DIG AIRGAS
SUSTAINABILITY REPORT 2026



DIG AIRGAS

ABOUT THIS REPORT

Reporting overview

DIG Airgas is an industrial gas solutions provider that upholds safety, customer satisfaction, and sustainable growth as its core values. This fourth sustainability report presents key achievements and initiatives across all ESG areas. In July 2026, DIG Airgas merged into Air Liquide Korea. The merger took place after 2025, the report's primary reporting period, and is therefore not incorporated into the ESG performance and quantitative data in this report. Once the post-merger operational structure is finalized, the company will report its sustainability direction and performance in phases under the new management environment.

Reporting period

The primary reporting period covers January 1 to December 31, 2025. Quantitative performance data covers the most recent three years, from 2023 to 2025, to track trends in ESG-related activities. Some data also extends to the first half of 2026. In addition, DIG Airgas publishes an annual Sustainability Report to disclose its sustainability performance and activities with transparency.

Reporting principles and standards

This report has been prepared in accordance with the requirements of the Global Reporting Initiative (GRI) Standards 2021. Financial information follows the consolidated financial statements under IFRS, while non-financial information is based on the fiscal year in line with the company's disclosure system. This report also incorporates the requirements of the International Sustainability Standards Board (ISSB S1 and S2), the Task Force on Climate-related Financial Disclosures (TCFD), the Sustainability Accounting Standards Board (SASB), and the UN Sustainable Development Goals (SDGs).

Reporting scope

Financial information is based on DIG Airgas's consolidated audit report, covering domestic and overseas workplaces, while non-financial information is based on the separate audit report, covering domestic operations only. This report covers data from all domestic worksites.

Third-party assurance

DIG Airgas obtained third-party assurance from the British Standards Institution (BSI), an independent assurance provider, to ensure the reliability of this report and its disclosed information. The assurance statement is included in the Appendix.

Interactive PDF user guide

This report is published as an interactive PDF with features such as navigation to related pages and shortcuts to linked webpages.

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DIG Airgas website

https://kr.airliquide.com/

DIG Airgas association memberships

Korea Industrial & Specialty Gases Association (KISGA)
Member since 2007
Korea Display Industry Association (KDIA) Member since 2007

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INTRODUCTION

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CEO Message



> We will fulfill our economic, social, and environmental responsibilities to create greater value for the future and become a company loved and respected by customers and society alike.

Dear stakeholders,

We extend our sincere gratitude to the shareholders, customers, suppliers, and local communities who have shown deep support for and trust in DIG Airgas.
Since our founding in 1979, we have provided a stable supply of industrial gases, a core driver of industry, laying the foundation for industrial growth alongside Korea's economic development. Our expertise, built over 47 years, extends beyond technical superiority to form the foundation of our position as the most trusted partner, responsible for customer safety and business continuity.

In 2025, macroeconomic uncertainty continued to weigh on the business environment. Despite these challenging conditions, we maintained our order-winning competitiveness through close collaboration across departments, as well as two distinctive strengths: the strength of fundamental capability—the solid foundation that drives innovation and sustains growth—and the successful adoption of an intelligent work system that applies AI to 47 years of on-site operational expertise. Our teams completed major large-scale projects without disruption, fulfilling our commitment to supply continuity for customers and further strengthening our trusted relationships across the market. These achievements will serve as a powerful driver of higher value creation and sustainable growth in the years ahead.

A supply chain ESG management system embedded across strategy and the field, and its results

Recent ESG management trends, both in Korea and abroad, demand more than policy development alone. Verifiable performance and concrete field-level action have become essential. We recognized this shift early and have embedded a dedicated supply chain ESG organization and management processes that connect strategy with field operations across our management framework, achieving the following results.

Effective greenhouse gas (GHG) reduction management with data-driven digital advancement

We are expanding the use of AI technology across intelligent production systems, including Process Data Integration System (PDIS) and Advanced Process Control (APC), and combining it with field expert know-how to maximize process efficiency. We optimized energy efficiency, operated a transparent, data-driven GHG emissions management system, and embedded the core capabilities to deliver reduction outcomes aligned with the carbon neutrality roadmaps of key customers.

A stable supply system built on a management philosophy that puts safety and health first

We operate under the principle that safety is where trust begins, placing occupational safety and health at the center of our management priorities to secure business continuity. We have solidified a rigorous framework for identifying and responding to on-site safety risks in advance. This framework has further

strengthened a future-ready and sustainable supply system, enabling uninterrupted delivery of industrial gases to customers regardless of external conditions.

Governance strengthened ahead of tightening global supply chain due diligence regulations

Global regulatory requirements have tightened in recent years, including the enforcement of the EU Corporate Sustainability Due Diligence Directive (CSDDD). ESG capability has become a core requirement that major customers demand of us, as well as an essential condition for doing business. The ESG Innovation Team leads integrated management of supply chain data and strengthens transparency across the value chain, enabling us to respond preemptively to customer demands. This integrated approach has established a proactive governance system that goes beyond regulatory compliance, reinforcing trust in our partnerships.

Disclosure management centered on information consistency and data transparency customers rely on

Information consistency serves as the most rigorous standard by which customers assess the trustworthiness of partnerships within the global value chain. We hold information integrity as our highest value, ensuring that all publicly disclosed ESG information aligns with actual on-site data. The ESG Innovation Team, serving as the control tower, prevents distortion of eco-friendly information and ensures transparency in disclosure. This information governance approach is our own accountability-driven policy, ensuring that our management practices remain fully aligned with our disclosed information.

This management system, which combines on-site execution capability with trust-based transparency, represents a core competitive strength unique to us. As a result, in the 2025 GRESB assessment, a globally recognized benchmark, we ranked first worldwide in the infrastructure asset category. This ranking serves as objective evidence that our management framework meets global standards of transparency while maintaining strong on-site execution capability.

In 2026, we will intensify our execution to drive a qualitative leap in our sustainability management system

The business environment is again expected to be challenging in 2026, with global economic growth stalling. We will maximize execution in areas under our control, strengthening our already solid sustainability foundation while pressing ahead with company-wide capabilities focused on a meaningful qualitative leap.

Environment (E)

We will pursue energy efficiency improvements at existing facilities and expand direct Power Purchase Agreements (PPAs) for renewable energy, accelerating our transition to a low-carbon production system. We will align with government carbon-neutrality support programs, replacing equipment with high-efficiency alternatives, switching to low-carbon fuels, and introducing equipment that uses low-GWP (Global Warming Potential) substances. These measures will keep delivering GHG reduction outcomes that balance economic and environmental value.

Social (S)

We will strengthen our safety, health, and environment (SHE) management capabilities, rooted in a company-wide zero-accident principle. Stronger emergency response and standing internal controls for serious accident prevention will raise our risk response capacity and maintain the most stable supply system. We will also expand community contribution programs that address the practical needs of local communities, creating shared value. Human rights management practices covering both employees and suppliers will fulfill our social responsibility.

Governance (G)

We will advance our ethics and compliance management and our global-standard information security system (ISO 27001). Our security framework will protect customers' core technologies and our own assets from cyber threats, while we build management processes aligned with international disclosure standards. These processes will enable us to respond responsibly to mandatory government disclosure requirements and customers' Scope 3 requests.

We will not settle for past achievements. We will carry forward, unchanged, our core values of trust, safety, fundamentals, and principles—the essence of management. In fulfilling our social responsibilities, we will deliver the sustainable growth we promised you. We will honor our mission as a respected company that brings a healthy environment and a better tomorrow to life.
Thank you.

Gyu-Seok Oh, CEO

Company Overview

DIG Profile

DIG Airgas is an industrial gas solution provider that creates value for customers, employees, and society. Rooted in environmental responsibility and social trust, the company puts its ESG management strategy into practice. The company strategically expands its existing businesses and successfully delivers mega projects. These initiatives drive cost reduction and full-scale optimization, solidifying its core competitiveness. DIG Airgas linked this competitiveness to ESG values, establishing equipment reliability and ultra-high-purity gas supply capabilities under an operational excellence framework. The company has also embedded DIG WAY, which upholds five core values—safety, integrity, customer value, collaboration, and challenge—across its operations. The company continues to grow sustainably, grounded in safety-first principles and ethical management. Notably, in July 2026, DIG Airgas successfully merged into Air Liquide Korea. This merger marked a significant turning point, boosting its business competitiveness and operational capabilities. As the integrated entity, DIG Airgas aims to accelerate its low-carbon transition and embed specialized capabilities, positioning itself as a global top-tier industrial gas company.

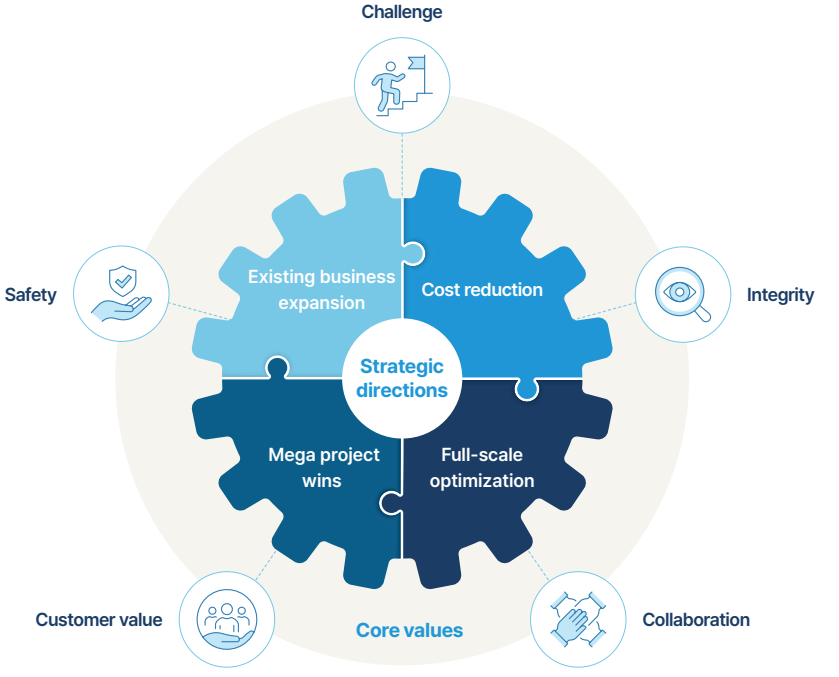
Company name	DIG Airgas Co., Ltd.
CEO	Gyu-Seok Oh
Industry	Manufacture and sale of gases and plants
Employees	554 (as of December 2025)
Date of establishment	February 19, 1979
Joint venture	Green Air
Subsidiary	DIG (Guangzhou) Gases Co., Ltd.
Workplaces*	**Domestic:** 20 Air Gas Workplaces (46 AG Plants), 5 Specialty Gas Workplaces (5 SG Plants) **Overseas:** China DIG (Guangzhou) Gases Co., Ltd. (2 plants)



● Financial performance

Revenue	Operating profit	Net income
KRW **775.4** billion	KRW **74.4** billion	KRW **73.3** billion

* Based on consolidated IFRS figures as of December 2025



DIG Way

Team performance
Pursue team synergy over individual achievement

Safety first
Follow safety rules without compromise

Integrity management
Uphold principles and run operations with transparency

Readiness for external change
Respond to external change before it arrives

Customer value focus
Drive customer success to build partnerships

Continuous learning and practice
Keep learning and practicing to become a top expert

DIG Key Milestones (1979–2026)

DIG Airgas has grown into a leader in industrial gas manufacturing and supply over the 47 years since its founding in 1979, and will continue to pursue new challenges and leaps forward for future sustainable growth.

1979–1980s

1979
- Established Daesung Oxyton Co., Ltd. (the first Korean domestic company to enter the industrial gas business)

1980
- Launched the bulk business and completed the Banwol Plant

1981
- Changed the company name to Daesung Sanso Co., Ltd.

1986
- Completed the Yangsan Plant

1989
- Opened the Daesung Cryogenic Research Institute
- Expanded the Banwol Plant



1990s

1991
- Launched the tonnage business
- Completed the Yeocheon Plant

1992
- Completed the Banwol Specialty Gas Plant

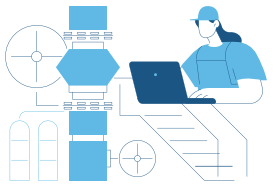
1994
- Completed the Cheongju Plant

1995
- Completed the Cheongju Plant 2 and Yeocheon Plant 2
- Developed cryogenic vacuum-insulated piping

1996
- Completed the Cheongju Plant 3

1997
- Completed the Yeocheon Plants 3 and 4

1999
- Obtained ISO 14001 certification



2000s

2000
- Developed a proprietary distillation column for air separation units (ASU)
- Completed the Daejeon Plant and Cheongju Plant 4 (CDA)

2003
- Won the 2003 Patent Award from the Korean Intellectual Property Office for its cryogenic helium purifier
- Obtained ISO 9001 (Quality Management System) certification

2004
- Changed the company name to Daesung Industrial Gases Co., Ltd.
- Completed the Gumi Plant and Gumi Specialty Gas Plant

2006
- Completed the Paju Plant

2008
- Established the joint venture Green Air Co., Ltd.
- Completed a toxic gas analysis system at the research institute
- Completed the Ulsan Plant

2009
- Developed a compact ASU



2010s

2010
- Completed the Yeocheon Plant 5

2012
- Completed the Ulsan Plant 2

2013
- Established Daesung (Guangzhou) Gases Co., Ltd.
- Commercialized a large-scale O_2 VSA unit for Samsung SDI
- Completed the Cheongju Plant 8

2014
- Developed a compact CO_2 analyzer

2015
- Completed the Icheon Plant

2016
- Completed the Paju Plant 2
- Developed purification and liquefaction equipment for a 10 MW CO_2 capture plant

2017
- Succeeded in a CO_2 geological storage demonstration test under the CCS project of the Ministry of Trade, Industry and Energy (MOTIE)
- Completed a high-purity hydrogen plant for Hyundai Steel using coke oven gas (COG), a steelmaking by-product

2018
- Completed the Gongju Specialty Gas Plant 2 (N_2O)

2020–2025

2020
- Held the VISION proclamation ceremony
- Developed a commercial unit for electronic-grade high-purity specialty gases

2021
- Changed the company name to DIG Airgas Co., Ltd. and proclaimed the new CI
- Completed the Yeocheon Plant 6
- Named an ESG Sector Leader in the GRESB assessment

2022
- Completed the Cheongju Plant 9
- Supplied liquid oxygen and helium for Nuri, Korea's domestically developed space launch vehicle

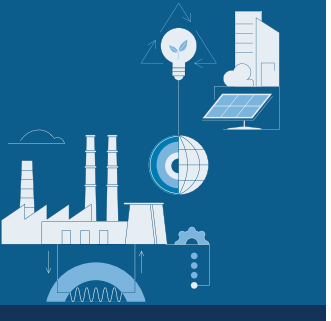
2023
- Relocated the DIG Airgas head office from Guro-gu to Jung-gu, Seoul
- Built a new office building at the Banwol Plant
- Earned a GRESB 5 Star rating and ranked first globally
- Registered with CDP for the first time and underwent assessment

2024
- Completed the Gumi Plant 3
- Obtained ISO 27001 certification
- Earned a GRESB 5 Star rating and was named an ESG Sector Leader

2025
- Signed a 50 MW solar renewable energy PPA (accelerating ESG management)
- Earned a GRESB 5 Star rating and ranked first globally

2026

Expansion into future energy and global gas solutions businesses



Merger with Air Liquide Korea





Products and Services

Air gases

Oxygen

Oxygen is the second most abundant component of air after nitrogen. It is non-flammable itself but acts as an oxidizing gas, reacting with flammable materials. Applications include oil refining, petrochemicals, semiconductors, steel and glass, paper, medical use, and secondary battery material manufacturing.

Nitrogen

Nitrogen is an inert, non-flammable gas used across a wide range of industries, including chemical processing, metals, semiconductors, glass, and tire curing.

Argon

Argon stays inert even at high temperatures and pressures, which makes it well suited to high-quality welding and to use as an atmosphere gas in smelting and refining. It also serves in the production of silicon ingots for solar materials and semiconductor chips.

Specialty gases

Electronic gases

Electronic gases serve semiconductors, displays, and solar cells. They come in many varieties, and the field demands ultra-high purity technology.

Ultra-high-purity gases

Ultra-high-purity gases serve the semiconductor, petrochemical, and metal industries. DIG Airgas supplies them with advanced purification and filling facilities.

Standard gases

Standard gases calibrate analytical instruments and support processes, process control, and quality control. DIG Airgas meets customer requirements with rigorous quality control and precise analytical methods.

Mixed gases

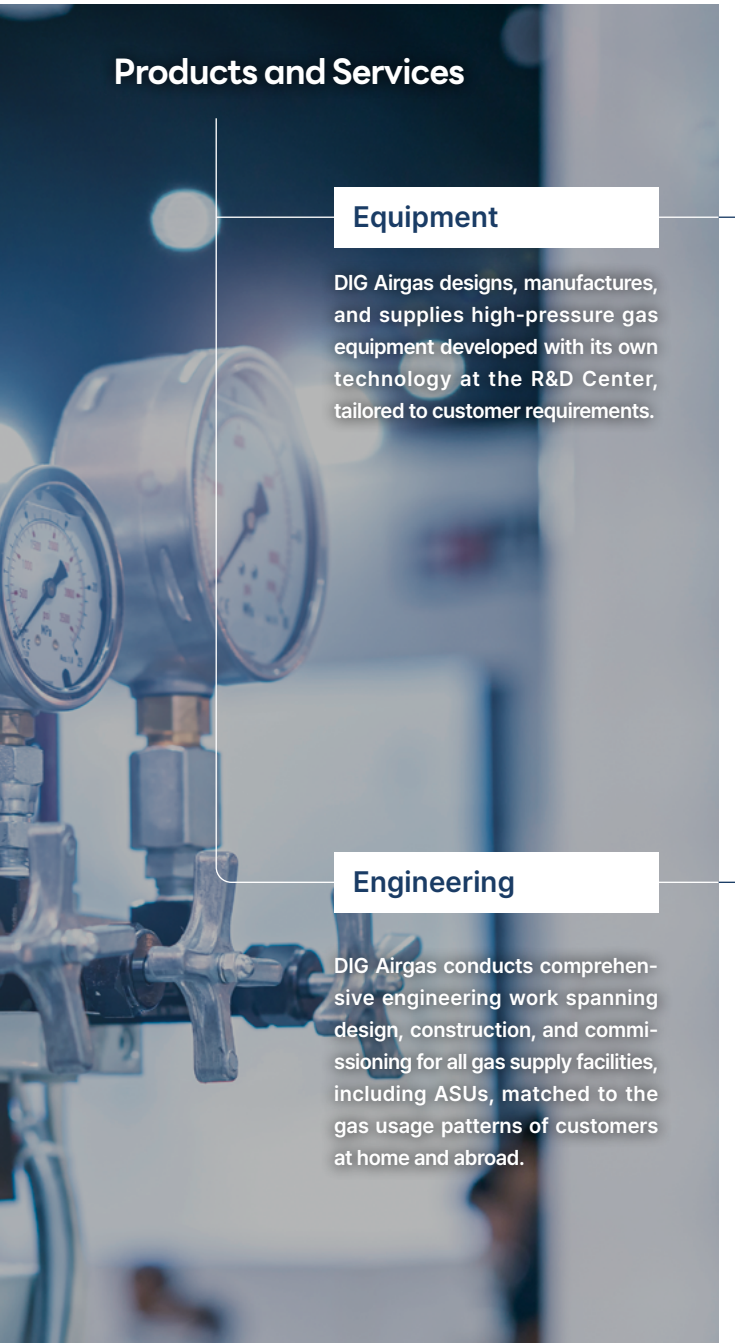
Mixed gases consist of two or more high-purity gases blended to the required concentration. They serve fields such as lasers, food, welding, medical care, and lighting.

Other specialty gases

DIG Airgas sources raw materials such as SF_6 and Ne from major overseas manufacturers on a stable basis, then purifies and repackages them into specialty gases for domestic customers.

Specialty gas cylinder interior treatment

DIG Airgas provides polishing and cleaning services for high-pressure gas cylinders, matched to gas properties such as ultra-high-purity and the toxicity or corrosiveness of semiconductor gases. This treatment keeps gas quality at its best.



Products and Services

Equipment

DIG Airgas designs, manufactures, and supplies high-pressure gas equipment developed with its own technology at the R&D Center, tailored to customer requirements.

Cryogenic equipment

These facilities store liquid nitrogen (LN_2), liquid oxygen (LO_2), liquid argon (LAr), and similar products at low temperature. They then vaporize the cryogenic liquefied gas as needed, at the required pressure and flow rate, and supply it to the point of use in gaseous form.

Specialty gas supply systems

DIG Airgas provides systems that deliver semiconductor specialty gases, including N_2O, NH_3, NF_3, SiH_4, DCS, PH_3, SF_6, F_2, HBr, HCl, and Cl_2, to customers safely and reliably.

Gas analysis equipment

DIG Airgas sells gas concentration measurement devices developed for its own use, to serve demand for gas research experiments and industrial applications.

Cryogenic ASU

The cryogenic separation unit is a high-efficiency device that separates the nitrogen (78%), oxygen (21%), and argon (0.9%) in air by differences in boiling point, producing high-purity nitrogen, oxygen, and argon.

Pressure swing adsorption (PSA)

PSA obtains nitrogen or oxygen by separating air with an adsorbent. Because it separates air at room temperature, its equipment structure is simpler than that of an ASU.

Gas purifiers

Gas purifiers remove impurities such as O_2, CO, CO_2, H_2O, and CH_4 from high-purity feed gas of 99.999% or higher, supplying ultra-high-purity gas at the ppb level.

Engineering

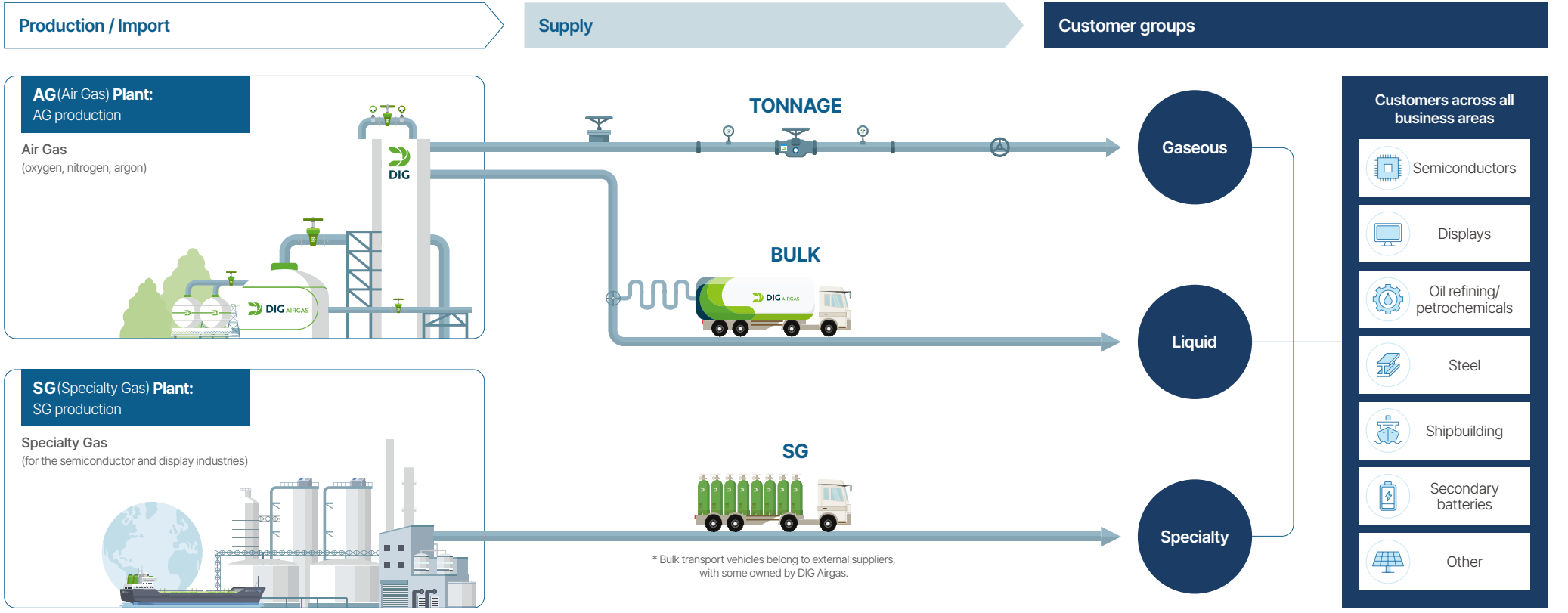
DIG Airgas conducts comprehensive engineering work spanning design, construction, and commissioning for all gas supply facilities, including ASUs, matched to the gas usage patterns of customers at home and abroad.

① Construction of ASU plants in Korea and overseas, producing GO_2, GN_2, and Ar
② Design and manufacture of O_2 and N_2 generators
③ Specialty gas plants for Ne, He, Kr, Xe, and other gases
④ H_2 plants, PSA, and VSA facilities
⑤ Medium- and high-pressure CO_2 supply facilities
⑥ Various gas supply facilities, including storage and vaporization facilities

Business Overview

Business Structure

DIG Airgas produces and supplies industrial gases essential to key national industries, including semiconductors, displays, oil refining and petrochemicals, and secondary batteries. The company reliably delivers high-purity, high-precision gas solutions tailored to each customer's process requirements and demand, backed by advanced facilities and a precise quality control system. In particular, DIG Airgas designed its production system, built on cryogenic air separation and purification technologies, to respond flexibly to changes across diverse industrial environments. With supply chain stability and rigorous safety management, the company strengthens its long-term, trust-based partnerships with customers. This technical expertise and operational know-how from the domestic market enable DIG Airgas to expand collaboration with global customers and strengthen its competitiveness overseas.



DIG Network

DIG Airgas operates production facilities in major industrial complexes across the country and builds a stable supply network for industrial gases through a nationwide logistics and technical support system. Each production site produces high-quality products based on ASUs and high-purity purification processes, and manages quality and safety in real time through integrated systems such as TMS and ERP. The sales division runs a region-based customer service system centered on its headquarters in the Seoul metropolitan area, delivering tailored technical sales and supply solutions to industries such as semiconductors, displays, petrochemicals, and secondary batteries. DIG Airgas continues to strengthen its technical and quality competitiveness amid competition with global industrial gas companies. The company also builds capabilities to serve overseas customers and, through this, seeks to expand its global business foundation over the mid to long term.

● Domestic workplaces

AG: **20** Workplaces (46 Plants)

SG: **5** Workplaces (5 Plants)

* The site count excludes five unmanned ASU sites installed inside customer facilities.

● Overseas workplaces

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



● Domestic production bases for air gas and specialty gas

AG Air Gas Workplace

Gyeonggi / Incheon
Banwol, Paju, ASE (Paju), Icheon, Incheon, Pyeongtaek

Gangwon-do
Munmak, Munmak (Isu)

Chungcheongbuk-do
Cheongju, Cheongju Plant 9, Jincheon, Chungju

Chungcheongnam-do
Daejeon, Geumsan, Seosan, Dangjin (Green Air)

Gyeongsangbuk-do
Gumi, Gumi Plant 3, Gyeongju

Gyeongsangnam-do
Ulsan, Yangsan, Changwon

Jeollabuk-do
Jeonju, Iksan

Jeollanam-do
Yeocheon, Yeocheon Plant 6

SG Specialty Gas Workplace

Gyeonggi / Incheon
Paju, Banwol

Daejeon
Daejeon

Chungcheongnam-do
Gongju

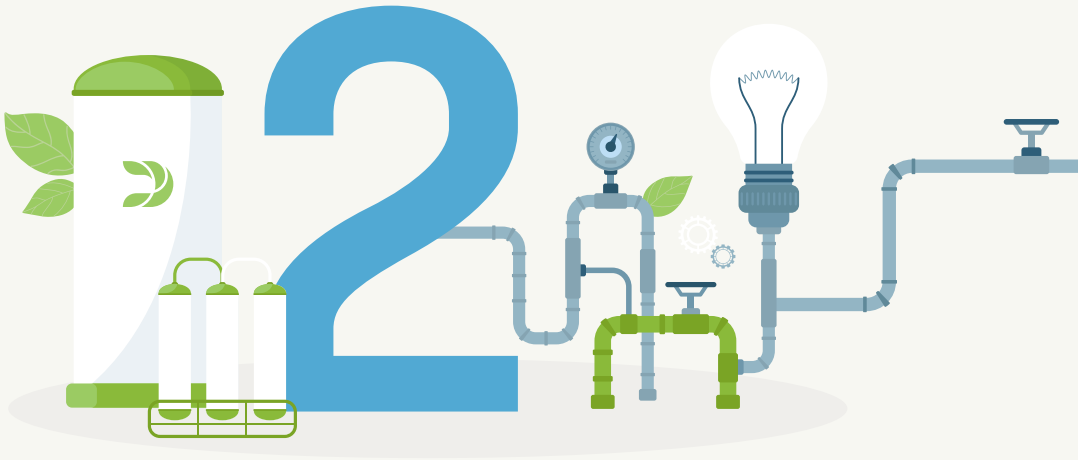
Gyeongsangbuk-do
Gumi



Key Customers

DIG Airgas has established itself as a key value-chain partner for leading high-tech companies, including Samsung Electronics, SK hynix, and LG Display, as well as major manufacturers in the steel, shipbuilding, oil refining, and secondary battery industries. Its proven supply capabilities, built through extensive transactions with major customers representing Korea's core industries, stand as an unrivaled asset. DIG Airgas treats customer operational stability as its highest priority, providing close technical support. Beyond simple gas sales, the company fulfills its role and responsibility as a trusted business partner, delivering real momentum for customers' cost reduction and product quality improvement.

Semiconductors	Displays	Petrochemicals	Oil refining	Secondary batteries	Steel	Shipbuilding	Other
SK hynix	LG Display	LG Chem	GS Caltex	LG Chem	HYUNDAI STEEL	Hanwha OCEAN	Hanwha Solutions
SAMSUNG	SAMSUNG DISPLAY	LOTTE CHEMICAL	Hyundai Oilbank	COSMO CORPORATION CO., LTD.	DONGKUK HOLDINGS	SAMSUNG HEAVY INDUSTRIES	HANKOOK driving emotion
SK siltron	DONGWOO FINE-CHEM	Hanwha Solutions	S-OIL	SAMSUNG SDI	SeAH		
ASE KOREA		YNCC YEOCHUN NCC			KG Steel		
STATSChipPAC		HYOSUNG					
DB HiTek		BASF We create chemistry					



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ESG Strategy

DIG ESG Management System

DIG Airgas treats ESG as a core strategy for sustainable growth, not merely a regulatory response. The company is building an enterprise-wide ESG governance structure to embed this strategy into its corporate culture and overall operations. In particular, DIG Airgas recognizes the climate crisis as a material business risk. Under a decision-making structure led by the CEO and the Board of Directors, the company optimizes energy efficiency and expands low-carbon gas solutions, accelerating GHG reduction and its net-zero transition. The ESG Innovation Team develops a carbon-neutrality strategy that incorporates global climate regulations and customer requirements. The WHSE Office pursues zero-accident workplaces by managing workplace risk factors and ensuring compliance with occupational safety and health regulations. DIG Airgas responds to climate change and continues driving change for a sustainable future, backed by a management framework that combines strategic direction with on-site execution capability.

● DIG Airgas ESG management system

Integrated management

ESG Innovation Team

- Establishes company-wide ESG strategies and policies
- Drives internal and external ESG disclosure work
- Joins international initiatives and responds to internal and external assessments
- Responds to key account requirements (GHG emissions, review and implementation of reduction measures, supply chain due diligence, and similar)
- Sets ESG targets for each division and monitors KPIs
- Engages internal and external stakeholders

WHSE Office

- Establishes and manages occupational safety and health policies
- Submits and discloses GHG emissions according to Ministry of Environment standards

Organizational role

- Dedicated working-level organization
- Reporting of key business matters to the CEO and executives
- Integrated management (monitoring) of all workplaces



Executive review and decision on implementation

Management meeting

- Reviews and approves major ESG issues, response measures, and implementation activities
- Discusses and examines ESG policies and strategies

Organizational role

- Regular meetings of the CEO and executives
- Review and decision on the progress and continuation of key business matters



Decision-making

Board of Directors

Holds regular board meetings and, through its subcommittees, oversees management activities

Organizational role: management of subcommittee activities under the Board of Directors

Executive Committee (ExCom)

- Deliberates and approves ESG policies and strategies
- Deliberates and approves improvement measures required by external assessment results

WHS Committee

- Deliberates and approves occupational safety and health policies and strategies

Organizational role: deliberation and approval of matters delegated by the Board of Directors and other key management issues

* The ExCom reports monthly and the WHS Committee quarterly, and the related procedures and details are specified in the regulations of the Board of Directors and the ExCom.

※ Key ESG agenda items of the Board of Directors

- Direction of ESG activities
- Progress on GHG reduction and renewable energy use
- Matters related to the WHS Committee
- ESG requirements of key accounts and response directions
- Establishment and revision of other related regulations, including revision of information security regulations

DIG ESG Management factor & Approach

		Management factor	DIG approach	DIG policy
Integration	Environmental, social, governance	• ESG management strategy linking ESG factors with the business • A system for managing actual and potential ESG risks	• Deliberating and approving ESG issues and strategies through the ExCom (under the Board of Directors), and setting ESG-related activity targets and KPIs for each division • Building an integrated ESG management system by having the ESG Innovation Team and the WHSE Office manage risks in each ESG area	• Integrated ESG management system • Target management by division
Environmental	Climate change	• Operating costs that arise in practice from climate change • Requests for climate change response disclosures from domestic and overseas customers and institutions, and the diversification and advancement of disclosure systems	• Reviewing and managing operational changes and directions driven by climate change, led by the ESG Innovation Team, with standing reports to management • Disclosing climate change information with reference to the TCFD recommendations and IFRS S2 • Undergoing the CDP Climate Change assessment	• Internal and external environmental activities • Standing monitoring system for environmental change • Incorporation into management policies • Participation in international initiatives
	GHG emissions and energy consumption	• Achievement of government allocation targets as a company subject to GHG emission allowance allocation • Management of the risk that GHG emissions and energy consumption pose to the climate in practice	• Promoting energy reduction activities with process efficiency improvements, replacement of aging facilities, renewable energy generation facilities, and R&D on eco-friendly alternative gases • Managing GHG reduction R&D and improvement activities as KPI indicators	
	Pollutant emissions	• Risks from air pollutants, water pollutants, chemicals, and hazardous chemicals generated in corporate operations	• Performing management to minimize environmental impact at each division • Continuously maintaining ISO 14001 environmental management system certification	• ISO 14001 Environmental Management Guidelines
	Waste management and resource efficiency	• Appropriate disposal and stronger recycling that account for the environmental impact of waste; management of water use and wastewater discharge in the course of operations	• Managing waste from generation to final disposal in accordance with the waste management guidelines • Improving resource efficiency with efficient water supply, use, and water quality management • Disclosing relevant data in the environmental information disclosure system	• Waste Management Guidelines • Water Use Reduction and Water Quality Management Guidelines
Social	Employees	• Enhanced corporate competitiveness through employee development • Employee satisfaction through fair compensation, performance management, and welfare and benefit support	• Developing employees by establishing DIG Ideal Talent and a talent development system • Ensuring fair and transparent human resource management	• Job training support • Performance management system
	Customer satisfaction	• Stable product supply and production activities • Production of high-quality products	• Implementing the ISO 9001 quality management system with a dedicated quality assurance organization • Operating in accordance with Good Manufacturing Practice (GMP), the standards for manufacturing and quality control of medical high-pressure gases, and responding to audits	• ISO 9001 Quality Management Guidelines • GMP quality assessment and regular audits
	Occupational safety and health	• Establishment of an accident zero and safe environment culture • Strengthened management of occupational safety, health, and worker accident prevention • Compliance with relevant laws and regulations, including the Occupational Safety and Health Act and the Serious Accidents Punishment Act	• Establishing HSE VISION HOUSE and the Safety Philosophy • Enacting Safety Golden Rules and managing accident-free and disaster-free workplace targets • Building a WHSE culture that encompasses stakeholder safety and health • Strengthening facility safety management by building a physical security system • Complying with regulations under relevant laws and monitoring continuously, and publishing the 2025 Near-Miss Incident Casebook	• Company-Wide Occupational Safety and Health Policy • Safety Philosophy • Safety Golden Rules • Physical Security Regulations • 2025 Near-Miss Incident Casebook • Advance preparation system for new legislation and changes to related requirements

		Management factor	DIG approach	DIG policy
Social	**Labor and labor-management relations**	• Prohibition of child labor and forced labor • Guarantee of freedom of association and fundamental labor rights • Operation of labor-management communication channels	• Complying strictly with relevant laws and internal management standards • Holding quarterly Labor-Management Council meetings and concluding collective agreements, as well as operating labor-management communication channels such as town hall meetings	• Rules of Employment • Collective Agreement • Operation of regular communication channels
	Supplier management (supply chain)	• ESG risk management within suppliers • ESG cooperation for shared growth with suppliers	• Obtaining signatures on supply chain ethics compliance and conflict-free minerals commitments to encourage participation in ESG management • Establishing the Supplier Code of Conduct and distributing it across the supply chain • Promoting supplier support activities for shared growth, including training and consulting	• Pledge to Comply with and Practice the Supply Chain Code of Ethics • Supplier Code of Conduct • Conflict Minerals Management Policy • Participation in shared growth
	Community support	• Contribution to the community as a member of society • Corporate social responsibility for community contribution activities	• Promoting Matching Grant, corporate sponsorship activities, and local environmental protection activities • Earning external recognition for the company's community contribution	• Matching Grant Program • Social contribution activities
	Human rights management	• Diversity, equity, and inclusion within the company (prohibition of discrimination) • Prevention of sexual harassment and workplace harassment	• Using the Human Rights Management Guidelines to advance the human rights management system • Providing regular employee training to improve human rights awareness	• Human Rights Management Guidelines and related regulations
	Taxation	• Compliance with tax laws and policies of each country where workplaces are located, and fulfillment of tax payment obligations	• Establishing internal tax management standards and fulfilling tax payment obligations in good faith • Monitoring relevant legal and regulatory trends regularly and reviewing internal compliance items	• Corporate Tax Filing Regulations • Acquisition Tax Filing and Management Regulations • Comprehensive Real Estate Holding Tax Filing Regulations • Local Tax Audit Response Regulations • Value-Added Tax Filing Regulations
Governance	**Board of Directors**	• Enhanced transparency in key corporate decision-making • Management support activities to maximize corporate value	• Reporting ESG matters to executives and the Board of Directors and making decisions on them • Incorporating key ESG issues into management policies with the ExCom under the Board of Directors	• Board of Directors Regulations • Executive Committee Operating Regulations
	Ethical management	• Ethical management violations and protection of whistleblower information • Anti-corruption, prevention of conflicts of interest, and prevention of money laundering	• Enacting the Ethics Code of Conduct and related norms for employees to observe strictly in their work • Protecting the identity of whistleblowers thoroughly and shielding them from any disadvantage	• Ethics Code of Conduct • Anti-Corruption Regulations • Anti-Money Laundering Regulations
	Cybersecurity	• Information security (cybersecurity) and personal information protection • Physical security for tangible and intangible workplace assets (facilities, people, information)	• Obtaining ISO 27001 certification to formalize a global-level information security system • Establishing an information security policy encompassing personal information, stakeholder information, servers, and physical security • Establishing a security management policy for tangible and intangible workplace assets • Conducting regular inspections and training to improve information security awareness and response capability • Building the Information Security Committee and redefining its roles	• Information Security Management Regulations • Personal Information Protection Regulations • Server and Physical Security Regulations • Establishment of a zero-trust security system

Global ESG Assessments, Certifications, and Initiative Participation

Global ESG Assessments and Certifications

GRESB INFRASTRUCTURE ★★★★★ 2025

DIG Airgas

ranked first globally

among more than 800 assessed companies across 72 countries

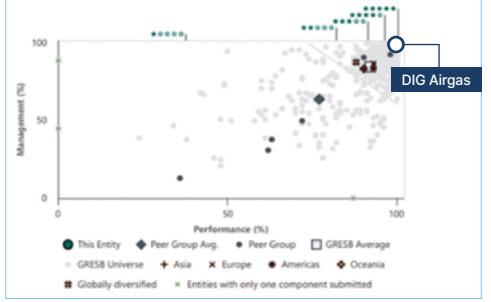
in the 2025 GRESB assessment.

(Infrastructure Asset sector)



* Three consecutive years: 5 Star rating and ESG Sector Leader from 2023 to 2025

2025 GRESB assessment results distribution



2025 DIG Airgas scores by assessment item



What is the Global Real Estate Sustainability Benchmark (GRESB)?

GRESB is the world's most authoritative global real estate and infrastructure ESG assessment organization, evaluating assets worth approximately USD 8.4 trillion. It provides highly reliable benchmark data to asset owners and managers.

Assessment sectors: Real Estate Assessment and Infrastructure Assessment
Key assessment areas: sustainability management systems, ESG risk and opportunity management, governance systems, performance improvement activities, and others

International Initiative Participation and Declarations of Support



2022
Declaration of support for TCFD

The Task Force on Climate-related Financial Disclosures (TCFD) is an international initiative whose framework recommends that companies disclose information on governance, strategy, risk management, and metrics and targets, so that they can communicate climate change risks and opportunities to stakeholders. TCFD helps investors and creditors make sound decisions with climate-related financial information.

TCFD



2023
Joined CDP Climate Change

The Carbon Disclosure Project (CDP) is a global environmental disclosure platform that collects and discloses environmental data on climate change, water resources, forests, and similar areas from companies and cities worldwide. The platform helps investors, buyers, and policymakers assess environmental performance and risks and establish response strategies.

CDP

Risk Management

Risk Management Policy

DIG Airgas is establishing a company-wide risk management policy to stay ahead of unpredictable risks that threaten business performance and continuity amid a business environment marked by constant uncertainty. The company goes beyond reactive response, focusing on building a stable operating base by integrating traditional financial risks with emerging non-financial risks—including climate change, occupational safety and health (WHSE), and global supply chain volatility—enterprise-wide. Through this, the company is building a solid foundation for sustainability management that remains steady amid any change in the environment.

● Risk management framework

DIG Airgas operates an enterprise-wide integrated risk management framework, concentrating its capabilities on identifying internal and external risk factors in advance and preventing them before they adversely affect its management activities. Identified risk factors undergo close analysis of business impact and likelihood, which the company translates into effective risk mitigation strategies. The company also minimizes the likelihood of crises with a standing monitoring process, while maintaining a system for immediate response and systematic reporting during unforeseen incidents. This advanced response system strengthens organizational resilience, which keeps corporate value stable. The system also secures DIG Airgas's differentiated competitiveness amid a changing market environment.



Non-Financial risks

DIG Airgas intensively manages key non-financial risks that directly determine export and supply eligibility, beyond conventional reputational risk, as global customers' supply chain due diligence requirements tighten toward actual data from local sites in Korea.

Category	Risk definition and description	DIG Airgas approach
[Climate/environment] Growing GHG reduction pressure and carbon cost burden	• **Customer demands for GHG reduction by the company** Mandating the company's carbon reduction performance as an essential condition of supply contracts, a trend driven by key customers' strengthened Scope 3 management • **Potential increase in carbon costs and regulatory compliance burden** Increasing the burden of GHG emission reduction compliance arising from the Korea Emissions Trading Scheme (K-ETS), customer carbon reduction requirements (Scope 3), product carbon information requests, and tighter regulation	• **Carbon inventory management and GHG reduction** Securing data traceability across all workplaces and advancing the carbon inventory to build a system that responds immediately to customer Carbon Border Adjustment Mechanism (CBAM) and Product Carbon Footprint (PCF) verification requirements • **GHG reduction and energy efficiency** Promoting substantive reduction activities such as replacing facilities with high-efficiency equipment and introducing renewable energy, by setting targets under the 2050 Net Zero Plan
[Social/supply chain] Stricter site audits of human rights and labor, occupational safety and health, and ethics under supply chain due diligence legislation	• **Growing need to respond to supply chain ESG regulation** Strengthening customer site audits under global due diligence regulations such as the EU CSDDD, and heightening the risk of losing key partnerships in cases of non-compliance • **Serious accidents and operational shutdowns** Disrupting key account production and the global value chain through legal sanctions and operational shutdowns in the event of a workplace safety accident • **Risk of declining governance credibility** Lowering external credibility, worsening transaction terms, and weakening global partnerships when the company fails to respond adequately to customer due diligence requirements	• **Strengthened occupational safety and health (accident-free) governance** Operating the occupational safety and health management system centered on the WHS Committee under the Board of Directors and the WHSE Office, and strengthening accident prevention activities with HSE audits and risk assessments at all workplaces • **Advance response to global audits** Responding to on-site audits by international verification bodies and to requirements for conformity with international standards, with an advance inspection system built on international standards and led by the ESG Innovation Team reporting directly to the CEO • **Strengthened governance built on global standards** Embedding environmental, human rights, and ethical management systems company-wide to build a management system that conforms to customers' global supply chain standards
[Governance] ESG data transparency and integrated management	• **Data consistency and reliability risk** Delaying responses to key customers' global due diligence and lowering transaction credibility when ESG data scattered across departments has inconsistent standards or insufficient supporting evidence • **Demand for advanced governance and stronger management** Failing to meet the expectations of customers who require information management at global standards, when the organization and management system responsible for ESG data documentation and evidence management are inadequate	• **Establishment of a company-wide integrated ESG management system** Building a system for regular consultation and for data collection and review among related departments such as production, purchasing, and human resources, led by the ESG Innovation Team • **Securing data integrity** Securing the accuracy and reliability of data by clarifying the responsible department and management standards for each ESG indicator and strengthening internal monitoring and evidence management processes

Key Financial Risks

Category	Risk definition and description	DIG Airgas approach
[Direct regulation] K-ETS response and increase in carbon costs 	• **Risk of structural increases in carbon costs** Increasing carbon emission allowance purchase volumes and costs as K-ETS paid allocation expands and free allocation contracts • **Allowance price volatility risk** Increasing carbon emission allowance purchase costs as allowance prices rise	• **Implementation of the mid- to long-term net-zero roadmap** Promoting a transition to a low-carbon production system under the 2050 Net Zero Plan to offset the mid- to long-term carbon cost burden • **Strengthened carbon cost management system** Managing the financial impact of regulatory change in advance and establishing mid- to long-term response strategies by strengthening the precision of emissions calculation and the allowance cost monitoring system
[Revenue/orders] Performance risk from exclusion from key account supply chains 	• **Stronger ESG assessment of core supply chains and application of sanctions** Imposing unfavorable terms at supply contract renewal and incurring direct and indirect penalties (compensation claims for losses) when the company falls short of customers' strengthened domestic ESG due diligence standards covering GHG, human rights and labor, occupational safety and health, and similar areas	• **Establishment of an integrated advance response system** Building an integrated advance response system that tracks changes in the internal and external ESG management environment and in key account trends to block financial penalty risk
[Global due diligence] CSDDD and supply chain due diligence response 	• **Increase in supply chain due diligence response costs** Increasing management costs related to building human rights and environmental due diligence response systems as global supply chain due diligence regulations such as the EU CSDDD spread	• **Establishment of a company-wide supply chain due diligence response system** Managing supply chain due diligence requirements through the ESG Innovation Team and building evidence and corrective action management processes for customer due diligence responses
[Low-carbon investment efficiency] Increase in transition investment costs and loss of government support opportunities 	• **Risk of increased low-carbon facility transition costs** Increasing the burden of funding facility transition costs from the company's own resources when regulations tighten in the future, in cases where government subsidies and transition support opportunities go unused • **Increase in the burden of responding to customer ESG assessments** Increasing the burden of investing in high-efficiency, low-carbon facilities to maintain partnerships when key customers strengthen ESG assessments and GHG due diligence requirements	• **Investment cost savings linked to government support programs** Utilizing national subsidies and transition support programs to advance facilities ahead of customer requirements becoming mandatory and ease the company's own investment burden • **Securing competitiveness built on low-carbon infrastructure** Improving transaction stability with core customers and building a mid- to long-term revenue base by strengthening the high-efficiency, low-carbon facility base
[Operating profitability] Energy price volatility and cost increases 	• **Risk of weakened cost competitiveness from higher energy procurement costs** Potentially increasing energy procurement costs as industrial electricity rates rise and demands for a renewable energy transition expand	• **Efficiency improvements built on smart plants** Implementing AI data-driven smart plants to maximize power consumption efficiency and reduce production costs • **Securing a stable mid- to long-term energy supply system** Securing stable energy procurement, cost savings, and minimized carbon emission costs by minimizing price volatility with long-term fixed-price electricity contracts

Stakeholder Engagement Channels

Stakeholder Engagement

DIG Airgas identifies six key stakeholder groups that shape and are shaped by its business activities: customers, shareholders, employees, suppliers, industry associations and media, and local communities. The company operates tailored communication channels for each group, reflecting their distinct characteristics and needs. Active communication with stakeholders is a core element of ESG management. DIG Airgas incorporates diverse opinions and expectations into its management practices, forming sustainable relationships built on transparency and trust. Regular communication and feedback processes with each stakeholder group encourage meaningful participation. These efforts translate into practical cooperation across multiple areas, including policy improvement, strategic management alignment, and social responsibility implementation. The company will strengthen its collaborative relationships with stakeholders, solidifying the foundation for sustainable value creation and shared growth.

	Stakeholder communication channels		Related key issues
	Key channels	Frequency	GRI elements
Customers	• Customer satisfaction surveys and incorporation of results into operations • Stronger promotion of ESG activities • Response to customer ESG requirements (assessments) • Cooperation for shared growth	Annually Website and media, as needed As needed Semiannually	• Contribution to the circular economy through resource consumption efficiency • Stable product supply • Supply of safe products, including chemical safety assurance • Participation in ESG cooperation activities with key customers
Shareholders	• ExCom meeting • Board of Directors and general shareholders' meeting • WHS Committee	Monthly Quarterly and annually Quarterly	• Establishment of an environmental management system • Building of an ethical management system • Board policies and structural reform in compliance with international norms
Employees	• Town hall meetings • Labor-Management Council • Stronger environmental and safety management activities	Quarterly Quarterly As needed	• Stronger workplace safety and health management • Stronger chemical substance management • Open communication and guarantee of rights in labor-management relations
Suppliers	• Supplier Code of Conduct • Conflict minerals management	Annually Annually	• Prohibition of forced labor and child labor • Strengthened supplier ESG capabilities and risk assessment • Establishment and implementation of human rights management practice guidelines in compliance with international norms
Associations and media	• KISGA activities • Corporate public relations	Quarterly As needed	• Efforts to mitigate climate change and reduce GHG emissions in business operations • ESG management policies and performance • Transparent information disclosure
Local communities	• Matching Grant Program implementation • Social contribution activities • Community care activities	Annually Annually	• Attraction of industry to the region • Community-centered social contribution activities • Protection of local habitats

Double Materiality Assessment

Double Materiality Assessment Overview

DIG Airgas conducted a materiality assessment to identify impacts and concerns among its internal and external stakeholders, guided by its commitment to sustainability. The assessment followed a double materiality approach aligned with GRI Standards 2021, considering both the financial condition and impact of business activities and the social and environmental factors affecting non-financial performance. These results will guide DIG Airgas in linking material topics to its future sustainability strategy and targets, incorporating them into management activities, and creating sustainability value.

● Double materiality assessment process

Step 1 Composition of the DIG topic pool

Analysis of global standards and external assessment factors
Analyzed ISO 26000, GRI (2021), SASB, UN SDGs, UN Global Compact, and TCFD

Benchmarking of industry leaders and competitors
Analyzed the sustainability status of domestic and overseas companies

Analysis of internal corporate materials and industry issues
Analyzed disclosure materials such as business reports and internal corporate reporting materials

Media research analysis
Analyzed 80 ESG-relevant articles out of 323 published between January 1, 2023 and March 19, 2026 (three years)
※ Screened and reviewed the topic pool list by removing duplicate topics and consolidating similar topics

Composition of the DIG topic pool

Step 2 Materiality assessment and analysis

※ Conducted a social and environmental interest assessment and a financial impact assessment for the 34 finally selected topics

Social and environmental impact analysis
- Analyzed the impact of global ESG standards and assessment items, including GRI, UN SDGs, IFRS S1 and S2, and UNGC
- Analyzed media research
- Surveyed stakeholder groups on social and environmental impact to analyze topic influence
- Analyzed the sustainability performance of peer groups within the industry

Financial impact analysis
- Analyzed the impact of global ESG standards and assessment items, including TCFD and SASB
- Surveyed stakeholder groups on financial impact to analyze topic influence

Identification of DIG Airgas material topics

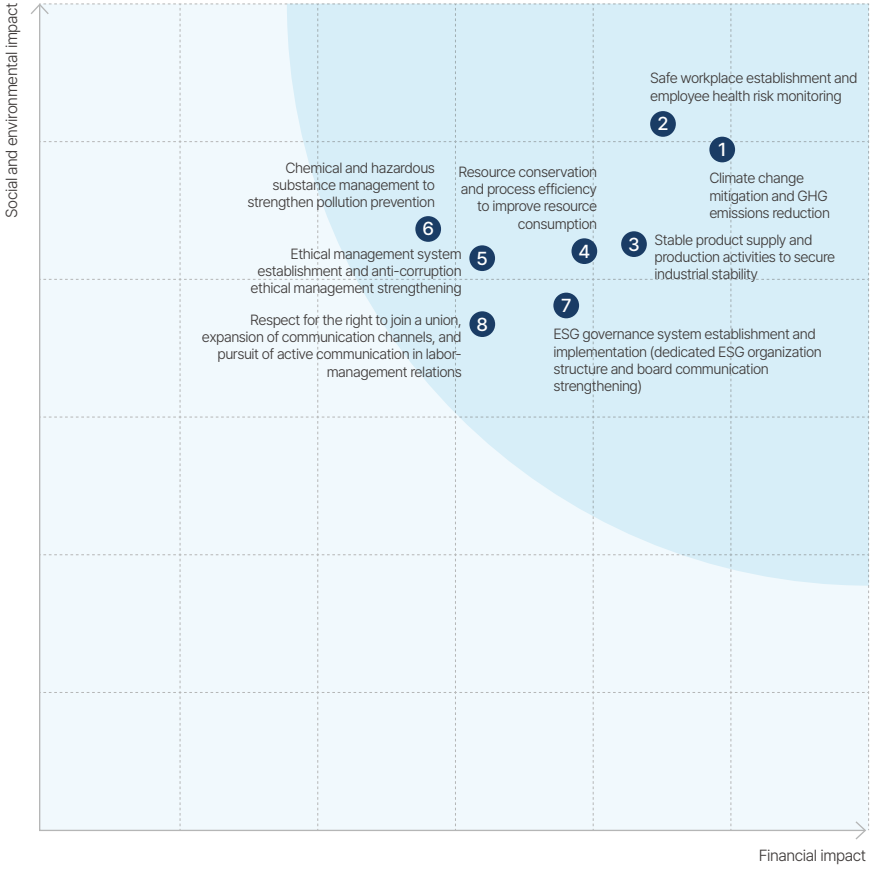
Step 3 Identification of material topics

① Identified material sustainability topics for DIG Airgas and their related sub-topics
② Analyzed the actual and potential impact of each topic
③ Structured the report around the eight material topics and incorporated them into the detailed report planning and content
④ Defined the top three topics as core material topics and organized the related content according to the four-pillar structure of IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-related Disclosures, published by the ISSB

Reporting on the top eight material topics* Focused reporting on the top three core material topics**

* GRI Guide
** IFRS S1, S2

Selection of material topics



Rank (previous rank)	Sustainability topic	GRI Index	Related stakeholders	Reporting page
1 (1)	Climate change mitigation and GHG emissions reduction	305 Emissions	Customers, shareholders, employees, external organizations	28–37, 74
2 (2)	Safe workplace establishment and employee health risk monitoring	403 Occupational Health and Safety	Customers, shareholders, employees, suppliers	40–45, 53, 78–79
3 (3)	Stable product supply and production activities to secure industrial stability	203 Indirect Economic Impacts	Customers, shareholders, employees, suppliers	46–49, 57–59, 73, 76
4 (4)	Resource conservation and process efficiency to improve resource consumption	302 Energy 303 Water and Effluents	Customers, employees, suppliers	38, 74
5 (7)	Ethical management system establishment and anti-corruption ethical management strengthening	205 Anti-corruption	Customers, shareholders, employees, suppliers, external organizations	64–67, 77–78
6 (5)	Chemical and hazardous substance management to strengthen pollution prevention	306 Waste	Customers, shareholders, employees, suppliers, external organizations, local communities	38, 74–75
7 (6)	ESG governance system establishment and implementation (dedicated ESG organization structure and board communication strengthening)	TCFD Framework Governance	Customers, shareholders, employees, suppliers, external organizations	15, 28–29
8 (8)	Respect for the right to join a union, expansion of communication channels, and pursuit of active communication in labor-management relations	401 Employment	Customers, shareholders, employees, external organizations	43, 53–54, 76–77

※ Selected the top eight topics out of 34 ESG management topics as material topics under GRI standards
※ Newly incorporated a sustainable water management topic, including water consumption reduction and expanded water recycling and reuse, following an IWA 48 review
※ Changed the topic names for the two material topics below
- For chemical and hazardous substance management to strengthen pollution prevention, maintained the scope of the existing topic while stating hazardous chemical management more clearly
- For ESG governance system establishment and implementation (dedicated ESG organization structure and board communication strengthening), consolidated and expanded the existing content—previously centered on board reporting—to reflect the operation of a dedicated ESG organization and the strengthening of the governance system



3 ENVIRONMENT

Environmental Management 26
Climate Change Response (TCFD, IFRS S2) 28
Resource and Pollution Management 38

Environmental Management

DIG Airgas treats the climate crisis as a core management priority and has established a low-carbon management framework for carbon neutrality as the top priority of its environmental policy. The company also serves as a responsible eco-friendly supply chain partner that supports customers' transition to net-zero. An integrated environmental management policy is also underway, covering GHG reduction, water resource protection, waste recycling, and pollutant control. This approach helps build a structured environmental safety net that local communities can rely on, while transparently disclosing related policies and performance and strengthening governance led by management. DIG Airgas will continue to pursue sustainable environmental management that translates environmental value into corporate growth.

Environmental Management Strategy and Implementation System

Integrated environmental management and international standard operations (ISO 14001 environmental management system)

In 1999, DIG Airgas introduced ISO 14001 certification, the international standard for environmental management systems. Since then, the company has maintained environmental policies and implementation systems aligned with international standards. Pollution prevention and regulatory compliance serve as core principles, and the company reviews environment-related KPIs on a regular basis. Environmental management has spanned all areas, from GHG reduction to water resource protection and waste recycling. DIG Airgas has also strengthened its resource circulation policies, including expanded cooling water reuse and waste tracking management with the Allbaro System. The company maintains internal management standards stricter than legal requirements, building an environmental safety net that reassures local communities.

Establishing an effective carbon neutrality roadmap and implementing reduction measures

DIG Airgas plans to review the Nationally Determined Contribution (NDC) and the technical and economic feasibility of domestic reduction measures. This review will guide the company in restructuring its existing 2040 Net Zero target into a more refined and actionable 2050 Net Zero roadmap. DIG Airgas has designated high-efficiency equipment replacement linked to government-supported programs, transition to low-GWP substances, process optimization, and application of carbon capture, utilization and storage (CCUS) technology as core mid- to long-term initiatives. The company will explore detailed action plans from multiple angles to advance its roadmap. This strategic direction underpins DIG Airgas's carbon competitiveness as an optimal eco-friendly supply chain partner that supports customers' net-zero transition.

Building TCFD-based governance and strengthening disclosure transparency

DIG Airgas has incorporated climate-related risks and opportunities into management decision-making and strategy since 2023, in line with the TCFD recommendations. CDP disclosure and third-party assurance of Scope 1 and 2 emissions strengthen data reliability. DIG Airgas will continue to strengthen consistency with international disclosure standards such as IFRS S2, with transparent reporting that enhances stakeholder trust and corporate value.

Advancement of the environmental management system	Acceleration of the carbon neutrality transition	Resource circulation and pollution management	Stronger environmental information transparency
ISO 14001-based integrated environmental management	Establishment of the 2050 Net Zero roadmap and delivery of reduction targets	Management of environmental impacts including air, water, waste, and chemicals	Stronger response and disclosure aligned with TCFD and IFRS S2

Environmental Management Organization: Structure and Operations

Accountability-based environmental management and performance linkage

DIG Airgas defines environmental management responsibilities and authority across all levels, from senior management to on-site operations, to advance effective environmental management. Each division's environmental performance—centered on GHG reduction, energy efficiency improvement, and compliance with environmental regulations—is incorporated into department KPIs and linked to the performance evaluation and compensation system. This linkage strengthens the foundation for achieving company-wide environmental targets and enhances environmental management execution across the organization.

Stronger expertise and integrated collaboration among dedicated organizations

DIG Airgas operates the ESG Innovation Team and the WHSE Office under the CEO, running an interconnected management system that ensures consistent application of company-wide environmental strategy at the site level.

Definition of dedicated organization roles

ESG Innovation Team (strategy and integrated task identification)

Oversees the establishment of mid- to long-term strategies across environmental, social, and governance areas, and identifies K-ETS response strategies and company-wide implementation tasks linked to national GHG reduction targets

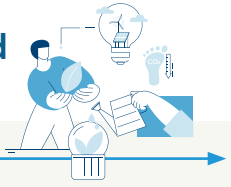
WHSE Office (workplace site monitoring)

Inspects environmental regulatory compliance at the workplace level and manages environmental performance with internal environmental audits, GHG emissions calculation and data management, and monitoring of on-site corrective actions

Integrated environmental risk management and stronger business competitiveness

DIG Airgas recognizes national carbon neutrality policy and tightening environmental regulations as key variables shaping corporate competitiveness. The ESG Innovation Team and the WHSE Office collaborate to pursue an integrated approach covering environmental regulatory response, K-ETS allowance management, energy efficiency improvements, and low-carbon process adoption. This environmental risk management framework extends beyond regulatory compliance, ensuring business continuity in the transition to a low-carbon economy and strengthening market competitiveness.

Eco-Friendly Investments and Activities







2002–2020 → **2021–2025** → **2026 onward**

Securing eco-friendly gas process technology

Built the technological foundation for carbon reduction and pollutant abatement

- **2002–2012:** Secured oxy-fuel combustion technology and high-purity oxygen production process (PVSA) technology for CO_2 reduction at thermal power plants
- **2016–2017:** Developed purification and liquefaction equipment for a 10 MW-class post-combustion CO_2 capture plant and participated in research on injection facilities for offshore geological storage demonstration, laying the foundation for CCUS technology; completed a high-purity hydrogen production plant using COG, a steelmaking by-product
- **2020:** Replaced boilers at major workplaces with low-NOx burners, managing nitrogen oxide emissions and improving combustion facility efficiency

Establishing the basis for process efficiency and the carbon-free energy transition

Raised energy efficiency at production sites and transformed the power procurement structure

- **Energy consumption efficiency:** Improved compressor efficiency, introduced APC, and advanced smart factory initiatives to manage in-process energy use
- **Securing a carbon-free power procurement base:** Completed a direct power purchase agreement (Direct PPA) for renewable energy in 2025. This contract links to substantive GHG reduction performance once carbon-free power supply begins

Expanding strategic investment and advancing the Net Zero roadmap

Facility transitions that account for investment economics, and strategy implementation aligned with national policy

- **Investment linked to government support programs:** DIG Airgas will participate in national carbon neutrality transition support programs to secure investment economics, and will accelerate the low-carbon process transition by utilizing government subsidies to replace large-scale aging facilities with high-efficiency equipment
- **Resetting achievable targets:** DIG Airgas will re-establish the 2050 Net Zero roadmap, incorporating domestic energy conditions and the feasibility of reduction measures, and will strengthen its mid- to long-term environmental strategy for sustainable growth

Environmental Education

Holding that environmental management starts with people-centered awareness and action, DIG Airgas works on both employee environmental awareness and practical competencies. Company-wide environmental education builds understanding of environmental management across the organization. For field workers handling environmental risks, including hazardous chemical substances, the company conducts regular job-specific training centered on regulatory compliance and preventive measures. This training strengthens on-site risk management capabilities. The company provides full support for eco-friendly practice campaigns, including resource circulation and energy conservation, embedding environmental values into its corporate culture. DIG Airgas will deepen the substance of its environmental management and keep advancing the practical capabilities employees need for the transition to a low-carbon economy, building on voluntary employee participation.

● Environmental education structure

Regulations and substance management	Site safety and risk	Employee occupational health and healthcare
Understanding of the Occupational Safety and Health Act and safety and health management	Prevention of electrical accidents and fire	Health management and occupational accident prevention
Understanding of hazardous chemicals and material safety data sheets (MSDS)	Risk assessment and work environment management	Infectious disease prevention measures

Environmental Compliance and Environmental Partnerships with Key Customers

Site-level environmental compliance and risk management

DIG Airgas has established compliance with environmental regulations as the basic precondition for its sustainability and social responsibility. Regular environmental risk assessments cover all workplaces, along with periodic regulatory compliance inspections led by the WHSE Office. The company reports inspection results to management with full transparency and tracks identified improvement tasks with a structured follow-up process.

Data transparency and consistency to strengthen customer trust and a sustainable supply chain

In recent years, key customers have increased demands for transparency and consistency in managing supply chain environmental data. DIG Airgas has designated the ESG Innovation Team as the lead department, responding to customer environmental assessments and due diligence requests with a structured process. The company provides consistent environmental information drawn from reliable data managed across the organization, strengthening customer trust and contributing to a sustainable, eco-friendly supply chain.

● Environmental regulatory violations

Year	2023	2024	2025
Violations of environmental laws and regulations	0	0	0

Climate Change Response (TCFD, IFRS S2)

| Climate Change Governance Structure

Decision-making bodies and management's role

DIG Airgas recognizes climate change as a factor affecting corporate value and business continuity. The company operates a transparent climate governance structure centered on the Board of Directors. As the company's highest decision-making body, the Board of Directors exercises oversight of climate-related risks and deliberates and approves key strategies, including the Net Zero roadmap and renewable energy adoption plans. The board also reviews GHG reduction performance at regular intervals and resolves to integrate material climate issues into enterprise-wide risk management and the company's mid- to long-term business strategy.

The company holds regular management meetings at the strategy execution level under the Board of Directors, bringing together executives with deep expertise in the industrial gas business and on-site processes. These meetings translate board-approved climate strategies into action on the ground.

Progress reports from the dedicated climate change organization guide management in identifying specific initiatives at these meetings, including GHG reduction and energy efficiency improvements. These initiatives incorporate the characteristics of this capital-intensive industry, such as large-scale power consumption and investment in production facilities, and take shape through close examination of the connection between the company's business areas and climate regulations, yielding practical and actionable measures. Management also reviews task progress and emerging risks at regular intervals, reporting key matters to the Board of Directors. This reporting line maintains close communication and an accountable governance structure between the board and management. This integrated structure, combining clear board oversight with site-level execution, strengthens the company's capacity to address climate change.

Embedding company-wide climate response capabilities and linking performance to rewards

DIG Airgas operates employee capacity-building initiatives alongside a performance management system, positioning climate response as a company-wide culture rather than a task limited to a single department. The company provides employees with diverse learning opportunities, including seminars on emerging climate change trends, external expert training, and supplier engagement programs, to strengthen ESG working-level capabilities across the organization. DIG Airgas also incorporates the implementation performance of key climate change and ESG tasks into the KPIs of each business division, monitoring progress on a regular basis. These results are linked to performance evaluations and the compensation system, motivating all employees to take an active part in carbon neutrality efforts with a clear sense of purpose.

Dedicated climate change response organization and integrated execution structure

DIG Airgas operates an execution governance structure centered on the ESG Innovation Team and the WHSE Office, both reporting directly to the CEO, to manage climate issues and ESG performance as core company-wide agenda items. The two organizations jointly manage the entire process, from strategy development to on-site implementation and external disclosure, strengthening company-wide execution capabilities.

Management reviews the status of climate change response and key ESG issues at regular and ad hoc meetings. Material climate risks and matters requiring strategic decisions go to the CEO and the Board of Directors without delay. This structure strengthens transparency in information sharing and supports agile, effective responses to the rapidly evolving global regulatory landscape.

● Key roles and responsibilities (R&R) of dedicated climate change response organizations

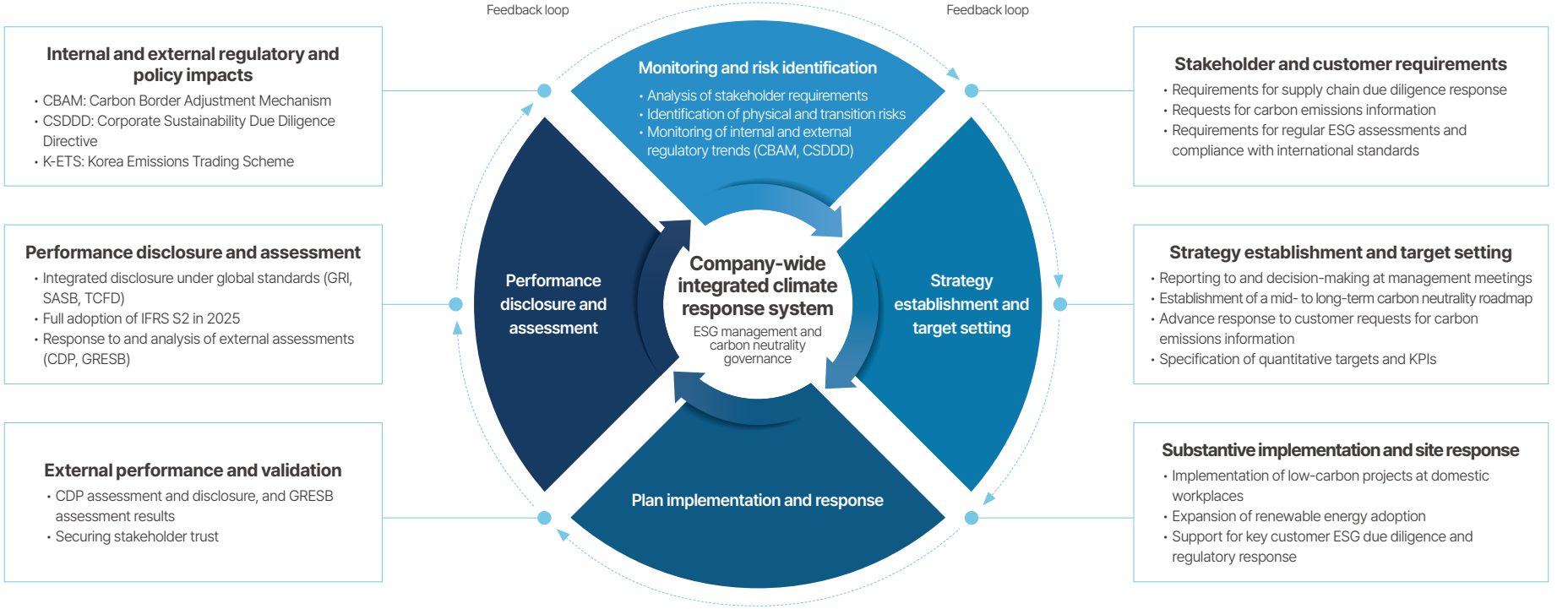
ESG Innovation Team	WHSE Office
Company-wide climate strategy oversight and external risk management (focused on strategy, target management, and disclosure)	**Site-centered occupational safety, health, and environmental compliance** (focused on sites, safety, and GHG calculation)
• **GHG reduction strategy implementation:** Net Zero target management and promotion of renewable energy adoption • **External climate disclosure and assessments:** Publication of the sustainability report, response to key account ESG requirements, and response to global initiative assessments such as CDP and GRESB • **Regulatory and risk response:** Establishment of a company-wide response strategy for Korea's emissions trading scheme, climate risk management, and identification of new opportunity factors • **Performance management:** Standing monitoring of company-wide key ESG tasks and divisional KPI progress	• **Environmental and safety regulatory monitoring:** Monitoring of workplace environmental laws and regulatory changes, and control of worker safety and facility risks arising from climate change • **Carbon emission allowance management:** Calculation of carbon emissions at the workplace level, covering government allocations and mandatory reduction targets • **Site risk response:** Immediate on-site response to environmental issues at workplaces and reinforcement of preventive systems

Climate Change Response Process

DIG Airgas is strengthening its company-wide climate change response framework to stay ahead of tightening government carbon neutrality policies and expanding global regulations. The company identifies physical and transition risks and opportunities arising from climate change. These factors are translated into quantitative targets and measurable KPIs, which are integrated into its management strategy. As major customers in the semiconductor, display, secondary battery, and petrochemical sectors come under international regulations such as CBAM and the CSDDD, DIG Airgas manages GHG reduction across the value chain and ESG supply chain due diligence risk as core business requirements. The company is expanding carbon reduction activities, including renewable energy adoption, and building a transparent carbon data management system at the workplace level. These efforts support customers' regulatory response and strengthen long-term, stable partnerships.

The company is establishing a global-level assessment and disclosure system to provide transparent, objective information to internal and external stakeholders. Each year, DIG Airgas assesses its climate response performance against global standards such as GRESB and CDP. The results serve as a key indicator for enhancing enterprise-wide strategy. DIG Airgas has also published reports that integrate GRI, SASB, and TCFD standards since 2023, strengthening disclosure reliability. Since 2025, the company has adopted the IFRS S2 standard under the ISSB framework, in step with the global movement toward mandatory climate disclosure. This approach established a disclosure framework for non-financial data. DIG Airgas will continue to demonstrate its sustainable business value with precise, transparent information disclosure.

● Climate change response system



| Climate Change Response Strategy

DIG Airgas is establishing a climate change response framework aligned with the 1.5°C target of the Paris Agreement. The company links this framework to its company-wide management strategy, concentrating capabilities and efforts on its substantive implementation. Three scenarios—the International Energy Agency's (IEA) Net Zero by 2050, RCP 2.6, and the Ministry of Environment's K-SSP—guide the analysis of transition risks from GHG reduction and energy transition, along with the physical impacts of climate variables across all workplaces. The company responds ahead of regulatory changes, including CBAM, IFRS S2, and the emissions trading scheme, as well as customer demands for supply chain climate action. DIG Airgas also incorporates feedback from international assessment bodies, including CDP and GRESB, in its management system. This process strengthens the foundation for sustainable growth.

Climate Change Scenarios

● **Transition risk scenario:** IEA Net Zero Emissions (NZE) 2050 (1.5°C limit)

A scenario in which strong regulation and technological innovation emerge as the world pursues carbon neutrality by 2050

IEA NZE 2050
1.5°C limit

Factor	Key factor	Key assumptions and impacts under the scenario
Policy and regulation	Heavier carbon cost burden	• Achievement of national GHG targets, expansion of the emissions trading scheme, and introduction of a carbon tax
Technology	Low-carbon infrastructure transition	• Securing energy efficiency and low-carbon material conversion technologies, and increased investment
Reputation	Customer trust and market position	• Key customer requirements for supply chain carbon reduction and mandatory disclosure

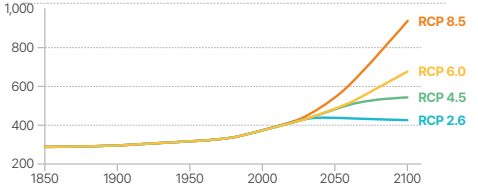
● **Physical risk scenario:** RCP 2.6 (lowest emissions scenario)

A scenario in which the world fully implements strong reduction policies, "minimizing" damage from extreme weather and natural disasters

RCP 2.6
Lowest emissions scenario

Factor	Key factor	Key assumptions and impacts under the scenario
Acute	Operational shutdowns caused by natural disasters	• Physical losses from facility damage and gas supply interruptions due to unforeseen natural disasters such as typhoons, floods, water shortages, and sea level rise
Chronic	Declining operational efficiency due to climate change	• Lower product productivity, higher power consumption, increased repair costs from facility failures and fires, reduced labor productivity, and more safety accidents, all driven by climate change such as drought, wildfires, and rising temperatures

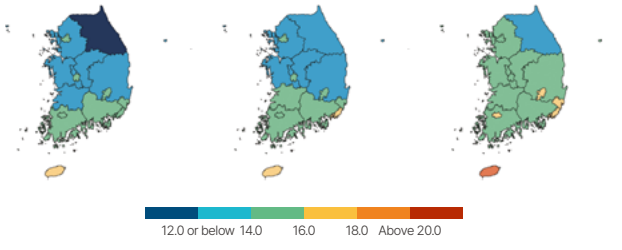
Comparison of GHG concentration changes under climate change scenarios (RCP)



Category	CO_2 level (ppm)	Projected scenario
RCP 8.5	936	GHG emissions continue at current trends
RCP 6.0	670	GHG reduction policies are partially achieved
RCP 4.5	538	GHG reduction policies are substantially achieved
RCP 2.6	**421**	**GHG reductions are implemented immediately**

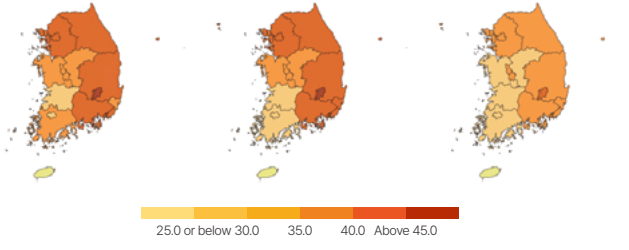
Projected annual mean temperature for Korean metropolitan cities and provinces (°C)

Changes by period under SSP1-2.6 (equivalent to RCP 2.6)



Projected maximum consecutive dry days for Korean metropolitan cities and provinces (days)

Changes by period under SSP1-2.6 (equivalent to RCP 2.6)



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

DIG Airgas monitors domestic and overseas ESG trends, analyzes their impact on the company, and establishes and implements climate change response strategies at both company-wide and regional levels. The company links the ripple effects of internal and external policy changes on its key customers with the direct risks to its own business, managing both through comprehensive analysis.

Risk
(Transition Risk)

	Global trends	Domestic trends	Impact on DIG Airgas
Policy/regulation	• Implementation of the EU CBAM • Implementation of the EU Battery Passport • Entry into force of the EU CSDDD • Stronger carbon tariffs under the US protectionist trade stance, and the possibility of renewed carbon reduction policies after the current administration's term • Country-by-country adoption of the IFRS S1 and S2 sustainability disclosure standards	• Stronger implementation of national GHG reduction targets, including achievement of the 2035 NDC of 50% or more • Stronger implementation of the domestic electricity supply and demand plan, with an expanded renewable energy share and an upward trend in industrial electricity rates • Strengthened carbon emissions trading, with a sharp reduction in free allocation • Stronger carbon neutrality implementation in key domestic industries such as secondary batteries, semiconductors, and chemicals • Mandatory adoption of IFRS S1 and S2-based sustainability disclosure standards • Expanded carbon neutrality support programs covering national subsidies, financing, and incentives	• Stronger supply chain carbon reduction requirements and expanded sanction policies from major domestic and overseas customers • Sharp increase in carbon emission allowance purchase costs • Need for mid- to long-term measures against domestic electricity rate increases, including facility efficiency improvements and energy savings • Expanded renewable energy adoption and higher technology transition costs • Need for advance response to domestic and overseas policies, regulations, and disclosure requirements • Need to make full use of government support policies and programs
Technology/market	• Expanded investment in renewable energy adoption and energy efficiency improvements • Changes in the business environment as decarbonization accelerates • Digitalization of carbon data, with more accurate product-level carbon emissions calculation • Accelerating adoption of CCUS technology • Surging power demand from AI and data centers	• Expanded adoption of renewable energy and low-carbon technologies • Stronger policy initiatives to expand power and renewable energy grids • Growing requirements for low-carbon product supply across key customer supply chains, including mandatory disclosure of accurate GHG emissions at the local site where a product is manufactured • Surging power demand from AI and data centers	• Higher investment costs for adopting low-carbon technologies, including high-efficiency facilities and processes • Need for expanded adoption of carbon reduction technologies such as CCUS • Need for greater transparency and consistency in environmental information disclosure to manage credibility • Need for response measures as key customers strengthen requirements to meet GHG reduction targets • Continued mid- to long-term increases in domestic electricity rates

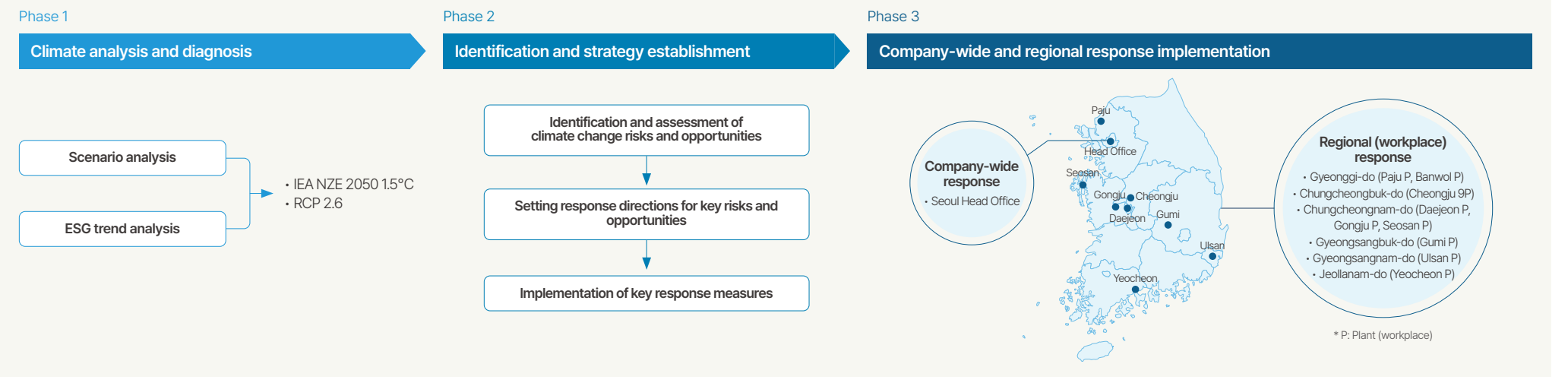
Opportunity
(Sustainability Opportunities)

	Global trends	Domestic trends	Impact on DIG Airgas
Energy sources	• Mandatory achievement of carbon neutrality targets for companies in the EU, the US, and other major countries • Wider substitution of existing power sources as renewable energy gains price competitiveness • Expanded government subsidies and incentives to promote renewable energy adoption	• Expansion of the domestic renewable energy market and growing substitution for existing power • Government policy initiatives to expand the renewable energy market and strengthen its price competitiveness • Sweeping transformation of the existing power industry structure • Higher energy costs as unit power prices keep rising over the long term	• Wider renewable energy use to reduce carbon emissions and costs • Long-term fixed-price renewable energy contracts to minimize power cost volatility risk • Government support programs and incentives to reduce investment costs • Process improvements and facility optimization to raise energy use efficiency
Products/services/markets	• Growing demand for low-carbon and eco-friendly products such as carbon capture and high-purity hydrogen • Reduced and restructured transactions with carbon-intensive companies (mandatory carbon neutrality target achievement and stronger assessment across core supply chains)	• New market creation as overseas customers expand demand for the eco-friendly transition • Expansion of the low-carbon technology market including hydrogen and CCUS, and development initiatives for eco-friendly specialty gases • Stronger requirements from overseas customers for domestic companies to meet carbon reduction targets, with reduced transactions under consideration in cases of non-compliance	• Entry into new markets to secure new growth drivers and diversify revenue • Expanded low-carbon product production to strengthen product competitiveness • Energy efficiency improvements and wider renewable energy use to enhance corporate reputation and mid- to long-term cost competitiveness • Response to key customer requirements for DIG Airgas to meet mandatory carbon reduction targets

Integrated Management System for Climate-Related Risks and Opportunities

DIG Airgas operates an integrated management process that combines a company-wide strategic framework with workplace-level implementation to identify and control potential risks and business opportunities arising from climate change. This process forms a core structure that captures the financial and non-financial impacts of the climate crisis on the organization in advance, minimizing business uncertainty. The company focuses on integrating the top-down climate direction set by management with bottom-up execution tailored to the process characteristics of each workplace. This connection ensures that the company-wide climate strategy extends beyond goal-setting alone and remains closely tied to on-site reduction activities, maximizing the organization's capacity to respond to climate risks.

● Integrated management system for climate-related risks and opportunities



Company-wide response

DIG Airgas recognizes the climate crisis as a core risk to its overall business and operates an integrated, company-wide management system to strengthen business resilience. The ESG Innovation Team and the WHSE Office conduct in-depth analysis of climate risks with the IEA's NZE 2050 and RCP 2.6 scenarios and the Ministry of Environment's K-SSP scenario. The two organizations also review global carbon regulations, including CBAM and K-ETS, together with customers' supply chain requirements. This review identifies "financial risks," such as energy and carbon costs, and "non-financial risks," such as supply chain reliability and reputation, and determines response priorities across both categories.
The company translates these identified factors into company-wide KPIs and quantitative targets for ongoing management. All response strategies are finalized following review and approval by management and the Board of Directors. The company incorporates periodic performance review results into its management strategy, strengthening its company-wide response capabilities.

Regional (workplace) response

DIG Airgas has built workplace-level management systems and response frameworks since 2024, extending its Head Office-led climate change strategy to individual workplaces. These systems form the basis for phasing in response frameworks tailored to regional characteristics. This approach integrates company-wide strategic direction with on-site execution capacity to manage the actual impact of the climate crisis on business operations, while strengthening site-based response capabilities. The company analyzes how key physical risk factors—including heat waves, shifting precipitation patterns, and increased dry days—affect supply stability, equipment operations, and on-site safety and health. This analysis guides DIG Airgas in establishing response measures tailored to regional and process-specific conditions.
Major workplaces in the Gyeonggi, Chungcheong, Gyeongsang, and Jeonnam regions will strengthen GHG emissions monitoring under this framework. The company will build and apply site readiness measures and risk-specific response systems to support reduction efforts. DIG Airgas continues to upgrade these region-based response processes, strengthening company-wide ESG management execution.

Climate Change Response Driven by a Company-Wide Integrated Management System

DIG Airgas identifies climate-related risks and opportunities that may affect its business, establishes response strategies for them, and pursues diverse company-wide efforts to mitigate risks and create opportunities.

Category	Risk	Potential financial impact	Time horizon			DIG Airgas response and measures
			Short term	Medium term	Long term	
Physical risks						
Acute	• Physical losses as the frequency and intensity of unforeseen natural disasters such as storms, floods, and earthquakes increase	Human and material financial losses, including production delays and facility restoration costs, in accidents severe enough to require the demolition of existing facilities		●	●	• Establishing a crisis management response system for accidents that constitute acute risks • Conducting facility inspection and maintenance, expanding insurance coverage, and dispersing risk to minimize human and material losses
Chronic	• Climate change impacts such as drought, wildfires, rising temperatures, and severe cold	Higher repair costs in accidents such as facility failures and fires			●	• Establishing an emergency response process and regular drills for accidents such as facility failures and fires • Enrolling in comprehensive workplace property insurance • Regular diagnostics of facilities and process operations to minimize decline in production capacity • Ongoing work efficiency improvements and welfare support to minimize productivity decline among on-site personnel
		Reduced production capacity from frequent plant shutdowns and quality deterioration in the form of defective products		●	●	
		Lower productivity from declining physical stamina and accumulated fatigue among on-site personnel		●	●	
Transition risks						
Policy/ regulation	• Stronger climate-related policies and regulations, including a strengthened GHG emissions trading scheme, tighter carbon regulation, and a growing number of environmental issues • Higher energy supply and facility investment costs	Higher costs as carbon emission allowance prices rise and paid allocation volumes increase	●	●		• Ongoing monitoring by the dedicated management organizations, the ESG Innovation Team and the WHSE Office, to establish a response system • Setting targets for production facility efficiency and process optimization, with standing management monitoring
		Higher costs from implementing GHG reduction targets required by the government and key customers	●	●		
		Higher costs from electricity (energy) rate increases and facility investment	●	●		
Industry (reputation)	• Stronger supply chain and ESG management requirements from key accounts • Requirements for the transition to low-carbon raw materials, including renewable energy • Expanded restrictions on the use of the six GHGs	Lower revenue from industry reputational damage, order restrictions, and various regulations following failure to meet GHG targets	●	●		• Establishing an ESG response system that conforms to international standards requested by the government and key customers • Reviewing low-carbon alternative gas development from a mid- to long-term perspective • Reviewing domestic manufacturing of alternative gases for carbon emissions reduction from a mid- to long-term perspective
		Higher unit costs from the transition to low-carbon raw materials and product manufacturing	●	●		
		Investment costs incurred through participation in R&D of alternative gases for carbon emissions reduction		●	●	
		Lower revenue from declining SF_6 and N_2O gas sales and restricted sales channels		●	●	

* Time horizons: short term (within three years), medium term (4 to 9 years), long term (10 to 20 years)

Category	Risk/Opportunity	Potential financial impact	Time horizon			DIG Airgas response and measures
			Short term	Medium term	Long term	
Transition risks						
Science and technology	• Transition to eco-friendly, low-carbon technologies and improvement of energy efficiency • Securing technological capabilities for GHG emissions reduction	Investment costs incurred for energy efficiency improvements and the renewable energy transition	●	●		• Managing high-efficiency facility replacement and process improvements on an ongoing basis • Reviewing the renewable energy transition, including PPAs • Identifying eco-friendly businesses such as CCUS from a mid- to long-term perspective and developing technologies for GHG reduction
		Costs incurred through participation in eco-friendly businesses		●	●	
		Higher R&D costs for technology development aimed at GHG reduction		●	●	
Opportunities						
Resource efficiency	• Water use efficiency and recycling • Minimizing water resource pollution	Cost savings from reduced water consumption and recycling		●	●	• Advancing the water consumption and water quality management system • Increasing water recycling • Setting and pursuing zero-pollution targets • Outsourcing to specialized providers to manage water quality rigorously
		Minimized water pollution to eliminate penalty charges and fees, together with an improved corporate image	●	●		
Energy sources	• Reduced power consumption • Transition from existing power to renewable energy • Government policies to expand renewable energy • Rising carbon emission allowance prices	Lower energy costs from high-efficiency production facilities and the adoption of production process efficiency systems	●	●	●	• Pursuing in-house energy reduction initiatives such as high-efficiency production facilities and the adoption of production process efficiency systems • Reviewing measures to fully pursue mid- to long-term renewable energy use, including PPAs • Monitoring carbon emission allowance price trends and establishing measures to utilize surplus allowances • Participating in support programs under government renewable energy expansion policies and identifying opportunities
		Savings on GHG reduction investment costs, including facility investment and renewable energy purchases	●	●	●	
		The renewable energy transition to save on power purchase costs against mid- to long-term electricity rate increases		●	●	
		Securing surplus carbon emission allowances as renewable energy use expands, with potential revenue from selling them, should allowance prices rise		●	●	
		Expected energy cost savings from improvements to the power trading market under government renewable energy expansion policies, including expanded PPAs, the introduction of a bidding system, and lower transmission and distribution network costs	●	●		
Products and services	• Low-carbon product manufacturing through the use of eco-friendly power sources, namely renewable energy	Low-carbon product manufacturing with renewable energy to improve market reputation and maximize marketing effects, raising revenue		●	●	• Reviewing and expanding the transition from existing power to renewable energy
		Renewable energy use to contribute to mid- to long-term cost savings, as a hedge against continued increases in existing electricity rates	●	●		
Market	• Expanded market share • Entry into new businesses	Eco-friendly product manufacturing and cost savings to raise product sales competitiveness and market share		●	●	• Continuing eco-friendly product manufacturing and cost savings efforts • Pursuing entry into new businesses such as CCUS and H_2, and working to expand market share
		Higher revenue from entry into new businesses such as CCUS, built on GHG reduction technology capabilities		●	●	

* Time horizons: short term (within three years), medium term (4 to 9 years), long term (10 to 20 years)

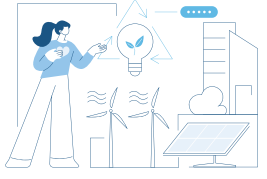
| Climate Change Risk Management

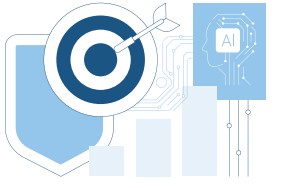
Climate Change Risk Factor Analysis and Response Strategy

DIG Airgas identifies climate change as a core company-wide risk. This assessment rests on analysis of internal and external factors, including global trends (supply chain management, related regulations, policies, carbon taxes, and other factors), government policy and regulatory trends, supply chain management trends, and stakeholder surveys. The company manages this risk with a structured approach, applying a materiality assessment centered on financial impact and business sustainability. DIG Airgas divides identified risks into physical and transition risk categories and monitors them on a standing basis. The company integrates financial factors, such as energy and carbon costs, with non-financial factors, such as supply chain reliability and reputation, to shape its response strategies and KPI framework. The ESG Innovation Team reports key matters, from strategy development to implementation performance, to management and the Board of Directors on a regular basis. These reports inform company-wide decision-making. DIG Airgas also discloses through international initiatives, including CDP, for external validation while maintaining ongoing monitoring. This approach ensures efficient, transparent management of climate change's impact on overall business operations.

● Climate change risk identification and management process

Step 1	Step 2	Step 3	Step 4
Risk identification and identification of opportunity factors	**Risk status and impact assessment**	**Response measure establishment**	**Response implementation and identification of corrective actions**
Examining domestic and overseas policies and trends related to GHGs and energy	Reviewing the financial and non-financial impacts of climate change risks and opportunities	Establishing response measures, management indicators, and timelines according to assessment results	Making decisions linked to company-wide strategy and implementing response measures
Identifying risk and opportunity factors linked to internal and external stakeholder requirements			Establishing future improvement measures

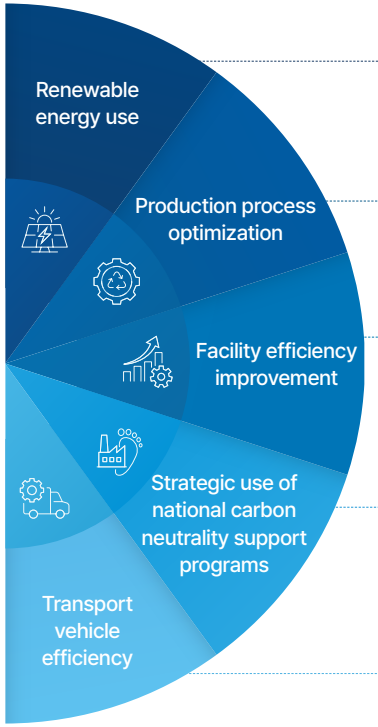


| Climate Change Response Targets and Metrics

DIG Airgas monitors company-wide GHG emissions and energy consumption efficiency in detail, given the energy-intensive nature of its business. The company manages not only absolute GHG emissions and energy use, but also GHG emissions intensity relative to revenue as a core management indicator, aligning business growth with reduced environmental impact. All emission source information and energy data are disclosed transparently through the National Greenhouse Gas Management System (NGMS). Site-specific environmental indicators at each workplace guide the company's structured oversight of detailed reduction targets and implementation plans.
DIG Airgas is reviewing its existing 2040 Net Zero target in line with the NDC and the practical availability of domestic and international reduction measures, to strengthen the effectiveness of its climate response. By the end of 2026, DIG Airgas plans to establish an optimized roadmap toward carbon neutrality by 2050 that incorporates internal and external conditions such as energy transition policies and the pace of low-carbon technology adoption. This strategic target adjustment will enable more actionable carbon reduction efforts, minimize climate-related risks, and position DIG Airgas as a leader in sustainable energy management.

Climate Change Response Activities



Key area	Strategic objective	Key reduction implementation tasks
Renewable energy use	Replacing plant operating power with renewable energy through solar self-generation and PPA contracts	• **[Self-generation]** Build solar power generation infrastructure on idle land at workplace office buildings • **[Energy procurement]** Secure renewable power by concluding direct PPAs
Production process optimization	Eliminating unnecessary energy and power waste in processes at the source through real-time data control	• **[Data-driven production process optimization]** Analyze real-time energy consumption patterns and identify optimal efficiency using company-wide PDIS data • **[Real-time automated control]** Implement autonomous operation that maintains optimal energy efficiency without manual intervention by installing APC at major plants
Facility efficiency improvement	Improving the operating efficiency of high-power-consumption equipment such as compressors and building data-linked plant infrastructure	• **[Efficiency improvement]** Maximize the operating efficiency of compressors, a core facility, and save energy • **[Digital transformation]** Establish a smart factory roadmap and adopt intelligent equipment in phases to prevent accidents and optimize maintenance and power costs
Strategic use of national carbon neutrality support programs	Using government subsidies to replace aging equipment on a large scale, improve energy consumption efficiency, and secure economic viability ※ Participation in government support programs from 2026	• **[Equipment replacement]** Replace aging compressors and high-power devices with government-certified high-efficiency equipment • **[Low-GWP substance equipment replacement]** Offset future carbon regulation costs in advance by substituting eco-friendly substances for refrigerants in chillers and similar equipment • **[Intelligent process improvement]** Adopt equipment that resolves energy imbalances and eliminates power waste • **[CCUS facility review]** Capture and utilize carbon dioxide generated unavoidably in processes • **[Securing economic viability]** Minimize actual investment spending (net CAPEX) by utilizing national subsidies
Transport vehicle efficiency	Reducing logistics emissions by increasing load capacity and adopting pollution-free vehicles	• **[Transport efficiency]** Improve load ratios and transport efficiency by upgrading tank lorry insulation methods • **[Vehicle transition]** Adopt new and renewable energy transport vehicles powered by electricity and hydrogen in phases from a mid- to long-term perspective (planned)

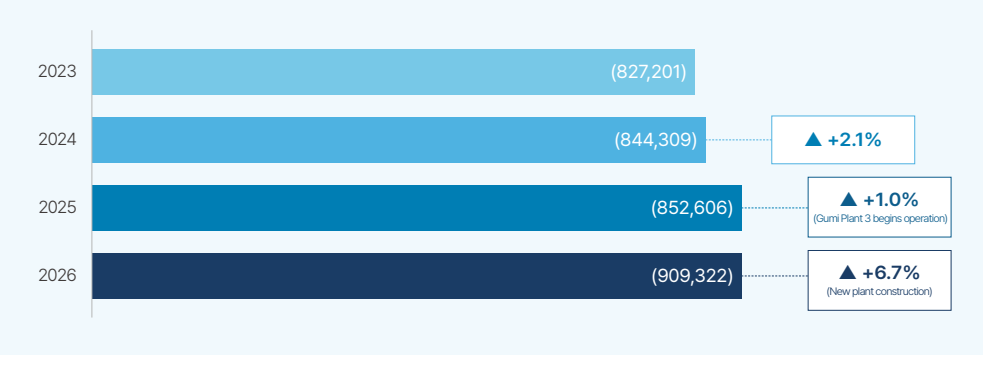
GHG Reduction Targets and Metrics

The commissioning of new facilities at Gumi Plant 3 in 2025 structurally increased DIG Airgas's total GHG emissions. Even so, total emissions intensity declined that year. In 2026, DIG Airgas plans to lower total GHG intensity by 5.8% to 108.9, a meaningful improvement driven by sustained reduction efforts. This progress shows that the company's net-zero transition strategy is achieving both business growth and improved carbon efficiency.

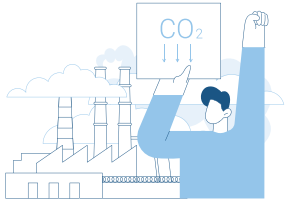
● Total emissions trend

Category	2023 (Base)	2024	2025	2026 (Target)
Total	827,201	844,309	852,606	909,322
Scope 1	9,426	9,621	9,656	9,635
Scope 2	817,775	834,688	842,950	899,687

* Scope 1: Mobile combustion (road vehicles), general boiler facilities, and combustion of other gaseous and liquid fuels
* Scope 2: Electricity and steam volumes, under the GHG emission allowance management standard
* The 2026 GHG emissions target incorporates the emissions increase from new plant construction



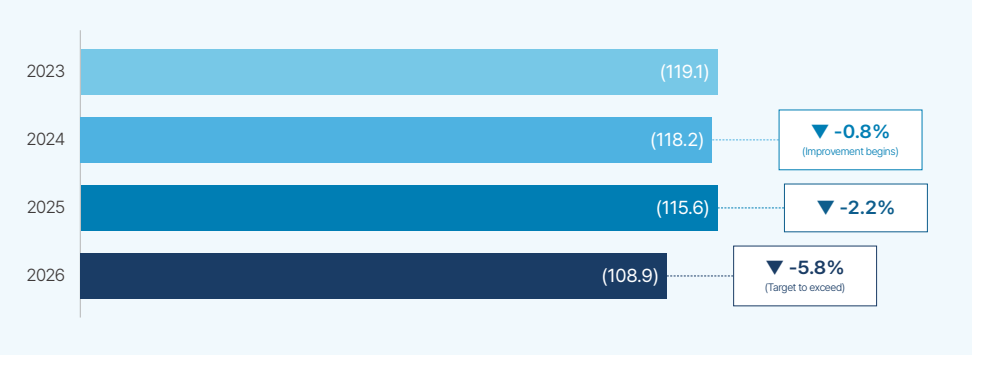
(tCO_2-eq, based on the total)



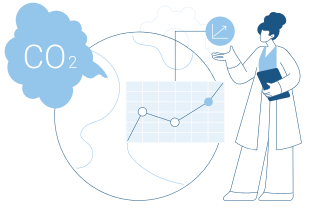
● Total intensity improvement trend

Category	2023 (Base)	2024	2025	2026 (Target)
Total	119.1	118.2	115.6	108.9
Scope 1 intensity	1.4	1.3	1.3	1.2
Scope 2 intensity	117.7	116.8	114.3	107.4

* Revenue is based on the audit report covering domestic workplaces



(tCO_2-eq per KRW 100 million in revenue)



Resource and Pollution Management

Improving resource use efficiency through process optimization

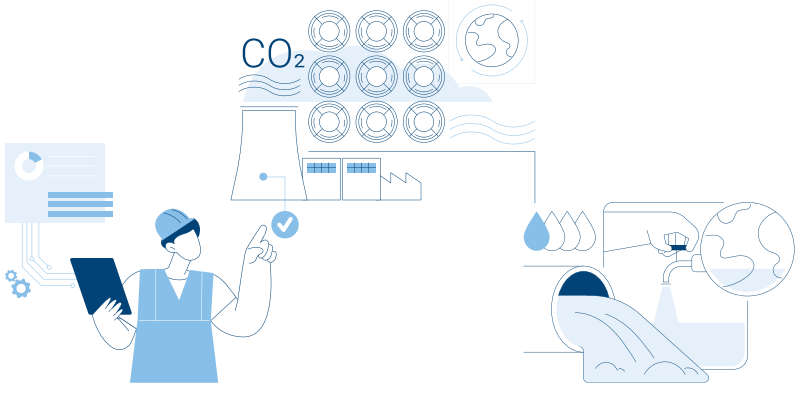
DIG Airgas focuses on improving intensity metrics for key input resources, including raw materials, energy, and water, to make efficient use of limited resources. The company improves equipment operating efficiency and optimizes production processes, reducing unnecessary resource consumption. Waste resources generated during production are recycled or reintroduced into processes wherever feasible to prevent resource waste. These improvement efforts enhance production efficiency and strengthen the resource circulation system.

Systematic pollutant emission management and environmental responsibility

DIG Airgas also operates a structured management process for major pollution sources, including air, water, and waste, to minimize environmental impacts from its business operations. The company fully complies with legal emission standards. For items not covered by existing regulations, the company establishes internal management criteria and conducts regular inspections. This approach reduces the environmental burden on areas near the company's workplaces and fulfills the company's environmental responsibility to local communities.

Strengthening responsible management and ensuring sustainability

DIG Airgas recognizes environmental management as an essential foundation for sustainable growth, extending beyond mere regulatory compliance. The company will maintain field-centered environmental management activities that identify and address even minor sources of waste on-site, strengthening the foundation for environmental-industrial coexistence through process innovation that raises resource efficiency.



Key policies and activities by environmental management area

Management area	Management strategy and implementation system	Key activities
Workplace environmental management	**ISO 14001-based standing management** Regulatory compliance and elimination of risks at the source	• Accountable management and zero regulatory violations across all workplaces • Consistent environmental management manual and operational control processes applied across all workplaces • Transparent disclosure of environmental measurement results and permit compliance status via the environmental information disclosure system • Embedded environmental awareness among employees and an advanced management system
Air and water quality management	**Standing monitoring stricter than legal standards** Optimization of abatement facility operating efficiency	• Air pollution abatement facilities such as scrubbers operated under optimal conditions at all times, keeping all air pollutants well below legal emission limits • Effluent discharged at higher water quality than legal standards through advanced chemical and biological treatment processes, with a credible standing monitoring system maintained through monthly analysis by an external specialized institution
Water and intake management	**Responsible management as a public resource** Consumption monitoring and loss minimization	• Water resources recognized as essential to high-quality industrial gas production and as a public resource of importance to local communities, with stability secured through continuous regular monitoring of water consumption and management of effluent by specialized outsourcing providers • Sustained efforts to raise resource efficiency, including process efficiency improvements and expanded water recycling, reducing the environmental burden
Waste management	**Tracking management across the entire discharge-to-treatment process** Maximized resource circulation and rigorous lawful treatment	• Rigorous waste management under internal procedures built on ISO 14001 and 45001 and related legislation including the Wastes Control Act • Stronger standing monitoring across the entire process from waste generation to final treatment, with transparent management of treatment performance using the Allbaro System • Waste generation minimized at the source and resource reuse maximized instead of simple landfill or incineration, building a substantive circular economy
Energy and GHGs	**Data consistency and carbon risk management** Energy efficiency improvements and intensity reduction	• Advance measures such as high-efficiency facilities and renewable energy adoption, preparing for higher carbon emission allowance purchase costs driven by key customers' carbon reduction requirements under global regulations such as CBAM and by the pursuit of the NDC • Inventory built to the international GHG Protocol standard, with third-party assurance to secure data reliability and consistency
Chemical substance management	**Accident-free chemical safety prevention system** Rigorous on-site implementation of K-REACH and the Chemical Substances Control Act	• Hazardous chemical managers appointed and K-REACH and Chemical Substances Control Act requirements met, including handling facility inspections, training for responsible personnel, and stocking of accident preparedness materials • Hazard assessments and legal standard reviews conducted before introducing new substances, with related permit and reporting procedures implemented rigorously • Stronger on-site safety management, including mandatory personal protective equipment (PPE) use, compliance with lockout/tagout (LOTO) procedures, and disclosure of safety information via Gov24



4 SOCIAL

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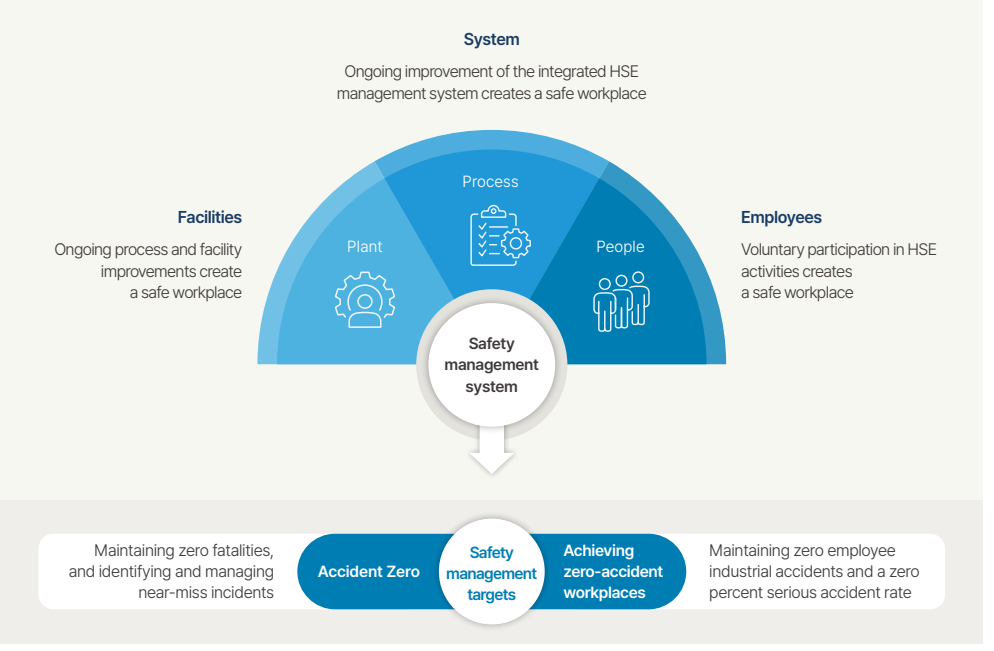
Occupational Safety and Health Management (IFRS S1)

DIG Airgas regards the safety and health of all employees and stakeholders as the foundation of its business operations. Its occupational safety and health management system (ISO 45001) underpins a company-wide response system. The company strengthens prevention activities centered on risk assessment and near-miss incident identification, removing potential on-site hazards in advance. Standing monitoring of safety compliance at worksites embeds a safety culture deep into everyday operations.

Safety and Health Management Policy and Objectives

DIG Airgas treats the safety and health of all stakeholders, including employees and suppliers, as a core management value. The company operates a structured safety and health management system built on its company-wide safety and health policy, HSE VISION HOUSE. The Safety Golden Rules and the WHSE Philosophy apply across all workplaces in pursuit of Accident Zero. The company monitors potential hazards at each site on a standing basis through its online safety management system and smart safety management framework. Job-specific safety training and employee participation activities also drive a prevention-focused, self-driven safety culture across the organization.

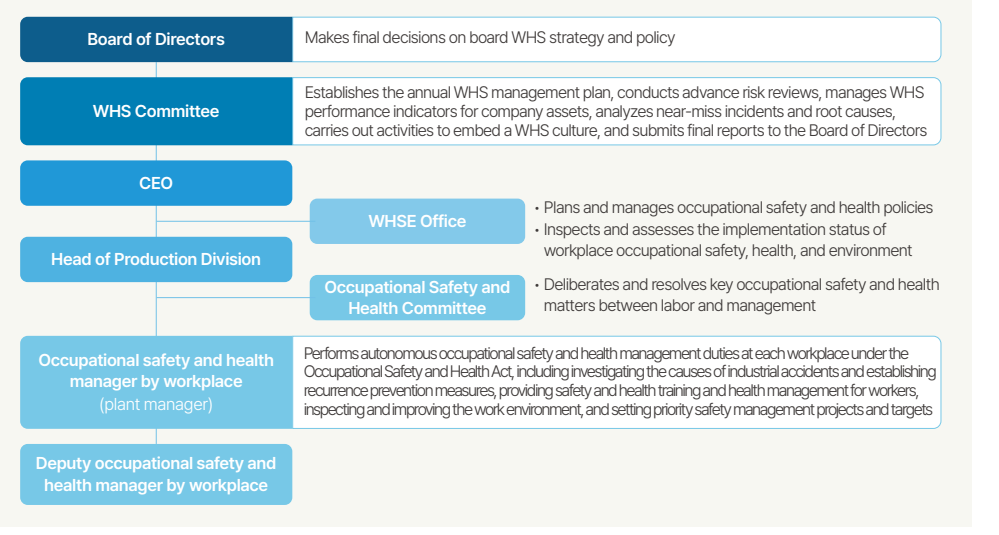
● Occupational safety and health management system and targets



Occupational Safety and Health Management System

The WHS Committee oversees company-wide safety and health management, including strategy development, performance monitoring, and accident cause analysis. The committee reports its key activities and performance results to the Board of Directors on a regular basis. These reports serve as input for the company's safety and health policies and improvement directions. The WHSE Office, a dedicated WHS organization reporting directly to the CEO, also develops safety and health policies and conducts workplace inspections and risk management activities. A site-focused management structure spanning the Head of Production Division and workplace managers identifies risk factors and implements corrective actions on an ongoing basis. The company incorporates safety and health performance into the KPIs of all employees, including senior management, to strengthen accountability for safety and health management. Workplace managers conduct regular inspections and training to manage on-site safety levels. The labor-management Occupational Safety and Health Committee incorporates on-site feedback into safety and health policies and improvement activities. This structure links company-wide management with on-site execution, driving effective safety and health management.

● Occupational safety and health management system chart



Occupational Safety and Health Investment Execution

● Occupational safety and health investment execution details

Environmental and occupational safety and health investment	Unit	2023	2024	2025
Investment budget	KRW million	8,076	7,050	6,610
Investment execution	KRW million	5,575	5,250	5,720
Investment execution rate	%	69	74	87

* Key investment areas: facility improvements, safety culture enhancement, system establishment and management, and training

Safety Consulting and Prevention System Building for Serious Accidents

DIG Airgas is building a prevention-focused occupational safety and health system that goes beyond legal requirements, targeting zero serious accidents. In 2025, DIG Airgas applied Korea Risk Assessment System (KRAS)-based risk assessments, a method recommended by the Ministry of Employment and Labor (MOEL), across all workplaces and the Head Office. This systematic approach identified and addressed potential hazards through a data-driven process. DIG Airgas also operates a performance evaluation system for key managers, including safety and health management officers, that reinforces accountability in safety and health leadership. The company holds regular HSE capability-building workshops for safety managers at all workplaces to sharpen their field response skills. DIG Airgas established new evaluation criteria for suppliers' safety and health standards and built a qualified contractor selection system to extend its safety values across the supply chain. Regular safety and health consultative meetings with suppliers strengthen HSE communication channels. This collaboration is fostering a shared-growth safety culture that grows together with suppliers.

2025 key achievements

Stronger Serious Accidents Punishment Act response activities

- Applied the KRAS-based regular risk assessment system, the method recommended by MOEL, at workplaces and the Head Office, strengthening risk factor management capabilities
- Operated a performance evaluation system for key managers such as safety and health management officers, laying the groundwork for substantive accountability
- Conducted HSE capability enhancement workshops for safety managers at all workplaces

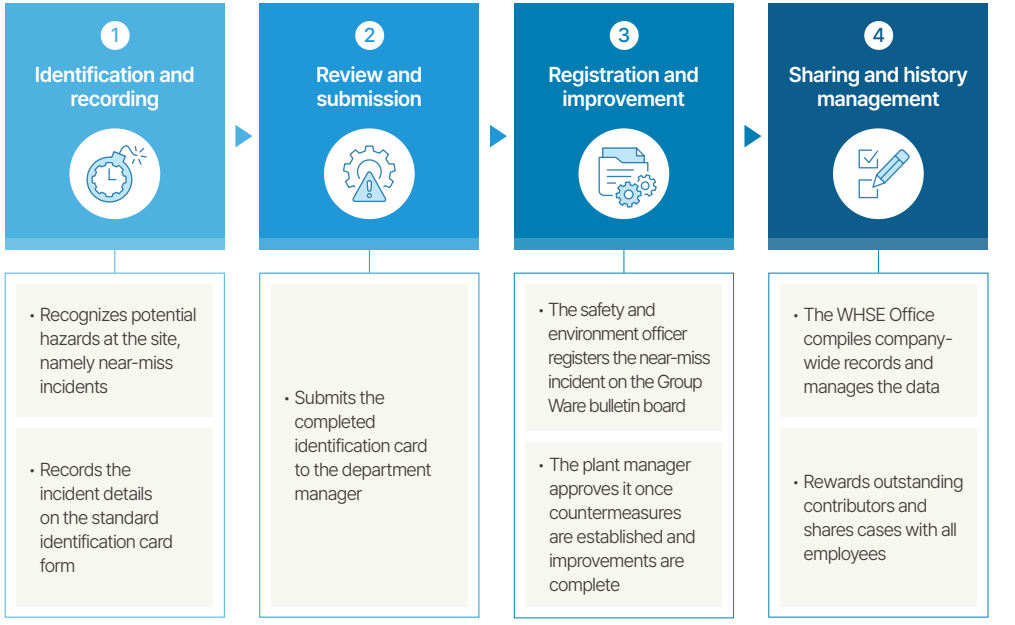
Stronger contractor occupational safety and health activities

- Introduced occupational safety and health evaluation criteria in contractor selection, strengthening the qualified contractor selection system
- Operated regular safety and health consultative meetings to establish HSE communication with contractors and raise the level of collaborative safety management

Publication of the 2025 Near-Miss Incident Casebook

In 2025, DIG Airgas identified 102 near-miss incidents. The company selected key cases from these incidents and published the 2025 Near-Miss Incident Casebook, upgrading its site-level prevention system. The casebook rests on an analysis of 430 near-miss incidents accumulated since 2020, categorized by type, and serves as a practical resource for managing early warning signs as leading indicators. DIG Airgas also grants recognition awards to top contributors to boost reporting, encouraging a voluntary hazard-reporting culture among employees. Identified hazards are documented and linked to corrective actions. The casebook functions as a practical guide for safety briefings and on-site training, raising workers' safety awareness and strengthening company-wide accident prevention capabilities.

● Near-miss incident identification process



DIG Airgas observes a "no-blame principle" to build a mature safety culture. Reprimanding those who report near-miss incidents is strictly prohibited, and the company encourages and rewards active identification and participation in improvements.

Safety, Health, and Environmental Training

DIG Airgas operates a company-wide safety, health, and environmental training system aligned with relevant regulations, including the Clean Air Conservation Act, the Water Environment Conservation Act, and the Chemical Substances Control Act. The company fully implements legally mandated training. Practice-oriented training covers risk factors associated with handling hazardous chemicals and related emergency response measures, strengthening on-site response capabilities.

DIG Airgas provides customized safety training tailored to the job characteristics of personnel across all workplaces, along with serious accident prevention drills for extreme weather events. These programs have embedded the capability to manage potential risks. This site-focused, regular training encourages employees to observe safety and health protocols in their daily work and lays the foundation for a safety-first culture across the organization.

● Emergency response drills






Qualifications and Capability Development for Safety and Health Managers

DIG Airgas appoints and assigns safety and health managers holding national technical qualifications that meet legal requirements, securing expertise in safety and health management. The company then supports capability development through the Safety Track within the Smart Factory Academy, its production job training system, which organizes capability development into three levels (Level 1 to 3). The program is tailored to level-specific requirements, covering Level 1 for staff and assistant managers, Level 2 for managers, and Level 3 for deputy general managers and general managers. This structure strengthens on-site practical capabilities across the organization.

Safety managers from all workplaces participate in HSE capability-building workshops, sharing site-specific practical expertise. These workshops raise safety management competency to a consistent standard across all locations. The company also provides an environment where employees can independently explore and complete mandatory and elective training courses by job function to strengthen their practical expertise.

● Safety and health manager training






Strengthening Occupational Safety and Health Management

DIG Airgas regards the life and safety of all stakeholders as a core value and remains committed to complying with relevant regulations while embedding a culture of safety awareness. The company operates a performance evaluation (KPI) system for key managers, including safety and health management officers, reinforcing accountability in safety and health leadership. DIG Airgas applies safety and health level assessment criteria when selecting suppliers, ensuring only qualified companies are chosen. Regular safety and health consultative meetings with suppliers strengthen communication. These meetings have raised safety management standards across the supply chain. Training now extends from the CEO to supplier employees, supported by programs tailored to each situation. This expanded approach fosters a healthy workplace where everyone can work with peace of mind.

● Occupational safety and health risk prevention activities and management

WHS Committee Report

Frequency/target	Details
Quarterly (held four times in 2025) / company-wide	HSE implementation improvement consulting, HSE risk management (TOP 5 RISK, HILP), safety culture enhancement, plans on safety and health, and related matters

HSE Audit

Frequency/ target	Details	Key activities
Twice a year / all workplaces	DIG Airgas conducts regular HSE audits at all workplaces to identify and manage environmental impacts, and pursues inspection and improvement of significant matters through monitoring.	• Occupational safety, health, and environmental risk assessment, including workplace risk assessment • Identification of improvement items and monitoring of corrective actions taken • Reporting of audit records and corrective action results to management to establish oversight direction

2025 HSE Audit

Category	Details
Workplaces covered	100% of 19 domestic workplaces** (excluding the Head Office and unmanned workplaces*)

* Audits of unmanned workplaces are conducted by the nearby DIG Airgas workplace that manages them, but these are not included in the workplace count.
** Expanded to the Chungju Workplace in 2025.

Safety Talk

Frequency/target	Details
As needed (held before major meetings including the weekly executive meeting) / executives	Management selects a safety topic, then shares and discusses various safety cases and content on the internal bulletin board before management meetings, building an occupational safety and health culture.

CEO workplace visits and HSE meetings

Frequency/target	Details
As needed / all employees	CEO-led safety inspections, HSE meetings, and advance discussion of safety topics with management incorporate on-site opinions and strengthen the occupational safety and health culture.

WHSE culture survey

Frequency/target	Details	Key activities
Annually / all employees	DIG Airgas conducts a survey on workplace occupational safety, health, and environment among all employees each year through a professional consulting firm. The survey results guide the company in assessing awareness of its safety culture, identifying directions for improvement, and incorporating them into occupational safety and health management policy.	Assessing internal safety culture awareness, gathering employee opinions, and incorporating identified improvement measures into management policy

HSE Point Program

Frequency/target	Details	Evaluation items
Twice a year / all employees	DIG Airgas operates the HSE Point Program on a regular annual basis to improve HSE culture, motivate achievement of the HSE ACCIDENT ZERO target, and encourage employee HSE activities, rewarding employees according to their performance.	Submission of HSE proposals and near-miss incident prevention ideas, awards from external organizations, relevant certifications, HSE process improvements, contributions to construction safety management, and related items

Near-miss incident program

Frequency/target	Details
As needed / all employees	DIG Airgas operates a committee bulletin board on the internal website and analyzes and shares near-miss incident cases regularly, contributing to a company-wide safety culture. Since 2023, the company has published the Near-Miss Incident Casebook annually, expanding employee participation in prevention activities.

HSE Risk Management

Frequency/target	Details
Once a quarter / all employees	• TOP 5 RISK: DIG Airgas identifies potential risks at workplaces and mitigates them with focused management and improvement. • HILP (High impact but low probability): DIG Airgas reviews the various risks arising from the operation of its production facilities together with experts, preventing serious accidents through high-risk management.

Workplace Occupational Safety and Health Risk Management

DIG Airgas identifies hazards and risk factors across its workplaces, applying field-focused control measures to secure employee safety. The company conducts regular KRAS-based risk assessments, a method recommended by MOEL, to detect and address potential on-site hazards. Process-specific safety manuals are updated and distributed to prevent serious risks such as entanglement and electric shock involving machinery. The company provides protective equipment suited to each task's characteristics and runs response training for mid-level managers and field workers to prepare for serious accidents that abnormal weather conditions may cause. These field-focused prevention activities keep strengthening the company's safety management execution toward a zero-accident workplace.

Emergency Response System

DIG Airgas has structured the roles and authority of its emergency control organization. This structure supports immediate response when a crisis occurs. The company has developed internal and external response scenarios centered on core high-risk facilities, supported by a rapid reporting network with external agencies—including regional government offices, fire departments, and medical institutions—that secures the stability of business operations. DIG Airgas applies integrated reporting standards to standardize definitions and procedures by incident type. This framework also clarifies the reporting line, from the initial witness to workplace managers, heads of divisions, the CEO, and Air Liquide, enabling prompt initial response and phased reporting when incidents occur. The company distributes scenario-specific action manuals that on-site workers can execute immediately, applying these manuals across field operations. DIG Airgas conducts periodic scenario-based drills at 18 workplaces to verify the effectiveness of its emergency response plans. These drills serve as the foundation for maintaining stable gas supply and business operations amid external changes such as extreme weather events.

● Basic accident reporting guidelines



Principle of immediate reporting
All accidents, including personal injury, property damage, and near-miss incidents, must be communicated and reported as soon as they occur. Concealing the occurrence of an accident is strictly prohibited.

Action first, then reporting
Emergency measures to contain the accident and prevent secondary incidents take priority, after which reporting proceeds through the designated line without delay.

Adherence to the designated reporting line
The designated accident reporting system—witness → plant manager → head of division → CEO—relays information promptly at each stage.

● Integrated accident reporting system

1 **First witness**
Recognizes the accident and takes on-site safety measures

2 **Team leader / plant manager**
Directs on-site containment and reports to the division head

3 **Relevant division head**
Verbal report within 2 hours
(to executives including the CEO, and to the WHSE Office)

4 **Relevant division head**
Written report within 24 hours
(to executives including the CEO, and to the WHSE Office)

5 **CEO**
Makes the final decision and registers the case in the IT system

Reporting procedure

Category	Reporting timing
Initial report	Immediately upon occurrence (phone, social media, or verbal)
Interim report	Within 24 hours of occurrence
Final report	Upon completion of accident containment and investigation
MIRA report	Within 24 hours (system registration)

Air Liquide integrated reporting criteria

Accident type	Key definition
LTI/Fatality (lost-time injury / fatal accident)	Occurrence of a lost-time injury or fatality
RSD (serious supply disruption)	Occurrence of a serious product supply disruption
Environment (environmental accident)	Occurrence of a serious environmental pollution accident
Third Party (third-party damage)	Third-party damage and loss of external credibility

Golden Rule: All accidents require a verbal report to the division head within 2 hours of occurrence and a written report completed within 24 hours.

Workplace Occupational Safety and Health Risk and Opportunity Management

DIG Airgas identifies occupational safety and health risks and opportunities from short-, medium-, and long-term perspectives in line with the IFRS S1 disclosure standard. The company assesses the likelihood of occurrence and business impact together to analyze the financial and non-financial effects on management as a whole, and establishes response strategies from the results. These strategies advance the management system so that occupational safety and health risk management activities produce real effect across business operations.

● Time horizon criteria

Long term	10 years or more
Medium term	3 to 10 years
Short term	Within 3 years

● Materiality (financial impact) criteria

High	Threatens the company's survival and business continuity, including serious accidents, criminal penalties, and production shutdowns
Medium	Involves personnel and cost losses, manageable in the short term but requiring mid- to long-term recovery given substantial financial and organizational damage
Low	Minor in isolated cases but capable of accumulating into larger risks if repeated, with limited losses recoverable through clear countermeasures

Category	Risk or opportunity factor		Description	Time horizon	Materiality (financial impact)	Related stakeholders	Impact of the factor	Risk response activities
Workplace occupational safety and health management	Risks	Serious accidents	• Serious accidents such as asphyxiation, explosion, and falls • Application of the Serious Accidents Punishment Act	Long term	High	Employees, institutions, customers, investors	• Violation of the Serious Accidents Punishment Act • Criminal penalties for the CEO and plant shutdowns • Financial compensation and reputational decline • Intensified labor-management conflict in the event of a fatality	• Building a serious accident prevention system • Eliminating hazards and risk factors in advance • Strengthening occupational safety and health organizational capabilities • Company-wide management including suppliers
		Inadequate hazard impact assessment	• Serious accidents caused by neglected high-risk work • Application of the Occupational Safety and Health Act	Short term	High	Employees, institutions	• Fines for failure to meet obligations under the Occupational Safety and Health Act • More accidents from exposure to potential hazards • Expanded liability and compensation when accidents occur	• Conducting regular risk assessments and managing action implementation plans • Building a database of hazards by job • Prioritizing improvements to high-risk processes
		Inadequate fire safety management	• Fire, toxic gas leaks, and similar incidents • Casualties, damage to production facilities, and prolonged shutdowns	Short term	High	Local communities, employees, institutions	• Administrative measures and fines for violations of the Fire Services Act • Billions of won in asset losses and casualties in a fire • Escalation into a major disaster when evacuation is inadequate	• Conducting regular risk assessments and managing action implementation plans • Building a database of hazards by job • Prioritizing improvements to high-risk processes
		Failure to provide, use, or manage PPE	• Direct injuries from failure to wear protective equipment	Short term	Medium	Employees, institutions	• Fines for inadequate guidance on PPE use • More industrial accident approvals when workers are injured • Higher medical and leave compensation costs	• Strengthening regular inspections and provision standards for PPE • Training site managers on fulfilling their responsibilities • Real-time monitoring of PPE use
		Inadequate employee health checkups and occupational disease management	• Mid- to long-term workforce losses from failure to detect occupational diseases early	Medium to long term	Medium	Employees, institutions	• Fines for violations of the Occupational Safety and Health Act • Severe illness from late detection • Industrial accident claims and reduced long-term retention	• Making regular checkups mandatory for all employees • Expanding special checkup coverage to hazardous-work personnel and others • Building an integrated health information management system
		Inadequate musculoskeletal disorder prevention	• Chronic disorders and reduced work capacity from repetitive tasks	Short term	Medium	Employees, institutions	• Attrition among repetitive-task workers and more industrial accident claims • Production disruption when older workers become unable to work • Fines for legal violations	• Conducting regular surveys of musculoskeletal hazards • Adopting ergonomic equipment • Redesigning jobs and introducing job rotation
		Inadequate emergency response drills	• Casualties and asset losses from failure to respond in emergencies	Short term	High	Employees, customers	• Escalating disasters and higher fatality risk • Reputational damage from media coverage	• Regularizing scenario-based emergency response drills
	Opportunities	Safety culture establishment	• Autonomous safety management to prevent accidents and build greater employee trust	Short, medium, and long term	High	Employees, customers, investors	• Improved organizational culture and longer retention • Lower turnover and higher productivity • Greater safety awareness and fewer accidents	• Conducting safety leadership training and participatory safety campaigns
		Expanded and strengthened health checkup management	• Early disease prevention and minimized workforce losses	Medium term	Medium	Employees	• More efficient workforce management and stronger welfare • Greater business continuity	• Strengthening the follow-up management system and expanding health management programs
		Structured emergency response drills	• Greater crisis response capabilities to minimize damage	Short term	High	Employees, customers	• Better response capability in a crisis • Secured customer trust • Greater capability for post-incident action on personal injury and property damage	• Operating practical drills regularly, at least once a year
		Stronger ESG-based safety management	• Disclosure of relevant records to occupational safety and health stakeholders • Response to supply chain due diligence legislation	Short, medium, and long term	High	Employees, local communities, institutions, customers, investors	• Meeting stakeholder requirements and improving corporate reputation	• Conducting internal and external ESG assessments in the occupational safety and health area and pursuing improvements • Disclosing safety-related activity records and management's leadership internally and externally
		Acquisition of international safety certification	• ISO 45001 certification	Short term	Medium	Employees, customers, institutions	• Greater external credibility and improved corporate reputation	• Managing certification maintenance and complying with standards and procedures

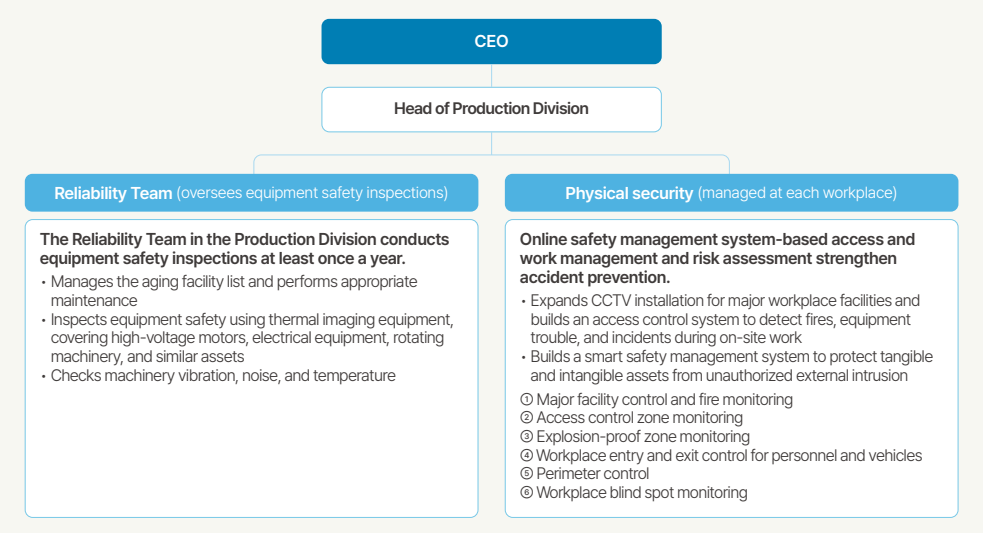
Stable Product Production and Supply (IFRS S1)

DIG Airgas applies an ISO 9001- and GMP-certified quality management system across all processes, ensuring the integrity of high-pressure gas production and supply. The company integrates equipment safety networks at manufacturing sites with quality control processes, blocking potential risks in the production stage before they arise. DIG Airgas provides customers with gas-use training and up-to-date MSDS information in a timely manner and supports regular safety consulting after product delivery, helping them maintain a stable working environment. This rigorous safety management system extends beyond stable product supply to safeguard customers' business continuity. The company also puts shared-growth management built on trust into practice on the ground.

Equipment Safety Management System

DIG Airgas concentrates its management resources on ensuring the safety and reliability of production equipment, supporting uninterrupted gas supply. A smart monitoring system deployed across all workplaces checks equipment operating status in real time and manages risks that may arise during operations. The Reliability Team, a dedicated organization, performs detailed diagnostics on signs of deterioration in aging equipment, controlling potential risk factors before mechanical defects escalate into serious accidents.
The company also operates an integrated control platform connected to intelligent monitoring systems across key process areas, which checks the physical safety of production assets in real time. This preventive maintenance and equipment oversight framework protects the safety of employees and supplier personnel and underpins stable production operations.

● Equipment safety management system

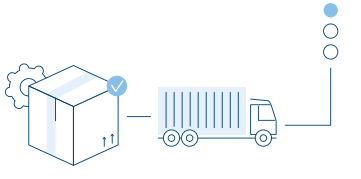


Logistics Management System

DIG Airgas operates an integrated digital logistics management system covering the entire process of product delivery to customers, strengthening the quality management framework that drives customer satisfaction. The system integrates every stage, from order receipt to dispatch, transport, and settlement, with TMS, CRM, and SAP ERP platforms for real-time information processing and rapid response. A dispatch system tailored to customer requirements improves the accuracy of transport planning and the ability to meet delivery deadlines.
The Web Order System provides transparent visibility into order fulfillment status, enabling customers to monitor progress in real time. The logistics system is designed to share relevant information through TMS immediately when quality anomalies arise during transport, which prevents the spread of quality risk. This digital logistics framework functions as core infrastructure that ensures supply continuity, service consistency, and customer trust.







Quality Management System

DIG Airgas continues to build quality management into a company-wide culture, not merely a manufacturing process control function. A quality management system certified to ISO 9001 and GMP standards has secured quality reliability across every stage from production to final service delivery. Beyond the stable supply of high-quality products, DIG Airgas provides site-specific gas-use training and conducts regular equipment inspections, managing potential risks that may arise during customers' handling of products. The company provides essential safety information, including MSDS, with full transparency. This disclosure supports customers' safety response capabilities and strengthens long-term, trust-based partnerships.

● Quality policy

1. We do our utmost to manufacture the highest-quality products with trusted technology and supply them reliably and on time.
2. We provide continuous quality training so that all members fully understand the ISO 9001-based quality system and fulfill the responsibilities and authority it entails.
3. We delegate the relevant authority to the quality management representative to maintain and manage this quality system, and fully support all related activities.

We solemnly pledge to take full responsibility for upholding the company's quality policy as set out above.



● Quality management system

Operation of a dedicated quality assurance organization

Frequency/scope	Workplace and product management	Supplier audits
• Analysis work requested by customers • Response to customer quality issues and customer quality audits	• Analysis work requested by internal workplaces • Precision standard gas manufacturing and workplace standard gas management • Standing management of analytical equipment conditions at workplaces	• Quality audits of major suppliers

Quality management at Production Division sites

DIG Airgas places chemical MSDS documents covering the purchase, handling, and storage of each item at every workplace so that work proceeds only after the documents are reviewed.

Manufacturer name, product name, composition and properties, handling precautions, applicable regulations, emergency treatment methods in the event of an accident, and related information

Quality management through the quality assurance analysis system

Cryogenic ASU Analysis System	Electronic Specialty Gas Analysis System
Monitors the gas manufacturing process in real time and performs rigorous quality management of products supplied to customers	Performs rigorous quality management in semiconductor manufacturing processes

Customer Support (Facilities and Quality) System

AG customer facility management support (Production Division)

Customer Support Team

- Manages customer facilities, covering CE, VA, and GSU
- Conducts customer facility inspections, including regular, as-needed, and special inspections for summer, winter, and holiday periods
- Distributes statutory safety awareness materials covering MSDS, facility safety training, and hazard prevention
- Provides customer technical support and technical consulting

SG customer quality management support (SG Business Division)

Customer Support Part

Responds to general requests and issues related to customer materials, applying specialist knowledge and experience

- Responds to customer audits and pursues quality improvements
- Conducts quality inspections of new customer materials and process change notifications
- Responds to Voice of the Customer (VoC) including customer complaints and issues

DIG Airgas Recognized as an Outstanding Gas Supplier by Samsung Electronics in 2025

DIG Airgas was recognized as an outstanding supplier in Samsung Electronics' gas category for the second consecutive year after its 2024 selection, and received the corresponding incentive. This recognition follows DIG Airgas's success in securing a stable supply base for newly added items and improving customers' manufacturing competitiveness through rigorous quality control and cost reduction efforts. Samsung Electronics' Supplier Incentive Program is designed to encourage voluntary innovation among suppliers and strengthen the foundation for cooperation toward shared growth. DIG Airgas pursues technology and process innovation in line with this objective. This commitment has earned external recognition for its quality competitiveness and supply stability. Its stable gas supply capabilities and quality management system will support DIG Airgas in strengthening trust with customers and pursuing sustainable mutual growth.

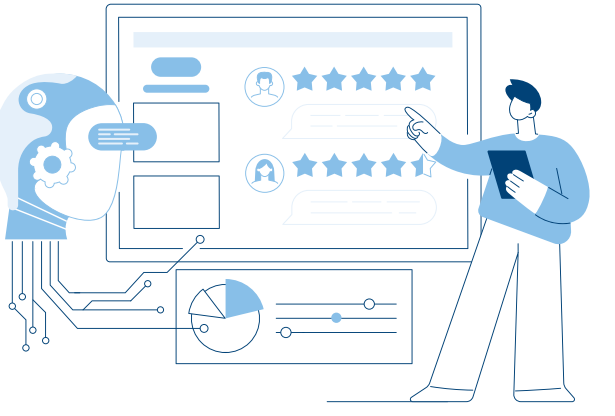


Customer Satisfaction Survey

DIG Airgas conducts an annual customer satisfaction survey to incorporate on-site feedback into its quality management practices. The company analyzes customer feedback collected through the survey in detail to identify quality improvement tasks and to monitor implementation progress on a standing basis.
The company also conducts internal and external quality audits at 14 workplaces nationwide, in line with ISO 9001 standards. These audits secure the objectivity and reliability of its quality management system. Audit results and key improvement findings are reported to management, informing company-wide decision-making and quality improvement initiatives. This process helps maintain quality levels that meet customer expectations and strengthens customer relationships built on trust.

● Customer satisfaction survey results (out of 10, AG and SG combined)

Category	2023	2024	2025
Customer satisfaction	8.7	9.1	9.0



Stable Product Production and Supply Risk and Opportunity Management

DIG Airgas identifies risks and opportunities that may affect stable product production and supply from short-, medium-, and long-term perspectives in line with the IFRS S1 standard. The company analyzes uncertainties across business operations against likelihood and materiality criteria, covering production facility failures, power outages, transport and logistics disruptions, demand fluctuations, and rising raw material and electricity costs. These uncertainties are also reviewed for their impact on key stakeholders such as customers, investors, and employees. For the risks identified, DIG Airgas establishes response measures such as facility redundancy, regular maintenance, emergency supply chain development, and energy efficiency improvements, strengthening operational stability. These measures maintain stable production and supply capabilities amid external environmental change and reinforce the foundation for sustainable growth.

● Time horizon criteria

Long term	10 years or more
Medium term	3 to 10 years
Short term	Within 3 years

● Materiality (financial impact) criteria

High	Threatens the company's survival and business continuity, including serious accidents, criminal penalties, and production shutdowns
Medium	Involves personnel and cost losses, manageable in the short term but requiring mid- to long-term recovery given substantial financial and organizational damage
Low	Minor in isolated cases but capable of accumulating into larger risks if repeated, with limited losses recoverable through clear countermeasures

Category	Risk or opportunity factor		Description	Time horizon	Materiality (financial impact)	Related stakeholders	Impact of the factor	Risk response activities
Facility safety	Risks	Production facility failures and power outages	Production shutdowns when power outages or mechanical failures occur at production plants	Short to medium term	High	Investors, customers	• Contract breaches and revenue losses from line stoppages at large customers such as semiconductor manufacturers, and the resulting decline in corporate credibility	• Securing redundant facilities and backup power • Strengthening regular maintenance and inspections
		Transport and logistics disruptions	Supply delays from transport vehicle accidents, vehicle shortages, war, maritime transport disruptions driven by the global situation, and road and logistics strikes	Short to medium term	High	Investors, customers	• Risk of operational shutdowns and switching to alternative providers when on-time delivery fails	• Diversifying logistics to include rail and maritime routes • Developing an emergency supply chain
		Demand surges and forecasting failures	Supply shortages from demand forecasting failures when the semiconductor and secondary battery industries surge	Short to medium term	Medium	Investors, customers	• Loss of market share from failure to respond to customer capacity expansion and production increases	• Adopting an AI-based demand forecasting system • Sharing information through collaboration with customers
		Surging raw material and electricity costs	Continued increases in electricity costs	Short, medium, and long term	High	Investors, customers	• Deteriorating profitability and weakened competitiveness when costs are passed through to prices	• Investing in energy efficiency • Concluding long-term fixed-price contracts
		Stronger regulation and environmental issues	Strengthened Serious Accidents Punishment Act and carbon emission allowance requirements	Medium to long term	High	Institutions, customers, investors, employees	• Fines, process shutdowns, and higher carbon emission allowance purchase costs	• Strengthening safety diagnostics and advance permitting • Establishing and pursuing a carbon neutrality strategy
	Opportunities	Smart factory adoption to raise supply efficiency	IoT- and AI-based automation of production and supply chain operations	Medium term	Medium	Investors, customers	• Higher on-time delivery rates and cost savings	• Pursuing supply chain digitalization • Adopting a real-time monitoring system
		Stronger reputation from crisis response capabilities	Greater credibility and expanded contracts from maintaining stable supply in crisis situations	Short, medium, and long term	High	Investors, customers	• Opportunities to expand long-term supply contracts with customers	• Establishing a business continuity plan (BCP) • Conducting joint crisis response drills with customers
		Growing demand for high-value specialty gases	Rising demand for ultra-high-purity specialty gases in semiconductors, displays, and similar sectors	Short, medium, and long term	High	Investors, customers	• Expanded supply of high-margin products	• Securing high-purity specialty gas production technology • Building partnerships with global Tier-1 companies
		Environmental issue response capabilities and secured electricity price stability	Entry into new businesses such as CCUS and hydrogen; expanded renewable energy use and long-term fixed unit pricing	Medium to long term	High	Investors, customers, institutions	• First-mover position in new markets, savings on carbon emission allowance purchase costs, and energy cost savings	• Investing in and entering new businesses • Utilizing government support related to renewable energy
Quality management	Risks	Failure to meet customer quality requirements	Higher quality requirements from key customers, covering high-purity specialty gases and similar products	Short, medium, and long term	High	Customers, investors	• Potential loss of trust and contract losses when standards are not met	• Operating ISO 9001, building a customer-tailored quality evaluation system, and responding to regular GMP audits
		Chemical handling errors and impurity contamination	Negligence in the manufacturing and distribution of high-risk specialty gases	Short term	High	Institutions, employees, customers, investors, local communities	• Personal injury, property damage, and customer harm when contamination occurs	• Implementing hazardous chemical management procedures, MSDS, and regular training
	Opportunities	Maintenance and strengthening of global quality certifications such as ISO 9001 and GMP	Regular certification and customer audits	Short term	Medium	Investors, customers	• Potential to expand orders from large domestic and overseas customers by maintaining global certifications	• Operating a dedicated quality assurance organization and strengthening ongoing certification renewal and audit response systems
		Expanded adoption of smart quality management systems	Application of smart process control technologies such as PDIS and APC	Medium term	High	Investors, customers	• Reduced process deviation and greater quality consistency	• Stabilizing processes with APC and expanding anomaly detection and predictive maintenance systems using PDIS

Human Rights Management

DIG Airgas regards human dignity and respect for human rights as a core value across its management practices. The company continues to advance its human rights management framework in response to strengthening regulations, including global human rights standards and the EU CSDDD. Ongoing engagement with employees and other stakeholders supports the identification and improvement of potential human rights risks. The company also refines internal policies and guidelines to foster a workplace free from discrimination and ensure safe working conditions. These efforts strengthen management capabilities to embed a culture of respect for human rights across the organization.

Human Rights Management System

DIG Airgas applies its philosophy of respect for human dignity and integrity-based management across all business activities, operating human rights management as a core element of its ESG management. The company codified the Human Rights Management Guidelines into its internal policies to improve working conditions and safeguard fundamental rights, which strengthened the execution of human rights protection activities. The ESG Innovation Team serves as DIG Airgas's company-wide ESG control tower, overseeing its human rights, labor, and ethical management systems. The team collaborates with related departments, including the Compliance Office, to conduct integrated reviews of human rights risks across the company.
DIG Airgas fully revised its Code of Conduct in 2025 to keep pace with tightening global regulations, including the EU CSDDD. The revised code strengthened the effectiveness of human rights management and advanced the company's supply chain due diligence framework. These management processes create positive outcomes for employees and stakeholders and lay the foundation for trust-based sustainability. DIG Airgas will continue to strengthen its human rights protection capabilities, led by the ESG Innovation Team, to create a business environment that stakeholders can trust.

Respect for Human Diversity

DIG Airgas strengthens fairness across all areas of employment, enabling every employee to bring their capabilities to a discrimination-free workplace. The revised DIG Code of Conduct strictly prohibits discriminatory treatment and harassment based on race, gender, disability, religion, or other factors throughout recruitment, promotion, and compensation processes. The company also refined its internal regulations and the Collective Agreement to align with the supply chain due diligence standards required by key accounts, and operates a prevention system against inhumane treatment. Annual training for all employees shares the value of mutual respect, building an inclusive work environment where every employee is treated with dignity.

Human Rights Training

DIG Airgas codifies human rights principles across employment in the DIG Code of Conduct, establishing standards for sound value judgment and everyday practice. The company operates this code to build a fair working environment. The code incorporates human rights principles aligned with international standards, including the prohibition of discrimination in HR processes such as recruitment, promotion, and compensation, the prohibition of child labor and forced labor, and the guarantee of freedom of association.
DIG Airgas provides human rights training for all employees, supporting the shift of these principles from a declaration into a practical standard of conduct. Regular customized training also covers key human rights issues that may arise at work, including the prevention of workplace harassment and sexual harassment. These programs will build an inclusive organizational culture where employees respect one another and stay engaged in their work.

● Human rights management training system



Establishing an Integrated Human Rights Policy

DIG Airgas has established and operates an integrated human rights policy. This policy embeds the company's responsibility to protect human rights, as required by the international community, across its management practices. DIG Airgas recognizes that respect for human rights affects corporate sustainability and social trust. The policy addresses key human rights issues, including the prohibition of child and forced labor, protection of freedom of association and collective bargaining rights, promotion of diversity, inclusion, and equity, and protection of migrant workers. In June 2025, DIG Airgas enacted the DIG Code of Conduct, which incorporates the EU CSDDD and requirements from major customers. This code advanced the company's framework so that human rights principles translate into concrete behavioral standards in day-to-day operations. These efforts strengthen consistency with the supply chain guidelines of key partners and continue to reinforce a corporate culture that respects the rights and dignity of stakeholders.

● Operation of guidelines incorporating human rights management

Category	Regulation	Details
Human rights management	DIG Code of Conduct	• Establishing company-wide conduct guidelines covering the prohibition of forced labor and discrimination and the guarantee of fair working conditions to protect the human rights of employees and suppliers, and specifying compliance clauses in supplier contracts to spread a culture of respect for human rights across the supply chain
Respect for human rights	Code of Ethics	• Respecting every employee as a human being and managing rigorously, on a foundation of trust and harmony, to prevent abusive acts and inhumane treatment such as sexual harassment, workplace harassment, and labor exploitation
Prevention of workplace sexual harassment and harassment	Rules of Employment	• Establishing prevention policies for workplace sexual harassment and harassment, which have become social issues, to protect employee human rights, and conducting annual sexual harassment and workplace harassment prevention training to embed awareness of respect for human rights
Prohibition of discrimination (diversity and inclusion)	Rules of Employment, Collective Agreement	• Prohibiting discriminatory treatment of any employee without reasonable grounds on the basis of gender, race, nationality, ethnicity, disability, religion, union activity, pregnancy or marital status, age, physical condition, social status, or similar attributes, and building an organizational culture that provides fair opportunities and respects diversity
Compliance with working conditions	Rules of Employment, Collective Agreement	• Complying with statutory working hours, paying all employees fair remuneration for their work together with a pay statement, and providing sufficient training opportunities and a work environment suited to job performance for capability development and quality of life
Guarantee of freedom of association and collective bargaining	Collective Agreement	• Providing opportunities for communication among employees, guaranteeing freedom of association and collective bargaining, prohibiting disadvantageous treatment arising from such activities, and respecting workers' right to participate or not to participate in them
Prohibition of child labor	Rules of Employment	• Complying with the statutory minimum employment age, which prohibits the employment of anyone under 15, and providing work opportunities only where such employment is not illegal under local law
Prohibition of abusive conduct and forced labor	Rules of Employment, Collective Agreement	• Prohibiting work that unduly restricts the physical and mental freedom of any employee against their will, ensuring that all work is performed voluntarily, refraining from retaining workers' identification documents and related papers, and guaranteeing freedom of movement
Protection of supplier human rights	Supplier Code of Conduct	• Establishing the Supplier Code of Conduct, sharing the resulting human rights and labor standards with suppliers, and managing human rights risks under relevant legislation through their participation
Prevention of human rights violations and environmental pollution	Conflict Minerals Management Policy	• Recognizing human rights violations, such as labor exploitation, as well as ecosystem destruction and environmental pollution arising from mineral extraction in conflict regions as serious problems, and managing the supply chain to exclude conflict minerals from product manufacturing as part of fulfilling corporate social responsibility

Talent Management

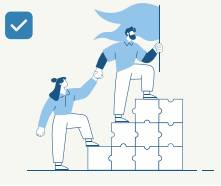
DIG Airgas operates a people-centered HR system that turns employee potential into performance. The company fosters a healthy and flexible work environment and raises transparency in recruitment and performance evaluation to provide fair growth opportunities. Ongoing support for employee capability development connects individual expertise to organizational innovation and performance. DIG Airgas will continue to build an advanced HR culture in which employees and the company grow together, strengthening the foundation for sustainable development.

DIG Ideal Talent



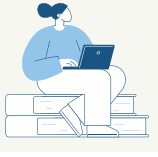
The expert who acquires specialist knowledge and skills through scientific, rational thinking and applies them to the fullest

Gathers diverse information and analyzes and applies it effectively, responding with initiative to the information society. Applies scientific thinking free of emotional bias to practice rational conduct in all matters, and keeps acquiring core specialist knowledge and skills, applying them to the fullest in the field to create substantive results.



The partner who holds a strong sense of belonging and ownership, building mutual trust and growing together with the company

Holds the sound conviction that personal growth follows from the company's progress and designs the future together with the company. Communicates closely with colleagues on a foundation of strong organizational belonging and ownership, building mutual trust and cooperation. Develops expertise through a posture of constant learning and inquiry, achieving rewarding shared growth for both the organization and the individual.



The self-starter who is diligent, enterprising, and committed to self-development

Brings diligence toward life and work to an enterprising and proactive attitude in all work. Applies creative, future-oriented thinking unbound by convention to resolve immediate problems. Keeps investing in self-development to raise personal value, cultivating advanced knowledge and sharp business acumen for responding to a rapidly changing business environment.



The strategist who has the strategic capability and competitiveness to respond to changes in the international environment

Broadens their perspective to the world and views the market with a macro outlook. Demonstrates strategic thinking that turns crises into opportunities even amid international environmental changes too rapid to predict. Keeps developing capabilities to build distinctive competitiveness that holds up anywhere on the global stage, expanding the company's future territory.

HR Strategy System

DIG Airgas has established a competency- and performance-based personnel management system built on fair and reasonable HR policies. The company provides a range of support, fostering talent who apply specialist knowledge and skills to deliver results, hold a strong sense of belonging and ownership to build mutual trust and cooperation, and have the strategic capability and competitiveness to respond to changes in the international environment. Evaluation has also moved beyond seniority-based practices to cover both work performance and process-level contributions and competencies. This comprehensive approach supports employee growth from multiple perspectives. ESG factors are linked to division-level KPIs, strengthening consistency between business strategy and operational performance. This approach strengthens employee expertise while building the organization's long-term competitiveness.

● HR evaluation system

A rational and fair HR system

DIG Airgas pursues a management model in which individual growth aligns with the organization's vision, establishing a reward system centered on capability and performance within a flexible organizational culture free of seniority-based practices.

Competency evaluation

Evaluation items	The company's core values, common competencies, and job competencies
Measurement scale	A 9-Point Scale for detailed assessment
Key purpose	Identifying potential and supporting multidimensional growth paths

KPI evaluation

Evaluation items	Individual performance indicators linked to organizational goals
Measurement criteria	Level of goal achievement against pre-set individual targets
Key purpose	Rational performance-based rewards and motivation

Securing sustainable competitiveness

Development of outstanding talent and a flexible organizational culture

Introducing ESG evaluation items

Linkage between business strategy and practical performance

Assessing competency-centered contributions

Comprehensive evaluation of work results and the competencies demonstrated in the process

Talent Recruitment and Development

DIG Airgas secures creative talent capable of responding to changes in the global market, built on transparency and fairness across its HR operations. The company operates open recruitment centered on competency and potential, regardless of an individual's age, gender, or nationality, and fosters a work environment in which every employee can fully apply their unique capabilities. This ongoing investment in human capital strengthens organizational resilience in adapting to change, underpinning the sustainability of the business.

Capability Development

DIG Airgas operates a training system that builds a virtuous cycle between knowledge acquisition and practical application, cultivating specialized talent equipped to respond to rapidly evolving market conditions. Various learning programs—including job-specific external training, promotion programs by position, and online language courses—build employees' job expertise and global competencies within a structured framework. DIG Airgas also raises the quality of its training so that employee growth translates into stronger organizational execution and performance. This approach improves employee proficiency and strengthens DIG Airgas's long-term competitiveness.

● Training programs

Job training

Strengthening the competencies required for each job within a structured framework, organized into three areas: common, business and management, and production and technology

New employee training

Providing company orientation and job adaptation training for employees who joined within the past year

Outsourced training by job

Supporting essential training required for job performance, including ISO internal auditor training and Korea Gas Safety Corporation training

Employee (key talent) job, leadership, and foreign language training

Providing a Learning Account to key talent to support external professional training

Leader training

Operating leadership capability training for team leader-level employees, covering problem-solving, planning, and related skills

Employee competency enhancement training

Conducting competency enhancement training for all employees each year, with ChatGPT training operated in 2025

Online language training

Providing online and telephone foreign language training to strengthen global communication capabilities

OTS training (production)

Providing plant simulation training to production operators to raise on-site response capabilities

Building a Culture of Communication Together

DIG Airgas operates a range of communication channels that strengthen bonds among employees, enhancing organizational flexibility and collaboration efficiency. Action-oriented exchange programs build mutual trust among employees and foster a horizontal and open organizational culture.
In particular, DIG Airgas has held quarterly town hall meetings to build company-wide consensus. These sessions include open Q&A discussions that broaden communication between management and employees. These activities serve as a foundation for greater transparency in organizational operations and wider employee participation and understanding. DIG Airgas will continue to build an environment for active exchange, establishing an organizational culture in which all employees trust and cooperate with one another.

Category	Timing	Details
Town Hall Meetings	Quarterly	• Communication between management and employees, sharing management status and answering questions in real time • Three sessions in 2025, online, in April, July, and November
Buddy Activity	Ongoing	• A mentoring program that helps new employees adapt, covering all workplaces
Labor-Management Council	Quarterly	• Mutual communication between workers and management through quarterly Labor-Management Council meetings
Collective Agreement	Once every two years	• Application of Collective Agreement provisions to all employees
Mingling Lunch	As needed	• A voluntary activity for cross-departmental exchange and communication • Mingling lunches for 63 employees in 2025
Contest for the Know-How Manual on How to Do a Good Job	Annually	• A competition for sharing work know-how and best practices • Season 2 on November 21, 2025, with approximately 100 participants
ChatGPT Use Case Competition	Annually	• Sharing and rewarding of best practices in work efficiency using ChatGPT, promoting digital-driven work innovation [Part of the Contest for the Know-How Manual on How to Do a Good Job]



Employee Benefits

DIG Airgas operates a competitive compensation and benefits system built on a management policy that prioritizes work-life balance. This system provides a stable foundation for employees to focus on their work.
DIG Airgas runs a range of structured programs to support stability in employees' daily lives, including tuition assistance for employees' children, comprehensive health checkups, and an in-house employee welfare fund. The company strengthened support that goes beyond financial compensation to address employee health and family well-being. These benefit programs serve as a foundation for enhancing employee satisfaction and organizational cohesion.

● Employee benefit programs

Congratulatory and condolence allowances

- Birthday gifts
- Wedding anniversary gifts
- Holiday gifts and hometown travel allowances
- Congratulatory payments and support for family occasions
- Operation of the in-house employee welfare fund

Compensation system

- Incentive system
- Outstanding employee awards
- Performance-based bonuses

Training

- New employee training
- Operation of the online training center
- New employee mentor program
- Job training
- Competency enhancement training

Allowances and insurance

- Comprehensive health checkups
- Employee loan program
- Tuition assistance for employees' children
- Vehicle fuel cost support
- Childbirth allowance
- Operation of the in-house employee welfare fund

Refresh

- Summer vacation
- Congratulatory and condolence leave
- Company Foundation Day holiday
- Labor Day holiday
- Prenatal and postnatal maternity leave
- Family Day
- Flexible leave system
- Travel allowance upon retirement
- Resort condominium support
- Paid leave for non-work-related injury or illness
- Gold medals for long-term service

Pursuing a Family-Friendly Corporate Culture

DIG Airgas recognizes that a culture of respect for employees' individual lives leads to stable corporate growth and builds a work environment where work and life coexist in harmony. Beyond basic employee benefits, the company runs life-stage care and leisure support programs that support employees' stability and satisfaction across various aspects of their lives.
These programs strengthen employees' psychological stability and engagement in their work and provide an inclusive foundation for talented employees to grow over the long term. DIG Airgas will continue to enhance organizational flexibility and reinforce the foundation for sustainable growth, guided by people-centered management that gives careful attention to employees' daily lives.

● Family-friendly program support performance

Category	Unit	2023	2024	2025
Maternity leave	cases	9	12	8
Parental leave	cases	4	3	9
Reduced working hours for childcare	cases	5	5	2
Family Day program	days	17	17	16
Childbirth allowance program	cases	8	8	9
Use of the selective working hours system	persons	413	84	91

Support for Life After Retirement

DIG Airgas operates a retirement pension program that supports employees' financial security in their later years. This program fulfills the company's employment responsibility across the full employee life cycle. DIG Airgas provides educational materials on the program each year to strengthen employees' understanding of the system and their asset management capabilities and to lay a foundation for their financial stability. The company also pursues a comprehensive support structure that extends beyond active employment to consider life after retirement, establishing a culture of responsible employment. These efforts strengthen employees' sense of security about their future, build trust in the organization, and contribute to a foundation for sustainable HR management.

Supply Chain ESG Management

DIG Airgas recognizes suppliers as partners for sustainable growth and practices shared growth management to build a healthy business ecosystem. The ESG Innovation Team leads various initiatives so that suppliers understand and embed the value of sustainability. The company also reviews key customer requirements and global standards, sharing information necessary across the supply chain. This information sharing supports suppliers in responding with flexibility to a changing business environment. Beyond simple oversight, the company strengthens ESG capabilities across the supply chain in phases. DIG Airgas plans to build an inclusive business environment that grows together with all stakeholders.

Supply Chain ESG Management

DIG Airgas has established a Conflict Minerals Management Policy and a Supplier Code of Conduct to support sustainable supply chain operations. The company distributes related practical guidelines to suppliers. All business partners are required to participate in the Pledge to Comply with the Supply Chain Code of Ethics, establishing transparent transaction practices. The company also operates a management framework to prevent improper material use and violations of these codes. These initiatives form the foundation for identifying potential supply chain risks early and strengthening the execution of ethical management. DIG Airgas will embed an ESG indicator review process for suppliers in phases and refine the scope of management to keep strengthening compliance levels and sustainability capacity across the supply chain.

● Supply chain ethics and supplier management system

All Suppliers

Company-wide foundational management

Compliance with the Supply Chain Code of Ethics

Makes the Pledge to Comply with the Supply Chain Code of Ethics a mandatory requirement at the initial contract stage for all suppliers, maintaining ongoing management so that every supplier participates in the company's ethical management.

Integrated Purchasing Procedure Regulations

Specifies transparent and fair supplier selection criteria in writing, and opens bidding only to suppliers given final approval after a thorough review by related departments such as logistics, production, quality, and environment, health, and safety (EHS).

Tier-1 Only

In-depth management of core suppliers

Supplier Code of Conduct

Establishes a code of conduct centered on safe work environments, respect for workers, and environmentally friendly management, and urges major suppliers to uphold ethical business conduct.

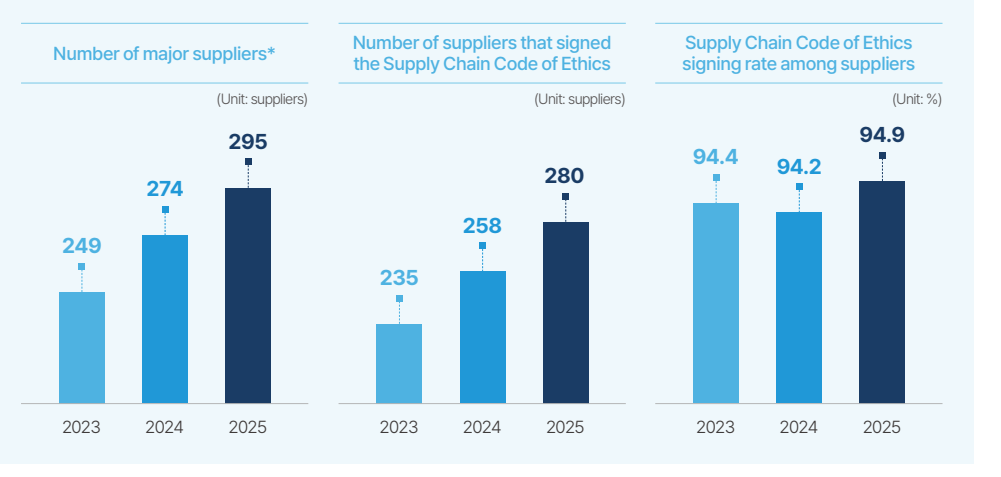
Conflict minerals management

Maintains strict monitoring of whether conflict minerals are present in the supply chain and requires suppliers to submit a written commitment, preventing labor exploitation and environmental pollution in conflict regions.

Building a Supply Chain Ethical Management System

As a principle, DIG Airgas requires all suppliers to sign the Pledge to Comply with the Supply Chain Code of Ethics. This pledge reinforces transparency in business relationships. The company applies strict measures, including transaction restrictions, when material violations such as environmental pollution or human rights abuses are confirmed, supporting a culture of compliance and responsible management practices across the supply chain. These initiatives form the foundation for preventing potential risks in transactions with suppliers and securing stability in business operations. DIG Airgas will refine supply chain inspection indicators and enhance the response process for violation cases to examine the actual level of ethical management implementation.

● Supply Chain Code of Ethics signing performance by suppliers



* All suppliers in the DIG Airgas supply chain subject to signing the Supply Chain Code of Ethics

Supplier Satisfaction Survey

DIG Airgas commissions an external specialized agency to conduct an annual Supplier Satisfaction Survey. This survey gathers input from stakeholders across the supply chain and supports qualitative growth in the company's partnerships with suppliers. The 2025 survey covered five categories: organization and workforce, the e-procurement system, purchasing procedures, regulatory compliance, and overall satisfaction. This structure focused on identifying operational inconveniences and system improvement needs in specific detail. Feedback collected through the survey has been used to identify key improvement tasks, including enhancements to the e-procurement system and purchasing procedures. These tasks are being incorporated into day-to-day operations in phases. Ongoing satisfaction surveys will support DIG Airgas in expanding its points of communication with suppliers and strengthening a virtuous cycle of cooperation built on mutual trust.

● 2025 satisfaction survey results



Participation in Customers' Supply Chain Management Policies

DIG Airgas maintains a structured approach to meeting the ESG management requirements of customers and business partners, in line with shifting global business norms. The company takes an active part in supply chain assessments and sustainability initiatives led by customers, strengthening external trust. DIG Airgas also applies internationally recognized codes of conduct and responsible sourcing practices in the field, which enhances human rights protection and ethical management across the supply chain. This proactive response preserves stable partnerships with customers and strengthens the company's competitive position. DIG Airgas will continue to operate a supply chain management system consistent with customer policy directions, securing business continuity and a foundation for sustainable growth.

● Key activities

Category	Activity objective	Key counterparts
Participation in shared growth	• Participation in ESG training and consulting • Support for setting and achieving supply chain ESG activity targets, including membership in SK hynix's Eco Alliance	Samsung Electronics, Samsung Display, SK hynix, LG Display
Supplier Code of Conduct	• Compliance with customers' supplier codes of conduct	All suppliers in the supply chain
CDP disclosure (assessment)	• Assessment and management of GHG reduction performance	SK hynix
Regular ESG assessments	• Regular supply chain ESG assessments and submission of supporting evidence	Samsung Electronics, SK hynix, GS Caltex, LG Display, SK Innovation, and approximately 10 other companies
Conflict minerals management	• Supply chain conflict minerals management to protect human rights	LG Display, Samsung Display
GHG emissions information	• Provision of product-level GHG emissions information to the supply chain	Samsung Electronics, Samsung Display, SK hynix, LG Display
Response to on-site supply chain audits	• Response to customer-led third-party supplier audits of the supply chain	Samsung Electronics, Samsung Display, LG Display

Social Contribution

DIG Airgas regards sharing value with stakeholders, including employees, suppliers, customers, and local communities, as a key driver of sustainable growth. With this commitment, the company has taken the initiative in local community development and environmental protection activities, fulfilling its social responsibility in good faith. Close cooperation with stakeholders will support DIG Airgas in expanding its positive social impact and becoming a trusted company that builds a sustainable future together with them.

Social Contribution Framework and Strategy

DIG Airgas has set environmental and social issue resolution, future talent development, and employee-driven volunteer activities as key directions for fulfilling its corporate social responsibility, pursuing a range of social contribution initiatives. Company-wide programs, including the Matching Grant Program, corporate sponsorships, and local environmental protection activities, expand voluntary employee participation. The company also keeps identifying everyday actions that employees can readily practice, such as plogging campaigns, donations of used appliances and clothing, and companion plant sharing, so that a sense of social responsibility takes root across the organizational culture. These activities will support DIG Airgas in strengthening trust with local communities and building a sustainable future together with stakeholders.

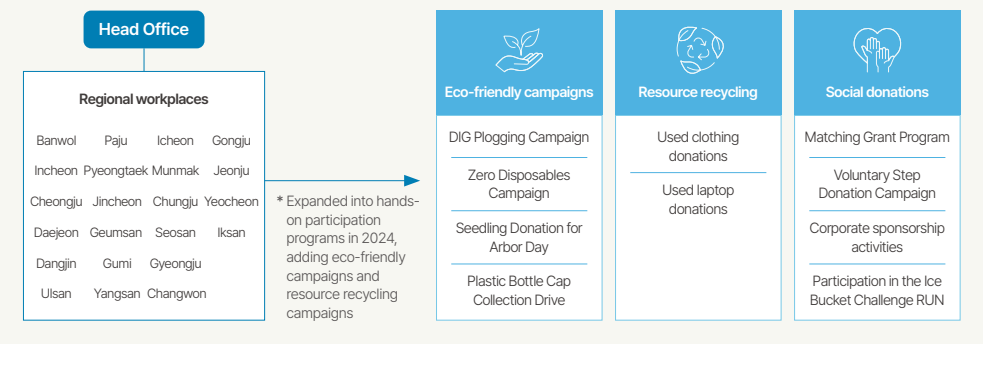
Ethics Charter

- We guarantee employees' participation in sound social and volunteer activities and provide full support for it, contributing to local community development as a member of the community.
- We support cultural, artistic, and sports activities and strive to preserve traditional culture.

Code of Ethics

- We comply with all laws and regulations, serve the nation and local communities, conduct all business in an environmentally friendly manner, and do our utmost to protect the environment and conserve resources.
- We guarantee employees' participation in sound social and volunteer activities and provide full support for it.

● Social contribution activity framework



Social Contribution Awards

DIG Airgas has continued its social contribution activities for more than 10 years across its workplaces nationwide, working to promote shared growth with local communities. In 2025, the company received a commendation from the Seoul Metropolitan Council, a commendation plaque from the Gumi City Council, a plaque of appreciation from the Ansan Volunteer Center (Banwol Plant), and a certificate of appreciation from Sneakers Day.
These awards recognize DIG Airgas's sustained, field-oriented social contribution efforts, including support for vulnerable groups and local environmental improvement. This achievement stems from consistent support tailored to community needs, rather than one-off or publicity-driven initiatives. Going forward, DIG Airgas will continue to maintain close partnerships with local communities and contribute to sustainable community development and the creation of meaningful value for shared growth.



Seoul Metropolitan Council Certificate of commendation (February 15, 2025)



Gumi City Council Commendation plaque (December 12, 2024)



Ansan Volunteer Center Plaque of appreciation (Banwol Plant) (December 5, 2025)



Sneakers Day Certificate of appreciation (December 12, 2025)

Key Social Contribution Activities

DIG Airgas sustains sharing activities to support neighbors in need across local communities, including orphanages, nursing homes, seniors living alone, and low-income families. The Head Office and all workplaces cooperate with local communities, delivering daily necessities and donated goods to provide substantive support. In 2025, employees' voluntary participation drove a range of eco-friendly and donation campaigns, including the DIG Plogging Campaign, the Zero Disposables Campaign, the Plastic Bottle Cap Collection Drive, the Voluntary Step Donation Campaign, used clothing donations, and the Seedling Donation for Arbor Day. These company-wide efforts foster a culture of social contribution within the organization and lay the foundation for embedding ESG management into daily practice. DIG Airgas will continue to strengthen shared growth with local communities, extending its positive corporate influence across society.



Matching Grant Program

Since 2010, DIG Airgas has operated the Matching Grant Program, combining voluntary employee donations with equal matching contributions from the company. Workplaces nationwide serve as bases for ongoing in-kind support and regular donations tailored to the needs of low-income households, children and youth, and older adults. The program also extends beyond domestic activities, supporting global child welfare projects in partnership with international relief organizations such as UNICEF. This participatory giving structure, in which the company and its employees practice social responsibility together, serves as a stable foundation for substantive support to local and international communities.



DIG Plogging Campaign

DIG Airgas runs the DIG Plogging Campaign on a standing basis with voluntary employee participation to advance company-wide environmental protection efforts. Employees at workplaces nationwide take part in small-group and team relay activities, collecting litter around nearby parks and streams to help improve the local ecological environment. This campaign combines everyday walking with cleanup activities and promotes employee health while strengthening bonds across the organization. Beyond simple environmental cleanup, these efforts have become a distinct part of DIG Airgas's organizational culture in which employees practice social responsibility in daily life.



Corporate sponsorship activities

DIG Airgas sustains sponsorship activities that address gaps in education and care for children and adolescents, laying the foundation for the self-reliance of future generations. The company provides tailored support suited to the circumstances and needs of vulnerable groups, including assistance for child heads of household, after-school learning programs, support for children from multicultural families, and improvements to local community study rooms. DIG Airgas also strengthens its support system, extending beyond simple in-kind support, so that children and adolescents achieve emotional stability and grow in a secure living environment. These efforts serve as practical social contribution activities that supplement the local community's welfare safety net and narrow the opportunity gap between generations.



Zero Disposables Campaign

DIG Airgas continues to lead the Zero Disposables Campaign company-wide in 2025. This campaign aims to establish a culture of resource circulation. The company encourages the use of personal tumblers to reduce everyday plastic use and also collects and donates bottle caps that are difficult to recycle. Eco-friendly guidelines, such as minimizing printed materials in office spaces, create a foundation for employees to take part in addressing environmental issues on their own initiative. These activities reduce resource waste within the company and support company-wide efforts to cut carbon emissions, continuing as everyday practices.



Used laptop donation

DIG Airgas donates laptops that have reached the end of their usage cycle to RePlus, a social enterprise, in support of resource circulation activities. RePlus delivers the donated laptops to Kkumjari Bogeumjari, a day care center for people with disabilities, improving children's digital learning environment and expanding their access to information. This equipment recycling and donation initiative is a practical social contribution activity that reduces the environmental burden associated with waste generation while narrowing the education gap within local communities.



Used clothing donation

DIG Airgas regularly collects used clothing and delivers the items to OTCAN, a social enterprise, supporting environmental protection through resource reuse. OTCAN resells the donated clothing and converts the proceeds into funding for vulnerable groups falling into welfare coverage gaps. This donation program connects everyday giving to a virtuous cycle of sharing, building a foundation for the company's social contribution culture. DIG Airgas also continues to run this initiative company-wide as a practical resource circulation activity that extends the lifecycle of items while creating social value.



Voluntary Step Donation Campaign

DIG Airgas ran the Step Donation Challenge for five months to promote employee health and support everyday acts of giving. The campaign ran on the Sneakers Campaign of CHERRY, a GPS-based step-tracking application. Strong employee engagement drove the cumulative step count beyond the initial target. After the campaign ended, DIG Airgas donated the target amount of KRW 3 million as scholarships to children from low-income households in Jung-gu, Seoul, joining broader efforts to support children in local communities.



Seedling Donation for Arbor Day

DIG Airgas has continued its Arbor Day seedling donation campaign since 2024, offering emotional support through companion plants. Employees grow seedlings over 100 days before delivering them to elderly individuals living alone and households of people with disabilities in the local community. These seedlings support psychological stability and emotional exchange for underserved neighbors. The campaign extends the everyday value of caring for life to the local community, building emotional bonds with beneficiaries and encouraging employees to practice sharing in daily life.



Plastic Bottle Cap Collection Drive

DIG Airgas runs an employee-driven bottle cap collection campaign to convert everyday plastic waste into new value. The company delivers the collected bottle caps to a specialized recycling company for upcycling, reducing the environmental impact associated with waste landfilling and incineration. This initiative applies resource circulation principles in practice, raises employee environmental awareness, and builds a foundation for company-wide participation.



Participation in the Ice Bucket Challenge RUN

In June 2026, DIG Airgas took part in the "Ice Bucket Challenge RUN in Seoul," held in the Banpo Hangang Park area in support of building Korea's first specialized nursing hospital for patients with Lou Gehrig's disease. The event brought together 110 employees from major Air Liquide Group affiliates, with DIG Airgas employees joining on their own initiative to put the value of shared growth into practice. Participation fees were donated to fund the operation and medical environment improvement of the dedicated nursing hospital. This contribution linked employee health promotion activities to acts of sharing, expanding a culture of ESG practice within the company.



GOVERNANCE

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Board Composition and Operation

DIG Airgas ensures independent operation of its Board of Directors, providing objective oversight and checks on management. Board members with expertise in their respective fields participate in key decision-making, which has improved the rationality of business execution and secured transparency in governance. This framework protects stakeholder interests and supports the management of the company's long-term value. DIG Airgas will continue to embed operating practices that ensure objectivity in decision-making, demonstrating the soundness of its governance through concrete indicators and performance results.

Board Composition

As of December 31, 2025, the Board of Directors consists of one inside director, three other non-executive directors, and one outside director. Directors with expertise across industry, finance, and legal affairs deliberate and resolve major management matters and oversee the execution of duties. This process enhances the rationality and transparency of decision-making. The CEO also serves as chair of the Board to ensure swift management decisions and execution. DIG Airgas will continue to apply its directors' expertise and experience across management, strengthening an efficient governance system.

● Board composition

Category	Name	Gender	Position	Term	Area of expertise	Key career history
Inside director	Gyu-seok Oh	Male	CEO / Chair of the Board	April 20, 2024 – April 19, 2027	Corporate management	(Former) President, Daelim Industrial Co., Ltd. (Former) Vice President, POSCO
Other non-executive directors	Yong-hwan Kim	Male	Board member	March 22, 2023 – March 21, 2026	PEF investment and asset management	(Current) Representative Director, Macquarie Korea Asset Management Co., Ltd. (Former) Corporate Finance Division, Macquarie Securities Korea Limited
	Soo-jin Lee	Female	Board member	March 22, 2023 – March 21, 2026	PEF investment and asset management	(Current) Head of PEF Management Division, Macquarie Korea Asset Management Co., Ltd. (Former) Finance Team, GE Real Estate (Seoul)
	Dae-woo Choi	Male	Board member	March 22, 2023 – March 21, 2026	PEF investment and asset management	(Current) Division Director, PEF Management Division, Macquarie Korea Asset Management Co., Ltd. (Former) Division Director, Macquarie Infrastructure and Real Assets (Singapore) Pte. Ltd.
Outside director	Hyun-jae Kim	Male	Board member	June 10, 2024 – June 9, 2026	Electrical and electronic engineering	(Current) Professor, College of Engineering, Yonsei University



* Board composition is as of the end of the reporting period (December 31, 2025). Following the merger with Air Liquide Korea (July 2026), changes may have occurred due to the expiry of some directors' terms and new appointments.
* Board composition by age: 40s 60%, 50s 20%, 60s 20%

Board Independence and Transparency

DIG Airgas appoints directors through lawful procedures at the shareholders' meeting, in accordance with relevant laws, the Articles of Incorporation, and internal regulations. This process secures the independence and fairness of the Board of Directors. The CEO serves concurrently as chair of the Board, coordinates opinions among diverse stakeholders, and plays a central role in Board operations. DIG Airgas restricts directors with potential conflicts of interest from exercising voting rights, ensuring fairness and transparency in decision-making. Outside directors and the statutory auditor participate in Board meetings on a standing basis. Their engagement supports a transparent governance system with effective checks and oversight. The company also established the Ethics Code of Conduct for all employees, including directors. This code clearly defines conflict-of-interest behavior, sets forth prohibitions, and outlines procedures for handling violations, strengthening the foundation for ethical management.

* DIG Airgas has established and operates the Ethics Code of Conduct for all employees, including directors. The code specifies the definition and prohibition of conflict-of-interest behavior, along with procedures for handling violations.

Board Diversity and Expertise

DIG Airgas maintains diversity within its Board of Directors by appointing directors based on expertise and competency, regardless of gender, nationality, or background. Board members bring expertise across management, finance, and technology. This composition ensures balanced decision-making and independent oversight of management. Directors apply their experience and expertise to provide strategic advice to management and strengthen the stability of the company's internal control system. The company shares sustainability updates with the CEO and ExCom each month, improving ESG understanding across the organization. Quarterly employee training programs keep strengthening the company's sustainability execution capabilities.

Board Activities

Quarterly reports on business performance, future outlooks, and key agenda items support the Board of Directors in close oversight of overall management. The Board also deliberates and resolves the company's major management policies and strategies in accordance with the Articles of Incorporation and matters delegated by the shareholders' meeting. Resolutions require attendance by a majority of directors in office and approval by a majority of attending directors. This voting framework supports rational and transparent decision-making. DIG Airgas will continue to apply the Board of Directors Regulations with rigor and strengthen transparent information-sharing practices, improving the effectiveness of decisions that underpin sustainable growth.

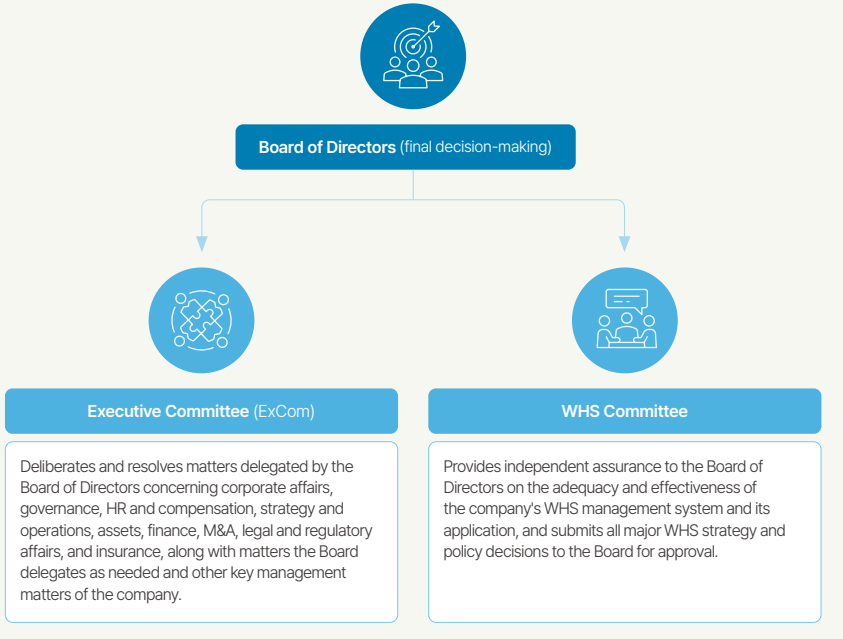
● 2025 board operations

Category	Unit	2025
Regular board meetings	times	6
Board attendance rate	%	96

Distribution and Balance of Authority through Board Committees

DIG Airgas operates specialized committees within the Board of Directors, distributing authority and enabling checks and balances to improve management efficiency. Each committee defines its composition, roles, and responsibilities in accordance with internal regulations. This structure divides key decision-making processes across committees and maintains balance in Board operations. Committee operations built on independence and expertise strengthen substantive oversight of management and underpin accountable management practices. DIG Airgas will continue to refine the delegation of authority across committees and bring greater expertise to deliberation processes, reinforcing the effectiveness of its governance operations.

● Composition and roles of committees under the Board of Directors



| ESG Management Governance

Linking Performance Evaluation and Compensation Systems with ESG Management

DIG Airgas links performance evaluation with ESG indicators to align company-wide business goals with its sustainability strategy. The company incorporates ESG items tailored to each division's scope of responsibility and job functions into its KPIs, balancing the evaluation of financial performance with non-financial value. Management conducts periodic performance reviews to verify execution of its ESG strategy. These reviews identify improvement tasks, which are then incorporated into evaluation outcomes. These evaluations are linked to the company's performance-based pay and incentive systems, so that employees view sustainability goals as concrete performance indicators in their daily work. Key stakeholders and key accounts have recently increased demand for clearer performance targets, detailed indicators, and stronger links between performance outcomes and compensation. This growing demand is prompting DIG Airgas to further refine its management framework.

● DIG ESG performance and target indicators

Climate crisis response and circular resource management



Environment

1. **Energy savings**
   Energy efficiency across all production processes and optimized power consumption efficiency
2. **Eco-friendly transport**
   An established low-carbon logistics system and delivery vehicles transitioned to eco-friendly models
3. **Renewable energy transition**
   An expanded share of renewable energy used at workplaces, including direct PPAs
4. **Resource efficiency and hazardous chemical management**
   Hazardous chemical control and substantively reduced waste generation
5. **Climate change response**
   Carbon neutrality roadmap based on the TCFD recommendations and risk management
6. **Environmental management system (ISO 14001)**
   Integrated environmental management governance established on international standards

Stronger occupational safety, health, and cooperation for shared growth



Social

1. **In-house health and safety**
   Accident-free operations and strengthened health and welfare services for employees
2. **Talent development**
   Training to develop specialist engineers and capability enhancement programs
3. **Community development**
   Shared community value practiced through social contribution activities
4. **Key stakeholder engagement and supplier shared growth**
   Support for supply chain ESG capabilities and establishment of a shared growth framework
5. **Respect for diversity**
   A discrimination-free organizational culture and an inclusive HR system
6. **Human rights management practice**
   A culture of respect for human rights built on substantive systems, including revision of the Ethics Code of Conduct

Transparent and accountable governance



Governance

1. **Board independence, expertise, and ethical management**
   Board-centered management and ethical decision-making built on the expertise of outside directors
2. **Stronger information security system**
   Compliance with and advancement of global information protection standards such as ISO 27001
3. **Incorporation and management of ESG targets in the performance management system**
   Divisional ESG performance indicators linked within the KPI performance management system
4. **Annual ESG activity report**
   The sustainability report published for transparent information disclosure
5. **Committees under the Board of Directors**
   Committees by area operated under the Board, including ExCom and the WHS Committee
6. **Dedicated ESG management organization**
   Dedicated governance established to strengthen strategy implementation

Strategic Commitment

DIG Airgas advances its ESG implementation framework on the basis of 18 core environmental, social, and governance indicators, embedding sustainability values across business operations.

Ethics and Compliance Management

DIG Airgas operates internal regulations, including the Code of Ethics, the Employee Code of Conduct, the Anti-Corruption Regulations, and the Anti-Money Laundering Regulations, to maintain a fair and transparent corporate culture. The company established the Ethics Charter and revised the Internal Audit Regulations, refining its compliance framework. This framework operates in field practice to manage legal risks in advance. Regular training also strengthens employees' compliance awareness. The company maintains a whistleblower policy to prevent misconduct before it occurs. This governance framework serves as a key mechanism for maintaining external legal credibility. DIG Airgas will continue to incorporate changes in domestic and international regulations into its internal policies, building a culture of self-driven compliance management.

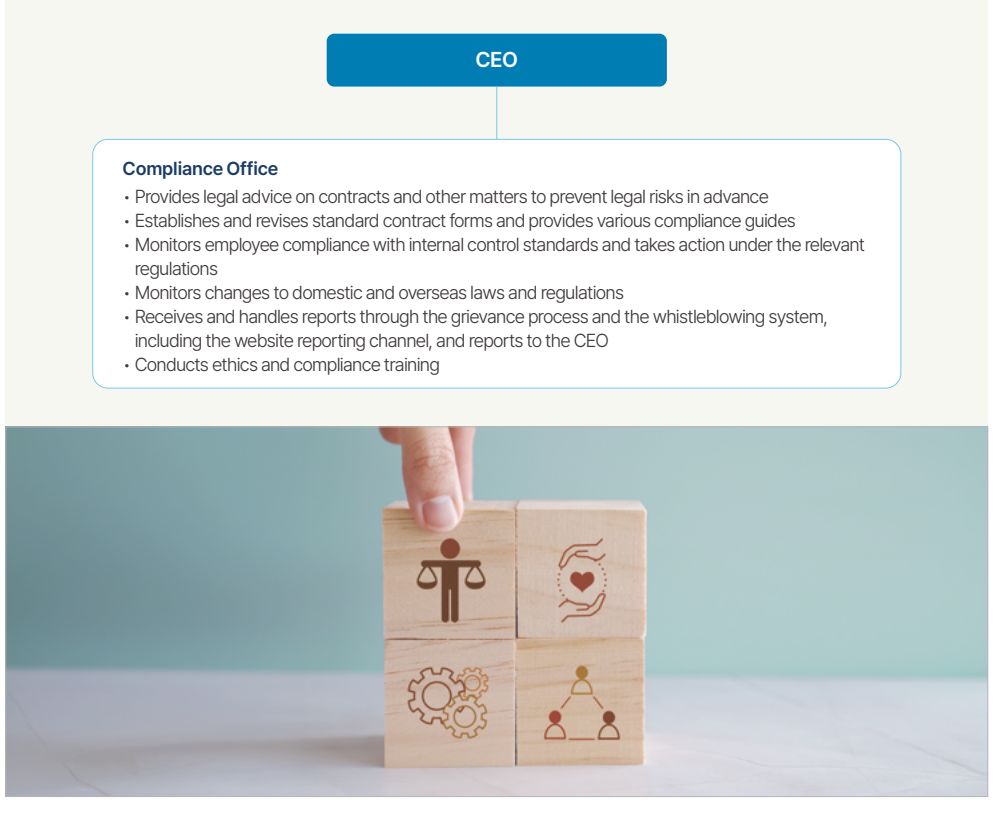
Ethics Charter

The Ethics Charter sets clear standards for ethical judgment and conduct that all employees must follow. It presents six core principles: an ethical corporate culture, customer satisfaction, transparent management, fair cooperation for shared growth, free competition, and corporate social responsibility. These principles guide employees in making fair and responsible decisions in their day-to-day work.

One. **An ethical corporate culture in practice**	One. **Customer satisfaction as the highest management priority**	One. **Transparent management and value maximization**
We put the company's management philosophy into practice with a high standard of ethical awareness and create a corporate culture in which employees find their work rewarding.	We hold customer satisfaction as our highest value, respect customer opinions, and do our utmost to create added value for customers.	We pursue management innovation and growth strategy to maximize corporate value, and practice transparent management to advance the rights and interests of shareholders and investors.
One. **Fair cooperation for shared growth**	One. **Fair and free competition**	One. **Social responsibility as a corporate citizen**
We provide fair opportunities to suppliers and pursue shared development by building mutual trust and cooperative relationships.	We comply with the principle of free competition in our sales activities and practice fair competition in good faith.	We put environmental protection first as a corporate citizen and contribute to the development of local communities and the nation with a sound pursuit of profit.

Ethical Management Organizational Structure

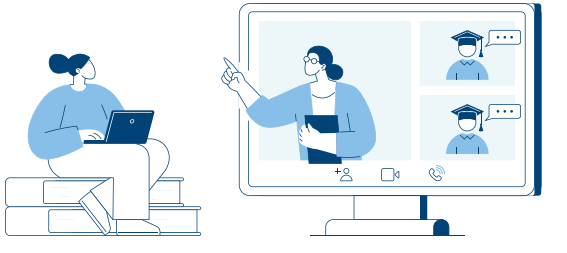
DIG Airgas operates the Compliance Office under the CEO and runs a company-wide ethics and compliance management system, strengthening the execution of ethical and compliance management. The Compliance Office is responsible for preventing legal risks, monitoring illegal activities and improper conduct, operating internal control standards, and incorporating changes in domestic and international laws and regulations. The office maintains a direct reporting line to the CEO for major issues.
DIG Airgas operates a grievance handling process and a whistleblowing system, so that employees uphold ethical standards in their daily work. The company also provides ethics and compliance training for all employees. This training raises employees' awareness of compliance, and DIG Airgas will build a fair, transparent corporate culture on that basis.



Providing Ethics and Compliance Training

DIG Airgas runs practical, job-oriented training through onboarding programs and internal communication channels such as town hall meetings. These programs sharpen compliance awareness across all employees. The training content centers on core internal regulations and related laws that employees must understand in their day-to-day work, including the Code of Ethics, the Code of Conduct, and the Internal Audit Regulations.
DIG Airgas updates its training content on an ongoing basis, incorporating the ethics provisions in the newly established DIG Code of Conduct along with issues that frequently arise on-site and essential compliance guidelines. This structured approach strengthens organizational transparency and accountability and builds a culture of compliance that employees practice on their own initiative.

Target	All employees company-wide
Ethics and compliance management training	• **Key internal regulations:** The Code of Ethics, the DIG Code of Conduct including newly added provisions, and the Internal Audit Regulations • **Practical compliance guidelines:** Supply price indexation system, the Act on the Promotion of Mutually Beneficial Cooperation between Large Enterprises and Small and Medium Enterprises, and the grievance handling process • **Fair trade and competition compliance:** Prohibition of unfair collaborative acts (cartels) under the Monopoly Regulation and Fair Trade Act, and advertising compliance requirements • **Business protection regulations:** Non-disclosure agreements (NDAs), intellectual property protection, and the Improper Solicitation and Graft Act • **Governance and safety:** Governance structure, Articles of Incorporation, Board of Directors Regulations, and the 2025 comprehensive labor safety measures



| Ethics and Compliance Management System

DIG Airgas operates a regulatory framework consisting of the Ethics Charter, the Code of Ethics, and the Code of Conduct, putting ethical management and compliance management into practice. These regulations set specific standards of conduct and risk management guidelines that employees must follow across all business processes and serve as a basis for judgment in field operations. DIG Airgas also discloses related practice guidelines on its official website, keeping them available for ongoing reference and maintaining transparent communication. The company also asks suppliers to sign the Code of Conduct and shares common ethical standards across the supply chain. This operating framework serves as the foundation for maintaining trust with key stakeholders, including customers, shareholders, and local communities.

● Ethics and compliance management guidelines

Ethics Charter

Enacted as the standard for proper conduct and value judgment, to practice ethical management that makes the company better, fulfill the duties and responsibilities of a corporate citizen, and contribute to the advancement of society and humanity.

Code of Ethics

Specifies principles toward customers, shareholders and investors, the company, local communities, and the nation, including the prohibition of improper gains, the prohibition of sexual harassment, the prohibition of accepting money and valuables and of monetary transactions between members, and the provision of equal opportunity. Provides the standard for sound decision-making and ethical judgment in the company's management activities and employees' work, and consists of specific conduct guidelines for employees with the Ethics Charter, ethical norms, and various ethical standards as its decision-making criteria.

Ethics Code of Conduct

Provides the standard for proper conduct and value judgment that employees must observe in performing their duties, applying to all employees working at the company as well as to daily-wage workers.

Supplier Code of Conduct

Endorses the Ten Principles of the UN Global Compact (UNGC) in the areas of human rights, labor, environment, and anti-corruption. Enacted to extend a culture of ethical management to suppliers, it specifies the standards of conduct and value judgment that suppliers must uphold in the area of ethical management.

Anti-Corruption Regulations

Raises awareness that corrupt acts committed by company employees or third parties in the course of business may result in punishment of both the individual actor and the company, under foreign legislation as well as Korean law, and prevents corrupt acts by company employees or third parties in advance.

Anti-Money Laundering Regulations

Requires compliance with domestic and international standards on the prevention of money laundering and terrorist financing in connection with the company's business, and establishes implementation principles to ensure that goods or services provided or received by the company, and its transactions, are not used for illegal acts such as money laundering.

Internal Audit Regulations

Specifies the matters required for the detailed standards and implementation methods of management audits and internal audit work, establishing a fair and systematic audit system.

Internal Reporting Regulations

Establishes procedures for handling various reports and protective measures, so that a transparent corporate culture takes root and illegal conduct is eliminated.

Reporting Channels and Whistleblower Protection in Ethics and Compliance Management

DIG Airgas operates a dedicated channel on its website alongside a written submission channel, accepting reports of ethics violations and grievances at all times. The company forwards submitted reports to the audit organization, where legal personnel review the facts. Confirmed violations proceed to the Human Resources Committee for resolution, resulting in strict disciplinary action.

The Code of Ethics and the Code of Conduct set out protection principles to safeguard whistleblowers' anonymity and rights. DIG Airgas maintains an independent management framework, preventing any disadvantage during the reporting process. This system gives every stakeholder the confidence to raise concerns and supports transparent, accountable management.

Reporting channels	Reports received and actions taken in 2025
1 Website: https://kr.airliquide.com/gieob-sogae/gu-digeeogaseu-jisogganeunggyeongyeong/yunligyeongyeong 2 Submission of a written report to the audit organization 3 External stakeholder reporting through the procurement site	None

Report handling process

1 Compliance Office — Case receipt

Reporting and detection
- Reports through the reporting channels
- Detection through internal audits and similar means

2 Compliance Office — Consultation

Understanding the outline of the case through consultation with the whistleblower and the affected person

Thorough protection of the affected person, prevention of secondary harm, and strict confidentiality

3 Compliance Office — Investigation

Reporting to the CEO after a formal investigation by the Compliance Office

4 Human Resources Committee — Action upon confirmation of harassment

Convening the Human Resources Committee or handling the matter as a grievance, by decision of the CEO after verification of the facts

Zero tolerance for the perpetrator once the facts are confirmed

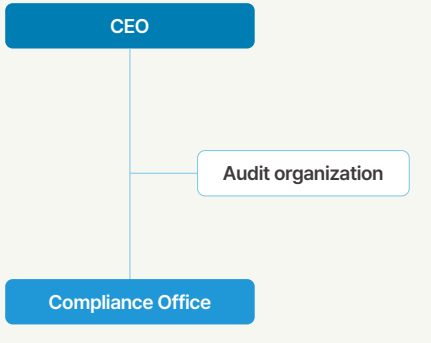
5 Compliance Office — Monitoring

Notifying the whistleblower of the outcome
- Monitoring for grievances, further harmful conduct, and similar occurrences

Ethics and Compliance Audit System

DIG Airgas operates an audit system centered on a full-time statutory auditor, ensuring independent oversight of overall operations and accounting processes. The auditor independently handles key matters, including approval of external auditor appointments, in accordance with the Articles of Incorporation and relevant laws, and reports audit results to the Board of Directors on a regular basis. This regular reporting strengthens transparency in decision-making.

DIG Airgas also operates an internal control system built on the Internal Audit Regulations, with a focus on prevention. This system supports a fair and objective audit function.



The Compliance Office also serves as the internal audit organization.

Independence and impartiality of audits (Article 9 of the Audit Regulations)

DIG Airgas guarantees the independence and impartiality of audits in accordance with the Audit Regulations.
- Auditors shall maintain an independent and impartial attitude at all times and shall recuse themselves from work that conflicts with their own interests.
- Auditors shall not disclose or leak any facts obtained in the course of their duties to others without justifiable grounds, nor use such facts for purposes other than the audit.
- Auditors shall not infringe the human rights or other rights of auditees and others, and shall not damage the reputation of the parties concerned.

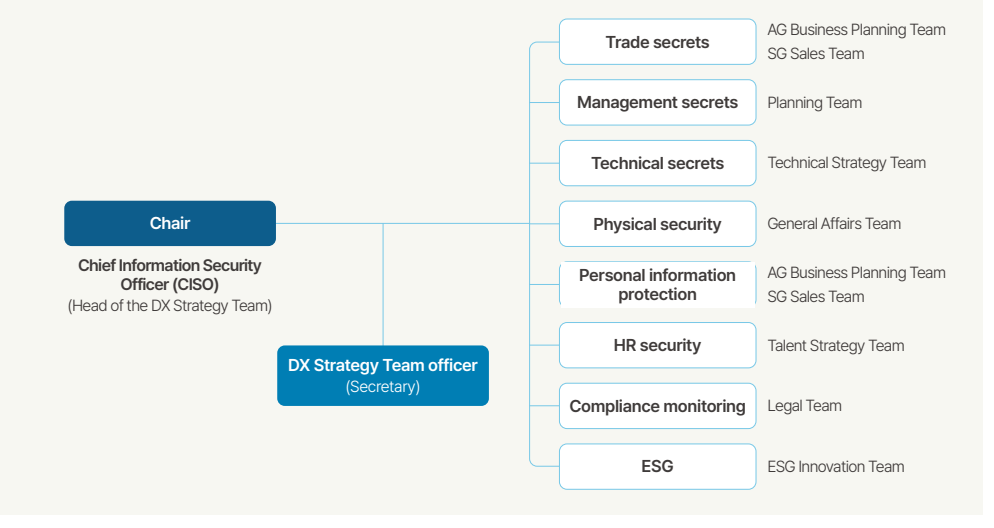
Audit frequency	Special audits and regular audits, namely audits under the routine plan
Audit subjects and scope	Internal audit and ethics and compliance areas
Audit activities	1 Verifying compliance with company policies, guidelines, regulations, rules, and instructions 2 Investigating inefficient work factors and recommending improvement measures 3 Verifying the fairness of performance reports and the veracity of various reporting materials, including settlement reports 4 Verifying the adequacy and efficiency of asset management, various systems, and management conditions 5 Reviewing the adequacy of organizational and internal control functions 6 Providing ethical management training, maintaining company standards, and promoting compliance with ethical norms and practice guidelines to prevent risks 7 Investigating, detecting, and preventing irregularities, falsification, errors, and negligence

Information Security

DIG Airgas operates a company-wide information security management system that combines technical defense measures with employee security capability building. The company conducts regular penetration tests to check for system vulnerabilities and adopts the latest security solutions to manage cyber threat detection and response capabilities on an ongoing basis. DIG Airgas also holds hands-on training and awareness education for employees on a periodic basis, strengthening the effectiveness of its incident response system. These initiatives serve as the foundation for managing security risks in advance and securing the safety of data assets. DIG Airgas will upgrade its security system in line with changes in the digital environment and manage its level of information protection within a structured framework, maintaining stable business continuity.

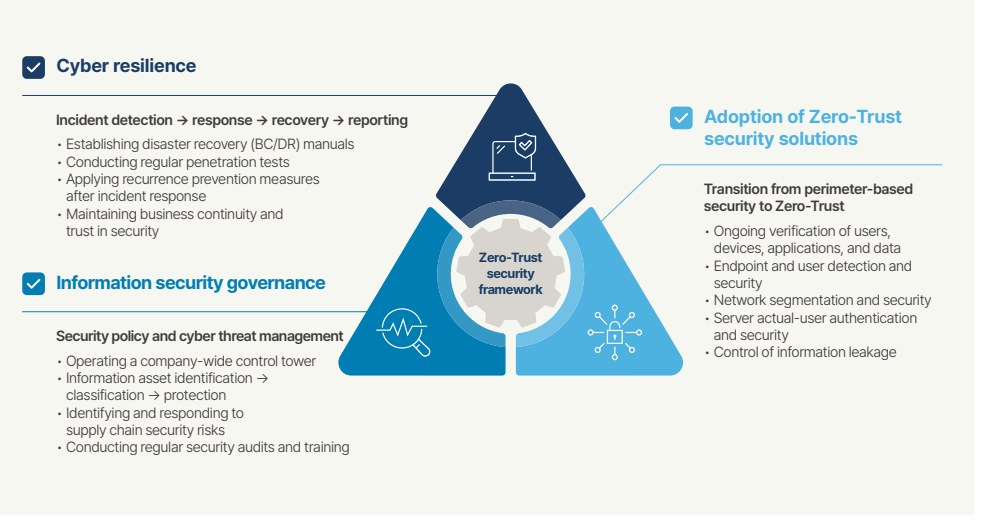
Information Security Committee

The Information Security Committee leads the development of security strategies and the deliberation of related policies, overseeing company-wide security governance. The committee manages core security functions, including the prevention of security incidents and checks on personal data protection, and reviews the suitability of new security technologies to support a practice-oriented response framework.
The committee conducts periodic and ad hoc security audits to identify system vulnerabilities. These audits, combined with clearly defined roles and responsibilities across organizations, have strengthened company-wide crisis response capabilities. These management activities form the foundation for protecting the company's information assets. This framework supports ongoing review of the effectiveness of the company's security system amid a fast-changing cyber environment.



Information Security System

DIG Airgas has secured ISO/IEC 27001-certified information security management capabilities that align with global standards. This capability extends beyond routine security maintenance. The company operates a control environment that verifies all access rights on an ongoing basis under the Zero-Trust principle. DIG Airgas also meets the rigorous security standards required by key customers, strengthening trust in its external business relationships. The company applies a risk-based approach across the full life cycle of its information assets to sharpen the precision of its security policies. This governance framework secures the stability of data-driven management and provides a foundation for protecting corporate assets against external threats.



Information Security Management Regulations

DIG Airgas's Information Security Management Regulations apply across the full scope of information protection, covering corporate confidential information, the personal data of employees and stakeholders, and physical security systems. The Information Security Committee conducts periodic implementation reviews, and security officers in each department maintain a transparent record of management history. The regulations strengthened provisions for personal data protection, security for outsourced personnel, and IT asset management, given the high risk these areas pose in the event of a security incident, sharpening the precision of the company's security management. This proactive oversight framework reinforces DIG Airgas's capacity to protect information assets. Standing monitoring of regulatory compliance supports a business environment free of security gaps.

● Information security and personal information protection guidelines

Regulation	Key guidelines
Information security management	• Specifies the matters required to raise information security awareness and security standards among all employees and to secure the stability and reliability of the information and communications network
Information Security Committee operation	• Specifies the committee's members, the areas to be identified for information security activities, roles, key functions, and the scope of the personal information protection organization
Personal information protection	• Specifies the requirements for managing the personal information the company handles in a systematic manner, preventing its loss, theft, leakage, damage, and misuse • Specifies the matters required to raise information security awareness and security standards among all employees and to secure the stability and reliability of the information and communications network
Employee security	• Specifies the information security requirements for security management related to the hiring, departure, and other personnel changes of workers at the company, actions against those who violate the regulations, and the prevention of information asset infringement risks
Security inspections	• Specifies the requirements for conducting security inspections that periodically examine and evaluate whether security management operates effectively under the company's information security regulations and that address identified problems on an ongoing basis
Incident response	• Specifies the requirements for a reporting framework and response procedures for infringement incidents in the use of the company's information assets and information systems, so that incidents are detected and addressed promptly, damage is minimized, and business activities continue without interruption

Regulation	Key guidelines
Information asset management	• Specifies the details required to protect information assets securely and manage them on an ongoing basis • Specifies the requirements for complying with information system risk management under information security standard certification
Outsourced personnel security	• Specifies the information security requirements for preventing information asset infringement risks posed by supplier employees and by other personnel who perform work under outsourcing, subcontracting, or consulting arrangements and require access to the company's information assets
Computing device security	• Specifies the requirements for the security of the company's computing devices and their application in operation and management, so that the company's information assets are preserved and managed securely and efficiently
Server management	• Specifies the operating standards and procedures for servers and storage in operation and sets out the details required for server operation, to improve work efficiency and provide stable services
IT project security	• Specifies the requirements for conducting information security inspections on projects that create or modify information systems using information assets
Network management	• Specifies the operating and security standards and procedures for network systems in operation and sets out the details required for their operation, to improve work efficiency and provide stable services
Security equipment management	• Specifies the requirements for managing the security equipment that protects information security systems and IT infrastructure such as servers and networks, and for operating and managing that equipment appropriately, to protect and manage DIG Airgas's information assets securely and efficiently

Information Security Risk Management Process

DIG Airgas conducts regular reviews of its disaster recovery manual and simulation drills, securing company-wide response capabilities against unforeseen crises. The Information Security Committee reorganized IT management structures and departmental roles and strengthened management across network and system security. These efforts earned ISO/IEC 27001 certification and demonstrated a globally aligned security framework. DIG Airgas also designs and operates a rigorous framework for server and database access authorization and authentication to raise the level of operational control. The company upgraded its data loss prevention (DLP) system, reinforcing protection of core information assets and building a foundation for a prompt response to major customers' security requirements. This framework serves as a key line of defense in maintaining a secure digital business environment.

● Security (infringement) incident response process

1 Security incident detection → Report to the information security officer

- All employees of the company shall verify any abnormal activity or serious irregularity found in information systems during their work and notify the information security officer of the details.

2 Emergency recovery → Security incident analysis → Emergency measures established from the analysis

- The system operations officer shall verify the intrusion and the details of the incident and carry out emergency recovery in consultation with the information security officer.
- Emergency measures shall be established on the basis of the security incident analysis and communicated to the operations officer of the system concerned for application.

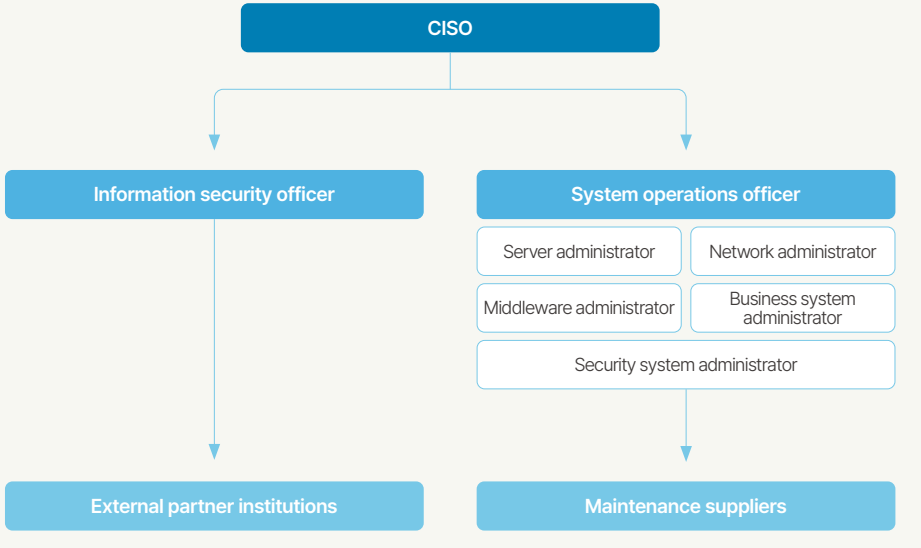
3 Evidence collection and preservation → Results reporting → Recovery strategy and recovery

- Evidence on the system concerned shall be collected and preserved to punish the intruder and establish countermeasures, and the circumstances of the incident, the extent of damage, and the handling results shall be reported to the CISO on the basis of the analysis.
- The status of incident damage and the feasibility of recovery shall be assessed, and recovery shall be carried out after a recovery plan is established. Security matters shall be announced to employees to prevent recurrence.

4 Follow-up action under the company's relevant regulations

- When a security incident occurs, those involved in the incident and related parties shall be subject to disciplinary action under the information security regulations and shall bear legal responsibility for the damage caused to the company.

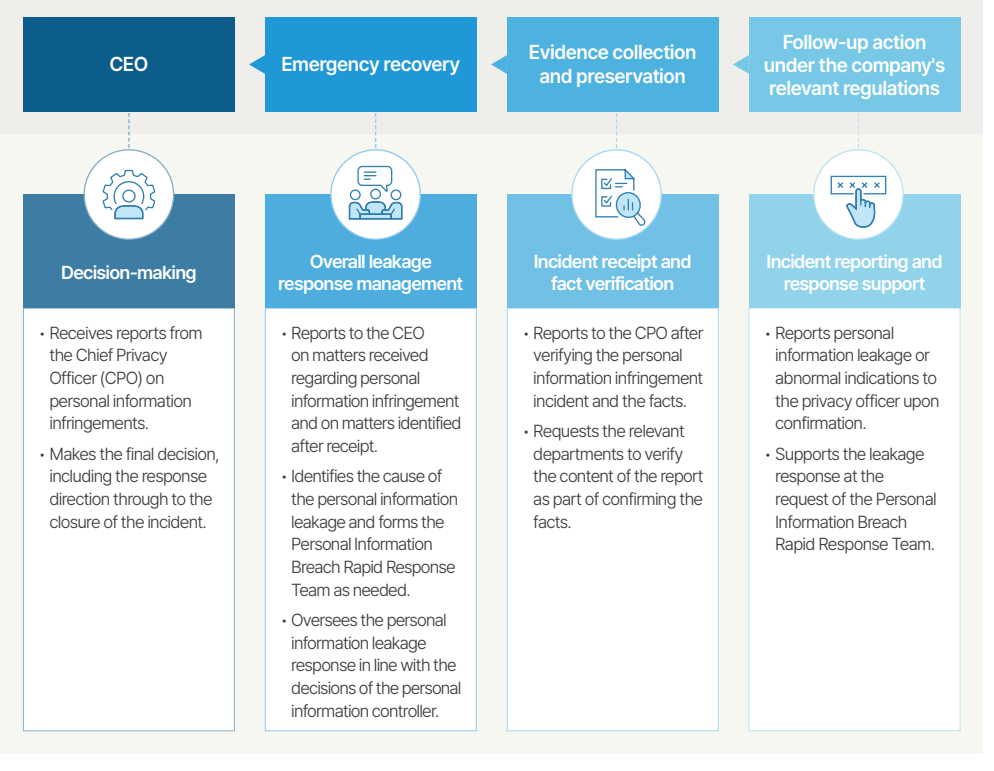
● Security (infringement) incident response organization



Personal Data Protection Response System

DIG Airgas operates a dedicated organization that classifies employee and customer information by level of importance and applies management processes tailored to each category. The company established a standing response manual covering the entire process from incident analysis to system recovery, enabling a rapid response to data breaches.
Regular system inspections and prevention-focused security activities keep the company's information security level aligned with field operations. This management framework serves as the basis for protecting data subjects' rights and controlling the risk of breach incidents. DIG Airgas will strengthen its information security capabilities through a structured approach, securing a stable data processing environment that stakeholders can trust.

● Reporting framework for personal information leakage and other incidents



Information Security Training

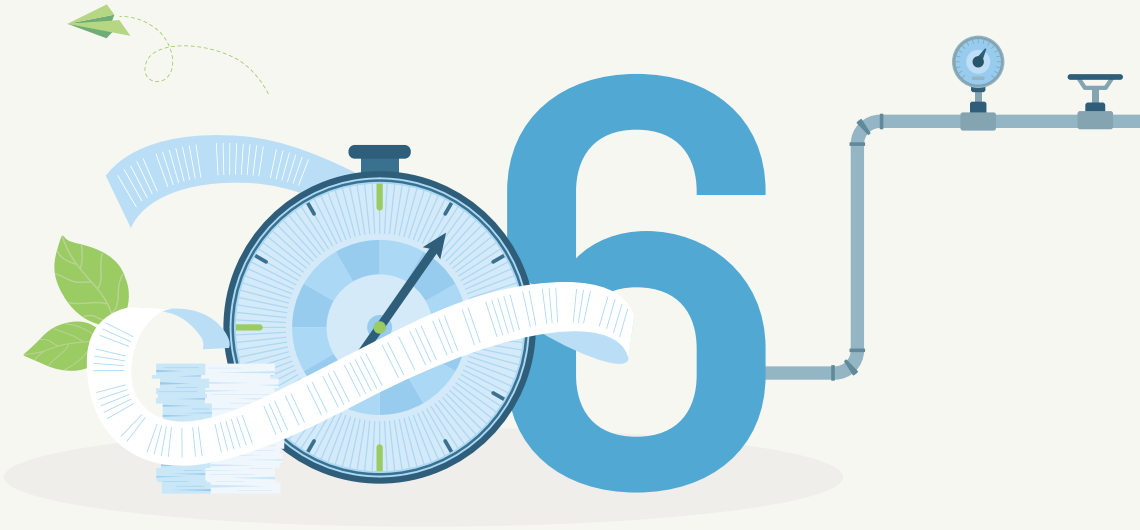
DIG Airgas links its regular training program with the Information Security Day Campaign, building a company-wide culture of security compliance. The training curriculum centers on core provisions of the Personal Information Protection Act and practice-oriented security incident cases. This structure supports employees in connecting the importance of information security to their actual work.
Beyond simple knowledge transfer, the company provides specific guidance that employees can apply immediately to daily operations, strengthening their capacity to respond to security issues. These ongoing awareness efforts embed security consciousness across the organization and support a secure operating environment.



Simulation Drills for Security Incident Preparedness

DIG Airgas runs simulation drills built on real-world phishing email cases and conducts disaster recovery (DR) scenario checks for key systems on a regular basis. These drills confirm employees' compliance with security protocols and strengthen practical response capabilities for cyber crises. The company also conducts comprehensive checks on whether its company-wide response system operates stably during emergencies, verifying the reliability of system recovery. This hands-on approach raises awareness of security threats and reinforces the organization's crisis-response capabilities. DIG Airgas will refine its training scenarios and increase their complexity to maintain business continuity under any crisis.





APPENDIX

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ESG Data

Economic Performance

Summary of consolidated statement of financial position

Indicator	Sub-indicator	Unit	2023	2024	2025
Assets	Current assets	KRW million	316,826	269,803	308,820
	Non-current assets	KRW million	861,910	1,057,619	1,188,810
	Total assets	KRW million	1,178,736	1,327,421	1,497,629
Liabilities	Current liabilities	KRW million	282,263	283,260	313,410
	Non-current liabilities	KRW million	296,134	279,873	363,300
	Total liabilities	KRW million	578,397	563,133	676,710
Equity	Capital stock	KRW million	28,206	28,206	28,206
	Share premium	KRW million	28,854	28,854	28,854
	Retained earnings	KRW million	364,909	418,923	483,196
	Total equity	KRW million	600,339	764,288	820,919

Summary of consolidated statement of comprehensive income

Indicator	Sub-indicator	Unit	2023	2024	2025
Revenue	Revenue	KRW million	731,208	752,022	775,407
Cost of sales	Cost of sales	KRW million	458,631	462,005	512,747
Operating profit	Operating profit	KRW million	133,594	139,499	74,350
Net income	Net income	KRW million	122,669	119,066	73,349
Ordinary research expenses	Ordinary research expenses	KRW million	2,036	1,699	2,044
Patents*	Applications	cases	1	2	1
	Registrations	cases	32	32	32

* Patents are reported as cumulative counts calculated under internal standards, as of the end of December of the given year, excluding expired patents.

Purchase amounts from suppliers

Indicator	Sub-indicator	Unit	2023	2024	2025
Total purchase amount from suppliers*	Total	KRW million	159,699	268,583	349,423
Purchase amount from suppliers**	Domestic	KRW million	109,839	151,901	233,615
	Overseas	KRW million	49,860	116,682	115,808
Share of purchases from suppliers***	Purchase share	%	100	100	100

* Suppliers: purchases of major equipment from China, the United States, and other countries, and purchases of raw materials from the United States, China, Japan, and other countries
** Purchases from domestic and overseas suppliers are made on the basis of the domestic Head Office and workplaces.
*** Total purchases from suppliers are identical to total purchases, and the share of purchases from suppliers is calculated as 100%.

Distribution of economic value

Indicator	Sub-indicator	Unit	2023	2024	2025
Government	Corporate tax expense	KRW million	-728	6,358	-6,694
Shareholders	Total dividends	KRW million	39,000	65,000	8,000

Political contributions

Indicator	Sub-indicator	Unit	2023	2024	2025
Political contributions		KRW million	0	0	0

Government financial support

Indicator	Sub-indicator	Unit	2023	2024	2025
Government financial support	Total	KRW million	7,176	2,814	857
	Tax reductions	KRW million	7,176	2,814	857
	Subsidies	KRW million	0	0	0
	Investment and R&D support funds	KRW million	0	0	0
	Other financial incentives	KRW million	0	0	0

Environmental Performance

Energy consumption (domestic workplaces)

Indicator	Sub-indicator	Unit	2023	2024	2025
Energy consumption**	Total	TJ	17,231	17,593	17,754
	Electricity	MWh	1,777,972	1,813,522	1,830,750
	LNG	thousand m³	2,137	2,274	2,125
	Diesel	kl	1,781	1,731	1,826
	Propane	tonnes	0	0	0
	Steam	TJ	12	19	20
Energy intensity*	Intensity	TJ per KRW 100 million in revenue	2.48	2.46	2.41

* Based on domestic energy consumption and domestic revenue
** Energy consumption is calculated under national emissions trading scheme standards, including the Guidelines for Reporting and Certification of Emissions under the Greenhouse Gas Emissions Trading Scheme

GHG emissions (domestic workplaces)

Indicator	Sub-indicator	Unit	2023	2024	2025
GHG emissions	Total	tCO_2eq	827,201	844,309	852,606
	GHG emissions (Scope 1)	tCO_2eq	9,426	9,621	9,656
	GHG emissions (Scope 2)	tCO_2eq	817,775	834,688	842,950
GHG emissions intensity	Intensity	tCO_2eq per KRW 100 million in revenue	119.07	118.17	115.61

* Scope 1: emissions from mobile combustion (road vehicles), general boiler facilities, and combustion of other gaseous and liquid fuels
* Scope 2: emissions from the use of electricity and steam
* Calculated under national emissions trading scheme standards, including the Guidelines for Reporting and Certification of Emissions under the Greenhouse Gas Emissions Trading Scheme

Air pollutants (domestic workplaces)

Indicator	Sub-indicator	Unit	2023	2024	2025
Air pollutant emissions	Total	tonnes	1.80	3.33	3.41
	NOx	tonnes	1.18	3.03	3.08
	SOx	tonnes	0.03	0.06	0.10
	Dust (PM)	tonnes	0.59	0.24	0.24

* Reported on the basis of data from the Ministry of Environment disclosure system

Water pollutants

Indicator	Sub-indicator	Unit	2023	2024	2025
Water pollutant discharge	Total	tonnes	1.10	3.74	
	COD	tonnes	0.00	0.00	
	BOD	tonnes	0.12	0.42	
	SS	tonnes	0.25	0.60	
	Total nitrogen (T-N)	tonnes	0.59	0.82	
	Total phosphorus (T-P)	tonnes	0.14	0.15	
	Total organic carbon (TOC)	tonnes	0.00	1.77	

* Entered on the basis of data from the Ministry of Environment disclosure system as of the end of June 2025. Since the data becomes available only after this publication date, it will be disclosed in next year's report.

Water resource management (domestic workplaces)

Indicator	Sub-indicator	Unit	2023	2024	2025
Water consumption**	Total	tonnes	3,080,738	3,112,902	3,150,424
	Tap water consumption	tonnes	93,363	94,064	101,180
	Industrial water consumption	tonnes	2,987,375	3,018,838	3,049,244
Water consumption intensity	Intensity	tonnes per KRW 1 million in revenue	4.43	4.36	4.06
Wastewater generated*	Volume of wastewater generated	tonnes	30,359	26,755	22,573

* All wastewater is treated lawfully by third-party providers.
** From 2025, water consumption is reported under the same standard as the environmental information disclosure system.

Waste*

Indicator	Sub-indicator	Unit	2023	2024	2025
Waste generation	Total	tonnes	219	334	195
	Volume of general waste generated	tonnes	108	164	110
	Volume of designated waste generated	tonnes	111	170	85
Waste treatment**	Total	tonnes	211	225	108
Waste recycling	Total	tonnes	70	109	87
	Rate	%	32.0	48.5	44.7

* Waste data is calculated and managed for regulatory reporting under the relevant legislation, including through the Allbaro System.
** Waste treatment data is calculated to include both landfill and incineration volumes.

Significant spills

Indicator	Sub-indicator	Unit	2023	2024	2025
Volume spilled (to soil, rivers or the sea, or elsewhere)	Total	tonnes	0	0	0
	Oil	tonnes	0	0	0
	Fuel	tonnes	0	0	0
	Waste	tonnes	0	0	0
	Chemicals	tonnes	0	0	0
	Other	tonnes	0	0	0

Biodiversity

Indicator	Sub-indicator	Unit	2023	2024	2025
Workplaces owned, leased, or operated in or adjacent to protected areas and areas of high biodiversity value		sites	0	0	0

Social Performance

Employee profile

Indicator	Sub-indicator	Unit	2023	2024	2025
Total employees, domestic and overseas	Total	persons	558	540	554
	Male	persons	507	491	502
	Female	persons	51	49	52
	Share of female employees	%	9.1	9.0	9.4
Total executives, domestic and overseas*	Total	persons	16	14	18
	Male (domestic)	persons	15	13	17
	Male (overseas)	persons	1	1	1
	Female (domestic)	persons	0	0	0
	Share of female executives	%	0	0	0
Total employees by age group, domestic and overseas	Under 30	persons	70	59	57
	30 to under 50	persons	330	329	327
	50 and over	persons	158	152	170
Total domestic employees	Total	persons	553	536	550
Total domestic employees (permanent, male)	Total	persons	489	467	469
	Under 30	persons	57	48	47
	30 to under 50	persons	292	285	275
	50 and over	persons	140	134	147
Total domestic employees (permanent, female)	Total	persons	45	41	41
	Under 30	persons	11	9	8
	30 to under 50	persons	33	31	32
	50 and over	persons	1	1	1
Total domestic employees (contract, male)	Total	persons	13	20	29
	Under 30	persons	1	1	1
	30 to under 50	persons	0	7	11
	50 and over	persons	12	12	17
Total domestic employees (contract, female)	Total	persons	6	8	11
	Under 30	persons	1	1	1
	30 to under 50	persons	3	5	7
	50 and over	persons	2	2	3
Total overseas employees in China**	Total	persons	5	4	4
Total employees in China (permanent, male)	Total	persons	5	4	4
	Under 30	persons	0	0	0
	30 to under 50	persons	2	1	2
	50 and over	persons	3	3	2

* Major workplaces are based on domestic workplaces.
** Management at the main local workplace in China (Guangzhou) consists of one general manager (managing director), hired in Korea and assigned to the local site.

New hires

Indicator	Sub-indicator	Unit	2023	2024	2025
New employee hires	Total	persons	46	27	47
	Male	persons	39	23	39
	Female	persons	7	4	8

Voluntary turnover

Indicator	Sub-indicator	Unit	2023	2024	2025
Departing employees	Total departing employees	persons	37	44	34
	Male	persons	32	38	30
	Under 30	persons	8	8	7
	30 to under 50	persons	13	12	15
	50 and over	persons	11	18	8
	Female	persons	5	6	4
	Under 30	persons	1	1	1
	30 to under 50	persons	3	5	3
	50 and over	persons	1	0	0
Voluntarily departing employees	Voluntarily departing employees	persons	29	41	32
	Male	persons	25	37	29
	Under 30	persons	8	8	6
	30 to under 50	persons	12	12	15
	50 and over	persons	5	17	8
	Female	persons	4	4	3
	Under 30	persons	1	0	1
	30 to under 50	persons	2	4	2
	50 and over	persons	1	0	0
	Rate	%	78.4	93.2	94.1

Employee diversity

Indicator	Sub-indicator	Unit	2023	2024	2025
Diversity hiring	Female employees	persons	51	49	52
	Employees with disabilities	persons	4	4	4
	Share of minority group hires	%	9.9	9.8	10.1
	Employees registered as national merit recipients	persons	9	9	9

Employee retirement benefits

Indicator	Sub-indicator	Unit	2023	2024	2025
Defined benefit (DB)	Commencement date	-	December 31, 2011		
	Present value of defined benefit obligations	KRW million	35,886	36,357	38,992
Defined contribution (DC)	Commencement date	-	December 31, 2011		
	Retirement benefit costs	KRW million	217	371	499

Employee use of flexible work systems

Indicator	Sub-indicator	Unit	2023	2024*	2025
Employees using the selective working hours system	Total	persons	413	84	91
	Male	persons	362	74	79
	Female	persons	51	10	12

* From 2024, performance figures are calculated excluding shift workers.

Anti-corruption

Indicator	Sub-indicator	Unit	2023	2024	2025
Workplaces assessed for corruption risk		sites	0	0	0
Corruption cases received	Corruption cases received	cases	0	0	0
Corruption cases confirmed	Cases confirmed as factual among those received	cases	0	0	0
Corruption cases handled	Corruption cases handled	cases	0	0	0
Disciplinary actions for corruption	Disciplinary actions for corruption	cases	0	0	0
Corruption case resolution rate	Corruption case resolution rate	%	0	0	0

Employee performance evaluation

Indicator	Sub-indicator	Unit	2023	2024**	2025
Employees receiving regular performance evaluations	Employees receiving regular performance evaluations	persons	456	458	436
	Male	persons	416	416	401
	Female	persons	40	42	35
	Rate	%	81.7	84.8	78.7

* Excludes technical and contract employees, and mid-year hires with less than seven months of service.
** 2024 figures have been restated from the previous basis of employees covered by the evaluation system to employees who actually participated in the evaluation.

Employee health checkups

Indicator	Sub-indicator	Unit	2023	2024	2025
Rate of employees receiving health checkups	Employees eligible for health checkups	persons	486	535	481
	Employees receiving health checkups	persons	486	525	481
	Rate	%	100	98	100

* Health checkups follow the National Health Insurance Service standards. Office and administrative staff receive a checkup every two years, and non-office staff (plant, sales, and executives) receive one annually.

Employee maternity/paternity leave and parental leave

Indicator	Sub-indicator	Unit	2023	2024	2025
Employees taking maternity/paternity leave	Total	persons	9	12	8
	Male	persons	9	10	7
	Female	persons	0	2	1
Employees taking parental leave	Total	persons	4	3	9
	Male	persons	2	3	5
	Female	persons	2	0	4
Retention rate after parental leave*	Total	%	0	100	100
	Male	%	0	100	100
	Female	%	0	100	100

* Total number of employees still employed 12 months after returning from parental leave.
* A women's lounge is provided.

Employee training*

Indicator	Sub-indicator	Unit	2023	2024	2025
Ethics training***	Employees trained	persons	490	489	475
	Training sessions	sessions	3	4	4
	Training hours	hours	735	978	950
Environmental (ESG) training***	Employees trained	persons	490	200	210
	Training sessions	sessions	2	2	2
	Training hours	hours	1,470	600	630
Safety and health training	Employees trained	persons	533	521	531
	Head Office employees	persons	78	68	65
	Workplace employees	persons	455	453	466
	Training sessions	sessions	16	16	16
	Training hours	hours	11,863	11,688	11,964
Human rights training	Employees trained	persons	569	547	555
	Percentage of security personnel trained in human rights policies and procedures**	%	100	100	100
	Training sessions	sessions	3	1	1
	Training hours	hours	2,134	2,051	2,220
Job training	Employees trained	persons	261	156	156
	Training sessions	sessions	105	277	60
Information security training	Employees trained	persons	558	547	555
	Training sessions	sessions	1	1	1
	Training hours	hours	698	684	555
Employee training	Total training investment	KRW million	165	137	178
	Training cost per employee	KRW per person	295,699	250,000	320,000
	Total training hours	hours	60,264	54,143	20,105
	Training hours per employee	hours per person	109	101	35

* All employees attend training according to job and position (excluding legally mandated training).
** Covers all workplaces; estimated on the basis that all security personnel (guards and similar) receive mandatory training upon hire.
*** Ethics and environmental training hours have been restated to correct a calculation error (formula: employees trained × number of sessions × hours per session).

Employee Code of Ethics pledge

Indicator	Sub-indicator	Unit	2023	2024	2025
Employee Code of Ethics pledge	Employees signing the pledge	persons	558	540	554
	Rate	%	100	100	100

Whistleblowing

Indicator	Sub-indicator	Unit	2023	2024	2025
Whistleblowing reports received	Reports received	cases	0	0	0
Whistleblowing reports confirmed	Reports confirmed as factual among those received	cases	0	0	0
Whistleblowing reports handled	Reports handled	cases	0	0	0
Whistleblowing disciplinary actions	Disciplinary actions taken	cases	0	0	0
	Rate of reports handled	%	0	0	0

Labor-management relations

Indicator	Sub-indicator	Unit	2023	2024	2025
Labor-Management Council meetings	Meetings held	meetings	4	4	4
Collective agreement	Employees in the labor union	persons	129	124	124
	Union membership rate*	%	23.1	23.0	22.4
	Employees covered by the collective agreement**	%	97.1	97.4	96.8

* Employees excluded from union membership (Article 6 of the Collective Agreement): those engaged in deciding company policy and direction, and those in human resources, labor relations, accounting, or secretarial roles.
** The rate of employees covered by the Collective Agreement is calculated by dividing the number of permanent employees (excluding executives) by the total number of employees.

Workplace occupational health and safety

Indicator	Sub-indicator	Unit	2023	2024	2025
Frequency rate of injury**		cases per million working hours*	0	0	0
Severity rate of injury**		days per thousand working hours*	0	0	0
Occupational illness frequency rate**		cases per million working hours*	0	0	0
Incidents	Employee near misses	cases	76	87	102
	Employee occupational injuries	cases	0	0	0
	Employee fatalities	persons	0	0	0
	Total employee working hours***	hours	1,085,045	1,178,675	1,155,747
	Supplier near misses	cases	0	0	0
	Supplier occupational injuries	cases	0	0	0
	Supplier employee fatalities	persons	0	0	0
	Total supplier working hours***	hours	301,416	307,135	315,828
Employees covered by the occupational health and safety management system****	Employees in scope	persons	558	540	554
	Employees covered	persons	558	540	554
	Coverage rate	%	100	100	100

* The frequency rate of injury, severity rate of injury, and occupational illness frequency rate indicate the incidence per total working hours rather than a simple percentage; units have been corrected to match the calculation basis.
** The injury rate, frequency rate of injury, and occupational illness frequency rate are calculated according to the MOEL industrial accident statistics standards. No occupational illness was identified under internal standards.
*** Total employee and supplier working hours are based on actual hours worked.
**** Unstaffed workplaces are excluded from the scope of ISO 45001; all staffed workplaces hold ISO 45001 certification.

Environmental and occupational health and safety investment

Indicator	Sub-indicator	Unit	2023	2024	2025
Occupational health and safety investment budget		KRW million	8,076	7,050	6,610
Occupational health and safety investment executed		KRW million	5,575	5,250	5,720
Occupational health and safety investment execution rate		%	69.0	74.4	86.5

Community investment

Indicator	Sub-indicator	Unit	2023	2024	2025
Donations**	Total	KRW million	85	88	292
	Cash donations	KRW million	12	11	13
	In-kind donations	KRW million	73	77	79
Social infrastructure investment and services supported*		KRW million	0	0	200
Workplaces with local community engagement, impact assessment, and development programs		sites	4	11	5
Employee community service	Participants	persons	204	182	180
	Annual community service (volunteer) participation	times	37	33	33
	Annual community service (volunteer) hours	hours	68	61	60

* Social infrastructure investment and services supported refers to the Gumi-type Job Creation Shared Growth Fund (Gumi Electronics and Information Technology Research Institute).
** The donations total includes the amount of infrastructure investment and services supported (counted separately).

Violations of internal rules and laws

Indicator	Sub-indicator	Unit	2023	2024	2025
Discrimination incidents	Reports received	cases	0	0	0
	Cases handled	cases	0	0	0
	Rate of cases handled	%	0	0	0
Child labor	Employees under the minimum working age	persons	0	0	0
Violations of environmental laws and regulations	Cases	cases	0	0	0
	Fines	KRW	0	0	0
Violations of social and economic laws and regulations	Cases	cases	0	0	0
	Fines	KRW	0	0	0
Breaches of customer privacy and losses of customer data	Complaints	cases	0	0	0
Violations of marketing communications laws and voluntary codes	Cases	cases	0	0	0

Supply chain ESG management

Indicator	Sub-indicator	Unit	2023	2024	2025
Key suppliers	Number of key suppliers	companies	249	274	295
Key suppliers signing the Supply Chain Code of Ethics	Key suppliers signing the Supply Chain Code of Ethics	companies	235	258	280
	Rate	%	94.4	94.2	94.9

Governance Performance

Board operations

Indicator	Sub-indicator	Unit	2023	2024	2025
Board meetings held	Total board meetings held	meetings	7	9	6
	Regular board meetings	meetings	7	9	6
Board agenda review	Agenda items submitted to the Board	items	18	21	15
	Agenda items approved by the Board	items	18	21	15
	ESG agenda items reviewed	items	1	1	1
	Items submitted	items	1	1	1
	Items approved	items	1	1	1
Board attendance rate*	Attendance rate	%	100	100	96
	Inside director attendance rate	%	97	92	92
	Outside director attendance rate	%	100	100	100
Board training	Board training sessions	sessions	0	0	0

* For 2023 and 2024, the outside director attendance rate is calculated on the basis of the attendance of registered outside directors.
* From 2025, the board attendance rate is calculated on the basis of the overall attendance of both inside and outside directors.

Management system certifications

Indicator	Sub-indicator	Unit	2023	2024	2025
Workplaces	Total workplaces	sites	20	20	20
	Domestic	sites	19	19	19
	Overseas	sites	1	1	1
ISO 14001 (environmental management system) certification	Certified workplaces	sites	1	1	1
	Certification rate	%	5	5	5
ISO 45001 (occupational health and safety management system) certification	Certified workplaces*	sites	12	14	14
	Certification rate	%	63	74	74
ISO 9001 (quality management system) certification	Certified workplaces	sites	12	14	14
	Certification rate	%	63	74	74

* ISO 45001-certified workplaces: Head Office, Banwol, Daejeon, Cheongju, Yeocheon, Yangsan, Gumi, Paju, Ulsan, Gongju, Icheon, Seosan

GRI Standards Index

GRI (Global Reporting Initiative) is an international organization that provides guidelines for ESG reports and encourages companies to publish them. DIG Airgas prepares its report in accordance with GRI Standards 2021, the standard framework for ESG reporting, and discloses it transparently.

Statement of use	DIG Airgas reports its sustainability management information in accordance with GRI Standards 2021 for the period from January 1, 2025 to December 31, 2025
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	No GRI Sector Standards applicable to DIG Airgas under GICS or other industry classifications had been published as of the publication date, so none were applied.

GRI	Disclosure	Reporting Page	Omission	Additional Contents
General Disclosure				
GRI 2: General Disclosures 2021	2-1 Organizational details	7		
	2-2 Entities included in the organization's sustainability reporting	2, 7		
	2-3 Reporting period, frequency and contact point	2, 92		
	2-4 Restatements of information	-		Restated data is noted separately.
	2-5 External assurance	91		
	2-6 Activities, value chain and other business relationships	7–13		
	2-7 Employees	76		
	2-8 Workers who are not employees	Employment Type Disclosure System		In 2025, non-employee workers totaled 53 (39 male, 14 female), based on the Employment Type Disclosure System.
	2-9 Governance structure and composition	61		
	2-10 Nomination and selection of the highest governance body	61–62		
	2-11 Chair of the highest governance body	61		
	2-12 Role of the highest governance body in overseeing the management of impacts	15, 28, 61–63		
	2-13 Delegation of responsibility for managing impacts	15, 28, 61–63		
	2-14 Role of the highest governance body in sustainability reporting	15, 28		
	2-15 Conflicts of interest	61		
	2-16 Communication of critical concerns	15		
	2-17 Collective knowledge of the highest governance body	62		
	2-18 Evaluation of the performance of the highest governance body	-	Confidentiality constraints	DIG Airgas is not subject to the business report filing requirement under the Financial Investment Services and Capital Markets Act, and does not disclose this as internal confidential information.

GRI	Disclosure	Reporting Page	Omission	Additional Contents
GRI 2: General Disclosures 2021	2-19 Remuneration policies	-	Confidentiality constraints	DIG Airgas is not subject to the business report filing requirement under the Financial Investment Services and Capital Markets Act, and does not disclose this as internal confidential information.
	2-20 Process to determine remuneration	-	Confidentiality constraints	DIG Airgas is not subject to the business report filing requirement under the Financial Investment Services and Capital Markets Act, and does not disclose this as internal confidential information.
	2-21 Annual total compensation ratio	-	Confidentiality constraints	DIG Airgas is not subject to the business report filing requirement under the Financial Investment Services and Capital Markets Act, and does not disclose this as internal confidential information.
	2-22 Statement on sustainable development strategy	5–6		
	2-23 Policy commitments	16–17		
	2-24 Embedding policy commitments	16–17		
	2-25 Processes to remediate negative impacts	64–67		
	2-26 Mechanisms for seeking advice and raising concerns	67		
	2-27 Compliance with laws and regulations	80		
	2-28 Membership associations	2		
	2-29 Approach to stakeholder engagement	22		
	2-30 Collective bargaining agreements	79		
Material Topic & Topic Standards				
GRI 3: Material Topics	3-1 Process to determine material topics	23		
	3-2 List of material topics	24		
	3-3 Management of material topics	15, 28–37, 38, 40–45, 46–49, 53, 64–67		
Material Topic 1	Climate change mitigation and GHG emissions reduction			
GRI 3: Material Topics	3-3 Management of material topics	28–37		
GRI 201: Economic Performance	201-2 Financial implications and other risks and opportunities due to climate change	33–34		
GRI 302: Energy	302-1 Energy consumption within the organization	74		
	302-3 Energy intensity	74		
GRI 305: Emissions	305-1 Direct (Scope 1) GHG emissions	74		
	305-2 Energy indirect (Scope 2) GHG emissions	74		
	305-4 GHG emissions intensity	74		
Material Topic 2	Safe workplace establishment and employee health risk monitoring			
GRI 3: Material Topics	3-3 Management of material topics	40–45		

GRI	Disclosure	Reporting Page	Omission	Additional Contents
GRI 403: Occupational Health and Safety	403-1 Occupational health and safety management system	40–45		
	403-2 Hazard identification, risk assessment, and incident investigation	40–45		
	403-3 Occupational health services	40–45		
	403-4 Worker participation, consultation, and communication on occupational health and safety	53		
	403-5 Worker training on occupational health and safety	42, 78		
	403-6 Promotion of worker health	41–42		
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	40–45		
	403-8 Workers covered by an occupational health and safety management system	79		
	403-9 Work-related injuries	79		
	403-10 Work-related ill health	79		
GRI 404: Training and Education	404-1 Average hours of training per year per employee	78		
Material Topic 3	Stable product supply and production activities to secure industrial stability			
GRI 3: Material Topics	3-3 Management of material topics	46–49		
GRI 201: Economic Performance	201-1 Direct economic value generated and distributed (EVG&D)	73		
	201-4 Financial assistance received from government	73		
GRI 202: Market Presence	202-2 Proportion of senior management hired from the local community	76		
GRI 203: Indirect Economic Impacts	203-1 Infrastructure investments and services supported	57–59		
GRI 204: Procurement Practices	204-1 Proportion of spending on local suppliers	73		
GRI 206: Anti-competitive Behavior	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-		No penalty surcharges, legal actions, or similar measures were imposed by the Korea Fair Trade Commission or other relevant regulatory authorities for unfair trade practices.
Material Topic 4	Resource conservation and process efficiency to improve resource consumption			
GRI 3: Material Topics	3-3 Management of material topics	38		
GRI 302: Energy	302-1 Energy consumption within the organization	74		
	302-3 Energy intensity	74		
GRI 303: Water and Effluents	303-3 Water withdrawal	38, 74		
	303-5 Water consumption	38, 74		
Material Topic 5	Ethical management system establishment and anti-corruption ethical management strengthening			
GRI 3: Material Topics	3-3 Management of material topics	64–67		

GRI	Disclosure	Reporting Page	Omission	Additional Contents
GRI 205: Anti-corruption	205-2 Communication and training about anti-corruption policies and procedures	65–66, 78		
	205-3 Confirmed incidents of corruption and actions taken	65–66, 77		
Material Topic 6	Chemical and hazardous substance management to strengthen pollution prevention			
GRI 3: Material Topics	3-3 Management of material topics	38		
GRI 306: Waste	306-1 Waste generation and significant waste-related impacts	38		
	306-2 Management of significant waste-related impacts	38		
	306-3 Waste generated	38, 75		
	306-4 Waste diverted from disposal	38, 75		
	306-5 Waste directed to disposal	38, 75		
GRI 305: Emissions	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	38, 74		Air pollutant emissions are minimal given the nature of the business.
Material Topic 7	ESG governance system establishment and implementation (dedicated ESG organization structure and board communication strengthening)			
GRI 3: Material Topics	3-3 Management of material topics	15, 28		
TCFD	TCFD Framework Governance	28–29		
Material Topic 8	Respect for the right to join a union, expansion of communication channels, and pursuit of active communication in labor-management relations			
GRI 3: Material Topics	3-3 Management of material topics	43, 53		
GRI 401: Employment	401-1 New employee hires and employee turnover	76, 77		
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	53–54		
Other Topic				
GRI 305: Emissions	305-6 Emissions of ozone-depleting substances (ODS)	38		ODS emissions are minimal given the nature of the business.
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	38, 74		Air pollutant emissions are minimal given the nature of the business.
GRI 417: Marketing and Labeling	417-3 Incidents of non-compliance concerning marketing communications	80		
GRI 418: Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	80		

SASB Index

SASB (Sustainability Accounting Standards Board) is a non-profit organization that establishes non-financial reporting standards. The organization established and operates the SASB Standards for sustainability accounting. The SASB Standards identify sustainability risk topics most relevant to each industry and recommend that companies report on those topics on an ongoing basis to communicate with investors and other 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	90
	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	28–37, 90
Air Quality	Air emissions of the following pollutants: (1) NOx (excluding N_2O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs)	RT-CH-120a.1	74
Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy	RT-CH-130a.1	90
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	75
	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	RT-CH-140a.2	80
	Description of water management risks and discussion of strategies and practices to mitigate those risks	RT-CH-140a.3	38
Hazardous Waste Management	Amount of hazardous waste generated, percentage recycled	RT-CH-150a.1	75
Community Relations	Discussion of engagement processes to manage risks and opportunities associated with community interests	RT-CH-210a.1	57–59
Workforce Health & Safety	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	RT-CH-320a.1	76, 79

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	40–45
Product Design for Use-phase Efficiency	Revenue from products designed for use-phase 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	75
	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact	RT-CH-410b.2	38
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	64–67
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	79
	Number of transport incidents	RT-CH-540a.2	There is no transport incident

TCFD Index

TCFD (Task Force on Climate-related Financial Disclosures) is an initiative established in 2015 by the Financial Stability Board, as mandated by the G20 finance ministers and central bank governors, to promote climate-related disclosure. DIG Airgas addresses climate change as a potential risk within a structured framework and discloses its climate response in line with the TCFD recommendations to help stakeholders understand its corporate strategy.

Theme	Recommended disclosures	Reporting page
Governance	a) Describe the board's oversight of climate-related risks and opportunities	28–37
	b) Describe management's role in assessing and managing climate-related risks and opportunities	
Strategy	a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term	
	b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	
	c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	
Risk Management	a) Describe the organization's processes for identifying and assessing climate-related risks	
	b) Describe the organization's processes for managing climate-related risks	
	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	
Metrics and Targets	a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	
	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

DIG Airgas aligns its sustainability management with the targets of the UN SDGs. Through this work, the company supports the direction of the SDGs as a shared global agenda and pursues them alongside its business activities.

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	• Supporting low-income groups through the Matching Grant Program and community service activities at each workplace • Reducing poverty over the long term through education programs for children and youth from low-income families in local communities
	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	
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	• Providing essential food support, including rice and instant noodles, for low-income recipients • Funding side dishes at community welfare center cafeterias and participating in meal delivery volunteering
3. Good Health and Well-being	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	• Providing comprehensive health checkups for employees and their families • Establishing and operating a structured process for chemical management • Maintaining air and water pollutant emissions below permitted limits • Strengthening safety and health management capability through an occupational health and safety management system and a serious accident prevention system
	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	
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	• Providing training for job and career development, including foreign language courses and external training programs • Running education programs for children and youth from low-income families in local communities
	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	
5. Gender Equality	5.1	End all forms of discrimination against all women and girls everywhere	• Stipulating the prohibition of workplace sexual harassment and gender discrimination in the Code of Ethics the Rules of Employment, and the Collective Agreement • Monitoring the number of female employees
	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	
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	• Establishing waste management procedures and conducting regular checks on lawful waste treatment • Handling hazardous substances in accordance with the hazardous substance management procedures • Managing air and water pollutants under 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	• Establishing renewable energy plans, including on-site solar power generation at workplaces, and reviewing the renewable energy transition • Improving energy efficiency through facility efficiency improvements and transport vehicle efficiency • Investing on an ongoing basis in clean energy research and technology development, including completion of the hydrogen gas plant and development of CO_2 liquefaction equipment
	7.3	By 2030, double the global rate of improvement in energy efficiency	
	7.a	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	
8. Decent Work and Economic Growth	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	• Monitoring the number of female employees and employees with disabilities • Encouraging suppliers to keep labor exploitation and human rights violations out of the supply chain through conflict minerals management • Stipulating the prohibition of child labor and forced labor in the Rules of Employment and the Collective Agreement
	8.7	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	
9. Industry, Innovation and Infrastructure	9.4	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	• Improving resource-use efficiency in industrial processes through the shutdown of aging facilities and facility efficiency improvements • Taking an active part in government-led eco-friendly R&D, including the MOTIE CCS project (research on onshore geological CO_2 storage)
	9.5	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	
10. Reduced Inequalities	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	• Monitoring and managing the hiring of women, persons with disabilities, and minority groups on an ongoing basis • Stipulating respect for diversity and the prohibition of discrimination in the Code of Ethics, the Rules of Employment, and the Collective Agreement
	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. Responsible Consumption and Production	12.2	By 2030, achieve the sustainable management and efficient use of natural resources	• Pursuing sustainable supply chain management through the exclusion of conflict minerals in raw material procurement • Establishing management procedures for chemicals, waste, and air and water pollutants, and keeping emissions below permitted limits • Disclosing sustainability information through publication of the sustainability report • Contributing to sustainable national procurement and supply chains through the Supplier Code of Conduct • Managing and improving local job creation through monitoring of the number of local employees
	12.4	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	
	12.5	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.b	Develop and implement tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local culture and products	
13. Climate Action	13.1	Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries	• Identifying climate-related risks and opportunities and developing strategy in line with the TCFD recommendations and IFRS S2 • Providing environmental and ESG training for employees to raise climate change awareness • Reducing GHG emissions through process efficiency improvements and review of renewable energy use
	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. Peace, Justice and Strong Institutions	16.2	End abuse, exploitation, trafficking and all forms of violence against and torture of children	• Stipulating the prohibition of child labor and forced labor in the Rules of Employment and the Collective Agreement • Establishing anti-corruption and anti-money laundering provisions through the Code of Ethics and the DIG Code of Conduct, and communicating them to stakeholders • Operating ethics and compliance reporting channels with transparent reporting and action • Restricting directors and executives with a conflict of interest from exercising voting rights on board resolutions to secure transparency and independence in board decision-making
	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	

ISO Certifications

ISO 9001 Quality Management System



Certificate of Approval

Accredited by Member of the International Accreditation Forum Multilateral Recognition Arrangement for Quality Management systems

KQA approves that the Quality Management System of the following company is conformed with the certification audit criteria.

Certificate No. : KQA-Q95022
Company : DIG AIRGAS CO., LTD.
Address : 1. Head office
10 Tongil-ro, Jung-gu, Seoul, ROK
2. Certified sites
1) Banwol factory : 128 Sandan-ro, Danwon-gu, Ansan-si, Gyeonggi-do, ROK
2) Daejeon factory : 45 Sinildong-ro, Daedeok-gu, Daejeon, ROK
3) Cheongju factory : 215 Daesin-ro, Heungdeok-gu, Cheongju-si, Chungcheongbuk-do, ROK
4) Yeocheon factory : 317 Yeosusandan-ro, Yeosu-si, Jeollanam-do, ROK
5) Yangsan factory : 10 Yusangngdan 8-gil, Yangsan-si, Gyeongsangnam-do, ROK
6) Gumi factory : 196-34 3gongdan 3-ro, Gumi-si, Gyeongsangbuk-do, ROK
7) Paju factory : 284 LCD-ro, Wollong-myeon, Paju-si, Gyeonggi-do, ROK
8) Ulsan factory : 18-64 Cheoyong-ro 487beon-gil, Nam-gu, Ulsan, ROK
9) Gongju Specialty gas factory : 57 Gongdan-gil, Gongju-si, Chungcheongnam-do, ROK
10) Icheon factory : 2091 Gyeonchungdae-ro, Bubal-eup, Icheon-si, Gyeonggi-do, ROK
11) Seosan factory : 555 Jikyeop-ro, Daesan-eup, Seosan-si, Chungcheongnam-do, ROK
12) Cheongju factory : 73 Daesin-ro 185beon-gil, Heungdeok-gu, Cheongju-si, Chungcheongbuk-do, ROK
13) Yeocheon 4factory : 848 Yeosusandan-ro, Yeosu-si, Jeollanam-do, ROK
14) Gumi 3factory : 56 3gongdan 3-ro, Sandong-eup, Gumi-si, Gyeongsangbuk-do, ROK

The standards for this certificate of conformity are as follows.
Management Systems Standards :
ISO 9001:2015, KS Q ISO 9001:2015
Scope of Registration : Refer to appendix

Original Approval : 28 July 1995
Validity : 6 May 2025 - 5 May 2028
Date of issue : 28 April 2025 (Renewal of certificate)

Chang Cheol Hong, Lead Auditor
Song Jong Cheol, CEO

Korea Quality Assurance

ISO 45001 Occupational Health and Safety Management System



Certificate of Approval

Accredited by Member of the International Accreditation Forum Multilateral Recognition Arrangement for Occupational Health and Safety Management Systems

KQA approves that the Occupational Health and Safety Management System of the following company is conformed with the certification audit criteria.

Certificate No. : KQA-OH13062
Company : DIG AIRGAS CO., LTD.
Address : 1. Head office
10 Tongil-ro, Jung-gu, Seoul, ROK
2. Certified sites
1) Banwol factory : 128 Sandan-ro, Danwon-gu, Ansan-si, Gyeonggi-do, ROK
2) Daejeon factory : 45 Sinildong-ro, Daedeok-gu, Daejeon, ROK
3) Cheongju factory : 215 Daesin-ro, Heungdeok-gu, Cheongju-si, Chungcheongbuk-do, ROK
4) Yeocheon factory : 317 Yeosusandan-ro, Yeosu-si, Jeollanam-do, ROK
5) Yangsan factory : 10 Yusangngdan 8-gil, Yangsan-si, Gyeongsangnam-do, ROK
6) Gumi factory : 196-34 3gongdan 3-ro, Gumi-si, Gyeongsangbuk-do, ROK
7) Paju factory : 284 LCD-ro, Wollong-myeon, Paju-si, Gyeonggi-do, ROK
8) Ulsan factory : 18-64 Cheoyong-ro 487beon-gil, Nam-gu, Ulsan, ROK
9) Gongju Specialty gas factory : 57 Gongdan-gil, Gongju-si, Chungcheongnam-do, ROK
10) Icheon factory : 2091 Gyeonchungdae-ro, Bubal-eup, Icheon-si, Gyeonggi-do, ROK
11) Seosan factory : 555 Jikyeop-ro, Daesan-eup, Seosan-si, Chungcheongnam-do, ROK
12) Cheongju factory : 73 Daesin-ro 185beon-gil, Heungdeok-gu, Cheongju-si, Chungcheongbuk-do, ROK
13) Yeocheon 4factory : 848 Yeosusandan-ro, Yeosu-si, Jeollanam-do, ROK
14) Gumi 3factory : 56 3gongdan 3-ro, Sandong-eup, Gumi-si, Gyeongsangbuk-do, ROK

The standards for this certificate of conformity are as follows.
Management Systems Standards :
ISO 45001:2018 / KS Q ISO 45001:2018
Scope of Registration : Refer to appendix

Original Approval : 29 June 2020
Validity : 6 May 2025 - 5 May 2028
Date of issue : 28 April 2025 (Renewal of certificate)

Chang Cheol Hong, Lead Auditor
Song Jong Cheol, CEO

Korea Quality Assurance

ISO 14001 Environmental Management System



Certificate of Approval

Accredited by Member of the International Accreditation Forum Multilateral Recognition Arrangement for Environment Management systems

KQA approves that the Environment Management System of the following company is conformed with the certification audit criteria.

Certificate No. : KQA-E99001
Company : DIG AIRGAS CO., LTD.
Address : 128, Sandan-ro, Danwon-gu, Ansan-si, Gyeonggi-do, ROK

The standards for this certificate of conformity are as follows.

Management Systems Standards :
ISO 14001:2015 / KS I ISO 14001:2015
Scope of Registration :
Manufacture of Oxygen, Nitrogen, Argon, Specialty gas

Original Approval : 13 September 1999
Validity : 8 May 2026 - 7 May 2029
Date of issue : 27 April 2026 (Renewal of certificate)

Chang Cheol Hong, Lead Auditor
Song Jong Cheol, CEO

Korea Quality Assurance

Certificate of GMP Compliance of a Manufacturer



번호(No.) : MFDS-2-F-1603-14-2025-3

의약품 제조 및 품질관리기준 적합판정서
(Certificate of GMP Compliance of a Manufacturer)

• 제조소의 명칭/업허가번호(Name of Manufacturer/License No.)
디아이지에어가스(주)/1603

• 제조소의 소재지(Address of Manufacturer)
울산광역시 남구 처용로487번길 18-64

• 제형 또는 제조 방법
(Dosage forms of Product(s) of Manufacturing operations ※ 별첨 참고)

위 제조소는 「약사법」 제38조, 「의약품 등의 안전에 관한 규칙」 제48조 및 의약품실사상호협력기구(PIC/S) 규정에 의한 의약품 제조 및 품질관리기준에 적합함을 판정합니다.
(We hereby certify that the above manufacturer complies with Good Manufacturing Practices of Pharmaceutical Product(s) according to the Korea Pharmaceutical Affairs Act and PIC/S GMP guides)

발급일자(Date of Issue) : 2025.02.27.
유효기간(Date of Expiration) : 2028.03.01.
비고 : 실사종료일: 2025. 2. 12.

부산지방식품의약품안전청장

* Products such as O_2 and N_2 are assessed under GMP certification.

GHG Emissions Verification Statement

* The external verifier's verification statement is valid as of the date of issue (June 19, 2026). Between the date of issue and the date on which this statement is read, events or circumstances that could materially affect the GHG emissions calculation may arise, including a conformity assessment by the Ministry of Environment, and this verification statement may be revised as a result.

** Following the issue of the verification statement, indirect emissions (steam) were adjusted during subsequent corrective action, changing total GHG emissions to 852,606 tCO_2eq.



Verification Statement

Verification No. : **KQA-T2607**
Company name : **DIG AIRGAS CO., Ltd**
Representative : **Oh Gyu-Seok**
Business Registration No. : **101-81-10436**
Address : **10, Tongil-ro, Jung-gu, Seoul, Republic of Korea**

KQA confirms that the verification results for the 2025 greenhouse gas emissions statement of the above company are appropriate.
Based on verification according to relevant standards, emission activities and sources have been clearly identified, and the overall process of data generation, collection, processing, and reporting related to the greenhouse gas inventory is excellent.

Verification Standards
- **Guidelines for Reporting and Certification of Emissions in the Greenhouse Gas Emissions Trading Scheme**
- **Guidelines for the Operation of the Greenhouse Gas Emissions Trading Scheme**

Verification Scope : **2025 GHG emissions and energy consumption reports**
Verification Assurance Level : **Reasonable assurance**
※ **GHG emissions and energy consumption**

Year	GHG Emission (tCO2_eq)			Energy Consumption (TJ)			
	Scope1	Scope2	Total	Fuel	Electric	Steam	Total
2025	9,656.953	842,963.574	852,611	162.775	17,756.755	20.3	17,751

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

Verification Term : **23 Jan. 2026 ~ 31 Mar. 2026**
Date of issue : **19 June 2026**

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., Hojeong Bldg., 49, Manan-ro, Manan-gu, Anyang-si, Gyeonggi-do, 14034, Republic of Korea

Third-Party Assurance Statement

To: The Stakeholders of Air Liquide Korea(ex-DIG Airgas, hereinafter referred to as the "Air Liquide Korea")

● Overview

BSI (British Standards Institution) Group Korea (hereinafter referred to as the "Assurer") was requested to verify the Air Liquide Korea Sustainability Report 2026 (hereinafter referred to as the "Report"). The Assurer is independent of Air Liquide Korea 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 Air Liquide Korea 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 Air Liquide Korea and the assurance was carried out under the assumption that the information and data presented were complete and accurate.
Air Liquide Korea 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 Air Liquide Korea only.
The Assurer is responsible for providing Air Liquide Korea 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 Air Liquide Korea. The Assurer shall not bear any other responsibility, including legal responsibility, to any third party other than Air Liquide Korea 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 Air Liquide Korea includes the following:

- Reporting contents during the period from January 1st to December 31st 2025 included in the report, some data included the first half of 2026.
- Major assertion included in the Report, such as sustainability management policies and strategies, goals, projects, and performance, and the Report contents related to material topics 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 and 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 Air Liquide Korea.

[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, 303-3, 303-5, 305-1~2, 305-4, 305-6~7, 306-1~5, 401-1~2, 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 supporting evidence related to the material topics through interviews with senior managers in the departments responsible.
- 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 Air Liquide Korea 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 Air Liquide Korea. 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 assurors 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 Air Liquide Korea'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

Air Liquide Korea defined customers, shareholders, employees, suppliers, associations/media and local communities as Key Stakeholder Groups. To collect opinions by each stakeholder group in the context of sustainability, operated the stakeholder engagement process. Air Liquide Korea conducted a review of the stakeholder engagement process at the governance level to reflect the major issues derived through the stakeholder engagement process in sustainability strategy and goals. Air Liquide Korea disclosed the results related to the process in the Report.

Materiality: Identification and reporting of material sustainability topics

Air Liquide Korea 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, Air Liquide Korea 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. Air Liquide Korea derived 8 material topics through the relevant process, and disclosed GRI topic standards disclosures related to material topics in the Report.

Responsiveness: Responding to material sustainability topics and related impacts

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

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

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

● GRI-reporting

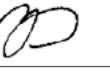
Air Liquide Korea provided us with their self-declaration of compliance within GRI Standards. Based on our review, we confirm that social responsibility and sustainable development indicators. The Assurer confirmed that the Report was prepared in accordance with the GRI Standards and the disclosures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

Issue Date: 15/09/2026

For and on behalf of BSI (British Standards Institution):
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Sustainability Framework and KPIs related to Governance and Economy



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AA1000 Licensed Report 000-4/V3-Y3HD7

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Date of issue October 2026
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