsibilities (R&R) centered on the Information Security Committee and strengthened our crisis response capabilities by conducting disaster recovery manual reviews and mock drills. We have raised the level of enterprise-wide information security to the next level by simultaneously managing network and system security and also acquired ISO/IEC 27001 certification, formalizing a global-level information protection system and establishing a foundation for responding quickly and precisely to the security needs of our major clients. Access control and user authentication systems for servers and databases have been made more sophisticated, with Data Loss Prevention (DLP) systems strengthened further; thus, substantially improving corporate information asset protection capabilities.

| Security (Breach) Incident Response Management Process |



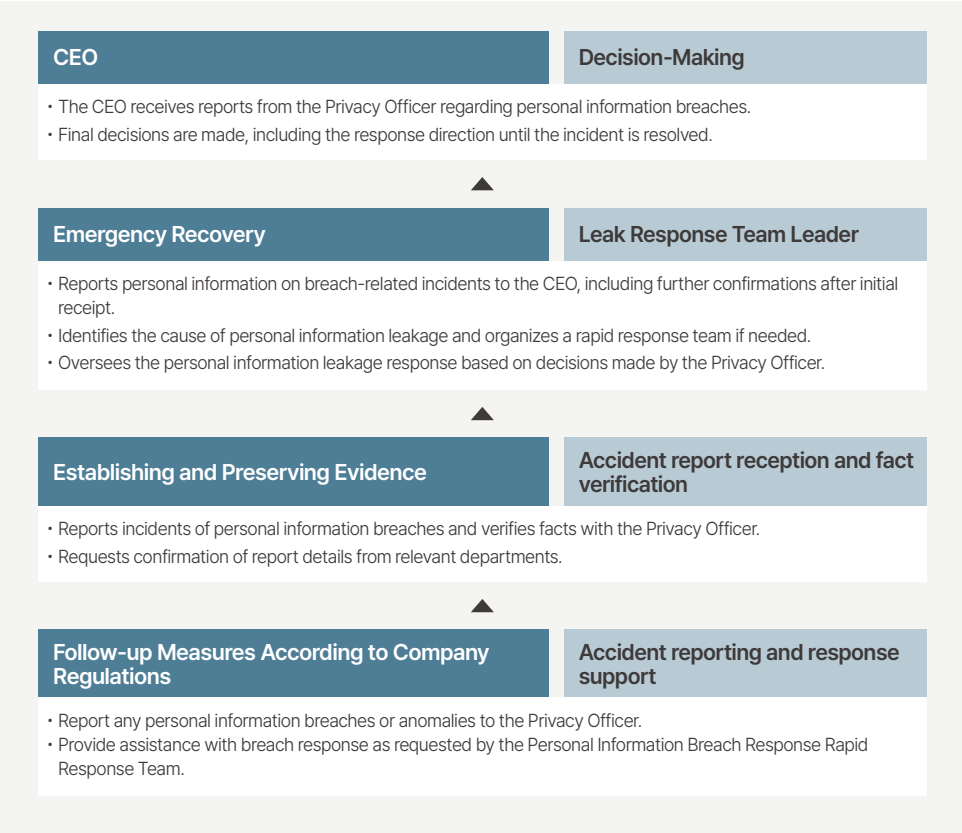
| Security (Breach) Incident Response Organization |



Personal Information Protection Response System

DIG Airgas operates a dedicated organization to strengthen personal information protection and systematically manages employee and customer information and processing systems by classifying them according to protection targets. To respond to personal information leaks, we have established a proactive response system capable of swiftly executing the entire process from incident analysis to response and recovery. In 2024, we further enhanced our level of protection through regular system inspections and prevention-focused activities.

| Incident Reporting System (e.g., Personal Information Leaks) |



Conducting Information Protection Training

DIG Airgas conducts regular training annually to raise awareness of information security and personal information protection among employees. In 2024, we promoted enterprise-wide security awareness through the Information Security Day campaign. These efforts allowed employees to familiarize themselves with the core provisions of the Personal Information Protection Act and learn about various protective measures. This has gradually established a culture of empathizing with the importance of personal information protection and putting it into practice.



Proactive Simulation Training for Security Incidents

DIG Airgas conducts mock drills using email hacking cases to respond to security breaches proactively. Through these exercises, we assess the security awareness of employees and enhance their cyber crisis response capabilities. We conducted disaster recovery (DR) scenario-based simulation training for key information systems in 2024, providing an opportunity to examine comprehensively whether the Enterprise-wide approach system functions effectively in the event of an emergency.

ESG Data

Economic Performance

| Summary consolidated statement of financial position |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Assets	Current assets	Million won	340,930	316,826	269,803
	Non-current assets	Million won	809,528	861,910	1,057,619
	Total assets	Million won	1,150,457	1,178,736	1,327,421
Liabilities	Current liabilities	Million won	316,063	282,263	283,260
	Paid-in capital in excess of par value	Million won	319,951	296,134	279,873
	Total liabilities	Million won	636,013	578,397	563,133
Capital	Capital	Million won	28,206	28,206	28,206
	Paid-in capital in excess of par value	Million won	28,854	28,854	28,854
	Earned surplus	Million won	281,940	364,909	418,923
	Total capital	Million won	514,444	600,339	764,288

| Summary consolidated statement of comprehensive Income |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Sales		Million won	745,668	731,208	752,022
Cost of sales		Million won	453,311	458,631	462,005
Operating profit		Million won	159,142	133,594	139,499
Current net income		Million won	117,635	122,669	119,066
Ordinary research expense (R&D)		Million won	2,355	2,036	1,699
Patent*	Application	Case	1	1	2
	Registration	Case	35	32	32

*The cumulative number of patents has been reported based on internal criteria, excluding any expired patents as of the end of December of the current year

| Costs spent to regional suppliers |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Amount of purchases from suppliers in regions where important workplaces are located*		Million won	232,496	159,699	268,583
Amount of purchases from suppliers**	Domestic	Million won	96,250	109,839	151,901
	Overseas	Million won	136,246	49,860	116,682

*Supplier: Purchase of major facilities (China, USA, etc.) / purchase of raw materials (US, China, Japan, etc.)

**Purchasing conducted for domestic and overseas partners based on the domestic headquarters and business sites

| Distribution of economic performan |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Government	Corporate tax expense	Million won	28,963	-728	6,358
Shareholder	Total dividends	Million won	48,000	39,000	65,000

| Political contribution |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Political contribution		Million won	0	0	0

| Government financial support |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Government financial support	Total	Million won	1,904	7,176	2,814
	Tax credit	Million won	1,904	7,176	2,814
	Subsidy	Million won	0	0	0
	Investment, R&D subsidy	Million won	0	0	0
	Other monetary incentives	Million won	0	0	0

Environmental performance

| Energy consumption (based on domestic workplaces) |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Energy consumption	Total	TJ	17,034	17,231	17,593
	Electricity	Kwh	1,756,358,229	1,777,972,188	1,813,521,807
	LNG	1,000 m³	2,274	2,137	2,274
	Diesel	kl	1,803	1,781	1,731
	Propane**	ton	0.47	0	0
	Steam	TJ	7	12	19
Energy intensity*Basic unit		TJ / 100 Million won (sales)	2	2	2

*Based on domestic energy and domestic sales
**Propane gas was generated at the Yangsan Plant in 2022; no generation in 2023 and 2024.

| GHG emissions (based on domestic workplaces) |

Indicator name	Detailed indicator	Unit	2022	2023	2024
GHG emission	Total	tCO ₂ eq	817,554	827,201	844,317
	GHG emissions (Scope 1)	tCO ₂ eq	10,117	9,418	9,621
	GHG emissions (Scope 2)	tCO ₂ eq	807,437	817,783	834,696
GHG emission intensity	Basic unit	tCO ₂ eq/ 100 Million won (sales)	118	119	118

*Scope 1: Mobile combustion (road-vehicle), general boiler facilities, other gaseous/liquid fuel combustion
*Scope 2: Based on GHG emission management, electricity and steam amounts

| Air pollutants (based on domestic workplaces) |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Air pollutant	Total	ton	3.92	1.80	3.33
	NOx	ton	3.24	1.18	3.03
	SOx	ton	0.44	0.03	0.06
	Dust (PM)	ton	0.24	0.59	0.24

| Water pollutants (based on domestic workplaces) |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Water pollutant emission	Total	ton	1.36	1.10	-
	COD	ton	0.08	0.00	-
	BOD	ton	0.19	0.12	-
	SS	ton	0.46	0.25	-
	Total nitrogen (T-N)	ton	0.53	0.59	-
	Total phosphorus (T-P)	ton	0.10	0.14	-

*Entered based on the data of the Ministry of Environment's disclosure system (end of June 2025), can be disclosed after the time this publication, and thus will be disclosed in the next year's publication



| Water resource management (based on domestic workplaces) |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Water use*	Total	ton	3,310,586	3,141,047	3,112,902
	Service water usage	ton	85,884	93,363	94,064
	Industrial water usage	ton	3,224,702	3,047,684	3,018,838
Water recycling		ton	62,799	55,597	51,466
Water recycling rate		%	2	2	2
Water use intensity Basic unit	Basic unit	ton/ Million won (sales)	5	4	4
Wastewater generation amount**	Wastewater generation amount	ton	5,640	30,359	26,755

*Some data has been modified in accordance with the Environmental Information Disclosure System

**All wastewater is legally disposed of through a third-party company

| Waste* |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Waste generation	Total	ton	334	219	334
	Amount of general waste generated	ton	120	108	164
	Amount of designated waste generated	ton	214	111	170
Waste disposal	Total	ton	197	149	225
Waste recycling	Total	ton	137	70	109
	Ratio	%	41	32	33

*Waste data is calculated and managed in accordance with relevant laws and regulations (e.g., the "Allbaro System") for regulatory reporting purposes.

| Major spill |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Runoff (soil, stream or sea or other)	Total	ton	0	0	0
	Oil	ton	0	0	0
	Fuel	ton	0	0	0
	Waste	ton	0	0	0
	Chemical	ton	0	0	0
	Other	ton	0	0	0

| Biodiversity |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Workplaces owned / leased / operated in or near protected areas and areas of high biodiversity value		Sites	0	0	0

Social Performance

| Employee status |

Indicator name	Detailed indicator	Unit	2022	2023	2024
All domestic and overseas employees	Total	Person	551	558	540
	Male	Person	502	507	491
	Female	Person	49	51	49
	Female employee ratio	%	9	9	9
All domestic and overseas executives*	Total	Person	14	16	14
	Male (domestic)	Person	13	15	13
	Male (overseas)	Person	1	1	1
	Female (domestic)	Person	0	0	0
	Female executive ratio	%	0	0	0
All domestic and overseas employees by age group	Under 30s	Person	70	70	59
	30-50 years old	Person	339	330	329
	50s or older	Person	142	158	152
All domestic employees	Total	Person	545	553	536
All domestic employees (full-time, male)	Total	Person	480	489	467
	Under 30s	Person	61	57	48
	30-50 years old	Person	301	292	285
	50s or older	Person	118	140	134
All domestic employees (full-time, female)	Total	Person	44	45	41
	Under 30s	Person	9	11	9
	30-50 years old	Person	33	33	31
	50s or older	Person	2	1	1
All domestic employees (contract worker, male)	Total	Person	16	13	20
	Under 30s	Person	0	1	1
	30-50 years old	Person	1	0	7
	50s or older	Person	15	12	12

*Major workplaces are based on domestic locations

Indicator name	Detailed indicator	Unit	2022	2023	2024
All domestic employees (contract worker, female)	Total	Person	5	6	8
	Under 30s	Person	0	1	1
	30-50 years old	Person	2	3	5
	50s or older	Person	3	2	2
All overseas employees-China*	Total	Person	6	5	4
All employees in China (full-time, male)	Total	Person	6	5	4
	Under 30s	Person	0	0	0
	30-50 years old	Person	2	2	1
	50s or older	Person	4	3	3
	Proportion of Executives (Locally Hired)	%	0	0	0

*The management of the main local business site in China (Guangzhou) consists of one General Manager, who was hired in Korea and dispatched locally.

| New employment |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Newly hired employees	Total	Person	64	46	27
	Male	Person	51	39	23
	Female	Person	13	7	4

| Voluntary retirement |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Retired employees	Total number of retired employees	Person	81	37	44
	Male	Person	74	32	38
	Under 30s	Person	25	8	8
	30-50 years old	Person	37	13	12
	50s or older	Person	12	11	18
	Female	Person	7	5	6
	Under 30s	Person	3	1	1
	30-50 years old	Person	3	3	5
Voluntarily retired employees	50s or older	Person	1	1	0
	Number of employees who voluntarily retired	Person	74	29	41
	Male	Person	67	25	37
	Under 30s	Person	25	8	8
	30-50 years old	Person	35	12	12
	50s or older	Person	7	5	17
	Female	Person	7	4	4
	Under 30s	Person	3	1	0
Employment diversity	30-50 years old	Person	3	2	4
	50s or older	Person	1	1	0
	Ratio	%	91	78	93

| Employee diversity |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Employment diversity	Number of female employees	Person	49	51	49
	Number of employees with disabilities	Person	4	4	4
	Minority group recruitment ratio	%	10	9	9
	Veterans and patriots eligible for state benefits P	Person	10	10	10

| Employee retirement benefits |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Defined Benefit (DB)	Start date	-	2011.12.31		
	Present value of defined benefit obligation	Million won	32,392	35,886	36,357
Defined Contribution (DC)	Start date	-	2011.12.31		
	Retirement benefit cost	Million won	158	217	371

| Use of employee flexible working hours |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Number of employees on optional working hour system	Total	Person	76	413	84
	Male	Person	69	362	74
	Female	Person	7	51	10

| Anti-Corruption |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Number of Sites Assessed for Corruption Risks		Sites	0	0	0
Corruption receipt	Number of cases corruption received	Case	0	0	0
Checking corruption	Number of cases of corruption confirmed to be true among the cases of corruption received	Case	0	0	0
Handling corruption	Number of corruption cases handled	Case	0	0	0
Disciplinary punishment based on corruption	Number of cases disciplinary punishment based on corruption	Case	0	0	0
Corruption handling ratio	Corruption handling ratio	%	0	0	0

| Employee personnel evaluation |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Employees who were subjected to regular Personnel evaluation	Number of employees who were subjected to regular Personnel evaluation	Person	435	456	473
	Male	Person	397	416	432
	Female	Person	38	40	41
	Ratio	%	79	82	88

*Excludes functional, contract, and new mid-year hires

| Employee Health Checkup |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Ratio of employees who had health checkup	Number of employees subject to health checkup	Person	454	486	535
	Number of employees who had health checkup	Person	450	486	525
	Ratio	%	99	100	98

*Health checkups are conducted in accordance with the standards of the National Health Insurance Corporation, and office workers (office managers and executives) get health checkups every other year and non-office workers (plant workers, salesPersons) get health checkups every year

| Employee Maternity leave, parental leave |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Number of maternity leave users	Total	Person	17	9	12
	Male	Person	15	9	10
	Female	Person	2	0	2
Nnumber of parental leave users	Total	Person	2	3	3
	Male	Person	1	2	3
	Female	Person	1	2	0
12-month return rate after parental leave*	Total	%	0	0	100
	Male	%	0	0	100
	Female	%	0	0	100

*Total number of employees registered when 12 months passed after returning from parental leave

* Women's rest area is provided

| Employee education* |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Ethics education**	Educated employee	Person	500	490	489
	Number of education sessions	Times	2	3	4
	Education time	Hour	333	490	652
Environment education	Educated employee	Person	-	490	200
	Number of education sessions	Times	-	2	1
	Education time	Hour	-	735	200
Health and Safety education	Educated employee	Person	524	533	521
	Head office	Person	76	78	68
	Workplace	Person	448	455	453
	Number of education sessions	Times	16	16	16
	Education time	Hour	11,671	11,863	11,688
Human rights education	Educated employee	Person	561	569	547
	Security Personnel educated on human rights policies and procedures***	%	100	100	100
	Number of education sessions	Times	3	3	3
Job training	Education time	Person	2,104	2,134	2,051
	Educated employee	Times	250	261	231
	Number of education sessions	Times	90	105	277
Information security education	Educated employee	Person	551	558	547
	Number of education sessions	Times	1	1	1
	Education time	Hour	689	698	684
Employee education	Total education investment expenses	Million won	184	165	137
	Educational expenses per employee	Won / Person	337,615	295,699	250,000
	Total education time	Hour	14,797	15,919	15,275
	Education time per employee	Hour / Person	27	29	28

*All employees attend according to the characteristics of by education (job, position) (except for legal education)

**Ethics education has been conducted every other year, but has been conducted annually since 2022.

***Estimated by executing compulsory education for all security Personnel upon entrance at all workplaces (security guards, etc.)

| Employee Code of Ethics pledge |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Employee Code of Ethics pledge	Number of pledged employees	Person	545	558	540
Ratio of employees who pledged the Code of Ethics	Ratio	%	100	100	100

*From 2022, it has become mandatory for employees to pledge the Code of Ethics

| Whistleblowing |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Whistleblowing receipt	Number of cases of whistleblowing received	Case	1	0	0
Whistleblowing checking	Number of cases of whistleblowing confirmed to be true among the cases of whistleblowing received	Case	1	0	0
Whistleblowing Handling	Number of whistleblowing cases handled	Case	1	0	0
Disciplinary punishment based on whistleblowing	Number of cases of disciplinary actions based on whistleblowing	Case	1	0	0
	Whistleblowing handling ratio	%	100	0	0

| Labor management relations |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Record of operation of Labor management council*	Number of times held	Times	4	4	4
Collective agreement	Number of unionized employees	Person	117	129	124
	Unionization ratio**	%	22	22	23
	Ratio of employees subject to collective agreemen	%	100	100	100

*Corrected due to an error in the previous report

**Those who are excluded from unionization (Collective agreement Article 6): Those engaged in determining company's policies and courses of action, and workers engaged in Personnel management, labor management, accounting, secretarial work, etc.

| Health and safety in the workplace*** |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Frequency rate of injury		%	0	0	0
Severity rate of injury		%	0	0	0
Occupational Illness Frequency Rate*		%	0	0	0
Number of accidents occurred	Number of case of employee near-miss accidents discovered	Case	78	76	87
	Number of cases of employee industrial accidents occurred	Case	0	0	0
	Number of employee deaths	Person	0	0	0
	Total working hours of employees**	Hour	1,085,183	1,085,045	1,178,675
	Number of cases of nearmiss accidents of suppliers discovered	Case	0	0	0
	Number of cases of industrial accidents of suppliers occurred	Case	0	0	0
	Number of deaths of supplier employees	Person	0	0	0
	Total working hours of suppliers**	Hour	330,763	301,416	307,135

*No occupational disease was identified according to the internal criteria

**Total working hours for employees and partners are based on actual working hours

***The accident rate, frequency rate, and occupational disease incidence rate are calculated based on the Ministry of Employment and Labor's industrial accident statistics.

| Environmental & health and safety investments |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Health and safety investment budget		Million won	8,056	8,076	7,050
Executed amount of Health and Safety investments		Million won	5,270	5,575	5,250
Health and safety Investment Execution Ratio*		%	65	69	74

*Formula revised from executed amount compared to sales to executed amount compared to the health and safety investment budget

| Social contribution activities |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Contribution	Total	Million won	77	85	88
	Cash contribution	Million won	8	12	11
	Contribution in kind	Million won	69	73	77
Social infrastructure investment and service support		Million won	0	0	0
Workplaces that participated in the local community, carried out impact assessment, and operate development programs		Ea	2	4	11
Employee social contribution activities		Person	165	204	182
		Times	23	37	33
		Hour	35	68	61

| Violation of bylaws or laws |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Occurrence of discrimination cases	Number of cases received	Case	0	0	0
	Number of cases handled	Case	0	0	0
	Handling ratio	%	0	0	0
Occurrence of child labor	Number of child labor employees	Person	0	0	0
Violation of environmental laws or regulations	Number of cases occurred	Case	0	0	0
	Fine amount	Won	0	0	0
Violation of laws or regulations in social and economic aspects	Number of cases occurred	Case	0	0	0
	Fine amount	Won	0	0	0
Violation of customer privacy and loss of customer information	Number of cases of complaints	Case	0	0	0
Violation of laws or regulations regarding marketing communication and selfregulations	Number of cases of complaints	Case	0	0	0

| Supply chain ESG management |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Major suppliers	Number of major suppliers	Ea	266	249	274
Major suppliers signed on the Code of Ethics	Number of major suppliers signed on the Code of Ethics	Ea	255	235	258
	Ratio	%	96	94	94

Governance Performance

| Operation of the BOD |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Number of times of board meetings held	Total number of times board meetings held	Case	7	7	9
	Regular board meetings	Case	7	7	9
Board agenda deliberation	Number of agendas submitted to the board	Case	25	18	21
	Number of agendas approved by the board	Case	25	18	21
	Number of cases of ESG agendas deliberated	Case	2	1	1
	Number of cases submitted	Case	2	1	1
	Number of cases approved	Case	2	1	1
Board meeting attendance rate*	Attendance rate	%	100	100	100
	Inside director attendance rate	%	100	97	92
	Outside director attendance rate	%	0	100	100
Board education	Number of cases of board education	Case	0	0	0

*In 2023, registered outside directors were listed, and the attendance rate of registered outside directors is recorded in the attendance rate of outside directors

| Management System Certification |

Indicator name	Detailed indicator	Unit	2022	2023	2024
Number of workplaces	Total number of workplaces	Ea	20	20	20
	Domestic	Ea	19	19	19
	Overseas	Ea	1	1	1
ISO 14001 (Environmental Management Systems) Certification	Number of certified workplaces	Ea	1	1	1
	Certification Acquisition Ratio	%	5	5	5
ISO 45001 (Health and Safety Management System) Certification	Number of certified workplaces*	Ea	12	12	14
	Certification Acquisition Ratio	%	63	63	74
ISO 9001 (Quality Management System) Certification	Number of certified workplaces	Ea	12	12	14
	Certification Acquisition Ratio	%	63	63	76

*ISO 45001 certified sites: Headquarters(Seoul), Banwol, Daejeon, Cheongju, Yeosu, Yangsan, Gumi, Paju, Ulsan, Gongju, Icheon, and Seosan.

Implementing Mid- to Long-term Strategies through Integrated Management at the Regional (Business Site) Level

DIG Airgas identifies climate change-related risks and opportunities that may affect its business, establish response strategies, and carries out diverse initiatives at the regional level to mitigate risks and capture opportunities.

Criteria for Climate Change Risk and Opportunity Analysis

Climate-related risks and opportunities were defined by comprehensively considering their frequency of occurrence and legal, financial, and non-financial materiality, and were analyzed based on an integrated score (Impact Assessment) that reflects potential financial impacts.

1. Physical Risks

| Time Horizon Criteria |

Type	Description
Long-term	10 - 20 years
Mid-term	4 - 9 years
Short-term	Within 3 years

| Impact Assessment Criteria |

Type	Frequency × Materiality score
High	13 points or higher
Moderate	9 - 12 points
Low	5 - 8 points
Rare	4 points or less

| Frequency Criteria |

Type	Description
5	Occurs once or more per year
4	Occurs once every 1 to 3 years
3	Occurs once every 3 to 5 years
2	Occurs once every 5 to 10 years
1	Occurs once in more than 10 years

| By Materiality |

Frequency	Legal Level	Non-Financial Level	Financial Level	Amount Basis
1	The current business complies with environmental regulations and has minimal additional legal implications due to physical risks	It meets social responsibility and sustainability targets, and physical risks do not cause significant changes to the company's vision and values	Physical risks from climate change do not significantly impact the company's profitability or operating model	If the impact on business is minimal, the financial impact is KRW 150 million or less
2	Environmental regulations are being implemented, and legal compliance can be maintained through physical risk response	By meeting social demands driven by climate change (e.g., climate adaptation measures) to a certain extent, the company enhances its sustainability	The company can maintain its competitiveness in the market even if physical risks from climate change (e.g., abnormal weather and natural disasters) occur	If the impact on business is at an acceptable level, the effects on operations or sites are recoverable, and the financial impact is between KRW 150 million and KRW 1.5 billion
3	New legal requirements are emerging to address physical risks from climate change (e.g., floods, heat waves, typhoons), and it is necessary to strengthen legal compliance to meet these requirements	Through infrastructure improvements and the adoption of a resilient operating model to address physical risks, the company strengthens its sustainability objectives and enhances its corporate image	Through the adoption of new technologies or operating models to address climate-related physical risks, the company improves its profitability and expands its market share	If the effects on the business or site reach an intolerable level, or if financial losses exceed KRW 1.5 billion

Subject	Risk Factor	Key Financial Impact (Potential)	Region	Period	Frequency	Materiality	Risk Assessment	Response Strategies and Measures
Physical Risk								
Acute (in-house operation)	• Production interruption or facility damage due to natural disasters • Recovery costs, compensation for personal injury, and increased insurance premiums	Increased direct costs due to natural disasters • Production delays due to increased frequency and intensity of natural disasters such as storms, floods, and earthquakes • Human and property financial losses in the event of an accident at the level of facility demolition, such as personal injury and facility restoration cost	Gyeonggi Province (Paju Plant and Banwol Plant)	Long-term	1	3	Rare	• Establishing a crisis management response system for accidents that constitute acute risks • Pre-inspection and renovation of disaster-vulnerable facilities • Expansion of insurance coverage and diversification of risks ※ High risk anticipated within 2040 based on SSP2-4.5 (RCP 4.5)
			Chungcheongnam Province (Daejeon Plant and Gongju Plant)	Long-term	1	3	Rare	
			Gyeongsangbuk Province (Gumi Plant)	Long-term	1	3	Rare	
			Gyeongsangnam Province (Ulsan Plant)	Long-term	1	3	Rare	
			Jeollanam Province (Yeocheon Plant)	Long-term	1	3	Rare	
Chronic (in-house operation)	• Equipment failure and shortened replacement cycle due to climate change • Increased energy consumption, decreased productivity, and increased maintenance costs	Risk of reduced production capacity and decreased revenue • Due to climate change (e.g., drought, high temperatures and extreme cold) and rising average temperatures, fire risk increases, facility failure rates rise, replacement cycles shorten, accident risk increases, and repair costs from incidents such as fires increase • Possibility of overall decline in productivity due to frequent plant shutdowns, increased production loss, decreased equipment efficiency, and decreased physical strength and fatigue of field workers • Increased energy consumption and maintenance costs due to decreased productivity	Gyeonggi Province (Paju Plant and Banwol Plant)	Long-term	1	3	Rare	• Establishing an emergency response process for accidents such as facility failures and fires, conducting regular training • Subscription to business property comprehensive insurance • Strengthening management activities such as regular inspections of facilities and processes • Operating a system to improve the workplace environment and protect human resources ※ High risk anticipated within 2040 based on SSP2-4.5 (RCP 4.5)
			Chungcheongnam Province (Daejeon Plant and Gongju Plant)	Long-term	1	3	Rare	
			Gyeongsangbuk Province (Gumi Plant)	Long-term	1	3	Rare	
			Gyeongsangnam Province (Ulsan Plant)	Long-term	1	3	Rare	
			Jeollanam Province (Yeocheon Plant)	Long-term	1	3	Rare	

2. Transition Risks

| Time Horizon Criteria |

Type	Description
Long-term	10 - 20 years
Mid-term	4 - 9 years
Short-term	Within 3 years

| Impact Assessment Criteria |

Type	Frequency × Materiality score
High	13 points or higher
Moderate	9 - 12 points
Low	5 - 8 points
Rare	4 points or less

| Frequency Criteria |

Type	Description
5	Occurs once or more per year
4	Occurs once every 1 to 3 years
3	Occurs once every 3 to 5 years
2	Occurs once every 5 to 10 years
1	Occurs once in more than 10 years

| By Materiality |

Frequency	Legal Level	Non-Financial Level	Financial Level	Amount Basis
1	Current business operations already comply with environmental regulations, with minimal legal risks associated with additional regulatory changes	Current operations meet social responsibility and sustainability requirements, and there is no significant change to the company's vision and values due to transition risks	The additional cost burden due to strengthened climate-related regulations does not significantly impact existing business operations	If the impact on business is minimal, the financial impact is KRW 150 million or less
2	The Company complies with current regulations and can maintain legal compliance by responding to future regulatory changes	Some operational adjustments may be necessary due to policy changes, but the impact on corporate image and social responsibility will be minimal	Although we may have to bear a certain level of additional costs due to changes in the relevant regulations or policies, they are financially manageable	If the impact on business is at an acceptable level, the effects on operations or sites are recoverable, and the financial impact is between KRW 150 million and KRW 1.5 billion
3	Closure or temporary suspension of business as a result of noncompliance with major regulations or laws	Due to the strengthening of relevant regulations, the Company must substantially revise its social responsibility and sustainability strategy, and, as a result, material changes to corporate image and the operating model are expected	Risk of a significant decline in profitability and market competitiveness due to the adoption of carbon pricing, strengthened emissions trading (ETS), and rising energy costs	If the effects on the business or site reach an intolerable level, or if financial losses exceed KRW 1.5 billion

Subject	Risk Factor	Key Financial Impact (Potential)	Region	Period	Frequency	Materiality	Risk Assessment	Response Strategies and Measures
Transition Risks								
Current Policy and Regulation (in-house operation)	• Rising carbon credit prices • Increasing facility investment and management costs • Energy costs (Increasing electricity tariff)	Increased direct costs due to strengthened carbon regulations • Increased cost burden due to the strengthening of emission trading system, including rising carbon credit prices and expansion of paid allocation • Increasing response costs due to increased demand from major customers to meet carbon reduction targets • Increase in operating costs driven by higher electricity tariffs and increased energy consumption • Additional costs due to investments in equipment for carbon reduction, production process efficiency improvement, and expanded use of renewable energy	Gyeonggi Province (Paju Plant and Banwol Plant)	Short-/Mid-term	5	3	High	• Expanding the use of renewable energy • Adoption of high-efficiency equipment and smart factories • Energy optimization through process improvement • Monitoring carbon allowance purchase volumes (factors that increase procurement costs and unit prices)
			Chungcheongnam Province (Daejeon Plant and Gongju Plant)	Short-/Mid-term	4	2	Moderate	
			Gyeongsangbuk Province (Gumi Plant)	Short-/Mid-term	5	3	High	
			Gyeongsangnam Province (Ulsan Plant)	Short-/Mid-term	5	3	High	
			Jeollanam Province (Yecheon Plant)	Short-/Mid-term	5	3	High	

Subject	Risk Factor	Key Financial Impact (Potential)	Region	Period	Frequency	Materiality	Risk Assessment	Response Strategies and Measures
Transition Risks								
New policies and regulations (in-house operation)	- Strengthening climate-related policies - Rising carbon credit prices - Achieving carbon reduction goals	Increase in operating costs due to climate and policy changes - Strengthened domestic and international climate policies (e.g., carbon tax) and mandatory disclosure of carbon reduction performance under ESG disclosure standards (IFRS S1, S2, CSDDD, etc.), leading to continuous increases in investment and management costs - Rising energy prices and intensified competition to secure renewable energy due to the government's energy transition policy, resulting in higher related costs - Increased carbon reduction response costs (e.g., REC purchases) driven by major customers' requirements to achieve carbon reduction targets and by strengthened due diligence assessments - Risk of losing business opportunities, such as restrictions on transactions with major customers, if targets are not met	Gyeonggi Province (Paju Plant and Banwol Plant)	Short-/Mid-term	5	3	High	- Identifying and implementing measures to achieve carbon reduction goals - Monitoring international standards and regulations that companies must comply with related to climate change - Identifying risks and establishing response measures for the domestic energy-sector transition - Utilizing government support programs and systems
			Chungcheongnam Province (Daejeon Plant and Gongju Plant)	Short-/Mid-term	4	2	Moderate	
			Gyeongsangbuk Province (Gumi Plant)	Short-/Mid-term	5	3	High	
			Gyeongsangnam Province (Ulsan Plant)	Short-/Mid-term	5	2	Moderate	
			Jeollanam Province (Yeocheon Plant)	Short-/Mid-term	5	3	High	
Current Law (in-house operation)	- Decline in corporate value as a result of failure to comply with safety and environmental laws - Inadequate field personnel management system	Risk of increasing indirect costs due to inadequate climate response - Decline in corporate reputation and market value as a result of failure to comply with domestic safety, health, and environment-related laws such as the Serious Industrial Accidents Punishment Act - Expanding reputational risks, decreased social trust, and increased non-financial losses due to inadequate accident prevention and post-accident response measures - Increased financing costs, related fines, and insurance premiums due to strengthened carbon emission regulations - Costs of response training for field personnel, establishment and operation of physical security, environmental management (waste, air pollution, wastewater treatment, etc.) systems	Gyeonggi Province (Paju Plant and Banwol Plant)	Short-term	2	2	Rare	- Continuous monitoring of compliance with the relevant laws - Systematization of regular training and prior risk assessment - Strengthening the management of environmental permits
			Chungcheongnam Province (Daejeon Plant and Gongju Plant)	Short-term	2	2	Rare	
			Gyeongsangbuk Province (Gumi Plant)	Short-term	2	2	Rare	
			Gyeongsangnam Province (Ulsan Plant)	Short-term	2	2	Rare	
			Jeollanam Province (Yeocheon Plant)	Short-term	2	2	Rare	
Reputation/Market (Down-stream)	- Transaction suspension or sanctions if supply chain ESG requirements are not met - Limiting new customer acquisition - Reduced product sales (regulations on SF₆ and N₂O)	Risk of decreased sales due to inadequate ESG response - There is a risk of sanctions such as trading restrictions or contract termination if key customers' supply-chain environmental-management requirements (e.g., decarbonization, resource recycling) are not met - Increasing demand for environmental response performance and related information when pursuing new contracts, and risk of restrictions on new orders if customer requirements are not met - Risk of declining product sales and worsening profitability due to restrictions on the use of gases with high global warming potential such as SF₆ and N₂O in the mid to long term - Expected additional costs of process and facility optimization, utilization of low-carbon raw materials, and development of alternative gases	Gyeonggi Province (Paju Plant and Banwol Plant)	Short-term	5	3	Moderate	- Establishing a customer-tailored ESG response system - Establishing a management system that meets the level required by major customers (international standards) - Regular training on related details - Expanding the use of low-carbon raw materials and investing in alternative gas development
			Chungcheongnam Province (Daejeon Plant and Gongju Plant)	Mid-term	5	2	Moderate	
			Gyeongsangbuk Province (Gumi Plant)	Short-term	5	3	High	
			Gyeongsangnam Province (Ulsan Plant)	Mid-term	3	2	Low	
			Jeollanam Province (Yeocheon Plant)	Short-term	5	3	High	
Technology (in-house operation)	- Securing eco-friendly technology and R&D investment costs - Costs of carbon capture and storage (CCUS) and alternative gas development	Increased capital expenditures (CapEx) due to the transition to eco-friendly technologies - Increased R&D and facility investment costs to improve energy efficiency, introduction of low-carbon technologies, and expansion of eco-friendly businesses - Preemptive investment to develop and secure carbon reduction technologies - Delays in securing ESG-related technologies leading to loss of opportunities to enter new markets and weakened cost competitiveness in the mid to long term	Gyeonggi Province (Paju Plant and Banwol Plant)	Mid-term	3	2	Low	- Expanding R&D through investment in eco-friendly technologies and industry-academe cooperation - Development of decarbonization technologies - Establishing a technological roadmap and securing personnel
			Chungcheongnam Province (Daejeon Plant and Gongju Plant)	Mid-term	3	2	Low	
			Gyeongsangbuk Province (Gumi Plant)	Mid-term	4	2	Low	
			Gyeongsangnam Province (Ulsan Plant)	Mid-term	3	2	Low	
			Jeollanam Province (Yeocheon Plant)	Short-/Mid-term	5	3	High	

3. Climate Change Opportunities

Time Horizon Criteria		Impact Assessment Criteria		Frequency Criteria	
Type	Description	Type	Frequency × Materiality score	Type	Description
Long-term	10 - 20 years	High	13 points or higher	5	Occurs once or more per year
Mid-term	4 - 9 years	Moderate	9 - 12 points	4	Occurs once every 1 to 3 years
Short-term	Within 3 years	Low	5 - 8 points	3	Occurs once every 3 to 5 years
		Rare	4 points or less	2	Occurs once every 5 to 10 years
				1	Occurs once in more than 10 years

By Materiality				
Frequency	Legal Level	Non-Financial Level	Financial Level	Amount Basis
1	The current business environment already meets regulations, and there are no significant changes in additional regulatory compliance or legal aspects	The current business environment already meets our social responsibility and sustainability goals, and changes to our corporate vision and values in response to additional climate-related opportunities are limited	The impact of adopting new climate-responsive products on existing businesses is limited	If the impact on business is minimal, the financial impact is KRW 150 million or less
2	Legal compliance can be maintained by meeting current environmental regulations and complying with additional regulations	Climate-responsive products and services match the number of customers, and customer satisfaction and brand image are improved to a certain level	Maintain a competitive advantage by meeting customer demand with climate-responsive products	Financial impact between KRW 150 million and KRW 1.5 billion
3	Adoption of new climate-related products or services requires strengthening legal compliance in order to satisfy domestic and international environmental regulatory and standard requirements	Adoption of new climate-responsive products significantly strengthens the social responsibility and sustainability targets of the company and enhances its corporate image	New product development can create new markets and expand profitability and market share	The financial impact exceeds KRW 1.5 billion

Subject	Risk Factor	Key Financial Impact (Potential)	Region	Period	Frequency	Materiality	Risk Assessment	Response Strategies and Measures
Opportunities								
Energy resources (in-house operation)	- Improving facility and production process efficiency - Expanding the use of renewable energy - Increasing surplus emissions - Rising carbon credit price - Government policy for expanding renewable energy	Reduced operating costs through climate response - Reducing energy consumption and costs by improving production efficiency, such as installing APC (Advanced Process Control), replacing aging facility, and building smart factories - Reducing carbon emissions by using renewable energy (PPA-based solar power purchase) and mid- to long-term electricity cost-hedging effect against KEPCO electricity tariff increases - Securing surplus carbon credits by expanding renewable energy use and generating revenue through their sale when carbon credit prices rise - Energy-cost savings are expected from improvements to the power trading market driven by government renewable-energy expansion policies (expansion of PPA, adoption of bidding system, reduction of transmission and distribution network cost, etc.)	Gyeonggi Province (Paju Plant and Banwol Plant)	Short-/Mid-/Long-term	5	3	High	- Energy-efficient facility replacement, APC utilization, and smart factory construction - Expansion of direct PPA adoption - Establishment of plan to utilize surplus carbon credits - Monitoring carbon credit prices trends - Participation in support programs and identification of opportunities from the government's renewable energy expansion policy
			Chungcheongnam Province (Daejeon Plant and Gongju Plant)	Mid-/Long-term	5	3	High	
			Gyeongsangbuk Province (Gumi Plant)	Short-/Mid-/Long-term	5	3	High	
			Gyeongsangnam Province (Ulsan Plant)	Short-/Mid-/Long-term	5	3	High	
			Jeollanam Province (Yeocheon Plant)	Short-/Mid-/Long-term	5	3	High	

Subject	Risk Factor	Key Financial Impact (Potential)	Region	Period	Frequency	Materiality	Risk Assessment	Response Strategies and Measures
Opportunities								
Products and Services (Down-stream)	- Meeting the needs of major customers - Increasing product sales competitiveness	Opportunities to increase revenue through eco-friendly transition - Transitioning to renewable energy production in response to the increasing demand for a climate change response from major customers (consumers and businesses) can meet customers' decarbonization demands (including Scope 3) - Meeting customers' requirements for supply chain decarbonization target setting and implementation performance is expected to support relationship retention and new-business growth - Transitioning production from conventional electricity to renewable energy reduces customers' environment-related costs, thereby improving product/service competitiveness and enabling revenue growth	Gyeonggi Province (Paju Plant and Banwol Plant)	Mid-term	5	3	High	- Implementing the transition to low-carbon products based on renewable energy - Establishing a system to respond to customer requirements - Establishing and implementing annual carbon reduction targets
			Chungcheongnam Province (Daejeon Plant and Gongju Plant)	Mid-term	5	2	Moderate	
			Gyeongsangbuk Province (Gumi Plant)	Mid-term	5	3	High	
			Gyeongsangnam Province (Ulsan Plant)	Mid-term	5	2	Moderate	
			Jeollanam Province (Yeocheon Plant)	Mid-term	5	3	High	
Market (Down-stream)	- Expansion into new markets - Using renewable energy with a long-term fixed unit price	Opportunities to increase sales and profits through the low-carbon transition - Expanding into new markets such as carbon capture (CCUS) and hydrogen (H₂) based on securing low-carbon technologies and renewable energy - Adoption of long-term fixed-price renewable energy (PPA) to hedge against KEPCO electricity tariff increases, restrain product cost increases, and improve profitability - Establishing a foundation for mid- to long-term sales growth through entry into new markets and enhanced cost competitiveness	Gyeonggi Province (Paju Plant and Banwol Plant)	Short-/Mid-term	5	3	High	- Entry into new CCUS and H₂ markets - Minimizing cost increases through long-term stable power purchase contracts
			Chungcheongnam Province (Daejeon Plant and Gongju Plant)	Mid-term	4	2	Moderate	
			Gyeongsangbuk Province (Gumi Plant)	Short-/Mid-term	5	3	High	
			Gyeongsangnam Province (Ulsan Plant)	Mid-term	5	2	Moderate	
			Jeollanam Province (Yeocheon Plant)	Short-/Mid-term	5	3	High	
Resource Efficiency (in-house operation)	- Reducing operating costs through reduced water resource use and recycling management - Preventing regulatory fines by meeting legal requirements	Reduction of operating costs by strengthening water resource management - Reducing water use and increasing recycling rates by improving water quality management and operating a monitoring system through professional outsourcing - Reducing costs related to wastewater treatment by minimizing pollution through thorough rigorous water quality management and facility efficiency - Reduce water-related operating costs by reducing water use and increasing wastewater recycling - Achieving zero environmental fines and legal risks by meeting legal requirements related to wastewater	Gyeonggi Province (Paju Plant and Banwol Plant)	Long-term	5	1	Low	- Systematization of water use and water quality management - Efficient operation and management through outsourcing - Establishing and implementing zero pollution goals * Water shortage anticipated to worsen from 2040 based on SSP2-4.5 (RCP 4.5) (High risk)
			Chungcheongnam Province (Daejeon Plant and Gongju Plant)	Long-term	5	1	Low	
			Gyeongsangbuk Province (Gumi Plant)	Long-term	5	1	Low	
			Gyeongsangnam Province (Ulsan Plant)	Long-term	5	1	Low	
			Jeollanam Province (Yeocheon Plant)	Long-term	5	1	Low	

GRI Standards Index

The Global Reporting Initiative (GRI) is an international organization that provides guidelines for ESG (Environmental, Social, and Governance) reporting and encourages companies to prepare such reports. DIG Airgas follows the GRI Standards 2021, which are the standard criteria for ESG reporting, to prepare their reports and transparently disclose them.

Statement of use	DIG Airgas reported in accordance with the GRI Standards for the period from January 1, 2024, to December 31, 2024
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	GRI Sector Standards corresponding to the reporting entity DIG Airgas's GICS and industry classification had not been published as of the issuance date, and therefore were not applied

GRI	Disclosure	Reporting Page	Omission	Additional Contents
General Disclosures				
GRI 2: General Disclosures 2021	2-1 Organizational details	6		
	2-2 Entities included in the organization's sustainability reporting	2, 6		
	2-3 Reporting period, frequency and contact point	2, 93		
	2-4 Restatements of information	-		Processing of re-creatable narrative data
	2-5 External assurance	92		
	2-6 Activities, value chain and other business relationships	6~12		
	2-7 Employees	71		
	2-8 Workers who are not employees	Employment Type Disclosure System		In 2024, a total of 45 employees (33 male and 12 female) were recorded as non-affiliated workers (see Employment Type Disclosure System for reference)
	2-9 Governance structure and composition	57		
	2-10 Nomination and selection of the highest governance body	57~58		
	2-11 Chair of the highest governance body	57		
	2-12 Role of the highest governance body in overseeing the management of impacts	14, 23, 57~59		
	2-13 Delegation of responsibility for managing impacts	14, 23, 57~59		
	2-14 Role of the highest governance body in sustainability reporting	14, 23		
	2-15 Conflicts of interest	57		
	2-16 Communication of critical concerns	14		
	2-17 Collective knowledge of the highest governance body	23, 58		
	2-18 Evaluation of the performance of the highest governance body	-	Confidentiality constraints	According to the Capital Market Act, our company is not subject to the submission of business reports. Furthermore, as it is considered internal confidential information, we do not disclose it publicly
	2-19 Remuneration policies	-	Confidentiality constraints	



GRI	Disclosure	Reporting Page	Omission	Additional Contents
GRI 2: General Disclosures 2021	2-20 Process to determine remuneration - Confidentiality constraints According to the Capital Market Act, our company is not subject to	-	Confidentiality constraints	According to the Capital Market Act, our company is not subject to the submission of business reports. Furthermore, as it is considered internal confidential information, we do not disclose it publicly
	2-21 Annual total compensation ratio	-	Confidentiality constraints	
	2-22 Statement on sustainable development strategy	5		
	2-23 Policy commitments	15~16		
	2-24 Embedding policy commitments	15~16		
	2-25 Processes to remediate negative impacts	60~62		
	2-26 Mechanisms for seeking advice and raising concerns	62		
	2-27 Compliance with laws and regulations	75		
	2-28 Membership associations	2		
	2-29 Approach to stakeholder engagement	19		
	2-30 Collective bargaining agreements	74		
Material Topic & Topic Standards				
GRI 3: Material Topics	3-1 Process to determine material topics	20		
	3-2 List of material topics	21		
Material Topic 1	Mitigating climate change and reducing greenhouse gas emissions			
GRI 3: Material Topics	3-3 Management of material topics	23~31		
GRI 201: Economic Performance	201-2 Financial implications and other risks and opportunities due to climate change	28~29		
GRI 302: Energy	302-1 Energy consumption within the organization	69		
	302-3 Energy intensity	69		
GRI 305: Emissions	305-1 Direct (Scope 1) GHG emissions	69		
	305-2 Energy indirect (Scope 2) GHG emissions	69		
	305-4 GHG emissions intensity	69		
Material Topic 2	Establishment of a safe workplace and monitoring of employee health risks			
GRI 3: Material Topics	3-3 Management of material topics	37~41		
GRI 403: Occupational Health and Safety	403-1 Occupational health and safety management system	37~41		
	403-2 Hazard identification, risk assessment, and incident investigation	37~41		
	403-3 Occupational health services	37~41		
	403-4 Worker participation, consultation, and communication on occupational health and safety	37~41		
	403-4 Worker participation, consultation, and communication on occupational health and safety	38, 76		
	403-5 Worker training on occupational health and safet	36, 38		



GRI	Disclosure	Reporting Page	Omission	Additional Contents
GRI 403: Occupational Health and Safety	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	37~41		
	403-8 Workers covered by an occupational health and safety management system	37~41		
	403-9 Work-related injuries	74		
	403-10 Work-related ill health	74		
GRI 404: Training and Education	404-1 Average hours of training per year per employee	73		
Material Topic 3	Ensuring industrial stability through the stable supply of products and reliable production activities			
GRI 3: Material Topics	3-3 Management of material topics	42~45		
GRI 201: Economic Performance	201-1 Direct economic value generated and distributed (EVG&D)	68		
	201-2 Financial implications and other risks and opportunities due to climate change	68		
GRI 202: Market Presence	202-2 Proportion of senior management hired from the local community	71		
GRI 203: Indirect Economic Impacts	203-1 Infrastructure investments and services supported	53~55		
GRI 204: Procurement Practices	204-1 Proportion of spending on local suppliers	68		
GRI 206: Anti-competitive Behavior	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-		There have been no fines, legal sanctions, or penalties imposed by regulatory authorities such as the Fair Trade Commission for unfair trade practices
Material Topic 4	Improving resource efficiency through resource conservation, consumption reduction, and process optimization			
GRI 3: Material Topics	3-3 Management of material topics	34~35		
GRI 302: Energy	302-1 Energy consumption within the organization	69		
	302-3 Energy intensity	69		
GRI 303: Water and Effluents	303-2 Management of water discharge-related impacts	34, 69		
	303-3 Water withdrawal	35, 70		
	303-4 Water discharge	35, 70		
	303-5 Water consumption	35, 70		
Material Topic 5	Preventing pollution through strengthened management of chemical substances			
GRI 3: Material Topics	3-3 Management of material topics	34~35		
GRI 306: Waste	306-1 Waste generation and significant waste-related impacts	34~35		
	306-2 Management of significant waste-related impacts	34~35		
	306-3 Waste generated	34~35, 70		
	306-4 Waste diverted from disposal	34~35, 70		
	306-5 Waste directed to disposal	34~35, 70		
GRI 305: Emissions	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	34~35, 69		Due to the nature of our business, the emission of air pollutants is extremely minimal



GRI	Disclosure	Reporting Page	Omission	Additional Contents
Material Topic 6	Reporting ESG management policy performance / goal to the board of directors and discussing development direction			
GRI 3: Material Topics	3-3 Management of material topics	14, 23		
TCFD	TCFD Framework Governance	23~24		
Material Topic 7	Establishing an ethical management system and strengthening anti-corruption ethical management			
GRI 3: Material Topics	3-3 Management of material topics	60~62		
GRI 205: Anti-corruption	205-2 Communication and training about anti-corruption policies and procedures	60~61, 73		
	205-3 Confirmed incidents of corruption and actions taken	60~61, 72		
Material Topic 8	Respecting the right to join labor unions and actively pursue open communication channels to promote active dialogue between labor and management			
GRI 3: Material Topics	3-3 Management of material topics	39, 50		
GRI 401: Employment	401-2 Benefits provided to full-time employees that are not provided to temporary or parttime employees	49, 50		
Other Topic				
GRI 305: Emissions	305-6 Emissions of ozone-depleting substances (ODS)	34		Due to the nature of our business, the emission of ODS is extremely minimal
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	34		Due to the nature of our business, the emission of air pollutants is extremely minimal
GRI 417: Marketing and Labeling	417-3 Incidents of non-compliance concerning marketing communications	75		
GRI 418: Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	75		

SASB

The Sustainability Accounting Standard Board (SASB) is a nonprofit organization that develops non-financial reporting standards. It establishes and operates the SASB Index, which is a sustainability accounting standard. The SASB Index provides relevant sustainability risk topics for each industry and recommends that companies report on these topics consistently to communicate with investors and stakeholders.

TOPIC	Accounting Metric	CODE	Reporting Page
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	RT-CH-110a.1	91
	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	RT-CH-110a.2	23~31, 91
Air Quality	Air emissions of the following pollutants: (1)NOX (excluding N2O), (2) SOX, (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs)	RT-CH-120a.1	69
Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy	RT-CH-130a.1	91
Water Management	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	RT-CH-140a.1	70
	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	RT-CH-140a.2	75
	Description of water management risks and discussion of strategies and practices to mitigate those risks	RT-CH-140a.3	34~35
Hazardous Waste Management	Amount of hazardous waste generated, percentage recycled	RT-CH-150a.1	70
Community Relations	Discussion of engagement processes to manage risks and opportunities associated with community interests	RT-CH-210a.1	53~55
Workforce Health & Safety	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	RT-CH-320a.	71

TOPIC	Accounting Metric	CODE	Reporting Page
Workforce Health & Safety	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	RT-CH-320a.2	37~38
Product Design for Use-phase Efficiency	Revenue from products designed for usephase resource efficiency	RT-CH-410a.1	Not applicable
Safety & Environmental Stewardship of Chemicals	(1) Percentage of products that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, (2) percentage of such products that have undergone a hazard assessment	RT-CH-410b.1	70
	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact	RT-CH-410b.2	34
Genetically Modified Organisms	Percentage of products by revenue that contain genetically modified organisms (GMOs)	RT-CH-410c.1	Not applicable
Management of the Legal & Regulatory Environment	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	RT-CH-530a.1	60~62
Operational Safety, Emergency Preparedness & Response	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	RT-CH-540a.1	74
	Number of transport incidents	RT-CH-540a.2	There is no transport incident

TCFD

The Task Force on Climate-related Financial Disclosures (TCFD) is an initiative established in 2015 by the Financial Stability Board, delegated by G20 finance ministers and central bank governors, to promote the disclosure of climate-related information. DIG Air Gas discloses its efforts in addressing climate change in accordance with the TCFD recommendations, aiming to systematically respond to climate change as a potential risk and facilitate stakeholders’ understanding of its corporate strategy.

Category	TCFD Recommendations	Reporting Page
Governance	a) Describe the board’s oversight of climate-related risks and opportunities b) Describe management’s role in assessing and managing climate-related risks and opportunities	23~31
Strategy	a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term 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 climaterelated risks b) Describe the organization’s processes for managing climate-related risks c) Describe how processes for identifying, assessing, and managing climaterelated 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 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	



UN SDGs

We drive sustainable management activities by aligning them with the specific targets of the United Nations Sustainable Development Goals (SDGs). Through this, we aim to actively participate in and contribute to the global goals of the UN's SDGs, working towards their achievement in conjunction with our business operations.

UN SDGs	Targets	DIG Approach
1. NO POVERTY 	1.1 By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day 1.2 By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions. 1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance.	• Each workplace supports the low-income bracket through the matching grant system and social contribution activities • Promote long-term poverty eradication through local community education programs for lowincome bracket children and youths
2. ZERO HUNGER 	2.1 By 2030 end hunger and ensure access by all people, in particular the poor and people in vulnerable situations including infants, to safe, nutritious and sufficient food all year round.	• Support low-income bracket subjects with essential food such as rice and ramen • Support for the purchase cost of side dishes for the welfare center meal place and participation in employee lunchbox delivery service
3. GOOD HEALTH AND WELLBEING 	3.8 Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all. 3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination. 3.d Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks.	• Support for comprehensive health checkups for employees and their family members • Establishment and operation of a process for systematic chemical substance management • Management of air pollutants and water pollutants below the permissible emission standards • Reinforcement of Health and Safety management capabilities through the establishment of a Health and Safety management system and a serious accident prevention system
4. QUALITY EDUCATION 	4.1 By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes. 4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship. 4.a Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all.	• Provision of education necessary for job and career development to employees, such as foreign language education and outside commissioned education • Implementation of educational programs for children and youths from low-income brackets in the local community
5. GENDER EQUALITY 	5.1 End all forms of discrimination against all women and girls everywhere 5.2 Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation. 5.4 Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate 5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life. 5.c Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels.	• Stipulation of the prohibition of sexual harassment and discrimination in the workplace through the Code of Ethics, Employment Rules and Collective Agreement • Management of the number of female employees
6. CLEAN WATER AND SANITATION 	6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally	• Establishment of waste management procedures and regular checking of whether wastes are disposed of legally • Hazardous substance handling in accordance with the hazardous substance management procedure regulations • Management of air pollutants and water pollutants in accordance with the Clean Air Conservation Act and the Water Environment Conservation Act

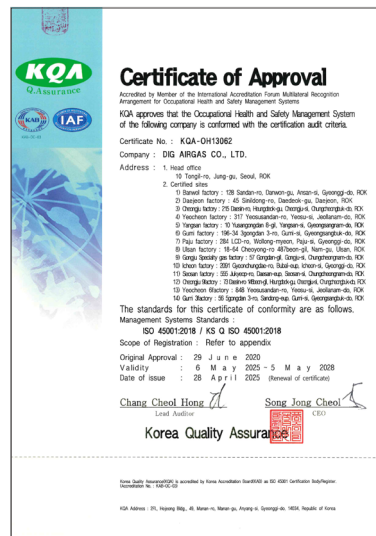
UN SDGs		Targets	DIG Approach
7. AFFORDABLE AND CLEAN ENERGY		7.2 By 2030, increase substantially the share of renewable energy in the global energy mix. 7.3 By 2030, double the global rate of improvement in energy efficiency By 2030, enhance international cooperation to facilitate access to clean energy research and technology, including renewable energy, energy efficiency and advanced and cleaner fossil-fuel technology, and promote investment in energy infrastructure and clean energy technology 7.a 8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and Persons with disabilities, and equal pay for work of equal value. Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms. 8.7 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities. 9.4 Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending. 9.5 10.2 By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status. 10.3 Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard. 10.4 Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality. 12.2 By 2030, achieve the sustainable management and efficient use of natural resources. By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment 12.4 12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse 12.6 Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle. 12.7 Promote public procurement practices that are sustainable, in accordance with national policies and priorities 12.8 Develop and implement tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local culture and products 12.b 13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries. 13.2 Integrate climate change measures into national policies, strategies and planning 13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning. 16.2 End abuse, exploitation, trafficking and all forms of violence against and torture of children. 16.5 Substantially reduce corruption and bribery in all their forms. 16.6 Develop effective, accountable and transparent institutions at all levels. 16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels	- Establishment of a plan for solar power generation and review of renewable energy transition in the workplace - Promotion of energy efficiency enhancement through facility efficiency improvement and transport vehicle efficiency improvement - Continued investments in clean energy research and technology development, such as the completion of a hydrogen gas plant and development of a CO2 liquefier - Management of the numbers of female employees and disabled employees - Encourage suppliers to ensure that issues of labor exploitation and human rights violations are not included in the supply chain through the management of conflict minerals - Stipulation of the prohibition of child labor and forced labor through employment rules and collective agreements - Improvement of resource utilization efficiency in industrial processes by stopping the operation of aging facilities and improving facility efficiency enhancement - Active participation in government-led eco-friendly R&D research, including participation in the Ministry of Trade, Industry and Energy's CCS project (research for CO2 onshore underground storage) - Continuous monitoring and management of recruitment of women, Persons with disabilities, and minority groups - Stipulation of respect for diversity and prohibition of discrimination through the Code of Ethics, employment rules, collective agreements, etc - Promotion of sustainable management of the supply chain by not using conflict minerals when procuring raw materials - Establishment of management procedures for chemical substances, wastes, air pollutants and water pollutants, and management of discharges below permitted discharge limits - Disclosure of sustainability information through the publication of sustainability reports - Contributing to the establishment of the country's sustainable procurement and supply chains by enacting the Code of Conduct for supplier - Managing and improving regional job creation through monitoring the number of regional talents and employees - Identification of opportunities and risks and establishment of strategies following climate change according to TCFD recommendations - Implementation of environmental and ESG education for employees to raise awareness of climate change - Efforts to reduce greenhouse gas emissions through process efficiency improvements and the examination of renewable energy utilization - Stipulation of prohibition of child labor and forced labor through employment rules and collective agreements - Establishment of the Code of Ethics and Code of Conduct and communication of them to stakeholders to prescribe anti-corruption and anti-money laundering at the corporate level - Operation of reporting channels in relation to ethics and compliance management and transparent reporting and action - To ensure transparency and independence of board decision-making, directors and management are excluded from exercising voting rights when making board resolutions
8. DECENT WORK AND ECONOMIC GROWTH			
9. INDUSTRY, INNOVATION AND INFRASTRUCTURE			
10. REDUCE INEQUALITIES			
12. RESPONSIBLE CONSUMPTION AND PRODUCTION			
13. CLIMATE ACTION			
16. PEACE, JUSTICE AND STRONG INSTITUTIONS			

ISO Certificate

ISO 9001
Quality Management System



ISO 45001 Occupational Health and Safety Management System



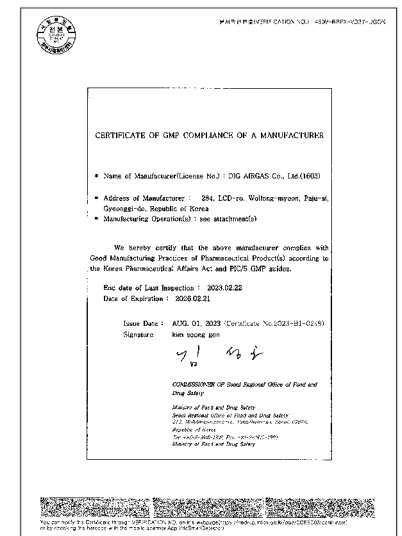
ISO 14001
Environment Management System



ISO 27001
Information Security System



Certificate of GMP



*Evaluating O₂, N₂, and related products according to GMP certification.

GHG Verification Statement

*This external verifier's verification statement is valid as of the date of issuance (April 15, 2024) of the statement. Certain subsequent events or circumstances (e.g., conformity assessment by the Ministry of Environment) may have occurred between the date of this statement and the date of reading this statement that could significantly affect the calculation of GHG emissions, resulting in modifications to this verification statement.



Verification Statement

Verification No : KQA-T2301
Company : DIG AIRGAS Co., Ltd.
Representative : Gyu-Seok Oh
Business Registration No : 101-81-10436
Address : 10, Tongil-ro, Jung-gu, Seoul, Republic of Korea

KQA confirms that the verification result of GHG emissions and energy consumption reports of above company is proper.

Verification Standard : Guidelines on the verification for the operation of emission trading scheme
Verification Scope : 2022 GHG emissions and energy consumption reports
Assurance level : Reasonable assurance

※ GHG emissions and energy consumption

Year	GHG Emission (tCO2eq)			Energy Consumption (tJ)			
	Scope1	Scope2	Total	Fuel	Electric	Steam	Total
2022	10,126,484	807,437,018	817,554	172,793	16,861,039	7,489	17,034

※ Remark : The sum of each cell may differ from the total because each cell is cut off.

Verification Term : 10 Jan 2023 ~ 24 Mar 2023
Date of issue : 04 Apr 2023

Korea Quality Assurance

(GHG · Energy verification body '2011-3rd, accredited by the ministry of environment.)

※ The details regarding the range of this Verification Statement and requirement of the GHG and Energy target scheme guidelines can be obtained by requesting to the relevant organization.

KQA Address : 2FL, Hyeong Bldg., 49, Manan-ro, Manan-gu, Anyang-si, Gyeonggi-do, 14034, Republic of Korea

Independent Assurance Opinion Statement

To: The Stakeholders of DIG AIRGAS CO.,LTD.

| Overview |

BSI (British Standards Institution) Group Korea (hereinafter referred to as the "Assurer") was requested to verify the DIG AIRGAS Sustainability Report 2025 (hereinafter referred to as the "Report"). The Assurer is independent of DIG AIRGAS and has no major operational financial interest other than the assurance. This assurance opinion statement is intended to provide information related to the assurance of the DIG AIRGAS report relating to the environment, social and governance (ESG) to the relevant stakeholders and may not be used for any purpose other than the purpose of publication. This assurance opinion statement was prepared based on the information presented by the DIG AIRGAS and the assurance was carried out under the assumption that presented the information and data were complete and accurate. DIG AIRGAS is responsible for managing the relevant information contained within the scope of assurance, operating the relevant internal control procedures, and for all information and claims contained in the report. Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to DIG AIRGAS only. The Assurer is responsible for providing DIG AIRGAS management with an independent assurance opinion containing professional opinions derived by applying the assurance methodology to the scope specified, and providing the information to all stakeholders of DIG AIRGAS. The Assurer shall not bear any other responsibility, including legal responsibility, to any third party other than DIG AIRGAS in providing the assurance opinion and shall not be liable to any other purpose, purpose or stakeholders related thereto for which the assurance opinion may be used.

| Scope |

The scope of engagement agreed upon with DIG AIRGAS includes the following:

- Reporting contents during the period from January 1st to December 31st 2024 included in the report, some data included the first half of 2025.
 - Major assertion included in the Report, such as sustainability management policies and strategies, goals, projects, and performance, and the Report contents related to material issues determined as a result of materiality assessment.
 - Appropriateness and consistency of processes and systems for data collection, analysis and review.
 - In Accordance with the four principles of AA1000 AccountAbility in the report, based on the type of Sustainability Assurance based on AA1000AS v3 and if applicable, the reliability of the sustainability performance information contained in the report.
- The following contents were not included in the scope of assurance.
- Financial information in Appendix.
 - Index items related to other international standards and initiatives other than the GRI.
 - Other related additional information such as the website, business annual report.

| Assurance Level and Type |

The assurance levels and types are as follows;

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

| Description and sources of disclosures covered |

Based on the scope and methodology of assurance applied, the assurer reviewed the following Disclosures based on the sampling of information and data provided by DIG AIRGAS.

| Universal Standards |

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

| Topic Standards |

201-1~2, 201-4, 202-2, 203-1, 204-1, 205-2~3, 206-1, 302-1, 302-3, 303-2~5, 305-1~2, 305-4, 305-6~7, 306-1~5, 401-2, 403-1~10, 404-1, 417-3, 418-1

| Methodology |

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

- A top-level review of issues raised by external parties that could be relevant to organizations policies to provide a check on the appropriateness of statements made in the report.
- Discussion with managers and staff on organization's approach to stakeholder engagement.
- Review of the system for sustainability management strategy process and implementation
- Review of materiality issue analysis process and prioritization by reviewing materiality issue analysis process and verifying the results
- Verification of data generation, collection and reporting for each performance index and document review of relevant systems, policies, and procedures where available
- An assessment of the company's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness and Impact as described in the AA1000 AccountAbility Principles Standard (2018).
- Visit of DIG AIRGAS HQ to confirm the data collection processes, record management practices.

| Limitations and approach used to mitigate limitations |

The Assurer performed limited verification for a limited period based on the data provided by the reporting organization. It implies that no significant errors were found during the verification process, and that there are limitations related to the inevitable risks that may exist. The Assurer does not provide assurance for possible future impacts that cannot be predicted or verified during the verification process and any additional aspects related thereto.

| Competency and Independence |

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

| Opinion Statement |

The assurer was carried out by a team of sustainability report assurers in accordance with the AA1000 Assurance Standard v3. Assurer planned and performed this part of our work to obtain the necessary information and explanations assurer considered to provide sufficient evidence that DIG AIRGAS's description of their approach to AA1000 Assurance Standard and their self-declaration of compliance with the GRI standards were fairly stated. On the basis of our methodology and the activities described above, it is our opinion that the information and data included in the Report are accurate and reliable and the Assurer cannot point out any substantial aspects of material with mistake or misstatement. We believe that the economic, social and environmental performance indicators are accurate and are supported by robust internal control processes.

| Conclusions |

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

| Inclusivity: Stakeholder Engagement and Opinion |

DIG AIRGAS defined customers, shareholders, employees, suppliers, associations/press and local community as a Key Stakeholder Groups. In order to collect opinions by each stakeholder group in the context of sustainability, operated the stakeholder engagement process. DIG AIRGAS conducted a review of the stakeholder engagement process at the governance level in order to reflect the major issues derived through the stakeholder engagement process in sustainability strategy and goals. DIG AIRGAS disclosed the results related to the process in the Report.

| Materiality: Identification and reporting of material sustainability topics |

DIG AIRGAS implemented its own materiality assessment process in consideration of the major business and operational characteristics to derive important reporting issues related to sustainability. In the materiality assessment, DIG AIRGAS conducted the analysis of global sustainability reporting or assessment standards, and analyzed international disclosure standards and evaluation indicators, benchmarking the same industry, and analyzing major regulatory issues to derive impact and financial materiality. DIG AIRGAS derived 8 material issues through the relevant process, and disclosed GRI topic standards disclosures related to material issues in the Report.

| Responsiveness: Responding to material sustainability topics and related impacts |

DIG AIRGAS operated a management process for material issues in the context of sustainability derived from the materiality assessment. DIG AIRGAS established mid- to long-term sustainability plans and goals according to the management methodology established to effectively reflect the expectations of key stakeholders. DIG AIRGAS reviewed through major management organizations, disclosed the process including policy, indicator, activity and response performance on material issues in the Report.

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

DIG AIRGAS identified the scope and extent of the impacts to the organization and key stakeholders in the context of the sustainability of the material issues reported. DIG AIRGAS established sustainability strategies and objectives based on the analysis results of major impacts, including risks and opportunities for material issues at the governance level, disclosed mid- to long-term plans and strategic system in the Report.

| GRI-reporting |

DIG AIRGAS provided us with their self declaration of compliance within GRI Standards. Based on our review, we confirm that social responsibility and sustainable development indicators with reference to the GRI Index. The Assurer confirmed that the Report was prepared in accordance with the GRI Standards and the disclosures related to the Universal Standards and Topic Standards Indicators based on the data provided by DIG AIRGAS. The sector standard was not applied.



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| Report Enquiries |

If you need additional information or have any questions about the report, please contact the ESG Steering Group contact number below.

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