KOH YOUNG TECHNOLOGY

Sustainability Report 2025

ABOUT THIS REPORT

Report Overview

This report represents Koh Young Technology's seventh ESG Report. Koh Young publishes an ESG Report annually, and the 2025 edition was released in June 2026. Through this report, the company aims to share the activities undertaken and achievements made over the past year to fulfill its ESG management goals with a wide range of stakeholders. The report presents Koh Young Technology's quantitative and qualitative ESG management performance in 2025 across the areas of Environment, Social, Governance, and Economy, enhancing accessibility to relevant information. The company remains committed to maintaining active communication with stakeholders through the regular publication of ESG Reports.

Reporting Scope and Period

This report covers Koh Young Technology's domestic operations(Gwanggyo Headquarters, Gasan, Yeoju, Gwangmyeong) and overseas locations(United States, Germany, Japan, Singapore, China, Taiwan, Vietnam, Canada, Spain), with certain performance indicators limited to domestic sites only. Financial data are presented in accordance with the consolidated standards under the Korean International Financial Reporting Standards(K-IFRS), and the consolidated financial statements are also available through the independent auditor's report.

This report covers key ESG management achievements from January 1 to December 31, 2025, and includes over three years of quantitative data to enable trend analysis. Certain performance indicators include information up to the first half of 2026.

Reporting Standards

This report has been prepared in accordance with the GRI(Global Reporting Initiative) Standards 2021, the international guideline for sustainability reporting. The report also incorporates the disclosure standards recommended by global sustainability initiatives, including the United Nations Sustainable Development Goals(UN SDGs), the Sustainability Accounting Standards Board(SASB), and the Task Force on Climate-related Financial Disclosures(TCFD).

Report Assurance

To ensure the validity of the reporting process and the reliability of disclosed information, this report has undergone third-party assurance by the Korea Management Registrar, an independent external verification body. In addition, the 2025 greenhouse gas emissions data has undergone limited assurance by DNV Business Assurance Korea, a professional verification agency.

Inquiry

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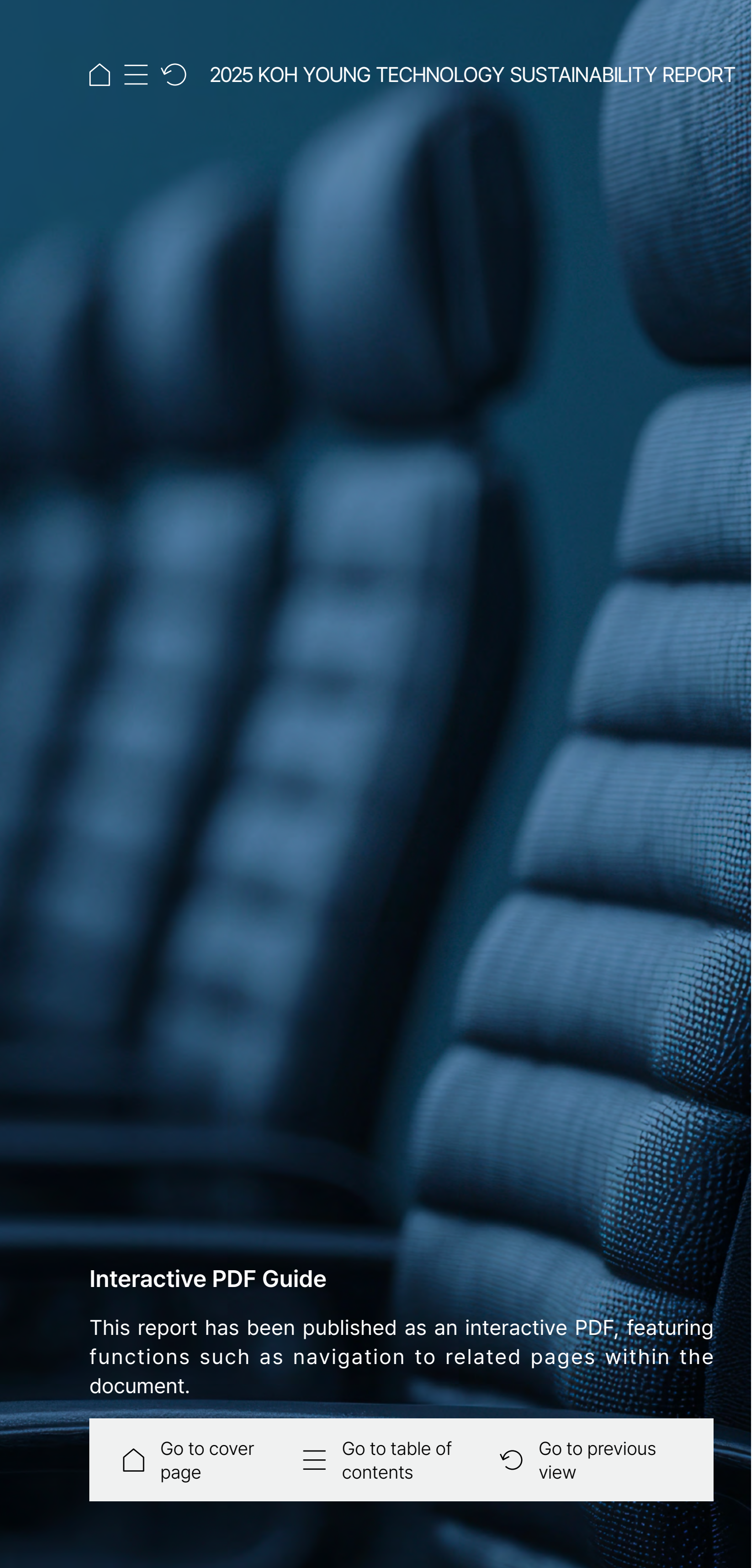

Interactive PDF Guide

This report has been published as an interactive PDF, featuring functions such as navigation to related pages within the document.

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INTRODUCTION

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CEO Message

June 2026

Koh Young Technology CEO

Kwangill Koh

Dear Valued Stakeholders of Koh Young Technology,

It is a great pleasure to share with you our achievements over the past year and our future aspirations through this seventh ESG Report.

Despite continued geopolitical uncertainties, 2025 was a meaningful year in which Koh Young Technology delivered tangible results based on its technological competitiveness. We have consistently invested in R&D, focusing on the advancement of AI software and 3D inspection technologies to secure future growth drivers. Building on these efforts, we proactively responded to evolving industry trends, including increasing automation in manufacturing environments and growing demand for intelligent solutions, further strengthening our competitiveness in AI-powered process optimization and precision inspection technologies.

As AI infrastructure continues to expand and demand for high-performance semiconductors and optical modules increases, Koh Young Technology's 3D semiconductor packaging inspection equipment is being supplied to a growing number of AI-related customers. In addition, our AI-powered smart factory software, KSMART, enables real-time analysis and optimization of production processes and is expanding its adoption among global customers. KSMART's flagship solution, KPO(Koh Young Process Optimizer), an AI-powered real-time process optimization solution, received the Productronica Innovation Award, demonstrating its technological excellence.

We also made meaningful progress in our medical device business. Geniant Cranial, our robotic system for brain surgery, received U.S. FDA 510(k) clearance and, in January 2026, obtained approval from Japan's Ministry of Health, Labor and Welfare(MHLW), further strengthening the foundation for expansion into global markets. In addition, clinical studies related to KYMERO were published in the Journal of Neurosurgery(JNS), the official journal of the American Association of Neurological Surgeons(AANS), providing further evidence of its clinical effectiveness.

These efforts have earned external recognition for our achievements, including the 2025 Korean Robot Company Award, designation as one of Fortune Korea's Top 40 Healthcare Innovation Companies, and recognition as a KOSDAQ Outstanding Investor Relations Firm.

In step with rapid technological innovation, our ESG management has also advanced to a new level, further strengthening the foundation for sustainable growth. Guided by our ESG vision—"Realizing a Better World through Ceaseless Innovation and Human-Centered Management"—we remain committed to fulfilling our responsibilities across environmental, social, and governance dimensions.

First, we will continue to advance environmentally responsible management and accelerate our transition toward a low-carbon future. Climate change is one of the most pressing challenges of our time and requires collective action. In 2025, Koh Young Technology obtained ISO 50001, the international standard for energy management systems, further enhancing the structure and transparency of our energy management practices. We also expanded the use of renewable energy through on-site solar power generation and the purchase of renewable energy certificates(RECs), while continuing the transition of company vehicles to EVs. Through these and other initiatives, we are steadily reducing our greenhouse gas emissions.

Second, we will strengthen the foundation for ESG management across our value chain. At Koh Young Technology, people and partnerships are among our highest priorities. In 2025, we obtained ISO 45001, the international standard for occupational health and safety management systems. We are also establishing a systematic framework for employee training and fostering a culture of respect for human rights to ensure our employees can grow and thrive in a safe working environment. Furthermore, we continue to uphold our responsibilities regarding human rights and sustainable supply chain management by obtaining compliance pledges to our Supplier Code of Conduct from key suppliers, conducting regular ESG assessments across our supply chain, and managing conflict minerals responsibly.

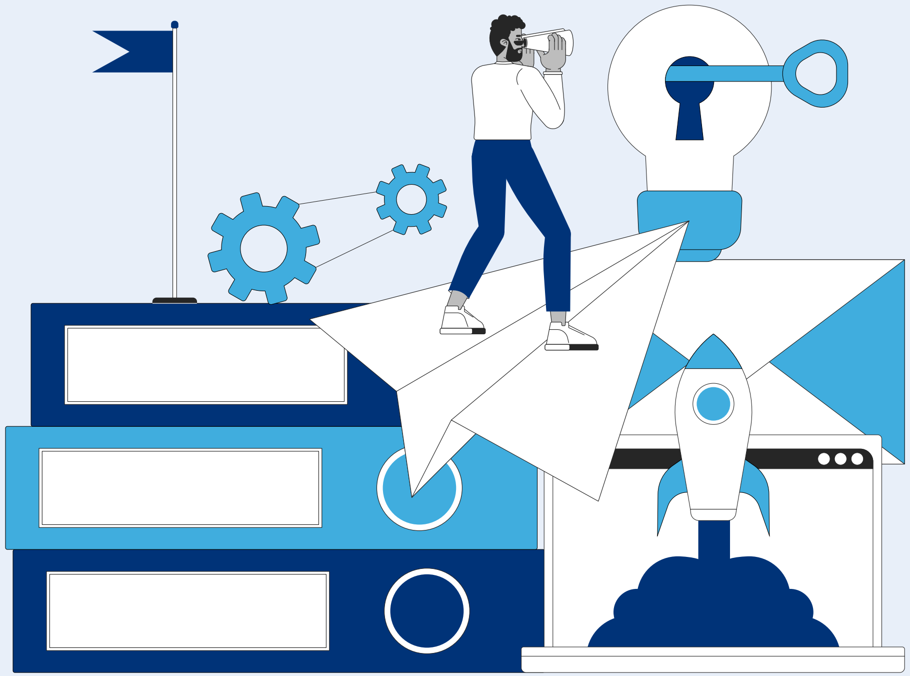
Third, we will further strengthen stakeholder trust through robust governance and a culture of integrity. Our Board-level ESG Committee plays a central role in reviewing and overseeing key ESG matters. Enhancements to our dividend policy have also improved the quality of corporate governance and increased predictability for shareholders. In addition, all employees participate in annual ethics and compliance pledges, as well as regular training on integrity and anti-corruption, helping us continuously reinforce a strong culture of ethical management.

In an era of rapid technological advancement, we believe that a company's future is ultimately determined by its principles and commitment to people. Koh Young Technology will continue its journey toward creating a healthier world, guided by two enduring pillars: differentiated technological innovation and unwavering human-centered values.

I sincerely appreciate your continued interest in and support for Koh Young Technology's ESG journey. Thank you.

Management Philosophy

With the mission of "actively contributing to the evolution of humanity and society through the SMART and MEDICAL revolutions, and putting into practice the ideology of Hongik Ingan" as the foundation of its management, Koh Young Technology has continued to grow on the basis of a human-centered philosophy. Leveraging world-class Optomechatronics and machine vision technologies as its core competitiveness, the company leads technological innovation in the global market and delivers optimal value to customers by responding with agility to their diverse needs worldwide. Committed to shared growth with all stakeholders—including employees, customers, shareholders, and suppliers—the company is building a sustainable future through the consistent practice of its core values.



MISSION

By actively contributing to the evolution of humanity and society through the SMART and MEDICAL revolutions, we put into practice the ideology of Hongik Ingan—"to benefit all humankind."

VISION

We contribute to the successful realization of the Fourth Industrial Revolution for manufacturing clients as a premier "Smart Factory Solutions Provider."

We actively participate in the medical technology revolution through "Innovative Optomechatronics."

CORE VALUE

INNOVATION

Setting new standards in the market through creativity and innovation.

TEAMWORK

Achieving continuous innovation through teamwork.

PROFESSIONALISM

Delivering genuine value to customers through expertise and passion.

Company Overview

Since its founding in 2002, Koh Young Technology has pioneered a unique market by introducing 3D Solder Paste Inspection(SPI) system based on its dual-projection moiré technology. Building on this technological foundation, the company has continuously advanced its precision 3D measurement and inspection capabilities, growing into a trusted partner that supports quality control and process optimization for customers across a wide range of industries, including semiconductors, automotive, and electronics.

In response to the AI transformation of manufacturing and the growing demand for AI-powered process optimization solution, the company is expanding into the AI-powered smart factory software business by leveraging its expertise in inspection technologies. In addition, as the rapid expansion of AI infrastructure drives demand for high-performance semiconductors, the company is increasing the supply of its 3D semiconductor packaging inspection solutions. At the same time, it is broadening its business portfolio by capitalizing on growing demand for process automation and AI-powered software solutions. As a result, in 2025, the company entered a recovery phase, achieving improved operating performance alongside the rebound of its upstream industries.

These achievements are rooted in the seamless integration of our differentiated 3D measurement and inspection technologies, sustained investment in research and development(R&D), and our ability to deliver tailored solutions that address evolving customer needs. With 3D vision technology and robotics as our two core pillars, we provide innovative products and solutions across both industrial and medical sectors. Through these efforts, we continue to create value for customers while contributing to a more sustainable future and the advancement of human society.

Assets KRW **410.3** billion

Equity KRW **335.2** billion

Liabilities KRW **75.2** billion

Revenue KRW **232.6** billion

Operating Profits KRW **17.3** billion

Net Profits KRW **14.8** billion

1) Including employees at both the headquarters and overseas subsidiaries., as of December 2025

Key Business

- **SPI** 3D Solder Paste Inspection Equipment
- **AOI** 3D Automated Optical Inspection
- **MEISTER series, ZenStar** 3D Semiconductor Advanced Packaging Inspection Equipment
- **DPI** 3D Dispensing Process Inspection
- **FOI** 3D Final Optical Inspection Equipment
- **KSMART** AI Smart Factory Software
- **KYMERO, Geniant Cranial** Brain Surgery Medical Robot

Company Name

Koh Young Technology Inc.

Address

Gwanggyo Headquarters

18, Poeun-daero 59beon-gil, Sujigu, Yongin-si, Gyeonggi-do, Republic of Korea

Yeoju Manufacturing Center

66-27, Gwangdae 2-gil, Sejongdaewangmyeon, Yeoju-si, Gyeonggi-do, Republic of Korea

CEO

Kwangill Koh

Establishment Date

May 2002

No. of Employees

757 [1)]

Business Areas

- Manufacturing and sales of precision inspection measurement equipment
- Software development, supply and consulting
- Manufacturing and sales of medical devices

Website

kohyoung.com/en/

Company Overview

2000-2009

2002
- Established Koh Young Technology Inc.

2003
- Launched the world's first 3D Solder Paste Inspection(SPI) equipment using dual-projection moiré technology

2006
- Developed 3D inspection equipment for semiconductor applications
- Achieved No. 1 global market share in 3D Solder Paste Inspection(SPI) equipment

2007
- Achieved ISO 9001:2000(Quality Management System) and ISO 14001:2004(Environmental Management System) certifications
- Received the "Prime Minister's Commendation at the Venture Business Awards"(Small and Medium Business Administration)

2008
- Established Japan subsidiary(JAPAN KOH YOUNG)
- Received the "Best New Product Award in Inspection"(SMT Magazine–IPC)
- Listed on the KOSDAQ Market Received the "Global Technology Award"(GLOBAL SMT & Packaging)
- Received the "Korea Robot Award – Association President's Prize"(Korea Association of Robot Industry)

2009
- Established European subsidiary(KOH YOUNG EUROPE)
- Designated as an Advanced Technology Center(Advanced Technology Center Association)

2010-2019

2010
- Established U.S. subsidiary(KOH YOUNG AMERICA)
- Launched the world's first 3D Automated Optical Inspection(AOI) equipment
- Received the Stone Tower Order of Industrial Service Merit at the Venture Business Awards(Small and Medium Business Administration)

2011
- Received the Creative Management Award – R&D Management Category(Presented by JoongAng Ilbo, Ministry of Science, ICT and Future Planning, and Ministry of Trade, Industry and Energy)
- Entered the medical device manufacturing and sales business
- Received the Outstanding Next-Generation Enterprise Award(Korea Exchange)
- Selected as one of the Top 200 Promising Mid-Sized Companies(Forbes Asia)

2012
- Received the "Vibrant KOSDAQ Grand Prize"(Herald Business)

2013
- Received the "Sustainable Development Award(Electronics Day)"(Sustainable Development Magazine)

2014
- Established Singapore subsidiary(KOH YOUNG SE ASIA)
- Established China subsidiary(KOH YOUNG CHINA)

2015
- Received the "Excellence in Transparent Management Award" at the 7th Korea KOSDAQ Awards(KOSDAQ-listed Companies Association)
- Received the "$100 Million Export Tower" award from the Korea International Trade Association(Ministry of Trade, Industry and Energy)

2016
- Established the Smart Electronics Manufacturing Lab(KOH YOUNG SMART ELECTRONICS MANUFACTURING LAB)
- Selected as a WORLD CLASS 300 company(Ministry of Trade, Industry and Energy/Small and Medium Business Administration)
- Established U.S. R&D Center(KOH YOUNG RESEARCH AMERICA)
- Established KOH YOUNG JOINT AI RESEARCH CENTER in collaboration with KAIST
- Received the "Patent Management Award – Minister's Commendation"(Ministry of Science, ICT and Future Planning, Ministry of Trade, Industry and Energy, Korean Intellectual Property Office)
- Received the "Industrial Technology of the Month Award – New Technology Category "(Ministry of Trade, Industry and Energy, National Academy of Engineering of Korea)

2017
- Launched 3D Machining and Assembly Inspection Equipment(MOI)
- Shipped the 10,000th inline inspection system
- Received the BOSCH Global Supplier Award in the SMT category(Robert Bosch GmbH)
- Launched the world's first 3D Semiconductor Packaging Inspection Equipment(MEISTER Series)

2018
- Awarded the "Best Fourth Industrial Innovation Company" at the KOSDAQ Awards (KOSDAQ-listed Companies Association)

2019
- Received the "National Industry Award – R&D Category"(The Institute for Industrial Policy Studies)
- Established Canada R&D Center(KOH YOUNG RESEARCH CANADA)
- Established Vietnam subsidiary(KOH YOUNG VIETNAM)
- Received the "Global Technology Award" for the Pin and Terminal Automated Inspection Solution, KY-P3(GLOBAL SMT)

2020-2025

2020
- Launched the world's first 3D Transparent Material Inspection Equipment(DPI)
- Designated as a Youth-Friendly Strong Small Giant Company(Ministry of Employment and Labor)
- Supplied the world's first bed-mounted brain surgery medical robot(KYMERO)

2021
- Selected for two consecutive years as one of the Top 500 High-Growth Companies in the Asia-Pacific region(STATISTA)/Received the New Product Introduction Award in the Best-in-Class Process Control Software category(Circuits Assembly Journal)
- Brain Surgery Medical Robot(KYMERO) selected as an Innovative Prototype(Public Procurement Service)
- NEPTUNE C+ received the Future Factory Innovation Award(PRODUCTRONICA 2021)
- Selected as one of Korea's Top 10 Lighthouse Companies(Ministry of Trade, Industry and Energy)
- Received the Excellence in ESG Management Award(KOSDAQ-listed Companies Association)

2022
- Received "NPI Awards" in the Best New Process Control Tool category(CIRCUITS ASSEMBLY JOURNAL)
- Included in the KOSDAQ Global Segment(Korea Exchange)
- Received the Minister's Award from the Ministry of SMEs and Startups at the KOSDAQ Awards(KOSDAQ-listed Companies Association)
- Received the Excellence Award–Minister's Commendation in the Innovative Medical Device Company category at the Healthcare Industry Performance Exchange(Korea Health Industry Development Institute)
- Brain Surgery Medical Robot(KYMERO) obtained NEP(New Excellent Product) certification(Ministry of Trade, Industry and Energy)

2023
- Received the "New Product Innovation Award" in the Process Control Tools category and in the Software Process Control category(Circuits Assembly)
- Expanded and relocated the Yeoju Manufacturing Center
- Recognized as an Excellent Disclosure Company on the KOSDAQ(Korea Exchange)
- Opened and Expanded the Penang Office in Malaysia
- 3D Solder Paste Inspection(SPI) equipment selected as a "World-Class Product" for 17 consecutive years/3D Automated Optical Inspection(AOI) equipment selected for 5 consecutive years(KOTRA)
- USX Series equipment received the "Editor's Choice Award" and "Best New SPI Product Award"(SMTA Guadalajara)
- USX Series equipment received the "Global Technology Award"(PRODUCTRONICA)

2024
- In 2024, selected as a KOSDAQ "Rising Star" for the 14th consecutive year for 3D Solder Paste Inspection(SPI) equipment and for the 6th consecutive year for 3D Automated Optical Inspection(AOI) equipment(Korea Exchange)
- Recognized as an Outstanding IR Company on the KOSDAQ Market(Korea IR Service Association)
- Received the 1st "Ahn Jung-geun Patriot Entrepreneur Award"(Global SEA-A Group, Maekyung Media Group)
- Received the Digital Ecosystem Partner Award(Foxconn)
- Received the Best Strategic Supplier Award(Jabil)

2025
- Established the Taiwan branch(Koh Young Taiwan Branch)
- Geniant Cranial received the U.S. FDA 510(k) clearance
- Geniant Cranial received Best of the Best Award at the Red Dot Design Award
- Received the 2025 Korea Robot Company of the Year Award
- Selected as an Outstanding Firm for IR activities on the KOSDAQ Market(Korea Exchange)
- Selected as Top 40 Healthcare Innovation Companies by Fortune's Korea
- KYMERO-related papers published in JNS, the journal of the American Association of Neurological Surgeons(AANS)
- KPO(Koh Young Process Optimization) received the Productronica Innovation Award

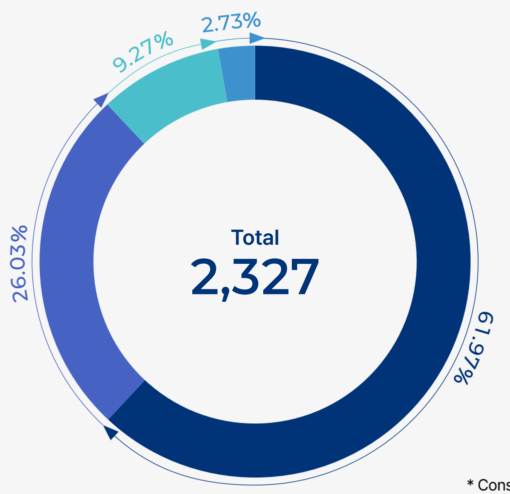
Global Network

Headquartered in South Korea, Koh Young Technology operates overseas subsidiaries in six countries—the United States, Germany, Japan, Singapore, China, and Vietnam—as well as branch offices in six countries, enabling the company to respond quickly to the evolving needs of customers worldwide. By leveraging regional sales and service organizations and conducting R&D activities tailored to local industries and customer requirements, Koh Young Technology delivers localized support to customers.

Particularly, in 2025, the company established a branch office in Taiwan, one of the world's leading semiconductor hubs, to strengthen localization strategies and enhance its ability to support global semiconductor customers more closely. Going forward, we will continue to strengthen our global network and create innovative technologies and values.

Revenue by Region

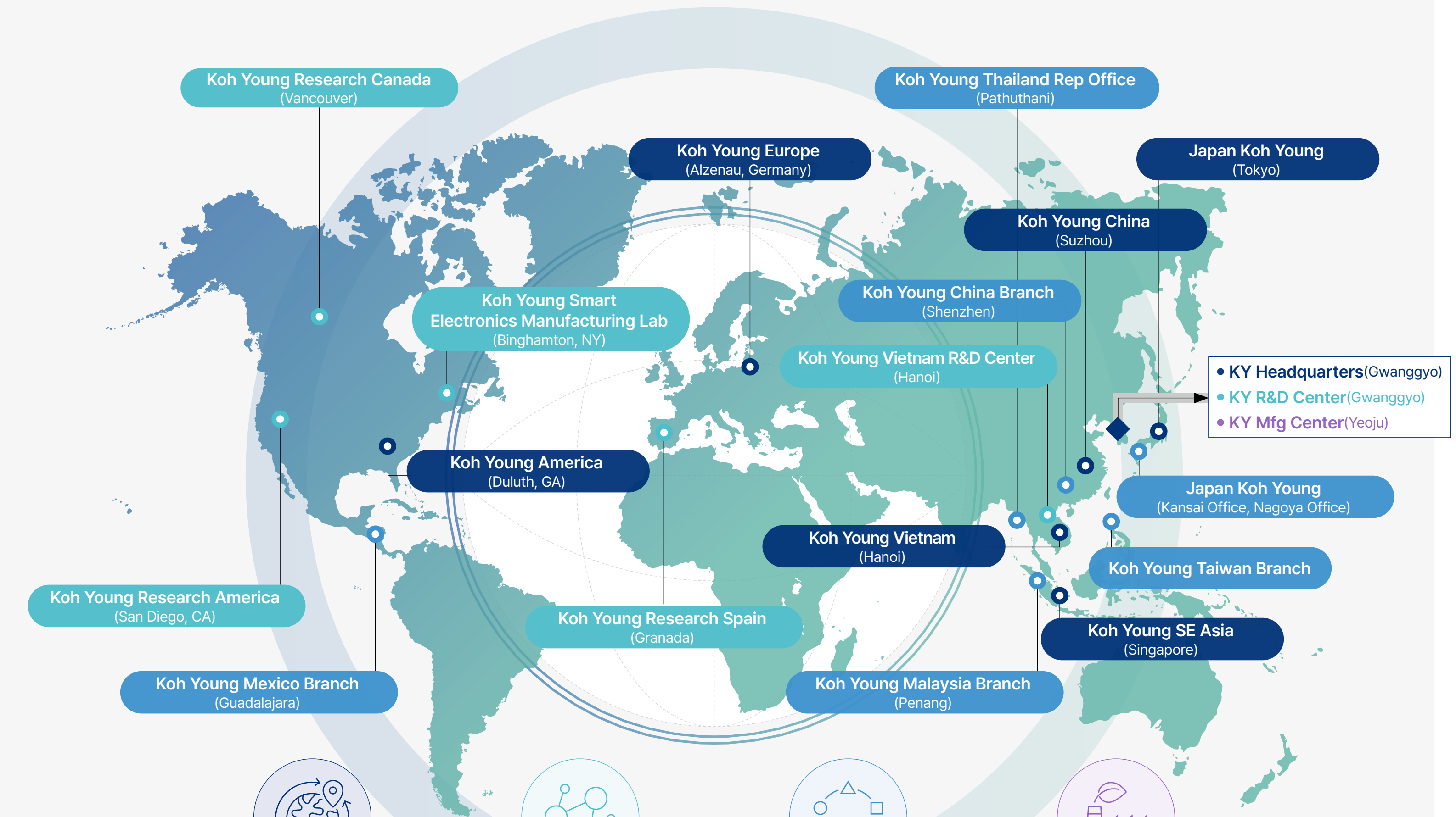
(Unit: KRW 100 million)



* Consolidated basis

Korea America Europe Asia

Korea	America	Europe	Asia
1,442	606	216	64



CORPORATION	R&D CENTER	BRANCH/ REP OFFICE	MANUFACTURING CENTER
7 in 7 countries	5 in 6 countries	6 in 6 countries	1 in 1 country

OUR BUSINESS

2

Product Portfolio

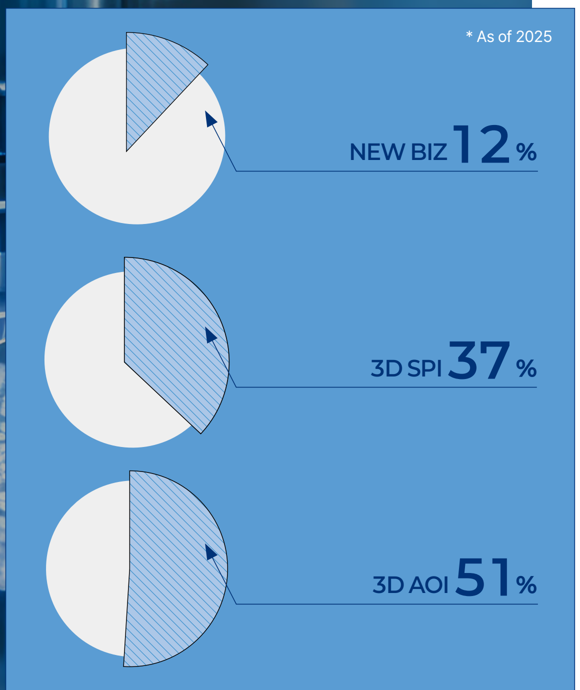
Koh Young Technology is leading technological innovation worldwide by providing advanced 3D measurement-based inspection equipment and solutions across a wide range of industries, including semiconductors, automotive, telecommunications, consumer electronics, and healthcare. The company has maintained a leading position in the global SMT market for both 3D Solder Paste Inspection(SPI) and 3D Automated Optical Inspection(AOI) systems, supported by its differentiated 3D measurement technologies. In addition, Koh Young Technology offers a comprehensive portfolio of inspection solutions, including its 3D semiconductor inspection systems(MEISTER Series and ZenStar), 3D Dispensing Process Inspection(DPI) systems, and 3D Final Optical Inspection(FOI) systems, addressing broad inspection requirements.

Furthermore, KSMART, the company's AI-powered smart factory platform, provides real-time process monitoring, analysis, and optimization capabilities, helping manufacturers accelerate their digital transformation and enhance operational efficiency. In 2025, the expansion of AI-driven smart factory software and increased revenue growth for AI servers significantly contributed to business growth, establishing these areas as key growth drivers for the company.

The company is also expanding its medical business by leveraging its core competencies in 3D vision and robotics technologies. Its flagship medical robotic system, Geniant Cranial, a medical robot for brain surgery procedures, has been increasingly adopted by leading hospitals in Korea due to its enhanced precision and safety. The system has received 510(k) clearance from the U.S. FDA and was recognized with the prestigious Red Dot Design Award: Best of the Best, demonstrating its technological excellence.

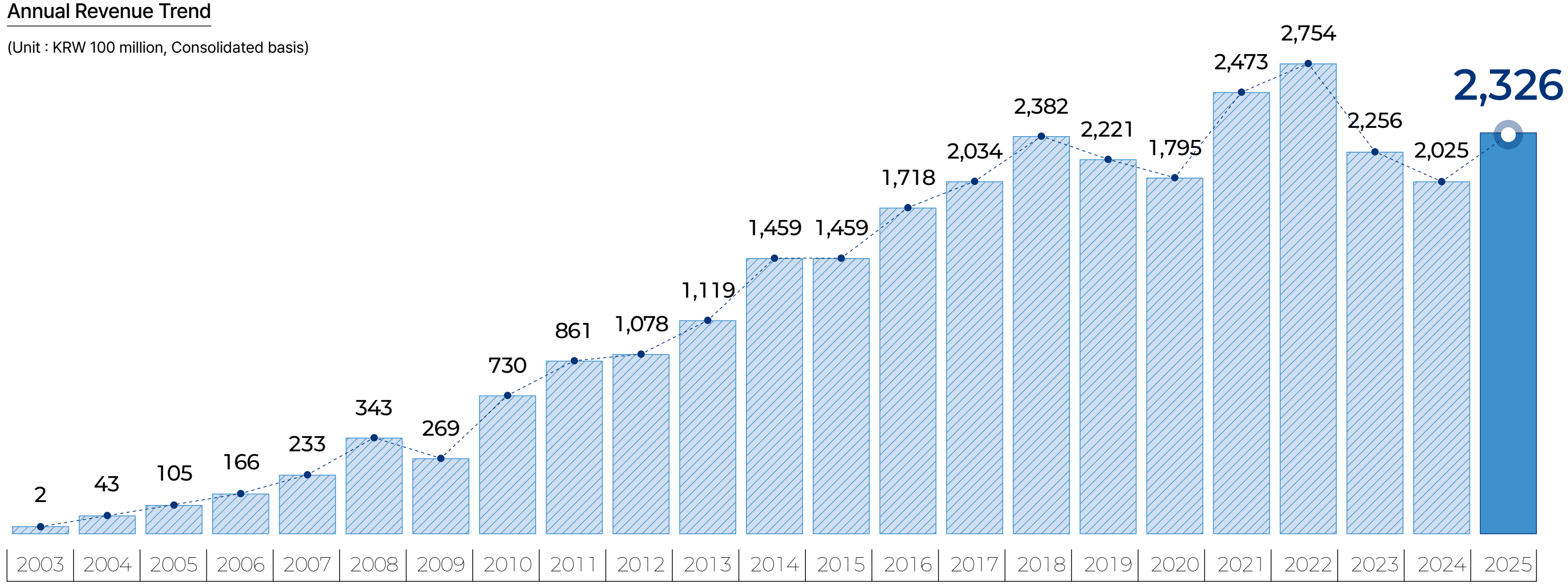
In January 2026, the company also obtained regulatory approval for Geniant Cranial from Japan's Ministry of Health, Labor and Welfare(MHLW), establishing a critical foundation for expansion into the global medical device market. This milestone is expected to accelerate the company's entry into key markets, including Japan, China, Europe, and Southeast Asia. Looking ahead, the company will continue to strengthen and expand its medical portfolio, including medical navigation and X-ray systems, while maintaining its leadership in the SMT inspection market. At the same time, we will further cultivate new growth drivers in the semiconductor, AI, and robotics sectors, to achieve continued growth.

Revenue by Business Area



Annual Revenue Trend

(Unit : KRW 100 million, Consolidated basis)



Product Portfolio

3D SPI(Solder Paste Inspection)

❶ Automated equipment that performs 3D precise measurement and inspection of defects occurring in the printing process, the first stage of the Surface Mount Technology(SMT) process

❷ Equipment that performs precise 3D measurements of the solder printing condition on the surface of Printed Circuit Boards(PCBs), providing quantitative data to assess process quality. Based on this data, it detects defects and significantly improves yield

❸ In 2003, Koh Young Technology launched the world's first 3D SPI equipment utilizing dual-projection Moiré technology. Since then, the company has secured and maintained unrivaled competitiveness in the SPI sector through ongoing technological innovation and extensive adoption by global customers.

3D AOI(Automated Optical Inspection)

Pre-Reflow AOI Equipment

❶ Automated equipment that performs precise 3D measurement and inspection to verify whether semiconductors and components have been properly placed on Printed Circuit Boards(PCBs) after the mounting process

Post-Reflow AOI Equipment

❶ Automated equipment that performs precise 3D measurement and inspection after the reflow oven process—where solder is melted and solidified—to verify whether solder joints and mounted components are properly attached to the PCB

❷ In 2010, Koh Young Technology became the first in the world to launch a 3D Automated Optical Inspection(AOI) equipment using 8-way projection. Since then, the company has established differentiated competitiveness in the 3D AOI sector based on its distinctive optical design and advanced algorithms.

SMT(Surface Mount Technology) Process

Printer
- Solder paste deposit on PCB

Koh Young 3D SPI
- Solder paste inspection

Mounter
- Placement of components such as IC chips on PCB

Koh Young Pre-3D AOI
- Component placement inspection

Reflow Oven
- Component bonding to PCB using heat

Koh Young Post-3D AOI
- Final inspection of the PCB, including component bonding condition

Product Portfolio

3D Semiconductor Inspection Equipment(MEISTER Series, ZenStar)

Semiconductor Packaging Inspection Equipment (MEISTER Series)

❶ World's very first automated equipment capable of simultaneously performing full 3D precision measurement and inspection of both component exteriors and mirror-finished die surfaces in the Advanced Packaging process of the semiconductor industry

❷ Provides precise print bump inspection solutions through True-3D measurement and proprietary Moiré technology

❸ Delivers exterior inspection solutions for semiconductor components such as Mini-LED chips, SiP, and FO-WLP

❹ Outstanding 3D inspection capability optimized for wafer-level packaging applications

❺ Enables full 3D height and lift-off inspection of highly reflective die surfaces

❻ Enhanced inspection and measurement performance through proprietary AI and vision technologies

Semiconductor WLP Packaging Inspection Equipment (ZenStar)

❶ A True 3D inspection solution dedicated to wafer-level packaging applications, ZenStar has been adopted in mass production lines of leading semiconductor manufacturers. It enables simultaneous inspection of highly reflective, high-density wafer dies, bumps, balls, and passive components

❷ Enhanced inspection and measurement performance is achieved through high-resolution optical technology, proprietary AI, and advanced vision technologies

❸ Supports EFEM(Equipment Front End Module) integration, ring-frame wafer handling(multi-loading ports and dual-arm robot mounting), and stable(porous) vacuum chuck technology

3D DPI(Dispensing Process Inspection)

❶ Automated equipment for high-precision 3D measurement and inspection of defects in the dispensing of transparent materials such as epoxy and silicone

❷ Provides a solution that delivers quantitative data by precisely measuring the thickness of transparent materials in 3D—used in applications such as conformal coating, LED lenses, displays, and semiconductor packaging—and automatically detects dispensing defects

❸ Equipped with a flipper option to enable inspection of both sides of the PCB

❹ Offers inline automated inspection solutions for large PCB applications

Product Portfolio

3D FOI(Final Optical Inspection)

Final Exterior Inspection Solution FOI(KY-P3)

❶ An innovative 3D automated pin inspection system chosen by leading global companies

❷ Built on proprietary high-resolution optical systems and advanced vision algorithm technologies, it enables precise inspection of complex Pin processes—including Single Pins, Press-fit, Fork Pins, and even Pins enclosed in housings.

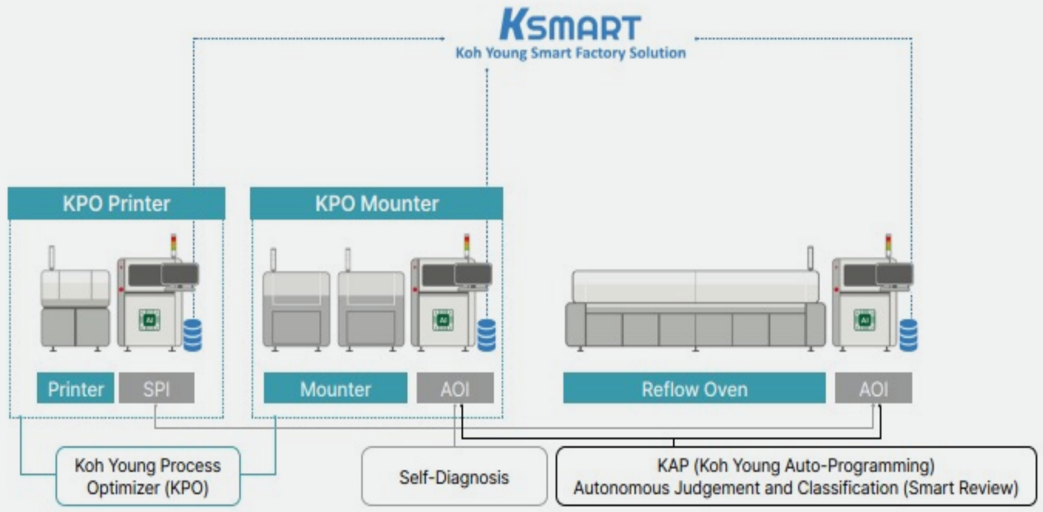
Final Exterior Inspection Solution FOI(Infy)

❶ World-class 3D Machining and Assembly Inspection System

❷ Based on industry-leading True 3D measurement and inspection technology, Infy enables simultaneous precision dimensional measurement and visual inspection of parts, semi-finished products, and finished products at every stage of the machining and assembly process across all manufacturing sectors.

❸ Provides a total fully automated inspection solution—previously considered unfeasible—for mass production lines through high-speed inspection and flexible handling capabilities.

AI Smart Factory Software(KSMART)



KSMART combines True 3D measurement and inspection capabilities with AI technology to automatically optimize production processes and stabilize product quality.

❶ KAP: AI-powered solution that automates programming by automatically recognizing component shapes

❷ Self-Diagnosis: A self-diagnostic solution that detects signs of abnormal equipment performance(e.g., errors, degraded measurement values), notifies the user, and suggests necessary actions

❸ Smart Review: An AI-powered auto-judgment solution that automatically identifies and reviews inspection results (e.g., false calls, errors) in place of operators, enhancing efficiency and performance on the production line

❹ OPO: A cyber-physical system that uses 3D inspection and measurement data to optimize programs in a simulation environment

❺ KPO Printer: AI-powered real-time printing process optimization solution

❻ KPO Mounter: AI-powered real-time mounting process optimization solution

Product Portfolio

Brain Surgery Medical Robot(Geniant Cranial)

Medical Robot for Complex Brain Surgery Procedures with U.S. FDA Clearance

❶ Optimized design that enables flexible adaptation to complex brain surgery procedures, including those for epilepsy, Parkinson's disease, and brain tumors, based on its high precision and enhanced surgical control capabilities

❷ Clinical credibility through adoption by leading medical institutions in Korea and accelerated expansion into global markets following the US FDA 510(k) clearance and approval from Japan's MHLW

❸ Undertook a comprehensive redesign focused on a user-centric and intuitive interface(UI), enhancing user convenience and surgical quality through clinically optimized features developed based on global clinical feedback

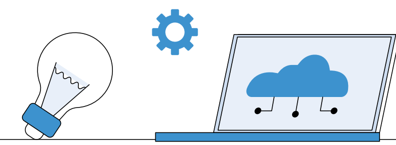
RELIABILITY | ACCURACY | EASE OF USE

COMPACT & SLEEK DESIGN | MULTIPLE APPLICATIONS

Strengthening R&D Competitiveness

Koh Young Technology adopts an outside-in strategy to plan and develop products and solutions that closely reflect customer needs. Since its founding, the company has established a rapid response system to promptly address the needs of customers worldwide while operating localized service and R&D support networks across each region. In particular, the company's flagship product, the 3D SPI system, was developed to address a critical customer challenge: approximately 70% of defects in the SMT process originate from the solder paste printing stage. Moving forward, we will continue to prioritize R&D that reflects the practical needs of manufacturing environments, driving customer-centric innovation.

Koh Young Technology currently operates six R&D centers dedicated to the development of new products and solutions. Among them, the Gwanggyo Headquarters in Korea serves as the company's central hub for core technology development and global R&D initiatives. Following an organizational restructuring in 2025, the existing Medical SW, Vision, and AI research centers were integrated into a single R&D center to enhance development speed and improve completeness across the entire process, from early-stage research to product development. In addition, the roles and responsibilities(R&R) of the Machine SW organization were reorganized to strengthen AI solution software development capabilities and product R&D functions. Through these efforts, the company continues to develop a wide range of products in precision measurement and inspection equipment, as well as image-guided surgical robotics. In 2025, the company invested 17.7% of its revenue in R&D to strengthen its technological competitiveness. Moving forward, we will continue to develop industry-leading products and solutions based on our differentiated R&D capabilities and lead the global market through continuous technological innovation.



R&D Workforce Overview[1)]

Total
729 persons

R&D Ratio
43.1%

R&D Workforce
314 persons

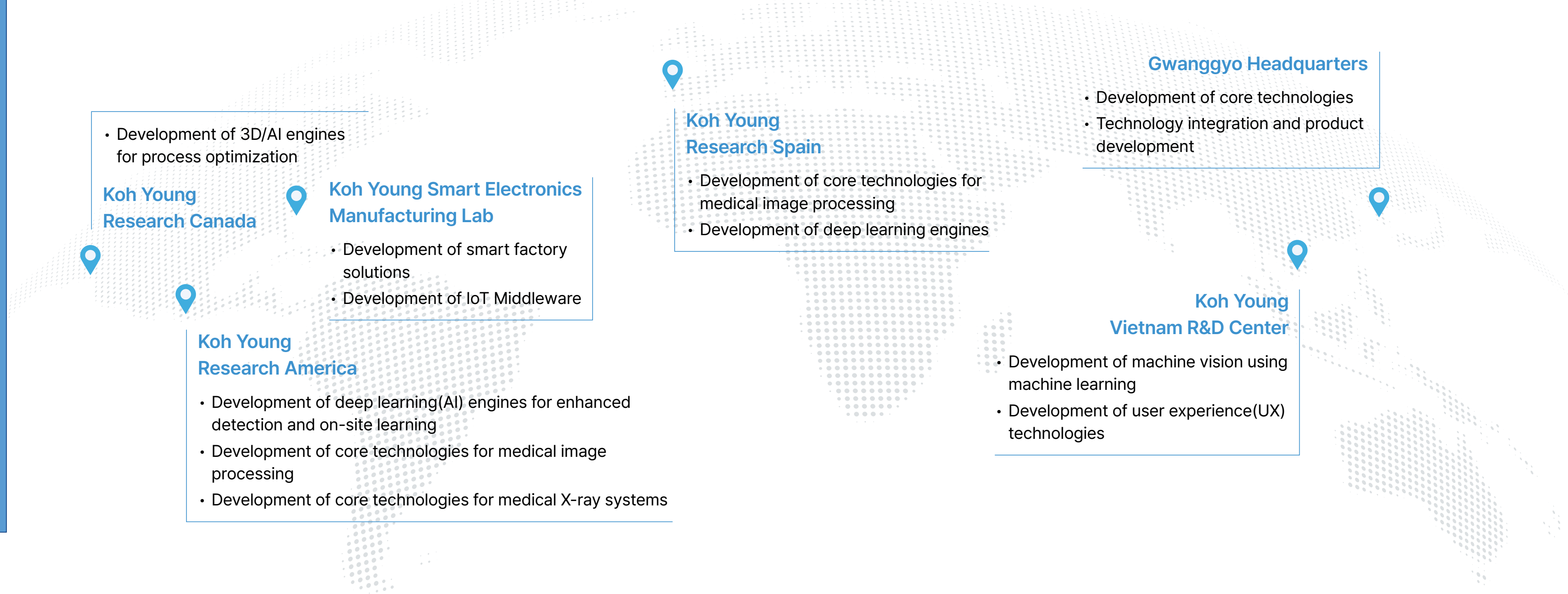
R&D Investment Overview[2)]

R&D Investment Amount (Consolidated Basis)
411
KRW 100 million

R&D Investment Ratio (as a percentage of revenue)
17.7%

1) Based on total regular employees
2) Consolidated ordinary R&D expenses and capitalized development costs combined

Global R&D Center Overview



Strengthening R&D Competitiveness

Mid-to-Long-Term Technology Roadmap

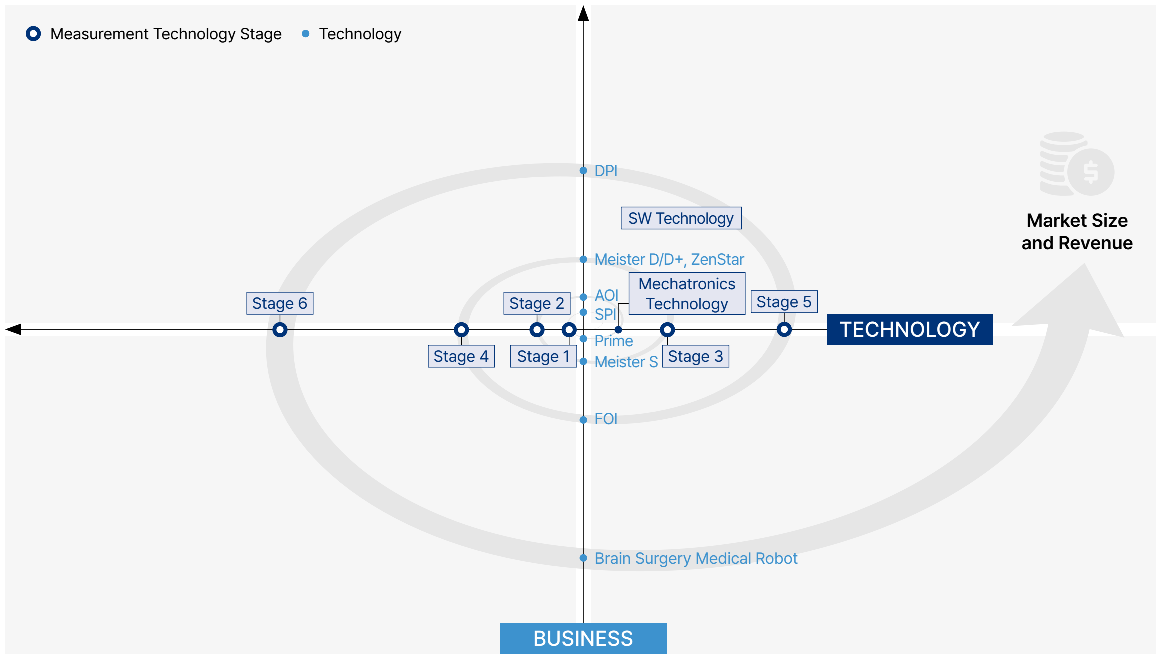
Koh Young Technology pursues a “Spiral Growth Strategy” centered on the continuous accumulation of core competencies and technological expertise, allowing the company to proactively address rapid technological changes and evolving customer demands. Building on its foundation in 3D vision and robotics technologies, the company started with 3D SPI systems and has steadily expanded its business portfolio by strengthening core capabilities, particularly in software technologies. Through this approach, the company has introduced a range of innovative products—including 3D Automated Optical Inspection(AOI) systems, 3D semiconductor packaging inspection equipment(MEISTER Series and ZenStar), 3D Final Optical Inspection(FOI) solutions, 3D Dispensing Process Inspection(DPI) systems, AI smart factory software(KSMART), and brain surgery medical robot(KYMERO, Geniant Cranial)—thereby accelerating its expansion into adjacent markets. This core competency-driven Spiral Growth Strategy serves as a key growth engine for maximizing synergies in new market entry and building a competitive product portfolio. The company also operates the Business Steering Committee(BSC), a decision-making body responsible for coordinating and supporting the implementation of company-wide business strategies. The Committee facilitates efficient resource allocation across planning and R&D activities while aligning business priorities to support strategic decision-making.

Intellectual Property(IP) Protection

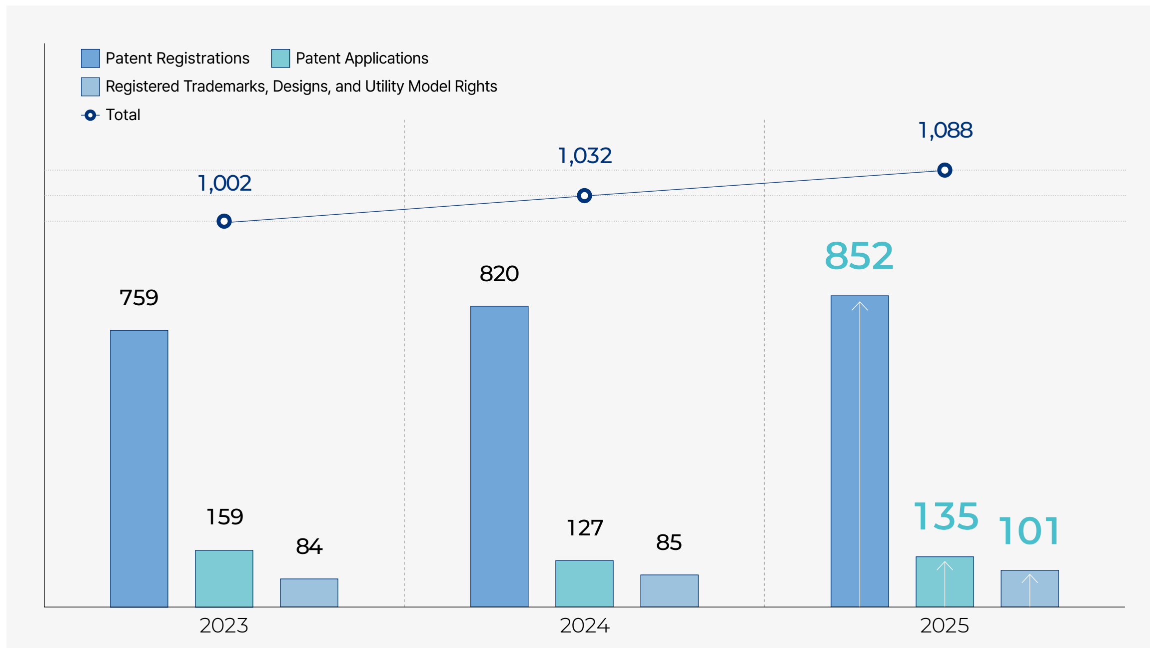
Koh Young Technology is committed to strengthening the competitiveness of its core technologies and protecting its intellectual property(IP), including patents, utility models, designs, trademarks, and licensing rights. To this end, the company continuously enhances its research and development capabilities while advancing its intellectual property management strategy. In addition, the company conducts regular training programs on employee inventions and trade secret protection to raise employee awareness of intellectual property rights and confidential information security. The company’s patent portfolio is primarily centered on 3D shape measurement technologies. In response to evolving market trends and business expansion, we are increasingly focusing on securing patents for next-generation technologies, including artificial intelligence(AI) and medical robotics.

In particular, the company strategically files patents for core technologies in key markets while continuously enhancing the quality and value of its existing patent portfolio. As of the end of 2025, we held a total of 1,088 intellectual property rights, including patents, utility models, trademarks, and designs.

Spiral Growth Strategy Based on Core Competitiveness



No. of IP Registrations



ESG MANAGEMENT

3

ESG Highlights

No. of Environmental Regulation Violation
ZERO

Electricity Generated with Renewables
602 MWh

Average Training Hours per Employee at HQ (incl. Non-Regular Employees)
73.5 hours

KOSDAQ Market, Korea Exchange
Outstanding
IR Activities Award

GHG Reductions(vs. Target)
3 % reduction

Energy Management System
ISO 50001 Acquired Certification

Human Rights Training Completion Rate for regular HQ Employees (incl. workplace harassment, sexual harassment prevention, and disability awareness improvement training, etc.)
100%

Ethical Management Violation
ZERO

Excluding Operation and TS Vehicles
EV Conversion Rate
100%

Board Meeting Attendance Rate of Independent Directors
100%

GHG Reductions(vs. Previous Year)
5 % reduction

Compliance Pledge Rate for the Supplier Code of Conduct
100%

Strengthening the Shareholder Return Framework
Adoption of an
Advanced Dividend System

Environmental Management System Certification (ISO 14001)
14 maintained for consecutive years

No. of Serious Industrial Accidents
ZERO

Social Contribution Expenditure (1.6% of net profit allocated)
KRW239 million

ESG Management Framework

ESG Management Strategy

Koh Young Technology is committed to fulfilling its responsibilities as a global enterprise by building trust with stakeholders and prioritizing economic, social, and environmental sustainability as core management values. Amid a rapidly changing business environment, the company established its ESG direction and identified nine key strategic initiatives to systematically implement ESG management and enhance corporate value. Since 2020, the company has developed detailed action plans for these nine strategic initiatives and has continuously advanced and refined them each year. Moving forward, we will continue to strengthen our ESG management practices and grow as a responsible enterprise committed to building a better future.

External ESG Rating

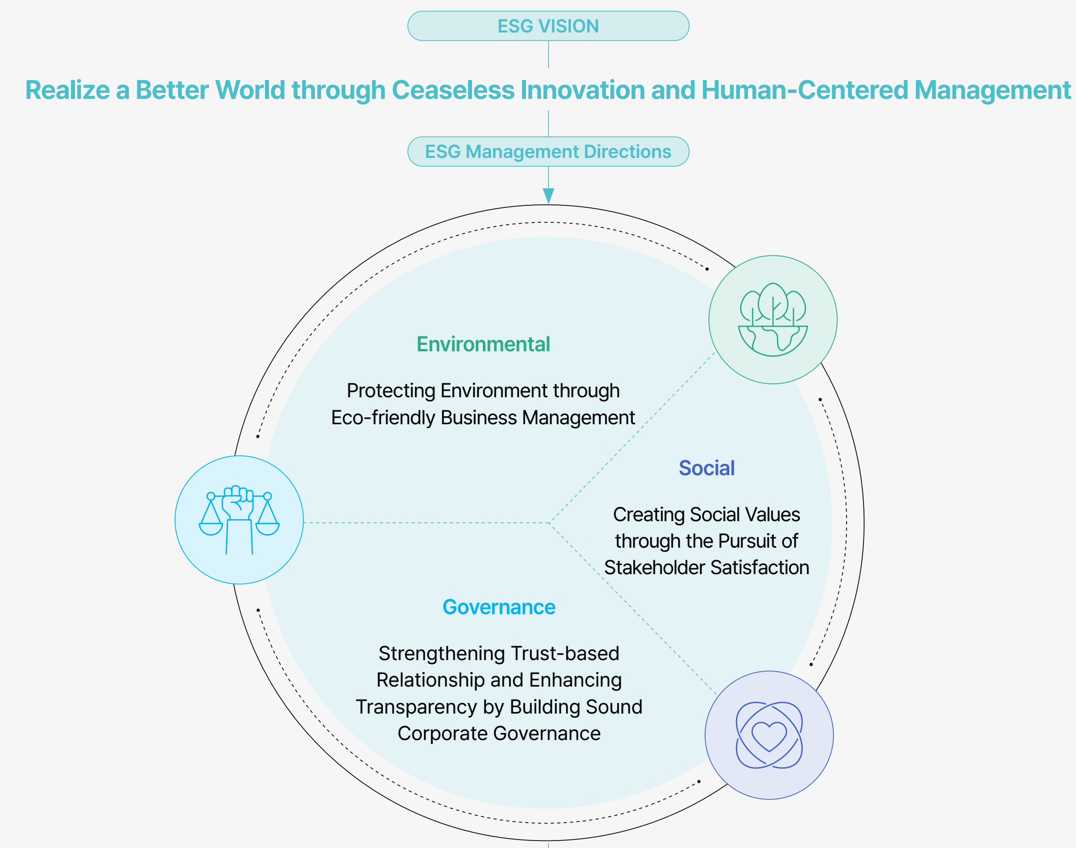
Koh Young Technology receives objective validation of its ESG management efforts and achievements through external ESG assessments. The company has been recognized for its strong ESG performance by leading evaluation institutions, including KCGS and SUSTINVEST.

KCGS Rating Results(2025)

ESG B+	Environmental B	Social A	Governance B

SUSTINVEST Rating Results(2025 H2)

SUSTINVEST ESG RATING 2025 A GOLD



Key ESG Tasks

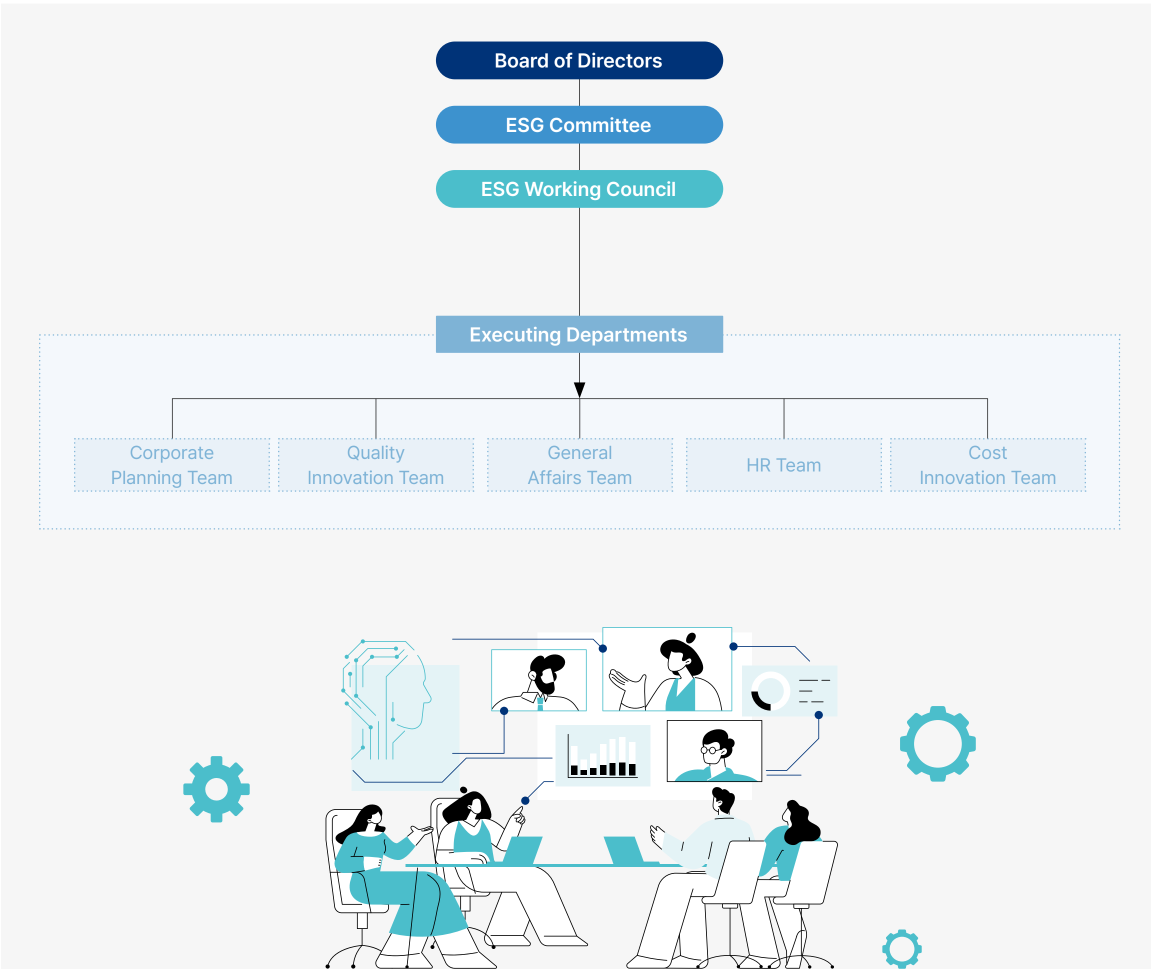
Environmental	Social	Governance
• Advancing the Environmental Management System • Establishing a Climate Change Response Goals • Strengthening the Integrated Environmental Management System	• Strengthening the Performance-Based Compensation System and Enhancing Employee Work Engagement • Strengthening the Integrated Supply Chain Management System • Establishing the Strategic Direction for Corporate Philanthropy and Reviewing the Action Plan	• Improving Transparency in Corporate Governance • Advancing the Ethical Management System • Reviewing Utilization and Participation in Global Initiatives

ESG Management Framework

ESG Management Framework

To create sustainable value and implement responsible ESG management, Koh Young Technology established an ESG Committee under its Board of Directors in 2021. Through this committee, ESG-related matters associated with both domestic and global business operations are systematically reviewed and managed. The ESG Committee convenes regularly at least once a year to review ESG performance and deliberate on major policies and strategic initiatives. In addition, the Working-level ESG Council plays a central role in formulating ESG management strategies, establishing mid- to long-term roadmaps for each area, and identifying and monitoring ESG initiatives. Each responsible department implements ESG initiatives aligned with the company's overall ESG management strategy while continuously identifying opportunities for improvement. Moving forward, the company will continue to strengthen its ESG management framework and contribute to building a more sustainable future.

ESG Governance Structure



❶ ESG Committee

- The highest decision-making body for ESG management initiatives
- Deliberation on ESG management strategies and action plans
- Review of ESG implementation performance

❷ ESG Working Council

- Formulation of ESG management strategies and mid- to long- term roadmaps by domain
- Identification and monitoring of ESG initiatives
- Communication with internal and external stakeholders and response to evaluations

❸ ESG Executing Departments

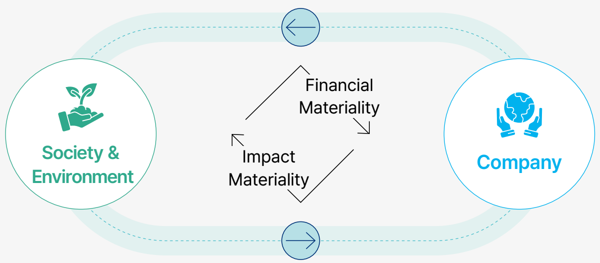
- Execution and management of ESG initiatives

Double Materiality Assessment

Koh Young Technology conducts an annual double materiality assessment in accordance with the recommendations of global sustainability reporting standards, including the GRI(Global Reporting Initiative) and the ESRS (European Sustainability Reporting Standards).

In 2025, the company analyzed international standards, reviewed industry issues, benchmarked leading companies, conducted media analyses, and carried out stakeholder surveys. Based on these efforts, a double materiality assessment was conducted to prioritize sustainability-related issues. The identified material issues will be prioritized in the implementation of ESG management going forward, and the progress and outcomes of these initiatives will be transparently disclosed each year through the Sustainability Report.

Concept of Double Materiality



Impact Materiality
(Corporate Activities' Impacts on Society and Environment)

Key Stakeholders

Customers, Suppliers, Local Communities, Government, Associations, and Media

Financial Materiality

(Financial Impacts of Social and Environmental Changes on Business Operations)

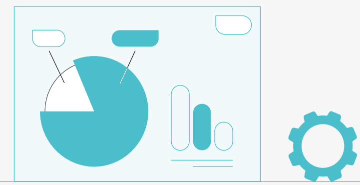
Key Stakeholders

Employees, Shareholders, and Investors

Double Materiality Assessment Process

STEP 01

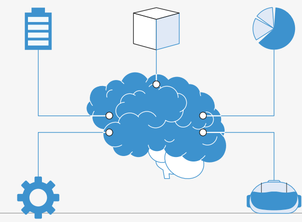
Development of Issue Pool



- **Develop a pool of 25 issues considering industry characteristics**
  - Identify issues through the analysis of global ESG guidelines and domestic and international ESG assessment indices, media analysis, benchmarking of leading companies, stakeholder analysis, analysis of the latest ESG trends, and a review of internal ESG strategies and directions

STEP 02

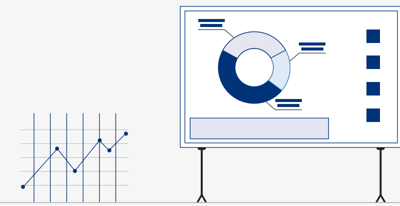
Double Materiality Assessment



- **Social and Environmental Materiality Assessment**
  - International Standards Analysis: Review of disclosure standards for Environmental & Social Materiality, including GRI and ESRS
  - Media Analysis: Analysis of issues exposed through media coverage related to corporate activities
  - Benchmarking Analysis: Analysis of material issues and sustainability disclosure content within the same industry
  - Stakeholder Survey: Surveys with customers, business partners, government agencies, and ESG experts
- **Financial Materiality Assessment**
  - International Standards Analysis: Review of disclosure standards for Financial Materiality such as SASB and KSSB
  - Assessment Indicator Analysis: Analysis of ESG assessment indicators, including MSCI and DJSI, that influence investment decisions and external reputation
  - Media Analysis: Analysis of issues exposed through media coverage related to corporate activities
  - Stakeholder Surveys: Surveys with employees, shareholders, and investors

STEP 03

Selection of Material Issues



- **Identify top 10 material issues out of 25 issues**
- **Internal reporting of selected material issues**
  - Reporting to the ESG Committee and Board of Directors
  - Disclosure of issues through the 2025 ESG Report
  - Share with implementing departments and collect feedback

* Double Materiality Assessment Coverage Period: January to December 2025

Double Materiality Assessment

Double Materiality Assessment Result

Assessment Result Matrix

Double Materiality Assessment Ranking

○ LOW ◐ MEDIUM ● HIGH

NO.	Material Issues	Financial Impact	Environmental/ Social Impact	Reporting Page
1	Driving competitive business operations	●	●	27~29
2	Enhancing energy and resource efficiency	●	●	30~32, 43, 44, 46
3	Talent development	●	●	33~35, 53, 54
4	Securing and retaining talent	●	◐	51, 52, 55~58
5	Reinforcing ethical management and compliance management frameworks	●	◐	87~89
6	Managing supply chain sustainability	●	◐	61~65
7	Responding to climate change	●	◐	40~43
8	Establishing eco-friendly strategies and policies	●	◐	38, 39
9	Social contribution	○	●	66, 67
10	Strengthening governance	●	○	82~86

Double Materiality Assessment

Material Issues Management

Koh Young Technology identifies risks and opportunities associated with each material issue in detail and establishes systematic management strategies to address them. Related activities and performance outcomes are transparently disclosed through the ESG Report.

Issue	Environmental and Social Materiality			Financial Materiality		
	Type	Details	Result	Type	Details	Result
1 Driving competitive business operations	Positive	• Impacts of expanded R&D investment and new business development on local economy • Impacts of development of innovative technologies and products on the industry-wide ecosystem	●	Risk Opportunity	• Revenue decline and loss of market share due to intensified technological competition and failure to respond effectively to market changes • Entry into new markets and revenue growth through the development of new businesses and technologies, along with expanded R&D investment	●
2 Enhancing energy and resource efficiency	Positive	• Impacts of the resource circulation system of workplaces on the environment • Impacts of high-efficiency facilities and renewable energy transition on the reduction of carbon emissions	●	Risk Opportunity	• Increased operating costs resulting from rising energy prices and strengthened carbon regulations • Reduction of operating costs and enhancement of eco-friendly corporate image through energy efficiency improvements and transition to renewable energy	●
3 Talent development	Positive	• Impacts of systematic training and education programs on employees' vocational skills and competencies • Impacts of career development pathways and self-development support by the company on employees' social capabilities	●	Risk Opportunity	• Decline in core technological capabilities and weakened competitiveness due to insufficient investment in talent development • Strengthening technological innovation capabilities and improving productivity through systematic education and training programs	●
4 Securing and retaining talent	Positive	• Impacts of stable job creation and employment retention on the vitalization of local economy • Impacts of fair performance compensation and benefit programs on employees	◐	Risk Opportunity	• Technology gaps and increased hiring and retraining costs caused by the loss of key talent • Enhanced productivity and strengthened corporate competitiveness through the recruitment of top talent and improvement of organizational culture	●
5 Reinforcing ethical management and compliance management frameworks	Positive	• Impacts of compliance programs and internal reporting system on the establishment of market orders • Impacts of legal violations on economic damages and social integrity among employees and suppliers	◐	Risk Opportunity	• Fines, litigation costs, and decline in corporate value resulting from legal violations and ethical misconduct • Prevention of management risks and enhancement of stakeholder trust through advancement of the compliance management system	●
6 Managing supply chain sustainability	Positive	• Impacts of ESG requirements and support across supply chain on the sustainability of suppliers	◐	Risk Opportunity	• Delivery delays, supply disruptions, and reputational damage caused by ESG risks within the supply chain • Strengthening supply chain stability and enhancing global customer trust by supporting suppliers in improving ESG capabilities	●
7 Responding to climate change	Positive	• Impacts of climate change-induced transition/physical risk management on residents of local communities • Impacts of carbon neutrality roadmap and target implementation on GHG reductions and natural ecosystem	◐	Risk Opportunity	• Physical damage from climate change and increased operating costs due to strengthened carbon regulations • Proactive response to regulatory risks and creation of eco-friendly market opportunities through the establishment of a carbon neutrality roadmap and transition to a low-carbon economy	●
8 Establishing eco-friendly strategies and policies	Positive	• Impacts of Environmental Management System(ISO 14001) and environmental goal-setting on natural ecosystem • Impacts of improved environmental performance through environmental awareness-raising on the environment and natural ecosystem	◐	Risk Opportunity	• Decline in ESG ratings and loss of investor and customer trust due to insufficient environmental management systems • Enhancement of corporate image and attraction of ESG investment through the establishment of an environmental management system and implementation of mid- to long-term environmental goals	●
9 Social contribution	Positive	• Impacts of employee volunteer activities and support for vulnerable groups on the development of local communities and reduced societal gaps • Impacts of local community mutual growth programs on local job creation and economy vitalization	●	Risk Opportunity	• Decline in corporate awareness and reputation within local communities due to insufficient social contribution activities • Enhancement of corporate value and strengthening of mutually beneficial relationships with local communities through strategic social contribution initiatives	○
10 Strengthening governance	Positive	• Impacts of transparent decision-making structure on the trust among external stakeholders such as shareholders and investors • Impacts of advanced internal control system on external stakeholders, such as suppliers and local communities, and the establishment of fair transaction structure	○	Risk Opportunity	• Decline in shareholder and investor trust and damage to corporate value caused by inadequate internal controls and lack of transparency in decision-making • Securing investor trust and enhancing corporate value through the establishment of transparent governance and an ESG governance framework	●

Double Materiality Assessment

Stakeholder Engagement

Koh Young Technology values the voices of both internal and external stakeholders and actively engages in regular and ad-hoc communication activities. Based on this approach, the company promotes active communication through key contact departments to ensure transparent management practices and build mutual trust with stakeholders. Feedback gathered through these channels is actively reflected in the company's sustainability management policies. In addition, the company provides stakeholders with transparent and accurate information through various channels, including its ESG Report and corporate website. Through continuous communication and stakeholder engagement, we remain committed to fulfilling our corporate social responsibility.

Stakeholder Engagement Channels

Stakeholder	Customers	Shareholders & Investors	Employees	Suppliers	Local Communities	Government, Associations and Media[1]
Key Interests	• Technological innovation and product development • Customer satisfaction services • Incorporation of VOC • Transparent communication	• Financial performance • Enhanced mid-to-long-term shareholder value • Transparent disclosure of information • Improved corporate governance	• Safe and happy workplace • Sound labor relations • Opportunities for training and growth • Compensation and benefits	• Building strategic partnership • Fair trade • Shared growth • Financial and non-financial support	• Revitalization of local economy • Corporate social contribution • Environmental protection in local communities	• Company's contribution to national economy • Mid-to-long-term growth of the company and related industries • Transparent information
Communication Channels	• Product catalog • VOC surveys • Domestic and international exhibitions • Official website	• General shareholders' meeting • IR presentations and meetings, Conference calls • Official website • Information disclosure	• Koh Young C.C[2] Council • Management briefings • Vision sharing session • Ethical management training program	• SRM System[3] • Shared Growth program • Offline briefings • Ethical management training program	• Meetings with local governments • Meetings with social welfare organizations • Volunteer activities for vulnerable groups • Participation in environmental conservation events	• National projects and programs • Various roundtable meetings and seminars • Press releases

1) Korea Association of Robot Industry, Federation of Middle Market Enterprises of Korea, KOSDAQ-listed Companies Association, Korea Smart Healthcare Association, Korea World Class Enterprise Association, Optical Society of Korea, etc.
2) Koh Young Communication Channel
3) Supplier Relationship Management

MATERIAL ISSUES

4

MATERIAL ISSUE 1:
Driving Competitive Business Operations

IMPORTANCE

Amid rapid paradigm shifts driven by AI and robotics, increasingly sophisticated customer demands, and intensifying global competition, measurement and inspection technologies in the manufacturing industry are becoming increasingly important as core infrastructure that determines quality competitiveness. As a result, continuous R&D investment and expansion into new technologies and business areas have become critical strategic priorities for achieving long-term business growth. In addition, global capital markets and customers increasingly recognize a company's technological innovation capabilities and intellectual property(IP) portfolio as key factors in corporate valuation.

Accordingly, strengthening core technological capabilities, diversifying markets, and innovating business models are emerging as critical strategic challenges that technology-intensive manufacturing companies must proactively address.

APPROACH

Koh Young Technology recognizes that differentiated technological expertise forms the foundation of sustainable growth and is securing future growth engines by organically integrating its existing core capabilities with new businesses. Grounded in its Spiral Growth Strategy, the company is expanding its business operations across both industrial and medical sectors while developing proprietary technologies and strengthening its IP portfolio through a company-wide business strategy framework and global R&D network. Going forward, we remain committed to solidifying our foundation for sustainable growth through differentiated technological innovation capabilities.

2025 ACHIEVEMENTS

R&D Investment Ratio (as a percentage of revenue)
17.7%

R&D Personnel Ratio of Total Regular Employees
43.1%

No. of IP Rights Owned
1,088Cases

UN SDGS

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

MATERIAL ISSUE 1:
Driving Competitive Business Operations

Governance

Business Governance

Koh Young Technology operates a governance system that coordinates and executes company-wide strategies under a board-centered management structure to secure continuous competitiveness in 3D measurement and inspection technologies and medical robots. As the company's highest decision-making body, the Board of Directors deliberates on and approves mid- to long-term business strategies and major investment matters. In addition, the company operates the Business Steering Committee(BSC) as a key decision-making body to advance strategic operations, including resource allocation, product planning and R&D, and business prioritization across the entire business process.

Furthermore, global R&D networks and business execution departments carry out R&D and product development activities based on the strategic direction established by the BSC, supporting the effective operation of this governance structure.

Board of Directors

Deliberate and approve mid-to-long-term business strategies and major investment matters

BSC (Business Steering Committee)

Coordinate and implement company-wide business strategies, allocate resources across the entire process from product planning to R&D, and adjust business priorities

R&D Organization

Develop proprietary technologies and execute product development based on the mid-to-long-term roadmap

Strategy

Social/Environmental Impact	Financial Impact	Response Strategy
■ Revitalize local economy and contribute to technology innovation ecosystem by expanding R&D investment and new business development ■ Contribute to improving industry-wide quality and productivity by providing innovative inspection and measurement solutions	Opportunity Entry into new markets and revenue growth through the development of new businesses and technologies, along with expanded R&D investment Risk Concerns over weakened market standing due to technological paradigm shifts and intensified global competition	■ Expansion of business areas and development of new business based on the Spiral Growth Strategy ■ Strategic resource allocation based on the BSC structure and leveraging global R&D network

Spiral Growth Strategy-Driven Business Expansion

Koh Young Technology is proactively responding to changes in the technological landscape and evolving customer demands through its "Spiral Growth Strategy," which enables phased expansion into closely related markets by leveraging accumulated core competencies. The Spiral Growth Strategy serves as a key growth engine by maximizing synergies and enabling the development of a competitive product portfolio when entering new markets. Based on this strategy, the company began with its 3D SPI business founded on 3D vision and robotics technologies, later strengthening its software capabilities and systematically expanding its inspection equipment lineup. Subsequently, we integrated our existing technologies with new growth areas, including AI smart factory software and medical robots, thereby expanding our business into broader industrial and medical sectors.

BSC-led Business Strategy Coordination and Implementation

Koh Young Technology supports company-wide coordination and execution of business strategies through the Business Steering Committee(BSC). The BSC efficiently allocates resources across the entire process—from product planning to R&D—and adjusts business priorities to maintain consistency in its business portfolio and respond flexibly to changing business environments.

Securing Technological Competitiveness Through Global R&D Network

Koh Young Technology adopts an Outside-in Strategy as a core development approach, developing products and solutions that reflect real market needs and customer demands. The Gwanggyo Headquarters in Korea serves as the company's central hub for core technology development, while global R&D networks in major countries—including the United States, Canada, Spain, and Vietnam—drive innovation by leveraging regional expertise and close engagement with customers.

MATERIAL ISSUE 1: Driving Competitive Business Operations

Risk Management

Business Risk Management Framework

Koh Young Technology recognizes weakened technological competitiveness and the leakage of proprietary technologies as major management challenges amid rapid technological paradigm shifts and intensifying global competition. To address these risks, the company operates a risk management framework that includes IP management, enhanced employee security awareness, and company-wide risk management processes. The company protects its core technologies through structured IP management strategies while strengthening employee awareness of confidentiality through training programs related to employee inventions and trade secret protection. In addition, company-wide risk management processes are integrated to identify, assess, and respond to major risks related to technological competitiveness. Key issues are regularly reported to management to enable rapid decision-making.

Type	Details
IP Rights Management	Systematic management of IP protection, including patents, utility models, design, trademarks, and licensing; Securing next-generation technology patents
Enhanced Employee Security Awareness	Regular training related to employee invention and trade secrets; Preventing risks of technology leakage
Company-Wide Risk Management Integration	Identification, assessment and responses to key risks related to competitiveness; Regular reports to the management

IP-based Proprietary Technology Protection

Koh Young Technology adopts structured management strategies for IP protection, including patents, utility models, designs, trademarks, and licensing. The company has built a patent portfolio centered on 3D shape measurement technologies and is focusing on securing patents for next-generation technologies, including AI and medical robots, in response to evolving market trends and business expansion. The company strategically registers core technologies in major countries while continuously maintaining and enhancing the qualitative value of its existing patent portfolio.

Employee Training-Based Technology Leakage Prevention

Koh Young Technology provides regular training on employee inventions and trade secret protection to strengthen employee awareness of IP and confidentiality while proactively mitigating the risk of technology leakage.

Metrics

Business Competitiveness-Related KPIs

Koh Young Technology establishes and systematically manages key performance indicators(KPIs) related to business competitiveness.

R&D-to-Revenue Ratio 17.7%	Ratio of Master's and PhD Degree Holders Among R&D Personnel 37.9%
Ratio of R&D Personnel Among Total Regular Employees 43.1%	No. of IP Rights Held 1,088Cases

MATERIAL ISSUE 2:
Enhancing Energy and Resource Efficiency

IMPORTANCE

As climate change response and the transition to a low-carbon economy become increasingly important across industries, the efficient use of energy and resources has emerged as a key factor in strengthening competitiveness in technology-intensive manufacturing. Against a backdrop of tightening carbon regulations, rising energy cost uncertainty, and growing customer expectations for low-carbon supply chains, companies are placing greater emphasis on reducing energy consumption and improving resource efficiency. These efforts are essential not only for controlling operating costs but also for supporting long-term business sustainability. As a result, energy and resource efficiency has become a strategic management priority for technology-intensive manufacturers.

APPROACH

Koh Young Technology embraces environmental responsibility throughout the entire process of its business activities as a core management philosophy and regards the improvement of energy and resource efficiency as the starting point for transitioning to a low-carbon business structure. Based on an integrated management system compliant with ISO 50001 and ISO 14001, the company systematically manages all aspects of energy use and resource input while pursuing a balanced approach to energy efficiency, renewable energy transition, and the establishment of a resource-circulating production system. Moving forward, the company will continue to enhance its energy and resource management standards to further strengthen the foundation for a low-carbon business structure and sustainable growth.

2025 ACHIEVEMENTS

Renewable Energy Consumption
2,169GJ

Renewable Energy Consumption Ratio
3.1%

UN SDGS

7 AFFORDABLE AND CLEAN ENERGY

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

MATERIAL ISSUE 2: Enhancing Energy and Resource Efficiency

Governance

Enhanced Energy and Resource Efficiency Governance

Recognizing enhanced energy and resource efficiency as a key component of environmental management, Koh Young Technology operates a structured governance system centered on the ESG Committee under the Board of Directors. As the company's highest ESG decision-making body, the ESG Committee deliberates on and oversees strategies and performance related to energy and resource efficiency. The ESG Working Council, which operates under the Committee, reviews the "Advancement of Environmental Management Framework" among the nine key ESG initiatives and identifies areas for improvement. In addition, the General Affairs Team, Cost Innovation Team, Quality Innovation Team, and Corporate Planning Team establish and implement detailed action plans based on these initiatives.

ESG Committee

Deliberate major environmental strategies and mid-to-long-term goals related to energy and resource efficiency; review key performance such as GHG emissions and energy reductions

ESG Working Council

Establish environmental management strategies and mid-to-long-term roadmap; conduct ongoing monitoring of major environmental data and improve on-site issues; report major issues to the management

Execution Departments (General Affairs, Cost Innovation, Quality Innovation, Corporate Planning)

Energy management(electricity, water, and waste reduction); operation and management of high-efficiency equipment and environmental pollution prevention facilities; ISO 14001 operation; ESG performance management

Strategy

Social/Environmental Impact	Financial Impact	Response Strategy
Reduce carbon emissions and improve air quality by introducing high-efficiency facilities and transitioning to renewable energy	Risk Increased operating costs resulting from rising energy prices and strengthened carbon regulations Opportunity Reduction of operating costs and enhancement of eco-friendly corporate image through energy efficiency improvements and transition to renewable energy	Accelerated transition towards renewable energy by establishing ISO 50001-based energy efficiency, solar self-generation, and REC purchases
Reduce environmental loads and contribute to resource circulation by establishing resource circulation system within workplace	Risk Increased resource management costs such as waste treatment fees, etc. Opportunity Improved resource efficiency and reduced waste treatment fee by establishing a resource circulation system	Waste reduction and establishment of resource circular production system

Advancement of ISO 50001-based Energy Management System

Koh Young Technology acquired ISO 50001(Energy Management System) certification in 2025, enabling the company to continuously monitor energy usage across all facilities, systematically establish energy-saving targets, conduct regular internal audits, and implement improvement initiatives. Building on this basis, the company continues to promote energy efficiency initiatives across all aspects of its facility operations.

Expanded RE Transition with Solar Energy and REC

Koh Young Technology is gradually expanding the adoption of renewable energy across the company as part of its transition toward a low-carbon business structure. In addition to installing solar power generation facilities at major business sites, the company purchases Renewable Energy Certificates(RECs) to offset electricity demand that cannot be fully met through self-generation. Furthermore, based on a systematic process that includes analyzing total energy consumption, estimating convertible energy volumes, and evaluating investment feasibility, the company establishes and manages renewable energy transition targets and continues to increase the share of renewable energy with the goal of achieving RE100.

Resource Circular Production System

Koh Young Technology is also carrying out multifaceted initiatives to promote resource circulation by proactively identifying sources of waste generation throughout the entire product lifecycle, including design, manufacturing, and service. Industrial waste generated during the manufacturing process is managed through separate collection and storage by waste type and safely disposed of through specialized contractors. In addition, resources within facilities are managed through recycling and waste reduction activities. Furthermore, the company has introduced the "Nephron" recycling robot to support a circular economy system that recycles cans and transparent PET bottles into recycled PET (r-PET) flakes, while continuously promoting a culture of resource circulation based on employee participation.

MATERIAL ISSUE 2: Enhancing Energy and Resource Efficiency

Risk Management

Energy and Resource Risk Management System

Koh Young Technology operates a risk management process based on ISO 50001 and ISO 14001 to identify and manage sustainability-related risks and opportunities associated with energy and resource efficiency. This process includes continuous monitoring, status reviews, improvement activities, management reporting, and response measures. The company continuously monitors key resource indicators, such as energy consumption and waste generation, while carrying out cause analyses and improvement activities through the ESG Committee and ESG Working Council. In addition, this process is integrated with the company-wide risk management system to ensure systematic monitoring and continuous improvement.

Type	Details
Continuous Monitoring of Energy and Resources	Continuous monitoring of key indicators based on ISO 50001 and ISO 14001, such as energy consumption and waste generation
Current Status Reviews and Improvement	Causal analysis and improvement activities with the ESG Committee and ESG Working Council; Regular internal reviews
Management Reporting and Response	Reporting major issues to the ESG Committee and establish response measures in line with the company-wide risk management system

ISO 50001-based Energy Risk Management

Koh Young Technology acquired ISO 50001(Energy Management System) certification in 2025 to proactively identify and manage risks associated with energy consumption. This certification established a system for continuously monitoring energy consumption across business sites, setting detailed reduction targets, and conducting regular internal reviews and improvement activities, thereby enhancing the reliability and transparency of energy management. The company also continuously identifies additional reduction opportunities based on energy consumption data while reporting key issues to ESG Committee to support management-level reviews and response measures.

Resource Circular Production System-based Waste Risk Management

Koh Young Technology is establishing a resource-circulating production system by proactively identifying the causes of waste generation and assessing their environmental impact throughout the entire product lifecycle, including design, manufacturing, and service. The company regularly monitors waste generation at its facilities and develops effective reduction strategies through data-driven root cause analysis. For industrial waste generated during manufacturing processes, the company proactively mitigates disposal-related risks by sorting and storing waste by type, conducting monthly inspections of disposal performance, and verifying the legal compliance of contracted waste disposal vendors. In addition, we continue to expand our resource circulation initiatives—including the operation of a recycling platform based on the "Nephron" resource recovery robot—to minimize resource waste.

Metrics

Energy and Resource Efficiency-related KPIs

Koh Young Technology establishes and systematically manages KPIs related to energy and resource efficiency.

Year	Total Energy Consumption	RE Consumption	RE Consumption Ratio
2023	71,449GJ	1,331GJ	1.9%
2024	69,223GJ	1,896GJ	2.7%
2025	69,146GJ	2,169GJ	3.1%

MATERIAL ISSUE 3: Talent Development

IMPORTANCE

Employees' expertise and creativity are key assets that underpin a company's competitiveness, particularly in technology-intensive manufacturing industries. As technological shifts driven by advancements in AI, robotics, and precision measurement continue to accelerate, and competition for global talent intensifies, systematic training and career development support have become increasingly important. These efforts not only contribute to the strategic development of key human capital but are also recognized as strategic investments for future growth. Accordingly, robust talent development frameworks and a supportive corporate culture are essential for sustainable business operations and long-term value creation.

APPROACH

Koh Young Technology regards innovation, teamwork, and professionalism as its core values and is committed to creating an environment where employees can fully realize their potential and grow together with the company.

Based on the three pillars of shared value, leadership, and professional competency, the company's employee training system provides job level- and function-specific talent development programs. In addition, the company has established management systems to support a positive working environment, including inclusive labor relations, respect for human rights, and continuous grievance response mechanisms. Going forward, we will continue to strengthen a virtuous cycle in which employee growth enhances corporate competitiveness, thereby establishing a stronger foundation for sustainable growth.

2025 ACHIEVEMENTS

Average Training Hours per HQ employee(incl. non-regular employees)

73.5hours

Human Capital ROI[1]

1.2

1) An indicator representing the financial value generated relative to human capital investment

UN SDGS

4 QUALITY EDUCATION

MATERIAL ISSUE 3: Talent Development

Governance

Talent Development Governance

Koh Young Technology recognizes employees' professional competency as a core source of corporate competitiveness and manages talent development as a key ESG management priority. Accordingly, the ESG Committee, as the highest decision-making body under the Board of Directors, deliberates on and oversees strategies and activities related to talent development. The ESG Working Council, operating under the ESG Committee, manages a structured talent development governance system with the HR Team serving as the executing department. The ESG Working Council reviews the implementation status of "Strengthening the Performance-Based Compensation System and Enhancing Employee Work Engagement," one of the company's nine key ESG initiatives, and identifies areas for improvement. Meanwhile, the HR Team carries out specific talent development activities based on the initiatives established by the ESG Working Council.

ESG Committee

Deliberate key policies and mid-to-long-term strategies related to talent development; Review talent development performance

ESG Working Council

Establish strategies and mid-to-long-term roadmap for talent development; identify and review key tasks; report key issues to the management

Execution Departments(HR Team)

Operate an AI-powered hiring system; plan and execute leadership and skills training tailored to each job level; monitor training performance

Strategy

Social/Environmental Impact	Financial Impact	Response Strategy
Advance employees' vocational skills and professional capacities through structured training programs	Risk Decline in core technological capabilities and weakened competitiveness due to insufficient investment in talent development	Operation of leadership and skills training tailored to job levels and capacity-building for future skills, such as AI
Provide career development pathways and self-development support to help them realize self-efficacy and expand long-term career development opportunities	Opportunity Strengthening technological innovation capabilities and improving productivity through systematic education and training programs	Strengthening career development support, such as CDP and IDP-based capacity building and support for master's and doctor's degrees

Three Pillar-Based Talent Development Structure

Koh Young Technology regards innovation, teamwork, and professionalism as core values and systematically develops talent capable of embodying these values. The company operates a three pillar-based employee training system focused on shared values, leadership—including competency and promotion training—and professional development, including common and specialized competencies, to provide tailored training programs based on employees' job levels and roles.

Job Level-Tailored Training

Koh Young Technology operates a systematic leadership training program designed to equip employees at all levels—from junior staff to executives—with the leadership competencies required at each stage of their careers. The company provides tailored training programs, ranging from self-leadership to department head leadership training, aligned with promotion milestones to strengthen leaders' sense of responsibility and foster a healthy leadership culture. In addition, the company proactively cultivates a pipeline of next-generation leaders through its early leadership development program. Furthermore, we operate integrated online and offline onboarding programs, as well as mentor and buddy programs, to help new employees quickly adapt to the organization and internalize the company's core values.

CDP and IDP-based Vocational Skills Development

Koh Young Technology operates a systematic training support system encompassing both offline and online programs. Offline training is provided through the CDP(Career Development Program), while online training extends beyond the CDP to include the IDP(Individual Development Program), covering both job-related and personal competency development to enhance employees' expertise and growth potential. In addition to role-specific training, the company provides education programs linked to future competencies, including AI technology trends. Furthermore, we support degree programs in partnership with leading domestic universities for outstanding employees selected through internal recruitment processes.

MATERIAL ISSUE 3: Talent Development

Risk Management

Talent Risk Management System

Koh Young Technology operates a risk management process that includes human rights risk management, employee communication and participation programs, and grievance handling channels to systematically identify and manage sustainability-related risks and opportunities associated with human resources. The company identifies and responds to key issues experienced by employees through a human rights management system centered on the ESG Committee, along with grievance handling channels and multi-layered employee communication channels. This process is integrated with the company-wide risk management system to systematically manage and continuously improve related risks.

Type	Details
Internalization of Human Rights Management	Operate an international standards-based human rights management system, including UNGPs, UDHR, OECD Multinational Enterprise Guidelines, and ILO fundamental conventions
Operation of Employee Communication Channel	Coordinate and reflect key issues into management through regular operation of Koh Young C.C Council
Operation of Employee Participation Programs	Multi-layered communication system, including management briefings, vision-sharing sessions, and Group Genius
Operation of Grievance Handling Channel	24/7 reporting channel; adherence to the principles of anonymity and confidentiality; provision of feedback on the outcome of the investigation; implementation of measures to prevent recurrence

Human Rights Risk Management

Koh Young Technology manages potential human rights risks for all employees in accordance with international standards, including the UN Guiding Principles on Business and Human Rights(UNGPs), the OECD Guidelines for Multinational Enterprises, and the International Labour Organization(ILO) Fundamental Conventions. In particular, the company has established human rights standards that employees are required to follow through the human rights management principles set forth in its "Code of Ethical Conduct." The company operates reporting channels to regularly review potential risks in key human rights areas and implements corrective actions for identified issues. In addition, we mandate human rights training to enhance employee awareness and reports major ESG-related matters, including human rights issues, to the ESG Committee.

Grievance Handling Channel Operation

Koh Young Technology operates various grievance handling channels on an ongoing basis—including a grievance box, an online grievance counseling service, and in-house grievance counselors—to identify and address the diverse concerns employees may encounter in the workplace. The company accepts a wide range of grievances, including suggestions and requests related to the overall work environment, and handles them through a step-by-step process involving investigation, review, and corrective action. In addition, the company guarantees the anonymity and confidentiality of complainants and enforces a policy prohibiting any form of disadvantage or retaliation, ensuring that employees can use these channels with confidence. We also regularly discuss received and resolved grievance cases with employee representatives through the Koh Young C.C.(Communication Channel) to continuously improve the working environment and communication culture.

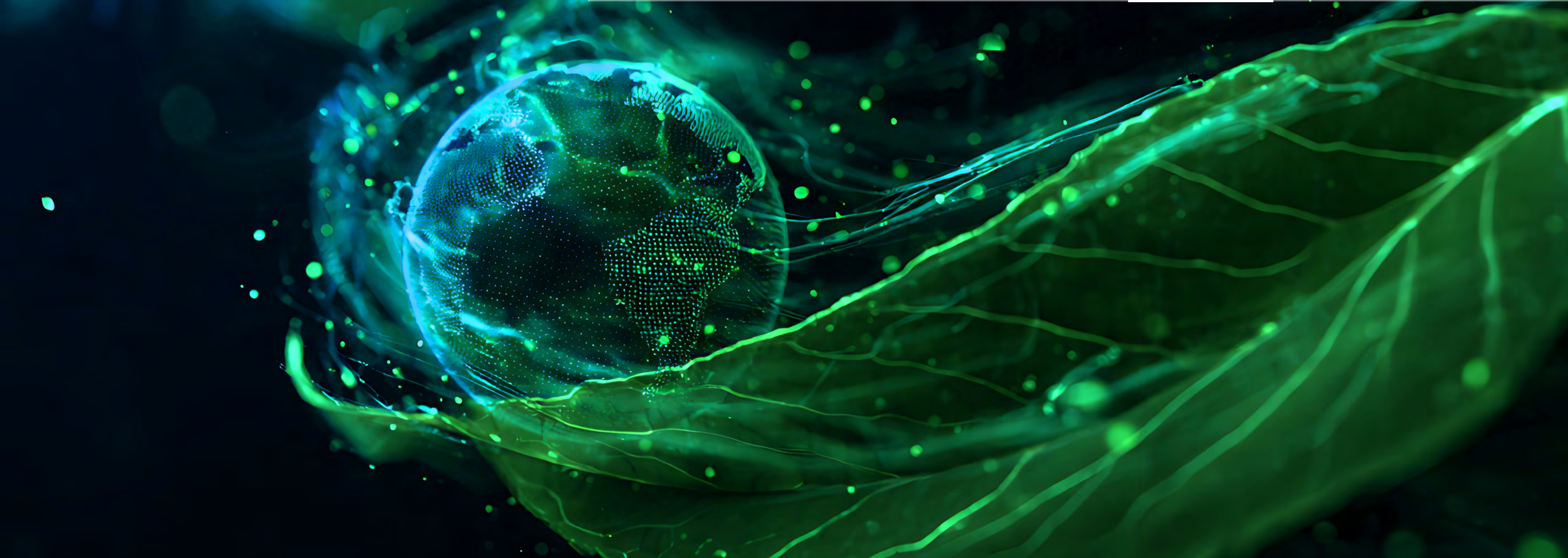
Metrics

Talent Development-Related KPIs

Koh Young Technology establishes and systematically manages KPIs related to talent development.

Year	Total Training Hours[1]	Average Training Hours per Person[1]	Total Training Expenses[2]	Average Training Expenses per Person[2]	Human Capital ROI[3]
2023	30,430 Hours	66.0 Hours	4.5 KRW 100 million	1.00 KRW million	1.28
2024	35,112 Hours	75.5 Hours	4.5 KRW 100 million	1.01 KRW million	1.04
2025	35,426 Hours	73.5 Hours	4.2 KRW 100 million	0.91 KRW million	1.20

1) Based on HQ employees(incl. non-regular employees); The average training hours per person in 2023 was recalculated due to changes in the calculation criteria.
2) Based on HQ regular employees
3) An indicator representing the financial value generated relative to human capital investment



ESG PERFORMANCE

ENVIRONMENTAL | SOCIAL | GOVERNANCE

5

ENVIRONMENTAL

ENVIRONMENTAL

Environmental Management

APPROACH

In line with its commitment to environmental responsibility across all business activities, Koh Young Technology has established an ISO 14001-based environmental management system and systematically manages key environmental initiatives, including climate change response, resource circulation, and pollutant management. The ESG Committee and ESG Working Council continuously monitor environmental performance indicators while promoting environmental awareness through eco-friendly campaigns and employee training programs. Going forward, the company remains committed to minimizing environmental risks and strengthening sustainable growth by continuously advancing its environmental management practices.

2025 Key Performance

Environmental Management System Certification(ISO 14001)maintained for
14 consecutive years

No. of environmental regulation violations
0 case

Environmental Management Goals

Koh Young Technology has established five key environmental management policies to incorporate environmental responsibility across all business activities. These policies include the continuous improvement of environmental management performance, proactive climate change response efforts, management practices based on environmental values, compliance with environmental regulations, and stakeholder engagement, all of which are managed by the ESG Working Council under the ESG Committee. Furthermore, the company regularly reviews key environmental KPIs, such as greenhouse gas(GHG) emissions, energy consumption, waste generation, and water consumption, to identify root causes and implement improvement measures.

Environmental Management Strategic Framework

VISION

Implementing Sustainable Environmental Management by Realizing Environmental Responsibilities Across All Business Operations

Responding to Climate Change
- GHG Reduction Target Management
- Energy Efficiency
- Climate Risk Response System

Minimizing Environmental Impacts
- Waste Reduction and Resource Circulation
- Water Usage Reduction
- Pollutant Treatment Management
- Biodiversity Protection and Management

Environmental Management Policies

Continuous Improvement of Environmental Management Performance

Establish and advance an environmental management system in a structured manner and effectively implement the system to continuously improve environmental management performance

Proactive Climate Change Response Efforts

Recognize that climate change crisis is threatening the existence of humanity and continuously strive to establish an eco-friendly ecosystem, such as reducing greenhouse gas emissions, minimizing the use of harmful substances, and using resources efficiently to overcome the climate change crisis

Environmental Value-Based Management Practices

Effectively improve energy and resource consumption across all business operations including product planning, development, production, sales, and disposal, and minimize harmful impacts on the environment

Compliance with Environmental Regulations

Ensure the safe and effective management of hazardous substances used or emitted during operations in accordance with international standards and environmental laws and regulations

Stakeholder Engagement Support

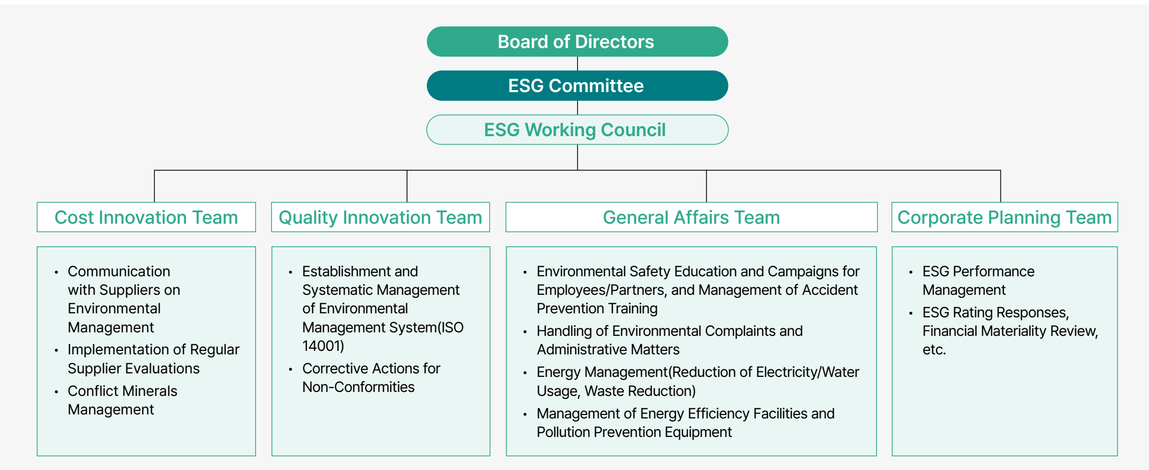
Foster a culture in which employees actively practice environmental conservation in their daily activities, while supporting business partners through policies and programs that promote mutual growth in environmental management

Environmental Management

Environmental Management Governance

Koh Young Technology has established an ESG Committee under its Board of Directors to ensure systematic environmental management governance and achieve sustainable growth. As the company's highest decision-making body for ESG management, the ESG Committee establishes key environmental strategies, including climate change response and resource circulation, and proactively addresses environmental risks through the regular monitoring of key performance indicators such as greenhouse gas emissions and energy reduction. To support the effective implementation of environmental management strategies, the company has established a dedicated ESG Working Council under the Committee. Comprised of representatives from relevant departments—including Cost Innovation, Quality Innovation, General Affairs, and Corporate Planning—the Working Council continuously monitors key environmental data, addresses operational issues, and reports major matters to management to support timely and effective decision-making.

Based on this governance structure, the company has obtained and maintained ISO 14001(Environmental Management System) certification, an internationally recognized standard, to minimize the environmental impact of its business operations. In addition, the company actively promotes environmental protection through everyday business activities, such as expanding the use of renewable energy and conducting eco-friendly employee campaigns. Moving forward, we will continue to pursue our mid- to long-term goals for greenhouse gas reduction and energy efficiency improvement based on transparent governance, while further strengthening our climate change response capabilities to fulfill our corporate social responsibility.



Establishing Environmental Management Framework

Koh Young Technology continuously identifies, evaluates, and improves environmental impacts across all business activities, including procurement, development, manufacturing, and distribution, while actively promoting environmental management to support sustainable growth. One of the company's key initiatives is the acquisition and maintenance of ISO 14001(Environmental Management System) certification, an internationally recognized standard. Going forward, we remain committed to advancing the scope and effectiveness of its environmental management system while continuously measuring and improving environmental impacts across its business sites.

ISO 14001 Certificates (Korean/English)

Environmental Regulations Compliance

Koh Young Technology maintains rigorous controls to ensure full compliance with environmental regulations. To manage environmental compliance risks, the company conducts regular inspections of regulatory compliance and risk conditions across all business sites. As a result of these efforts, the company has recorded no violations of environmental regulations over the past three years.

Type	Unit	2023	2024	2025
No. of Environmental Regulation Violations	Cases	0	0	0
Fines/Penalties Paid	KRW	0	0	0

Internalization of Environmental Management

Koh Young Technology operates various employee participation programs to promote the internalization of environmental management practices. Regular eco-friendly campaigns help raise environmental awareness among employees. Since 2021, the company has replaced disposable items used in the workplace with eco-friendly biodegradable products and installed tumbler-exclusive washing machines to foster a culture of resource circulation. In-house cafés require the use of personal cups, such as tumblers, to reduce disposable waste, and eco-bags have been distributed to all employees. In addition, we have conducted environmental management training and supported the measurement of GHG emissions and electricity consumption for suppliers, promoting the practice of environmental management across the supply chain.

Environmental Management Internalization Activity

Type	Q1	Q2	Q3	Q4
Eco-friendly Campaigns(limited use of disposable items, energy saving campaigns, etc.)	●	●	●	●
GHG Monitoring(by workplace)	●	●	●	●
GHG Reduction (introduction of EVs, adjustment of temperature, etc.)	●	●	●	●

Eco-friendly Investment

Koh Young Technology continues to invest in the introduction of eco-friendly facilities and operational improvements as part of its transition toward an environmentally sustainable business structure. As of 2025, the company incurred approximately a total of KRW 82 million in expenses related to eco-friendly certifications and facility improvements. Furthermore, to expand the use of renewable energy, the company purchased approximately 598MWh of RECs (Renewable Energy Certificates) in September 2025. Going forward, we plan to steadily advance eco-friendly facility investments and expand renewable energy use in order to achieve our greenhouse gas reduction targets and transition toward a low-carbon business structure.

ENVIRONMENTAL

Climate Change Response

APPROACH

Koh Young Technology recognizes climate change as a key issue affecting business operations and long-term growth and has established a company-wide response system centered on the ESG Committee and ESG Working Council. In 2022, the company strengthened its commitment to climate change response by joining the Carbon Disclosure Project(CDP), one of the leading global climate initiatives. Building on this commitment, the company has established GHG reduction targets and is pursuing various reduction activities, including improvements in energy efficiency, expanded installation of solar power generation facilities, and the transition to renewable energy. In addition, the company analyzes both transition and physical climate risks by category to proactively respond to potential impacts. Going forward, we remain committed to reducing GHG emissions in a phased manner and implementing practical initiatives to achieve our carbon neutrality goals.

2025 Key Performance

Acquisition of the Energy Management System(ISO 50001)

GHG Reduction(YoY) **165** tCO2eq

REC Purchase approx. **598** MWh

Climate Change Governance

Koh Young Technology established the ESG Committee under the Board of Directors to ensure a structured response to climate change. The ESG Committee convenes at least once a year to deliberate on and approve key climate change-related policies and strategies, including the identification of climate-related risks and opportunities, the establishment of GHG reduction targets, and the review of implementation results. Furthermore, the Committee oversees company-wide climate change response efforts and monitors the implementation status of the company's mid- to long-term climate change roadmap.

In addition, the company operates a dedicated ESG Working Council to develop and implement practical climate change response strategies. Composed of experts from various fields, the ESG Working Council holds regular and ad hoc meetings to thoroughly discuss key climate change issues. Based on an integrated management process encompassing proactive measures, risk identification and management, and corrective actions, the Council analyzes physical and transition climate risks and develops corresponding response strategies. The results of these efforts, along with greenhouse gas reduction performance, are regularly reported to management and the Board of Directors to support timely and effective decision-making.

Furthermore, each executing department—including the Corporate Planning Team, General Affairs Team, Human Resources Team, and Cost Innovation Team—actively implements department-specific initiatives based on the strategies established by the ESG Working Council. Through close collaboration, each organization carries out practical climate change mitigation and adaptation activities, such as reducing energy consumption, managing greenhouse gas data, and investing in renewable energy facilities. Based on these efforts, the company continuously identifies improvement initiatives and strengthens company-wide climate change response capabilities.

Climate Change Governance Structure

Type	Key Roles
Board of Directors & ESG Committee	• Highest decision-making body of climate change response system • Deliberate management strategies and action plans related to climate change responses • Review GHG reduction targets and implementation results
ESG Working Council	• Establish climate change management strategies and mid-to-long-term roadmap for each area • Identify risks and opportunities of climate change, as well as response measures • Identify climate change tasks and monitor performance • Engage with external and internal stakeholders and respond to evaluations
Each Executing Department	• Execute and manage climate change tasks • Enhance energy efficiency and manage GHG emissions data • Implement detailed action plans to achieve department-specific environmental management tasks

Climate Change Response

Climate Change Strategy

Koh Young Technology analyzes the impact of climate change on its business operations and mid- to long-term growth and establishes and implements corresponding response measures. The company has established a GHG reduction target to achieve carbon neutrality and is implementing energy efficiency improvements and renewable energy transition initiatives in a phased manner. In addition, the company identifies transition risks—including strengthened carbon regulations and technological changes—as well as physical risks such as extreme weather events and rising temperatures, and analyzes their financial materiality to develop proactive response measures. Going forward, the company plans to continuously identify additional response measures in line with risk types and changes in the business environment.

Risk/Opportunity Response Measures and Plans

Type			Risks & Opportunity Factors	Impacts on Koh Young Technology	Potential Financial Materiality	Impact Period: Short-term	Impact Period: Mid-Term	Impact Period: Long-Term	Response Measures and Plans
Risk	Transition	Policy and Legal	• Expanded scope of the domestic emission trading system (K-ETS) and reduced allowance allocation • Strengthened obligations of GHG emissions reporting (Implementation of 2nd KSSB)	• Possible application of direct emissions regulations for manufacturing processes(Yeoju Manufacturing Center) • Need for the establishment of a comprehensive climate disclosure system when included in the mandatory KSSB disclosure	• Costs associated with purchasing emission allowances(in case of Scope 1 regulations) and investment for a disclosure system • Administrative fines or dispositions for non-compliance	●	●		• Advance Scope 1 & 2 emissions management frameworks
		Technology	• Increased demand for a transition to low carbon and high efficiency production technologies • Enhanced energy efficiency of existing facilities	• Investment in energy efficiency of Yeoju Manufacturing Center facilities required • Early replacement of existing facilities or retrofitting costs	• CAPEX for transitioning to low-carbon facilities • Residual value of existing high-carbon facilities		●	●	• Review introducing technologies for process energy optimization
		Market	• Stronger management of Scope 3 for clients(semiconductors, electronic) • Increased demand for carbon neutrality across supply chain	• Increased requests for carbon data from major clients • Possible obligation of providing product's carbon footprint data	• Costs associated with the establishment of carbon data management system	●	●		• Proactively identify and respond to ESG requirements for major clients
			• Changes in business value evaluation with the expanded ESG investment • Eco-friendly and sustainability-focused market trends	• ESG ratings directly impacting company value and investment possibility • Possible churning out of investors with lack of ESG performance	• Stocks and capital costs when ESG ratings decline	●	●		• Promote strategies of enhancing DJSI/MSCI/KCGS ratings • Manage ESG performance
		Reputation	• Reduced trust among stakeholders due to insufficient responses to climate change • Heightened risks of greenwashing	• Brand value degraded when failing to set or meet climate goals	• Operational opportunities with degraded brand value		●	●	• Manage performance of climate change responses • Strengthen stakeholder engagement
	Physical	Acute	• Increased frequency and intensity of extreme weather events such as torrential rains and typhoons	• Production line disruption or equipment damage in the event of flooding at the Yeoju Manufacturing Center • Disruptions in research and management activities when Gwanggyo Headquarters and Yeoju Manufacturing Center	• Restoration costs and revenue lost due to production disruptions • Disaster insurance premiums	●	●		• Execute climate risk vulnerability assessments for each workplace • Strengthen contingency response measures in case of disasters
		Chronic	• Increased AC loads due to long-term increase of average temperature • Prolonged heat waves during summer	• Increased AC demand at Gwanggyo Headquarters and Yeoju Manufacturing Center • Increased costs for temperature and humidity control to produce precision measurement equipment	• Annual AC costs • Additional investment in temperature and humidity control equipment		●	●	• Invest in workplace energy efficiency(high-efficiency AC and building insulation) • Reduce energy-related expenses with a transition to RE
			• Worsened working conditions caused by climate change • Health impacts of extreme weather events such as heat and cold waves	• Heightened health risks for production and logistics workforce during heat waves • Reduced worker productivity and limited working hours	• Increased costs associated with safety and health management • Labor costs due to lower productivity		●	●	• Strengthen safety and health management requirements in response to climate change • Invest in improving working environments against heat waves and cold waves
Opportunity	Resource Efficiency		• Improved resource efficiency of energy, water, and waste • Reduced costs with optimized operations	• Reduced operational expenses with enhanced energy efficiency of Yeoju Manufacturing Center • Less treatment expenses with advanced production process waste treatment	• Annual energy costs • Waste treatment expenses	●	●		• Advancing the Environmental Management Framework Based on the Environmental Management System(ISO 14001)
			• In-house application of AI/automation-based smart factory • Reduced energy and resource with process optimization	• Application of KSMART solution to the in-house production lines → Maximizing process efficiency • Reduced defect rate → Minimizing resource waste	• Costs of goods sold driven by enhanced production efficiency • Lower costs associated with rework and disposal with lower defect rates	●	●		• Review introducing process energy optimization technologies
	Energy Source		• Stable energy cost with a transition to renewables • Fulfilling clients' supply chain requirements with RE100	• Long-term stability of electricity expenses when transitioning to RE • Maintenance and strengthening of supplier status as a RE100 company	• Stable energy costs through long-term PPAs • Maintaining sales through RE100 certification		●	●	• Establish RE transition roadmap • Review expanding solar energy facilities at the Yeoju Manufacturing Center
	Market		• Growth of eco-friendly industries such as EVs, secondary battery, and RE • Expanded demand for new inspection equipment	• Expanded demand for inspection at eco-friendly industries such as secondary battery, power semiconductors, and solar cells • Diversification of product portfolio	• Increased revenue from eco-friendly industry inspection equipment • Accelerated revenue growth by entering new markets	●	●	●	• Make strategic R&D investment based on market analysis
	Resilience		• Stronger responses to climate risks → Ensuring business continuity • Advanced ESG management → Improving company's sustainability	• Minimized business disruptions with systematic climate risk management • Enhanced trust among global clients and investors with ESG leadership	• Minimized financial losses in case of climate disasters • Enhanced long-term company and brand values		●	●	• Establish mid-to-long-term strategy based on climate scenario analysis • Participate in global initiatives like SBTi

Climate Change Response

Climate Change Risk Management

Koh Young Technology identifies climate-related risks(transition and physical risks) and opportunities from both business strategy and financial materiality perspectives to establish effective climate change response measures. In terms of transition risks, the company reviews the impact of policy and regulatory changes—such as strengthened GHG regulations—on business operations. Regarding physical risks, the company monitors and manages the impact of extreme weather events and natural disasters on production operations. The status of identified risks and opportunities is regularly reported to the ESG Committee for company-wide oversight and management. Going forward, the company plans to further advance its management framework across the entire process, including risk identification and follow-up measures, to strengthen proactive responses to climate change.

Climate Change Risk and Opportunity Management Process

1 Proactive Response
- Establishing risk management measures
- Analyzing risks and conducting mock drills
- Strengthening internal communication and training

2 Risk identification
- Identifying physical/transition risks and opportunities
- Understanding risk levels and financial materiality

3 Risk Management
- Executing GHG reduction activities
- Monitoring natural disasters across major logistics hubs
- Predicting future production output and emissions intensity with expanded production lines

4 Follow-up Measure
- Reporting GHG reduction targets/achievements, as well as major climate change risks, to the ESG Committee

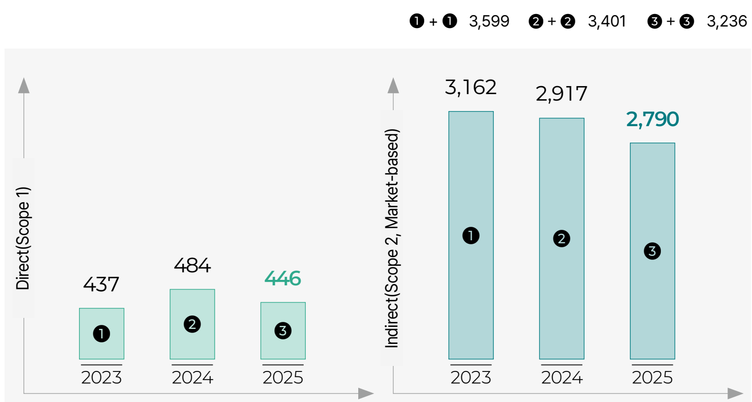
Climate Change Metrics and Goals

Koh Young Technology has systematically managed greenhouse gas(GHG) emissions data since 2019 as part of its response to climate change risks. The company assesses GHG emissions and major emission sources at its domestic business sites and has developed dedicated data management tools to support effective monitoring and management. Through these efforts, the company has established a comprehensive database covering direct emissions(Scope 1), indirect emissions(Scope 2), and other environmental data. In 2025, the company transparently disclosed its GHG emissions data following third-party verification by an external specialized agency.

As a result of implementing various GHG reduction initiatives, total emissions in 2025 amounted to 3,236tCO_2eq, representing a reduction of 89tCO_2eq compared to the target level. The company has established a 2026 GHG reduction target equivalent to approximately 95% of its 2025 emissions level, 3,072tCO_2eq. We remain committed to continuously implementing a wide range of reduction initiatives to achieve this target.

Recent Three Years GHG Emissions

(Unit: tCO_2eq)



Type	Unit	2023	2024	2025
Direct(Scope 1)	tCO_2eq	437	484	446
Indirect (Scope 2, Location-based)	tCO_2eq	3,162	3,017	3,065
Indirect (Scope 2, Market-based)	tCO_2eq	3,162	2,917	2,790
Total[1]	tCO_2eq	3,599	3,401	3,236

1) - Market-based calculation; Recalculated 2024 data with the changes in calculation criteria.
- The reduction effects of 100tCO_2eq in 2024 and 275tCO_2eq in 2025 compared to the location-based baseline are reflected as a result of GHG reduction activities.

Recent Three Years GHG Emissions Intensity

Type	Unit	2023	2024	2025
GHG Emissions Intensity	tCO_2eq/separate sales (KRW 100 million)	1.79	1.97	1.58

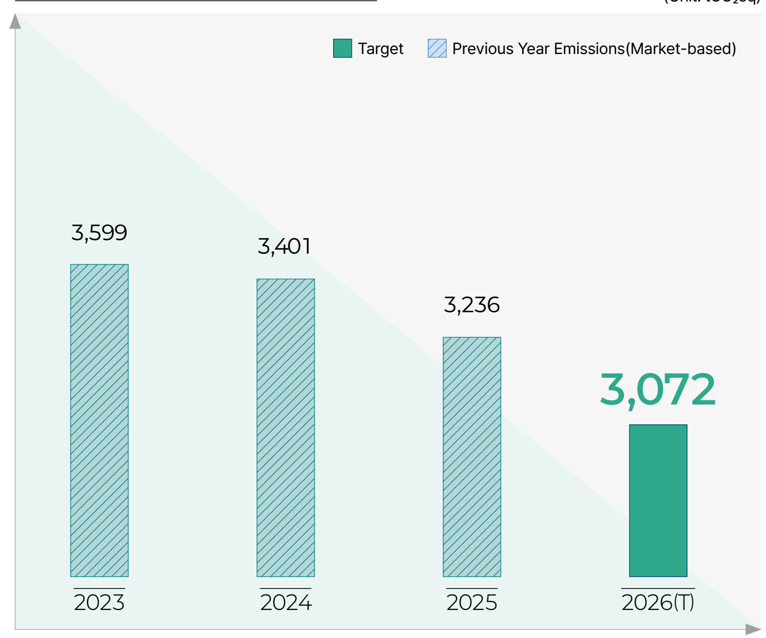
2025 GHG Emissions Target Progress[1]

Type	Unit	2024 Achievement	2025 Goal	2025 Achievement	YoY	vs. Target
Emissions	tCO_2eq	3,401	3,326	3,236	(165)	(89)

1) Market-based calculation; Recalculated 2024 data with the changes in calculation criteria

2026 GHG Emissions Reduction Target

(Unit: tCO_2eq)



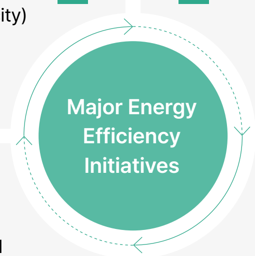
Climate Change Response

GHG Reduction Activities

Koh Young Technology promotes energy reduction initiatives across its workplaces to enhance energy efficiency and reduce GHG emissions. The company has optimized the operation of facilities at research and production centers through initiatives such as replacing aging systems, adjusting temperature settings, and reducing operating hours for production lines and meeting rooms.

Through these activities, the company achieved a total GHG reduction of 668tCO_2eq through Energy Efficiency Initiatives in 2025, with total GHG emissions recording 3,236tCO_2eq, a decrease of 165tCO_2eq compared to 2024. Furthermore, in 2025, the company acquired ISO 50001(Energy Management System) certification, establishing a systematic framework for energy monitoring, target setting, internal reviews, and improvement activities, while comprehensively managing renewable energy expansion and energy efficiency initiatives. Going forward, we plan to continuously identify additional reduction opportunities based on energy consumption data.

Major Energy Efficiency Initiatives



1 Installation of Solar Energy Facility

- February/December 2023: Installation completed at Yeoju Manufacturing Center(151kW/100kW capacity)
- November 2024: Installation completed at Gwanggyo Headquarters(75.6kW)
- 2025: Normal operation(602MWh)

2 Corporate Vehicle Electrification

- 2024: 6 vehicles converted
- 2025: 16 vehicles converted (cumulative 62 vehicles)
- As of 2025, 100% EV conversion rate for all corporate vehicles excluding sales and TS vehicles

3 Energy Consumption Reduction

- Reduced operating hours of air handling units and chillers at Gwanggyo Headquarters
- Partial lighting operation in corridors on the 1st and 3rd floors of the manufacturing center
- Installed high-efficiency AC for TQA room on the 1st floor of the research center
- Changed setting temperature for electric water heaters at the manufacturing center
- Reduced operation for indoor units, outdoor units, and exhaust fans at the manufacturing center

4 Energy Saving Campaign

- Adjustment of indoor temperature during summer
- Operation and regular management of AC and heating facilities
- Lights-off initiatives
- Reduced use of disposable items
- Installed water-saving devices at toilets of manufacturing centers(26 locations)

Establishment of Energy Management System

Koh Young Technology obtained ISO 50001(Energy Management System) certification in 2025 and continues to enhance its energy management system based on this certification. The company has established a system to continuously monitor energy usage across all business sites and is strengthening its operational capabilities by setting specific energy-saving targets. In addition, the company ensures transparency and reliability in energy management through systematic internal audits and continuous improvement activities.

The establishment of the Energy Management System serves as a key foundation not only for improving energy efficiency, but also for achieving GHG reduction targets and strengthening the company's climate change response capabilities. Through an energy management system aligned with international standards, we remain committed to minimizing environmental impact and achieving sustainable growth through responsible management practices with the participation of all employees.


ISO 50001 Certificate(Korean/English)

2025 GHG Reduction Achievements with Energy Efficiency Initiatives

Type	Detail	Unit	GHG Reduction[1]	
On-site Solar Power Generation	On-site solar power generation for the HQ and manufacturing centers	tCO_2eq		277
REC Purchase	REC Purchase	tCO_2eq		275
Improved Facility and Operational Efficiency	• Replacement of aging AC in the TQA room on the 1st floor of the Research Center	tCO_2eq	11	52
	• Adjustment of temperature settings on the electric water heaters in the Manufacturing Center		12	
	• Operation of indoor units on the production lines in the Manufacturing Center at reduced capacity		11	
	• Operation of indoor units in the conference rooms of the Manufacturing Center on a reduced schedule		2	
	• Operation of outdoor units in the Manufacturing Center on a reduced schedule		14	
	• Operation of exhaust fans in the restrooms of the Manufacturing Center on a reduced schedule		2	
EV Conversion	Conversion of 16 additional vehicles to EVs	tCO_2eq		64[2]
Total Reductions		tCO_2eq		668

1) Based on internal calculation methodology
2) Based on corporate card fuel expense records; applying the average GHG emission factor of a Sonata vehicle(128gCO_2eq/km); calculated at 4tCO_2eq per vehicle per year

Climate Change Response

Transition to Renewable Energy

Koh Young Technology has established renewable energy transition targets and introduced various renewable energy facilities to support continuous energy management. In 2021, the company installed 132 kW-scale solar power generation facilities on the rooftop of the Gwanggyo Headquarters, followed by an additional 151 kW of solar power generation facilities at the Yeoju Manufacturing Center.

Subsequently, in December 2023, the company installed 100kW of solar power generation capacity through the RE Building Support Program. In November 2024, the company further expanded solar power generation facilities at the Gwanggyo Headquarters by 75.6kW, bringing total installed capacity to 459kW. The newly installed facilities began full-scale operation in 2025, generating a total of 602MWh(602,432 kWh) of solar energy and reducing GHG emissions by 277tCO_2eq. In particular, the facilities have contributed to addressing increased electricity demand and reducing electricity costs during the summer season.

In addition, in 2025, the company further reduced GHG emissions by 275tCO_2eq through the purchase of approximately 598MWh of Renewable Energy Certificates(RECs). Going forward, we will continue to expand the proportion of renewable energy use and install additional facilities based on energy consumption analysis to further strengthen its GHG reduction efforts.

RE Target Setting Process

Energy Status Survey by Site → Technical Review and Feasibility Assessment → RE Transition Rate Target Setting

Analysis of Greenhouse Gas Inventory and Reduction Potential by Site

- Total Energy Usage Analysis
- Reduction Potential Assessment
  - Process Optimization
  - Loss Management
  - Renewable Energy
  - Smart Factory

Feasibility Study of Renewable Energy Transition by Business Site

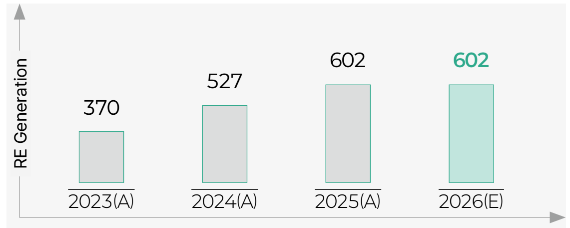
- Estimation of Renewable Energy Transition Potential
  - Facility Diagnostics and Support from Renewable Energy Installation Providers
  - Business Feasibility Assessment and Technical Support Linked to Projects
- Review of Investment Feasibility for Renewable Energy Transition
  - Assessment of Economic Viability Including Investment Costs and Return on Investment(ROI)

Establishment of Renewable Energy Transition Targets

- Establishment of Renewable Energy Transition Targets
  - External Disclosure and Alignment with Greenhouse Gas Reduction Targets
- Derivation of Priorities and Milestones
  - Establishment of Site-Level Transition Prioritization
  - Establishment of Site-Specific Transition Milestones

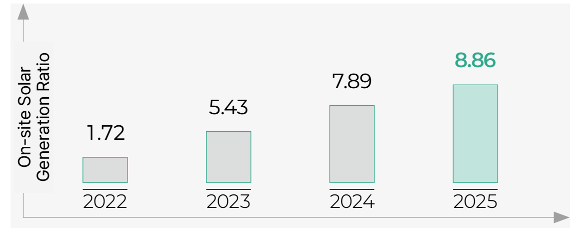
Recent Three Years RE Generation & 2026 Forecast

(Unit: MWh)



RE Generation Ratio in Total Electricity Consumption[1]

(Unit: %)



1) Recalculated data with the changes in calculation criteria

RE Procurement by Procurement Method

Type	Unit	2023	2024	2025
On-site Solar Generation	MWh	370	527	602
REC Purchase	MWh	-	218	598
Total	MWh	370	745	1,200

On-Site Solar Energy Facilities

Rooftop of Gwanggyo Headquarters

Rooftop of Yeoju Manufacturing Center

RE Usage Certificates

ENVIRONMENTAL

Minimizing Environmental Impact

APPROACH

Koh Young Technology operates a multifaceted environmental management system to minimize negative environmental impacts across all business processes, including product design, manufacturing, and services. The company systematically manages waste reduction, recycling expansion, pollutant reduction, and water resource efficiency, while promoting technology-based resource circulation initiatives such as resource recovery and recycling platforms to effectively implement environmental management practices. Going forward, we will continue to pursue voluntary environmental improvement activities beyond regulatory compliance.

Waste Management

Koh Young Technology carries out a wide range of initiatives to promote resource circulation by identifying the causes and environmental impacts of waste generated across all processes, including product design, manufacturing, and services. Through these efforts, the company aims to fundamentally reduce waste generation while ensuring that unavoidable waste is treated in a safe and legally compliant manner, thereby contributing to the preservation of the environmental ecosystem.

The company safely and effectively processes industrial waste generated during product manufacturing and the repair of damaged parts, including materials such as steel and aluminum, through specialized waste treatment contractors. Waste is strictly sorted and stored according to type, taking into account recyclability and flammability, in compliance with relevant legal standards and storage requirements. In addition, the company reports waste treatment performance on a monthly basis and continuously monitors the compliance and legitimacy of its contractors to proactively prevent waste treatment-related risks.

Also, the company disposes of municipal waste generated through general business activities in partnership with specialized waste collection providers. The cafeterias at the Gwanggyo HQ and Yeoju Manufacturing Center have also adopted food waste disposal systems to minimize leftover food, and through these efforts, the company continues to promote activities aimed at reducing GHG emissions generated during the food waste treatment process.

Furthermore, the company establishes long-term targets for waste reduction and recycling and continuously strives to achieve them. The company regularly monitors waste generation at its business sites and develops effective reduction measures based on data-driven root cause analysis. In addition, the company conducts employee training programs and environmental awareness campaigns to foster a culture of resource circulation within the workplace.

Going forward, the company will continue to advance its waste management processes, identify recyclable resources, and actively participate in the transition toward a circular economy. We will also expand eco-friendly designs that consider the entire product lifecycle and work closely with suppliers to achieve waste reduction targets across the value chain and implement sustainable environmental management practices.

Waste Treatment Process

Koh Young Technology → 1st Contractor → 2nd Contractor → Recycler

Waste Separation and Storage
- Waste separated and stored based on its type, recyclability, and combustibility
- Legal storage standards and retention periods observed according to the type of waste

Waste Disposal

Waste Collection and Transport / **Waste Classification and Shredding**
- Confirm business status of 1st and 2nd contractors and treatment suitability
- Request correction actions and conduct follow-up actions when detecting inappropriate matters during waste treatment

Waste Characteristic-based Separation and Inspection

Treatment
- Transport to landfills, incineration facilities, and raw materials reproduction sites
- Manage monthly waste treatment performance

Minimizing Environmental Impact

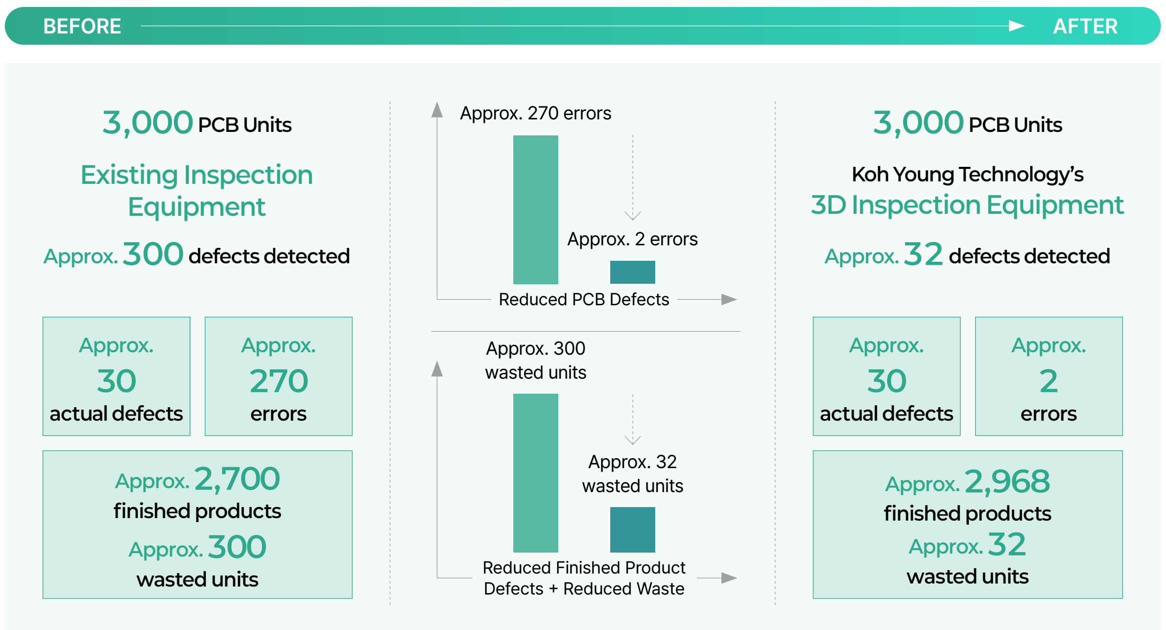
Resource Efficiency Management

Enhanced Resource Efficiency Based on High-Precision Inspection Solution

Koh Young Technology possesses advanced technological capabilities that help prevent large-scale recalls and the resulting revenue losses caused by defects that are not identified at the early stages of the SMT process. In addition, the company minimizes waste of raw materials, such as PCBs and electronic components, throughout the product lifecycle, while mitigating potential environmental impacts related to air, water, and soil pollution that may arise from the disposal of defective products. In particular, the company's 3D SPI equipment and 3D AOI systems accurately measure and detect defects in the early stages of the SMT process, significantly improving PCB defect detection rates.

Furthermore, the KSMART AI smart factory software monitors 3D measurement data from inspection equipment in real time and utilizes AI technology to automatically diagnose defects, thereby optimizing the SMT process. These advanced measurement and inspection solutions play a critical role in optimizing raw material usage, minimizing false calls, and reducing waste generation, thereby helping mitigate negative environmental impacts.

Inspection Equipment's Contribution to Environment[1]

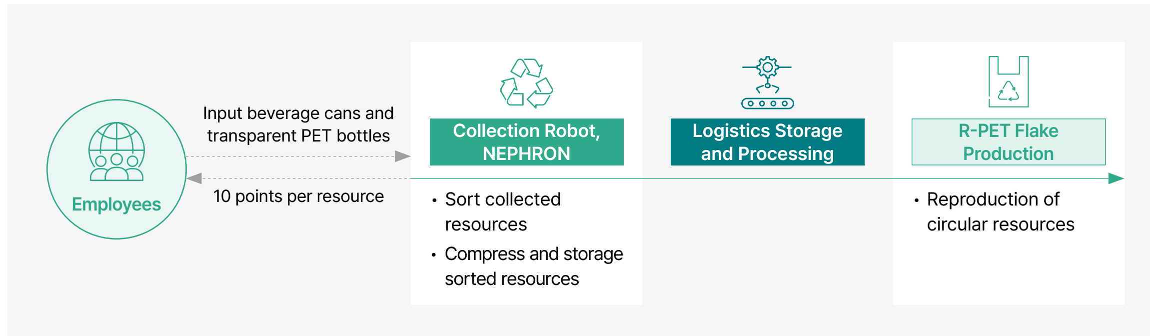


1) An example to illustrate inspection equipment's contribution to environmental improvement

Practicing Circular Economy with a Resource Collection Robot

Koh Young Technology has established a recycling platform by introducing "NEPHRON," an in-house recycling robot, to encourage employees' voluntary participation in ESG management. Employees receive a reward of 10 points for each can or transparent PET bottle inserted into the NEPHRON system, and the collected resources are sorted and processed into recycled PET(r-PET) flakes, forming a circular economy system. Since its introduction in 2025, the system has produced a cumulative total of 27.77 kg of r-PET flakes as of February 2026. Through these efforts, the company achieved a reduction of 65.81 $kgCO_2eq$ in carbon emissions, equivalent to the annual carbon absorption of 7.2 thirty-year-old pine trees in the central region of Korea.

NEPHRON Resource Circulation Process



Carbon Reduction Effects[1]

R-PET Flake Production

27.77 KG

Carbon Reduction[2]

65.81 $kgCO_2eq$

Forest Substitution Effect[3]

7.2 TREES

Conversion based on the annual absorption rate of 30-year-old pine trees in the central region

1) Cumulative figures as of September 2025–February 2026
2) Calculated by applying the Environmental Product Declaration(EPD) PET carbon footprint emission factor(2.37 $kgCO_2/kg$) to the r-PET production volume(27.77 kg)
3) Converted based on the annual carbon absorption rate of 30-year-old pine trees in the central region(9.1 kg per tree per year)

Minimizing Environmental Impact

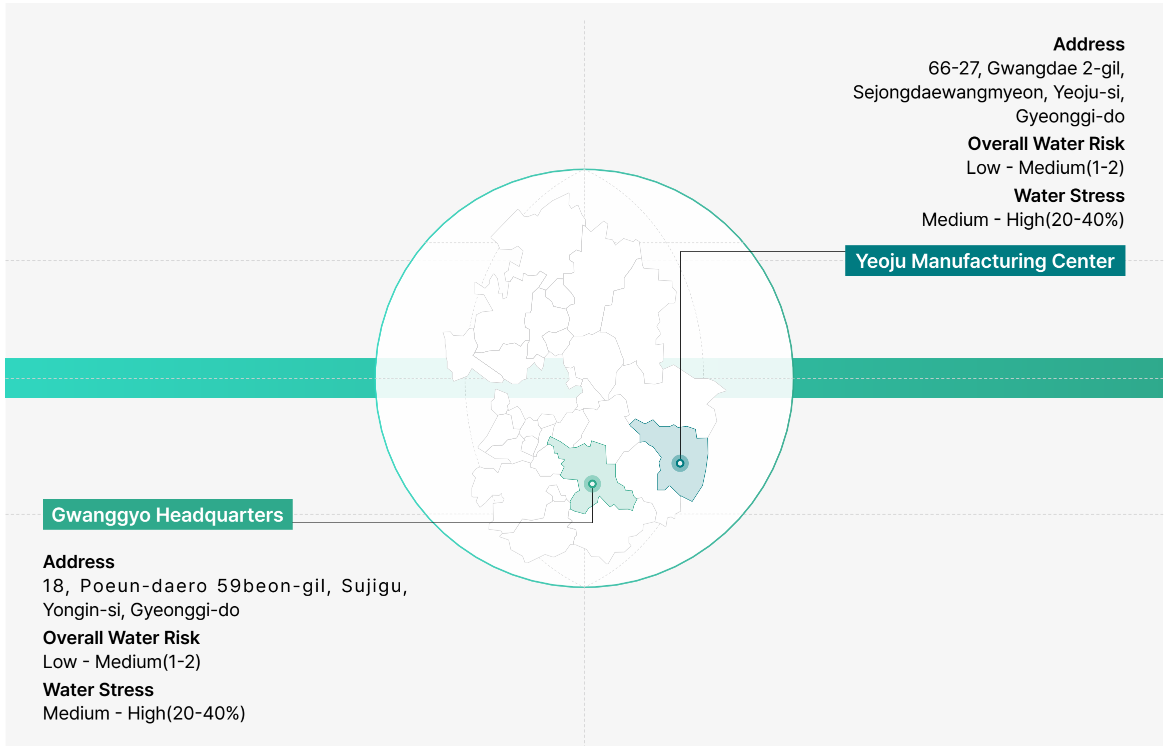
Water Resource Management

Acknowledging that water resources are shared assets of local communities and ecosystems, Koh Young Technology actively participates in water conservation and management efforts.

According to the Water Risk Atlas published by the World Resources Institute(WRI), the areas surrounding the Yeoju Manufacturing Center and the Gwanggyo Headquarters are both classified as having medium to high water stress levels. Accordingly, the company has designated water usage reduction and efficiency improvement as mid- to long-term environmental management priorities, continuously monitoring water consumption levels and implementing phased reduction measures.

As a result of these efforts, all sinks at the Yeoju Manufacturing Center were replaced with water-saving devices in 2024, resulting in annual water savings of approximately 200 tons. In addition, the company continues to promote water conservation initiatives, including the expanded reuse and recycling of water.

Water Stress Levels at Major Sites



Pollutant Emission Management

Koh Young Technology systematically manages air and water pollutants that may be generated during business operations, ensuring compliance with relevant laws and regulations while striving to reduce emissions. Through continuous monitoring of pollutant emissions and regular reviews of compliance with legal standards, the company minimizes negative environmental impacts. Going forward, we will continue to enhance our pollutant management practices while carrying out a wide range of environmental improvement activities beyond regulatory compliance.

Hazardous Substances Management

Koh Young Technology safely and systematically manages hazardous substances in accordance with international standards while continuously monitoring regulatory changes to ensure ongoing compliance. In particular, during the component selection process, the company rigorously verifies suppliers' compliance with the EU RoHS[1] directive to proactively eliminate hazardous substances at the source. Furthermore, the company applies its internal Green & RoHS 2 policy across all production processes to minimize environmental impact. In addition, the company conducts regular inspections of the storage, transportation, and handling of chemicals in accordance with GMP(Good Manufacturing Practice) standards. Hazardous substances identified in Material Safety Data Sheets(MSDS) are systematically managed with proper documentation in designated storage areas. Through this management system, we maintain a safe and clean working environment, and to date, the company has recorded no incidents or legal sanctions related to hazardous substances.

RoHS 2 Compliance Application[2]

Hazardous Substance	Status
Lead(Pb)	• All homogeneous materials within components are managed to ensure compliance with regulatory requirements for toxic or hazardous substances.
Mercury(Hg)	
Cadmium(Cd)	
Hexavalent Chromium(Cr 6+)	
Polybrominated Biphenyls(PBB)	
Polybrominated Diphenyl Ethers(PBDE)	
Four types of phthalates (DEHP, BBP, DBP, DIBP)	

Environmental Certifications

SEMI S2
Defines the minimum environmental, safety, and health requirements for semiconductor manufacturing.

CE
Indicates compliance with EU Council directives related to safety, health, environmental protection, and consumer protection.

1) RoHS: Restriction of Hazardous Substances Directive
2) Source: RoHS 2 Compliance Declaration for KY8030 Series and Zenith Series(c-platform) (December 2021)

ENVIRONMENTAL

Biodiversity

APPROACH

Koh Young Technology fully recognizes the impact of its business operations on ecosystems and regards biodiversity conservation as one of its key sustainability responsibilities. Referring to the TNFD's LEAP approach, the company identifies and assesses biodiversity-related risks by business site and continuously carries out activities to reduce pressure factors affecting ecosystems. In addition, the company conducts on-site ecological conservation activities, such as plogging, contributing to the protection of local environments. Going forward, we remain committed to advancing our biodiversity risk management framework while expanding practical initiatives to preserve the ecosystems surrounding our business sites.

Biodiversity Management Policy

Koh Young Technology maintains a strong awareness of the ecological impact of its operations on the areas surrounding its business sites and actively works to minimize adverse effects on biodiversity by establishing biodiversity conservation policies and implementing detailed action plans. Going forward, the company remains committed to continuously monitoring nearby ecosystems and progressively strengthening its conservation activities.

Biodiversity Conservation Policy

Fundamental Philosophy

Recognize the impact of biodiversity and actively promote ecosystem conservation efforts by minimizing negative effects on biodiversity

Action Guidelines

- All employees shall recognize biodiversity conservation as a core value of management.
- We shall analyze and assess the impact on biodiversity and strive to minimize any negative effects.
- Biodiversity conservation activities shall be implemented in accordance with the characteristics of each business location.
- We shall maintain continuous communication with stakeholders and local communities to contribute to biodiversity conservation.
- We shall collaborate on the sustainable use of biological resources within the industry.
- Biodiversity conservation shall be considered in all business-related decision-making processes.

Biodiversity Risk Management Framework

Koh Young Technology refers to the LEAP approach(Locate, Evaluate, Assess, Prepare) developed by the Taskforce on Nature-related Financial Disclosures(TNFD) to identify biodiversity-related risks and establish an assessment framework. The risk identification process consists of multiple stages, including site location analysis, ecosystem dependency and impact assessments, risk evaluation, and response strategy development. In addition, the company comprehensively considers biodiversity pressures and environmental factors using the WWF's Biodiversity Risk Filter(BRF). Going forward, we plan to strengthen our biodiversity impact assessment framework across the entire value chain, including supply chains, while expanding biodiversity risk management and mitigation measures.

Biodiversity Risk Management Process

Identification of workplace location and value chain status → Assessment of dependence on natural capital and biodiversity impacts → Implementation of reduction action plans and information disclosure

Biodiversity Protection

Biodiversity Risk Identification and Mitigation Measures

Koh Young Technology plans to conduct regular monitoring of environmental regulations and environmental impact assessments across its business operations to respond proactively to identified biodiversity-related impacts. At the same time, the company is carrying out various initiatives to reduce direct pressure on ecosystems, including advancing energy efficiency systems, reducing water consumption, minimizing waste generation, expanding recycling activities, and reducing pollutant emissions. Furthermore, we plan to establish detailed action plans for business partners, including the dissemination of biodiversity mitigation measures, while also conducting ecological conservation activities for local communities.

Biodiversity Protection Activities

Koh Young Technology's domestic business sites are not classified as ecologically protected areas under the Ecological and Natural Map standards established by the National Institute of Ecology under the Ministry of Environment. However, recognizing the importance of biodiversity conservation, the company conducts plogging and river cleanup activities with employees to help protect the soil and aquatic ecosystems surrounding its business sites. In 2026, in celebration of Arbor Day, employees carried out a tree-planting volunteer activity near Seongbok Stream. By planting saplings of tree species with high carbon sequestration potential along walking trails, employees contributed to expanding urban green spaces and improving habitats for local wildlife and vegetation. The company will continue to expand its efforts to protect ecosystems surrounding its business sites and contribute to the creation of a healthy natural environment.

Biodiversity Risk Identification

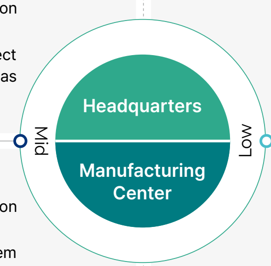
● 18, Poeun-daero 59beon-gil, Sujigu, Yongin-si, Gyeonggi-do ● 66-27, Gwangdae 2-gil, Sejongdaewangmyeon, Yeoju-si, Gyeonggi-do ○ Natural Capital Dependence ○ Impacts on Biodiversity

Headquarters – Natural Capital Dependence

- As a facility dedicated to equipment R&D, direct manufacturing processes are limited; however, stable water supply and water quality management are required during testing and validation processes.
- The facility is identified as having a medium level of dependence on water-related ecosystem, including water supply(M), water purification(M), water flow regulation(M), and flood and typhoon mitigation(M).
- Suji-gu in Yongin-si, where Headquarters is located, is an urbanized area with relatively low direct dependence on natural capital. However, extreme weather events caused by climate change, such as heavy rainfall and typhoons, may indirectly affect facility operations.

Headquarters – Impacts on Biodiversity

- As the facility primarily focuses on research and development activities rather than manufacturing processes, its direct impact on biodiversity is limited.
- However, small amounts of GHG emissions and air pollutants may be generated during testing and validation activities. In addition, there is potential for indirect impacts on nearby water systems if wastewater and waste generated during electronic component testing are not properly managed.



Manufacturing Center – Natural Capital Dependence

- A key production facility responsible for the manufacturing and assembly of precision inspection equipment
- The facility was identified as having a medium(M) level of dependence on water-related ecosystem services, including water purification(M) and water flow regulation(M), as well as flood mitigation(M) and typhoon mitigation(M) services.
- The Yeoju region, where the manufacturing center is located, is adjacent to agricultural and forested areas, resulting in an indirect dependence on the availability of water resources.

Manufacturing Center – Impacts on Biodiversity

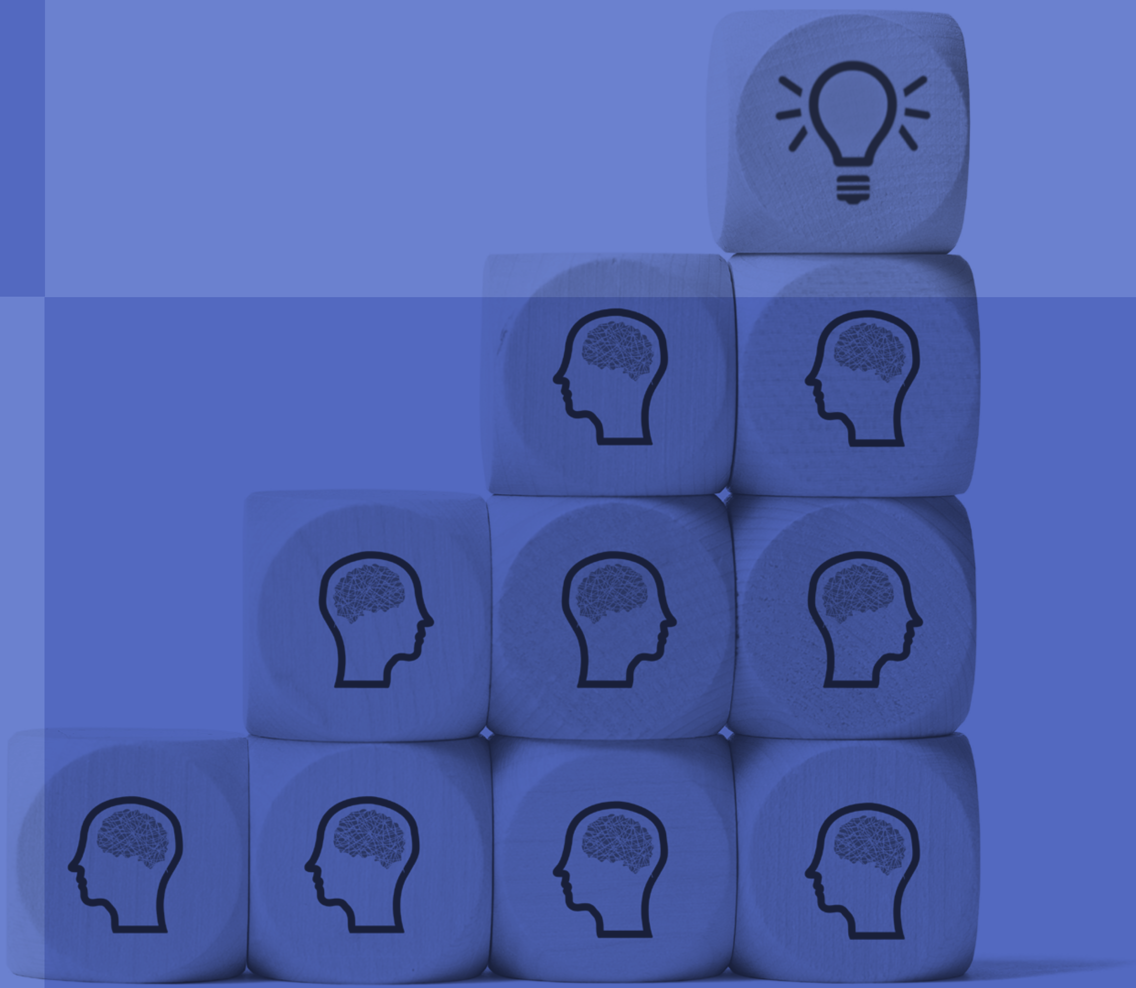
- Air pollutants other than GHG emissions may be generated during manufacturing activities at the production center, particularly during the machining of precision components. These emissions are mainly associated with volatile organic compounds(VOCs) and particulate matter(PM).

* Biodiversity risks nearby the sites are identified using Biodiversity Risk Filter(BRF) of World Wide Fund for Nature(WWF).

Biodiversity Risk and Mitigation Measures

Operational Steps	Raw Materials Production and Processing	Workplace Operation	Local Community	Waste Disposal and Recycling
Major Sites and Locations	• Major sources of electronic components: international suppliers specializing in semiconductors, sensors, and optical components • PCB and precision parts manufacturers: primarily domestic suppliers	• HQ(Suji-gu, Yongin-si, Gyeonggi-do) • Manufacturing Center(Sejongdaewang-myeon, Yeoju-si, Gyeonggi-do)	• Nearby areas of the site (Suji-gu, Yongin-si and Yeoju-si)	• Locations of client's business sites after product use • Locations of electronic waste disposal and recycling facilities
Natural Capital Dependence	• The manufacturing of electronic and precision components relies on natural capital resources, including rare metals and mineral resources used as raw materials. The extraction and processing of these resources involve dependence on water resources and energy. • Part manufacturers within the supply chain are generally identified as having a medium level of dependence on water-related ecosystem services, including water supply (M) and water purification(M).	• Medium level of dependence identified for the water supply, water quality purification, and water flow regulation for both the HQ and Manufacturing Center • Water is used across production processes, including equipment washing, cooling, and testing. The stability of facilities is ensured through the ecosystem's flood and typhoon mitigation services.		• Koh Young Technology's precision inspection equipment contains electronic components and optical materials, with dependence on energy resources arising during resource recovery and recycling processes at the end-of-life stage.
Impacts on Biodiversity	• For electronic component suppliers, there are limitations in identifying primary ecosystem impacts because processed components are procured through Tier-1 suppliers. • However, the mining and extraction processes for rare metals and mineral resources used as raw materials may affect ecosystems surrounding mining sites. Accordingly, it is necessary to track and review environmental impacts across Tier-2 and lower-tier supply chains.	• GHG emissions(M), emissions of toxic pollutants into water bodies and soil(M), water usage(M), and environmental pollution(noise, light, etc.) (M) are identified to be medium level.	• There are some WDPA protected areas nearby Yeoju-si, where the Manufacturing Center is located; yet, no direct connection to the business premises has been identified. • While there are WDPA-designated protected areas near the HQ, the direct impact of the business site on that area is identified to be limited.	• Electronic components and optical materials used in precision inspection equipment are classified as electronic waste(e-waste) at the disposal stage. Improper treatment of such waste may impact soil and water systems due to the presence of heavy metals and hazardous substances. • However, because Koh Young Technology's products are industrial equipment with relatively low disposal frequency compared to consumer products, end-of-life products are systematically collected and disposed of through specialized contractors.
Mitigation Measures	• Koh Young Technology implements supply chain management for key component suppliers, including environmental requirements. • Only components that comply with the RoHS standards are used and suppliers' environmental management is regularly monitored.	• VOCs and PMs are managed by operating air pollution control facilities at sites. • Process wastewater is treated through wastewater treatment facilities prior to discharge, while complying with all applicable discharge standards for water pollutants. • GHG emissions are reduced through energy efficiency initiatives and resource circulation is promoted by waste separation and waste treatment to specialized contractors.	• Participating in environment cleaning and protection activities nearby the sites with local communities • Compliance with noise and vibration control standards and regular monitoring of environmental impacts on nearby areas	• Minimize the use of hazardous substances during product design and comply with global standards to proactively reduce environmental impacts at the disposal stage. • Establish end-of-life collection and recycling systems to support the proper treatment of e-waste. • Change packaging materials and promote lightweight packaging to reduce waste generation

SOCIAL



SOCIAL

Talent Management

APPROACH

Koh Young Technology is creating an environment where employees can fully realize their potential based on its core values of innovation, teamwork, and professionalism. The company operates an AI-powered recruitment system and job level-tailored talent development programs to attract and cultivate future-ready talent. At the same time, the company is fostering a virtuous cycle in which fair performance evaluation and compensation contribute to employee growth and ultimately drive the company's development. Going forward, we will continue to invest in talent development and capability enhancement to strengthen the foundation for the mutual growth of both employees and the company.

2025 Key Performance

R&D Workforce Ratio Among Total Regular Employees

43.1%

Master's and Doctoral Degree Holder Ratio Among R&D Workforce

37.9%

Talent Recruitment Principle

At the core of Koh Young Technology's organizational culture are the values of innovation, teamwork, and professionalism. The company actively recruits and develops talent that embodies these values while providing diverse career development programs and a supportive work environment to help employees fully realize their potential. At the same time, the company maintains a non-discriminatory employment and compensation policy regardless of gender, race, nationality, ethnicity, or religion, and in line with its global business expansion, actively attracts outstanding global talent regardless of gender, race, nationality, or ethnicity.

As of the end of 2025, the total number of regular employees reached 729, representing 96% of the company's total workforce. Among regular employees, R&D personnel accounted for 43.1%, of whom 37.9% held master's or doctoral degrees.

Koh Young Technology's Talent Profile

INNOVATION

Those who set new standards in the market through creativity and innovation

- Through a spirit of challenge and open-minded thinking, we continuously drive creativity and innovation.
- Koh Young Technology's ultimate goal is to create new value that benefits humanity at large.

TEAMWORK

Those who achieve continuous innovation through teamwork

- By embracing our "Group Genius," we become members of an organization that constantly creates and innovates.
- Understanding, communication, and collaboration define the culture of Koh Young Technology

PROFESSIONALISM

Those who deliver genuine value to customers through professionalism and passion

- The best products stem from a passion for excellence and a sense of ownership in one's field.
- We pursue professionalism worthy of the Koh Young name by delivering world-class technology and products to global customers.

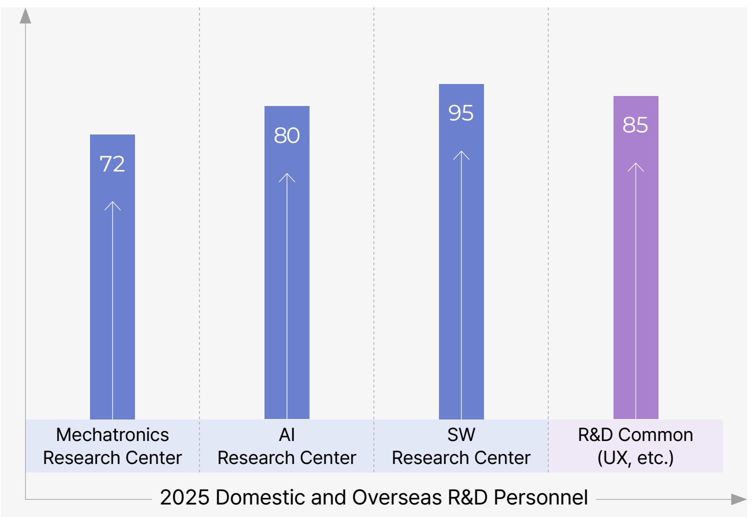
Talent Management

Talent Recruitment Strategy

Koh Young Technology has continuously advanced its recruitment strategy to secure highly skilled professionals and technical talent since establishing its Talent Recruitment Roadmap in 2010. The company has advanced the AI competency assessment and data analytics systems introduced in 2022 into a "Job-level Performance Prediction Model" in 2025, to achieve optimal job matching and help applicants fully realize their potential in the fields of 3D measurement technology and medical robotics. Furthermore, the company's recruitment and hiring practices focus on securing key talent that will drive sustainable technological innovation while also evaluating collaboration capabilities and ethical values required in global R&D environments.

Growing with Experts

(Unit : Persons)



Talent Recruitment Roadmap

2010

Recruitment of User Experience Specialists

By actively recruiting User Experience(UX) specialists and building a software-centered organizational structure, Koh Young Technology has enhanced product user experience and established a foundation for incorporating design thinking into product planning.

2013

Recruitment of Software Experts

To ensure software quality and strengthen development expertise, Koh Young Technology has significantly expanded its recruitment of software professionals, laying the groundwork for transitioning to a software-centric organization.

2016

Recruitment of CV/ML Experts

A CV/ML(Computer Vision/Machine Learning) R&D center was established in San Diego, USA, focusing on the development of software products for new business areas, including healthcare. Additionally, a Software Architect Team was formed to design the next-generation software platform.

2017

Recruitment of Machine Vision Specialists

Koh Young Technology established a new vision to develop versatile machine vision solutions that extend beyond surface-mount technology(SMT) inspection equipment. To realize this vision, the company continues to recruit top-tier experts in relevant fields.

2019

Recruitment of Global Software Experts

A software center was established in Vietnam to carry out tasks such as Software Quality Assurance(QA), software coding, vision testing, and UI design. The company continues to recruit skilled professionals and top graduates from leading local universities

2020

Globalization of R&D Operations

At the R&D centers in the United States and Canada, Koh Young Technology is strengthening its software commercialization capabilities by securing additional specialized researchers in the fields of computer vision and machine learning. To acquire top talent and advanced technologies in optical and control hardware, the company has also dispatched personnel to Germany.

2021

Strengthening Recruitment Capabilities and Employer Branding

Koh Young Technology has leveraged a wide range of domestic and international talent sourcing channels to recruit top talent. In line with the COVID-19 environment and emerging trends, the company has conducted employer branding activities such as live online recruitment briefings, job-specific V-LOGs, metaverse-based recruitment consultations, and SNS-based job interviews.

2022

Accelerating Recruitment of Talent for Emerging Technology Development

Koh Young Technology established a local R&D lab in Spain to secure key talent in the field of medical software development. The company is actively participating in various academic conferences both domestically and internationally to support recruitment efforts. An AI-powered competency assessment has also been introduced to identify and recruit top-tier candidates through data-driven evaluation.

2023

Focused Recruitment for Core R&D Roles

To enhance the quality of R&D talent recruitment, Koh Young Technology has conducted detailed job analyses and established talent pipelines by participating in and sponsoring various academic conferences and competitions. The company is also actively recruiting top global talent in the fields of machine vision and artificial intelligence(AI).

2024

Securing the Company's Future Competitiveness

Aiming for sustained growth and market leadership in the rapidly evolving global inspection equipment industry, Koh Young Technology has recruited semiconductor experts in Taiwan and specialists for obtaining medical approvals from the U.S. FDA and Japan's PMDA. The company is also accelerating the recruitment of top domestic R&D talent for new business areas and advancing its AI-driven recruitment system to enable precise candidate selection and a customized hiring process.

2025

Advancing AI-powered Data Recruitment

By refining data-driven competency assessments, Koh Young Technology utilizes AI to match pre-employment data with post-employment performance and organizational fit. The company also conducts AI-powered resume screening and competency assessments to recruit talent tailored to specific roles, thereby helping employees realize their long-term career development goals while aligning with the company's values.

Talent Management

Talent Capacity Building

Koh Young Technology provides inclusive and structured training support programs to promote employees' continuous growth. The programs are integrated with a major online learning platform in Korea, enabling employees to take courses of their choice at least twice a month. In addition, the company supports participation in necessary offline training programs regardless of job level or cost. Various training programs are announced monthly through the company's internal communication system, with programs tailored to each job level. In particular, foundational training programs for entry-level employees provide an introduction to the company and relevant departments, along with the basic knowledge and common job competencies required for their roles.

Furthermore, Domain Knowledge Training is provided as a mandatory program for all new employees, regardless of prior work experience, to enhance understanding of the company's flagship projects. In 2025, Koh Young Domain Training was conducted to strengthen cross-functional understanding and improve collaboration and communication across departments. Effective learning environments were created through the involvement of both in-house and external specialized instructors, with training focused on practical job responsibilities. The program received high levels of employee satisfaction and demonstrated strong applicability to day-to-day work. Furthermore, the company conducts regular capability-building programs for newly appointed managers, covering topics such as leadership, organizational management, and labor relations. Through job-specific training programs, including software and large language model(LLM) utilization, as well as common competency development programs such as business writing and creative thinking, the company is strengthening leadership accountability and fostering a healthy leadership culture across the organization.

Employee Training Framework

Value · Leadership · Professional

	Shared Values		Skills Training	Promotion Training
Executive	Internalization of core values and Group Genius Vision Sharing Session	Onboarding of new executives	Training for department heads (leadership diagnosis, feedback session, special training and coaching)	Leadership training for new executives
Manager		Onboarding of new team leaders		Leadership training for new team leaders
Senior		Onboarding of experienced hires	Performance leadership training	Leadership training for new managers
Junior		Onboarding of entry-level employees	Self-leadership training	Leadership training for new assistant managers

Shared Competencies

Domain Knowledge Training
- SMT Technical Capability Enhancement Training
- KPA Equipment Hardware Training & TS Training Equipment Software Operation Training, etc.

Cyber Learning Center/Book & Report Program/In-house Language Courses
- Over 3,000 e-learning and 500 book and report content programs available
- Language learning support for English, Chinese, Japanese, German, Vietnamese, and Spanish

AI Skills Development
- Strengthening company-wide AI literacy and basic skills
- Practical application of AI technologies tailored to specialized domains(medicine)
- Standardization of work based on AX collaboration and productivity innovation
- Maximizing AX-based work efficiency for overseas subsidiary

Planning
- Creative thinking
- Strategic planning
- Infographics
- Presentation skills
- Communication skills
- 6 Sigma, etc.

Statutory Training
- Sexual Harassment Prevention Training
- Occupational Safety and Health Training
- Disability Awareness Improvement Training
- Personal Data Protection Training
- Retirement Pension Education
- Workplace Bullying Prevention Training
- Ethical Management Training, etc.

Specialized Competencies

SW Job Training
- Basic software training
- SW Architect development program
- Advanced SW Architect program

Marketing & Sales Job Training
- B2B marketing
- B2B sales
- Business negotiation
- Customer needs management process

Project Management Job Training
- Project management skills
- Agile project management methodology, etc.

Talent Management

Capacity Building Program

Koh Young Technology offers structured online and offline training support programs to strengthen employees' capabilities. Offline training is centered on the Career Development Program(CDP) and further extends to academic conferences and forums to provide broader learning opportunities. Online education goes beyond the CDP framework and expands into the Individual Development Program(IDP), which includes job-related skills and personal competency development to enhance employees' professional expertise and growth potential.

The company supports employees in voluntarily taking in-house cyber training center courses and video-based foreign language education programs on a monthly basis, with full coverage of training costs provided upon completion. In addition, a specialized e-learning website offers training on the latest technologies and equipment, while also providing specialized courses on future-ready capabilities such as AI technology trends and software standardization in alignment with the company's R&D functions. Furthermore, leadership training hours are being continuously expanded through early leadership development programs.

All training programs are designed and delivered in accordance with the Kirkpatrick Model of Training Evaluation, with key performance indicators focused on Level 1(Learning Satisfaction), Level 2(Learning Progress), and Level 3(Collaboration and Transfer Among Colleagues). Evaluation results for each level are systematically measured and managed using both quantitative and qualitative indicators. The company continuously improves its training programs by emphasizing practical effectiveness, including the degree of workplace application and improvements in job competencies. In 2025, employees participated in a total of 35,426 hours of training, including both internal and external online programs, with an average of 73.5 training hours per employee.

The company goes beyond simply measuring learning satisfaction and focuses on developing employees' core competencies, striving to create an environment where employees can take ownership of their own growth and development. To support this, the company provides assistance for employees pursuing master's and doctoral degrees at leading universities in Korea, offers a flexible work environment that enables employees to balance work and academic studies, and continuously enhances its training content and methodologies. In particular, we support an IMBA degree program in partnership with Sungkyunkwan University for outstanding employees selected through an internal screening process. As of 2025, one employee was participating in the program.

Employee Training Status

Type	Unit	2025
Total Training Hours	Hours	35,426
Average Training Hours per Individual	Hours	73.5[1]

1) Total in-house/external training hours(35,426 hours) ÷ No. of HQ employees(incl. non-regular employees) (482 persons) = 73.5 hours/individual

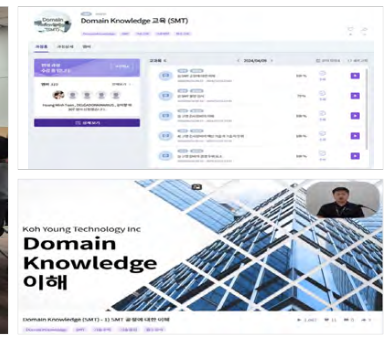
New Employee Mentoring

Koh Young Technology operates a systematic onboarding program to help new employees quickly adapt to the organization and internalize the company's core values. The company provides an integrated onboarding program consisting of 1.5 days of in-person training and 1.5 days of online training. During the in-person sessions, department heads directly participate in explaining the company's overall business operations and organizational culture, incorporating feedback collected through new employee surveys. The online sessions combine in-depth content designed to enhance understanding of the company with mandatory safety and health training, providing practical and experience-based learning opportunities.

In addition, through mentor and buddy programs, the company operates a two-track care system for the first three months of employment to ensure that new employees receive both comprehensive guidance on their roles and practical support in adapting to daily work. The company has established an environment in which employees can ask questions at any time through internal online communication channels and has created a new employee archive to share the experiences and frequently asked questions of senior employees, thereby supporting efficient organizational adaptation. Through these initiatives, new employees can proactively understand the company's vision and culture from the outset, build relationships with colleagues, and smoothly integrate into the organization.

Type	Career Mentor(job mentor)	Social Buddy(lifestyle mentor)
Roles	Guidance on macro-level job-related matters (career development, work directions, advice, etc.)	Support for workplace adjustments, expanded social networks, and assistance with smaller tasks
Designation	Department head or a direct supervisor designated by the department head	Department colleague or a peer/senior
Meeting Frequency	At least once a month(mandatory)	At least twice a month(recommended)
Notes	Mentoring session details must be updated to the eHR System	-

AI Skills Development



Domain Knowledge Enhancement Training

Talent Management

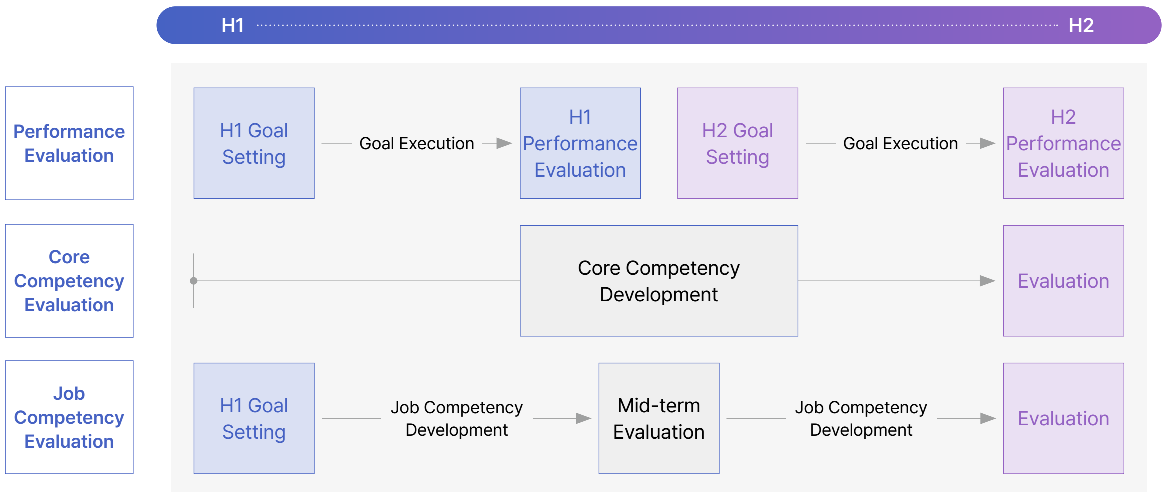
Performance Evaluation and Compensation

Employee Performance Evaluation

Koh Young Technology conducts semiannual performance evaluations to support employee growth and enhance organizational performance. The evaluation results serve as key indicators for measuring each employee's contributions and competencies, and are directly linked to the company's compensation system. Job competency assessments are conducted once a year and serve as a benchmark for individual growth and competency development.

Performance evaluations are conducted based on the company's three core values—Innovation, Teamwork, and Professionalism—which reflect the company's talent philosophy. The evaluation process is carried out with a strong emphasis on fairness and transparency, and prior explanations regarding evaluation criteria and competency levels are provided to all evaluators and evaluatees regardless of gender to ensure a clear understanding of the assessment process. The performance evaluation system is structured into six performance-based rating grades, enhancing the credibility of the evaluation process and minimizing uncertainty in employees' acceptance of evaluation results.

Furthermore, the company continues to advance its evaluation process to strengthen the objectivity and systematicity of job competency assessments. By objectively analyzing each employee's expertise and providing meaningful feedback, we support sustainable growth, while directly linking performance and competency evaluations to compensation to establish a culture of fair evaluation and strengthen employee motivation to drive performance.

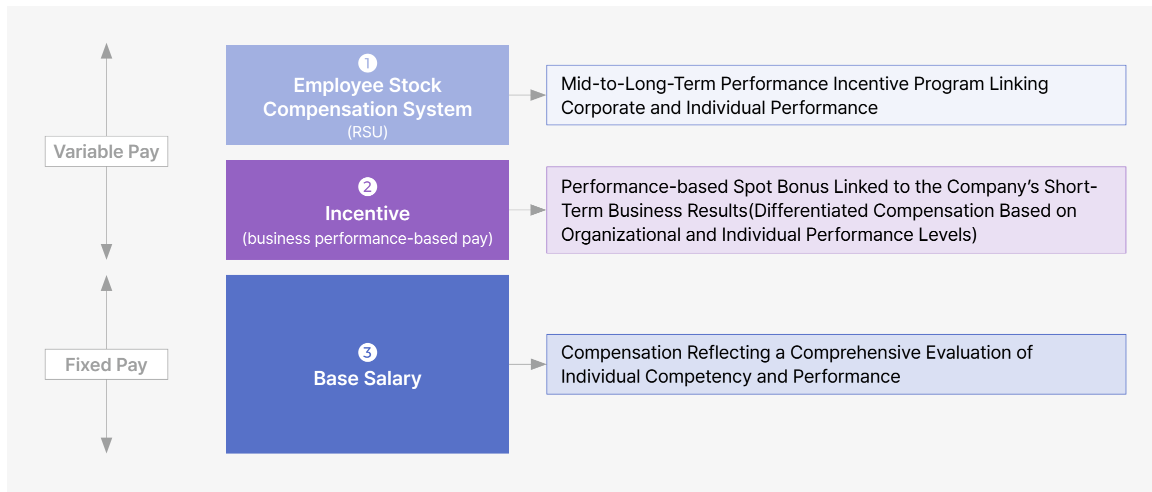


Employee Compensation

Koh Young Technology actively utilizes performance evaluation results across various aspects of HR management, including compensation and promotion reviews, through its performance management process. Employees demonstrating outstanding performance may be granted promotion opportunities based on their capabilities, regardless of the regular promotion cycle. In particular, although minimum tenure requirements are established for each position level, employees who consistently demonstrate exceptional performance are eligible for accelerated promotions, reinforcing a performance-oriented evaluation culture. Through this approach, the company ensures fair compensation and promotion based on performance and competencies, fostering an environment in which talented employees can take the initiative in their own growth and development.

In addition, the company prohibits gender-based wage discrimination, upholding the principle of equal pay for equal work principle for entry-level employees and operates a fair and transparent compensation system. Outstanding employees may receive selective promotions, enabling high-performing individuals to assume greater responsibilities and leadership roles within the organization. This principle plays an important role in driving organizational growth and innovation by ensuring that capable talent is positioned in the right roles at the right time.

Since 2021, we have operated an employee stock compensation system(RSU) as a long-term performance incentive, granting company shares to employees and high performers. This initiative links individual performance with the company's mid- to long-term performance, fostering a stronger sense of ownership among employees.



Talent Management

Work-Life Balance

Employee Benefits System

Koh Young Technology fosters a balanced working environment that supports employees' work-life balance regardless of gender by offering reduced working hours during childcare periods, paternity leave, family care leave, and other maternity protection programs. Furthermore, the company is fostering a healthy workplace culture by implementing flexible working arrangements and overtime prevention policies to help employees balance work efficiency with personal life. Going forward, we will continue to strengthen our work-life balance support initiatives to ensure that all employees can work in a stable and supportive environment.

Parental Leaves Status

Type		Unit	2023	2024	2025
Parental Leaves[1]	Employees who took parental leave	persons	6	4	9
	Returned to work after Parental Leaves	persons	6	3	10
	Worked over 12 months after returning from Parental Leaves	persons	0	0	3

1) Based on regular HQ employees

Employee Benefits

Health Promotion

- Biennial comprehensive medical checkup for all employees
- Enrollment in personal accident insurance
- In-house healthcare center
- In-house fitness center

Stable Livelihood Support

- Childcare assistance for pre-school children
- Dormitory provision
- Gifts, financial assistance, and leaves for employees and their families in cases of life events(congratulations or condolences)

Tailored Welfare

- Fees for in-house club activities
- Discounts and complimentary access to in-house food and beverages
- Flexible working arrangements
- In-house rest areas for men and women
- Gift vouchers for birthdays and other special occasions

Improving Working Conditions

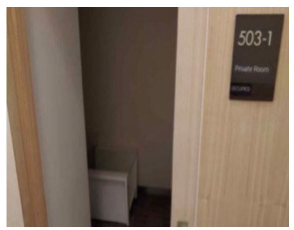
Koh Young Technology continuously invests in expanding employee amenities and improving the work environment to create a workplace where employees can perform at their best. The company has established a variety of on-site amenities—including fitness facilities, massage chairs, private rooms, and a library—to support employees' physical and mental well-being and provide spaces where they can recharge during working hours. In addition, the on-site cafeteria and rooftop garden serve as spaces for relaxation and informal communication, fostering natural interaction among employees. We will continue striving to provide a pleasant and comfortable working environment for all employees.


Fitness Center


In-house Library


Healthcare Center


Rest Area



Nursing Room


Entertainment Facilities


Café


Rooftop Garden

Talent Management

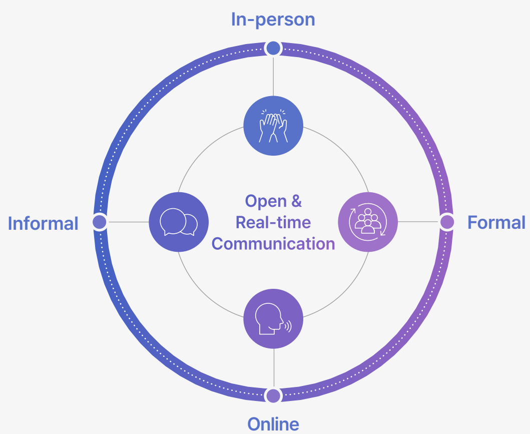
Strengthening Employee Engagement

Koh Young C.C(Communication Channel)

Koh Young Technology operates the Koh Young C.C.(Communication Channel) to facilitate smooth communication between management and employees. The Koh Young C.C. aims to promote mutual understanding and cooperation between management and employees, contributing to the company's growth and the enhancement of employee welfare. This communication channel consists of elected representatives from both management and employees and holds regular quarterly meetings. During these meetings, key policy matters are continuously discussed and reflected in company operations.

In 2025, the third Koh Young C.C. Council members were newly appointed, addressing a total of 21 agenda items and achieving a 100% implementation rate, thereby strengthening trust between management and employees. Key achievements included the introduction of employee welfare programs such as funeral support services and an in-house loan program, as well as improvements to employee convenience, including the provision of decaffeinated beverages at the company café and towels and workout clothing at the fitness center. In addition, through quarterly business briefings and year-end vision-sharing sessions, the company shares its current business status, mid- to long-term strategies, and corporate vision with employees, thereby fostering mutual understanding between management and employees while fostering a culture of transparent communication.

- Regular Koh Young C.C meetings(quarterly)
- Business briefings(quarterly)
- Year-end vision-sharing session
- In-house clubs



- Regular meetings with new employees (1 year after joining)
- Thematic ad-hoc meetings

- Year-end Performance Review Session (conducted via live webinar)
- Employee Engagement Management Tools
- Operation of a Communication Platform(using MS Teams)

- Grievance Box(named/anonymous)
- KakaoTalk Grievance Counseling Room(named/anonymous)
- Continuous monitoring of external anonymous boards and issue identification

Group Genius Activity

Koh Young Technology operates the Group Genius program, an internal innovation initiative that leverages the collective intelligence of its employees, as a distinctive organizational culture. It encourages employees across the company to openly share issues and engage in active discussions to collaboratively derive optimal solutions. Group Genius activities are carried out through a virtuous cycle of "Training–Brainstorming–Execution–Evaluation–Reward," based on cross-functional collaboration and employee participation. In 2025, 3,485 out of a total of 3,995 Group Genius activities were directly applied to business operations. Going forward, the program will continue to evolve as a creative and innovative problem-solving framework closely integrated with day-to-day operations.

STEP 1 Training

- Education on the necessity and implementation of Group Genius Fostering a creative and communicative environment

STEP 2 Brainstorming

- Brainstorming for problem-solving(Encouraging cross-functional collaboration)

STEP 3 Execution

- Process improvement and innovation through practical application

Best Practices of Group Genius Activity

Key Agenda	Group Genius Activity	Results
Commercial AI Solution meeting	Brainstorming within Vision Team	Accelerated commercialization of Smart Review and KAP AI Solution, and identification of improvement areas
Quality process improvements and development of Jira-based issue management function	Cross-functional brainstorming among relevant departments (QA, Sales, and PI Teams)	Integrate quality issues recorded in the existing CRM with the Jira system for unified management

STEP 4 Evaluation

- Innovation and impact(qualitative), frequency of activities(quantitative), and overall assessment (reflected in performance evaluation)

STEP 5 Compensation

- Sharing of best practices and performance-linked compensation

Talent Management

Boosting Corporate Culture

Koh Young Technology actively supports in-house club activities to enhance employees' quality of life and foster a positive corporate culture. Reflecting a wide range of interests—including sports, self-development, and social contribution—the company operates 26 in-house clubs with participation from 302 employees.

In addition, various in-house events, such as joint participation in 10 km marathons and photo exhibitions, are regularly organized to promote company-wide communication and strengthen camaraderie among employees. Going forward, the company will continue to support diverse club activities to further strengthen employee relationships and cultivate a vibrant corporate culture.

In-house Club Activity Status

In-house clubs

26 clubs

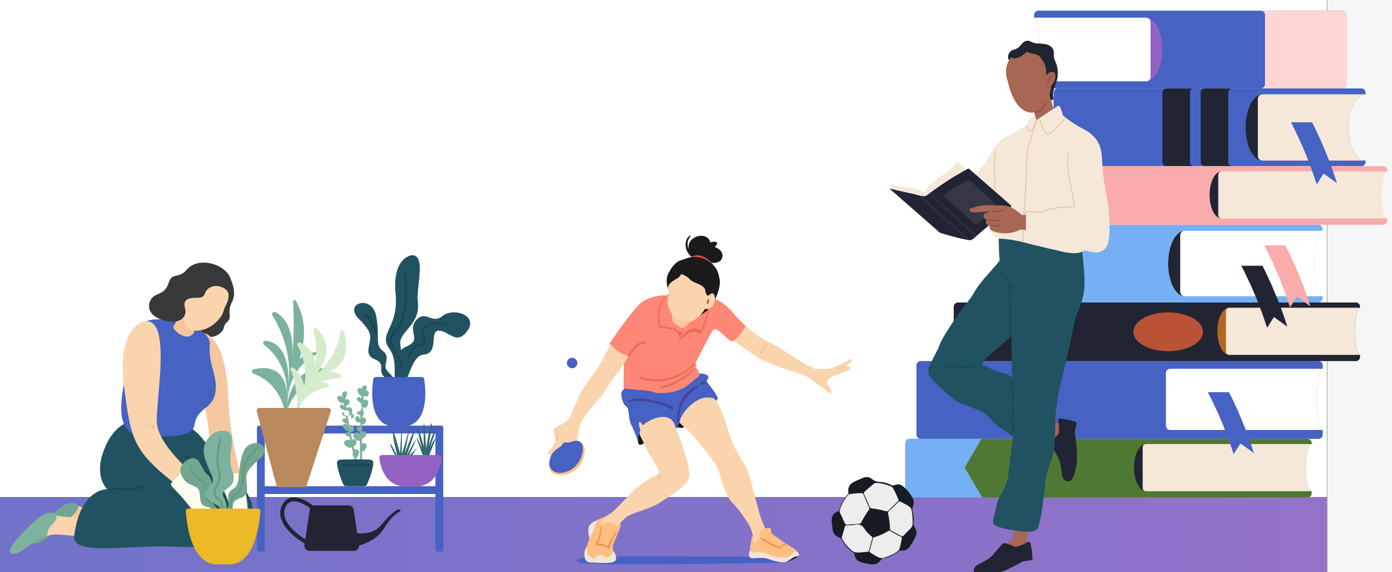
Photography Club

Flower Arrangement Club

Book Discussion Club

Futsal Club

Table Tennis Club



SOCIAL

Human Rights Management

APPROACH

Koh Young Technology regards respect for human rights as a core management value and practices a human rights management system aligned with international standards, including the UN Guiding Principles on Business and Human Rights. Led by the ESG Committee, the company identifies human rights risks within the workplace and continuously carries out prevention-focused management activities, while operating employee human rights training programs and grievance handling channels to foster a company-wide culture of respect for human rights. Going forward, we will continue to enhance our human rights management framework to ensure that human rights values are effectively upheld across all business activities, including those involving our employees.

2025 Key Performance

Employee Human Rights Training Completion Rate
100%
(Based on regular HQ employees)

Human Rights-Related Grievance Handling Rate
100%

Human Rights Management Policy

To implement human rights management, Koh Young Technology adheres to and supports internationally recognized labor and human rights standards, including the UN Guiding Principles on Business and Human Rights(UNGPs)[1], the Universal Declaration of Human Rights(UDHR)[2], the OECD Guidelines for Multinational Enterprises[3], and the fundamental conventions of the International Labour Organization(ILO)[4]. Beginning in 2024, the company initiated the completion of the Self-Assessment Questionnaire(SAQ)6) through the Online Platform for Suppliers to RBA Members in accordance with the Responsible Business Alliance(RBA)[5] Code of Conduct and is currently reviewing membership in the UN Global Compact. Based on a management philosophy grounded in respect for human dignity and principles of integrity management, the company has established Ethical Conduct Guidelines covering working conditions, legal rights and freedoms, and respect for human dignity and diversity. These guidelines are implemented in cooperation with the company's suppliers. Going forward, we will continue to identify potential human rights risks across all business sites and partner organizations and work toward the systematic management of such risks.

Human Rights Management within the Ethical Conduct Guidelines

Principle

1. Comply with laws and ethical standards
1-2. Koh Young Technology respects individual dignity and diversity

❶ The company complies with the labor laws of the countries in which it operates.
❷ The company strives to protect the fundamental human rights of each individual and to treat workers with dignity and respect, in line with international consensus.
❸ The company does not discriminate in employment or work practices based on race, ethnicity, nationality, gender, religion, place of birth, disability, marital status, pregnancy, childbirth, political opinion, or sexual identity. It recognizes individual diversity and ensures equal opportunity.
❹ The company prohibits forced, bonded, or contract-bound labor, as well as involuntary labor.
❺ The company does not employ child laborers who are under the legal working age as defined by local regulations and the standards of the countries in which it operates.
❻ The company treats all workers—temporary, migrant, student, contract, directly hired employees, and job applicants—equally without discrimination, and determines wages and employment conditions fairly in accordance with anti-discrimination laws and regulations.
❼ The company provides a healthy working environment and complies with labor-related laws, policies, and standards regarding maximum working hours, minimum wage, overtime pay, and social insurance.
❽ The company engages in proactive preventive measures to ensure compliance with labor conditions and takes immediate action upon receiving any related complaints.

Human Rights Management Governance

Recognizing respect for and protection of human rights as essential values in business operations, Koh Young Technology strives to strengthen its company-wide human rights management capabilities. The ESG Committee reviews key human rights-related issues and maintains a governance structure through which human rights risks are identified, discussed, and managed at the executive level. Currently, the company is establishing a roadmap to systematically advance its human rights management framework, with the goal of fostering a corporate culture in which the human rights of all stakeholders are respected.

1) UN Guiding Principles on Business & Human Rights 2) Universal Declaration of Human Rights 3) OECD Guidelines for Multinational Enterprises 4) International Labor Organization
5) Responsible Business Alliance 6) Self Assessment Questionnaire

Human Rights Management

Human Rights Reporting Channel

Koh Young Technology accepts and addresses not only issues defined under the UN Guiding Principles on Business and Human Rights(UNGPs)—such as causing or contributing to adverse human rights impacts—but also general suggestions and requests related to the overall working environment. The company operates various grievance handling channels, including physical grievance boxes, an online grievance consultation platform, and internal grievance counselors. Through the Koh Young C.C, the company regularly reviews grievance submissions and resolution outcomes with employee representatives and transparently shares the results. Reported grievances undergo a step-by-step process involving investigation, review, and corrective action. In 2025, a total of four grievances were filed, all of which were fully resolved.

Human Rights-Related Grievance Handling Status

	2023	2024	2025
No. of Grievances Filed	6 cases	4 cases	4 cases
No. of Grievances Resolved	4 cases	4 cases	4 cases

Grievance Handling Process

Grievance Submission
- Real-name channels
  - Grievance response officer
  - Grievance Committee member
- Anonymous channels
  - Grievance box
  - KakaoTalk

Investigation
- Grievance Response Officer & HR Team Leader
  - Identify areas for improvement in employee benefits
  - Verify grievances and related harm
  - Collect statements and evidence

Review
- Deliberation Committee & Grievance Committee
  - Assess the need for changes in employee benefit systems or policies
  - Determine legal implications and validity of cases such as workplace bullying or sexual harassment

Action
- Execution Body
  - Implement and revise employee benefit systems or policies
- HR(Disciplinary) Committee
  - Administer warnings, separation measures, disciplinary actions, and recurrence prevention measures

Internalization of Human Rights Management

Koh Young Technology continues to provide human rights training and awareness-raising activities to foster a culture of respect for human rights and proactively prevent human rights-related risks. In 2025, the company conducted online training programs on sexual harassment prevention and disability awareness, while also distributing educational materials on workplace bullying and sexual harassment prevention throughout the company. Going forward, we will continue to enhance human rights awareness across the organization and expand related initiatives to ensure that a culture of mutual respect is firmly established.

2025 Human Rights Training for Employees[1)]

Workplace Bullying Prevention Training
100%

Sexual Harassment Prevention Training
100%

Disability Awareness Improvement Training
100%

1) Based on regular HQ employees, excluding those on leave or who resigned mid-term.

SOCIAL

Supply Chain Management

APPROACH

Koh Young Technology recognizes its partner companies as strategic partners for mutual growth and operates a transparent and fair supply chain management system. The company has established a systematic management process covering new supplier selection, regular ESG assessments, and quality and occupational safety and health(OSH) inspections. In addition, the company promotes a culture of responsible business conduct across the supply chain through conflict minerals management and ethical management training programs. Going forward, we will continue to strengthen ESG management throughout the supply chain based on trust and cooperation with our partners while further advancing our sustainable supply chain management system.

2025 Key Performance

Supplier Code of Conduct Pledge Rate
100%

No. of Transparent Procurement Committee Meetings
21 meetings

Supply Chain ESG Policy

Koh Young Technology emphasizes that both the company and its business partners share the responsibility to faithfully fulfill their social responsibilities and has issued the Ethical Conduct Guidelines. In addition, the company has disclosed its Supplier Code of Conduct on its website to promote responsible business practices with suppliers and operates the “Supplier Code of Conduct Compliance Pledge” program. As of 2025, all partner companies had signed the Supplier Code of Conduct Compliance Pledge. The Pledge includes key provisions such as understanding and complying with the Supplier Code of Conduct, cooperating with inspections and evaluations, implementing corrective actions in the event of violations, and disseminating the standards internally and throughout the supply chain. Furthermore, the company conducts regular evaluations of key suppliers to continuously monitor compliance with the Code of Conduct and the implementation of compliance management practices.

Suppliers’ Code of Conduct

Key Aspects of Koh Young Technology Suppliers’ Code of Conduct [1)]

Labor and Human Rights
- Voluntary labor, compliance with working hours, fair wages and benefits, humane treatment, and prohibition of discrimination

Occupational Safety and Health
- Occupational safety, contingency measures, industrial accidents and occupational diseases, and OSH education and training

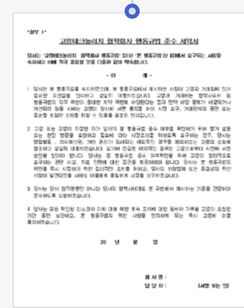
Environmental Protection
- Environment-related permitting and reporting, pollution prevention and reduced consumption of resources, energy consumption, GHG emission

Ethical Management
- Compliance with fair and transparent management, information disclosure, protection of identity and prohibition of retaliation, and information security

Responsible Procurement of Minerals
- Prohibition of minerals originating from regions associated with human rights infringement and environmental destruction

Management System
- Declaration of intent for voluntary compliance, clear assignment of management responsibilities, and awareness and monitoring of applicable laws and customer requirements

Supplier Code of Conduct Compliance Pledge



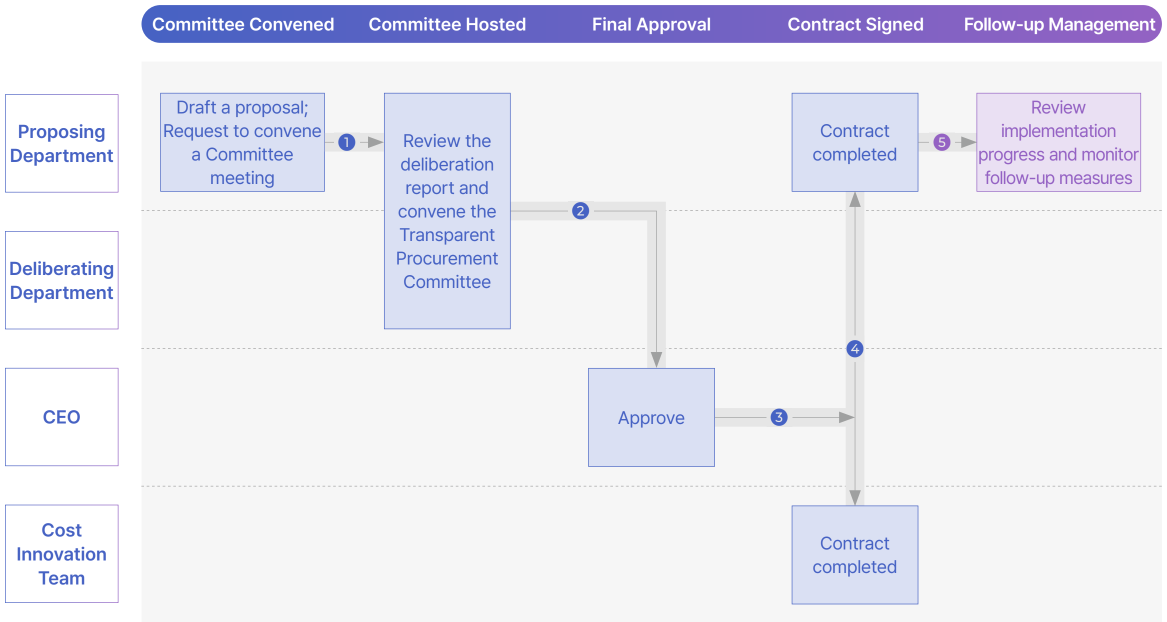
1) The full text of Supplier Code of Conduct is available on the official website.

Supply Chain Management

Transparent Procurement Process

Koh Young Technology operates a transparent procurement process to prevent unfair trade practices and unfair competition during procurement activities and to establish transparent transaction practices with suppliers. For transactions exceeding a certain threshold, a committee composed of multiple members conducts evaluations to ensure fairness and objectivity in the procurement process. The company continuously improves the effectiveness of this process by clarifying the roles and composition of the Committee, streamlining procedures, and strengthening review functions. In 2025, a total of 21 meetings of the Transparent Procurement Committee were held.

Transparent Procurement Process



Supply Chain Screening

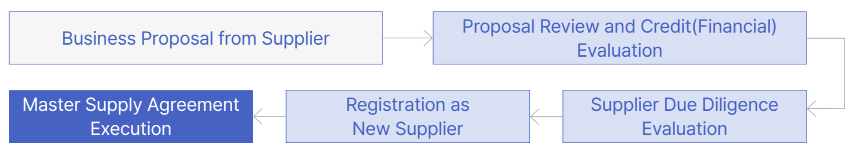
Koh Young Technology conducts supply chain screenings for both new and existing suppliers by comprehensively evaluating financial stability, general business status, and ESG assessment results. During the supplier selection and evaluation process, the company identifies and manages multifaceted risk factors by categorizing risks by country, product, and industry, in addition to core ESG factors such as environmental, social, governance, and management system-related elements. Based on these comprehensive evaluations, Koh Young Technology provides incentives to high-performing suppliers, including contract-related benefits and preferential consideration for future business opportunities. Conversely, for suppliers whose evaluation results do not meet the company's standards, strict and fair measures are applied—such as exclusion from new contracts or contract renewals—to minimize supply chain risks and establish a sustainable supply chain.

Upon commencing business relationships, the company enters into a Master Supply Agreement[1] to foster an ethical and transparent business environment across the supply chain. Selected business suppliers are classified as Tier 1 suppliers with direct business relationships, and key Tier 1 suppliers are separately identified and managed based on factors such as transaction volume and strategic importance. Furthermore, to proactively identify and address raw material-related risks throughout the supply chain, the company closely monitors the procurement processes for key raw materials, including conflict minerals. Going forward, we plan to continuously enhance our supply chain screening system to further strengthen the foundation for responsible supplier management.

Supplier Screening Factors

Type	Factors
Management Performance	General overview, financial soundness, credit ratings, corporate reputation
ESG	Labor and human rights, health and safety, environment, ethics, management system
National Risks	Risks related to the politics, society, economy, and law of the countries where operations are located
Product Risks	Potential risks at each stage of product manufacturing, distribution, and use
Industry Risks	Risks derived from industry-specific circumstances, such as labor conditions, energy consumption, and resource intensity

Supplier Selection Process



1)The Master Supply Agreement includes provisions regarding internationally recognized standards for the protection of fundamental human rights, labor practices, and social responsibility.

2025 Overview of Suppliers

Total Suppliers
209 Suppliers

Tier 1 Suppliers
209 Suppliers

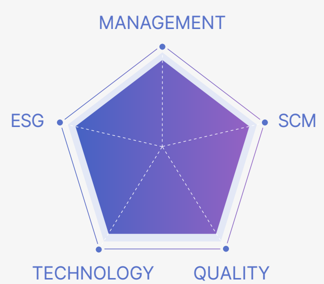
Key Tier 1 Suppliers
24 Suppliers

Supply Chain Management

Supply Chain ESG Evaluation

Koh Young Technology requires key suppliers with annual purchases exceeding KRW 1 billion to sign the Partner Code of Conduct and conducts regular evaluations twice a year. The evaluation framework consists of five key categories: Management, Supply Chain Management(SCM), Quality, Technology, and ESG. In 2025, the company enhanced its ESG evaluation methodology by transitioning from a qualitative self-assessment approach to an objective, evidence-based quantitative assessment. Environmental and energy management indicators, including ISO management system certifications and GHG emissions management, were quantified, while human rights management policies and labor condition management system were incorporated as key evaluation criteria. Personnel responsible for each evaluation area conduct regular assessments by comprehensively reviewing transaction data for the relevant period together with supporting materials submitted by business partners, based on established evaluation criteria to identify potential risks. In particular, environmental and social responsibility factors are evaluated through ESG risk assessment questions. Evaluation results are presented using a five-grade rating scale(S, A, B, C, and D), accompanied by evaluator comments and identified areas for improvement. Suppliers achieving excellent results are provided with incentives, such as preferential business opportunities, while follow-up measures are implemented based on evaluation grades. Through this process, the company continues to strengthen ESG management across its supply chain.

Regular Supplier Evaluation Process



Evaluation Ratings	Follow-up Measures
S(Top-tier)	Prioritized Deal
A(Excellent)	Prioritized Deal
B(Good)	Prioritized Deal
C(Fair)	Registered in Supplier Pool
D(Poor)	Deal Rejected

1 Ongoing Inspection (Voluntary)

- Self-assessment and improvement by partners based on evaluation criteria provided by Koh Young Technology
- Risk monitoring and feedback provided by Koh Young Technology

2 Regular Evaluation

- Semi-annual evaluation for key suppliers[1)]
- Key evaluation items
  - Development, quality
  - Production management, cost innovation
  - Ethics, human rights, safety, environmental management

3 Follow-up Measure

- Development and implementation of supplier improvement plans
- Support for improvement activities by Koh Young Technology

1) Key suppliers selected by Cost Innovation Team depending on the procurement volume, strategic importance, and other factors

Support for Establishment and Implementation of ESG Improvement Plans by Suppliers

Koh Young Technology conducts regular ESG evaluations of its suppliers to enhance the sustainability of its supply chain. Suppliers identified as high-risk are required to develop detailed corrective action plans, and the company monitors implementation progress through on-site inspections and periodic due diligence reviews. Through these efforts, the company encourages suppliers to voluntarily strengthen their ESG management practices and contributes to the establishment of a responsible and sustainable supply chain ecosystem.

Supplier Safety Assessment

Koh Young Technology conducts biannual inspections of its business partners to enhance occupational safety and health(OSH) standards and continuously improve their safety management systems. The company focuses on verifying compliance with nine key requirements under the Serious Accidents Punishment Act and the Occupational Safety and Health Act, actively supporting legal compliance and the establishment of safe working environments In 2025, the company conducted OSH assessments for key suppliers—two in Gwanggyo and four in Yeoju—once in the first half and once in the second half of the year. Based on the assessment results, the company provided incentives to suppliers demonstrating outstanding performance. For suppliers requiring improvement, the company monitored the development and implementation of corrective action plans for identified areas of weakness, thereby supporting the practical enhancement of suppliers' OSH management levels. Going forward, the company will continue to gradually expand the scope of supplier assessments and strengthen improvement support for vulnerable areas of occupational safety and health, contributing to the creation of a safe working environment together with its suppliers.

Supplier OSH Evaluation Process

Self-Assessment by Suppliers → Result Review → Result Reporting → Request Corrective Actions for Non-Conformities

Supplier OSH Evaluation Items

Policy/ Organization	Risk Assessment	Training	Health Checkup	Emergency Responses
Occupational health and safety policy, organizational structure(organization chart, appointment letters, etc.), meeting minutes, inspection logs, etc.	Results of risk assessments and records of corrective actions for critical risks	Materials related to health and safety training(training logs, attendance sheets, etc.)	Records of general/ special health checkups and follow-up management	Emergency contact lists, emergency response scenarios, etc.

Supply Chain Management

Shared Growth Support Program

Support for Suppliers' Production Capacity and Technology Innovation

To support production capacity(CAPA) management, Koh Young Technology provides suppliers with forecast data twice a month. This enables suppliers to flexibly adjust inventory levels and production schedules and, when necessary, consider advance purchases or the utilization of external inventory to prevent excess stock and delivery delays. For key components such as ball screws, LM guides, and piezo motors, annual procurement contracts are established, and immediate consultations are conducted in response to unexpected external disruptions, such as pandemics, to mitigate supply risks.

In addition to supply chain stabilization support, the company also realizes technology innovation through close collaboration with suppliers. The company shares accumulated technological know-how from process improvements with suppliers. For example, by eliminating certain external surface machining processes during the production of conveyor plates for the main frame and optimizing machining tolerances, the company and its suppliers jointly achieved approximately 8% cost savings compared to the previous process. Furthermore, suppliers are selected based on a comprehensive analysis of MOQ, lead time, and market conditions for each item. Safety stock is also maintained for critical components—including boards, servo motors and drivers, piezo motors, frame grabbers, lenses, and cameras—to jointly minimize supply risks. By placing orders in accordance with MOQ requirements and through advance and regular ordering practices, the company also supports suppliers in reducing logistics expenses and overall costs. Going forward, we will continue to expand support for production capacity management and knowledge-sharing initiatives, contributing to the enhancement of suppliers' production capabilities and supply chain stability.

Supplier Relationship Management(SRM) System

Koh Young Technology is enhancing productivity by providing suppliers with the information and data required for manufacturing and delivery processes through its SRM(Supplier Relationship Management) system. The SRM system was developed to support efficient data management for suppliers by consolidating information that had previously been provided separately by individual departments within Koh Young Technology. Since the launch of the system, user training has been provided to key suppliers, and the system has been continuously upgraded by incorporating improvement requests and enhancing operational functionalities.

The current scope of the SRM system includes material management functions such as inbound and outbound logistics, order management, production management covering production planning and processes, and quality management. We will continue to enhance the functionality and usability of the SRM system and further develop it into a key platform for shared growth with our suppliers.


SRM Log-in Page


SRM Main Page

Ethical Management Training for Suppliers

Koh Young Technology upholds the principles of integrity and shared growth, striving to foster a strong ethical culture and build a sustainable supply chain. To this end, the company conducts annual training programs for key suppliers on topics such as compliance, human rights, business ethics, environmental standards, fair trade, and ESG management. In December 2025, the company conducted an online ethics training session for its suppliers. The program covered key topics including recent ESG and business ethics trends, global developments, and the company's Code of Ethical Conduct. In particular, practical guidance was provided to help suppliers apply ethical principles in their day-to-day operations, including fair trade practices, human rights protection standards, and compliance with environmental regulations. Going forward, we will continue to strengthen ethics training and sustainability support programs for our suppliers to promote mutual growth and further enhance a transparent and responsible supply chain management system.

OSH Training for Suppliers

Koh Young Technology conducts regular occupational safety and health(OSH) training for suppliers to promote mutual growth and enhance OSH standards across its supply chain. The training focuses on practical topics that can be readily applied in the workplace, including the prevention of serious accidents, compliance with personal protective equipment (PPE) requirements, and emergency response procedures. In addition, the company conducts on-site inspections and provides improvement guidance to support suppliers in strengthening their safety management capabilities. Through these efforts, we foster a culture of safety throughout the supply chain, help prevent industrial accidents, and promote a corporate culture that prioritizes safety together with our suppliers.

Quality Training for Suppliers

Koh Young Technology provides quality training to suppliers during on-site inspections. The training covers topics such as quality standards and procedures, quality awareness, and quality cost management. Following the training, inspection results are shared with the supplier's management and team leaders to identify areas for improvement. In particular, when deficiencies are identified in quality management processes, employee quality awareness, or workplace organization, the company conducts a follow-up inspection three months later to verify the implementation and effectiveness of corrective actions.

Financial Support for Suppliers

Koh Young Technology operates a financial support program to promote shared growth with its suppliers. By offering early payment for delivered goods to key suppliers, the company supports their stable operations and financial soundness.

Supply Chain Management

Active Engagement with Suppliers

Koh Young Technology operates various communication channels to strengthen collaborative relationships with its suppliers. Real-time online communication channels enable the rapid sharing of information and improve operational efficiency. In addition, regular communication with key suppliers allows the company to share forecast(FCST) data and discuss operational challenges. Supplier satisfaction surveys are conducted semiannually across supplier categories, including equipment, control systems, and sheet metal materials. In 2025, surveys were conducted with a total of 11 suppliers, including six in the first half of the year and five in the second half. Furthermore, regular site visits and meetings with suppliers are carried out to identify challenges faced by frontline personnel and develop effective improvement measures.

The Cyber Whistleblower Center serves as a reporting channel accessible to all company stakeholders. All reports are handled with strict confidentiality, and protecting the identity of whistleblowers is the company's highest priority. In 2025, no grievances or complaints were submitted by suppliers through the Cyber Whistleblower Center.

Conflict Minerals Management Policy

Koh Young Technology recognizes human rights violations and environmental degradation associated with mineral extraction in conflict-affected and high-risk areas as serious concerns. To address these issues, the company has established a conflict minerals management policy within its Supplier Code of Conduct and strictly manages compliance with the policy throughout the supply chain. The policy applies not only to major conflict minerals, including tantalum, tungsten, tin, and gold(3TG), but also to other raw materials that may be associated with human rights violations or environmental destruction, such as illegally logged timber. This policy is applied across all suppliers conducting business with the company.

To implement this policy in a structured manner, the company manages and oversees supply chain-related risks through the ESG Committee and ESG Working Council under the Board of Directors. The Cost Innovation Team and other relevant departments establish responsible mineral sourcing policies and management procedures to thoroughly identify risk factors within the supply chain and implement practical improvement measures.

Through these efforts, the company verifies that minerals sourced from conflict-affected areas are not used within its supply chain. When risks are identified, immediate follow-up actions are taken to strengthen supply chain transparency and integrity. In addition, the company conducts regular surveys on suppliers' use of conflict minerals, as well as ad hoc surveys in response to customer requests. We also continue to enhance our responsible mineral sourcing system by requiring suppliers to certify the origin of materials used in their production processes and provide relevant supporting documentation.

Conflict Minerals Management Policy within the Supplier Code of Conduct

Responsible Mineral Sourcing

Under no circumstances shall suppliers use raw materials within Koh Young Technology's supply chain that originate from specific regions or conflict-affected areas—such as tantalum, tungsten, tin, and gold—or illegally harvested timber, which are restricted due to serious concerns over human rights violations and environmental destruction raised by the international community.
Suppliers must also trace the use of such materials across the entire supply chain, including their origin and associated vendors, and make every effort to verify the provenance of materials used in the production process. In addition, suppliers are required to provide relevant supporting documentation upon request from Koh Young Technology.

Conflict Minerals Management System

To strengthen its responsible minerals management, Koh Young Technology collects and reviews Conflict Minerals Reporting Template(CMRT) reports from key suppliers—selected based on purchase volume and transaction significance—as well as from their Tier 1 suppliers. Through this process, the company strengthens conflict minerals management across the supply chain. The company reviews upstream supply chain information, including smelters, refiners, and countries of origin, related to conflict minerals used by the Tier 1 suppliers of its key suppliers, thereby identifying and managing potential risks.

In addition, the company recommends that all smelters within the supply chains of its key suppliers obtain certification under the Responsible Minerals Initiative(RMI)'s Responsible Minerals Assurance Process(RMAP). Furthermore, when the company identifies a supplier, smelter, or mine associated with Conflict-Affected and High-Risk Areas(CAHRAs)—where risks such as armed conflict, child labor, and human rights violations are prevalent—it classifies the supplier as high risk and manages it in accordance with its risk response procedures.

Going forward, we plan to comprehensively consider supply chain structures and risk levels to gradually expand the scope of conflict minerals data collection and management.

SOCIAL

Local Community Collaboration

APPROACH

Koh Young Technology carries out social contribution activities across diverse areas, including health and welfare, education, and support for vulnerable groups, as part of its commitment to corporate social responsibility and shared growth with local communities. Employees have voluntarily organized volunteer groups, helping foster a culture of sharing and community engagement. In addition, the company continues to invest in future generations through career exploration programs and scholarship support for local youth. Going forward, the company remains committed to expanding CSR initiatives that address the actual needs of local communities and contributing to a sustainable society in which the company and local communities grow together.

2025 Key Performance

Social Contribution Donation
KRW 239 million

% of Social Contribution Donation Relative to Net Income
1.6%

Social Contribution Goals

Koh Young Technology conducts a wide range of social contribution activities as part of its commitment to corporate social responsibility and shared growth with local communities. By leveraging its business characteristics and resources, the company promotes various initiatives aimed at creating social value while fostering a sustainable management culture built on trust with stakeholders. As part of these efforts, the company invested KRW 239 million in social contribution activities in 2025, representing 1.6% of its net income. As a result, approximately 150 members of local communities benefited from the company's social contribution programs. To enhance the transparency and effectiveness of its social contribution activities, the company reports the previous year's performance and the following year's plans to the ESG Committee on an annual basis. Going forward, we plan to continue allocating approximately 1% of our net income to social contribution activities while maintaining shared growth with local communities.

Social Contribution Directions

Expanding Medical Welfare Support	Expanding Educational Welfare Support	Expanding Support for Vulnerable Households	Connecting with Local Communities
Support for brain disease surgery and medication costs	Scholarships for local talent development	Improvement of environments for vulnerable Households	Employee-driven volunteer activities
Sponsorship of charitable medical institutions	Contributions to university development funds		Mutual growth with local communities
Partnership with life-sharing organizations and blood donation campaigns	Career training for local youth		

Social Contribution Achievements

Social Contribution Donation (Unit: KRW million)

2021	2022	2023	2024	2025
402	542	282	206	239

Percentage Relative to Net Income (Unit: %)

2021	2022	2023	2024	2025
1.0	1.4	1.3	1.0	1.6

Local Community Collaboration

Local Community Participation

As a company that grows together with local communities, Koh Young Technology has launched "On (compassionate)" Koh Young, a volunteer group voluntarily formed by employees, and regularly carries out charitable activities for vulnerable households in the local community. In 2025, the company conducted a total of three volunteer activities and plans to continue its employee-led social contribution activities.

Briquettes Sharing Volunteer for Energy-Vulnerable Households

In December 2025, Koh Young Technology organized a coal briquette donation and delivery volunteer activity in Cheoin-gu, Yongin City, for energy-vulnerable households during the winter season. Employees participated directly in delivering briquettes to homes located in narrow alleyways, helping residents facing heating cost burdens stay warm during the cold winter months.

Volunteer Cleanup for a Childcare Facility

In 2025, Koh Young Technology carried out a volunteer cleanup activity at Seongsimwon, a childcare facility for children and adolescents in Yongin. Through active employee participation, the company contributed to improving the facility’s living environment by conducting cleanup and maintenance activities around the site.

Local Community Support Program

Koh Young Technology operates a variety of support programs in the areas of healthcare, education, and welfare to promote sustainable shared growth with local communities. The company carries out practical social contribution activities across local communities, ranging from improving access to healthcare for vulnerable groups to providing scholarship support for future talent development.

HQ Tour Program for Local Youth’s Career Exploration

In April 2025, Koh Young Technology signed a Memorandum of Understanding(MOU) with Yongin Special Self-Governing City to promote community-based career education and support local youth in exploring future career opportunities. Based on this agreement, the company conducted a headquarters tour program for middle school students in Yongin. During the program, students participated in various hands-on activities, including a special lecture on AI technology and tours of 3D semiconductor inspection equipment and medical robots, gaining a deeper understanding of future industries and opportunities to explore potential career paths. Going forward, the company plans to continue contributing to the development of future talent through collaboration with local communities.

Brain Diseases Surgery Costs Support

Koh Young Technology promotes healthcare welfare by supporting surgeries for patients with Brain Diseases. The company provides financial assistance for surgical procedures and treatment expenses to underprivileged patients facing significant medical cost burdens, helping them receive timely treatment, recover their health, and improve their quality of life.

Charitable Medical Institution Sponsorship

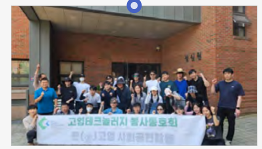
Koh Young Technology consistently supports charitable medical institutions that provide free medical services to underserved and vulnerable populations. Through these efforts, the company helps improve access to healthcare for marginalized groups while contributing to the enhancement of healthcare welfare within local communities.

Regular Blood Donation Campaigns(Life-Sharing Organization)

Koh Young Technology has partnered with the Gyeonggi Blood Center of the Korean Red Cross and conducts regular blood donation campaigns to promote a culture of voluntary blood donation. In 2025, a total of five blood donation campaigns were held, with 91 employees participating.

Talent Development Scholarship

Koh Young Technology continuously supports local scholarship foundations to enable academically outstanding students to focus on their studies.



SOCIAL

Occupational Safety and Health

APPROACH

Koh Young Technology regards respect for people as the fundamental principle of its occupational safety and health(OSH) management and has established an ISO 45001-based OSH management system to systematically identify and manage workplace risk factors. The company has established both an OSH Committee and an Employee Engagement Council to foster a participatory safety culture at the workplace. In addition, the company provides various support programs, including psychological counseling services and health management facilities, to promote employees' physical and mental well-being. Going forward, we will continue to advance our OSH management framework and strengthen the foundation for all employees to work in a safe and healthy environment.

2025 Key Performance

Acquisition of the Occupational Health and Safety Management System(ISO 45001)

No. of Industrial Accidents **ZERO**

OSH Policy

Koh Young Technology regards respect for people as the fundamental principle of its occupational safety and health(OSH) management and has established and implemented an OSH management policy applicable to all employees. In addition, the company has established OSH management regulations that specify detailed OSH responsibilities and procedures for each workplace, ensuring that all employees can work in a safe and healthy environment. Further details are available on the company's website.

OSH Policy

OSH Governance

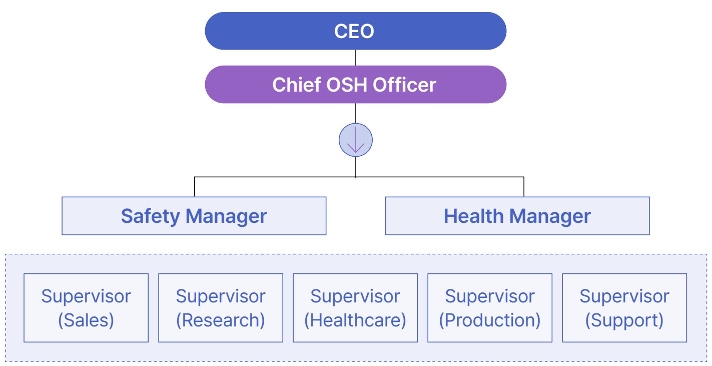
Koh Young Technology has designated a Chief OSH Officer under the CEO to enhance the effectiveness of its OSH management system. The dedicated OSH department operates an industrial accident prevention and response system across all workplaces while regularly reviewing major OSH-related issues and legal compliance requirements to ensure that OSH standards are strictly maintained. The Chief OSH Officer oversees all OSH-related activities and appoints a Safety Manager and a Health Manager to carry out workplace safety and health management responsibilities. The Safety and Health Managers are responsible for on-site OSH activities, including risk assessments, workplace inspections, training planning, and industrial accident prevention. Meanwhile, supervisors are responsible for overseeing and supervising employees in their respective work areas.

OSH Management Policy

Koh Young Technology is committed to upholding human dignity throughout all corporate activities and has established the following occupational health and safety policies to promote healthy lives.

- Occupational health and safety take precedence over all other policies, and the company strives to protect the lives and safety of its employees.
- Through continuous education, the operation of diverse communication channels, etc., the company leads efforts to foster a strong safety culture within the organization.
- By strictly complying with health and safety laws and regulations, and eliminating all harmful risk factors at their source, the company aims to create a safe and comfortable work environment, thereby enhancing employee health and quality of life.

OSH Governance



Occupational Safety and Health

OSH Committee

Koh Young Technology operates an Occupational Safety and Health(OSH) Committee to foster a safe and healthy working environment. The Committee continuously reviews OSH-related legal compliance and implements industrial accident prevention activities. As a result of these efforts, the company has recorded no occupational injuries or work-related illnesses over the past three years. The Committee consists of eight members, including four employee representatives, and ensures that employees' opinions on OSH-related matters are reflected in a timely manner when discussing key agenda items and improvement measures.

Relevant Departments

Title	Department	Position
Chairperson	Support Division	Executive Vice President
Safety Manager	Safety & Health Part	Deputy General Manager
Health Manager	Safety & Health Part	Staff
Member	Support Part	Deputy General Manager

Participating Departments

Title	Department	Position
Representative of Participating Departments	Sales Management	Deputy General Manager
Member	Mechatronics R&D Center	Deputy General Manager
Member	Global Sales Division	Assistant Manager
Member	Machine Vision R&D Center	Staff

OSH Management Framework

Koh Young Technology obtained ISO 45001 certification in 2025, the international standard for OSH management systems and is continuously advancing its OSH management framework based on this certification.

The company has established a foundation for systematically identifying and managing occupational safety and health risks across all business sites while enhancing the transparency and reliability of its safety and health management through regular internal audits and continuous improvement activities. The establishment of the OSH management system serves as a key foundation not only for preventing industrial accidents but also for creating a safe and healthy working environment for employees. Based on an internationally recognized safety and health management system, we are fostering a participatory safety culture involving all employees and pursuing sustainable OSH management through the phased expansion of certification coverage and continuous enhancement of our management system.

OSH Management System (ISO 45001) Certificate


OSH Committee Activity

Occupational Safety and Health

OSH Risk Management

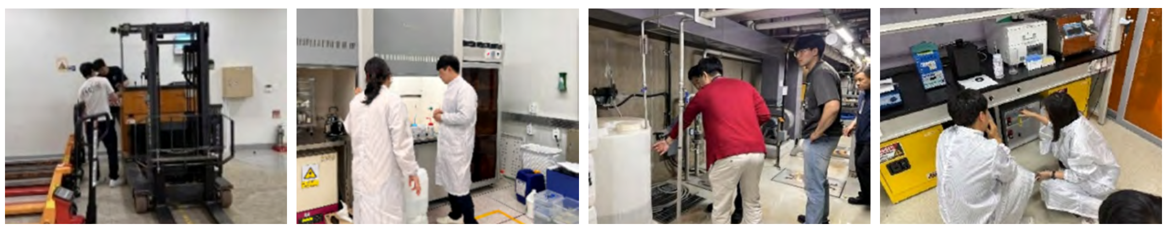
OSH Risk Identification and Assessment

Koh Young Technology conducts comprehensive risk assessments in accordance with Chapter 7 of its Occupational Safety and Health Regulations to thoroughly identify and minimize potential hazards in offices, laboratories, and other workplace environments. To ensure effective risk management, all work areas are assessed regularly, and additional evaluations are conducted whenever new machinery, equipment, raw materials, or other significant changes are introduced. Through this proactive approach, the company identifies potential risks in advance and establishes appropriate mitigation measures to prevent workplace injuries and illnesses.

In addition, the company conducts regular employee surveys and on-site workplace inspections to strengthen workplace safety management. These activities help identify hazards and risk factors experienced by employees and integrate the findings into the risk assessment process for continuous improvement. Personnel responsible for risk assessments receive ongoing training on risk assessment methodologies to develop the expertise and practical experience required to conduct accurate and systematic evaluations.

Hazardous Risk Factors Subject to Risk Assessment

Hazardous Risk Factor	Details
Machinery (Equipment)	• Risk of entanglement or entrapment, falling or flying mechanical parts, tipping or overturning, fall hazards(openings), tripping hazards(slipping, tripping, missteps)
Electrical	• Electric shock risk(exceeding safe voltage levels)
Chemical Substances	• Fire or explosion due to liquid mist
Nature of Work	• Human error, risk of suffocation or oxygen deficiency, handling of heavy objects, repetitive tasks
Work Environment	• Extreme temperatures(heat or cold), lighting, confined spaces, and movement pathways



Workplace Inspections and Safety Guidance

OSH Risk Management Process

Koh Young Technology operates a systematic accident prevention process encompassing risk identification, countermeasure development, improvement activities, and monitoring, with the objective of preventing workplace accidents before they occur. The company also conducts regular comprehensive safety inspections of laboratories to proactively identify and address potential safety risks. In 2025, the company conducted field-specific assessments across 11 laboratories, covering general safety, machinery, electrical systems, chemical engineering, fire safety, gas safety, and industrial hygiene. A total of 25 issues were identified, and corrective actions were completed for all cases. Following the implementation of corrective measures, the company evaluated their effectiveness and monitored recurrence over a period of approximately two to three months. Where necessary, follow-up guidance and counseling were provided to reinforce improvements. No recurrences were identified during the monitoring period for any of the 25 corrective actions completed in 2025. Furthermore, the company has established and operates a step-by-step emergency response process to ensure the rapid dissemination of information and a systematic response in emergency situations. We continuously strengthen our emergency response capabilities through the revision of relevant manuals and the implementation of regular training programs.

Accident Prevention Process

1 Risk Factor Identification	2 Countermeasure Development	3 Improvement Activities	4 Monitoring
• Non-compliance of safety regulations • Lack of on-site management	• Development of countermeasures for safety regulation compliance • Establishment of on-site management framework	• On-site inspection for safety training	• Performance management • Process improvement

Accident Response Process

1 Accident Occurrence	2 Emergency Measures	3 Accident Investigation	4 Recovery	5 Recurrence Prevention
• Situation communication • Accident identification	• Establishment of Emergency Response Committee • Emergency evacuation and first aid measures	• Accident cause analysis • Secondary accident prevention measures	• Development and implementation of recovery plans • Execution of business continuity plans	• Monitoring and establishment of recurrence prevention measures • Review of effectiveness of accident response system

OSH Risk Management Status

No. of Risks Identified
25 Risks

No. of Risks Improved
25 Risks

Risk Improvement Rate
100%

Occupational Safety and Health

Internalization of OSH Management

OSH Training

Koh Young Technology operates a systematic occupational safety and health(OSH) training program for all employees to foster a safe working environment. In addition, the company provides legally required job-specific training for personnel with OSH-related responsibilities. The Chief OSH Officer is required to complete six hours of job-specific training, Safety Manager 24 hours, Health Manager eight hours, and Supervisors 16 hours. General employees are required to complete 12 hours of regular online OSH training annually, while new employees must complete eight hours of OSH training upon joining the company. Furthermore, the company provides 16 hours of specialized OSH training and three hours of internal auditor training. In line with its commitment to maintaining a safe working environment as its top priority, the company will continue to provide OSH training programs that reflect workplace needs and evolving safety requirements.

Regular OSH Training for Employees

Type	Details	Training Hours
H1	Understanding and Management of Personal Protective Equipment, Understanding the Occupational Safety and Health Act and the Industrial Accident Compensation Insurance Act, Understanding and Application of Risk Assessment, Prevention and Management of Musculoskeletal Disorders, Hazardous Chemicals and Workplace Safety, Housekeeping and Accident Prevention	6 hours
H2	Rescue and First Aid in Case of an Accident, Understanding Safety and Health Signs and Preventing the Three Major Industrial Accidents, Management and Prevention of Cardiovascular and Cerebrovascular Diseases, Safety Psychology and Human Error, Workplace Safety Rules and Accident Prevention, Electrical Work Safety and Accident Prevention	6 hours

CPR Training

Koh Young Technology provides specialized Cardiopulmonary Resuscitation(CPR) training for employees. Conducted by the Uri Emergency First Aid Education Center, the training covers emergency response procedures for adult and infant choking incidents, cardiac arrest prevention, recognition of cardiac arrest symptoms, and hands-on CPR practice. Training programs are provided based on demand.

Emergency Response Training

Koh Young Technology is strengthening employees' fire emergency response capabilities through training on the proper use of firefighting equipment and regular emergency evacuation drills designed to improve practical preparedness for emergency situations. In 2025, the company conducted an emergency evacuation drill at its manufacturing center involving all employees, with the objective of protecting lives and enhancing emergency response capabilities. A total of 86 individuals participated in the drill, including 64 employees from the manufacturing center, three employees from the R&D Center, and 19 personnel from suppliers. The evacuation was completed in approximately four minutes and 30 seconds.



Industrial Accident Prevention Activity

Koh Young Technology continuously strives to strengthen workplace safety management and prevent industrial accidents by fostering a worker-centered culture of safety awareness and personal accountability. This approach encourages employees to take an active role in maintaining workplace safety, helping establish a proactive safety culture and enhance overall safety performance. These efforts play a critical role in preventing accidents before they occur and building a sustainable safety-oriented work environment.

Activity		Frequency
OSH Management Policy	Establishment of OSH related targets and management policy	-
OSH Personnel Evaluation	Evaluation of OSH related personnel	At least once per half-year
Subcontractor Evaluation	Evaluation of suppliers	At least once per half-year
OSH Laws Compliance Evaluation	Evaluation of OSH laws compliance status	At least once per half-year
Risk Assessment/Inspection	Regular risk assessments	At least once per year
Collection and Improvement of Worker Feedback	Operation of OSH Committee	At least once per quarter

Occupational Safety and Health

OSH Communication and Engagement Activity

OSH Communication Council

Koh Young Technology operates a communication-based OSH coordination framework through which employees and management jointly discuss and address OSH issues. The council convenes monthly to share and discuss workplace OSH matters and identify improvement measures. In addition, the OSH Committee meets quarterly to provide a formal engagement channel through which employees can raise and discuss OSH-related concerns. Furthermore, regular meetings are held between supervisors and Safety and Health Managers to review workplace safety issues, while OSH training programs are also provided to suppliers to promote a culture of safety throughout the supply chain.

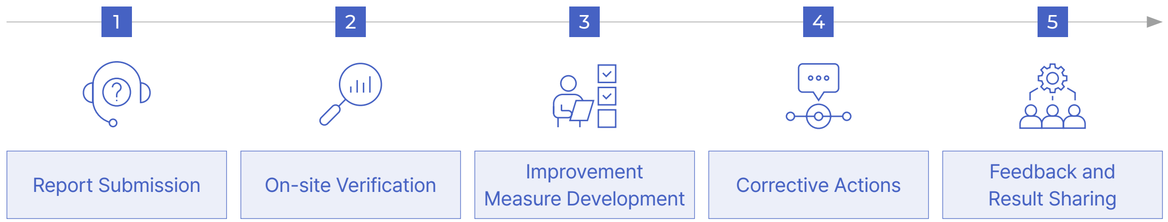
Council Operation and Joint Inspection

Meeting with Supervisors and Safety and Health Managers

OSH Reporting System

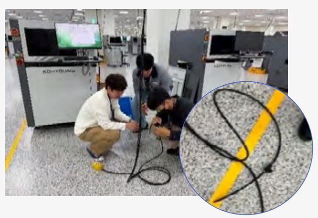
Koh Young Technology operates an OSH Reporting System that enables employees to voluntarily identify and report potential workplace hazards, facilitating the early detection and mitigation of safety risks. The reporting system is systematically managed through a five-step process: report submission, on-site verification by responsible personnel, development of improvement measures, implementation of corrective actions, and feedback and result sharing. In 2025, through the OSH Reporting System, the company successfully addressed several potential workplace hazards. Key improvements included relocating pneumatic valves that posed tripping risks to elevated positions and correcting improperly installed safety signs to comply with established standards and specifications.

5-Step OSH Reporting Process



Participatory Safety Improvement Activity

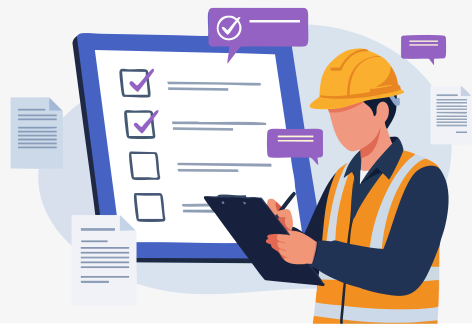
Changing Air Valve Location



1. The valve was located in a pedestrian zone, posing risks for safety accidents.
2. Secured the wiring in the ceiling area
3. Completed valve aerial mounting

Correcting Improperly Placed Safety Signs

1. Confusion caused by safety signs being posted in the wrong direction
2. Provided guidance on standard specifications and implemented corrective actions
3. Installed safety signs properly



Occupational Safety and Health

Employee Health Promotion Support

Psychological Counseling Service

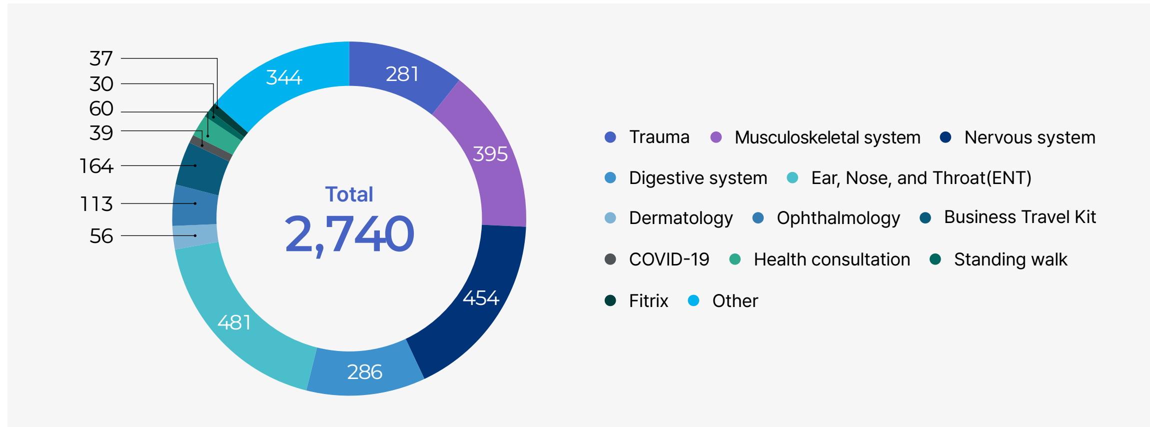
Koh Young Technology provides professional psychological counseling services to employees through both in-person and remote channels, with a licensed counselor available on-site twice a week. In 2025, a total of 118 employees received 578 hours of psychological counseling services covering topics such as work-related stress and interpersonal relationships. These services contributed to improving employees' mental well-being and job satisfaction.

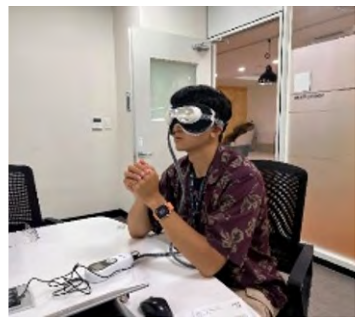
Blood Donation Campaigns

In partnership with the Korean Red Cross, Koh Young Technology regularly organizes blood donation campaigns at the company level to promote voluntary blood donation among employees. The program also provides participants with an opportunity to review key health indicators based on blood screening results, helping employees better understand and manage their health.

In-House Health Care Room

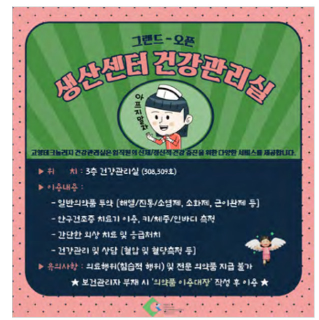
Koh Young Technology operates on-site health care rooms to promote employee health and well-being. These facilities are staffed by qualified nurses who provide a range of services, including first aid, administration of over-the-counter medications, blood pressure and blood glucose monitoring, body composition analysis, health consultations, travel health kits for overseas business trips, and height and weight measurements. In addition, the company introduced Nuri Eye, a treatment device for dry eye syndrome, to help alleviate dry eye symptoms and reduce intraocular pressure associated with prolonged computer use. In 2025, the Yeoju Manufacturing Center established an on-site health care room and appointed Health Managers to further strengthen its OSH management system. As a result of these efforts, a total of 2,740 health care services were provided throughout the year, along with 18 follow-up consultations related to health examination findings. Going forward, the company remains committed to strengthening employee health support programs and promoting a healthier workplace for all employees.





Introduction of "Nuri Eye," dry eye syndrome treatment device

Fitrix AI Body Analysis



Yeoju Manufacturing Center In-House Health Care Room

Occupational Safety and Health

Employee Health Management Support

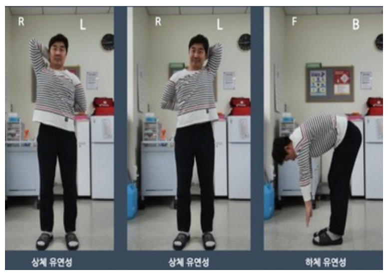
Koh Young Technology recognizes employee health as a valuable asset and operates a variety of health promotion programs to support employee well-being. In 2025, a total of 470 employees underwent comprehensive health examinations at three medical institutions. In addition, 46 employees from target departments received specialized health examinations, and no occupational diseases were reported during the year. Furthermore, the company's on-site cafeteria offers healthy meal options to encourage balanced dietary habits among employees. The company also supports seasonal influenza vaccinations, helping a total of 227 employees receive flu vaccinations in 2025.

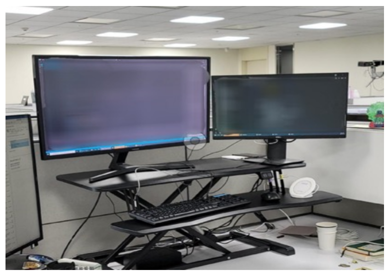
Indoor Air Quality Management

Koh Young Technology rigorously manages indoor air quality throughout its facilities to provide a comfortable working environment and protect employee health. This initiative forms part of the company's efforts to prevent indoor air pollution and maintain a healthy indoor environment. Through regular indoor air quality monitoring and HVAC system management, the company continuously monitors and controls key environmental indicators, including fine particulate matter, carbon dioxide concentrations, temperature, and humidity. When necessary, air purification equipment is utilized to ensure that employees can work in a cleaner and healthier environment.

Musculoskeletal Disorder Support

Koh Young Technology operates a musculoskeletal disorder prevention program to protect the health and safety of its employees. To prevent musculoskeletal disorders that may result from prolonged working hours and repetitive tasks, the program includes regular stretching sessions, ergonomic guidance on maintaining proper posture, and personalized exercise programs. In addition, the company operates a lending service of 30 standing workstations to employees experiencing musculoskeletal symptoms. As of 2025, the service had been utilized a cumulative total of 113 times.





In-House Fitness Center

As part of its commitment to employee well-being, Koh Young Technology operates an on-site fitness center equipped with modern exercise equipment, enabling employees to maintain their health and fitness during working hours. Through regular physical activity and health management, the company supports improved physical fitness, stress reduction, and the creation of a more vibrant and healthy workplace.

SOCIAL

Product Liability

APPROACH

Koh Young Technology applies rigorous quality standards across all processes, from product design to delivery, with product quality serving as one of its core management values. The Quality Committee oversees prompt responses to quality issues and implements recurrence prevention measures, ensuring that products comply with international standards, including medical device regulations and safety requirements, and are delivered to customers with a high level of reliability and safety. Furthermore, the company conducts quality due diligence and operates a supplier quality evaluation system to enhance quality standards throughout the supply chain. Going forward, we will continue to strengthen our quality competitiveness and strive to be a trusted company for customers, partners, and society.

2025 Key Performance

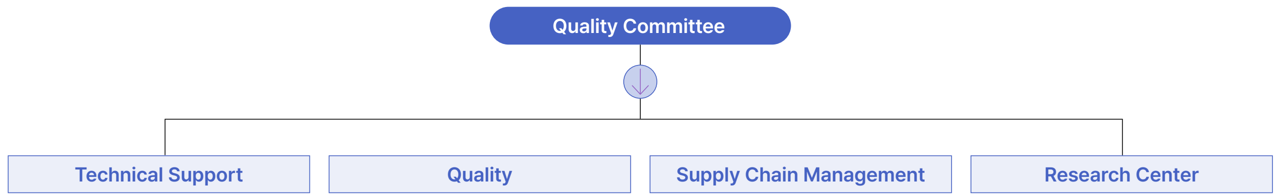
Maintenance
of Quality Management System(ISO 9001) Certificate

Product Quality Management

Koh Young Technology has established and operates a company-wide quality policy and management system to deliver products of reliable and consistent quality. The company implements quality management guidelines designed to proactively identify and mitigate potential risks throughout the entire product lifecycle, from design and development to manufacturing and delivery, ensuring that customers can use its products with confidence. By placing product quality at the core of its management philosophy, the company strictly complies with applicable laws and regulations and continuously enhances its internal quality control processes to improve product reliability and fulfill its corporate social responsibilities.

Furthermore, to ensure a swift and systematic response to quality-related issues, the company operates a Quality Committee composed of representatives from four relevant departments. The Quality Committee conducts risk analyses across each business area and establishes recurrence prevention measures and implementation plans, thereby contributing to the continuous improvement of product quality and the maintenance of a robust quality management system.

Quality Committee



Quality Management System

Koh Young Technology has established and operates a company-wide quality management system to minimize quality risks and enhance customer satisfaction. The company applies rigorous quality standards throughout the entire value chain, from the receipt of components and raw materials to the shipment of finished products. In May 2024, the company successfully completed an internal audit of its ISO 9001:2015 Quality Management System and confirmed compliance with the standard, demonstrating the reliability of its quality management framework both internally and externally. Going forward, we will continue to enhance the effectiveness of our quality management system through periodic system reviews and continuous improvement processes, maintaining the superior standards of quality competitiveness.

Quality Management System(ISO 9001) Certificates(Korean/English)

Product Liability

Strengthening Product Safety

Koh Young Technology conducts product safety evaluations to protect customer safety and provides employee training to enhance awareness of product safety. In particular, the Medical Business Division, which develops and manufactures medical devices directly related to patient health and safety, has established and continuously advances a rigorous Product Risk Management Procedure in accordance with ISO 14971:2019, the international standard for the application of risk management to medical devices.

In addition, for all medical devices handled by the company, a Product Lifecycle Process is applied from the development stage throughout the entire product lifecycle to identify, analyze, and evaluate foreseeable risks and ensure that appropriate risk control measures are implemented. Furthermore, the company conducts annual safety assessments to identify potential hazards and risk factors associated with its products and operations and to evaluate the likelihood and severity of potential harm. When product defects or safety-related issues are identified, a Quality Committee composed of representatives from Technical Support, Supply Chain Management, Quality, and R&D departments is convened to analyze risks from multiple functional perspectives and establish corrective and preventive action plans. In addition, the company conducts quarterly reviews and analyses of adverse events and product recall cases involving comparable products within the industry. Based on these findings, necessary control measures are identified and implemented to strengthen proactive product safety management.

Annual Safety Evaluation Process

Hazardous Risk Factor Identification	Safety Evaluation	Mitigation Action Plan Development
• Conduct safety evaluation annually	• Diagnose possibilities of injury or disease, and its materiality	• Analyze task-specific risks by the Quality Committee

Supplier Quality Management

To strengthen supply chain competitiveness and promote mutual growth with suppliers, Koh Young Technology continuously pursues manufacturing and quality innovation initiatives. As part of these efforts, the company supports system improvements at key suppliers through Quality System Audits(QSA) and Quality Process Audits(QPA).

Beginning with workplace management inspections in 2015, the company transitioned to an integrated Quality Management System(QMS) audit framework incorporating both QSA and QPA in 2021. Currently, the company conducts audits and improvement activities for suppliers in the machinery, electrical, and other key sectors. Through on-site audits, the company verifies the effective implementation of 14 quality management areas, including nonconforming material control, incoming material management, quality management, preventive controls, manufacturing quality, customer requirement management, continuous improvement, material management, workplace quality activities, supplier management, safety management, measuring equipment management, training and education, and process control. Based on the audit results, we operate a supplier quality rating system in accordance with comprehensive quality management standards.

Supplier Quality System Review Process

Audit Sheet Development	Key Suppliers Audit	Improvement Measures
• Develop an audit tool appropriate for suppliers	• Conduct annual regular audits	• Prevent quality defects in advance • Inspect the establishment of quality management systems

Also, the company operates a 4M Change Management System—covering Man, Machine, Material, and Method—which includes an email notification function that enables real-time monitoring and management of production process changes. To enhance the quality stability of incoming materials from suppliers, the company strengthens corrective actions for nonconformities and supports process improvements through on-site enhancement activities at supplier facilities.

In 2025, the company supported on-site improvement initiatives across design, manufacturing processes, and inspection activities in response to major nonconformities identified at suppliers. These initiatives included design modifications to address masking issues, the application of protective materials, the strengthening of pre-shipment inspection systems, the addition of optical verification processes, the introduction of dedicated tools, the adoption of new soldering processes, and improvements to kiln process management.

Furthermore, to enhance the precision of supplier quality management, the company manages supply chain inbound defect rates using the Defects Per Unit(DPU) metric. Through this approach, we systematically monitor supplier quality performance and establishes an environment that enables prompt corrective actions and continuous improvement.

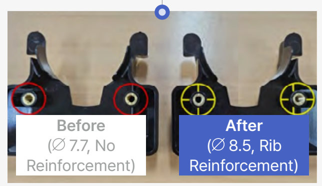
Supplier Quality Rating Evaluation

Purpose	• To enhance the quality competitiveness of partners and strengthen their sustainability as core contributors to the supply chain
Operating Entity	• Quality Innovation Team, Manufacturing Innovation Division of Koh Young Technology
Method	• Grades are assigned based on a comprehensive evaluation of quality indicators(including defect rate), QMS audits, and preventive activities • Evaluation grades are categorized into six levels(S, A+, A, B+, B, C), and partners implement improvement activities based on their assigned grade.

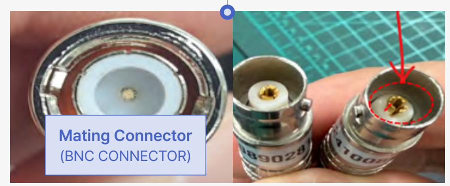
Supply Chain Inbound Defect Rate

Outsourced Semi-Finished Products	0.27 DPU (2025)
Parts	0.04 DPU (2025)

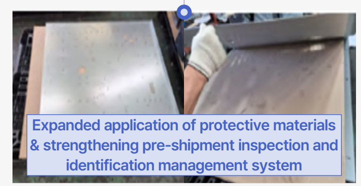
Major Quality Improvement Activities by Suppliers



Thickening of injection-molded section of the monitor arm insert and design of additional rib



Improvements to optical attenuator pin/cable damage



Improvements to the application of protective materials and shipping inspection system for the electrical panel transport process

SOCIAL

Information Security

APPROACH

Koh Young Technology has established an ISO 27001-based Information Security Management System(ISMS) to safeguard critical information assets and operates a company-wide information security governance framework led by the Chief Information Security Officer(CISO). The company applies multi-layered controls across physical, technical, and administrative security domains, while conducting regular vulnerability assessments to proactively identify and respond to cybersecurity threats. In addition, the company provides information security training to employees and implements personal information protection management programs to internalize security awareness throughout the organization. Going forward, we will continue to advance our information security management system and enhance our capabilities to proactively respond to emerging security threats.

2025 Key Performance

Maintenance of Information Security Management System(ISO 27001) Certificate for

12 Consecutive Years

No. of Violations of Information Security/ personal information Protection Laws

ZERO

Information Security Policy

Koh Young Technology has established an Information Security Management Policy and built an Information Security Management System(ISMS) based on ISO 27001 to protect critical information assets related to its business operations, carrying out systematic information security activities. In addition, the company continuously monitors domestic and international security issues and legislative developments, reviewing and updating its information security policies and guidelines on an annual basis. Most recently, the company conducted a comprehensive review of the requirements under the EU Network and Information Security Directive(NIS2) and reflected relevant provisions in its information security policies and practices. Through these efforts, the company proactively responds to evolving customer security requirements and emerging cybersecurity risks.

In accordance with its Information Security Policy, the company encrypts all internal documents using a Digital Rights Management(DRM) system, and requires approval from designated administrators for the export of documents, thereby preventing the unauthorized disclosure of confidential information. In addition, each business site is managed according to designated security classifications and restricted access zones, with access rights and entry records strictly controlled. Relevant information security regulations are reviewed and updated annually and are made readily accessible to all employees through the company's internal systems.

Information Security Management Policy

Koh Young Technology Inc. establishes and declares the following Information Security Policy

- Protect information assets from unauthorized access and leakage;
- Maintain the confidentiality, integrity, and availability of information assets;
- Comply with all legal requirements related to information protection and personal data;
- Ensure that all employees recognize the importance of information security and are capable of thoroughly preventing, detecting, and responding to incidents; and
- Regularly perform risk analysis, inspections, and audits related to information security.

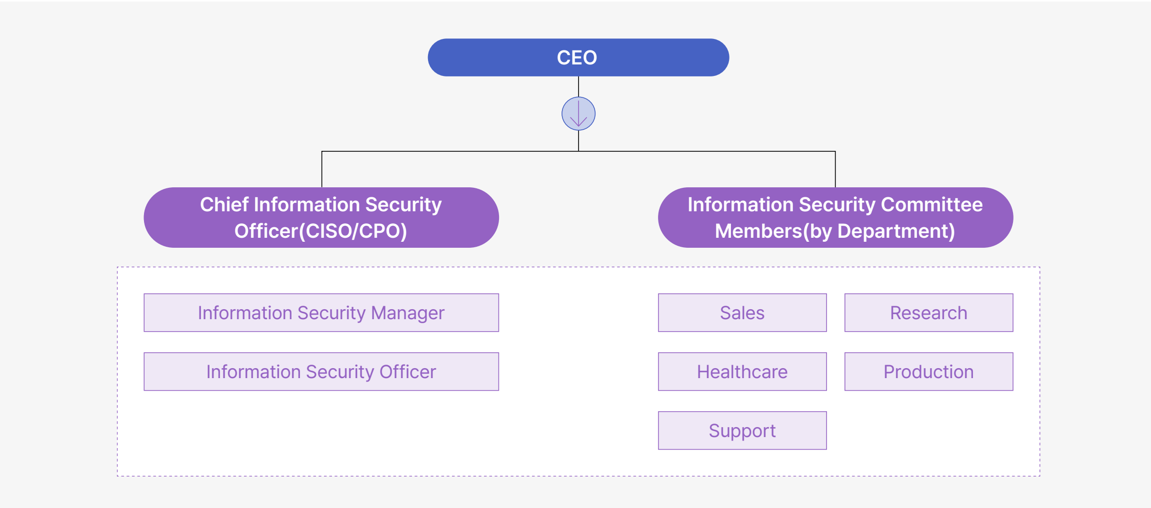
Information Security Management System(ISO 27001) Certificates(Korean/English)

Information Security

Information Security Governance

Koh Young Technology has established a responsible information security governance framework by appointing a Chief Information Security Officer(CISO) and Chief Privacy Officer(CPO), held by an executive with IT expertise. In addition, three dedicated information security personnel are assigned to continuously enhance the company's information security management capabilities. The CISO serves as Chair of the Information Security Committee, which consists of representatives from relevant operational departments. Through this governance structure, the Committee discusses information security-related matters in a timely and comprehensive manner while strengthening information security execution and oversight across the organization.

Information Security Governance



Information Security Management System(ISMS)

Koh Young Technology has established an Information Security Management System(ISMS) based on ISO 27001 and undergoes annual certification audits to ensure objective verification of its effectiveness and compliance. During the certification process, the Information Security Committee is convened to gather input from relevant operational departments, and the resulting insights are reflected in the company's information security policies. In May 2025, the company successfully completed its ISO 27001 recertification audit and continues to maintain certification under the latest version of the standard. In this audit, the company further strengthened the reliability of its Information Security Management System(ISMS) by conducting independent assessments and audits through external information security experts.

Information Security Risk Management

Koh Young Technology conducts annual vulnerability assessments and penetration testing of its IT infrastructure and web systems through external specialized security firms as part of its information security risk management activities. For identified vulnerabilities, the company promptly performs risk assessments and implements corrective measures to proactively prevent potential security incidents. As a result of these efforts, there have been no information security violations or cybersecurity incidents over the past three years. In addition, no penalties, sanctions, or administrative fines related to information security issues have been imposed on the company. There have also been no cybersecurity incidents resulting from external attacks, including hacking attempts or denial-of-service(DoS) attacks.

Information Security

Information Security Management System

Strengthening Information Security Control

Koh Young Technology systematically protects critical information assets through an integrated log management system that centrally collects, records, and monitors logs generated across the company's information systems. In addition, the company strictly controls access to databases and other critical information assets to prevent unauthorized access and information leakage. To further strengthen physical security, the company has systemized an access control framework not only for its server rooms but also for access-controlled areas throughout its facilities. Access permissions are assigned based on individual authorization levels, and authorized personnel and visitor records for restricted areas are reviewed regularly. Furthermore, to prevent leakage of internal information by external visitors, security stickers are applied to all visitor-owned IT devices, including mobile phones and laptops.

Technical and Physical Security

Administrative Security
(Regulations, training, security pledges, etc.)

- Establishment of information security policies
- New hire training + annual company-wide information security training
- Collection of security pledges from new hires and third parties

Technical Security
(Log recording, database access control)

- Centralized company-wide log record and management via integrated log management system
- Database access control(DBSafer) and expanded application of electronic payment system
- Technical review of a cloud-based document security system for tracking and protecting externally circulated documents
- Technical review of DLP(Data Loss Prevention) solutions to prevent external data leaks from work devices

Physical Security
(Access control, data centers, etc.)

- Building access control
- Data centers and access control
- Preventing unauthorized photography and data leaks by applying security stickers to IT devices used by external personnel

Notice regarding no-photography zone on company premises

Cyber Threat Responses and Information Leakage Prevention

Koh Young Technology is proactively responding to sophisticated intelligence-based security threats from both internal and external sources by continuously introducing new security technologies. In particular, to prioritize the protection of sensitive company and customer information, the company has implemented a Zero Trust Architecture integrated with its asset management system. This architecture enforces strict authentication and verification whenever all users access the network, enabling the establishment of a more robust information security framework capable of responding to evolving cybersecurity threats. Furthermore, to minimize the impact of increasingly sophisticated malware threats, the company has established malware incident response procedures and systematized analysis processes, enabling rapid detection, analysis, and response to malicious code while preventing further damage. In addition, we operate a multi-layered information leakage prevention system—including firewalls, intrusion prevention systems(IPS), and digital rights management(DRM) solutions—to prevent unauthorized external access and protect critical information assets from data leakage.

Information Security Management System

Integration of IT Asset System with NAC[1]	• Access control through the linkage of device identification information and the IT asset system for network-connected devices
SSL VPN Access[2]	• Blocking access from unidentified devices when connecting to internal systems from external networks
BEC[3] Attack Response	• Preventing financial and sensitive data breaches by effectively blocking spoofing and phishing emails

1) Network Access Control
2) Secure Sockets Layer Virtual Private Network Access
3) Business Email Compromise

Information Security Incident Response Process

In 2025, Koh Young Technology enhanced its incident response framework. The existing process was reorganized into two distinct functions, incident management and incident response, to detect and respond to threats in advance. The incident management process determines whether detected events qualify as security incidents by evaluating true positives and false positives and assigning severity levels. The incident response process outlines a structured sequence of actions, from initial response to post-incident follow-up, with responsibilities assigned to relevant personnel, the CISO, the Information Security Committee, and the CEO. The company will continue to operate and improve these processes to strengthen its capacity to respond promptly and effectively to information security threats.

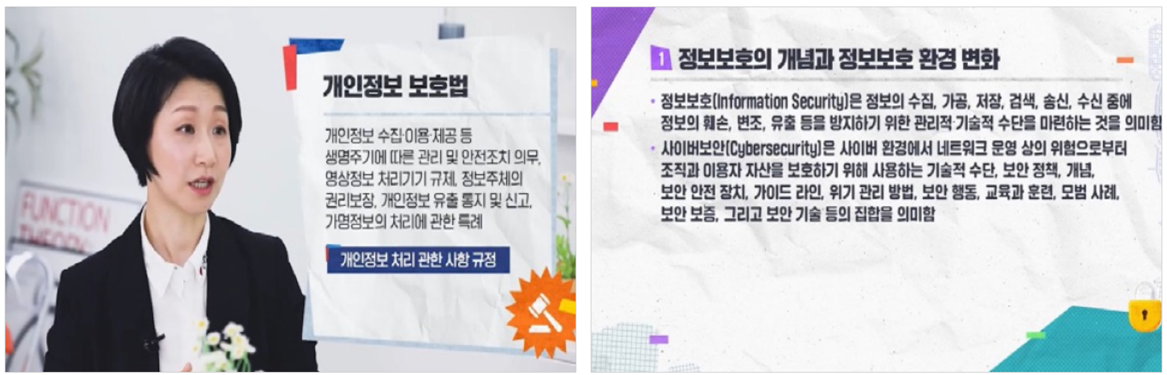
Information Security

Strengthening Information Security Awareness

Recognizing the importance of information security, Koh Young Technology operates a structured information security management framework that enables the company to respond promptly to cybersecurity threats, including cyberattacks. The company conducts regular information security training for employees and suppliers to internalize security awareness, while also conducting backup and recovery exercises and incident response drills twice a year to enhance business continuity and cyber resilience.

Furthermore, the company provides organization-wide information security training to improve employees' security awareness. In particular, all new employees receive information security training during onboarding, and annual company-wide training programs—including personal information protection training—are conducted to reinforce security awareness and compliance. In 2025, 99% of regular HQ employees completed the training. In addition, new employees and suppliers are required to sign security pledges to promote stricter compliance with information security requirements and support the effective operation of the company's information security management framework.

Information Security Training Completion Rate 99 %



Personal information protection Training(Online)

Personal information Protection Management

Koh Young Technology operates a personal information protection management system covering employees, customers, and employees of its suppliers. The company processes personal information in a transparent and secure manner while continuously monitoring changes in applicable laws and regulations to proactively manage privacy-related risks. To protect stakeholders' personal information, responsible personnel are designated within each department, and personal information protection guidelines are implemented across the organization. The company maintains the effectiveness of its privacy management framework by promptly reflecting changes in domestic and international regulations through annual policy reviews and updates.

The Privacy Policy is publicly available on the company's website at all times. For newly established or upgraded personal information processing systems, the company publishes relevant privacy notices and policies—including the Privacy Policy, Cookie Policy, and Terms of Service—to protect user rights and ensure transparency. Furthermore, to comply with international data protection regulations, including the General Data Protection Regulation(GDPR) and the California Consumer Privacy Act(CCPA), the company has entered into Data Processing Agreements(DPAs) with SaaS-based service providers that process personal data on its behalf, incorporating Standard Contractual Clauses(SCCs) where applicable. As a result of these systematic privacy management activities, there have been no incidents of customer data breaches or violations of applicable data protection laws and regulations to date.

Privacy Policy

- **Article 1** Purpose of Collecting and Processing Personal Information
- **Article 2** Retention and Processing Period of Personal Information
- **Article 3** Rights and Responsibilities of Data Subjects and Legal Representatives, and How to Exercise Them
- **Article 4** Items of Personal Information Processed
- **Article 5** Destruction of Personal Information
- **Article 6** Measures to Ensure the Security of Personal Information
- **Article 7** Matters Concerning the Installation, Operation, and Rejection of Automatic Data Collection Devices
- **Article 8** Installation and Operation of Video Surveillance Systems
- **Article 9** Personal Information Protection Officer
- **Article 10** Request for Access to Personal Information
- **Article 11** Remedies for Infringement of Rights
- **Article 12** Amendments to the Privacy Policy

Personal information Management Process

1 Trend Monitoring
- Analysis of amendments and updates to personal information protection laws and regulations
- Monitoring domestic and international privacy trends through association memberships, etc.

2 Policy Development and Implementation
- Development of policies including personal information protection and data breach response
- Operation of personal information protection programs

3 Review and Improvement
- Audits on the implementation and enforcement of privacy policies
- Corrective actions based on identified findings

GOVERNANCE

GOVERNANCE

Board of Directors

APPROACH

Koh Young Technology operates a transparent and fair decision-making structure centered on the Board of Directors, with a strong emphasis on professionalism and independence. The Board of Directors comprises experts from diverse fields who contribute specialized knowledge and independent oversight to the company's management and governance activities. In addition, the ESG Committee deliberates on and oversees key sustainability-related matters. Furthermore, the company enhances the reliability of financial information and management transparency through its internal accounting control system and independent external audit functions. Going forward, we will continue to strengthen the professionalism and independence of our Board of Directors while maintaining responsible management practices that meet the expectations and earn the trust of shareholders and other stakeholders.

2025 Key Performance

Board of Directors Meeting 4 meetings

Board Attendance Rate 96 %

Independent Directors Proportion 28.6 %
(As of end of March 2026)

Board Composition and Operation

Koh Young Technology's Board of Directors consists of seven members, including five executive directors and two independent directors, with independent directors accounting for 28.6% of the Board. To ensure agile responses to changes in the business environment and strengthen management expertise, the CEO serves as Chair of the Board of Directors. Director appointments are made with due consideration for diversity and professional expertise. In particular, the Board includes a female executive director to enhance the diversity of its composition. The Board of Directors operates in accordance with the Articles of Incorporation and the Board of Directors Regulations. The management team, including the CEO, reports business performance and key management issues to the Board at least once every quarter. Board resolutions require the attendance of a majority of directors and approval by a majority of those present. Directors with conflicts of interest are prohibited from exercising voting rights on the relevant matters.

In 2025, a total of four Board of Directors meetings were held, with attendance rates of 90% for executive directors and 100% for independent directors. Furthermore, in accordance with the Commercial Act and other applicable laws and regulations, the company regularly reviews the eligibility and independence requirements of independent directors to ensure their continued independence. In addition, the company maintains directors' and officers'(D&O) liability insurance to support the effective performance of directors' duties and promote responsible management practices.

Board Composition

* As of end of March 2026

Type	Name	Gender	DOB	Term	Career Highlights	Expertise
Executive Director (Chairperson)	Kwangill Koh	M	Aug 1957	Until Mar 2029	• (Current) CEO, Koh Young Technology • (Former) Head, Research Center & SMT Business Division, Mirae Corp. • (Former) Researcher, ETRI • Ph.D., Electrical Engineering, Univ. of Pittsburgh	Business Management
Executive Director	Seungjun Lee	M	Dec 1971	Until Mar 2029	• (Current) Head, Industrial Solutions Division, Koh Young Technology • (Former) Researcher, Mirae Corp. • (Former) Researcher, Sindoh • Ph.D., Management of Technology, Hanyang Univ.	Industrial Solutions
	Yuri Koh	F	Dec 1980	Until Mar 2028	• (Current) Head, Medical Solutions Division, Koh Young Technology • (Former) Head, US & EU Business Division, Koh Young Technology • (Former) Head, Medical Overseas Business Team, Koh Young Technology • Ph.D., Cognitive Science, Seoul National University(Candidate)	Medical Solutions
	Yoonwon Park	M	Jul 1956	Until Mar 2029	• (Current) Head, AI Research Center & Medical Research Center, Koh Young Technology • (Former) Senior Researcher, New Business Development, Samsung Techwin(current Hanwha Techwin) • (Former) Assistant Researcher, Semiconductor Equipment SW Development, Amkor Technology • Ph.D., Electrical and Electronic Engineering, KAIST	R&D
	Hyunsoo Park	M	May 1982	Until Mar 2028	• (Current) Head, Strategy Planning Division, Koh Young Technology • (Current) CEO, Koh Young Holdings • (Former) Strategy Planning and Investment Solutions, Mirae Asset Securities • M.B.A., Sungkyunkwan University	Strategy Planning
Independent Director	Junghun Kang	M	Jul 1956	Until Mar 2029	• (Current) Independent Director, Koh Young Technology • (Former) Independent Director, Yuhwa Securities • (Former) Head of Business IT Group, Management Support Group, Executive Vice President of HR Department, Citibank Korea • B.S., Economics, Seoul National University	HR/Business Management
	Myunglim Song	F	Jul 1965	Until Mar 2029	• (Current) Independent Director, Koh Young Technology • (Current) Director, Health Backbone • (Former) CEO, Ogilvy Health World Korea • College of Pharmacy, Ewha Womans University	Medical Solutions

Board of Directors

2025 Board Meeting Summary

No.	Date	Agenda Items	Approval	Attendance Rate	
				Executive Directors	Independent Directors
1	Feb 14, 2025	• Notice of the 23rd Annual General Shareholders' Meeting • Report on the internal accounting control system • Determination of the record date for dividends • Approval of the financial statements(incl. consolidated) and the proposed statement of appropriation of retained earnings for the 23rd fiscal year • Approval of the lease and sale of tangible assets	Approved Reported Approved Approved Approved	80%	100%
2	Mar 31, 2025	• Amendment of internal accounting control regulations • Proposal to relocate the HQ	Approved Approved	100%	100%
3	May 15, 2025	• Appointment of Committee within the Board • Renewal of lease agreements • Approval of the disposal of treasury stock • Report on 2025 Q1 financial results	Approved Approved Approved Reported	100%	100%
4	Nov 12, 2025	• Establishment of a subsidiary in India • Determination of eligible shareholders for the annual general shareholders' meeting(record date) • Report on financial results for 2025 Q3 • Report on financial results for 2025 H1	Approved Approved Reported Reported	100%	100%

Board Characteristics

Independence	• Persons engaged in executive duties at the company, major shareholders, individuals with significant interests in the company, or those who have served as officers or employees within the past two years are restricted from serving as independent directors
Transparency	• When appointing directors, executive directors are selected from candidates recommended by the Board of Directors, while independent directors are nominated by the Independent Director Nomination Committee
Expertise	• Independent director candidates are selected based on their extensive knowledge or experience in areas such as management, economics, accounting, law, technology, or sustainable management
Diversity	• When selecting candidates for Independent Directors, Koh Young Technology does not limit consideration based on nationality, gender, place of origin, religion, or area of expertise. Priority is given to candidates who can exercise independent judgment from diverse perspectives

Board's Expertise

Koh Young Technology appoints directors with diverse expertise and professional competencies to ensure that the Board of Directors effectively performs its decision-making and oversight responsibilities. The composition of the Board is designed to maintain a balanced mix of key competencies across areas such as leadership, finance, global business, sales and marketing, and technology. These competencies are systematically managed through a Board Skills Matrix (BSM). In addition, the Board includes independent directors with the capacity to exercise independent judgment, thereby maintaining an appropriate balance between independence and expertise. The company continues to strengthen the Board's expertise to respond proactively to a rapidly evolving business environment and enhance the effectiveness of its oversight functions.

BSM(Board Skills Matrix)

Name	Leadership	Financial	Global Business	Sales and Marketing	Technology	Independent	Gender Identity
Kwangill Koh	●		●	●	●		M
Seungjun Lee	●		●	●	●		M
Yuri Koh	●		●	●			F
Yoonwon Park	●				●		M
Hyunsoo Park	●	●					M
Junghun Kang	●					●	M
Myunglim Song	●					●	F

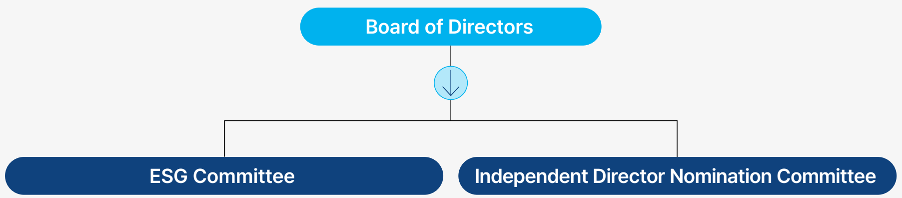
* As of end of March 2026

Board of Directors

Committees under the Board of Directors

To enhance operational efficiency, Koh Young Technology's Board of Directors may delegate certain authorities to committees in accordance with Article 38-2 of the Articles of Incorporation and Article 4 of the Board of Directors Regulations. Although not required by law, the company has voluntarily established and operates both the ESG Committee and the Independent Director Nomination Committee to strengthen governance and support effective decision-making. The composition, operation, and authority of each committee are formally defined in their respective committee regulations. To ensure fairness, objectivity, and independence, each committee is composed of at least 50% independent directors, thereby strengthening the expertise and transparency of the Board's functions.

Committee Status



Chairperson: ● Member: ○

Name	Expertise	ESG Committee	Independent Director Nomination Committee
Kwangill Koh	Business Management		○
Hyunsoo Park	Strategy Planning	○	○
Junghun Kang	HR/Business	●	●
Seungjun Lee	Sales	○	
Myunglim Song	Medical Business	○	○

* As of end of March 2026

ESG Committee

The ESG Committee is established and operated in accordance with the Articles of Incorporation and the ESG Committee Regulations. The Committee is responsible for reviewing ESG-related business plans and implementation progress. As of the end of March 2026, the ESG Committee consisted of four members, including two independent directors and two executive directors, with independent directors accounting for 50% of the Committee's composition. The Committee convenes at least once annually. In 2025, both independent directors and executive directors recorded a 100% attendance rate at Committee meetings.

ESG Committee Meeting Status

No.	Date	Agenda Items	Attendance Rate	
			Executive Directors	Independent Directors
1	May 15, 2025	• Report on ESG environmental trends • Report on 2024 ESG management performance results • Deliberation on 2025 ESG management plans	100%	100%

Independent Director Nomination Committee

The Independent Director Nomination Committee is established and operated in accordance with the Articles of Incorporation and the Independent Director Nomination Committee Regulations. Its primary role is to comprehensively review the qualifications of candidates for independent director positions, including legal eligibility requirements, potential conflicts of interest, relationships with major shareholders, commitment to fulfilling fiduciary duties, and ethical standards, and to make recommendations to the Board of Directors. As of the end of March 2026, the Independent Director Nomination Committee consisted of four members, including two independent directors and two executive directors, and convenes on an as-needed basis.

Board of Directors

ESG Committee's Roles and Responsibilities

Koh Young Technology's Board of Directors plays a central role in decision-making and oversight related to ESG management, with the ESG Committee serving as the primary body responsible for enhancing the effectiveness of the company's ESG initiatives. The ESG Committee oversees key ESG-related matters, including the review of ESG trends and regulatory developments, the monitoring of ESG performance, and the deliberation of ESG implementation plans. Furthermore, the Board of Directors regularly reviews ESG-related risks and discusses improvement measures, while exercising oversight of ESG performance and outcomes. Through this structure, the company ensures the effective implementation of ESG management practices across its operations. The company remains committed to strengthening its Board-led ESG governance framework to further enhance the transparency and reliability of its ESG management.

Director Appointment and Term

Koh Young Technology operates a structured director nomination and appointment process in accordance with applicable laws and regulations, including the Commercial Act, as well as its internal governance policies, to ensure the independence, diversity, and expertise of its Board of Directors. Executive directors are appointed by resolution at the General Meeting of Shareholders following deliberation and approval by the Board of Directors. Independent directors are appointed by resolution at the General Meeting of Shareholders following nomination by the Independent Director Nomination Committee and subsequent deliberation by the Board. Director candidates are evaluated based on key criteria such as professional expertise, diversity, and independence. The company also utilizes a Board Skills Matrix (BSM) to assess the Board's overall capabilities and maintain an appropriate balance of competencies. The term of office for directors is three years, and directors may be reappointed upon approval at the General Meeting of Shareholders. To safeguard independence, the tenure of independent directors is limited to a maximum of six years in accordance with the Commercial Act.

Independent Directors Appointment Process

STEP 1
Independence Qualification Review
- Review independent directors' qualifications and conflicts of interest

STEP 2
Candidate Pool Development
- Consider expertise, diversity, and BSM(Board Skills Matrix)

STEP 3
Candidate Nomination
- Nominate independent directors by the Committee

STEP 4
Final Appointment
- Final appointment of independent directors through the annual general shareholders' meeting

Board Expertise Support

Koh Young Technology operates a practical support framework to enhance the expertise and effectiveness of its Board of Directors. To enable independent directors to perform their duties effectively, the company provides advance notice of Board meetings and agenda items and has established a system for the timely provision of materials related to key management matters upon request. In addition, the company provides training programs for independent directors to strengthen their job competencies. Going forward, we will continue to support Board members in making independent, informed, and effective decisions based on sufficient information, expertise, and professional judgment.

Independent Director Training

Date	Training Entity	Attending Directors	Attendance Rate	Details
May 15, 2025	Strategy Planning Division	Youngbae Kim, Junghun Kang	100%	• Koh Young Technology's business strategies and ESG management strategies

Performance Evaluation and Compensation for the Board and Management

Koh Young Technology evaluates executive performance based on a combination of financial indicators, such as revenue and operating profit margin, and non-financial indicators, including the achievement of long-term strategic goals and key business objectives. Executive compensation is determined within the limits approved by the General Meeting of Shareholders, and performance-based incentives are awarded based on the results of performance evaluations. Compensation for independent directors is determined and paid fairly within the limits approved by the General Meeting of Shareholders.

2025 Board and Audit Compensation

Type	No. of Persons	Unit	Total Compensation	Avg Compensation per Person
Executive Director	4	KRW million	1,240	310
Independent Director	2	KRW million	168	84
Audit	1	KRW million	118	118

Board of Directors

Audit

In accordance with Article 542-10 of the Commercial Act, Koh Young Technology appoints a full-time auditor to perform independent audit functions. The full-time auditor is responsible for auditing the company's financial reporting and major business operations, evaluating the effectiveness of the internal accounting management system, and inspecting the status of internal control mechanisms. In addition, the auditor attends key governance and management meetings, including the General Meeting of Shareholders, Board of Directors meetings, and management meetings, to monitor the transparency of the company's decision-making processes.

External Auditor Appointment

In accordance with Article 10 of the Act on External Audit of Stock Companies and Article 12 of its Enforcement Decree, Koh Young Technology operates an External Auditor Appointment Committee composed of independent directors and the full-time auditor to ensure the independence and fairness of the external auditor selection process. In compliance with all procedures prescribed by applicable laws and regulations, the Committee evaluates candidate accounting firms based on rigorous criteria, including auditor independence, global audit capabilities, industry expertise, and professional competence. Through this process, the company selects the external auditor best suited to its needs and further strengthens the transparency and reliability of its financial reporting.

To safeguard the independence of its external auditor, the company did not engage the external auditor for any non-audit services in 2025. Even if non-audit services become necessary in the future, the company plans to maintain a robust monitoring framework to ensure that the ratio of non-audit fees to audit fees remains below a predetermined threshold. In particular, when calculating this ratio, the company includes not only fees paid to its domestic external auditor but also fees paid to affiliated firms within the auditor's global network. Through this approach, the company proactively mitigates potential conflicts of interest and further strengthens auditor independence and audit objectivity.

Summary of Key Audit Activities

No.	Date	Agenda Items	Approval	Attendance
1	Feb 14, 2025	• Approval of lease and sale of tangible assets • Approval of financial statements(incl. consolidated) and proposed statement of appropriation of retained earnings for the 23rd fiscal year(2024) • Determination of record date for dividends • Report on the 2024 internal accounting control system • Convening of the 23rd annual general shareholders' meeting(2024)	Approved Approved Approved Reported Approved	Attended
2	Mar 31, 2025	• Proposal to relocate the HQ • Amendment of internal accounting control regulations	Approved Approved	Attended
3	May 15, 2025	• Report on 2025 Q1 financial results • Approval of the disposal of treasury stock(stock grant) • Renewal of lease agreements • Appointment of Committee within the Board	Reported Approved Approved Approved	Attended
4	Nov 12, 2025	• Report on financial results for 2025 H1 • Report on financial results for 2025 Q3 • Determination of eligible shareholders for the annual general shareholders' meeting(record date) • Establishment of a subsidiary in India	Reported Reported Approved Approved	Attended

Internal Accounting Control System

Koh Young Technology maintains a robust internal accounting control system to prevent the risk of material misstatements in financial reporting and to ensure the transparency and reliability of its accounting information. Through a dedicated internal accounting control function, the company evaluates both the design and operating effectiveness of the system twice a year and regularly reports the results and improvement plans to the Board of Directors and the auditor to ensure its continued effectiveness. Furthermore, in accordance with applicable laws and regulations, the company has established a transparent accounting oversight framework that includes management reviews conducted by the CEO, alongside independent assessments of the system's adequacy and effectiveness performed by the auditor and external auditor. In 2025, the company significantly strengthened internal controls over cash management processes to proactively respond to evolving accounting environments and regulatory requirements. It enhanced its preventive control framework by clearly segregating responsibilities for treasury-related activities and improving its regular reporting processes, thereby reducing the risk of financial misconduct. During the year, the company conducted operational evaluations covering a total of 245 control activities and further enhanced the effectiveness of its financial risk management and management transparency by advancing its internal control monitoring and risk prevention functions. As a result, we received an unqualified opinion on the effectiveness of the design and operation of our internal accounting control system in the 2025 audit conducted by the external auditor.

Accounting Transparency and Disclosure

Koh Young Technology strictly applies the Korean International Financial Reporting Standards(K-IFRS) and ensures the accuracy and integrity of its accounting information through financial statements prepared in accordance with its Accounting Procedures Regulations and Internal Accounting Control System. To protect the right of shareholders and other stakeholders to information, the company discloses business and management information in a timely and transparent manner through electronic disclosure channels. Beginning with the 2025 fiscal year(24th business year), the company applied eXtensible Business Reporting Language(XBRL) tags to all financial statement data, enabling the structured disclosure of financial information. This enhancement improves the accessibility of financial data for investors and other market participants, further advancing the company's disclosure practices and transparency.

In addition, the company has designated the Head of the Strategy and Planning Division, who also serves as a registered executive officer, as the Internal Control Manager responsible for overseeing internal control operations and exercising the relevant authority. There were no significant changes to accounting policies or restatements of financial statements in 2025. Furthermore, we were not subject to any sanctions imposed by financial regulatory authorities for accounting-related violations.

GOVERNANCE

Ethical Management & Compliance

APPROACH

Koh Young Technology is committed to enhancing ethical awareness among its employees and business partners to foster a transparent corporate culture grounded in rules and principles. All employees and key suppliers are required to participate in an Ethics Compliance Pledge. The company also operates ongoing monitoring mechanisms and internal reporting channels to proactively identify various ethics risks, helping prevent violations before they occur. In addition, the company maintains a compliance management system that enables the company to respond proactively to evolving global regulatory requirements and compliance obligations. Going forward, we will continue to strengthen our culture of ethics and compliance throughout the organization, further enhancing stakeholder trust.

2025 Key Performance

No. of Ethical Management Violations ZERO

Ethics Compliance Pledge Rate 100%

Ethical Management Policy

Koh Young Technology is fostering an ethical culture that emphasizes compliance with fundamental principles and standards, with "Integrity Management" and "Co-prosperity Management" serving as the two pillars of its ethical management. At the same time, the company strives to achieve mutual growth with suppliers and stakeholders based on mutual trust. To put these principles into practice, the company has established a Code of Ethical Conduct consisting of five core principles, which is shared with all employees and suppliers. In 2025, all employees signed the Ethics Compliance Pledge, affirming their commitment to comply with the Code of Ethical Conduct. In addition, the company signed the 「Supplier Code of Conduct Compliance Pledge」 with all suppliers, reaffirming their shared commitment to ethical management. Furthermore, the company adheres to a zero-tolerance principle toward corruption and bribery. The Code of Ethical Conduct sets out specific anti-corruption requirements, including the prohibition of accepting money, gifts, or entertainment; the prohibition of improper solicitation; and the prevention of money laundering, with strict disciplinary measures imposed for violations. From a fair trade perspective, the company contributes to the establishment of a sound market order by explicitly incorporating fair trade principles into its Code of Ethical Conduct, including the prohibition of unfair agreements with competitors and business partners and the prohibition of unfair trade practices. The full text of the Code of Ethical Conduct is available on the Koh Young Technology website.

Code of Ethical Conduct

Integrity Management

By adhering strictly to fundamentals and principles in all business activities, Koh Young Technology fosters a culture of ethics through compliance with laws and ethical standards.

Co-Prosperity Management

Koh Young Technology establishes a fair-trade order based on mutual trust and builds a collaborative business ecosystem through shared growth with partners and stakeholders.

Principle 1	Principle 2	Principle 3	Principle 4	Principle 5	[Appendix]
Comply with laws and ethical standards	Maintain an integral corporate culture	Respect customers, shareholders, and employees	Prioritize environment, safety, and health	Fulfill social responsibilities as a global citizen	Code of Ethical Conduct Compliance Obligation
• Compliance with laws and regulations • Anti-corruption • Protection of personal information • Fair competition • Fair trade • Avoidance of conflicts of interest	• Fundamental ethics • Integrity and Good Faith • Transparent performance of duties • Prohibition of insider trading	• Respect for customers • Customer value creation • Shareholder value enhancement • Fair treatment • Respect for humans • Support for capacity building	• Pursuit of environmentally-friendly management • Minimal environmental impact • Emphasis on health and safety • Business continuity	• Contribution to local communities' development • Compliance with civic duties • Shared growth with suppliers • Quality innovation	• Scope • Violation reporting and disciplinary actions

Code of Conduct on Anti-Corruption and Fair Trade

1-3. Compete fairly and ethically
- Prohibit the offering and acceptance of monetary funds, gifts, entertainment, or other items of economic value from external stakeholders
- Prohibit the solicitation, direct or indirect offering, facilitation, or acceptance of bribes or other items of economic value for the purpose of obtaining improper business advantages
- Comply with fair trade laws and regulations in each country and prohibit unfair agreements with competitors regarding prices, production volumes, bids, or sales territory conditions
- Prohibit coercing business partners or suppliers to engage in acts that benefit competitors
- Comply with export control and economic sanctions laws and policies related to international trade regulations

1-4. Maintain accounting transparency through accurate accounting practices and disclosures
- Comply with laws and regulations regarding anti-money laundering, anti-corruption, and the prohibition of financing terrorist organizations
- Refrain from conducting business with parties whose credibility is unclear or whose business practices lack transparency; do not engage in illegal, fraudulent, or irregular transactions

Ethical Management & Compliance

Ethical Management Governance

Koh Young Technology discusses key issues related to ethical management through the ESG Committee and reports them to the Board of Directors. The Code of Ethical Conduct sets forth the ethical standards that employees are required to follow and is consistently applied throughout the company's business activities, helping to establish a transparent and fair business culture. The company is considering the establishment of a dedicated department to further strengthen its ethical management framework and promote ethical management on an ongoing basis.

Ethical Management Risk Management

Koh Young Technology conducts regular reviews of major categories of ethical violations, such as corruption, discrimination, and information leakage, to proactively prevent ethical risks. The company provides ethical management training to employees to raise awareness of unethical practices and operates an internal reporting channel through which employees can report violations of the Code of Ethical Conduct or other unfair practices. Reported cases are subject to fair investigation and appropriate corrective measures. In addition, the company continuously monitors compliance with relevant laws and regulations to further enhance its ethical management practices.

Compliance Risk Management

Koh Young Technology operates a systematic compliance management system to proactively identify and manage legal and regulatory risks as part of its efforts to expand its global business and protect its innovative technologies. The company continuously monitors key regulatory and compliance developments across various countries and enhances its company-wide risk monitoring system to strengthen the foundation of its compliance management framework.

In 2025, the company conducted legal reviews of approximately 340 cases in response to the expansion of its global customer base and the growth of its medical device business, helping to ensure business stability. The company also completed system reviews to address increasingly stringent global data privacy regulations, including Europe's General Data Protection Regulation(GDPR) and the California Consumer Privacy Act(CCPA) in the United States. In Korea, following amendments to the Commercial Act and the Fair Subcontracting Guidelines, the company analyzed the regulatory changes and reflected them in its management practices.

The company strengthened its patent monitoring activities for global competitors to proactively prevent legal risks and filed core technologies as patents to protect its intellectual property rights. In addition, the company continues to manage potential risks related to open-source software licenses. We remain committed to strengthening our compliance management practices to earn the trust of stakeholders and achieve sustainable growth.

Compliance Management Risk Areas

Environment	Safety	Anti-Corruption /Bribery	Finance	Information Security
Trade	General Business	HR/Labor	IP	

Ethical Management & Compliance

Ethics Reporting Channel

Koh Young Technology accepts reports of violations related to ethical and compliance management through various channels, including telephone, mail, and email, and operates a Cyber Whistleblower System to ensure continuous accessibility. The system also handles concerns raised by suppliers in connection with their business dealings with the company, and the reporting channels are open to all internal and external stakeholders. All reports are handled confidentially, and whistleblowers are protected from any form of disadvantage or retaliation. In 2025, no reports were filed through the Cyber Whistleblower System.

Reporting Items

- Accepting bribes(cash, gifts, entertainment) from stakeholders
- Unjust equity participation in partner companies(vendors)
- Lack of transparency in vendor selection
- Illegal or improper use of company assets
- Falsification of documents or manipulation of figures and false reporting
- Other unethical acts involving internal or external stakeholders(including workplace harassment, sexual harassment, improper solicitations, and abuse of authority)

Whistleblower Protection Principles

- The company will not disclose the identity of a whistleblower under any circumstances and will not release any information that could reveal the whistleblower's identity.
- As a general rule, reports are accepted only when submitted under the whistleblower's real name and supported by sufficient evidence. All submitted information and evidence are strictly protected.
- Whistleblowers and the details of their reports are handled with strict confidentiality and are accessible only to a limited number of authorized personnel.
- All related information is protected through secure systems in accordance with the Personal Information Protection Act.
- If a whistleblower suffers any disadvantage or retaliation as a result of making a report, the company will take appropriate measures to restore the whistleblower to their original position or provide equivalent remedies.
- Reports involving misconduct or corruption by the whistleblower will be reviewed and handled reasonably, taking any extenuating circumstances into consideration.

Report Handling Procedures

Report Submission → Report Review → Investigation Initiation → Investigation Completion → Closure → Outcome Confirmation

Internalization of Ethical Management

Koh Young Technology systematically conducts ethics training for all employees to promote the effective internalization of ethical management. New employees receive in-person training on the company's ethical management standards upon joining, while existing employees participate in online training twice a year, during the first and second halves of the year. In 2025, training covered topics such as integrity and ethical management, anti-corruption laws and regulations, fair trade, and the Compliance Program(CP). In addition, the company regularly reviews violations of the Code of Ethical Conduct. All employees and key suppliers sign an Ethics Pledge to reaffirm their commitment to complying with the Code of Ethical Conduct. Through these efforts, the company continues to enhance employees' ethical awareness and foster a culture of ethical management throughout the organization.

Ethical Management Training

Type	Training Name	Content	Audience
H1	[Integrity Trends Channel] Chapter 1. Admiral Yi Sun-sin's Integrity-based Leadership	Concept and need of integrity-based ethical management, domestic and international laws and regulations related to anti-corruption, etc.	All employees
	[Integrity Trends Channel] Chapter 2. Integrity Defined by the Millennials and Gen Z	Integrity from the perspectives of Millennials and Gen Z and the application of corporate culture	
	[Talking about Economy] A 200 Trillion Won Bill Bombing the Industrial Sector	Cost burdens on the industrial sector due to stricter carbon regulations and directions for response	
H2	[360-Degree Briefing on Integrity and Ethical Management] Chapter 1. Background of Integrity and Ethical Management	Concept and background of integrity and ethical management	
	[360-Degree Briefing on Integrity and Ethical Management] Chapter 2. Current Status of Anti-Corruption Laws and Systems at Home and Abroad	Understanding the status of domestic and international anti-corruption laws and systems and enhancing compliance awareness	
	[360-Degree Briefing on Integrity and Ethical Management] Chapter 3. Importance of Compliance Program(CP)	Necessity and effects of introducing a fair trade Compliance Program(CP)	
	[Trend Channel: Embracing Integrity] Why the Spirit of Integrity Is Needed in the Age of Artificial Intelligence	Importance of ethical judgment and the spirit of integrity in the AI era	

Political Influence

Koh Young Technology manages all donations and membership activities in a transparent manner and strictly complies with applicable laws and regulations. The company fully recognizes that political contributions are prohibited and, accordingly, does not make any form of political donation or contribution. Furthermore, we strictly prohibit improper practices such as lobbying and bribery through our internal regulations and ensure transparency throughout the entire process, including the purpose, procedures, and execution of donations and membership activities.

GOVERNANCE

Shareholder Rights Protection

APPROACH

Koh Young Technology prioritizes enhancing shareholder value as a key management principle and maintains a stable dividend policy and transparent disclosure system to build and sustain trust with shareholders. The company actively communicates with shareholders and investors through various investor relations(IR) activities, including regular disclosures, quarterly earnings briefings, and domestic and international non-deal roadshows(NDRs). In recognition of these efforts, the company was selected as a 2025 KOSDAQ Market Outstanding Investor Relations Firm. Going forward, we will continue to enhance our corporate value through shareholder-focused management.

2025 Key Performance

Selected as 2025 KOSDAQ Market

Outstanding Investor Relations Firm

No. of IR Meetings **185** meetings

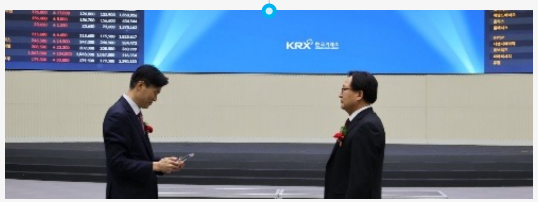
Shareholder Return Policy

Koh Young Technology determines the amount of dividends by comprehensively considering business performance, cash flow, and investments to secure future growth drivers, with the aim of enhancing shareholder value and returns. In accordance with the Articles of Incorporation, the final dividend decision is made through a resolution of the Board of Directors and approval at the General Meeting of Shareholders. In 2025, the dividend per share was KRW 140, and the total cash dividend amounted to KRW 9,263 million. In addition, in line with the initiative of the Korean financial authorities to improve dividend practices, the company revised its dividend record date so that it is set after the dividend resolution date. This change enhances predictability for investors.

Type	Unit	2023	2024	2025
(Consolidated) Net Income	KRW Million	21,926	20,999	14,756
Cash Dividend per Share	KRW	140	140	140
Total Cash Dividend	KRW Million	9,184	9,237	9,263
(Consolidated) Dividend Payout Ratio	%	41.9	44.0	62.8
Cash Dividend Yield	%	0.8	0.7	0.4

Shareholder Communication

Koh Young Technology ensures transparency by providing shareholders and investors with key company information through both regular and ad hoc disclosures. The company conducts a variety of investor relations(IR) activities, including in-person and virtual IR meetings, quarterly earnings briefings, and domestic and international non-deal roadshows(NDRs). In 2025, the company hosted two tours of its R&D facilities for shareholders, providing them with an opportunity to directly observe the company's technology development activities. As a result of these active engagement efforts, we were selected as a 2025 KOSDAQ Market Outstanding Investor Relations Firm.



Shareholding Status

As of the end of 2025, Koh Young Technology had a total of 68,654,755 issued common shares and no preferred shares. Excluding 2,661,305 treasury shares, which do not carry voting rights under applicable laws, the total number of voting shares was 65,993,450. As of the end of 2025, the largest shareholder was Koh Young Holdings, which owned 13,731,160 shares, representing a 20.0% ownership interest in the company.

Major Shareholders

* As of the end of December 2025

Shareholder Name	End of Current Period	
	No. of Shares Held	Ownership(%)
Koh Young Holdings Co., Ltd.	13,731,160	20
ALLIANZ GLOBAL INVESTORS	2,945,234	4.29
ROBO GLOBAL	2,135,565	3.11
VANGUARD	1,404,931	2.05

Minority Shareholders

* As of the end of December 2025

Type	Shareholder			Shares Held		
	No. of Minority Shareholders	Total No. of Shareholders	Proportion (%)	Shares Held by Minority Shareholders	Total Shares Issued	Proportion (%)
Minority Shareholder	121,069	121,171	99.92	38,175,877	68,654,755	55.61

GOVERNANCE

Risk Management

APPROACH

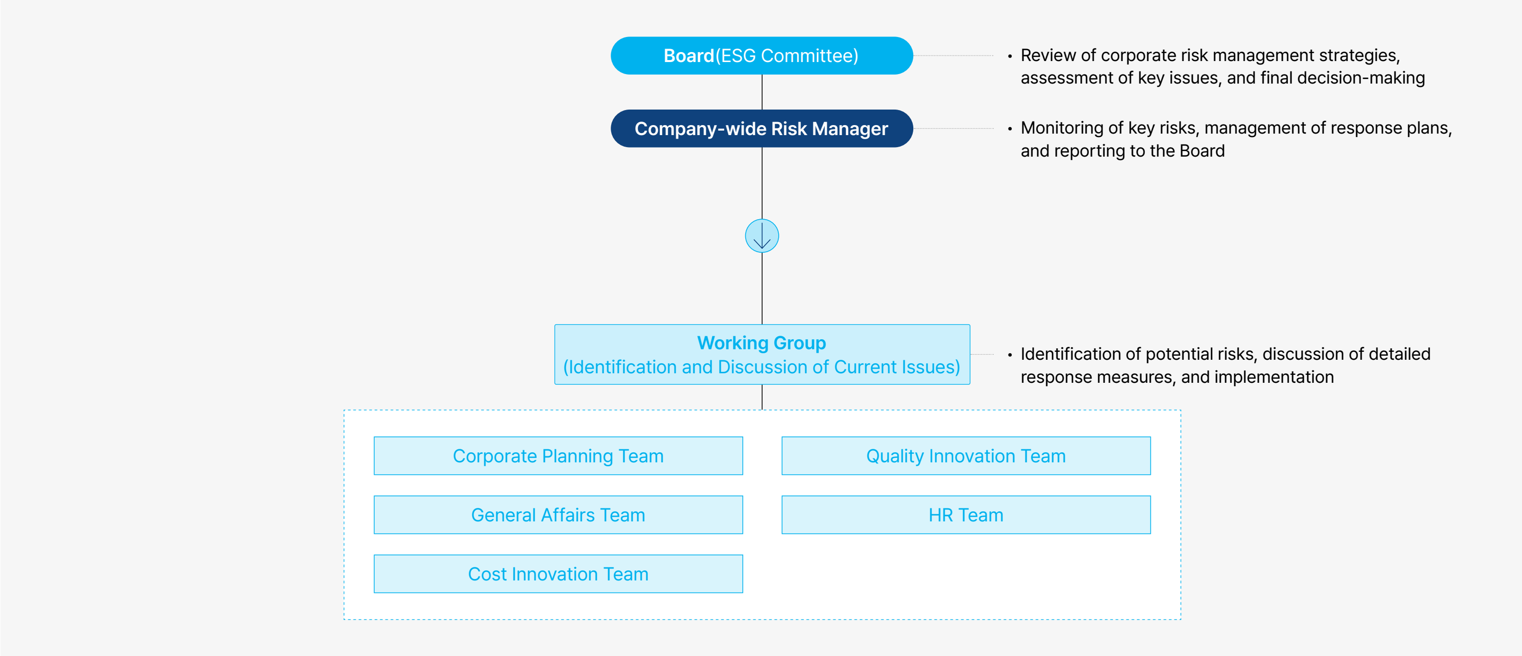
Koh Young Technology proactively identifies financial and non-financial risks that may arise in the course of its business operations and has established step-by-step response systems to ensure business stability. The company continuously provides employee training to enhance risk awareness while fostering a prevention-oriented management culture. In addition, it complies with fair taxation principles and operates a tax management system aligned with global standards. We are committed to responding flexibly to changing internal and external business environments and strengthening the foundation for sustainable growth.

Risk Management Governance

Koh Young Technology operates a systematic risk management governance framework to proactively respond to internal and external business uncertainties and support sustainable growth. The company identifies financial and non-financial risks that may arise in the course of its business operations and strives to maintain stable business operations by implementing appropriate response measures.

The company's risk management governance framework is centered on the ESG Committee under the Board of Directors, which serves as the highest decision-making body for determining risk management directions and deliberating on key risk-related issues. In addition, the company appoints a company-wide risk manager responsible for monitoring key risks and overseeing response systems. The risk manager regularly reports major risk issues to the Board of Directors and management to support timely decision-making.

The company has established a working group composed of representatives from each department to identify operational risks and discuss response strategies. The working group identifies potential risk factors that may arise in the workplace and develops specific action plans to mitigate them. Through this process, we ensure the objectivity and transparency of our risk management system and periodically review the effectiveness of our crisis response procedures.



Risk Management

Risk Management Process

Koh Young Technology has established and operates a company-wide risk management process to systematically address the various risks that may arise during its business operations. The company comprehensively analyzes internal and external business environments, as well as stakeholder requirements, to identify potential risks and determine management priorities by assessing their likelihood and potential impact. Based on the assessment results, key risks requiring focused management are identified, and specific response plans are established according to the characteristics of each risk. The company continuously monitors the implementation status of these plans and changes in risk trends. Key outcomes and pending issues are regularly reported to the Board of Directors and management, thereby supporting company-wide risk management governance.

Risk Management Process

1 Risk Identification and Response Level Determination

- Identify risks considering internal and external issues, as well as stakeholder requirements,
  in line with business operations
  * Consider issues identified in business operations, such as human rights and ethics, comprehensively with those identified through materiality assessment
- Evaluate materiality based on the scale and impacts of risks, etc.
- Determine risk level and priorities based on the materiality assessment

2 Establishment of Risk Response Tasks

- Select key risks in consideration of risk response levels
- Establish appropriate management measures and response plans for each key risk

3 Report on Implementation and Progress

- Promote response plans for key risks and continuously monitor improvement progress
- Report implementation status and current issues

Risk Identification and Mitigation Measures

Koh Young Technology identifies high-priority risks through its company-wide risk management process and implements appropriate mitigation measures accordingly. By distinguishing between financial and non-financial risks, the company identifies key risk factors in each area and carries out corresponding response measures. In addition, the company operates a continuous monitoring system for risks that may affect business continuity, such as production disruptions, safety incidents, and confidential information leaks, thereby strengthening the foundation for sustainable management.

Financial and Non-Financial Risks

Type	Risk Type	Key Risks	Response Measures
Financial	Finance/Tax	Impacts on profitability due to fluctuations in interest rates and exchange rates; local tax regulations; and transfer pricing issues between the HQ and overseas subsidiaries	Management of tax and regulatory compliance systems tailored to each domestic/global business sites; drafting of BEPS reports; and global tax risk management through the refinement of transfer pricing policies
	Liquidity	Potential disruptions to equipment development, manufacturing, and investment due to difficulties in securing short-term financing	Securing of stable source of investment funds by maintaining credit lines with financial institutions, diversifying funding sources, and regularly monitoring liquidity status
Non-Financial	Geopolitics	Impacts on sales due to instability in global landscape, such as trade disputes and import/export regulations	Continuous monitoring of trade regulations and geopolitical trends in major export markets, along with market diversification and strengthening of local response systems
	Production /Supply Chain	Potential delivery delays due to supply chain disruptions for key components, logistics disruptions, and production halts at suppliers	Maintaining delivery reliability by maintaining safety stock for key components and implementing MOQ-based safety stock policies, as well as adjusting production schedules based on demand forecasts twice a month
	Environment/ Health	Strengthening regulations to address climate change, and the potential for environmental pollution and chemical spills at business sites	Conducting regular inspections and reduction initiatives for greenhouse gas emissions and energy consumption led by the ESG Committee, as well as reviewing compliance with environmental regulations and managing hazardous chemicals at each business site
	Accident/ Disaster	Potential for business interruptions and loss of life due to industrial accidents, fires, explosions, infectious diseases, natural disasters, etc.	Identifying and addressing hazardous factors through regular on-site inspections and employee feedback surveys; and establishing and training on a phased accident response process to prepare for emergencies.
	Workforce	Potential weakening of technological competitiveness due to difficulties in securing outstanding R&D talent and churning of key personnel	Operation of an AI-powered data recruitment system and enhancement of role-specific, tailored talent recruitment, as well as implementation of mid- to long-term performance-based compensation programs such as stock grants
	Information System	Potential threats to business continuity due to leaks of trade secrets and core technology information, information system failures, and cyberattacks	Regular vulnerability assessments and penetration testing conducted by external specialized security firms; access control based on a Zero Trust Architecture; and operation of firewalls, IPS, and DRM

ESG DATA

6

Financial Performance

Consolidated Statement of Financial Position

(Unit : KRW million)

Category	2023	2024	2025
Assets	367,212	377,932	410,335
Current assets	272,290	284,011	308,323
Cash and cash equivalents	28,145	53,545	38,351
Short-term financial instruments	97,971	97,908	106,021
Trade receivables and other receivables	82,975	72,724	106,011
Inventories	49,959	50,138	50,675
Current income tax assets	384	1,024	431
Other financial assets	2,548	569	2,372
Other assets	2,067	2,216	2,435
Non-current assets held for sale	8,240	5,886	2,029
Non-current assets	94,922	93,921	102,012
Financial assets measured at fair value through profit or loss	1,505	1,520	2,282
Tangible assets	45,564	46,735	49,044
Investment property	-	-	1,900
Right-of-use assets	19,526	15,323	16,150
Intangible assets	10,740	12,253	16,335
Deferred income tax assets	13,523	12,408	11,716
Net defined benefit asset	-	-	751
Other financial assets	3,892	5,505	3,648
Other assets	173	177	186

(Unit : KRW million)

Category	2023	2024	2025
Liabilities	61,894	54,763	75,170
Current liabilities	39,821	36,095	61,511
Trade and other current payables	26,739	24,515	26,967
Current income tax liabilities	919	2,101	2,798
Current provisions	1,028	816	1,011
Other liabilities	11,135	8,663	30,735
Non-current liabilities	22,073	18,668	13,659
Long-term trade and other non-current payables	971	1,247	2,728
Net defined benefit liabilities	6,926	6,858	-
Non-current provisions	253	260	268
Other financial liabilities	-	-	130
Other liabilities	13,923	10,304	10,533
Stockholders' equity	305,318	323,169	335,166
Controlling company shareholder's equity	305,318	323,169	335,166
Capital stock	6,865	6,865	6,865
Other paid-in-capital	8,352	13,090	18,585
Retained earnings	288,348	299,167	307,788
Other capital components	1,752	4,047	1,928
Non-controlling company shareholder's equity	-	-	-

Financial Performance

Consolidated Statement of Comprehensive Income

(Unit : KRW million)

Category	2023	2024	2025
Sales	225,631	202,538	232,647
Cost of sales	80,118	76,686	84,073
Gross profit	145,513	125,852	148,574
Selling and administrative expenses	83,516	81,463	97,455
R&D expenses	41,625	41,066	33,777
Operating income	20,372	3,322	17,342
Financial revenues	4,550	5,421	4,185
Finance costs	694	504	738
Other non-operating income	13,378	24,205	8,361
Other non-operating expenses	7,023	4,307	10,600
Profit before income tax	30,584	28,137	18,550
Income tax expense	8,658	7,138	3,794
Net income	21,926	20,999	14,756

(Unit : KRW million)

Category	2023	2024	2025
Current net income attributable to			
Owners of the parent entity	21,926	20,999	14,756
Non-controlling interests	-	-	-
Other comprehensive income	1,308	1,298	983
Items that will not be reclassified to profit or loss (after-tax or other comprehensive income)	454	(996)	3,102
Remeasurements of defined benefit plans(after-tax or other comprehensive income)	454	(996)	3,102
Items that may be reclassified to profit or loss	854	2,294	(2,119)
Profit or loss on exchange differences on translation for overseas sites	854	2,294	(2,119)
Total comprehensive income	23,234	22,297	15,739
Total comprehensive income attributable to			
Owners of the parent entity	23,234	22,297	15,739
Non-controlling interests	-	-	-
Earnings per share			
Basic earnings per share(Unit : KRW)	328	319	224
Diluted earnings per share(Unit : KRW)	325	317	220

Environmental

GHG Emissions

Category			Unit	2023	2024	2025
Korea	Scope 1	Gwanggyo HQ	tCO_2eq	274	213	169
		Gasan	tCO_2eq	-	-	-
		Gwangmyeong Manufacturing Center	tCO_2eq	-	-	-
		Yeoju Manufacturing Center	tCO_2eq	13	12	12
		Total	tCO_2eq	287	225	181
	Scope 2	Gwanggyo HQ(Location-based)	tCO_2eq	1,808	1,810	1,849
		Gwanggyo HQ(Market-based)	tCO_2eq	1,808	1,710	1,574
		Gasan	tCO_2eq	46	7	3
		Gwangmyeong Manufacturing Center	tCO_2eq	73	3	4
		Yeoju Manufacturing Center	tCO_2eq	942	863	805
		Total(Market-based)	tCO_2eq	2,870	2,583	2,386
		Total(Location-based)	tCO_2eq	2,870	2,683	2,661
	Total(Market-based)		tCO_2eq	3,157	2,808	2,567
	Total(Location-based)		tCO_2eq	3,157	2,908	2,842
Overseas	Scope 1	US(KYA)	tCO_2eq	65	55	62
		Germany(KYE)	tCO_2eq	51	50	30
		China(KYC)	tCO_2eq	0	0	-
		Japan(JKY)	tCO_2eq	32	30	33
		Singapore(KYSEA)	tCO_2eq	2	2	2
		Vietnam(KYV)	tCO_2eq	0	122	137
		Spain(KYRS)	tCO_2eq	1	1	1
		Canada(KYRC)	tCO_2eq	-	-	-
		Taiwan(KYTW)	tCO_2eq	-	-	-
		Total	tCO_2eq	150	260	265
	Scope 2	US(KYA)	tCO_2eq	104	106	151
		Germany(KYE)	tCO_2eq	25	22	22
		China(KYC)	tCO_2eq	11	11	11
		Japan(JKY)	tCO_2eq	27	26	28
		Singapore(KYSEA)	tCO_2eq	19	21	21
		Vietnam(KYV)	tCO_2eq	96	126	133
		Spain(KYRS)	tCO_2eq	5	16	7
		Canada(KYRC)	tCO_2eq	5	6	6
		Taiwan(KYTW)	tCO_2eq	-	-	25
		Total	tCO_2eq	292	334	404
	Total		tCO_2eq	442	593	669
Total emissions(Market-based)			tCO_2eq	3,599	3,401	3,236
Total emissions(Location-based)			tCO_2eq	3,599	3,501	3,511
GHG Intensity(Scope 1 & 2)[1]			tCO_2eq/KRW 100 million	1.79	1.97	1.58

1) Scope 1&2 Emissions/separate sales, Recalculated 2024 data with the changes in calculation criteria

Energy Consumption

Category				Unit	2023	2024	2025
Non-renewable energy	Direct energy	Gasoline (vehicles)	Gwanggyo HQ	GJ	1,999	1,194	773
			Gasan	GJ	-	-	-
			Gwangmyeong Manufacturing Center	GJ	-	-	-
			Yeoju Manufacturing Center	GJ	74	80	36
			Overseas sites	GJ	2,067	3,576	3,652
		Gas/Diesel (vehicles)	Gwanggyo HQ	GJ	1,635	1,400	1,194
			Gasan	GJ	-	-	-
			Gwangmyeong Manufacturing Center	GJ	-	-	-
			Yeoju Manufacturing Center	GJ	19	2	14
			Overseas sites	GJ	-	-	-
		Natural Gas	Gwanggyo HQ	GJ	499	449	433
			Gasan	GJ	-	-	-
			Gwangmyeong Manufacturing Center	GJ	-	-	-
			Yeoju Manufacturing Center	GJ	112	111	152
			Overseas sites	GJ	-	-	-
		Total		GJ	6,405	6,812	6,253
	Indirect energy	Electricity	Gwanggyo HQ[1]	GJ	33,388	33,377	33,936
			Gasan	GJ	962	147	64
			Gwangmyeong Manufacturing Center	GJ	1,532	67	85
			Yeoju Manufacturing Center	GJ	19,694	18,025	16,825
			Overseas sites	GJ	2,345	2,770	3,217
		Heat (hot water)	Gwanggyo HQ	GJ	5,701	6,072	6,211
			Gasan	GJ	-	-	-
			Gwangmyeong Manufacturing Center	GJ	-	-	-
			Yeoju Manufacturing Center	GJ	-	-	-
			Overseas sites	GJ	90	57	385
		Total		GJ	63,713	60,514	60,723
	Total			GJ	70,118	67,327	66,977
Renewable energy	On-site solar power generation		Gwanggyo HQ	GJ	599	619	901
			Gasan	GJ	-	-	-
			Gwangmyeong Manufacturing Center	GJ	-	-	-
			Yeoju Manufacturing Center	GJ	732	1,277	1,268
			Overseas sites	GJ	-	-	-
	Total			GJ	1,331	1,896	2,169
	Renewable energy consumption ratio			%	1.9	2.7	3.1
Total[1]				GJ	71,449	69,223	69,146
Energy Intensity[2]				GJ/KRW 100 million	35.5	40.0	33.9

1) Recalculated 2024 data with the changes in calculation criteria
2) Amount of energy used/separate sales

Environmental

Waste Discharge

Category		Unit	2023	2024	2025
General waste	Gwanggyo HQ	ton	67.3	64.8	37.3
	Gwangmyeong Manufacturing Center	ton	2.6	0.0	0.0
	Yeoju Manufacturing Center	ton	47.3	61.6	38.9
	Overseas sites	ton	7.3	8.0	10.1
	Total	ton	124.5	134.4	86.3
Designated waste	Gwanggyo HQ	ton	0.0	0.0	0.0
	Gwangmyeong Manufacturing Center	ton	0.0	0.0	0.0
	Yeoju Manufacturing Center	ton	0.0	0.0	0.0
	Overseas sites	ton	0.0	0.0	0.0
	Total	ton	0.0	0.0	0.0
Total		ton	124.5	134.4	86.3
Waste Intensity[1]		kg/KRW 100 million	61.9	77.7	42.3

1) Waste Discharge/separate sales

Water Discharge

Category		Unit	2023	2024	2025
Wastewater Treatment Facility	Gwanggyo HQ	ton	22,855	21,927	20,983
	Gwangmyeong Manufacturing Center	ton	22	-	-
	Yeoju Manufacturing Center	ton	3,810	3,734	3,995
	Overseas sites	ton	759	603	1,174
	Total	ton	27,446	26,264	26,152
Marine discharge	Gwanggyo HQ	ton	0	0	0
	Gwangmyeong Manufacturing Center	ton	0	0	0
	Yeoju Manufacturing Center	ton	0	0	0
	Overseas sites	ton	0	0	0
	Total	ton	0	0	0
Entrusted wastewater	Gwanggyo HQ	ton	0	0	0
	Gwangmyeong Manufacturing Center	ton	0	0	0
	Yeoju Manufacturing Center	ton	0	0	0
	Overseas sites	ton	0	0	0
	Total	ton	0	0	0
Total		ton	27,446	26,264	26,152

Water Consumption

Category			Unit	2023	2024	2025
Water withdrawal	Municipal water	Gwanggyo HQ	ton	22,855	21,927	20,983
		Gwangmyeong Manufacturing Center	ton	22	-	-
		Yeoju Manufacturing Center	ton	3,810	3,734	3,995
		Overseas sites	ton	759	603	1,174
		Total	ton	27,446	26,264	26,152
	Underground water	Gwanggyo HQ	ton	0	0	0
		Gwangmyeong Manufacturing Center	ton	0	0	0
		Yeoju Manufacturing Center	ton	0	0	0
		Overseas sites	ton	0	0	0
		Total	ton	0	0	0
	Total		ton	27,446	26,264	26,152
Total water consumption			ton	0	0	0
Total reused water			ton	0	0	0
Water reuse rate			%	0	0	0

Air Pollutant Emissions

Category		Unit	2023	2024	2025
NOx emissions	Gwanggyo HQ	kg	0	0	0
	Gwangmyeong Manufacturing Center	kg	0	0	0
	Yeoju Manufacturing Center	kg	0	0	0
	Overseas sites	kg	0	0	0
	Total	kg	0	0	0
SOx emissions	Gwanggyo HQ	kg	0	0	0
	Gwangmyeong Manufacturing Center	kg	0	0	0
	Yeoju Manufacturing Center	kg	0	0	0
	Overseas sites	kg	0	0	0
	Total	kg	0	0	0
Dust emissions	Gwanggyo HQ	kg	0	0	0
	Gwangmyeong Manufacturing Center	kg	0	0	0
	Yeoju Manufacturing Center	kg	0	0	0
	Overseas sites	kg	0	0	0
	Total	kg	0	0	0
Total		kg	0	0	0

Environmental

Water Pollutant Emissions

Category		Unit	2023	2024	2025
BOD emissions	Gwanggyo HQ	ton	0	0	0
	Gwangmyeong Manufacturing Center	ton	0	0	0
	Yeoju Manufacturing Center	ton	0.0116	0.0055	0.0045
	Overseas sites	ton	0	0	0
	Total	ton	0.0116	0.0055	0.0045
SS emissions	Gwanggyo HQ	ton	0	0	0
	Gwangmyeong Manufacturing Center	ton	0	0	0
	Yeoju Manufacturing Center	ton	0.0031	0.0007	0.0006
	Overseas sites	ton	0	0	0
	Total	ton	0.0031	0.0007	0.0006
Total		ton	0.0147	0.0063	0.0051

Hazardous Chemical Consumption

Category		Unit	2023	2024	2025
Hazardous chemical consumption	Gwanggyo HQ	ton	0	0	0
	Gwangmyeong Manufacturing Center	ton	0	0	0
	Yeoju Manufacturing Center	ton	0	0	0
	Overseas sites	ton	0	0	0
	Total	ton	0	0	0

Environmental regulatory violations

Category	Unit	2023	2024	2025
Violations	Cases	0	0	0
Monetary sanctions	Cases	0	0	0
Non-monetary sanctions	Cases	0	0	0

Environmental operation cost[1)]

Category	Unit	2023	2024	2025
Environmental operation cost	KRW million	178	183	82

1) Expenses related to eco-friendly certifications and facility improvements

Social

Employee Status

Category			Unit	2023	2024	2025
By form of employment[1]	Regular employees		Persons	447	451	460
	Non-regular employees		Persons	14	14	22
	Total		Persons	461	465	482
By Gender[1]	Male		Persons	373	366	384
	Female		Persons	88	99	98
	Total		Persons	461	465	482
By Age[1]	Under 30		Persons	89	73	40
	30-50		Persons	324	355	391
	Over 50		Persons	34	37	51
	Unknown[2]		Persons	14	0	0
	Total		Persons	461	465	482
By position[1]	Executive		Persons	23	24	21
	Manager		Persons	103	105	92
	Non-managerial position		Persons	335	336	369
	Total		Persons	461	465	482
By region[3]	Asia	KOH YOUNG HQ	Persons	461	465	482
		KOH YOUNG CHINA	Persons	30	29	29
		KOH YOUNG JAPAN	Persons	13	14	14
		KOH YOUNG SE ASIA	Persons	24	25	26
		KOH YOUNG VIETNAM	Persons	79	87	81
		KOH YOUNG TAIWAN	Persons	0	1	3
	Americas	KOH YOUNG AMERICA	Persons	74	76	74
		KOH YOUNG RESEARCH CANADA	Persons	11	11	13
	Europe	KOH YOUNG EUROPE	Persons	26	26	27
		KOH YOUNG RESEARCH SPAIN	Persons	4	7	8
	Total		Persons	722	741	757

1) Based on HQ employees(incl. non-regular employees), Due to changes in calculation criteria, data have been recalculated
2) In the case of some contract employees, their ages are not disclosed
3) Including employees at both the headquarters and overseas subsidiaries

Employee Diversity

Category			Unit	2023	2024	2025
By form of employment[1]	Regular employees	Male	Persons	366	359	369
			%	81.9	79.6	80.2
		Female	Persons	81	92	91
			%	18.1	20.4	19.8
	Non-regular employees	Male	Persons	7	7	15
			%	50	50	68.2
		Female	Persons	7	7	7
			%	50	50	31.8
By position[1]	Executive	Male	Persons	21	22	19
			%	91.3	91.7	90.5
		Female	Persons	2	2	2
			%	8.7	8.3	9.5
	Manager	Male	Persons	93	94	83
			%	90.3	89.5	90.2
		Female	Persons	10	11	9
			%	9.7	10.5	9.8
By nationality[2]	Korean		Persons	463	464	482
			%	64.1	62.6	63.7
	Foreign national		Persons	259	277	275
			%	35.9	37.4	36.3
Female[2]	Total females		Persons	145	161	155
	Executive		Persons	2	2	2
	Senior manager		Persons	2	2	2
	Middle manager		Persons	10	11	9
	Junior manager		Persons	33	33	42
	Revenue-generating department		Persons	22	25	29
	STEM department		Persons	35	38	34
Minority[2]	Disabilities		Persons	5	5	5
	Veterans		Persons	0	0	0

1) Based on regular HQ employees
2) Including employees at both the headquarters and overseas subsidiaries

Social

Hiring of Employees

Category			Unit	2023	2024	2025
Total new employees hired			Persons	57	55	63
By Gender[1]	Male		Persons	34	38	56
	Female		Persons	23	17	7
	Total		Persons	57	55	63
By age[1]	Under 30		Persons	29	26	21
	30-50		Persons	26	29	41
	Over 50		Persons	1	0	1
	Unknown[2]		Persons	1	0	0
	Total		Persons	57	55	63
By position[1]	Executive		Persons	0	0	0
	Manager		Persons	1	2	1
	Non-managerial position		Persons	56	53	62
	Total		Persons	57	55	63
By region[3]	Asia	KOH YOUNG HQ	Persons	57	55	63
		KOH YOUNG CHINA	Persons	0	0	0
		KOH YOUNG JAPAN	Persons	6	10	3
		KOH YOUNG SE ASIA	Persons	7	5	3
		KOH YOUNG VIETNAM	Persons	18	14	7
		KOH YOUNG TAIWAN	Persons	0	0	4
	Americas	KOH YOUNG AMERICA	Persons	22	11	14
		KOH YOUNG RESEARCH CANADA	Persons	0	0	2
	Europe	KOH YOUNG EUROPE	Persons	5	3	3
		KOH YOUNG RESEARCH SPAIN	Persons	1	6	2
	Total		Persons	116	104	101

1) Based on HQ employees(incl. non-regular employees)
2) In the case of some hired personnel, their ages are not disclosed
3) Including employees at both the headquarters and overseas subsidiaries

Employee Turnover[1]

Category		Unit	2023	2024	2025
By Gender	Male	Persons	47	40	41
	Female	Persons	20	10	14
	Total	Persons	67	50	55
By age	Under 30	Persons	15	16	14
	30-50	Persons	50	31	33
	Over 50	Persons	2	3	8
	Total	Persons	67	50	55
By type	Voluntary	Persons	67	50	55
	Involuntary	Persons	0	0	0
	Total	Persons	67	50	55
Turnover rate	Total turnover rate	%	15.0	10.7	12.0
	Voluntary turnover rate	%	15.0	10.7	12.0

1) Based on HQ employees(incl. non-regular employees), Due to changes in calculation criteria, some 2023 and 2024 data have been recalculated

Average Years of Continuous Service

Category		Unit	2023	2024	2025
Average Years of Continuous Service[1]	Male	Years	6.5	7.1	6.7
	Female	Years	4.6	4.7	5.1
	Total	Years	6.2	6.6	6.4

1) Based on HQ employees(incl. non-regular employees)

Social

Employee Training

Category		Unit	2023	2024	2025
Training Cases[1]	Internal training(including online)	Cases	5,388	8,847	5,613
	External training	Cases	55	97	104
	Total	**Cases**	**5,443**	**8,944**	**5,717**
Training hours[1]	Internal training(including online)	Hours	29,425	33,072	33,730
	External training	Hours	1,005	2,040	1,696
	Total	**Hours**	**30,430**	**35,112**	**35,426**
	Training Hours per person[3]	**Hours**	**66.0**	**75.5**	**73.5**
Training expenses[2]	Total training expenses	KRW 100 million	4.5	4.5	4.2
	Training expenses per person	**KRW million**	**1.00**	**1.01**	**0.91**

1) Based on HQ employees(incl. non-regular employees)
2) Based on regular HQ employees
3) Recalculated 2023 data with the changes in calculation criteria

Human Capital Investment

Category	Unit	2023	2024	2025
Total revenue	KRW million	225,631	202,538	232,647
Total operating expenses	KRW million	205,258	199,216	215,305
Employee-related expenditures	KRW million	73,507	75,423	85,236
Human Capital ROI	-	1.28	1.04	1.20

Performance Evaluation

Category			Unit	2023	2024	2025
No. of employees eligible for performance evaluation	By form of employment	Regular employees	Persons	410	407	415
		Non-regular employees	Persons	0	0	0
		Total	**Persons**	**410**	**407**	**415**
	By Gender	Male	Persons	345	328	333
		Female	Persons	65	79	82
		Total	**Persons**	**410**	**407**	**415**
No. of employees who received a performance evaluation	By form of employment	Regular employees	Persons	410	407	415
		Non-regular employees	Persons	0	0	0
		Total	**Persons**	**410**	**407**	**415**
	By Gender	Male	Persons	345	328	333
		Female	Persons	65	79	82
		Total	**Persons**	**410**	**407**	**415**
Percentage of employees who received a performance evaluation[1]	By form of employment	Regular employees	%	100	100	100
		Non-regular employees	%	100	100	100
		Total	**%**	**100**	**100**	**100**
	By Gender	Male	%	100	100	100
		Female	%	100	100	100
		Total	**%**	**100**	**100**	**100**

1) Based on eligible regular employees at the headquarters, excluding mid-year hires, employees on leave, and those reinstated during the year

Employee Compensation

Category		Unit	2023	2024	2025
Average employee compensation		KRW thousand	49,154	51,032	49,101
Percentage of average compensation(female to male)		%	81.0	77.9	82.4
By Gender	Male	KRW thousand	50,725	53,206	50,782
	Female	KRW thousand	41,064	41,438	41,863

Employee Benefits

Category	Unit	2023	2024	2025
Employee welfare expenses	KRW million	9,407	7,846	9,329
Welfare expenses per employee[1]	KRW million	13.03	10.59	12.32

1) Including employees at both the headquarters and overseas subsidiaries

Social

Parental Leaves[1]

Category			Unit	2023	2024	2025
Employees on parental leave	Eligible employees	Male	Persons	97	94	80
		Female	Persons	10	14	13
		Total	Persons	107	108	93
	Employees who took parental leave	Male	Persons	1	2	7
		Female	Persons	5	2	2
		Total	Persons	6	4	9
Returned to work after parental leaves	Employees expected to return	Male	Persons	4	5	14
		Female	Persons	10	4	5
		Total	Persons	14	9	19
	Returned to work after leave	Male	Persons	1	1	7
		Female	Persons	5	2	3
		Total	Persons	6	3	10
	Return rate	Total return rate	%	43	33	53
		Male	%	25	20	50
		Female	%	50	50	60
Worked over 12 months after returning from parental leaves	Total workers	Male	Persons	0	0	1
		Female	Persons	0	0	2
		Total	Persons	0	0	3
	Retention rate after return	Total retention rate after return	%	0	0	100
		Male	%	0	0	100
		Female	%	0	0	100

1) Based on regular HQ employees

Labor/Management Relations

Category	Unit	2023	2024	2025
No. of labor-management council meetings held	Cases	4	4	4

Human Rights Reporting

Category	Unit	2023	2024	2025
No. of grievances filed	Cases	6	4	4
No. of grievances resolved	Cases	4	4	4

Human Rights Training[1]

Category		Unit	2023	2024	2025
Training hours per person		Hours	3	3	3
Employee completion rate		%	100	100	100
Sexual harassment prevention training	Training hours per person	Hours	1	1	1
	Employee completion rate	%	100	100	100
Workplace bullying prevention training	Training hours per person	Hours	1	1	1
	Employee completion rate	%	100	100	100
Disability awareness improvement training	Training hours per person	Hours	1	1	1
	Employee completion rate	%	100	100	100

1) Based on regular HQ employees, excluding those on leave or who resigned mid-term

Industrial Accidents

Category		Unit	2023	2024	2025
Employee[1]	Lost Time Injury(LTI)	Cases	0	0	0
	Lost Time Injury rate	Cases/200,000 working hours	0	0	0
	No. of fatalities	Persons	0	0	0
	No. of injuries	Persons	0	0	0
	Occupational disease incidence	Cases	0	0	0
	Occupational disease incidence rate	Cases/200,000 working hours	0	0	0
Suppliers[2]	Lost Time Injury(LTI)	Cases	0	0	0
	Lost Time Injury rate	Cases/200,000 working hours	0	0	0
	No. of fatalities	Persons	0	0	0
	No. of injuries	Persons	0	0	0
	Occupational disease incidence	Cases	0	0	0
	Occupational disease incidence rate	Cases/200,000 working hours	0	0	0

1) Based on regular HQ employees
2) Employees of 4 suppliers who are stationed at domestic workplaces

Social

Accidents and Violations

Category		Unit	2023	2024	2025
Regulatory violations	Violations	Cases	0	0	0
	Penalty	KRW million	0	0	0
	Fine	KRW million	0	0	0
	Monetary sanctions	KRW million	0	0	0
	Non-monetary sanctions	Cases	0	0	0
Product violations	Labeling and advertising regulation violations	Cases	0	0	0
	No. of product and service recalls	Cases	0	0	0

OSH Training

Category		Unit	2023	2024	2025
Dedicated employees	No. of eligible participants	Persons	-	-	18
	No. of participants	Persons	-	-	18
	Training participation rate	%	-	-	100
	Training hours	Hours	-	-	278
	Training hours per person	Hours	-	-	15.4
General employees	No. of eligible participants	Persons	-	-	467
	No. of participants	Persons	-	-	467
	Training participation rate	%	-	-	100
	Training hours	Hours	-	-	5,360
	Training hours per person	Hours	-	-	11.5
Suppliers	No. of eligible participants	Persons	-	-	5
	No. of participants	Persons	-	-	5
	Training participation rate	%	-	-	100
	Training hours	Hours	-	-	4
	Training hours per person	Hours	-	-	0.8

Supplier Status

Category		Unit	2023	2024	2025
No. of suppliers[1]		Companies	216	214	209
Total supplier purchase amount[2]		KRW 100 million	777.4	660.6	794.0
Supply Chain Screening	Tier 1 suppliers	Companies	216	214	209
	Key Tier 1 suppliers[3]	Companies	21	17	24
	Percentage of total expenditures for Key Tier 1 suppliers	%	82.6	77.4	82.2

1) Due to changes in calculation criteria, 2023 and 2024 data have been recalculated
2) Amount excluding VAT
3) Suppliers with annual purchase volumes of at least KRW 1 billion

Supplier Sustainability Evaluation

Category		Unit	2023	2024	2025
Risk assessment[1]	No. of suppliers that received a risk assessment[2]	Companies	6	6	5
	Total Purchase amount of suppliers that received a risk assessment	KRW 100 million	251	214	270
	Percentage of suppliers that received a risk assessment	%	28.6	35.3	20.8
Corrective Actions	No. of suppliers with Identified actual and potential risks	Companies	0	0	3
	Ratio of suppliers with Identified actual and potential risks that established corrective measure plans	%	0	0	0
	No. of suppliers whose actual and potential risk came to an end	Companies	0	0	0

1) Due to changes in evaluation criteria starting from 2025, 2023 and 2024 data have been recalculated
2) Eligible for suppliers with a certain level or higher trade volume

Supplier Health and Safety Evaluation

Category	Unit	2023	2024	2025
No. of suppliers that received a health and safety evaluation	Companies	6	6	6

Conflict Minerals

Category	Unit	2023	2024	2025
Proportion of product revenue containing minerals from Conflict-Affected and High-Risk Areas(CAHRAs)[1]	%	8.1	8.1	9.0
Proportion of products sourced from suppliers certified as Conflict-free[2]	%	-	-	100

1) Processed products are excluded as they do not use 3TG minerals; calculated based on the revenue of suppliers confirmed to use 3TG minerals among electrical component suppliers
2) Starting from 2025, CMRT reports and certificates of origin are being collected from suppliers; 100% of raw materials used by electrical component suppliers have been confirmed to be sourced from RMAP-certified smelters

Social

Social Contribution

Category		Unit	2023	2024	2025
Social Contribution	Social contribution investment amount	KRW million	282	206	239
	Percentage relative to net income	%	1.3	1.0	1.6
Volunteer activities	No. of participants	Persons	-	-	44
	Participation rate	%	-	-	9.4
	Volunteer hours	Hours	-	-	180
	Volunteer hours per person	**Hours**	**-**	**-**	**4.1**

Information Security Investment

Category	Unit	2023	2024	2025
Information security investment proportion	%	11.1	36.0	15.6
Information technology sector	KRW million	1,633	1,472	1,381
Information security sector	KRW million	181	531	215

Information Security Violations

Category		Unit	2023	2024	2025
Information security violation/ incident complaints	Complaints raised from outside and proven internally	Cases	0	0	0
	Complaints raised by the regulatory authorities	Cases	0	0	0
	Violation/incident related to customer's personal information	Cases	0	0	0
	Customer who was impacted from infringement upon the company's data	Persons	0	0	0
Information security regulatory violations	Information security violation/incident	Cases	0	0	0
	Fine/penalty paid due to an information security violation/incident	KRW	0	0	0

Information Security and Personal Information Protection Training[1)]

Category			Unit	2023	2024	2025
Information security training	Dedicated employees	No. of eligible participants	Persons	3	3	4
		No. of participants	Persons	1	1	1
		Training participation rate	**%**	**33.3**	**33.3**	**25.0**
		Training hours	Hours	7	4	9
		Training hours per person	**Hours**	**7**	**4**	**9**
	General employees	No. of eligible participants	Persons	447	462	466
		No. of participants	Persons	447	462	462
		Training participation rate	**%**	**100**	**100**	**99.1**
		Training hours	Hours	447	462	462
		Training hours per person	**Hours**	**1**	**1**	**1**
Personal information protection training	General employees	No. of eligible participants	Persons	447	462	466
		No. of participants	Persons	447	462	462
		Training participation rate	**%**	**100**	**100**	**99.1**
		Training hours	Hours	447	462	462
		Training hours per person	**Hours**	**1**	**1**	**1**

1) Based on regular HQ employees

Governance

Composition of BOD

Category	Unit	2023	2024	2025
Executive Director	Persons	5	5	4
Independent Director	Persons	2	2	2
Independent Directors Proportion	%	28.6	28.6	33.3
Female Director	Persons	1	1	1
Female Director Proportion	%	14.3	14.3	16.7

Operations of BOD

Category		Unit	2023	2024	2025
Meetings held and attendance	No. of meetings held	Cases	8	8	4
	Attendance rate	%	100	95	96
	Independent Director attendance rate	%	100	100	100
Agenda resolution results	Reported	Cases	5	3	4
	Approved	Cases	9	10	11
	Rejected	Cases	0	0	0
	Total	Cases	14	13	15

Committees under BOD

Category		Unit	2023	2024	2025
ESG Committee	No. of persons	Persons	4	4	4
	Proportion of independent directors	%	50	50	50
	No. of meetings held	Cases	1	1	1
	Attendance rate	%	100	100	100
	No. of resolution agendas	Cases	2	2	2
	No. of reporting agendas	Cases	1	1	1
Independent Director Nomination Committee	No. of persons	Persons	4	4	5
	Proportion of independent directors	%	50	50	40
	No. of meetings held	Cases	1	0	0
	Attendance rate	%	100	0	0
	No. of resolution agendas	Cases	0	0	0
	No. of reporting agendas	Cases	0	0	0

Independent Director Training

Category	Unit	2023	2024	2025
Independent director training participation rate	%	-	-	100

Executive Compensation

Category		Unit	2023	2024	2025
CEO	Total compensation[1]	KRW million	-	653	540
	Average employee compensation	KRW million	49	51	49
	Ratio of CEO compensation to average employee compensation	Times	-	13	11
Independent Director	No. of persons	Persons	2	2	2
	Total compensation	KRW million	168	168	168
	Avg compensation per person	KRW million	84	84	84
Audit	No. of persons	Persons	1	1	1
	Total compensation	KRW million	180	179	118
	Avg compensation per person	KRW million	180	179	118
Highest-paid individual	Total compensation[1]	KRW million	-	653	540
	Average employee compensation	KRW million	49	51	49
	Ratio of highest-paid individual to average employee compensation	Times	-	13	11

1) Disclosed starting from 2024 due to adjustments in disclosure criteria

Ethical Management Reporting and Corrective Actions

Category		Unit	2023	2024	2025
Reports and consultation (per stakeholder)	Employees	Cases	0	1	1
	Business partners	Cases	0	0	0
	Customers	Cases	0	0	0
	Total	Cases	0	1	1
Reports and consultation (per report type)	Ethical consultation/reports	Cases	0	1	1
	Customer complaints	Cases	0	0	0
	Subsidiary Issues	Cases	0	0	0
	Simple operational issues	Cases	0	0	0
	Total	Cases	0	1	1
Actions	Investigation(audit)	Cases	0	1	1
	Transferred to related departments	Cases	0	0	0

Governance

Ethical Compliance

Category		Unit	2023	2024	2025
No. of Ethical Management Violation		Cases	-	-	0
Monetary sanctions	Anti-corruption	Cases	-	-	0
	Bribery and entertainment	Cases	-	-	0
	General unfair trade practices	Cases	-	-	0
	Unfair collaborative actions	Cases	-	-	0
	Facility, Quality, and Safety	Cases	-	-	0
	Unfair support and internal transactions	Cases	-	-	0
	Subcontract transactions	Cases	-	-	0
	Intellectual property rights	Cases	-	-	0
Non-monetary sanctions	Anti-corruption	Cases	-	-	0
	Bribery and entertainment	Cases	-	-	0
	General unfair trade practices	Cases	-	-	0
	Unfair collaborative actions	Cases	-	-	0
	Facility, Quality, and Safety	Cases	-	-	0
	Unfair support and internal transactions	Cases	-	-	0
	Subcontract transactions	Cases	-	-	0
	Intellectual property rights	Cases	-	-	0

Code of Conduct Violations

Category		Unit	2023	2024	2025
Code of Conduct Coverage	Employee code of conduct coverage rate	%	100	100	100
	Business site coverage rate	%	100	100	100
Code of Conduct Violations	Embezzlement	Cases	0	0	0
	Corruption and bribery	Cases	0	0	0
	Non-compliance with ethical standards	Cases	0	0	0
	Violation of safety, health and environmental regulations	Cases	0	0	0
	Sexual harassment	Cases	0	0	0
	Negligence in duty	Cases	0	8	0
	Discrimination and harassment	Cases	0	1	0
	Conflict of interest	Cases	0	0	0
	Breach of customer privacy	Cases	0	0	0
	Money laundering or insider trading	Cases	0	0	0
	Reporting and disclosure of violations	Cases	0	0	0
	Total	Cases	0	9	0
Actions for violations	Dismissal	Cases	0	0	0
	Suspension	Cases	0	0	0
	Reduction in salary	Cases	0	8	0
	Reprimand	Cases	0	1	0
	Warning	Cases	0	0	0
	Caution	Cases	0	0	0
	Total	Cases	0	9	0

APPENDIX

7

GRI Index

Statement of Use	Reporting organization: KOH YOUNG TECHNOLOGY reports the information in accordance with the GRI Standards when reporting the contents of sustainability management during the period from January 1, 2025 to December 31, 2025.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	As of June 2026, when KOH YOUNG TECHNOLOGY publishes the report, there are no applicable GRI Sector Standards.

GRI Standards	Disclosure	Page
General Disclosures		
GRI 2: General Disclosures 2021	2-1 Organizational details	7
	2-2 Entities included in the organization's sustainability reporting	2
	2-3 Reporting period, frequency and contact point	2
	2-4 Restatements of information	Changes are noted in footnotes
	2-5 External assurance	117
	2-6 Activities, value chain and other business relationships	7
	2-7 Employees	99
	2-8 Workers who are not employees	99
	2-9 Governance structure and composition	82~85
	2-10 Nomination and selection of the highest governance body	82~85
	2-11 Chair of the highest governance body	84
	2-12 Role of the highest governance body in overseeing the management of impacts	21, 84, 85
	2-13 Delegation of responsibility for managing impacts	21, 82~85
	2-14 Role of the highest governance body in sustainability reporting	21, 82~85
	2-15 Conflicts of interest	82, 83, 85
	2-16 Communication of critical concerns	22, 82~85
	2-17 Collective knowledge of the highest governance body	83, 85
	2-18 Evaluation of the performance of the highest governance body	83
	2-19 Remuneration policies	85
	2-20 Process to determine remuneration	85
	2-21 Annual total compensation ratio	Business Report 251-254
	2-22 Statement on sustainable development strategy	5
	2-23 Policy commitments	20
	2-24 Embedding policy commitments	59
	2-25 Processes to remediate negative impacts	60
	2-26 Mechanisms for seeking advice and raising concerns	60
	2-27 Compliance with laws and regulations	106
	2-28 Membership associations	20
	2-29 Approach to stakeholder engagement	25
	2-30 Collective bargaining agreements	57

GRI Standards	Disclosure	Page
Material Topics		
GRI 3: Material topics 2021	3-1 Process to determine material topics	22
	3-2 List of material topics	23
Material Issue 1. Driving Competitive Business Operations		
GRI 3: Material topics 2021	3-3 Management of material topics	27~29
	No relevant topic standard	-
Material Issue 2. Enhancing energy and resource efficiency		
GRI 3: Material topics 2021	3-3 Management of material topics	30~32, 43, 44
GRI 302: Energy	302-1 Energy consumption within the organization	96
	302-2 Energy consumption outside of the organization	Not applicable
	302-3 Energy intensity	96
	302-4 Reduction of energy consumption	96
	302-5 Reductions in energy requirements of products and services	Not applicable
Material Issue 3. Talent Development		
GRI 3: Material topics 2021	3-3 Management of material topics	33~35, 53, 54
GRI 404: Training and Education	404-1 Average hours of training per year per employee	101
	404-2 Programs for upgrading employee skills and transition assistance programs	53
	404-3 Percentage of employees receiving regular performance and career development reviews	101
Material Issue 4. Securing and retaining talent		
GRI 3: Material topics 2021	3-3 Management of material topics	51, 52
GRI 401: Employment	401-1 New employee hires and employee turnover	100
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	101
	401-3 Parental leave	102

GRI Index

GRI Standards	Disclosure	Page
Material Issue 5. Reinforcement of Ethical and Compliance Management Systems		
GRI 3: Material topics 2021	3-3 Management of material topics	87~89
GRI 205: Anti-corruption	205-1 Operations assessed for risks related to corruption	88
	205-2 Communication and training about anti-corruption policies and procedures	87, 89
	205-3 Confirmed incidents of corruption and actions taken	106
GRI 206: Anti-competitive Behavior	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	106
Material Issue 6. Managing supply chain sustainability		
GRI 3: Material topics 2021	3-3 Management of material topics	61~65
GRI 204: Procurement Practices	204-1 Proportion of spending on local suppliers	103
GRI 308: Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	61
	308-2 Negative environmental impacts in the supply chain and actions taken	62, 63
GRI 414: Supplier Social Assessment	414-1 New suppliers that were screened using social criteria	103
	414-2 Negative social impacts in the supply chain and actions taken	103
Material Issue 7. Responding to climate change		
GRI 3: Material topics 2021	3-3 Management of material topics	40~43
GRI 305: Emissions	305-1 Direct(Scope 1) GHG emissions	96
	305-2 Energy indirect(Scope 2) GHG emissions	96
	305-3 Other indirect(Scope 3) GHG emissions	Not applicable
	305-4 GHG emissions intensity	96
	305-5 Reduction of GHG emissions	96
	305-6 Emissions of ozone-depleting substances(ODS)	Not applicable
	305-7 Nitrogen oxides(NOx), sulfur oxides(SOx), and other significant air emissions	97

GRI Standards	Disclosure	Page
Material Issue 8. Establishing eco-friendly strategies and policies		
GRI 3: Material topics 2021	3-3 Management of material topics	38, 39
	No relevant topic standard	-
Material Issue 9. Social contribution		
GRI 3: Material topics 2021	3-3 Management of material topics	66, 67
GRI 203: Indirect Economic Impacts	203-1 Infrastructure investments and services supported	104
	203-2 Significant indirect economic impacts	66, 67
GRI 413: Local Communities	413-1 Operations with local community engagement, impact assessments, and development programs	67
	413-2 Operations with significant actual and potential negative impacts on local communities	Not applicable
Material Issue 10. Strengthening governance		
GRI 3: Material topics 2021	3-3 Management of material topics	82~86
	No relevant topic standard	-

GRI Index

GRI Standards	Disclosure	Page
Other GRI Index		
GRI 101: Biodiversity	101-1 Policies to halt and reverse biodiversity loss	48
	101-2 Management of biodiversity impacts	49
GRI 201: Economic Performance	201-2 Financial implications and other risks and opportunities due to climate change	41
	201-3 Defined benefit plan obligations and other retirement plans	Business Report 95
	201-4 Financial assistance received from government	Business Report 93
GRI 207: Tax	207-1 Approach to tax	86
	207-2 Tax governance, control, and risk management	86
GRI 303: Water and Effluents	303-1 Interactions with water as a shared resource	47
	303-2 Management of water discharge-related impacts	47
	303-3 Water withdrawal	97
	303-4 Water discharge	97
	303-5 Water consumption	97
GRI 306: Waste	306-1 Waste generation and significant waste-related impacts	45
	306-2 Management of significant waste-related impacts	45
	306-3 Waste generated	97
GRI 402: Labor/ Management Relations	402-1 Minimum notice periods regarding operational changes	Announced at the time of change
GRI 403: Occupational Health and Safety	403-1 Occupational health and safety management system	68
	403-2 Hazard identification, risk assessment, and incident investigation	70
	403-3 Occupational health services	73
	403-4 Worker participation, consultation, and communication on occupational health and safety	69
	403-5 Worker training on occupational health and safety	70, 71
	403-6 Promotion of worker health	71
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	70
	403-8 Workers covered by an occupational health and safety management system	68
	403-9 Work-related injuries	102
	403-10 Work-related ill health	102

GRI Standards	Disclosure	Page
Other GRI Index		
GRI 405: Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	99, 105
	405-2 Ratio of basic salary and remuneration of women to men	101
GRI 406: Non-discrimination	406-1 Incidents of discrimination and corrective actions taken	106
GRI 407: Freedom of Association and Collective Bargaining	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	No trade union established
GRI 408: Child Labor	408-1 Operations and suppliers at significant risk for incidents of child labor	Not applicable
GRI 409: Forced or Compulsory Labor	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Not applicable
GRI 410: Security Practices	410-1 Security personnel trained in human rights policies or procedures	Not applicable
GRI 411: Rights of Indigenous Peoples	411-1 Incidents of violations involving rights of indigenous peoples	Not applicable
GRI 415: Public Policy	415-1 Political contributions	Not applicable
GRI 416: Customer Health and Safety	416-1 Assessment of the health and safety impacts of product and service categories	76
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Not applicable
GRI 417: Marketing and Labeling	417-1 Requirements for product and service information and labeling	75
	417-2 Incidents of non-compliance concerning product and service information and labeling	Not applicable
	417-3 Incidents of non-compliance concerning marketing communications	Not applicable
GRI 418: Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	104

SASB

Industry - Semiconductors

Sustainability Disclosure Topics & Accounting Metrics

Topic	Code	Accounting Metric	Unit	Page
Greenhouse Gas Emissions	TC-SC-110a.1	(1) Gross global Scope 1 emissions and (2) amount of total emissions from perfluorinated compounds	tCO_2eq	(1) 42, 96 (2) Not applicable
	TC-SC-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance on those targets	n/a	42, 43
Energy Management in Manufacturing	TC-SC-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	GJ, %	96
Water Management	TC-SC-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water stress	1,000㎥, %	97
Waste Management	TC-SC-150a.1	Amount of hazardous waste from manufacturing, percentage recycled	Ton, %	98
Employee Health & Safety	TC-SC-320a.1	Description of efforts to assess, monitor, and reduce exposure of employees to human health hazards	n/a	68~74
	TC-SC-320a.2	Total amount of monetary losses as a result of legal proceedings associated with employee health and safety violations	KRW or USD	None
Recruiting & Managing a Global & Skilled Workforce	TC-SC-330a.1	Percentage of employees that are (1) foreign nationals and (2) located offshore	%	99
Product Lifecycle Management	TC-SC-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances	%	None
	TC-SC-410a.2	Processor energy efficiency at a system-level for: (1) servers, (2) desktops, and (3) laptops	unit by product category	Not applicable
Materials Sourcing	TC-SC-440a.1	Description of the management of risks associated with the use of critical materials	n/a	65
Intellectual Property Protection & Competitive Behavior	TC-SC-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	KRW or USD	None

Activity Metrics

Code	Accounting Metric	Unit	Page
TC-SC-000.A	Total production[1]	KRW 100 million	Year 2025 Business Report(II. Business Details) p.20
TC-SC-000.B	Percentage of production from owned facilities	%	Year 2025 Business Report(II. Business Details) p.20

1) In accordance with Koh Young Technology's security policy, it is indicated as the amount of production performance, not the volume of production.

TCFD

Topic	Disclosure	Page
Governance	1) Describe the board's oversight of climate-related risks and opportunities.	40
	2) Describe management's role in assessing and managing climate-related risks and opportunities.	40
Strategy	1) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	41
	2) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	41
	3) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	-
Risk Management	1) Describe the organization's processes for identifying and assessing climate-related risks	42
	2) Describe the organization's processes for managing climate-related risks.	42
	3) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	92
Metrics and Targets	1) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	42
	2) Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas(GHG) emissions and the related risks.	42, 96
	3) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	42

UN SDGs

Sustainable Development Goals(SDGs) are the UN's specific objectives and indicators to promote sustainable development. They encompass 17 goals and 169 targets across economic, social, and environmental domains. Koh Young Technology supports the UN SDGs and practices sustainable management by conducting activities aligned with these goals throughout its domestic and international business operations. We plan to continue engaging in various activities to achieve many of these goals.

Category	Target		Page	Response Activities
1 No Poverty	1.3	Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable	67	• Support activities for vulnerable households
3 Good Health and Well-being	3.9	By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination	47, 68~72	• Management of hazardous substances, and reduction of air and water pollutant emissions • Establishment of Occupational Safety and Health Management System • Conducting OSH assessments for suppliers • Conducting workplace risk assessments and product safety assessments
4 Quality Education	4.5	By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations	67	• HQ tour program for local youth • Talent development scholarship support
5 Gender Equality	5.1	End all forms of discrimination against all women and girls everywhere	59, 60	• Prohibition of discrimination for all employees through the advancement of human rights management
	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	56	• Work-life balance support program
	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	55	• Prohibition of discrimination and provision of equal opportunities for all employees
6 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	47	• Management of water resources, pollutants, and hazardous substances
	6.6	By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes	49	• Environmental cleanup activities(plogging) and tree-planting volunteer activities near rivers
7 Affordable and Clean Energy	7.1	By 2030, ensure universal access to affordable, reliable and modern energy services	43, 44	• Introduction of renewable energy at domestic business sites • Review of energy consumption reduction measures and monitoring status
	7.2	By 2030, increase substantially the share of renewable energy in the global energy mix	44	• Expansion of renewable energy use
	7.3	By 2030, double the global rate of improvement in energy efficiency	43, 44	• Improvement of energy saving efficiency
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	51, 55	• Fair recruitment and fair performance evaluation
	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	59, 61, 65	• Human Rights Management Policy • Application of child labor and forced labor prohibition standards in the Supplier Code of Conduct, and execution of compliance pledges

UN SDGs

Category	Target		Page	Response Activities
9 Industry, Innovation and Infrastructure	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	16, 17	• Strengthening R&D capabilities and enhancing technological capabilities
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	55, 59	• Human Rights Management Policy • Prohibition of discrimination and provision of equal opportunities
	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		
12 Responsible Consumption and Production	12.3	By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses	45	• Reduction of food waste through the introduction of food waste disposal systems
	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	45~47	• Waste generation management • Management of pollutants and hazardous substances
	12.5	By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse	46	• Operation of "NEPHRON," a resource collection robot for circular economy • Production of r-PET flakes through recycling of waste resources
13 Climate Action	13.1	Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries	38, 39	• Establishment of environmental management goals • Environmental Management Governance • Establishment of Environmental Management System
	13.2	Integrate climate change measures into national policies, strategies and planning	40~44	• Climate Change Governance • Identification of climate change risks/ opportunities and establishment of response measures • Climate Change Risk Management
	13.3	Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning	39	• Company-wide environmental management internalization activities • Environmental management training activities for suppliers
16 Peace and Justice	16.5	Substantially reduce corruption and bribery in all their forms	87~89	• Ethical Management Policy • Anti-corruption guidelines • Ethical management risk management • Ethics reporting channel
17 Partnerships for the Goals	17.17	Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships	40, 112~114	• Participation in global initiatives

GHG Verification Statement

Introduction

DNV Business Assurance Korea Ltd.("DNV") was commissioned by Koh Young Technology Inc.("Company") to perform third party verification for the Company's Greenhouse Gas Statement. The Company is responsible for the preparation of the GHG statement on the basis set out within 'ISO 14064-1:2018' , 'WRI/WBCSD GHG Protocol: A Corporate Accounting and Reporting Standard ', 'IPCC Guidelines: 2006'. The Company has full responsibility of the GHG statement. According to terms of contract, DNV expressly disclaims any liability or co-responsibility for any decisions a 3rd party may make based on the verification opinion.

Objective and Scope of Verification

The objective of the verification is to present an independent verification opinion on the company's GHG statement, and the scope of verification is as follows;

- Organizational Boundary: Koh Young Technology Inc.'s Domestic and Overseas business sites
- Reporting Boundary: Scope 1(Direct emissions), Scope 2(Indirect emissions)
- Reporting Period: 2025.01.01 ~ 2025.12.31

Verification Approach

The verification has been conducted in accordance with the verification principles and tasks outlined in the 'ISO 14064-3:2019', based upon a Limited Level of assurance. DNV planned and conducted the verification to obtain all necessary information and explanations, ensuring sufficient evidence to support a verification opinion at a 5% materiality level. As part of the verification process, we have reviewed as follows;

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

Conclusions

Based on the verification, there is no evidence that the GHG statement is not materially correct and is not a fair representation of GHG data and information.

- DNV represents "unmodified" opinion on Greenhouse Gas Emissions.

(Unit: ton CO_2 equivalent)

Classification	Direct emissions(Scope 1)	Indirect emissions(Scope 2)	Total emissions
Location-based*	445.831	3,065.032	3,511
Market-based**		2,790.437	3,236

※ Total emissions may differ from the sum of direct and indirect emissions due to decimal rounding.
* The location-based method reflected Scope 2 GHG emissions associated with electricity consumption from the national grid.
** The market-based method was applied in accordance with the GHG Protocol, incorporating the company's Scope 2 GHG emissions from renewable electricity purchased. In the absence of a government-published residual mix emission factor, the country-specific grid electricity emission factor was used as a proxy for the remaining electricity consumption.

DNV Business Assurance Korea Ltd.

2026. 5. 12

Lee, Jang Sup
Country Representative

This Assurance Opinion is valid as of the date of the issuance. Please note that this Assurance Opinion would be revised if any material discrepancy which may impact the Greenhouse Gas Emissions of the Company is subsequently brought to our attention.

GHG Verification Statement

Koh Young Technology Inc.'s Scope 1&2 emissions for Year 2025

KOH YOUNG			Greenhouse Gas emissions		
			Direct emissions (Scope 1)	Indirect emissions (Scope 2)	Total emissions
Domestic	Gasan		-	3.072	3.072
	Gwangkyo Headquarters	Location-based*	168.679	1,848.660	2,017.339
		Market-based**	168.679	1,574.064	1,742.743
	Gwangmyung Production Centre		-	4.056	4.056
	Yeoju Production Centre		12.199	805.144	817.343
	Domestic Emissions	Location-based*	180.878	2,660.931	2,841.809
		Market-based**	180.878	2,386.336	2,567.213
Overseas	US(KYA)		62.272	150.963	213.234
	Germany(KYE)		29.740	21.546	51.286
	China(KYC)		-	11.291	11.291
	Japan(JKY)		33.093	27.519	60.612
	Singapore(KYSEA)		1.515	21.112	22.627
	Vietnam(KYV)		136.842	133.087	269.929
	Spain(KYRS)		1.492	7.448	8.940
	Canada(KYRC)		-	6.233	6.233
	Taiwan(KYTW)		-	24.903	24.903
	Overseas Emissions		264.953	404.101	669.054
Total emissions		Location-based*	445.831	3,065.032	3,511
		Market-based**	445.831	2,790.437	3,236

※ Total emissions may differ from the sum of direct and indirect emissions due to decimal rounding.
* The location-based method reflected Scope 2 GHG emissions associated with electricity consumption from the national grid.
** The market-based method was applied in accordance with the GHG Protocol, incorporating the company's Scope 2 GHG emissions from renewable electricity purchased. In the absence of a government-published residual mix emission factor, the country-specific grid electricity emission factor was used as a proxy for the remaining electricity consumption

Independent Assurance Statement

To readers of 2025 KOH YOUNG TECHNOLOGY Sustainability Report

Introduction

Korea Management Registrar(KMR) was engaged to conduct an independent assurance of 2025 KOH YOUNG TECHNOLOGY Sustainability Report for the year ending December 31, 2025. The preparation, information and internal control of the report are the sole responsibility of Koh Young Technology's the management. KMR's responsibility is to comply with the agreed engagement and express an opinion to Koh Young Technology's management.

Subject Matter

The reporting boundaries included the performance and activities of sustainability-related organizations as described in Koh Young Technology's report:

• 2025 KOH YOUNG TECHNOLOGY Sustainability Report

Reference Standard

• GRI Standards 2021

Assurance criteria

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

• ISO 17029 : 2019, ISO 14065 : 2020, AA1000AS v3 : 2020(AccountAbility), AA1000AP : 2018(AccountAbility), SRV 1000 : 2022(KMR), KMR EDV 01 : 2024(KMR)
• Levels of assurance/materiality: AA1000AS v3 – Type 2/moderate

Scope of assurance

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

• **GRI Standards 2021 reporting principles**
• **Universal Standards**
  - GRI 2 General Disclosures 2021
  - GRI 3 Material Topics 2021
• **Topic Specific Standards**
  - GRI 101: Biodiversity(101-1, 101-2),
  - GRI 201: Economic Performance(201-2, 201-3, 201-4), GRI 203: Indirect Economic Impacts, GRI 204: Procurement Practices, GRI 205: Anti-corruption, GRI 206: Anti-competitive Behavior, GRI 207: Tax(207-1, 207-2),
  - GRI 302: Energy, GRI 303: Water and Effluents, GRI 305: Emissions, GRI 306: Waste(306-1, 306-2, 306-3), GRI 308: Supplier Environmental Assessment,
  - GRI 401: Employment, GRI 402: Labor/Management Relations, GRI 403: Occupational Health and Safety, GRI 404: Training and Education, GRI 405: Diversity and Equal Opportunity, GRI 406: Non-discrimination, GRI 407: Freedom of Association and Collective Bargaining, GRI 408: Child Labor, GRI 409: Forced or Compulsory Labor, GRI 410: Security Practices, GRI 411: Rights of Indigenous Peoples, GRI 413: Local Communities, GRI 414: Supplier Social Assessment, GRI 415: Public Policy, GRI 416: Customer Health and Safety, GRI 417: Marketing and Labeling, GRI 418: Customer Privacy

As for the reporting boundary, the engagement excludes the data and information of Koh Young Technology's partners, suppliers and any third parties.

KMR's Approach

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

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

Independent Assurance Statement

Limitations and Recommendations

The absence of generally accepted reporting frameworks or well-established practices on which to draw to evaluate and measure non-financial information allows for different measures and measuring techniques, which can affect comparability between entities. Therefore, our assurance team relied on professional judgment. In a limited assurance engagement, the scope of the risk assessment procedures and the subsequent procedures performed in response to the assessed risks are limited than in a reasonable assurance engagement. Our assurance team conducted our work to a limited extent through inquiries, analysis, and limited sampling based on the assumption that the data and information provided by Koh Young Technology are complete and sufficient. To overcome these limitations, we confirmed the quality and reliability of the information by referring to independent external sources and public databases, such as DART and the National GHGs Management System(NGMS).

Conclusion and Opinion

Based on the document reviews and interviews, we had several discussions with Koh Young Technology on the revision of the Report. We reviewed the Report's final version in order to make sure that our recommendations for improvement and revision have been reflected. We found that the report was prepared in accordance with the criteria presented by Koh Young Technology, and nothing comes to our attention to suggest that the evidence obtained regarding its content is insufficient to provide a basis for our opinion. Our opinion on the principles is as follows:

Inclusivity

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

Materiality

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

Responsiveness

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

Impact

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

Reliability of Specific Sustainability Performance Information

In addition to the adherence to AA1000AP(2018) principles, we have assessed the reliability of sustainability performance data, including environmental management, eco-friendly investment, climate change response, circular economy practices based on the resource recovery robot Nephron, biodiversity risk identification, energy consumption, waste emissions, water intake, water pollutant discharge, employee status, persons with disabilities, national merit recipients, employee hiring, employee turnover, and average length of service data. We interviewed the in-charge persons and reviewed information on a sampling basis and supporting documents as well as external sources and public databases to confirm that the disclosed data is reliable. Any intentional error or misstatement is not noted from the data and information disclosed in the Report.

KMR's Competence, Independence, and Quality Control

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

Limitations of Use

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

June 19, 2026
Seoul, Korea

KMR
SRV1000 Sustainability Committee Assurance
AA1000 Licensed Report 000-129/V3-SQDM4

대표이사 E. J Hwang

KOH
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