

SAMSUNG C&T SUSTAINABILITY REPORT 2026

ABOUT THIS REPORT

Report Overview

Samsung C&T has been publishing the Sustainability Report since 2008 to transparently disclose our sustainability-related activities and performance to stakeholders. Starting in 2012, we have been publishing it every year.

Reporting Standards

This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards and has taken into account disclosure guidelines such as International Sustainability Standards Board’s (ISSB) IFRS S1 General Requirements, IFRS S2 Climate-related Disclosures, the Task Force on Climate-related Financial Disclosure (TCFD), and the Sustainability Accounting Standards Board (SASB).

Reporting Period and Scope

This report covers Samsung C&T’s performance for the period from January 1 to December 31, 2025. Quantitative performance data are disclosed for the most recent three years to show year-on-year trends, while some qualitative performance information includes activities before 2025 and in the first half of 2026.

The reporting scope covers all domestic and overseas business sites of Samsung C&T’s four business groups- Engineering & Construction, Trading & Investment, Fashion, and Resort-as well as overseas subsidiaries subject to consolidation under Korean International Financial Reporting Standards (K-IFRS). Domestic subsidiaries are excluded from the reporting scope. Where the reporting scope differs, it is specified for each item. For information on domestic subsidiaries such as Samsung Biologics and Samsung Welstory, please refer to their respective sustainability reports.

Report Assurance

This report underwent third-party assurance by BSI Group Korea, an independent professional assurance provider, in accordance with AA1000AS (Moderate level, Type 2). The assurance results are provided on page 129.

Additional Information

This report is published in both Korean and English and can be viewed and downloaded from Samsung C&T’s website.

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About Samsung C&T Corporation

Samsung C&T Corporation began as Donghwa Real Estate in 1963. The company changed its name to Samsung Everland in 1997 and has since led service industries close to everyday life, including amusement parks, food and beverage, golf, and landscaping. In 2013, the company acquired the fashion group of Korea's leading apparel company, Cheil Industries, and renamed the company to Cheil Industries to expand its contact with customers.

The former Samsung C&T Corporation, which started as Samsung Sanghoe in 1938, was Korea's first general trading company and led the construction, civil engineering, and plant construction businesses in addition to trading and organizing businesses.

Cheil Industries and the former Samsung C&T Corporation merged in 2015 and renamed the company Samsung C&T Corporation, having established reputations as leaders in their respective industries. Since then, Samsung C&T Corporation has become a global business partner and lifestyle innovator in construction, trading, fashion, and resort industries.

Business Groups



Company Profile

Company Name

Samsung C&T Corporation

Date of Establishment

December 23, 1963

Headquarters Address

26, Sangil-ro 6-gil, Gangdong-gu, Seoul

Number of Employees

18,350

Assets/Revenue

Total Assets



KRW 86.53trillion

Revenue



KRW 40.74trillion

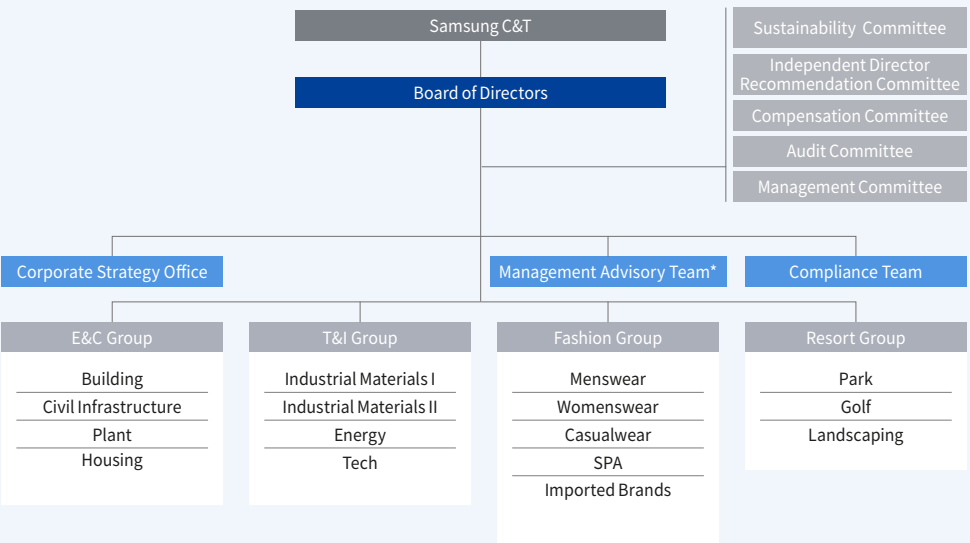
Operating Profit



KRW 3.29trillion

* Consolidation basis (includes both domestic and overseas subsidiaries)

Organizational Chart



*Directly under the supervision of the Audit Committee

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Business Portfolio



Engineering & Construction (E&C) Group

Since declaring its new vision, “Creating Futurescape,” in 2022, the Engineering & Construction (E&C) Group has strived to pioneer the future by responding agilely to developments in markets and technology and expanding its business models. To achieve sustainable growth, the Group is strengthening the competitiveness of its existing businesses, identifying new business opportunities with a focus on the energy sector, and diversifying its business portfolio into platform-based service businesses for residential and building operations.

Building

In the building sector, the Group has built a diverse project portfolio based on its technological capabilities and potential. It has constructed the world’s tallest and second-tallest skyscrapers, Burj Khalifa in the United Arab Emirates (UAE) and Merdeka 118 in Malaysia, as well as other supertall buildings, including Lakhta Center in Russia and Taipei 101 in Taiwan. The Group has also constructed airports, medical facilities, buildings with complex geometries, and advanced manufacturing facilities, including Incheon International Airport, the largest hub in Northeast Asia; Cleveland Clinic Abu Dhabi, a state-of-the-art medical complex; and Dongdaemun Design Plaza. In line with recent AI trends, the Group is expanding its project portfolio and markets, including through Google’s data center project in Malaysia.

Plant

In the plant sector, we are diversifying our business portfolio based on a wide array of experience and technological capabilities. We have proven our technological prowess by executing projects such as the Qurayyah Combined Cycle Power Plant in Saudi Arabia, Liquefied Natural Gas (LNG) terminal in Singapore, LNG storage and berthing facilities in Qatar, nuclear power plant in UAE, and HVDC project in UAE. Furthermore, we are expanding into eco-friendly businesses such as solar power generation, green hydrogen, ESS, and small modular reactors (SMRs) to secure future-oriented business competitiveness.

Civil Infrastructure

In the civil infrastructure sector, we are participating in large-scale infrastructure projects such as subways, railways, bridges, ports, and dams to secure competitiveness, and continuously investing in technology development and the cultivation of specialized professionals to strengthen our competitive advantage on the global stage. We have successfully built transportation infrastructure and landmarks around the world, including Yeongjong Bridge, the world’s first three-dimensional self-anchored suspension bridge, Incheon Bridge, the largest cable-stayed bridge in Korea, large underpasses in Australia and Singapore, and subways in Hong Kong and Saudi Arabia.

Housing

“Raemian,” the first branded apartment in Korea, continues to lead the country’s residential culture, ranking first in major evaluations such as the National Customer Satisfaction Index (NCSI), National Brand Competitiveness Index (NBCI), Korean Brand Power Index (K-BPI), and Korean Standard-Service Quality Index (KS-SQI). With quality management and customer satisfaction as our goal, we continue to work our hardest to become the pride of our customers.

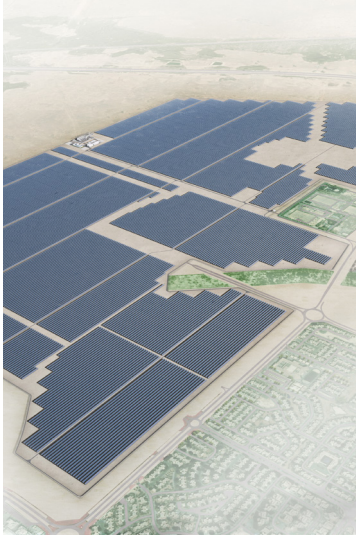
Merdeka 118 in Malaysia



Raemian One Perla



Incheon Bridge



Solar Power Project in Qatar

ENGINEERING & CONSTRUCTION

Business Portfolio



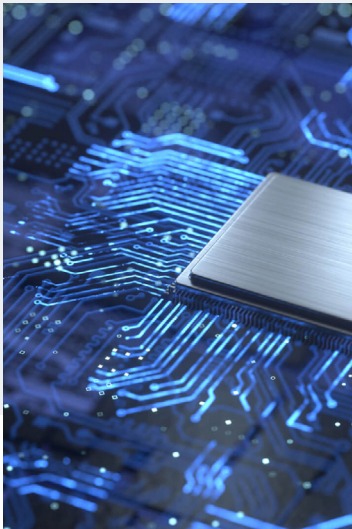
Trading & Investment Group

With offices in 69 locations across 40 countries around the world as of the end of 2025, the T&I (Trading & Investment) Group offers comprehensive solutions tailored to customer needs in various sectors, including industrial materials, energy, and tech, by harnessing its strong business expertise. The Trading & Investment Group seeks to grow by actively expanding its value chains in essential industrial materials and renewable energy, while identifying new business opportunities in promising fields such as semiconductors and biotechnology. Through these efforts, the Group contributes to a sustainable future and strives to become a company that its employees and stakeholders can take even greater pride in over time.

Industrial Materials I



Tech



Industrial Materials I

We are engaged in the global trading of industrial steel products such as crude steel, plate, and stainless steel for customers in various sectors such as automotive, home appliance, and construction. We offer the best service to our customers as we expand our presence across the value chain from steel processing to distribution by operating coil centers and stainless steel precision mill around the world.

Industrial Materials II

Leveraging years of trading experience in Korea and overseas, the Trading & Investment Group trades products across the industrial value chain in global markets. Leveraging its logistics infrastructure and financial capabilities in Korea and overseas, the Division is expanding its core portfolio of synthetic resins, organic and inorganic chemicals, mining materials, fertilizers, and copper concentrates, while focusing on developing new industrial materials categories.

Energy

In response to the global need for energy diversification, the Division is developing renewable energy power generation projects, including solar power and ESS. It is pursuing renewable energy IPP projects, including solar and wind power, primarily in North America, while also developing data center projects. The Division also engages in project organizing business that provides total solutions, including financing and off-take arrangements.

Tech

The Division provides business solutions such as global trading, logistics services, and supply chain development, focusing on materials, parts, and equipment used in growth industries such as semiconductors, white biotechnology, and electric vehicles.



Energy



Industrial Materials II

TRADING & INVESTMENT

Business Portfolio



Fashion Group

The Fashion Group operates a diverse portfolio of leading Korean brands and imports products from overseas brands while engaging in both online and offline retail, establishing a leading position in Korea’s fashion market. Guided by its vision of becoming a “Global Lifestyle Innovator,” the Group aims to grow into a company that offers premium lifestyle experiences.

Menswear

GALAXY, the Division flagship menswear brand, has earned recognition for the quality and trust built over its long history.

Womenswear

The Division leads the premium womenswear market through distinctive branding and competitive product offerings from brands such as KUHO and LEBEIGE.

Casualwear

BEANPOLE, the Group’s flagship brand, has successfully established a strong brand identity while enhancing customer satisfaction through the expansion of its brand family.

SPA

8SECONDS continues to achieve steady growth as a leading K-fashion brand offering products at affordable prices.

Imported Brands

The Group imports products from a wide range of global brands across diverse fashion categories, product types, and price points. In particular, to meet the needs of Korean consumers, it operates the multi-brand concept stores 10 Corso Como and BEAKER, offering spaces that combine shopping with culture and lifestyle

SSF SHOP



GALAXY



BEANPOLE



BEAKER – “Hanroro Collaboration” Pop-up

FASHION

Business Portfolio



Resort Group

The Resort Group aims to create differentiated services through businesses that are close to everyday life, such as the amusement park “Everland,” water park “Caribbean Bay,” golf club “Benest,” and landscaping service “Everscape.” We strive for customer happiness by creating culture and spaces where people, environment, and technology coexist based on our service philosophy of “Design Happiness.”

Amusement Park

Through Korea’s first theme park, Everland, we provide entertainment to our customers, and we are leading the trend of water parks with Caribbean Bay, an indoor-outdoor integrated water park. We have also been ranked No. 1 in the Korea Customer Satisfaction Index (KCSI) for 31 consecutive years.

Golf

Starting with Anyang Country Club in 1968, we are currently operating a total of 162 holes, including Benest Golf Clubs in Gapyeong, Anseong, and Dongnae, as well as Glen Ross and Lakeside. We are strengthening our position and continuing to grow through exceptional experiences and services.

Landscaping

As the leader in the domestic landscape industry for the past half century, Samsung C&T is positioning itself as a total service provider from design, construction, and operational management to consulting, based on our accumulated experience, expertise, and the latest equipment.

Everland Special Fireworks Show: The Guardians of Light



Everscape



Everland Rose Garden: Hotel Loro



Everland Safari World: The Wild



Gapyeong Benest

RESORT

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Global Network

Samsung C&T is a diversified company encompassing various business sectors including construction, trading, fashion, and resorts, with 113 locations¹⁾ across 45 countries worldwide. Building on this global network, we are actively expanding a wide range of businesses.

1) Excluding Korea

Countries



45

Corporations



55

Branches-Offices

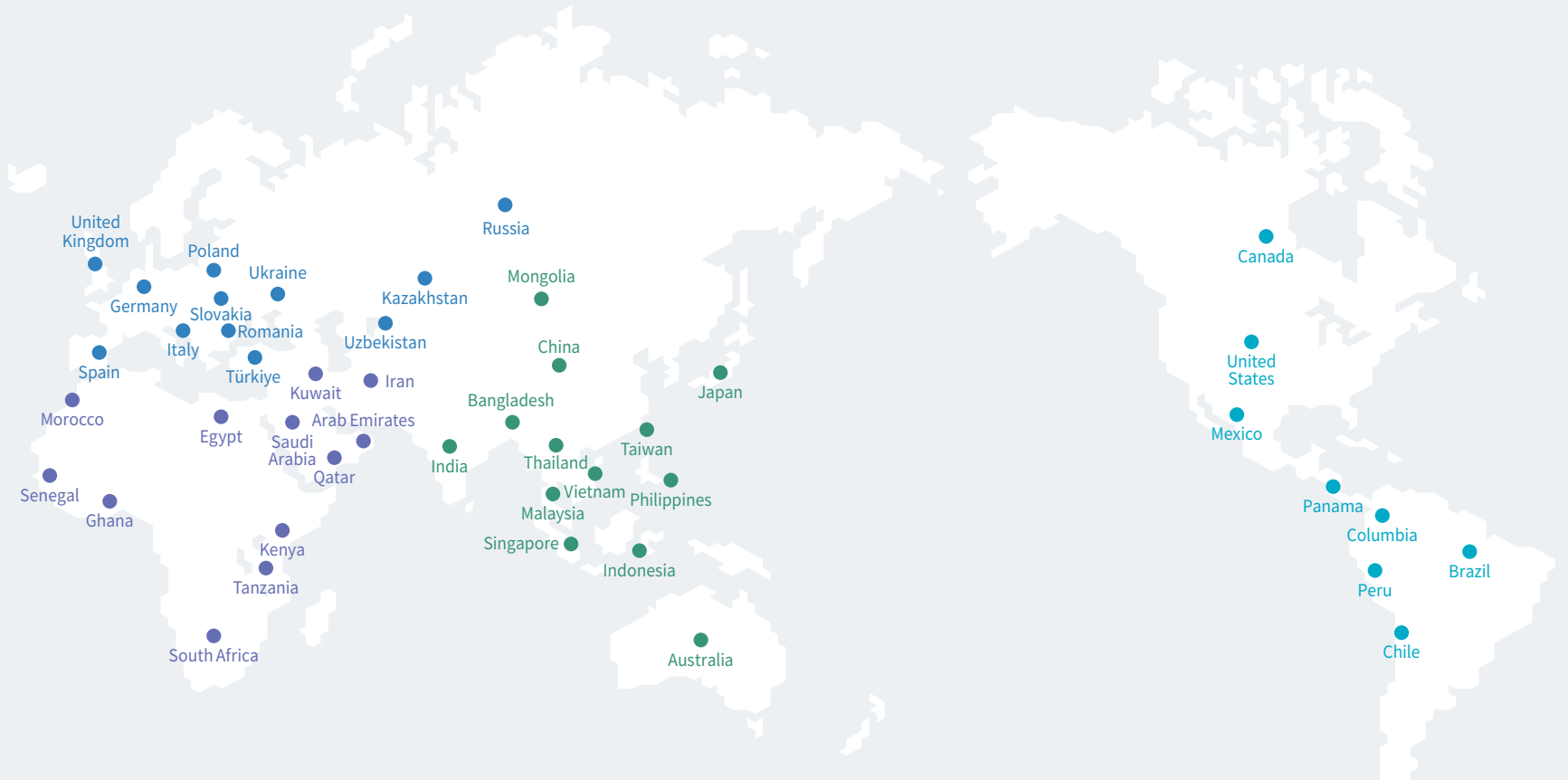


58

Employees (excluding Korea)



9,326



EUROPE & CIS		MIDDLE EAST & AFRICA		ASIA PACIFIC		AMERICAS	
Countries	12	Countries	12	Countries	13	Countries	8
Corporations	10	Corporations	2	Corporations	35	Corporations	8
Branches and Offices	11	Branches and Offices	17	Branches and Offices	21	Branches and Offices	9
Employees	901	Employees	2,042	Employees	5,544	Employees	839

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Message from the Chair of the Board



To Our Stakeholders Who Are Part of
Samsung C&T’s Sustainability Journey

The global economy is facing rapidly growing uncertainty amid supply chain restructuring, geopolitical tensions, and shifts in the international trade order, while also confronting a new wave of change driven by artificial intelligence and the energy transition. In times of such upheaval, sustainability management is a critical determinant of corporate competitiveness.

Samsung C&T has consistently worked with a wide range of stakeholders to advance sustainability, focusing on climate change, resource circulation, safety, human rights and supply chains, and diversity. Building on the foundation established through these efforts, the Board deliberated on the Company’s medium-term direction for its next stage of growth.

This year, the Board renamed the ESG Committee as the Sustainability Committee and clarified its role as an integrated decision-making body covering not only environmental, social, and governance matters, but also medium- to long-term strategy, investment, and risk management. With the Sustainability Committee at the center of these efforts, Samsung C&T plans to enhance its management of key priority areas, strengthen monitoring of implementation, and further advance its framework for managing sustainability-related risks.

The business environment is expected to remain exceptionally challenging this year. The introduction of mandatory corporate sustainability disclosure and supply chain due diligence requirements is imminent, while regulations on greenhouse gas emission reduction and biodiversity protection continue to tighten.

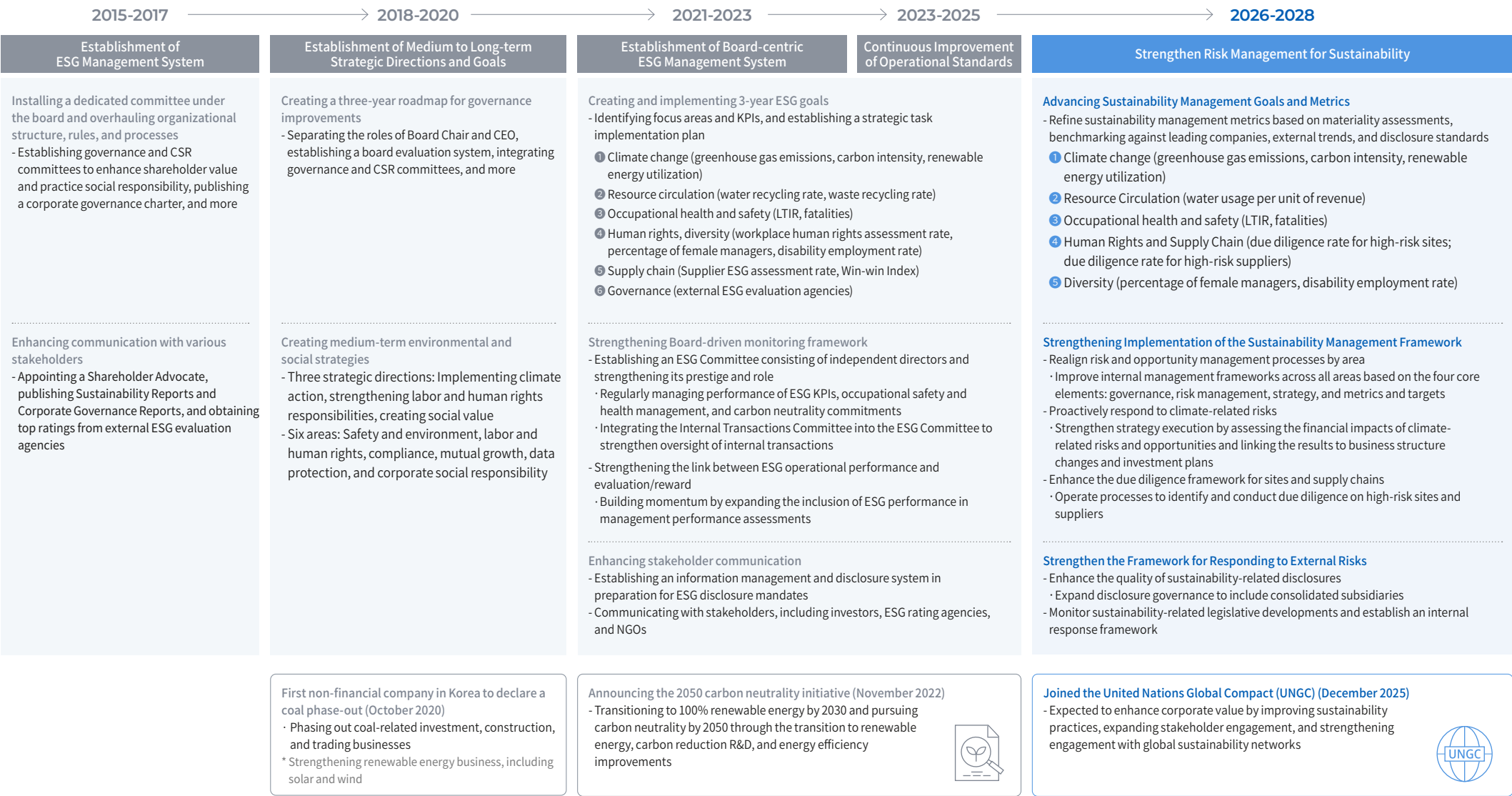
Going forward, the Board will remain committed to encouraging and supporting the Company in balancing financial performance with non-financial value through Board-led sustainability management. We look forward to your continued interest and support.

Thank you.

Chair of the Board and
Chair of the Sustainability Committee Samsung C&T
Joong Kyung Choi

Sustainability Strategy and Framework

Samsung C&T establishes and implements three-year medium-term plans aimed at creating environmental and social value and establishing a Board-led ESG management system. Since 2021, Samsung C&T has managed its medium-term strategic direction and targets by linking them to KPIs, while continuing to strengthen its ESG implementation through 2025. For 2026–2028, the Company plans to redefine its strategic direction and targets and further enhance its management of sustainability-related risks.



Progress on Sustainability Strategic Initiatives

Samsung C&T has set three strategic directions and six priority areas and, based on them, further enhanced its sustainability management goals for 2026–2028. The Sustainability Committee reviews progress against KPIs and the implementation status of each initiative on a quarterly basis, thereby ensuring the effective operation of the sustainability management framework.

KPI Progress and Targets

Key Metrics				Advancing the ESG Management Framework				Strengthening Risk Management for Sustainability		
				2023	2024	2025		2026	2027	2028
Strategic Direction	Focus Areas	KPI	Unit	Performance	Performance	Targets	Performance	Targets	Targets	Targets
Promotion of Carbon Neutrality Roadmap and Circular Economy	 Climate change	GHG emission	tCO ₂ e	176,443	158,546	147,796	146,441	146,331	144,914	134,024
		Carbon intensity	tCO ₂ e/ KRW 100 million	0.5	0.5	0.5	0.5	0.4	0.4	0.3
		Renewable energy utilization ¹⁾	%	29.6	39.1	52.7	43.2	56.3	61.8	71.8
	 Resource circulation	Waste recycling rate	%	97.2	97.6	97.2	98.5	-	-	-
		Water recycling rate ²⁾	%	25.7	30.1	27.4	35.5	-	-	-
		Water usage per unit of revenue ³⁾	ton/ KRW 100 million	New metrics ⁴⁾				19.9	18.8	17.6
Respecting Fundamental Rights and Promoting Mutually Beneficial Corporate Culture	 Occupational health and safety ⁵⁾	LTIR	-	0.13	0.21 ⁷⁾	0.08	0.15	0.16	0.16	0.15
		Number of fatalities ⁶⁾	Persons	0	3	0	2	0	0	0
	 Human rights and supply chain	Supplier ESG assessment rate	%	100	100	100	100	-	-	-
		Due diligence coverage rate for high-risk suppliers	%	New metrics ⁴⁾				10	30	60
		Workplace human rights assessment rate	%	100	100	100	100	-	-	-
		Due diligence coverage rate for high-risk business sites	%	New metrics ⁴⁾				20	30	50
		Win-win index	Rating	Best (E&C) Excellent (Fashion)				-	-	-
	 Diversity	Percentage of female managers	%	17.6	18.7	18.1	19.7	19.5	19.8	20.2
		Disability employment rate ⁸⁾	%	2.1	2.0	2.0	1.9	2.1	2.3	2.5

1) Refers to the electricity portion of energy usage and the formula is Renewable electricity usage (MWh)/Total electricity usage (MWh)
2) Includes production and operational sites (excludes offices)
3) Based on water withdrawal excluding externally supplied recycled water; calculated as water withdrawal (tons)/Revenue (KRW 100 million)
4) New metrics and targets established for 2026–2028 to strengthen management of the priority areas
5) Occupational health and safety targets apply to both employees and contractors in Korea and abroad
6) Involving employees and contractors across all business sites in Korea and abroad
7) The 2024 historical data has been recalculated
8) Based on the criteria of the Korea Employment Agency for Persons with Disabilities under the Ministry of Employment and Labor (as of the end of December of the reporting year)

Materiality Assessment

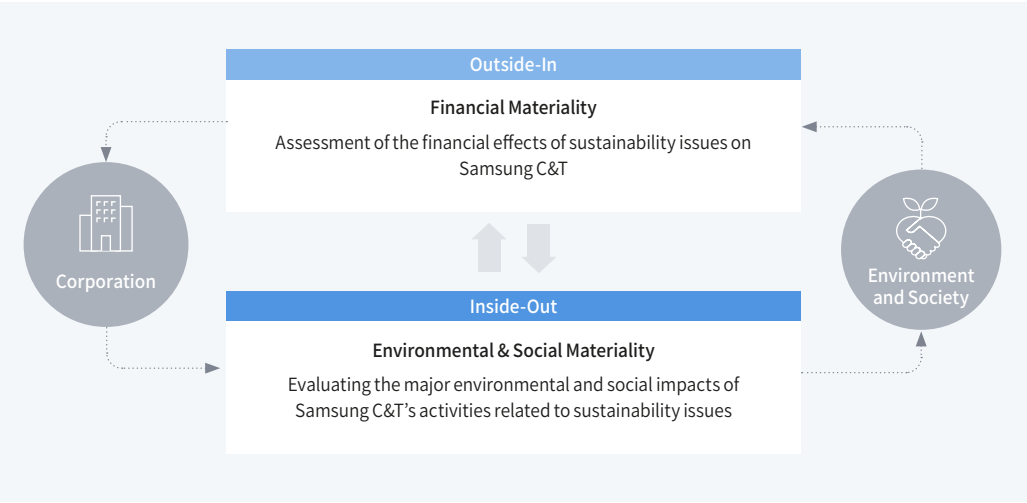
Double Materiality Assessment

Samsung C&T identifies key sustainability issues each year through a double materiality assessment. The double materiality assessment comprises an environmental and social impact assessment (Environmental & Social Materiality), which evaluates the environmental and social impacts of the Company's activities on the environment and society, and a financial materiality assessment (Financial Materiality), which evaluates the financial effects of each sustainability issue on the Company. Through the analysis of impacts, opportunities, and risks conducted as part of the issue selection process, Samsung C&T identifies stakeholder interests and requirements and strives to implement related activities and disclose its performance.

Assessment Process

Samsung C&T conducted a double materiality assessment in accordance with the revised materiality principles of the Global Reporting Initiative 2021 (GRI 2021) and the materiality assessment guidelines of the EU Corporate Sustainability Reporting Directive (CSRD). Samsung C&T identified 10 key issues across seven areas by business group through an analysis of global initiatives, industry peer benchmarking, and internal data, and conducted environmental and social impact assessments and financial impact assessments on all identified issues.

Double Materiality Assessment



Double Materiality Assessment Process

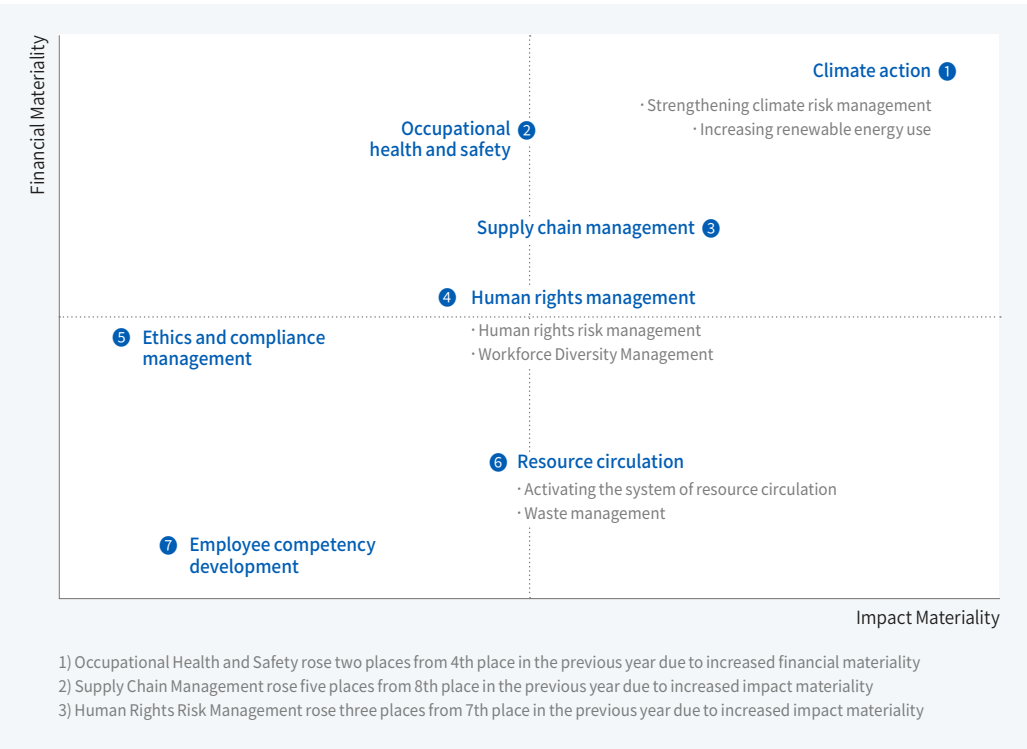
 Development of the Sustainability Issue Pool	· Analyzing global ESG disclosure standards (GRI, CSRD, SASB) · Analysis of sustainability issues among industry peers
 Identification of Key Sustainability Issues by Business Group	· Analysis of global ESG disclosure standards and frameworks, including GRI, CSRD, and SASB · Examining sustainability issues across industries → Identification of sustainability issues common to the Engineering & Construction, Trading & Investment, Fashion, and Resort Groups
 Impact Assessment	Environmental and Social · Analyzing environmental and social impact-related standards (GRI) and initiatives (UNGC, SDGs) · Benchmarking analysis of industry peers and competitors · Analyzing media exposure · Reviewing alignment with corporate strategy Financial · Analyzing disclosure standards and metrics related to financial impact, including IFRS S2, SASB, and MSCI · Analyzing laws and regulations · Analyzing the needs and interests of investors and shareholders
 Derivation of Evaluation Results	· Combining environmental and social impact assessments with financial impact assessments to identify material issues · Monitoring of performance and targets for the 10 material issues across seven areas

Materiality Assessment

Double Materiality Assessment Results

Reflecting the characteristics of each of Samsung C&T’s business groups and taking into account environmental and social impacts as well as financial impacts, Samsung C&T selected 10 material issues across seven areas: climate risk management, renewable energy use, occupational health and safety, supply chain management, human rights risk management, workforce diversity management, resource circulation framework, waste management, ethics and compliance, and employee competency development. The same issues were selected as in the previous year’s materiality assessment, although the names of certain issues were changed to reflect an expanded scope of management and other considerations. Based on the financial materiality assessment methodology, the rankings of certain issues changed. In particular, the materiality of occupational health and safety, supply chain management, and human rights risk management increased slightly compared with the previous year. The selected key sustainability issues are managed through governance, strategy, risk management, and metrics and targets.

Double Materiality Assessment Matrix



Impact of Material Issues

High ●●● Medium ●●○ Low ●○○

Classification	Issues	Impact		Risk-Opportunity		Total impact
		Description	Impact	Description	Impact	
Environmental	Climate action Climate risk management Renewable energy use	(Positive) Reducing emissions by implementing tasks in line with the net-zero roadmap (Negative) Increasing indirect emissions due to increased energy use	●●●	(Opportunity) Acquiring surplus emission credits through emissions reductions (Risk) Carbon taxes and reduced export driven by stricter regulations	●●●	●●●
	Resource circulation Resource circulation framework Waste management	(Positive) Contributing to the circular economy by increasing recycling of resources (Negative) Having negative impacts on communities near operations due to water and air pollutants and waste generation	●●●	(Opportunity) Reducing raw material costs by establishing a resource circulation system (Risk) Fines for non-compliance with waste regulations	●○○	●●○
Social	Occupational health and safety	(Positive) Improving workers' health through an advanced occupational health and safety system (Negative) Posing threats to workers' physical and mental health due to workplace hazards	●●●	(Risk) Rising costs due to work stoppages and increased insurance premiums caused by industrial accidents (Risk) Facing business suspension for violating the Serious Accidents Punishment Act	●●●	●●●
	Supply chain management	(Positive) Promoting sound practices through fair selection of suppliers (Negative) Adverse impacts across the value chain due to inadequate supply chain sustainability management	●●●	(Opportunity) Building sustainable partnerships by helping suppliers strengthen ESG (Risk) Damaging our brand reputation due to poor ESG performance of suppliers	●○○	●●○
	Human rights management Human rights risk management Workforce diversity management	(Positive) Strengthening organizational capabilities by enhancing diversity across gender, age, etc. (Negative) Decline in stakeholder trust due to non-compliance with applicable laws, including disability employment and anti-discrimination laws	●●●	(Risk) Incurring legal dispute costs due to discrimination and human rights violations	●○○	●●○
	Employee competency development	(Positive) Increased job satisfaction through job competency development (Positive) Motivating employees through fair performance evaluations	●○○	(Opportunity) Increasing productivity and strengthening competitiveness through job competency development (Risk) Weakening corporate competitiveness due to talent drain	●○○	●○○
	Ethics and compliance management	(Positive) Promoting a culture of compliance through ethical management implementation (Negative) Loss of stakeholder trust due to business ethics violations	●●○	(Opportunity) Reducing the cost of legal risk by building a compliance system (Risk) Causing a decline in stock price and investor withdrawal due to violating business ethics	●●○	●●○

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Materiality Assessment

Impact Analysis of Material Issues Across the Value Chain

We identified the scope of impact and stakeholders of the seven areas and ten material issues through a double materiality assessment. To systematically respond to the potential impact of each issue, we set management metrics and drive specific initiatives. In addition, we enhance the effectiveness of implementation by linking performance outcomes to the executive compensation system.

Impact analysis of material issues

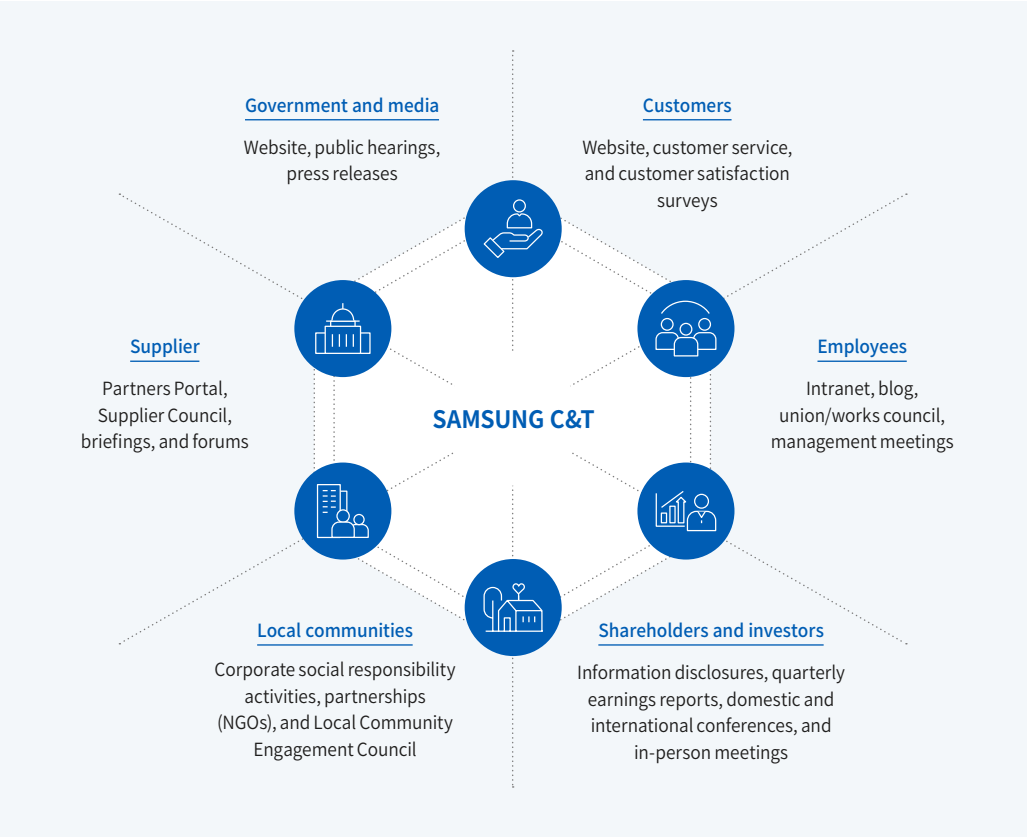
Classification	Issue	Business Impact	Value Chain			Key Stakeholders	Impact-Risk- Opportunity	Nature Positive/Negative	Impact Metrics	Initiative	Alignment with Executive Compensation
			Up	Own	Down						
Environmental	Climate action Climate risk management Renewable energy use	· Increasing stringency of ESG regulations worldwide and at the national level · Implementing 2050 Carbon Neutrality Roadmap		●		· Employees, shareholders, investors, government, and media	Risk	Potential Negative	· Remaining emissions allowances · Scope 1 and 2 emissions	Climate action p. 23~36	Incorporating sustainability-related key competitiveness indicators into performance evaluation Sustainability-related indicators · Advancing eco-friendly business initiatives
		· GHG emissions from transactions to provide services	●		●	· Suppliers, shareholders, investors, customers, and local communities	Impact	Actual Negative	· Scope 3 emissions		
	Resource circulation Resource circulation framework Waste management	· Reducing the use of resources such as packaging and raw materials throughout product and service delivery	●	●		· Employees, local communities, suppliers, and customers	Impact	Actual Positive	· Usage by resource	Resource circulation p. 39~41	
		· Reinforcing regulations on waste generation and disposal		●	●	· Employees, shareholders, investors, government, media and local communities	Risk	Potential Negative	· Number of environmental violations-fines · Waste disposal practices		
Social	Occupational health and safety	· Strengthening occupational health and safety management of employees and contractors in accordance with the Serious Accidents Punishment Act	●	●		· Employees, contractors, shareholders, investors, government, and media	Risk	Actual Negative	· Fatalities, LTIR among employees and contractors	Occupational health and safety p. 52~57	· Developing eco-friendly technology · Safety and environmental management · Competitive edge in human resources · Compliance management and more * To systematically manage its sustainability activities, Samsung C&T reports performance against its KPIs on a quarterly basis, with the Sustainability Committee overseeing ongoing performance reviews.
	Supply chain management	· Stakeholder demand for higher levels of supplier ESG management	●	●		· Employees, suppliers, customers, shareholders, and investors	Impact	Actual Negative	· Suppliers subject to ESG assessments, assessment rate	Supply chain management p. 68~74	
	Human Rights Management Human rights risk management Workforce diversity management	· Impact on social trust and corporate reputation due to human rights violations	●	●		· Employees, suppliers, shareholders, investors, government, and media	Risk	Potential Negative	· Number of grievances received-resolved	Human rights p. 58~61	
		· Enhancing organizational capacity by fostering diversity	●			· Employees, shareholders, investors, government, and media	Impact	Actual Positive	· Percentage of female managers and employment of people with disabilities		
	Employee competency development	· Scaling and transforming business by enhancing job competencies		●		· Employees, shareholders, and investors	Opportunity	Actual Positive	· Training hours, training investment	Employees p. 62~67	
		· Motivating employees with fair performance evaluations		●		· Employees, shareholders, investors, government, and media	Impact	Actual Positive	· Employee performance assessment and compensation		
Governance	Ethics and compliance management	· Loss of corporate reputation and trust when ethics issues arise	●	●	●	· Employees, shareholders, investors, government, and media	Risk	Potential Negative	· Number of participants in ethics training, Percentage of employees subject to the code of conduct	Compliance p. 97~102	

Stakeholder Engagement

Definition of stakeholders

Samsung C&T has identified six stakeholder groups—customers, employees, shareholders and investors, local communities, suppliers, and government agencies and the media—and operates communication channels for each group. The Company listens closely to stakeholder views and has gathered slightly more feedback than in the previous year, using it to improve its business activities and inform future strategies.

Stakeholder Communication Channels



Gathering stakeholder feedback

Samsung C&T strives to reflect the interests and needs of various stakeholders in its management activities. We analyze how issues of interest to each stakeholder group affect our business and establish strategies based on the results. We strive to strengthen trust with our stakeholders by disclosing our policies and specific activity results through the Sustainability Report.

Key Issues and Response Strategies by Stakeholder Group

Classification	Issues of Interest and Demands	Business Impact	Response Strategy
Customers	- Products and services - Customer safety and health - Marketing - Communication	- Project contracts - Product purchase	- B2B and B2C customer management - Enhancement of customer satisfaction and trust - Product quality and reliability management
Shareholders and Investors	- Economic performance - Management of sustainability-related risks	Enhancing corporate value	- Stable revenue generation - Advancing the sustainability management framework - Integrated risk management
Suppliers	- Support for strengthening supplier competitiveness - Ethical management - Protecting worker rights - Fair trade practices (anti-corruption)	Logistics, procurement, and construction	- Fair trade relationships - Strengthening partners' capabilities - Mutual cooperation system advancement
Employees	- Occupational health and safety - Enhancing diversity and inclusion - Education and training - Employment and benefits - Increasing labor-management communication	- Sales, construction, and operations - Product planning and design - Technology research and development - Intellectual property	- Strengthening occupational health and safety management at business sites - Strengthening the human rights governance framework - Developing job competencies - People-centered organizational culture - Provision of a wide range of employee benefits
Local Communities	- Contributing to local communities - Improving community experiences	- Building infrastructure - Indirect economic impacts	- Corporate social contribution activities linked to core business capabilities in communities near domestic and overseas operations - Community impact mitigation activities
Government and Media	- Anti-corruption - Human rights protection - Environmental conservation and accident prevention - Compliance	- Project development - Managing customers and accounts - Competitiveness in securing contracts	- Participation in government policies - Legal compliance - Disclosure

IFRS ISSB Framework

Samsung C&T selected the 10 material issues across seven areas identified through its 2026 materiality assessment as key issues and systematically manages them in accordance with the International Sustainability Standards Board (ISSB) framework. The Company continues to work to minimize negative impacts and maximize positive impacts by setting goals, establishing implementation initiatives, and managing risks and performance.

Managing Material Issues

Classification	Material Issues	Governance	Strategy	Risk Management	Metrics and Targets
Environmental	Climate action Climate risk management Renewable energy use 	Climate action governance - Board of Directors and Sustainability Committee: Review and approve climate change-related plans and performance - Management: Monitor climate change strategies and performance and incorporate non-financial KPIs into performance evaluations - Working-level Coordination Councils: Review progress on initiative implementation and target achievement - Environmental departments by business group: Calculate emissions, manage related data, and implement reduction initiatives	Identification of climate-related risks and opportunities - Develop response strategies for physical risks, transition risks, and opportunities by business site - Identify current and anticipated financial effects Establishment and implementation of the 2050 carbon neutrality strategy - Increasing renewable energy use: Expand renewable energy procurement and on-site solar power generation - Carbon reduction R&D: Develop low-carbon concrete technologies and reduce whole-life carbon emissions from buildings - Creating low-carbon, high-efficiency business sites: Transition company vehicles to electric vehicles and identify measures to reduce carbon emissions - Stakeholder engagement: Engage employees, suppliers, and customers in activities to reduce environmental impacts	Integration of the company-wide risk management system - Conduct regular risk reviews led by the Sustainability Committee - Manage 11 key risks on an integrated basis at the company-wide level	Greenhouse gas emissions - 2025 target: 147,796tCO₂e - 2025 performance: 146,441tCO₂e - 2030 target: 58% reduction compared to 2018 - 2050 target: Net-zero emissions Renewable energy usage rate - 2025 target: 52.7% - 2025 performance: 43.2% - 2030 target: 100%
	Resource circulation Resource circulation framework Waste management 	Environmental management governance (resource circulation) - Board of Directors and Sustainability Committee: Receive reports on and approve environmental matters, including water resources and waste, and monitor related plans and performance - Management: Monitor environmental management strategies and performance and evaluate and review environmental management activities - Responsible departments at the corporate and business group levels: Aggregate business site data and manage progress on initiatives - Environmental departments by business group: Carry out environmental management activities at business sites, including water resources and waste management	Establishment and implementation of the resource circulation management strategy - Environmental performance of products: Expand the use of certified recycled materials - Waste management: Expand construction waste recycling and biofuel use and reduce plastic waste generation - Water resources management: Expand the use of reclaimed water at the park and apply mobile water recycling systems at construction sites	Company-wide integrated risk management framework - Integrate and manage risks on a corporate-wide basis across 11 key risk categories Operation of the environmental management process at business sites - Manage activities through the Plan (Planning), Do (Operation), Check (Performance Evaluation), and Action (Improvement) process	Water recycling - 2025 target: 27.4% - 2025 performance: 35.5% Water usage per unit of revenue - 2028 target: 17.6 metric tons per KRW 100 million Waste recycling - 2025 target: 97.2% - 2025 performance: 98.5%
Social	Occupational health and safety 	Occupational health and safety governance - Board of Directors and Sustainability Committee: Review and approve occupational health and safety management plans and performance - Chief Safety Officer (CSO): Establish staffing and budget plans to minimize safety risks in each business group - Responsible departments at the corporate and business group levels: Review progress on initiative implementation and target achievement - Occupational health and safety departments by business group: Manage occupational health and safety data and implement activities to strengthen safety management Establishment of occupational health and safety policies by business group - Occupational health and safety management system (ISO 45001) certification	Establishment and implementation of the occupational health and safety management strategy - Strengthening occupational health and safety capabilities: Provide risk assessment training, operate hands-on training centers, and provide safety training for employees and contractors - Building an occupational health and safety culture: Guarantee the right to stop work and operate occupational health and safety grievance channels, among other measures	Identifying and mitigating occupational health and safety risks - Conducting on-site risk assessments to identify risks and estimate their potential impact - Establishing and implementing control measures, monitoring and managing effectiveness	Lost-Time Injury Rate (LTIR) (including employees and contractors) - 2025 target: 0.08 - 2025 performance: 0.15 - 2028 target: 0.15 Number of fatalities¹⁾ (including employees and contractors) - 2025 target: 0 cases - 2025 performance: 2 cases - 2028 target: 0 cases

1) Fatal accidents involving employees and contractors across all business sites in Korea and abroad

IFRS ISSB Framework

Managing material issues

Classification	Material Issues	Governance	Strategy	Risk Management	Metrics and Targets
Social	Supply chain management 	• Supply chain management governance - Board of Directors and Sustainability Committee: Oversee supply chain management goals and operating plans and monitor the annual status of supply chain management - Management: Establish supply chain management strategies, identify risks, and oversee the status of follow-up actions - Working-level organizations: Monitor compliance with the Supply Chain Code of Conduct and implement supply chain initiatives • Establishment of the supply chain sustainability management policy and supply chain code of conduct	• Establishment and implementation of the supply chain management strategy - Support for supplier safety capabilities: Provide safety management consulting for suppliers and support the establishment of safety management systems - Environmental management support for suppliers: Support suppliers in developing environmental management plans and obtaining environmental certifications	• Supply chain risk management process - Review the scope and assessment items for supplier sustainability assessments - Identify vulnerable areas across labor and human rights, occupational health and safety, environment, and ethics - Establish measures for suppliers with identified risks and monitor improvement activities	• Supplier ESG assessment rate - 2025 target: 100% - 2025 performance: 100% • Strengthening ESG management for suppliers - Expanding the scope of suppliers subject to inspections - Enhancing ESG inspection domains and detailed evaluation criteria • Due diligence coverage rate for high-risk suppliers - Achieve 100% coverage over the three-year period (2026–2028)
	Human rights management Human rights risk management Workforce diversity management 	• Human rights governance - Board of Directors and Sustainability Committee: Deliberate on and approve human rights plans and performance - Management: Establish medium- to long-term human rights strategies and review implementation progress - Working-level organizations: Implement human rights-related initiatives and improvement actions - Establish a human rights policy	• Establishment and implementation of the human rights risk management strategy - Provide diversity and inclusion training covering the prohibition of discrimination against persons with disabilities and workplace harassment - Operate human rights grievance channels for workplace harassment, sexual harassment, discrimination, and other issues - Strengthen protection of the human rights of local communities at Indonesian palm plantations	• Human rights risk management process - Identify labor and human rights issues and vulnerable areas based on business site assessments - Establish mitigation measures for business sites with identified risks and monitor improvement activities	• Percentage of female managers - 2025 target: 18.1% - 2025 performance: 19.7% - 2028 target: 20.2% • Workplace human rights assessment rate - 2025 target: 100% - 2025 performance: 100% • Due diligence coverage rate for high-risk suppliers - Achieve 100% coverage over the three-year period (2026–2028)
	Employee competency development 	• Human capital governance - Board of Directors and Sustainability Committee: Review key management plans and outcomes related to employee training, compensation, and performance - Management: Hold quarterly HR Team Leaders' Meetings attended by HR executives at the corporate and business group levels and discuss overall HR operations - Labor-Management Relations Advisory Group: Four external experts review labor-management issues and provide medium- to long-term recommendations to management	• Tailored competency development programs by position and job category - Leadership competency training based on position - Job-specific skills and performance training • Compensation based on fair performance evaluations - Conducting assessor training and distributing guides - Operating performance-based compensation based on role, individual performance, and targets	• Identifying and addressing human resource development risks - Establishing measures to retain and prevent the outflow of top talent - Operating competency development programs to strengthen corporate competitiveness and monitoring related activities	• Total employee training hours - 2025 performance: 577,971 hours
Governance	Ethics and compliance management 	• Compliance governance - Board of directors and Sustainability committee: Deliberating and resolving on compliance operations plans - Chief compliance officer: Conducting compliance activities and assessing effectiveness - Company-wide Compliance Team: Monitoring the implementation status of compliance inspections and training - Chief compliance officer in each business group: Implementing activities to enhance employees' ethical awareness • Obtain certification for the anti-bribery management system (ISO 37001) and compliance management system (ISO 37301)	• Establishing compliance codes of conduct and guidelines - Providing principles across seven key areas (integrity, fair trade, anti-corruption, data protection, labor and employment, subcontracting & mutual growth, safety, environment & quality) - Collecting pledge of compliance from all executives and employees • Raising compliance awareness - Providing common training for employees and operating the Compliance Academy for executives	• Assessing compliance risks - Determining the likelihood of unlawful conduct and classifying legal actions - Assessing existing risks and identifying new risks to reorganize management system	• Compliance self-assessment participation rate - 2025 performance: 98.8% • Conducting ethical inspections of all business sites every two years • Providing annual ethics training to all employees

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Sustainability Management

ENVIRONMENTAL

As global consensus on the severity of the climate crisis continues to grow, concerns are mounting over the impact of corporate production and operations on the global environment, including climate change and biodiversity. In response, we recognize our corporate responsibility toward the environment and are making various efforts to drive meaningful change for sustainability, going beyond mere regulatory compliance. In addition to efforts to reduce environmental impact, we continue to pursue research and innovation aimed at developing eco-friendly technologies and expanding our portfolio of eco-friendly businesses. Through these initiatives, we seek to address environmental issues while enhancing our long-term value and competitiveness.

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Climate-related Oversight and Decision-making Bodies

Roles and Responsibilities of the Board of Directors

As the highest governance and decision-making body, the Board of Directors reviews and approves key matters of Samsung C&T and helps establish a sustainability management framework. To ensure the Board’s climate-related oversight capabilities, Samsung C&T considers sustainability-related expertise when appointing directors. The Board currently includes one executive director with environmental expertise. The Sustainability Committee, a committee under the Board, reviews and approves sustainability-related policies, strategies, and operating plans, and monitors related performance, including climate change and broader environmental matters.

Oversight of Climate-related Risks and Opportunities

Samsung C&T oversees climate-related risks and opportunities through the Sustainability Committee. In 2025, the Sustainability Committee held a total of six meetings and reviewed five agenda items related to climate change and environmental management out of a total of 11 agenda items.

Samsung C&T sets KPIs by area through the Sustainability Committee, establishes three-year targets, and monitors performance on a regular basis. Climate-related KPIs currently managed include greenhouse gas emissions, emissions per unit of revenue, and the renewable energy use rate.

The Sustainability Committee reviews targets for each metric and monitors KPI performance on a quarterly basis. Quarterly performance is reported in the form of a KPI dashboard. For KPIs that are behind plan, the Committee supports more in-depth discussions, risk analysis, and the establishment of remedial action plans.

The Committee also monitors the implementation status of greenhouse gas reduction initiatives and provides support to ensure that they proceed as planned. In 2025, it discussed initiatives including the Gimcheon solar repowering project and the replacement of heat treatment equipment at Otelinox, both of which are progressing on schedule.

Sustainability Committee Activities on Climate Change and Environmental Matters

Date	Category	Agenda Item
Apr. 29, 2025	Report	Report on the 2025 operating plan
Jun. 26, 2025	Report	Report on the publication of the 2025 sustainability report
Jul. 28, 2025	Report	Report on major progress in the first half of the year
Oct. 27, 2025	Report	Report on the KPI dashboard
		Report on proposed improvements to the sustainability management framework

Roles and Responsibilities of Management

Based on the climate-related strategies established by the Sustainability Committee, the CEO and management of each business group establish detailed strategies to achieve the targets, oversee their implementation, and make investment decisions for greenhouse gas reduction. Samsung C&T strengthens responsible management by reflecting climate- and environment-related indicators in management performance evaluations.

Climate-related Evaluation and Compensation

Samsung C&T reflects sustainability-related indicators in the compensation of all executives, including the CEO. Short-term incentives are assessed based on financial metrics, short- and long-term business strategies, new businesses, sustainability-related key competitiveness indicators, shareholder return, and risk management, and are paid twice a year based on the level of target achievement. In particular, climate-related performance is assessed through two categories: risk management indicators and key competitiveness indicators. Achievement of greenhouse gas emissions targets is assessed as a company-wide risk management indicator, while the Engineering & Construction Group also assesses achievement of greenhouse gas emissions targets as a key competitiveness indicator.

Long-term performance incentives are paid in installments over three years. Performance is evaluated using relative financial metrics benchmarked against industry peers, including return on equity, pre-tax profit margin, and shareholder return, after which safety, environmental, and compliance indicators are applied as downward adjustment factors.

Climate Action

Climate-related Oversight and Decision-making Bodies

Working-level Coordination Councils

Led by the Corporate Planning Office, Samsung C&T has established a structure for close collaboration and communication among its business groups, enabling the Company to comprehensively manage implementation progress and performance on climate-related initiatives across each group. Samsung C&T has working-level councils in place to review climate-related and environmental performance by business group, while responsible departments identify and implement detailed strategic initiatives.

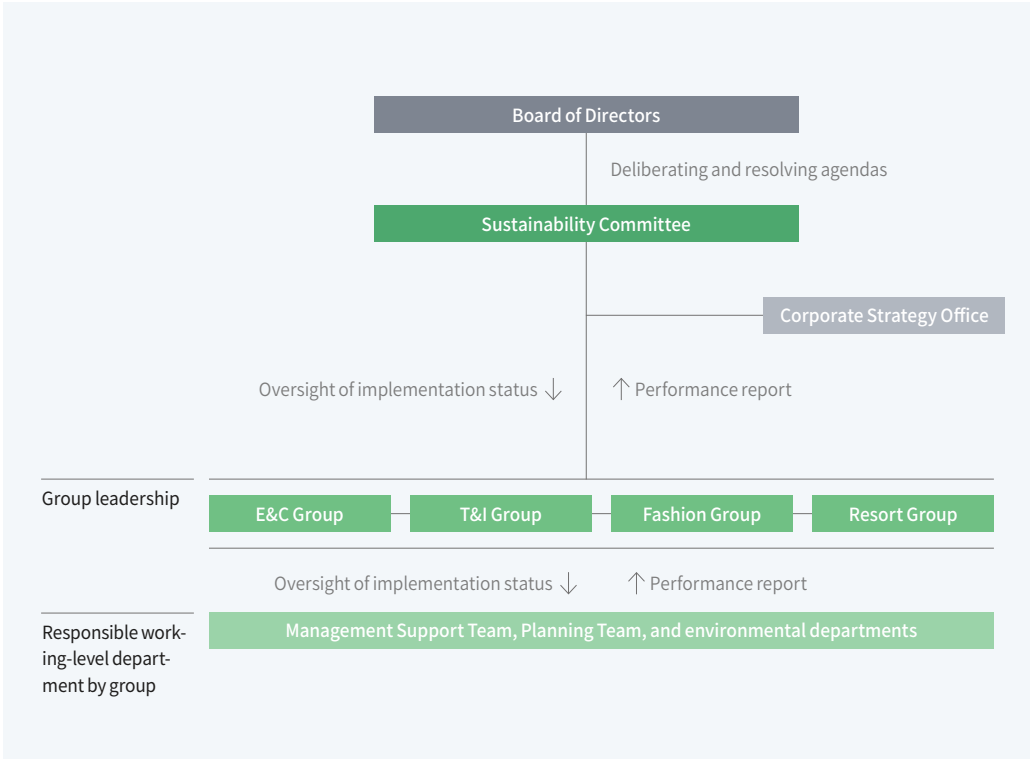
The Engineering & Construction Group has established and operates the ESG Council and the Carbon Neutrality Steering Council to discuss progress on key initiatives, including climate change response. Each council is attended by department heads and working-level staff from relevant departments in each area. The ESG Council, which meets quarterly, reviews the status of initiatives, progress toward targets, and response measures for internal and external issues across key areas, including the environment, safety, labor and human rights, mutual growth. The Carbon Neutrality Steering Council holds in-depth discussions on carbon reduction initiatives and matters related to emissions allowances. Since 2026, the two councils have been integrated and operated quarterly to maximize coordination efficiency.

The Trading & Investment Group operates a Sustainability Council to proactively identify key issues and develop response measures. The council is led by the Head of the Planning Team and is attended by department heads and working-level staff from departments related to climate change and environmental matters. It meets quarterly and primarily holds expert-led sessions or shares and discusses KPI management status, recent market trends, and other matters.

The Fashion Group regularly participates in the Environmental Council to support company-wide environmental management activities and review performance. Department heads and working-level staff responsible for sustainability and environmental matters attend the council. The council meets quarterly and closely reviews relevant performance, including greenhouse gas emissions and reductions, and reviews initiatives to be pursued going forward.

The Resort Group operates an Environmental Performance Management Council to systematically manage environmental performance and strategic initiatives. The council is attended by department heads and working-level staff responsible for environmental and energy management. It meets quarterly and, through regular communication within the council, reviews environmental performance, including greenhouse gas emissions, and monitors progress on strategic initiatives.

Climate Action Governance System



* Further details are available on page 37 of this report.

Climate-related Risks and Opportunities

Risk Identification

Considering climate-related impact factors for each business group, Samsung C&T identified climate-related risks that are reasonably expected to affect the Company’s prospects.

Short-term: one year, Medium-term: more than 1 year but less than 5 years, Long-term: Over 5 years

Type	Category	Risk and Opportunity Factors	Potential Impact	Time Horizon
Physical Risks	Acute	Increased costs to restore operations following natural disasters such as typhoons, floods, and droughts	· Schedule delays and site flooding due to heavy rain and flooding · Disruptions in raw material provision from suppliers due to natural disasters · Closure of stores and parks due to typhoons	Medium-term
	Chronic	Increased costs due to changes in business activities caused by extreme weather events, such as rising temperatures	· Reduction in workers’ working hours due to extreme weather events · Decreased labor productivity in response to rising temperature · Reduced resource productivity due to water scarcity and rising temperatures caused by climate change · Increased use of cooling due to rising temperatures	Long-term
Transition Risks	Policies and laws	Enhanced emissions trading scheme for greenhouse gases	· Increase in emissions allowance purchase costs due to a higher volume of required allowances and rising allowance prices resulting from an increase in the paid allocation ratio	Short- to medium-term
		Carbon taxes and trade barriers for products	· Increased regulatory response costs as carbon-intensive products become more regulated	Short- to medium-term
		Response to mandatory climate disclosures	· Increased costs due to the establishment of climate disclosure systems and expansion of related workforce · Increased costs due to third-party verification required to enhance the reliability of disclosed data · Increased brand devaluation and penalties due to lack of data reliability	Medium- to long-term
		Increased environmental litigation, including greenwashing	· Legal disputes over reporting overstated performance and understated risks · Fines for violations of the Act on Fair Labeling and Advertising due to greenwashing	Medium- to long-term
	Technology	Increased research costs and capital investments associated with transitioning to low-carbon technologies	· Development of technology and acquisition of talent to drive low-carbon business · Cost of building a supply chain to source low-carbon raw materials · Installation of equipment to improve energy efficiency	Medium- to long-term
	Market	Declined demand for existing products and services due to changing consumer preferences and stakeholder needs	· Decline in demand for fossil fuel infrastructure and products · Weakened market competitiveness of existing product lines due to the increase in eco-friendly consumption · Increase in stakeholder demand for lower-carbon operations	Medium- to long-term
		Increased raw material costs from green inflation and evolving market requirements	· Increase in unit costs due to surging demand for sustainable raw materials and products, including low-carbon and recycled options	Medium- to long-term
	Reputation	Reputational and brand damage due to insufficient action on climate change	· Loss of stakeholder (customers, investors) trust and damage to brand image due to inadequate climate action or instances of greenwashing	Medium- to long-term

Climate Action

Climate-related Risks and Opportunities

Opportunity Identification

Samsung C&T recognizes climate change adaptation as a key opportunity for corporate growth and aims to strengthen our sustainable competitiveness. In line with the ISSB S2 framework, climate-related opportunities have been analyzed in terms of resource efficiency, energy resources, products and services, markets, and resilience, and the resource efficiency and energy categories, which have similar characteristics, have been combined to identify key influencing factors.

We also closely analyze the impact of climate change on each of our business groups, and formulate and implement effective responses to secure new growth engines and realize sustainable value.

Short-term: one year, Medium-term: more than 1 year but less than 5 years, Long-term: Over 5 years

Type	Category	Risk and Opportunity Factors	Potential Impact	Time Horizon
Opportunities	Resource efficiency	Reduced operational costs and carbon emissions through decreased consumption of energy, water, and resources	· Minimizing costs by reducing energy and material consumption · Reducing energy consumption by expanding low-carbon transportation and introducing high-efficiency heating and cooling equipment	Short- to medium-term
	Products and services	Increased revenue through increased adoption of low-emission products and eco-friendly services	· Increasing demand for eco-friendly products, construction, and services · Utilizing recycled materials and expanding carbon footprint certified products	Medium- to long-term
	Market	Enhanced Reputation and Brand Value through Climate Action	· Building stakeholder trust by strengthening climate-related information disclosure	Medium- to long-term
	Resilience	Increased revenue with a new portfolio of eco-friendly businesses	· Decarbonizing the business structure and expanding the foundation for new revenue generation	Medium- to long-term

Responses to Climate-related Risks and Opportunities

[Physical Risk] Damage to Construction Sites Caused by Natural Disasters

Based on an assessment and analysis of physical risk impacts using climate change scenarios, natural disasters caused by climate change, including floods and typhoons, were found to have the potential to directly affect construction activities undertaken by the Engineering & Construction Group. Reported incidents include damage to structures caused by a typhoon during breakwater construction and the flooding of materials and equipment at a plant project site in the Middle East.

Direct Mitigation and Adaptation Measures

When natural disasters are forecast in areas where construction sites are located, the Engineering & Construction Group checks whether temporary site offices, materials, and other facilities are properly secured and takes reinforcement measures to minimize damage to sites and facilities. In particular, to prepare for localized heavy rainfall and typhoons, the Group assesses the risk level of each site, assigns risk grades, and conducts joint inspections with relevant departments based on those grades. The Group also strictly complies with operating standards for construction equipment based on weather conditions, including wind speed, and promptly implements necessary measures.

Current and Anticipated Financial Effects

Samsung C&T recognizes the financial effects of site damage and disaster recovery costs caused by natural disasters. In 2025, the financial impact of damage caused by natural disasters was approximately KRW 2.5 billion.¹⁾ In addition, the Company plans to refine its analysis for quantifying the anticipated financial effects of this item.

1) The amount of damage includes costs to restore flood damage at business sites and revenue losses resulting from business interruption.

[Physical Risk] Changes in the Operating Environment Due to Increasing Extreme Weather Events

Samsung C&T’s analysis indicated that heat waves, rising average temperatures, and increased precipitation caused by climate change may have a direct impact on construction sites where outdoor work is performed for extended periods, as well as outdoor operating facilities. In the Engineering & Construction Group, when heat waves of 35°C or higher continue, outdoor work is suspended from 2 p.m. to 5 p.m. in accordance with government recommendations. This may increase the likelihood of construction schedule extensions and liquidated damages for delay, and may also lead to cascading effects such as higher construction costs and construction insurance premiums. The Resort Group may experience a direct impact on revenue when forecasts of extreme weather events, such as heavy rainfall or heat waves, lead customers to avoid outdoor activities.

Direct Mitigation and Adaptation Measures

The Engineering & Construction Group analyzes past cases and meteorological data and establishes response strategies in advance when pursuing projects in regions expected to be significantly affected by climate change. In particular, during periods of sustained high temperatures, the Group implements practical measures to minimize construction delays, such as adjusting working hours to the morning.

Since 2021, the Resort Group has operated the “Be Happy” program, which provides return-visit vouchers to guests when daily precipitation exceeds 20 mm, as part of its efforts to minimize declines in visitor numbers and revenue.

Current and Anticipated Financial Effects

Samsung C&T’s current financial effects from changes in the operating environment are estimated at approximately KRW 3.3 billion. The Resort Group’s highly weather-dependent theme park operations may experience an approximately 60% decline in revenue during rainfall or heavy snowfall. The impact on revenue was estimated taking into account the 113 days with precipitation in 2025.¹⁾

1) Calculation formula: Revenue decrease = Increase in the number of days with extreme weather events compared with the long-term average × (average daily revenue × 0.6)

Responses to Climate-related Risks and Opportunities

[Transition Risk] Strategic Response to Stricter Emissions Trading Regulations

As the global community transitions to a low-carbon economy and demand for greenhouse gas emissions reductions continues to grow, Korea’s emissions trading scheme is also becoming more stringent. Under the National Allocation Plan for the Fourth Planning Period of the Greenhouse Gas Emissions Trading Scheme, announced in 2025, the paid allocation ratio was raised to up to 50% for the power generation sector and 15% for non-power generation sectors. The benchmark-based (BM) allocation method was also expanded, and allowance prices are expected to rise. Based on the NGFS¹⁾ Phase IV scenarios, the Bank of Korea projects that allowance prices could rise to USD 150 per tonne by 2030 and USD 1,700 per tonne by 2050.

1) NGFS: Network for Greening the Financial System, an international network of central banks and financial supervisors established to address climate-related financial risks.

Direct Mitigation and Adaptation Measures

In response to stricter regulations, Samsung C&T declared its commitment to achieving carbon neutrality by 2050 and established a related strategy to minimize the costs associated with purchasing emissions allowances. In 2025, the Company established a medium-term plan for 2026–2028 and has continued to monitor and reduce greenhouse gas emissions.

Current and Anticipated Financial Effects

Emission liabilities are measured as the sum of the carrying amount of allowances held for the estimated emissions to be submitted to the government for the relevant compliance year and the estimated expenditures, as of the end of the reporting period, for emissions exceeding the allowances held. As of December 31, 2025, Samsung C&T estimated that its emissions would not exceed the volume of allowances allocated free of charge for the compliance year and therefore did not recognize any emission liabilities.

However, due to the reduction in the volume of allowances allocated for the Fourth Planning Period of the emissions trading scheme, Samsung C&T expects that it will need to purchase allowances. Considering the upward trend in allowance prices, the associated financial effects are expected to increase continuously over the medium to long term.

[Transition Risk] Response to CBAM as a Trade-related Regulatory Barrier

The Carbon Border Adjustment Mechanism (CBAM) is a policy introduced by the European Union that imposes a cost on products imported into the EU based on the carbon emissions generated during their production. As CBAM enters its definitive regime in 2026 for transactions involving exports to the EU, Samsung C&T analyzed that responding to and complying with CBAM regulations may have a direct impact on its business.

Direct Mitigation and Adaptation Measures

The Trading & Investment Group has established a response process based on an annual reporting framework to address the relevant regulations. Through a dedicated task force comprising business divisions and relevant departments, the Group continuously monitors regulatory developments related to CBAM-covered products and industry responses, and has established a framework to proactively manage its annual CBAM declaration and certificate surrender obligations. The Group has also enhanced its internal management system to ensure the accuracy of emissions data and systematically operates processes for emissions calculation, collection, and verification. Based on these efforts, it is preparing to fulfill these obligations.

Current and Anticipated Financial Effects

As CBAM regulations enter into application from 2026, Samsung C&T had not incurred any direct financial effects from CBAM reporting or certificate surrender obligations as of December 31, 2025.

Responses to Climate-related Risks and Opportunities

[Opportunity] Identifying and Pursuing Business Opportunities to Reduce Environmental Impact

As awareness of climate change grows, consumers are increasingly making values-based purchasing decisions, while rising sustainability expectations from a wide range of stakeholders are driving steady growth in demand for products and services with reduced environmental impacts. These trends are expected to drive market growth across a range of industries, including green building, renewable energy, and sustainable fashion. In particular, the global green building market is projected to grow from USD 375.8 billion in 2025 to approximately USD 708.7 billion by 2032, representing a compound annual growth rate of approximately 11.0%.¹⁾

1) Green Construction Market Size (Coherent Market Insights, published April 2025)

Direct Mitigation and Adaptation Measures

To advance sustainability across its business groups, Samsung C&T identifies and pursues business opportunities that help reduce environmental impacts. The Engineering & Construction Group is expanding its businesses in areas such as solar power generation, green hydrogen, and SMRs, while investing in technologies that support environmental impact reduction, including building digital twin platforms, and applying them at project sites. The Trading & Investment Group is expanding its energy businesses, including solar, wind, and hydrogen. The Fashion Group is expanding its portfolio of products that carry environmental certifications, while the Resort Group engages in biodiversity protection and conservation-related activities.

Samsung C&T establishes and implements environmental strategies tailored to the characteristics of each business and will continue to support an orderly portfolio transition.

Current and Anticipated Financial Effects

As of December 31, 2025, Samsung C&T carried out business activities aligned with the Korean Green Taxonomy (K-Taxonomy). Revenue from environmentally sustainable economic activities amounted to approximately KRW 2,394.8 billion, representing 7.6% of total revenue.

[Opportunity] Cost and Emissions Reduction through Reduced Resource Consumption

Samsung C&T reduces costs and emissions by improving resource efficiency in areas such as energy and water.

Direct Mitigation and Adaptation Measures

Samsung C&T continues to expand efforts to reduce energy and water use at each business site. The Engineering & Construction Group developed SEQ (Safety, Energy, Quality) hot-air blowers to reduce kerosene use during winter and is applying them at project sites. At project sites in the Middle East with limited power infrastructure, the Group has installed solar-powered lighting to reduce generator fuel consumption. It has also developed a mobile water recycling system to expand on-site water reuse and reduce water usage.

The Trading & Investment Group plans to replace heat treatment equipment at its stainless steel precision mill in 2026, shifting from the existing modular type to an enclosed type to improve energy efficiency. The Group also continues to replace equipment at its business sites, including air compressors and lighting, with high-efficiency equipment. The Resort Group regularly replaces aging equipment with high-efficiency equipment and is working to reduce fossil fuel use, including by recently replacing safari buses with electric buses.

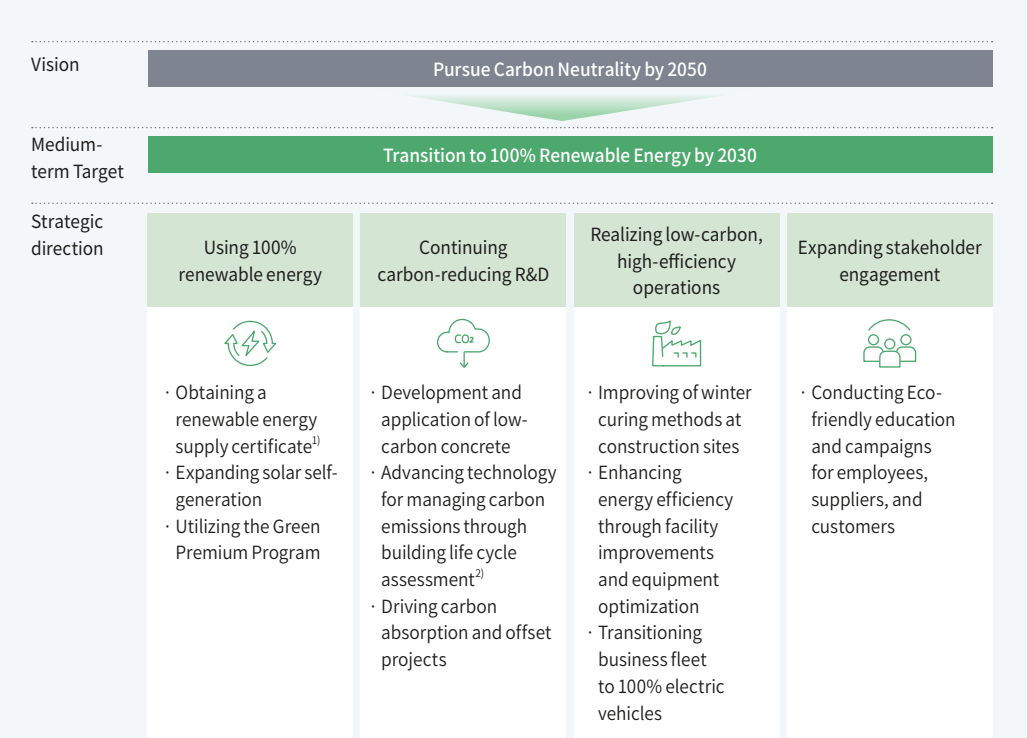
Current and Anticipated Financial Effects

In 2025, expenditures for energy-saving measures, the transition to renewable energy, and resource circulation improvements at business sites amounted to approximately KRW 19.4 billion. In 2026, Samsung C&T expects to spend approximately KRW 39.0 billion, reflecting planned large-scale investments such as the replacement of heat treatment equipment at the precision materials site and the introduction of electric safari buses.

2050 Carbon Neutrality Strategy

Samsung C&T has established the Strategy to Pursue Carbon Neutrality to actively participate in the global response to the climate crisis, secure competitiveness in the international market, and lay the foundation for sustainable growth. To respond appropriately to the climate change risks and opportunities identified above, we are implementing various activities centered on the following strategies: using 100% renewable energy, continuing carbon reduction R&D, implementing low-carbon and high-efficiency workplaces, and expanding stakeholder engagement.

Strategic Direction for 2050 Carbon Neutrality



1) Renewable energy supply certificates: Certificates issued to prove electricity generated from renewable energy, including RECs, I-RECs, and GOs, depending on their scope of application.
2) Life Cycle Assessment (LCA): An assessment technique that quantitatively analyzes resource consumption and environmental impacts across the entire life cycle.

Using 100% Renewable Energy

Samsung C&T is progressively reducing our Scope 2 emissions as we continue to transition to renewable energy. Currently, about 51% of our Scope 1 and 2 emissions come from electricity use, making increased renewable energy procurement essential. We plan to gradually secure a variety of procurement sources with the goal of achieving 100% renewable energy by 2030.

Expanding Renewable Energy Use through On-site Solar Power Generation

Samsung C&T is expanding its use of renewable energy through its solar power generation facilities. Since 2008, the Company has operated two solar power plants in Gimcheon, Gyeongsangbuk-do, with a total capacity of 18.4 MW. Of these, the first plant was repowered to a total capacity of 19.2 MW and began commercial operation in the second half of 2025. The second plant (8.3 MW) is being used for Korea's first off-grid green hydrogen demonstration project. Following the completion of electrolyzer installation in 2026, the plant is now in normal operation. The project demonstrates the full cycle of hydrogen production, storage, and distribution. The hydrogen produced will be supplied to hydrogen refueling stations and used to operate hydrogen buses in Gimcheon.

Solar Power installations		Capacity
Power Plants	Solar Power Plant in Gimcheon, Gyeongsangbuk-do	27.5MW
	Cheonan Automation Technical Support Office	202kW
Operations	Yongin Rooftop of the Residential Performance Laboratory	43kW
	Busan Dongnae Benest	90kW
	Safety Academy	97kW
Construction Sites	Songdo Station CentriPole ¹⁾	25kW
	Cheonan C-Line Finishing Work	40kW

1) Mobile solar power systems have been introduced and are currently in use.

Renewable Energy Procurement

Samsung C&T is systematically securing local renewable energy supply certificates for our overseas operations. In 2025, we purchased RECs for electricity used at our operations in 9 countries, including China, UAE, Malaysia, Indonesia, Romania, and Slovakia. In Korea, we utilize Green Premium²⁾ in consideration of the supply and demand of renewable energy. Samsung C&T is also working to secure various renewable energy procurement options in Korea, including direct power purchase agreements (PPAs).

2050 Carbon Neutrality Strategy

Continuing Carbon-Reducing R&D Advancing Low-carbon Concrete Technologies

Samsung C&T is developing technologies to respond to growing demand from end users and global markets for low-carbon solutions and reduced environmental impact. In particular, reflecting the characteristics of its Engineering & Construction business, the Company invests in carbon-reducing technologies and identifies carbon sequestration and offset projects. Concrete is a construction material made by mixing cement, water, sand, gravel, and other materials. Cement, the main raw material of concrete, generates significant carbon emissions during production. To reduce emissions at the raw material production stage, Samsung C&T is developing and applying low-carbon concrete that reduces cement use through alternative materials. The Company applies cement-free sidewalk and roadway paving blocks that reduce embodied carbon emissions by approximately 70%, as well as low-carbon precast concrete (PC) products that reduce emissions by approximately 50–60% compared with conventional concrete. As a result of these efforts, Samsung C&T became the first construction company in Korea to receive certification for greenhouse gas reductions equivalent to 5,821 KCR (KCCI Certified Reduction, tCO₂eq), based on a methodology that quantifies the impact of low-carbon concrete technologies. Samsung C&T has also developed low-carbon ready-mixed concrete for use in non-winter season and has completed plant production and mock-up testing.

Samsung C&T has also made an equity investment in CarbonCure, a company with CO₂ injection technology for concrete. This technology reduces carbon emissions by lowering cement use through the injection of liquefied CO₂ during the concrete mixing process. The Company obtained technical certification from the Korea Concrete Institute, establishing a basis for on-site application, and applied 1,508 m³ of the technology to temporary concrete used for non-structural elements at the Raemian Songdo Station CentriPole project site.

Conducting Building Life Cycle Assessment (LCA)

To contribute to carbon reduction in the construction industry, a high-emissions sector, the Engineering & Construction Group conducted life cycle assessments (LCA) of representative building and residential projects, covering the material production, operation, and end-of-life stages. In 2025, the Group used its internally developed LCA tool to evaluate embodied carbon emissions from completed projects and used the results to build a database of embodied carbon emissions by product type. The Group is also advancing building life-cycle carbon reduction initiatives by supporting suppliers of ready-mixed concrete, PC (Precast Concrete), steel, and other materials with a high share of embodied carbon. Samsung C&T has entered into an MOU with the Korea Environmental Industry & Technology Institute (KEITI), an agency under the Ministry of Climate, Energy and Environment, and provides consulting support for Environmental Product Declaration (EPD) and Low Carbon Product Certification, as well as full financial support for certification costs. As a result, in 2025, a total of 16 products from nine suppliers obtained Environmental Product Declarations (EPDs) and Low Carbon Product Certifications.

2050 Carbon Neutrality Strategy

Enabling Low-Carbon, High-Efficiency Operations

We are exploring energy efficiency measures that take into account the operational characteristics of each business group, and conducting activities to reduce greenhouse gas emissions. In particular, we are taking the lead in energy reduction by promoting activities such as converting our business fleet to electric vehicles and replacing old equipment with high-efficiency equipment.

Transitioning 100% of Business Fleet to Electric Vehicles

Samsung C&T is pursuing a phased transition of its domestic business fleet to electric vehicles by 2030. The Company is converting all vehicle types—including passenger cars, vans, trucks, and buses—in stages, taking into account contract terms and the characteristics of each vehicle type. By the end of 2025, 51 of its 958 business vehicles had been replaced with electric vehicles, while the total number of environment-friendly vehicles, including hybrid vehicles, reached 295. The Resort Group has recently expanded the scope of the transition by replacing employee commuter shuttle buses with hydrogen fuel-cell electric buses and safari buses used by customers with electric vehicles.

GHG Reduction Activities by Group

(Unit: tCO₂e/yr)

Division	Activities	Annual Emissions Reduction ¹⁾
 Company-wide	· Transitioning of business fleets to electric vehicles	51
 E&C Group	· Applying hot air circulation curing method during winter season · Developing and applying mobile solar facilities on site · Expansion of Solar Power Facilities	970
 T&I Group	· Introduction of High-efficiency Air Compressors at the Pinghu steel mill in China · Increase in Biodiesel Blend Ratio at Indonesian Palm Operations (35% → 40%)	299
 Resort Group	· Replacing aging equipment and improving energy efficiency at parks and golf courses	369

1) Calculation of Reduction Size

- Electric vehicle transition: Scope 1 emissions of internal combustion engines - Scope 2 emissions of electric vehicles
- Hot air circulation curing method during winter season: [(Kerosene usage/80%) - Kerosene usage] × Kerosene emission factor
- Transition to LED lights: [(Lighting power consumption/72%) - power consumption] × power emission factor

Improving Energy Efficiency and Transitioning to Low-carbon Energy Sources

Samsung C&T implements a range of initiatives to improve energy efficiency and reduce energy consumption. The Engineering & Construction Group reduces energy use at domestic construction sites by requiring LED lighting and occupancy sensors in temporary site offices and introducing mobile solar power systems in parking areas. Overseas, the Group is introducing solar-powered outdoor lighting, biodiesel, and hybrid generators, particularly at projects in the Middle East and Australia, where diesel generators are widely used. At sites in Qatar, Saudi Arabia, and the UAE, solar-powered lighting systems reduced diesel consumption. The UAE site also introduced biodiesel (B20¹⁾), which generates lower greenhouse gas emissions than diesel. At an Australia site, the Group introduced a diesel generator and battery energy storage system (BESS) in 2025 and is reducing diesel consumption by using a hybrid generator with improved generation efficiency by adding solar PV in 2026.

The Trading & Investment Group is pursuing tailored improvements to enhance energy efficiency and transition to low-carbon energy sources. For example, the stainless steel precision mill in Pinghu, China replaced aging air compressors with new high-efficiency equipment to improve energy efficiency, while the Indonesian palm processing plant is reducing emissions by gradually increasing the biodiesel blend ratio.

The Fashion Group is working to improve cooling efficiency, including banning open doors in summer to reduce cooling energy consumption in stores. At logistics centers, the Group has expanded the time slots for consolidated packaging of parcel shipments for online orders placed by the same customer, reducing box use and improving transport efficiency. The group also turns off lighting during non-working periods, such as lunch and rest breaks, to reduce unnecessary energy consumption. In parallel, the Group carries out various energy-saving activities, including installing high-efficiency lighting and monitoring for leakage current in distribution boards using thermal imaging cameras.

To improve energy efficiency, the Resort Group conducts energy audits of buildings on a five-year cycle and promotes facility improvements such as replacing old boilers and using by-product fuels. In 2025, the Resort Group improved energy efficiency by replacing pumps and changing operating processes. It is also increasing the use of waste heat supplied by the Yongin waste incineration facility by storing the heat in the lazy river pool at night and reusing it during the day.

1) B20 refers to a fuel blend containing 20% biodiesel.

2050 Carbon Neutrality Strategy

Stakeholder Engagement

To pursue carbon neutrality, Samsung C&T is engaging in eco-friendly activities with various stakeholders to spread awareness of the environment and promote responsible behavior.

Stakeholder		Activities
 Employees	Environmental action campaigns	- Planted 3,300 mangrove seedlings at Angke Kapuk Park in Indonesia - Conducted employee engagement campaigns, including Samsung C&T's Forest Creation Project, Step Donation Campaign, and events for Earth Day and Energy Day
	Call for Ideas	- Contest for employee environmental slogans to raise awareness - Call for Ideas to reduce carbon emissions and increase resource recycling
 Supplier	Support for enhancing environmental capabilities across the supply chain	Supported the Engineering & Construction Group's construction materials suppliers in obtaining Environmental Product Declarations (EPDs) and Low Carbon Product Certification¹⁾ and provided training on the importance of obtaining these certifications
	Utilizing low-carbon concrete	Promote the application and expansion of carbon reducing concrete developed by the E&C Group
	Supplier ESG training	E&C, Fashion Group provides on- and offline ESG training for Suppliers
 Customers	Sustainability-themed exhibitions and events	- The E&C Group Launches an exhibition 'RAEMIAN For SEASONS' at Raemian Gallery, displays a variety of upcycled goods and waste safety helmets taken from construction sites - Opened Social media events and photo booths featuring upcycled goods
	Environmental education programs	The Resort Group offers educational programs on environmental awareness for customers through initiatives such as the E-Cube School, Albert Space Center, and the wastewater treatment facility
	Enhancing customer environmental awareness	The Resort Group introduced deposit-free reusable cups at Everland and Caribbean Bay and installed waste sorting bins inside the facilities

1) In 2025, 16 products from nine suppliers obtained Environmental Product Declarations (EPDs) and Low Carbon Product Certifications.

Climate Resilience Assessment

Climate Scenario Analysis

Samsung C&T conducts climate scenario analysis to assess transition and physical climate risks that could arise across its business groups and to evaluate their potential impacts. To mitigate each identified climate-related risk, the Company has established its 2050 carbon neutrality strategy and is implementing related initiatives. As it implements this strategy, Samsung C&T plans to evaluate the extent to which the identified risks and impacts have been mitigated and to assess the effectiveness of its strategy and the Company’s climate resilience.

Conducting Climate Scenario Analysis

Samsung C&T uses two or more global scenarios to assess the impacts of physical risks arising from climate change. Using Climate Explorer, the Company assessed exposure to flooding, wildfires, heat waves, precipitation, average temperatures, and heavy rainfall based on RCP 2.6 and RCP 8.5 under the RCP¹⁾ scenarios presented in the IPCC Fifth Assessment Report. In addition, the Company used the International Energy Agency’s (IEA)²⁾ NZE 2050³⁾ scenario to analyze the business transition required to pursue carbon neutrality.

Samsung C&T set 2050, its target year for carbon neutrality, as the temporal boundary and selected a total of 14 locations, including business group headquarters and major business sites across seven countries, as the spatial boundary. Based on these boundaries, the Company analyzed the impacts of climate change under the selected scenarios and is developing corresponding response strategies.

1) RCP: Representative Concentration Pathways
2) IEA: International Energy Agency
3) NZE 2050: Net Zero Emissions by 2050

Climate Scenario Analysis Results

We applied RCP 2.6 and RCP 8.5 scenarios to analyze the impact of physical risks from climate change and identify risks that Samsung C&T may face. The analysis showed that the UAE plant site is highly susceptible to heat waves due to the country’s desert climate. A high-tech site in Texas, USA, was assessed as a high-risk area for wildfires due to heat waves and precipitation imbalances. In the case of flooding, the impact was greatest at the palm plantation in Indonesia, where the rainy season is more intense. South Korea, where Samsung C&T’s headquarters is located, is changing to a subtropical climate as a result of global warming, and the impacts of increased heavy rainfall and precipitation have been analyzed to have increased significantly.

To minimize the adverse business impacts of climate change, Samsung C&T has established site-specific emergency and natural disaster response manuals and operates its facilities in accordance with these protocols.

Climate Change Scenario Analysis Results¹⁾

		Impact: Low Medium High 						
		Company-wide	E&C	E&C	E&C	T&I	T&I	
		Korea	Taiwan	UAE	USA	Indonesia	Romania	
Classification	RCP	Headquarters and others ²⁾	Construction sites	Plant sites	High-tech sites	Palm plantations	Precision mill	
Flood 	2.6							
	8.5							
Wildfire 	2.6							
	8.5							
Heatwave 	2.6							
	8.5							
Heavy rain 	2.6							
	8.5							
Precipitation 	2.6							
	8.5							
Average temperature 	2.6							
	8.5							

1) Assess the relative risk levels of each business site by climate variable.
2) Includes Bucheon Logistics Center in the Fashion Group and parks in the Resort Group

Integration of Company-Wide Risk Management System

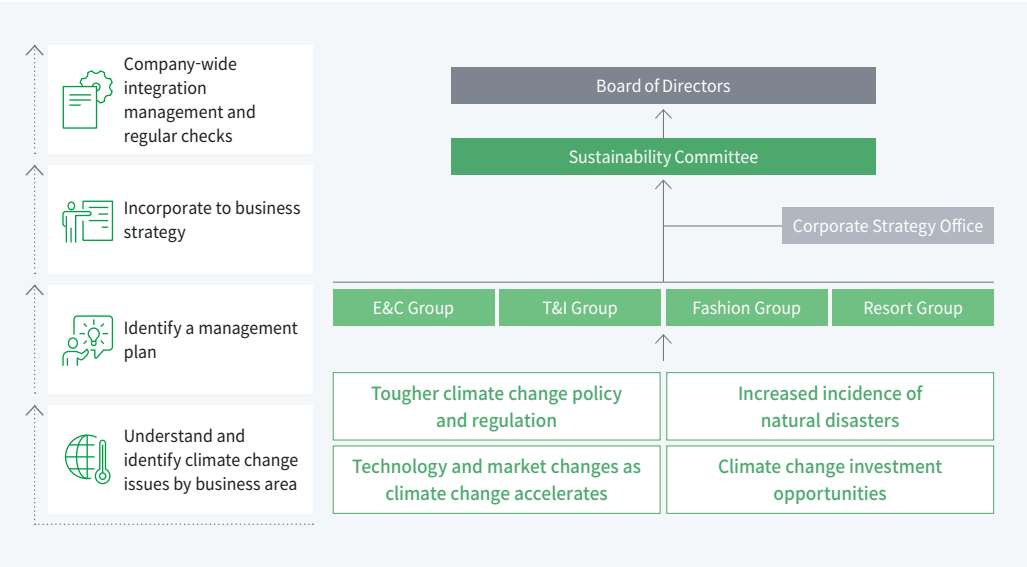
Samsung C&T defines potential risks across the business environment into 11 core categories based on its company-wide risk management system. Climate change-related issues are integrated and managed as a safety and environmental risk item, and are regularly discussed at the Sustainability Committee.

Further details are available on page 94 of this report.

Risk and Opportunity Assessment Process

Samsung C&T systematically identifies climate change risks based on the characteristics of its four business groups. Each group's risk management organization identifies industry-specific climate risks and opportunities. We manage climate risks in an integrated manner by analyzing the likelihood and impact of climate change through a materiality assessment, setting priorities accordingly, and then establishing detailed response strategies and reflecting them in the company's management strategy.

Climate Change Issue Management System



Climate-related Materiality Assessment and Criteria

Samsung C&T conducted a comprehensive assessment based on likelihood and severity. Severity is defined by the scale and scope of financial impact. To quantify the impacts, Samsung C&T established internal assessment criteria, evaluated the likelihood and financial severity of climate-related risks, and set thresholds for each criterion. Based on the assessment results, issues that exceeded the threshold for either of the two assessment criteria were classified as material climate-related business risks. Samsung C&T prioritizes these material risks in its risk management efforts.

Criteria for Identifying Climate Change Risk

Classification	Possibility	Severity	
		Size of financial impact ¹⁾	Scope
1 point	Low probability (No Similar Cases Identified)	Less than 0.5% of revenue or assets	Limited impact to parts of the company, specific regions and assets
2 point	Moderate probability (Similar Cases Have Occurred or Early Signs Have Been Identified)	More than 0.5% but less than 1% of revenue or assets	Multiple services within the company, affecting on country-level
3 point	High probability (Recurring Cases or Currently Occurring)	1% or more by revenue or assets	Broader impact on operations, strategy, and more across the company

1) The scale of impact is assessed based on accounting criteria, using impacts equivalent to 0.5–1% of revenue or assets as the reference range.

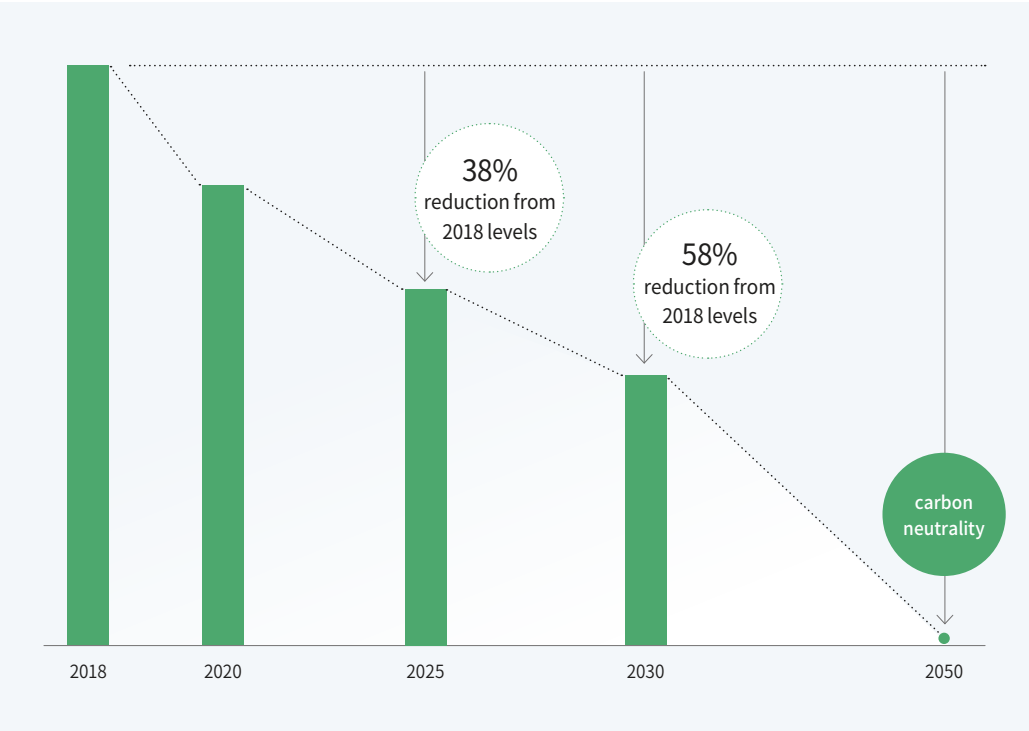
Goal to Carbon Neutrality by 2050

Samsung C&T's carbon neutrality Roadmap

In response to the climate crisis, Samsung C&T established a three-year medium-term plan in 2018 and has continued its efforts to reduce emissions. In November 2022, Samsung C&T declared its goal of achieving carbon neutrality by 2050, in line with the reduction pathway recommended by global initiatives. With 2018 as the baseline year, the Company has set an interim target of transitioning to 100% renewable energy by 2030 and aims to achieve net-zero emissions by 2050.

In 2025, Samsung C&T reduced greenhouse gas emissions by 38% compared with 2018, and will continue to implement strategic tasks to reduce greenhouse gas emissions. The Company manages and analyzes Scope 1 and 2 greenhouse gas emissions together with related metrics, such as energy use, to identify new tasks. Furthermore, Samsung C&T calculates certain Scope 3 emissions to manage emissions across the value chain and aims to expand communication with stakeholders by disclosing its emissions reduction performance.

Samsung C&T's carbon neutrality Roadmap



* Further details are available on pages 104-105 of this report.

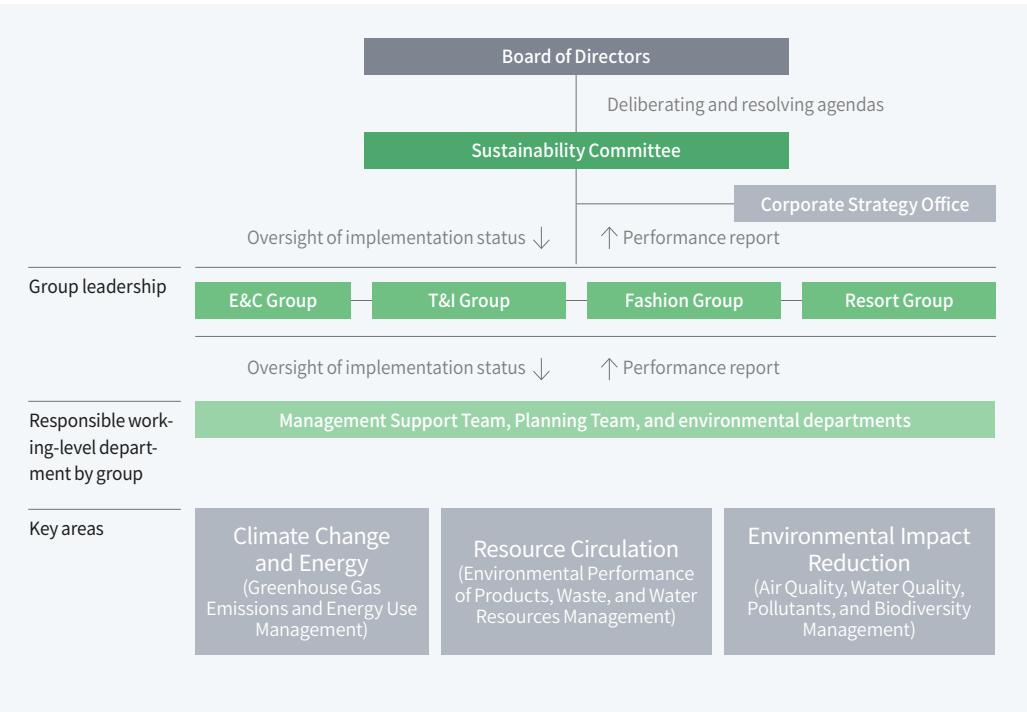
Environmental Management

Environmental Management Framework

Environmental Management Governance

To respond effectively to environmental issues and fulfill its environmental responsibilities, Samsung C&T operates a company-wide environmental management governance framework. The Board of Directors and the Sustainability Committee serve as the highest decision-making bodies for environmental management, deliberating and resolving key environmental matters and helping lay the foundation for a sustainable management framework. Environmental personnel at each business site carry out key environmental management activities, while the environmental department at headquarters manages the performance and progress of these activities. Management evaluates the results of the activities and implements necessary measures, while the Board of Directors and the Sustainability Committee oversee environmental management strategies and activities.

Environmental Management Governance Framework



Environmental and Energy Policy

Samsung C&T has established an environmental and energy policy to protect the environment and realize sustainable growth through climate action. To this end, all employees and suppliers consider the environmental impact of business operations as a top priority and strive to minimize negative impacts. We have our own internal environmental and energy management standards, which are stricter than legal standards, and we continuously improve our management system through regular revisions.

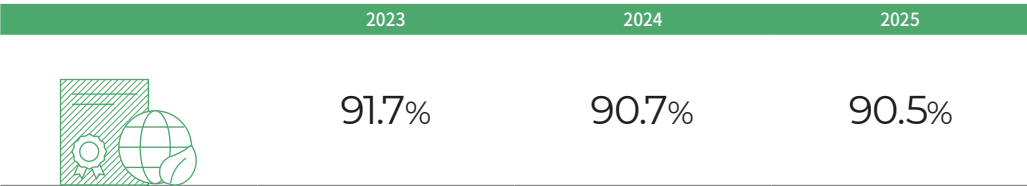
The Engineering & Construction Group uses an integrated environmental management system to help suppliers develop environmental management plans and participate in performance management. These efforts are designed to strengthen suppliers' environmental management practices and support shared environmental and energy goals.

Environment and Energy Policy of the E&C Group Environment and Energy Policy of the T&I Group
Environment and Energy Policy of the Resort Group

Environmental and Energy Management System

To establish a global-level environmental management system, Samsung C&T has acquired Environmental Management System (ISO 14001) and Energy Management System (ISO 50001) certifications at our domestic and overseas operations. With ISO 14001, we comply with environmental legislation and reduce the environmental impact of our overall business operations and with ISO 50001, we realize economic value through improved energy efficiency and reduced consumption. The Resort Group has maintained its Green Company designation from the Ministry of Climate, Energy and Environment for 30 years since becoming the first company in the service industry to receive the designation in 1997.

Environmental Management System Certification Status (Percentage of Certified Business Sites)



Environmental Management

Raising Environmental Awareness

Environmental Training

Samsung C&T conducts tailored environmental training programs and seminars that take into account the characteristics of each group, position, and job to respond to rapidly changing environments and regulations in a timely manner and strengthen employees' environmental capabilities.

The Engineering & Construction Group operates a tiered environmental education program for employees and suppliers. Environmental Expert Labs and technical seminars are conducted for employees to disseminate environmental technologies and knowledge. Additionally, site environmental managers receive annual training, including newly appointed manager training, advanced job-specific training, and workshops.

Trading & Investment Group's RM Department offers various opportunities for its sales representatives to participate in relevant training and seminars on chemical handling. As for overseas operation sites, the group provides environmental training for environmental personnel in accordance with local environmental laws and regulations.

Since October 2025, the Fashion Group has published the Circular Fashion Report on a quarterly basis to help employees understand the Company's path toward carbon neutrality and enhance their awareness of global environmental regulations and sustainability trends.

The Resort Group provided environmental training for new hires and professional development training for site environmental personnel.

Emergency Response Training

Samsung C&T conducts regular and ad hoc emergency response drills to minimize damage by responding promptly and systematically in the event of an environmental incident. In accordance with the Procedure for Implementation of Environmental and Energy Management System, the Engineering & Construction Group's sites conduct environmental aspect analyses and impact assessments to identify potential emergency situations, develops scenarios for each situation, and conducts periodic response drills. Through these activities, the Group prepares for environmental incidents caused by releases of pollutants such as oil and turbid water and operates coordinated response and rapid reporting systems across site organizations. The Resort Group develops emergency scenarios for potential incidents at its environmental facilities, including sewage and wastewater treatment facilities, water purification facilities, and the water treatment facility at Caribbean Bay. These scenarios cover chemical spills, confined-space incidents, and other potential accidents. The Resort Group conducts emergency drills once a year together with relevant departments.

Environmental Campaigns for Employees

Samsung C&T continuously conducts a variety of environmental campaigns that encourage voluntary participation from our employees. Through these efforts, we aim to raise environmental awareness among individual members while fostering a shared sense of environmental responsibility at the corporate level. These activities drive daily action and help spread a culture of sustainable environmental management throughout the company.

Environmental Education Programs

Program Name	Purpose	Audience	Date	Method	Key Points	Number of Participants Who Completed the Training
On-site Environmental Manager Workshops	Raising environmental awareness	On-Site Environmental Manager in the E&C Group	January–December 2025 (13 sessions)	In-person	· Environmental laws and regulations and internal environmental standards · Review of best practices and incident cases, and discussion of improvement measures	168
Chemical Substance Seminar	Strengthening environmental management standards	Chemical substance manager in the T&I Group	December 2025	In-person training	· Sharing of key amendments to the Act on Registration and Evaluation of Chemical Substances · Sharing of key amendments to the Chemicals Control Act · Status and outlook of negotiations on the international legally binding instrument on plastic pollution	3
Basic Sustainability Training	Raising environmental awareness	New Hires in the Fashion Group	November 2025	Online Training	· Introduction to sustainability and environmental awareness	88
Basic Sustainability Training	Enhancing environmental capabilities	Environmental personnel in the Resort Group	May 2025	Outsourced training	· Introduction to sustainability and global guidelines	2

Resource Circulation Management

Resource Circulation Management Strategy

Since 2021, Samsung C&T has managed resource circulation as a key area of its environmental management. The Company has expanded its use of certified recycled materials and steadily improved its water and waste recycling rates.

In 2025, the Company realigned its strategic direction for the next medium-term period (2026–2028) and adopted “Water Usage per Unit of Revenue” as a new KPI. To achieve the target and strengthen execution, Samsung C&T plans to pursue specific site-based initiatives, including expanding mobile water recycling systems at construction sites, upgrading wastewater treatment facilities at palm plantations, and diversifying applications for reclaimed water at the Resort Group.

Expanding the Use of Certified Recycled Materials

The Engineering & Construction Group is developing surface treatment technologies to improve the durability of remodeled structures and extend their service life after renovation. The group is working to extend the expected lifespan of concrete structures by developing materials with excellent performance in preventing carbonation, corrosion, and water penetration. It is also working to promote a circular economy and reduce environmental impact by purchasing and using GR-certified¹⁾ construction materials made from recycled content and adopting safety cones manufactured by recycling safety nets discarded from our own project sites.

The Fashion Group is developing products with environmental impact in mind, starting at the product design stage. The group uses Global Recycled Standard (GRS) certified materials that demonstrate the use of recycled content, and down that complies with the Responsible Down Standard (RDS). In addition, It uses Better Cotton Initiative (BCI) certified cotton, which minimizes the use of fertilizers and pesticides and respects labor and human rights.

1) Good Recycled (GR) Certification: A government certification system that verifies the quality and eco-friendliness of outstanding recycled products.

Sustainable Procurement Policy

Samsung C&T defines its own products that reduce environmental impacts as those that reduce energy and resource inputs and minimize greenhouse gas and pollutant emissions. The Company is expanding the use of products that meet these criteria.

The Engineering & Construction Group has established a systematic management framework through its Environmental Procurement Management Manual, which sets out criteria for determining eligible items, defines the roles of relevant departments, and specifies supplier obligations. The Group has also established an environmental procurement system to update environmental certification data and track procurement records.

The Trading & Investment Group sells palm oil certified under RSPO¹⁾ and sources and trades biofuels certified under FSC²⁾ and GGL³⁾.

The Fashion Group uses FSC-certified paper-based packaging, including shopping bags, gift boxes, shipping boxes, and cartons, and provides guidance on using FSC-certified paper for new brand launches and packaging redesigns. In 2025, FSC-certified packaging accounted for 99% of the packaging commissioned for production.

The Resort Group signed an MOU with the Ministry of Climate, Energy and Environment and Yongin City in March 2025 to transition cups used at the park to reusable cups. The Group is currently working to reduce the use of disposable cups.

Eco-friendly Purchasing Criteria by Group

Division	Standard
 E&C Group	· Green Products (as defined under Korea’s Act on the Promotion of Green Products Purchases), Eco Label-certified products, Low Carbon-certified products, Good Recycled (GR)-certified products, Grade 1 Energy Efficiency Products, Energy Saving Mark products, and products certified as high-efficiency energy equipment
 T&I Group	· GGL and FSC-certified biofuels
 Fashion Group	· Raw and subsidiary materials certified for recycling, animal welfare, and eco-friendly processes · FSC-certified packaging
 Resort Group	· Eco-friendly detergent, paint, fertilizer, and deicing agent · Biodegradable disposable containers and reusable containers · LED lamps, high-efficiency electronics, and recycled toner

1) RSPO (Roundtable on Sustainable Palm Oil): An internationally recognized management and certification scheme for sustainable palm oil, introduced in response to concerns raised by environmental organizations in Korea and overseas regarding overseas oil palm plantation projects.

2) FSC (Forest Stewardship Council) Certification: Certification of wood and paper products to prevent deforestation and sustainable forest management

3) Green Gold Label (GGL): certification for sustainable biomass

Water Resources Management

Reducing Water Use

Samsung C&T takes seriously the need to mitigate negative impacts related to water use, such as depletion of water resources due to indiscriminate water use and contamination of local water resources due to insufficient treatment of contaminated water. We implement management activities tailored to the characteristics of each group to minimize these impacts.

Reducing Water Use at the Park

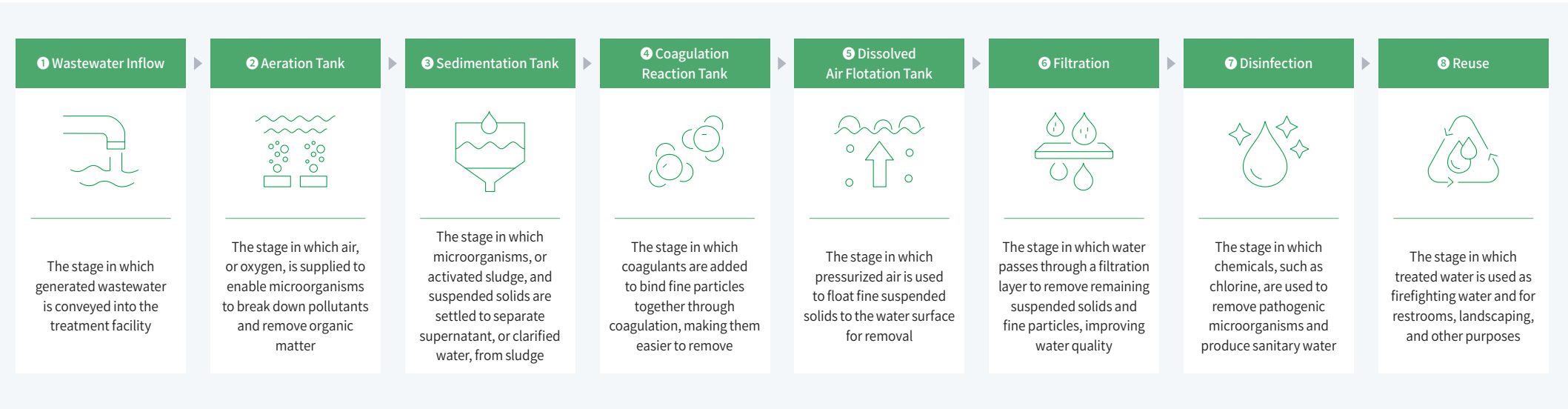
To reduce water use, the Resort Group treats and recycles wastewater in compliance with legal water quality standards. The wastewater treatment facility treats and purifies wastewater to produce reclaimed water, which is used as firefighting water and for restrooms and landscaping in the park. The Group will continue to manage KPIs for reclaimed water use to increase its utilization and reduce overall water use. In 2025, Everland reused approximately 1.47 million tons of water for landscaping management, restroom use, and other purposes.

Mobile Water Recycling System

The Engineering & Construction Group has introduced measures to treat and recycle water generated at project sites for reuse as construction water. Samsung C&T developed a mobile water recycling system for construction sites where it is difficult to secure external water supplies or recirculate water on site. The system treats and reuses turbid water generated during construction. Samsung C&T improved the efficiency and mobility of the water treatment equipment, making the system suitable for space-constrained building construction sites in dense urban areas that use the top-down method. The system has been introduced at the Seongsu K site and the Pangyo PSM site, and the Company plans to gradually expand its application to similar projects. At the Singapore N107 site, Samsung C&T introduced a chemical-free BIO ECM Plant¹⁾ and used approximately 22,000 tons of treated water for construction purposes, including groundwater recharge wells, thereby reducing water usage. At plant project sites in the water-scarce Middle East, instead of discharging large volumes of water generated during hydrostatic testing and excavation work into adjacent waters, the Group constructed temporary sedimentation basins and recycled approximately 37,000 tons of water on site for dust suppression and other construction purposes. The Group plans to expand this approach to sites with similar conditions.

1) ECM Plant (Earth Control Measures Plant): A facility that prevents soil runoff and treats turbid water.

Sewage and Wastewater Treatment Process Flow Diagram for the Resort Group



Waste Management

Waste Reduction and Recycling

Samsung C&T recognizes the need to reduce environmental pollution and resource loss due to waste generated in the course of business. We are committed to reducing our negative impact on the environment and local communities through the proper disposal of waste and the efficient use of resources at each of our operations. Waste discharged in the course of business is continuously monitored through the national waste information monitoring and measurement system, Allbaro, and the status of waste discharge and treatment is continuously checked and managed based on data entered monthly.

The Engineering & Construction Group sets and monitors site-specific waste recycling targets to minimize waste generation and increase recycling during construction. It develops waste management plans that reflect site-specific construction processes and conditions, and requires each site to operate designated waste storage areas and assign dedicated managers so that waste can be segregated and sorted from the point of generation. The Group conducts regular inspections of contracted waste treatment providers and maintains a pool of qualified providers through an approved contractor registration program. Samsung C&T has entered into a voluntary agreement with the Ministry of Climate, Energy and Environment on the environmentally responsible treatment and expanded recycling of construction waste. The agreement supports improved construction waste management, expanded recycling, and circular economy practices. At construction sites, safety nets discarded after single use are processed into recycled pellets and made into products such as safety cones for on-site use. To promote more environmentally responsible treatment of waste banners, most of which are ultimately incinerated, the Group has introduced and continues to expand the use of biodegradable banners and PET recycle banners which are able to be recycled.

The Trading & Investment Group uses palm kernel shells (PKS)¹⁾ generated during the operation of its palm plantations in Indonesia as biomass fuel. Its stainless steel precision mills in Romania and China and coil centers in Malaysia, Slovakia, Mexico, and Vietnam collect steel scrap generated during steel processing for reuse or sale to companies that process the scrap, thereby contributing to resource circulation.

1) PKS (Palm Kernel Shell): The hard husk of palm seeds that results from palm oil production

The Fashion Group works to minimize waste generated during clothing production, sales, and distribution. To reduce waste from defective garments, the Group repairs garments with minor defects to restore their product value and uses them as regular products or sells them to executives and employees. For products subject to final disposal, the Group plans to establish a waste recycling process by 2026 to increase recyclability through thorough segregation and sorting.

In 2025, the Resort Group worked to reduce plastic waste generated at the park by replacing disposable cups used by customers with reusable cups. The Group has placed separate waste collection bins throughout Everland and Caribbean Bay so that visitors can easily separate and dispose of recyclable waste, and conducts annual on-site inspections of contracted waste treatment providers to ensure compliance and lawful processing.

Managing Environmental Impact

Managing Hazardous Chemicals

The Engineering & Construction Group has developed an internal chemical management system and established an integrated database of hazardous chemicals to monitor major chemical products and substances handled at project sites. In particular, before hazardous chemicals are brought on site, the Group conducts advance risk reviews of the chemicals that suppliers plan to handle. It also conducts inspections during the actual handling process to verify the implementation of occupational health and safety measures.

Under the direction of its risk management department, the Trading & Investment Group monitors laws and regulations related to hazardous chemicals and periodically reviews relevant risks that may arise during trading activities together with personnel responsible for each business unit. At its overseas operations, the Group also continuously checks whether chemical-handling facilities are being operated properly and whether operating procedures are being followed to prevent accidents.

The Resort Group changed the chemicals used for water treatment and surrendered its hazardous chemicals business license. Since then, its workers have handled only chemicals that pose a low risk to human health.

Managing Air Pollutants

To manage air pollutants such as fugitive dust and fine dust generated during construction, the Engineering & Construction Group has established Air Quality Management Guidelines and is implementing them at all sites. The group is working hard to create eco-friendly construction sites by using drones to identify and take measures to manage fugitive dust during earthworks. During the seasonal fine dust control system period (December through March), which is a vulnerable period for air pollution, it is considering the restriction of old construction machinery use and changing construction hours when emergency mitigation measures are issued. In addition, it has signed voluntary agreements¹⁾ with the Ministry of Climate, Energy and Environment and the Seoul Metropolitan Government and submit performance results to enhance the credibility of our management level. In recognition of these efforts, the Seosomun Redevelopment site received the Eco-friendly Construction Site Citation and Climate Action Excellence Award from the Mayor of Seoul.

The Resort Group manages particulate matter emissions by complying with permissible emission limits for facilities that emit air pollutants, including boilers, absorption chiller-heaters, and painting facilities. In 2025, the Group inspected emission control equipment, including adsorption towers, and implemented improvement measures to ensure stable operation and reduce pollutant emissions.

1) Voluntary Agreement on the “Environmentally Responsible Treatment and Expanded Recycling of Construction Waste” (signed by 15 construction companies, including Samsung C&T).

Managing Water Pollutants

The Engineering & Construction Group has established the Guidelines for Water Quality Pollution Management to legally manage water pollutants such as sewage and turbid water generated at the sites. Water quality is analyzed when discharging it into the surrounding water system. The group manages final effluent by installing a two-tiered grit chamber to minimize soil runoff from summer rainfall, installing separate turbidity barriers around rivers and streams, and placing an alkaline water neutralization device. At construction sites in Singapore, the group is required to install water treatment

facilities (ECM Plants)¹⁾ at the final discharge point to prevent muddy water generated during construction from being released externally and contaminating public water sources. Turbidity levels at the discharge point are mandatorily monitored in real time through CCTV. In addition, it has installed and operated an automatic discharge prevention system (Automatic Opening and Closing Device with ECM) to prevent the discharge of dirty water above the standard level in the event of an emergency due to temporary heavy rain or machine failure. The leakage of environmental pollutants is prevented by strengthening monitoring during the vulnerable nighttime and applying more stringent management for changing licenses and permits. In recognition of these efforts, Samsung C&T’s Singapore CR112 site received awards in three environmental categories at the Annual Safety, Health and Environmental Awards Convention (ASAC), organized by Singapore’s Land Transport Authority (LTA).

The Resort Group has established and operates internal wastewater treatment management guidelines that apply standards set at no more than 30% of the legally permitted discharge limits.

1) ECM Plant (Earth Control Measures Plant): A facility that prevents soil runoff and treats turbid water.

Water Pollutant Management Standards for Resorts		
(Unit: mg/L)		
Water Pollutants	Legal Standards	Internal Standard
Total Organic Carbon (TOC)	25	7.5
Biochemical Oxygen Demand (BOD)	30	6
Suspended Solids (SS)	30	6
T-N (Total Nitrogen)	30	9
T-P (Total Phosphorous)	4	0.5

Managing Noise

The Engineering & Construction Group has established strict Noise and Vibration Management Guidelines to minimize damage to local communities from noise generated during construction, and all sites establish noise and vibration reduction plans based on the guidelines to manage them appropriately. The group quickly recognizes when the construction noise standard is exceeded through an IoT platform-based noise monitoring system and a real-time alarm for the staff in charge. Measures such as installing additional sound barriers in the area and adjusting equipment output are also taken to control the noise immediately. Moreover, it has developed and applied construction noise reduction practices during demolition work at construction sites. Samsung C&T continues to apply best practices and construction methods that help reduce noise impacts. These include the Multi-Support method, which reduces impact noise when assembling shoring supports during formwork; the Full Down Drop system, which prevents free fall during form removal; and sound insulation sheets for gang forms.

Workplace Environmental Inspections

Environmental Management Process

The Engineering & Construction Group has established and operates a comprehensive environmental management system to minimize environmental impacts during the construction process. The group continuously monitors environmental laws and regulations¹⁾ and promptly reflect new and revised regulations in our internal environmental management standards, and have prepared 15 internal standard documents on air, water, waste, noise, and soil management to ensure that strict standards beyond legal standards are followed during construction. To this end, specialized environmental managers with relevant job experience and qualifications are appointed, receive ongoing training, and carry out pollution prevention activities, continuous monitoring, and inspections to ensure compliance with environmental regulations and internal standards.

The Resort Group operates its own wastewater treatment facilities within the park, focusing on preventing water pollution. Samsung C&T protects river ecosystems by monitoring the quality of water discharged into rivers in real time and conducting daily visual inspections to check for pollutant inflows. The Company also checks whether environmental facilities are operating properly in the first and second half of each year and makes necessary improvements. In 2025, Samsung C&T engaged consultants to assess equipment aging and condition and implemented facility improvements to support stable facility operations.

1) Environmental Laws and Regulations: Clean Air Conservation Act, Special Act on the Reduction and Management of Fine Dust, Noise and Vibration Control Act, Construction Waste Act, Wastes Control Act, and more

Environmental and Energy Management System of the Engineering & Construction Group

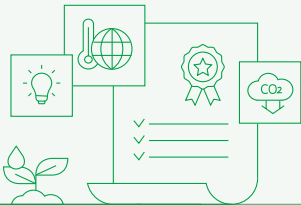
 Plan	 Do	 Check	 Action
- Deploying environmental managers - Establishing an environmental and energy management plan - Conducting environmental risk analysis and impact assessment - Conducting energy reviews - Establishing environmental and energy targets	- Installing and operating environmental pollution control facilities - Environmental management by process-sector - Energy-greenhouse gas reduction activities - Management of key high risk tasks - Environmental training for employees and suppliers - Conducting emergency response drills	- On-site self-inspections and monitoring - Assessing environmental management plan compliance - Monitoring and evaluating energy performance - Theme-based inspections by risk	- Nonconformances and corrective actions - Continuous improvement activities

CASE STUDY

For project sites with a high risk of soil contamination, the Engineering & Construction Group requires compliance with its internally established Soil Contamination Management Guidelines and prioritizes risk management at these sites. In addition, asbestos removal work at redevelopment and reconstruction sites is classified as high-risk and subject to stricter standards. To enhance management capabilities, personnel are required to complete training programs such as the “Asbestos Removal Supervisor Training Course,” thereby strengthening the management system from the planning stage through to completion at all domestic and international sites.

Samsung C&T also sets seasonal priority management items to address key environmental risks associated with seasonal conditions. The Company focuses on fine dust and waste management in spring, typhoon and flood preparedness in summer, and prevention of freezing and freeze damage at environmental facilities in winter, ensuring strict compliance with legal requirements and internal standards. At all sites in Singapore, water treatment facilities are managed with a focus on the region’s hot and humid climate conditions, and monitors facility operations in real time via CCTV. In the Engineering & Construction Group, it has been awarded the highest “STAR” rating every year under the Green and Gracious Builder Scheme (GGBS)²⁾ by the Singapore Building and Construction Authority (BCA), which is granted to eco-friendly construction companies, as a result of our continued efforts. In addition, to support voluntary greenhouse gas reduction and resource circulation efforts at construction sites, it manages site-level quantitative environmental targets, such as greenhouse gas emissions, water recycling rate, and waste recycling rate. A variety of reward systems are in place to recognize outstanding activities and performance.

2) Green and Gracious Builder Scheme (GGBS): An eco-friendly certification in Singapore awarded to companies based on assessments of environmental protection, creating a working environment that is in harmony with the surrounding community, and environmentally friendly construction practices

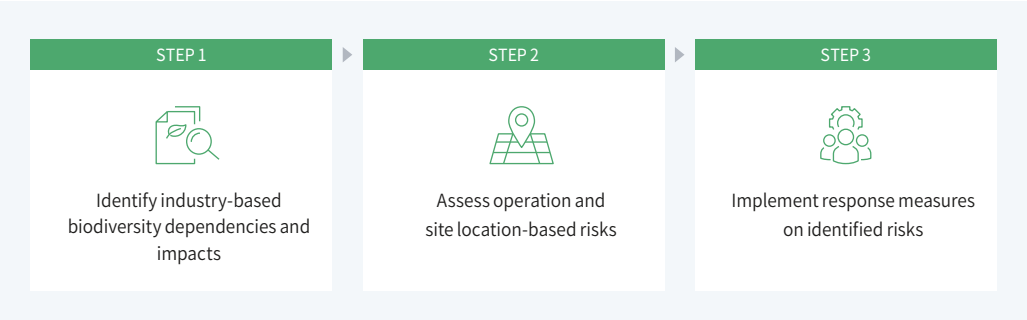


Biodiversity Management

Biodiversity Management Process

Samsung C&T recognizes that our business activities are dependent on natural capital, and we conduct various activities to minimize our impact on ecosystems. We identify industry-specific biodiversity dependencies and impacts, taking into account the value chain, and conduct location-based risk assessments at the operation and site level. During the process of launching a new business or expanding a business site, we conduct environmental impact assessments, including flora and fauna, to identify and respond to impacts on the nearby natural environment in advance when necessary. Based on the evaluation results, we implement mitigation measures to reduce the identified negative impacts. Even after project implementation, we continuously monitor environmental impacts and strive to minimize them through immediate corrective actions when issues arise.

Biodiversity Risk Management Process



Sector-based Identification of Biodiversity Dependencies and Impacts

Based on the Encore¹⁾ tool, we analyzed how much each business activity of our major operations depends on and impacts natural capital. The analysis was based on dependence on ecosystem services and impacts on the natural environment, which were assessed and categorized by materiality level²⁾. Dependency shows how dependent an economic activity is on the resources and functions provided by an ecosystem, while impact quantifies the negative or positive impacts of corporate activities on the natural environment.

1) Risk exploration tool to analyze the impact and dependence of corporate activities on natural capital (including biodiversity)

Industry-Based Dependency and Impact Analysis Results

Risk Score: 4 or more 3 2 or less

Classification		E&C Group	T&I Group	Fashion Group	Resort Group
Dependency	Water supply				
	Climate				
	Rainfall				
	Soil and sediment				
Impact	Noise, light, and other pollution				
	Greenhouse gas (GHG) emissions				
	Air pollutant emissions				
	Waste generation and emissions				
	Discharge of soil and water pollutants				
	Water use				

Environmental Management

Reduction of Environmental Impact

Biodiversity Management

Location-based Risk Assessment of Business Sites and Project Sites

Samsung C&T utilized WWF's Biodiversity Risk Filter (BRF)¹⁾ to analyze biodiversity risk based on the nature and location of our operations. The BRF assesses biocapital risks using a range of indicators, including the likelihood that a company relies on natural ecosystem services or causes impacts such as resource depletion, the level of resources and benefits it receives from ecosystems, and the presence of protected areas or ecologically significant areas near its operations.

Location-based Risk Assessment Results and Response Measures

Risk Score: 5.0  4.0  3.0 

Business	Area	Classification	WWF BRF score		Identified ⁴⁾ protected species	Response measures
			Physical Risks ²⁾	Reputational Risks ³⁾		
Housing	Songpa-gu, Seoul	Housing construction			-	- Ensuring growth space within the common housing area and examining flora health in the planted area - Installation of green walls and creation of terrestrial and aquatic biotope areas to secure habitats - Use of low-noise construction equipment and installation of temporary noise barrier panels
Construction	Seongdong-gu, Seoul	Construction of office buildings			1 species including goshawk (II)	- Implementation of earth-retaining and groundwater cutoff methods, installation of groundwater level gauges, and monitoring of groundwater seepage - All time monitoring through NMS(Noise Monitoring System) - Installation of temporary noise barrier panels and application of low-noise and low-vibration construction methods
Plant	Ulsan	Nuclear power plant construction			7 species: otter (I), leopard cat, hobby, goshawk, sparrowhawk (II), mandarin duck, kestrel	- Implementing mitigation measures for freshwater biota - Use of low-noise and low-vibration construction equipment, installation of temporary noise barrier panels, and automatic noise monitoring - Prevention of soil runoff through the installation and operation of sedimentation basins - Removal of naturalized plants, including Japanese hop, hairy white oldfield aster, tall goldenrod, and prickly lettuce
Civil engineering	Gimhae	Road construction			3 species: otter (I), mandarin duck, kestrel	- Securing animal pathways, such as waterway boxes, pathway boxes, and lateral drainage pipes - Installing silt-protectors to protect aquatic ecosystems - Transplanting damaged flora and creating green space
Leisure	Yongin	Theme park operation			4 species : Leopard cat, mandarin duck, etc.	- Minimize the use of hazardous chemicals within the site, return unused hazardous chemicals to the authorities - Install and operate non-point source pollution reduction facilities to protect the aquatic ecosystem - Operate wastewater treatment plant and conduct water quality analysis and monitoring of discharged river water
	Gapyeong	Golf club operation				- Prohibit the use of highly toxic and extremely toxic pesticides to reduce water and soil pollution within the golf course - Reduce pollution through the use of microbial agents aimed at improving water quality
Agriculture	Indonesia	Palm plantation operation			39 species, including leopard cat and gibbon ⁵⁾	- Analyzing and monitoring stream water quality, planting broadleaf trees and nurse trees in the streamside - Educating the value of conservation in neighboring towns, districts(gu), and counties(gun) and installing signage in conservation-worthy areas - Patrolling and monitoring against poaching and hazardous materials use, cleaning up and maintaining old grave sites

1) A location-based analysis tool that provides an indicator-based assessment of biodiversity risk (physical and reputational) in the region where the operations are located

2) Physical risk: Risks that arise when a company depends on natural ecosystems and the services they provide, driven primarily by high ecological dependence and the degradation of natural conditions such as local resource depletion and pollution.

3) Reputational risk: Risks that may arise from perceptions or biases about a company's impact on nature and society, taking into account indicators such as local ecological conditions and community rights.

4) For domestic sites, this is based on nationally protected species (endangered species, natural monuments) identified in post-environmental impact studies; for international sites, it is based on the IUCN Red List, Convention on International Trade in Endangered Species (CITES), and locally protected species in each country.

5) Endangered species according to the IUCN Red List: 9 species, including gibbons, pangolins, and Sumatran tigers

Biodiversity Management

Mitigating Biodiversity Risks

Samsung C&T carries out tailored conservation activities, including habitat conservation at business sites, the securing of wildlife corridors, and ecosystem restoration. The Company continuously manages environmental impacts through post-implementation monitoring.

Based on the results of assessments of the environmental impacts of all construction activities and ancillary facilities at project sites, as well as the results of environmental impact assessments conducted during the project development stage, the Engineering & Construction Group establishes and implements plans to minimize potential adverse impacts on water quality, air quality, soil, ecosystems, and other environmental areas during project execution and operation, and conducts regular monitoring.

Reducing Impacts on Water Quality and Marine Ecosystems

The Engineering & Construction Group is actively promoting activities to protect water quality and ecosystems by predicting the impact of construction projects on the natural environment and marine ecosystems in advance. To preserve water quality, the group installs turbidity barriers near rivers and streams, operates water treatment facilities at final discharge sites, monitors turbidity through CCTV, and installs and operates an automatic discharge prevention system. To minimize impacts on rivers, Samsung C&T applies internal standards that are stricter than legally permitted discharge limits. To protect marine ecosystems, the Company establishes oil spill response plans, secures spill response equipment, and conducts response drills to maintain a high level of preparedness for potential incidents.

Samsung C&T also carries out activities to conserve biodiversity and restore ecosystems. In areas where ecosystem-disrupting naturalized plants are found, including hairy white oldfield aster, tall goldenrod, Japanese hop, and prickly lettuce, the Company removes these plants to help protect habitats for diverse species.

Reducing Impacts on Topography and Geology

The Engineering & Construction Group conducts preliminary surveys to proactively address potential changes in topography and geology arising from major construction activities, including tunnel excavation. The Group analyzes earthwork volumes for each planned alignment in advance and, where earth materials are insufficient, secures a stable supply from nearby borrow pits. It also forecasts water discharge volumes during the operational phase of tunnels after construction and develops plans for the installation of appropriate drainage outlets. In addition, the Group analyzes potential impacts on surrounding areas caused by groundwater depletion and implements mitigation measures to prevent sediment from entering farmland and rivers.

The Trading & Investment Group restricts cultivation within 50 meters on both sides of river tributaries at its palm plantations in Indonesia and plants protective vegetation to prevent riverbank erosion and instability. To maintain peatlands, the Group measures peat depth across its plantations and uses the data as a management indicator. Before replanting, the Group also conducts peatland drainage assessments to evaluate potential hydrological and ecological impacts on the surrounding terrain from a technical perspective. The Group has installed equipment to measure real-time surface water levels, weather conditions, and precipitation in order to maintain topographical and geological conditions inside and outside its plantations. The Group uses the collected data to manage and maintain wetlands.

Reduction of Noise and Vibration Impacts

To minimize habitat disturbance and biodiversity impacts from construction activities, the Engineering & Construction Group applies low-noise and low-vibration construction methods and implements additional noise and vibration reduction measures, including the installation of sound barriers.

Environmental Management

Reduction of Environmental Impact

Biodiversity Management

Forest Ecosystem Conservation

The Engineering & Construction Group created natural ground greenery and multi-layered plantings on site and installed rooftop greening and biohabitat facilities such as birdhouses and insect hotels to promote biodiversity and enhance user understanding. Samsung C&T created terrestrial and aquatic biotope areas at the Giheung SDR, Raemian One Perla, Raemian La Grande, and Jamsil Raemian I-Park projects, providing habitats for diverse species. At the Seosomun Building Redevelopment and Yongin Deokseong AI Data Center projects, the group selected some native trees on site for transplantation to reduce impacts on existing ecosystems. It periodically manages their growth in a temporary nursery so that they can later be used as landscaping trees.

The Trading & Investment Group has made an NDPE commitment for its palm plantations in Indonesia and is carrying out replanting without additional land clearing. Replanting is managed in a way designed to minimize environmental impacts, and old palm trees are chipped and partially reused as fertilizer, contributing to resource circulation.

CASE STUDY

In 2019, the Trading & Investment Group announced its No Deforestation, No Peat, No Exploitation (NDPE) policy, demonstrating its commitment to conserving forests and ecosystems and operating a sustainable palm business. In the same year, it became the first Korean palm company operating in Indonesia to obtain Roundtable on Sustainable Palm Oil (RSPO) certification, which it renewed in 2024. The Group also undergoes annual certification audits to confirm continued compliance with the certification requirements.

To conserve natural ecosystems and prevent soil contamination, the Group does not use WHO Class I or Class II hazardous pesticides and prioritizes the use of organically derived pesticides. It works to minimize water and soil contamination from the use of pesticides and fertilizers, and conducts monthly water quality analyses of upstream and downstream river areas and designated surface water monitoring points. The Group also operates a fire prevention monitoring and response system, including fire watchtowers installed at set intervals based on plantation area, real-time monitoring using drones, firefighting water storage tanks near waterways, fire trucks, a firefighting team, and community fire brigades.



Endangered Species Protection

The Resort Group is registered as an ex-situ conservation organization by the Ministry of Climate, Energy and Environment, contributing to the protection and conservation of endangered species. A total of eight natural monuments, including eagles, cranes, eagle owls, owls, and whooper swans, have been designated for protection. With an aim to establish stable populations of the birds, the group is constantly conducting conservation activities in the relevant areas. In 2024, Samsung C&T released whooper swans into the Nakdong River Estuary habitat in Busan to help them adapt to the natural ecosystem. In 2025, it continued activities linked to whooper swan habitat restoration and ecosystem protection. It also participates in international initiatives, such as the American Association of Zoos and Aquariums' (AZA) Species Survival Plan (SSP), the Saving Animals From Extinction (SAFE) program, and the World Association of Zoos and Aquariums' (WAZA) Global Species Management Plans (GSMP), to ensure biodiversity conservation at a global level.

Promoting a Culture of Biodiversity Conservation

The Resort Group continues to expand nature-based experience programs for customers so that they can experience the value of the environment firsthand. The Group operates Forest Camp, a forest experience program, firefly experience programs, Albert Space Center, and Garden Pass, Korea's first garden subscription service. E-Cube School, a hands-on ecological and environmental learning program for kindergarten and elementary school students, was designated as an excellent environmental education program by the Ministry of Climate, Energy and Environment in 2025.



Certificate of Designation as an Excellent Environmental Education Program

Expanding Eco-Friendly Business

Low-carbon Energy Businesses

Samsung C&T seeks to reduce the environmental burden associated with its business activities and build a sustainable business portfolio through low-carbon energy businesses. Through its medium-term business strategy for 2026–2028, the Company announced a three-year investment plan of KRW 6.5 trillion to KRW 7.5 trillion in future growth businesses, including energy and bio businesses. In particular, Samsung C&T is pursuing new businesses and technology development, including the development of solar power projects, expansion of its EPC (Engineering, Procurement, and Construction) business, securing business opportunities across the hydrogen value chain, and participation in SMR projects. In addition, to identify new business opportunities, the Engineering & Construction Group revised its investment review process to consider potential revenue from emissions allowances and renewable energy certificates (RECs) at the business investment review stage.

Solar Power Business

Leveraging its accumulated EPC capabilities, the Engineering & Construction Group is expanding its renewable energy portfolio by securing a series of large-scale global solar power projects. Together with Korea Electric Power Corporation and Korea East-West Power Co., Ltd., the Group formed a consortium and was awarded a renewable power generation project in an international competitive tender administered by the Guam Power Authority. The project combines 144 MW of solar power with a 325 MWh BESS. Samsung C&T will participate across the full project cycle, including investment, EPC, and O&M, with construction scheduled for completion by 2028 and operation planned for 25 years. The ongoing 875 MW Qatar solar power plant project is nearing completion. As a follow-on project, the Group also secured a new solar power project of approximately 2,000 MW, the largest solar power project ever awarded to a Korean construction company. In Australia, the Group is executing and securing multiple large-scale BESS projects, including Phase 1 of the Melbourne Renewable Energy Hub (MREH) BESS project, thereby expanding its energy storage infrastructure.

The Trading & Investment Group has secured a 20 GW global project pipeline as of 2026, based on its accumulated renewable energy development capabilities in North America. Since 2024, supported by stable earnings generated from its U.S. renewable energy business, the Group has been expanding its business model beyond development into renewable energy operations and asset management. Through this transition, the Group is evolving toward an integrated energy platform spanning development, construction, and operation, while strengthening its foundation for sustainable growth.

Clean Hydrogen Business

Samsung C&T aims to build a full value-chain ecosystem for clean hydrogen, covering production through utilization. To this end, the Company is strengthening global partnerships while pursuing demonstration projects in Korea.

In March 2026, the Engineering & Construction Group completed Korea’s first off-grid hydrogen energy production facility powered entirely by renewable energy in Gimcheon, Gyeongsangbuk-do. The facility uses electricity generated from 8.3 MW solar PV capacity to electrolyze water and produce green hydrogen. It can produce 0.6 tons of green hydrogen per day and more than 230 tons per year. The Group will focus on stable facility operation and technology advancement to strengthen its competitiveness, while exploring opportunities in overseas green hydrogen markets.

The Trading & Investment Group has designated hydrogen as a core future business. Through its dedicated Hydrogen Group, it continues to pursue the development of a full value-chain ecosystem for clean hydrogen, linking the supply chain from the introduction of overseas clean hydrogen to conversion, domestic storage, and utilization. In 2025, the Group signed an agreement with Namhae Chemical Corporation to jointly pursue clean ammonia infrastructure projects. In March 2026, it signed a long-term sales and purchase agreement for green ammonia with India’s Reliance Industries, expanding its foundation for global collaboration. Based on these efforts, the Group has strengthened partnerships with relevant overseas business partners. It has also established a foundation to proactively respond to growing clean ammonia demand in Korea and overseas.

Small Modular Reactor (SMR) Business

The Engineering & Construction Group is expanding its business portfolio in small modular reactors (SMRs), a next-generation carbon-free energy source. In 2024, the Group began front-end engineering design (FEED) for the NuScale SMR project in Romania with Fluor. In 2025, it successfully completed the FEED for the Romania NuScale SMR project and demonstrated SMR module construction methods. These achievements proved Samsung C&T’s SMR execution capabilities and technological expertise. In October 2025, the Group signed a strategic partnership with GE Vernova Hitachi Nuclear Energy (GVH), a leading global SMR Company. The partnership focuses on the Sweden SMR project and supports expansion into Europe, Southeast Asia, and the Middle East. Through this partnership, Samsung C&T is deepening its technical collaboration in the SMR business. The Group is also expanding its SMR business footprint in Europe. It signed a cooperation agreement with Fermi Energia, a private nuclear energy company in Estonia, and launched a pre-feasibility study. It also signed an MOU with Synthos Green Energy, a private SMR developer in Poland. Through these initiatives, Samsung C&T is accelerating its efforts to secure an early position in the global SMR market.

Expanding Eco-Friendly Business

Sustainable Building Technologies

The Engineering & Construction Group is advancing sustainable construction technologies to minimize environmental impacts and improve customer satisfaction. Through the development of technologies such as building operations digital twins, integrated operation technology for water electrolysis microgrids, and solar power forecasting models, the Group is differentiating its offerings and developing new growth areas. The Group also conducts research to develop next-generation technologies and address safety and environmental issues. In 2025, the Group held 467 registered patents and invested approximately KRW 163.3 billion¹⁾ in R&D.

1) Includes indirect costs such as researcher labor and training

Key Technological Development Tasks in Construction

Project Name		Description
	Development of Integrated Operation Technology for Water Electrolysis Microgrids	Since renewable energy output varies depending on weather conditions, Samsung C&T is developing technology to utilize demand-flexible facilities as controllable energy resources and operate them in an integrated manner to support stable green hydrogen production.
	Solar Power Forecasting Model	Creating a model that predicts the impact of weather to help optimize solar power plant operations, as solar power generation for producing green hydrogen is highly subject to weather variability and uncertainty
	Practical Deployment of a Digital Olfaction System	Samsung C&T visualizes digital data on odor characteristics to more accurately identify the causes of indoor odors. The system will contribute to improve indoor air quality as well as to support construction management to operate demolition sites in a more environmentally responsible manner.
	BIPV Windows with Solar Radiation Control	Developing a BIPV (Building-Integrated Photovoltaic) technology that addresses the reduced power generation of conventional BIPV systems by incorporating solar-tracking blade operation, while also allowing solar radiation control to enhance visibility
	Development of Decomposition Agents for Sewage and Wastewater Reuse	This technology reprocesses contaminated concentrate streams generated from nearby or in-house sewage and wastewater treatment facilities and supplies the treated water as a stable water source for large-scale advanced manufacturing facilities, such as semiconductor fabs.

Energy-optimized Building Design and Construction

Development of a Building Operation Digital Twin Platform

The Engineering & Construction Group has established BEES (Building Energy & Environment System), an intelligent building operation and management platform. It integrates all operational data of a building into a digital twin, maximizing the building's value through physical simulations (energy, thermal environment, stack effect, fire, and evacuation) and AI-based analytics. This transforms labor-dependent building operations into digital twin and AI-driven autonomous operations, maximizing building energy savings and operational efficiency.

Development of Smart Edge Devices

The Engineering & Construction Group is developing smart edge devices linked to digital twins to support energy-optimized building operations. These devices collect temperature, humidity, and pressure data required for energy-efficient building operation and transmit the data to the digital twin. By linking outlets and lighting, which are end-use points of building energy consumption, with occupancy detection sensors, the system can reduce building energy use by reducing standby power consumption when spaces are unoccupied.

Improving Data Center Energy Efficiency

The Engineering & Construction Group continues to research immersion cooling technology to improve data center energy efficiency and support carbon neutrality. Immersion cooling directly submerges servers in a specialized coolant to dissipate heat and can reduce power consumption by 80% compared with conventional air cooling. Samsung C&T is investing in immersion cooling developers in Korea and overseas and pursuing the application of this technology to data center business through collaboration with these companies.

Expanding Eco-Friendly Business

Eco-friendly Construction Technologies

Reducing Life Cycle Emissions through Building Life Cycle Assessment (LCA)

The Engineering & Construction Group continues to develop technologies to assess and reduce carbon emissions generated throughout the life cycle of buildings. In 2025, the Group used its internally developed LCA assessment program to conduct a full life cycle assessment for one residential project site, covering material production, building operation, and end-of-life stages. Also in 2025, the Group proposed methods for assessing and managing carbon emissions for projects at the bidding stage, helping clients meet their carbon emissions requirements. For these projects, the Group uses construction materials carrying Environmental Product Declarations (EPDs), which provide carbon emissions information, as well as Low Carbon certified materials, and manages energy use during construction to reduce the projects' embodied carbon emissions. Using a database of embodied carbon emissions by product type, accumulated from Samsung C&T projects since 2022, the Group continues to manage carbon emissions and pursue further reductions. To contribute to reducing embodied carbon emissions in the construction industry, the Group continues to operate the supplier environmental certification support program introduced in 2024 and is also working to promote the adoption of environmentally certified construction materials.

Development of Low-carbon Concrete

The Engineering & Construction Group is developing low-carbon concrete that reduces cement use in order to lower carbon emissions generated at the raw material production stage. These technologies have been recognized for their carbon reduction performance. The Group continues to expand the range of products that apply low-carbon technologies and build a stronger track record of on-site application.

In 2025, cement-free blocks were selected by the Public Procurement Service as an Innovative Product. Samsung C&T plans to begin supplying the blocks to public institutions through public-sector pilot projects in the first half of 2026. The Company is also working to secure the qualifications required for supply through the Public Procurement Service by obtaining Industrial Convergence New Product Conformity Certification and Low Carbon Product Certification. Once the blocks are recognized as green materials, Samsung C&T plans to expand supply to public institutions subject to green procurement quota requirements.

The group is also expanding the use of low-carbon precast concrete (PC) at its project sites. For private and public bids for PC modular projects, Samsung C&T has incorporated low-carbon PC mixes into design proposals and plans to pursue supply to external clients from 2026. In 2025, the group signed a supply contract with the Hanam Project Group of Gyeonggi Housing & Urban Development Corporation for gravity retaining walls using low-carbon PC mixes. Trial supply is scheduled for the second half of 2026. Samsung C&T continues to expand and diversify its portfolio of carbon-reducing concrete products, including cement-free PC culverts and bricks.

Introduction of Modular OSC Methods

The Engineering & Construction Group has pursued modular construction as a new business area in building construction since 2021. Modular construction can reduce life cycle carbon emissions compared with conventional construction methods.¹⁾ In 2025, the Group registered six patents related to modular construction methods and semi-automated production lines. It also filed two international patent applications in the United States and Australia as part of its efforts to advance modular design and optimize production. The Group is also pursuing project agreements with developers in the United States and Australia to strengthen its technology-based competitiveness.

Samsung C&T is also promoting Off-Site Construction (OSC) methods to develop industrialized construction technologies and improve construction workflows. OSC methods can reduce accident risks by minimizing on-site labor and support consistent quality. In 2025, Samsung C&T filed four OSC-related patent applications. It also proposed 32 OSC applications across five data center and office building sites and is pursuing further applications at domestic project sites.

1) Lee, S., Jeong, C., & Ahn, Y. (2023). Comparative analysis of life cycle carbon emissions between modular and RC apartment buildings. *Journal of the Architectural Institute of Korea*, 39(5), 225-232.

Development of an Energy-saving Hot-air Circulation Curing Method

In the Engineering & Construction Group, it has developed, continuously improved, and expanded the use of SEQ (Safety Energy Quality) hot air blowers to improve the working environment and use kerosene efficiently during concrete pouring in winter. In 2023, The group piloted it at one site and confirmed the greenhouse gas reduction effect of about 20% by reducing the use of kerosene. It went on to produce the second generation of smart SEQ hot air blowers by improving mobility on site and further improving usability through the remote-control system. From December 2024 to March 2025, Samsung C&T applied 249 units at nine project sites. From November 2025 to March 2026, it applied 372 units at 12 project sites. The Company plans to continue expanding on-site application to reduce greenhouse gas emissions.

Pilot Application of Carbon-reducing Landscaping Materials

The Engineering & Construction Group applied biochar in landscaping work for Next Home, Samsung C&T's next-generation residential model. Biochar is produced by pyrolyzing biomass at temperatures of 350°C or higher and can sequester carbon. In 2025, Samsung C&T applied a total of 250 kg of biochar to 41 canopy trees across the Next Home, including pine trees. The Company is currently monitoring tree growth and continues to review opportunities to expand application.

Sustainability Management

SOCIAL

Samsung C&T seeks to create lasting value that encompasses social impact.

Samsung C&T promotes sustainable mutual growth with its suppliers by building a sound supply chain and practicing mutually beneficial management. The Company strengthens its occupational health and safety management system with safety as its top priority and strives to ensure the safety of all stakeholders, including employees, suppliers, and customers.

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Appendix

Occupational Health and Safety

Occupational Health and Safety Management System

Occupational Health and Safety Governance

Samsung C&T has established and is continuously strengthening its safety and health management system to prevent accidents and create a safe working environment at its workplaces, in accordance with the management principle of “safety comes first.” Samsung C&T has appointed a Chief Safety Officer (CSO) for each business group and established CSO-led, dedicated occupational health and safety organizations and independent management frameworks. Based on this structure, each business group develops and implements safety management plans, as well as plans for deploying personnel and budgets to address key risk factors.

To ensure consistency in occupational safety and health strategies across the company, a CSO Council is operated, comprising CSOs from all four business groups. Through quarterly CSO Council meetings, each group shares its quarterly occupational safety and health activities, performance, and best practices and reviews future plans. The dedicated occupational safety and health teams work to enhance expertise and reinforce safety management activities for accident prevention. An accident reporting system is also in place so that any incident can be reported immediately to the CSO, ensuring swift investigation and response, as well as the implementation of recurrence prevention measures.

The Board of Directors oversees the overall implementation and management of occupational health and safety. At the beginning of each year, the Board approves a comprehensive occupational health and safety management plan, which includes the occupational health and safety policy, organizational structure and roles, budget and facility status, previous-year performance, and plans for the current year. The Sustainability Committee receives quarterly reports on occupational health and safety KPI performance and future plans, and discusses related matters. Key safety indicators, including the number of safety incidents, injury rates, and preventive activities, are systematically managed in connection with company evaluations and the evaluation and compensation of management, including the CEO.

Occupational Health and Safety Governance



Occupational Health and Safety Activities of the Board of Directors

Date	Classification	Agenda
February 12, 2025	Approval	Approval of the 2025 occupational safety and health management plan

Occupational Health and Safety Activities of the Sustainability Committee

Date	Classification	Agenda
April 29, 2025	Report	Report on the 2025 operating plan
July 28, 2025	Report	Report on major progress in the first half of the year
October 27, 2025	Report	Report on KPI dashboard

Occupational Health and Safety Policy

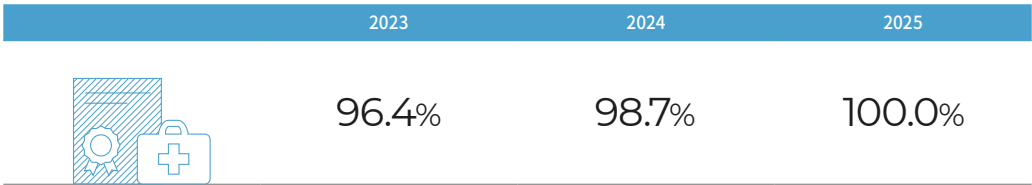
Under the leadership of the CSO for each business group, Samsung C&T establishes and revises its occupational health and safety policies. In accordance with applicable laws and regulations, the Company obtains Board approval at the beginning of each year for the occupational health and safety management plan, including the occupational health and safety policies of the four business groups. These policies are disclosed on the respective websites of each business group, ensuring they apply to all executives and employees, as well as contractors. In addition, to prevent serious occupational accidents, all business sites establish occupational health and safety manuals and procedures, develop their own safety management plans, and ensure that these plans are strictly implemented.

[Occupational Health and Safety Policy of E&C Group](#) [Occupational Health and Safety Policy of T&I Group](#)
[Occupational Health and Safety Policy of Fashion Group](#) [Occupational Health and Safety Policy of Resort Group](#)

Occupational Health and Safety Management System

Samsung C&T operates a systematic, advanced occupational health and safety management system, with all of its operations certified with ISO 45001. In particular, the E&C, Fashion, and Resort Groups have acquired KOSHA-MS certification for their domestic plants to strengthen their capabilities in occupational health and safety management.

Occupational Health and Safety Management System Certifications



Occupational Health and Safety Management System for the Engineering & Construction Group

To prevent accidents at all business sites, including domestic and overseas project sites, the Engineering & Construction Group operates Samsung OHMS (Occupational Health and Safety Management System), its proprietary system that complies with both international and domestic standards. The group practices systematic occupational health and safety management by establishing occupational health and safety policies and priority plans based on the PDCA (Plan-Do-Check-Action) cycle, implementing work standards and processes, conducting safety inspections on implementation, and continuously improving processes and safe working environment.

Occupational Health and Safety

Occupational Health and Safety Management System

Key Elements in Samsung's OHSMS

Plan	Do	Check	Action
Establishing consistent occupational health and safety policies and priority plans across all business units, operations, and contractors	Ensuring all employees and contractors adhere to work standards and processes	Conducting safety audits for proper execution	Continuously improving processes and safe working environments
· Checking legal and other requirements · Establishing a priority plan for occupational health and safety management · Setting occupational health and safety goals	· Implementing and operating a priority plan for occupational health and safety management	· Conducting audits to ensure the implementation of the plan	· Continuously improving the occupational health and safety system

CASE STUDY Engineering & Construction Group's Occupational Health and Safety Council

In order to systematically check the status of occupational health and safety management, the Engineering & Construction Group regularly holds occupational health and safety meetings with CSO, working departments, and internal and external experts. Through these meetings, the group is spreading a culture of safety-centered work by activating the top management's occupational health and safety communication channel and conducting plan-do-check-action. Through the semi-annual occupational health and safety management review meetings, it checks the implementation of legal obligations such as the Serious Accidents Punishment Act, measure the level of the occupational health and safety management system, and report the results to the executives in charge of operations. It also operates the Occupational Health and Safety Advisory Committee, which includes internal and external experts, to verify the effectiveness of our occupational health and safety operating system. In addition, it has various occupational health and safety meeting bodies, such as weekly occupational health and safety meetings to check progress on priority activities by department, and occupational health and safety management meetings to disseminate best safety management practices.

CASE STUDY Investment in Occupational Health and Safety

Since 2021, in addition to statutory occupational health and safety management expenses, the Engineering & Construction Group has allocated and spent an additional safety enhancement budget to improve safety at project sites, including by deploying additional personnel, improving working conditions, and applying smart safety technologies. In 2025, the group spent a total of KRW 171.7 billion. At project sites, KRW 99.4 billion was spent on statutory occupational health and safety management expenses and KRW 25.6 billion on additional safety enhancement measures.

Occupational Health and Safety Management

Risk Assessment

Samsung C&T identifies risks and hazards related to health and safety at our operations through workplace risk assessments and thoroughly manages these issues by establishing measures to eliminate and mitigate them.

When bidding for projects, the Engineering & Construction Group identifies hazards and risk factors associated with the technologies and construction methods involved in each project. When establishing a comprehensive construction plan, the Group reviews occupational health and safety risks and develops response measures. Upon commencement of the site and before initiation of each construction trade, the Group conducts an initial risk assessment to identify risk factors across all stages of construction and develop management measures. During construction, the Group conducts regular risk assessments annually and performs ad hoc risk assessments when changes occur. In addition, through monthly risk assessment review meetings, the Group reviews the appropriateness of identified risk factors and the effectiveness of risk reduction measures.

The Trading & Investment Group conducts risk assessments for the Seoul office and overseas operating sites to identify and address potential hazards and risk factors. In 2025, the Group strengthened its framework for managing high-risk equipment by conducting special crane inspections, precisely measuring equipment wear, and replacing equipment as necessary based on the inspection results.

The Fashion Group conducts risk assessments at least once a year at all business sites. At retail stores, sales personnel conduct risk assessments using a mobile risk assessment system for stores during their visits and immediately enter the results into the system, enabling real-time risk management.

The Resort Group conducts an annual internal audit and expert review to verify the appropriateness of its occupational health and safety activities. It conducts regular and ongoing risk assessments across all business sites and work areas and performs ad hoc risk assessments at locations where changes occur or incidents have occurred. In addition to legally required inspections, the Group conducts its own inspections of park attractions every day before opening to prevent accidents. New and renovated facilities undergo separate preliminary risk assessments before opening to guests.

Risk Assessment Process

Identifying Hazards and Risks	Estimating and Determining Risks	Setting Control Measures	Implementing Control Measures	Monitoring/Analysis to Manage Changes
· Selecting tasks for hazard assessment by work trade · Identifying hazards and risks at each stage of the workflow	· Estimating accident probability and risk · Comparing risk estimates to acceptable risk criteria · Determining risk ratings	· Establishing and implementing control measures for risk reduction	· Disseminating and implementing control measures · Verifying and checking their implementation	· Analyzing control measure implementation results · Identifying and continuously improving vulnerabilities

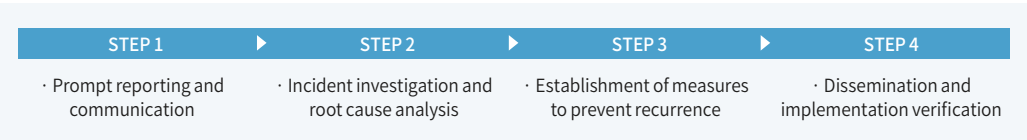
Occupational Health and Safety

Occupational Health and Safety Management

Procedures for Reporting, Investigating, and Handling Occupational Health and Safety Incidents

Based on a transparent incident reporting culture, the Engineering & Construction Group promptly and accurately reports and communicates all occupational health and safety incidents at project sites. Through systematic incident investigation procedures, the Group works to minimize casualties and property damage and prevent recurrence. When an incident occurs, the Group conducts a systematic investigation and establishes and implements measures to prevent recurrence in accordance with Samsung C&T's occupational health and safety management system. The Group and its contractors jointly analyze the causes of the incident from the outset of the investigation. Each contractor involved in the relevant construction trade develops recurrence prevention measures, which are finalized through mutual consultation.

Occupational Health and Safety Incident Response Process



Initiatives to Eliminate Serious Occupational Accidents

The Engineering & Construction Group undertakes a range of initiatives to prevent serious occupational accidents by continuously improving and strengthening its occupational health and safety management system. The Construction Safety Laboratory comprises specialized units, including Design for Safety (DfS), Equipment IT, Safety Consulting, and the Safety Behavior Innovation Group, which apply safety-by-design approaches to accident prevention and develop safety technologies. In March 2022, the Laboratory was officially recognized as a company-affiliated research institute, reinforcing its credibility and expertise as a specialized occupational health and safety research organization.

To proactively eliminate unsafe conditions at project sites, the Safety Audit Team continuously monitors site safety through on-site inspections and third-party reviews. In 2025, potential risk factors were continuously monitored to identify major nonconformities across domestic sites, and work was suspended for certain findings to ensure immediate corrective actions.

In addition, headquarters has strengthened the monitoring of unsafe acts and conditions in areas that may fall outside routine site oversight through the Integrated Safety Control Center.

Examples of Eliminating Fatalities in the Engineering & Construction Group

Application of Design for Safety	· Introducing the concept of design for safety (DfS) to minimize hazards such as falls, falling objects, and suffocation from the design phase of a building · Opening the DfS Library for free to the public to improve safety across the construction industry
Development of Safety Technology	· Introducing automation systems such as modularization, blockage technology, and construction robots to minimize fieldwork and labor input · Developing monitoring devices around the working radius of pump cars, excavator indicators, and mobile fall protection
Improvement of Risk Factor Monitoring	· Establishing a safety control center to establish a two-way risk management system connecting the field and headquarters based on IT technology · Continuously monitoring work conditions and risk response activities through safety audit teams

CASE STUDY Measures to Prevent Recurrence of Fatalities¹⁾

In June 2025, at an Engineering & Construction Group site in the Pyeongtaek area, a worker employed by a contractor was found after falling for unknown reasons while moving after completing overhead piping work, in an area outside the designated safe passageway. The worker was urgently transported to a hospital but later died. There were no witnesses at the time of the incident, and the accident occurred despite safety facilities being installed at the fall location to prevent unauthorized worker access. To prevent similar accidents from recurring, the Engineering & Construction Group has strengthened its efforts to improve safety awareness through technology, including establishing a monitoring system for access-restricted areas and using warning alarms to prompt immediate behavioral changes when unauthorized access is detected.

The case was closed after it was determined that the employer had not violated any applicable laws.

In October 2025, at the Engineering & Construction Group's Pangyo office building construction site, a worker employed by a contractor was struck by a reversing excavator while moving before starting work and died. The accident occurred even though physical barriers were in place in the work area and the alarm function for workers approaching equipment was operating normally. To prevent similar accidents from recurring, the Engineering & Construction Group is taking measures to improve safety, including reinforcing physical controls during equipment operations and developing an automatic excavator stop system that activates when workers approach.

The relevant authorities are currently investigating this case, and Samsung C&T is cooperating in good faith with the investigation.

1) Fatal accidents involving employees and contractors across all business sites in Korea and abroad

SAMSUNG C&T
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Appendix

Occupational Health and Safety

Occupational Health and Safety Management

Building a Safety Culture

The Engineering & Construction Group is building a safety culture in which people “work with safety as the top priority and look out for one another’s safety” by developing and operating safety culture programs. At construction sites in particular, the Group fosters a culture in which Samsung C&T employees and site workers voluntarily communicate risks based on mutual trust and help protect the safety of their colleagues. It also operates core safety culture activities, including one-on-one mentoring based on an “Observe, Acknowledge, Question, and Listen” approach. In addition, through S-TBM, an app that provides workers with safety information, the Group helps workers recognize work-related risk situations and connects this process to the right to stop work. The Group also listens to opinions on occupational health and safety and reflects them in its occupational health and safety management activities.

In 2025, the Trading & Investment Group established occupational health and safety guidelines for overseas offices, setting out practices to be followed by executives and employees working at overseas offices, as well as emergency response procedures. It also supported risk factor management through inspection checklists.

The Fashion Group designated “Occupational Health and Safety Awareness Week” and held various events such as fire evacuation and fire extinguisher usage training, safety speed quiz, and sales representative safety training to raise safety awareness among employees and create a culture that promotes occupational health and safety.

In addition to regular occupational health and safety activities, the Resort Group encourages employees to participate in voluntary occupational health and safety activities through campaigns and competitions, and assesses the level of safety awareness of employees on the front lines of customer safety management through safety culture level assessments. The group also strives to continuously improve occupational health and safety awareness by distributing “Safety Footprint” in the form of a quiz and newsletters for safety information, among others, every month. Employees are encouraged to identify and improve hazards around the workplace by operating an online channel for reporting hazards and rewarding excellent practices.

Occupational Health and Safety Management Activities by Group

 E&C Group	· Selecting and training 210 risk communicators; providing safety coaching skills training to 7,014 individuals (by 2025) · Conducting department- and site-specific risk communication activities through risk communicator workshops and 1:1 mentoring	 Fashion Group	· Designating “Occupational Health and Safety Awareness Week” to conduct safety drills and provide safety education · Conducting the Green Walk Campaign to promote employee health
 T&I Group	· Conducting workplace health and safety risk assessments and taking countermeasures · Conducting online occupational health and safety quizzes · Operating the “Physical T&I” health promotion program	 Resort Group	· Hosting the “Safety Footprint” quiz program · Distributing “Safety Magazine” for safety information

Guaranteeing the Right to Stop Work

The Engineering & Construction Group places the highest priority on workers’ lives and safety and guarantees their right to stop work, enabling them to suspend work on their own initiative and protect themselves whenever they consider a working environment or situation to be hazardous. The Group also supports contractors in promoting the exercise of this right within their own operations. By December 2025, workers had exercised the right to stop work a cumulative 654,957 times since the Group became the first Korean construction company to fully guarantee the right in 2021, including 167,582 times in 2025. The practice has become a key element of a safety culture in which workers take an active role in creating a safe working environment. To encourage workers to exercise the right to stop work, the Group rewards exemplary cases and operates a program that compensates contractors for losses incurred as a result of workers exercising the right.

Occupational Health and Safety Grievance Handling Channels

The Engineering & Construction Group operates various communication channels to gather feedback from site personnel on occupational health and safety and reflect it in improvements to related systems. At project sites, the Group gathers feedback through labor-management councils, site-specific social media channels, and the dedicated S-TBM mobile application. Headquarters consolidates feedback from project sites, uses it to improve related systems, and reports major matters to the Chief Safety Officer (CSO). In 2025, the Group received a total of 885 comments and completed follow-up actions on all of them.

The Trading & Investment Group collects and responds to occupational health and safety-related opinions through labor-management councils. The group also receives grievances from division and team representatives on an ongoing basis and improve risk factors in the work environment.

The Fashion Group holds a monthly on-site supplier council to ensure continuous communication with suppliers in the logistics center. In 2025, the group received 11 comments from workers on occupational health and safety that led to improvements.

The Resort Group conducts monthly meetings with on-site supplier at Everland. It operates an online hazard reporting channel to ensure the group is always listening to our employees.

Occupational Health and Safety

Occupational Health and Safety Capacity Building

Occupational Health and Safety Training for Executives and Employees

Risk Assessment Training

To strengthen practical risk assessment capabilities at project sites, the Engineering & Construction Group developed and distributed guides and templates based on Samsung OHSMS (Occupational Health and Safety Management System) and provides gamified, hands-on training primarily for construction managers at domestic project sites to develop key leaders in risk assessment.

The Trading & Investment Group provides risk assessment training for safety personnel in each business division and team. It also provides ISO internal audit training to strengthen safety awareness among safety personnel and enhance their understanding of the management system.

In the Fashion Group, the group prevents accidents by providing risk assessment training to employees in key roles, such as sales representatives and managers, and sharing accident cases and reporting procedures.

The Resort Group conducts regular training on risk assessment for supervisors at all sites and supports external specialized training for occupational health and safety personnel. Best practices resulting from risk assessments are incorporated into regular training and disseminated. The group also posts internally during the last week of every month on how to complete a risk assessment to ensure that every worker is on board.

Experience-based Safety Academy

The Engineering & Construction Group operates Safety Academy, an experience-based safety education center, to provide safety education to all employees and subcontractors. In addition to the Yongin Safety Academy, which opened in 2015, it operates safety experience training centers including emergency and earthquake experience centers and fire safety experience centers at overseas (Singapore, Taiwan) and domestic (Pyeongtaek, Hwaseong, Ulsan) sites to strengthen employees' occupational health and safety capabilities. Since its opening, a total of 73,914 employees from the Engineering & Construction Group and contractors have completed the training, and in 2022, it was registered as an occupational health and safety training institution by the Ministry of Employment and Labor and recognized as a safety experience training center by the Korea Occupational Safety & Health Agency. In 2024, to diversity safety training programs, Samsung C&T expanded the Yongin Safety Academy from 937㎡ to 1,307㎡. In 2025, the Company also established a mobile hands-on training center and is gradually expanding on-site fire safety experience training and CPR training.

Cardiopulmonary Resuscitation (CPR) Training

Samsung C&T provides hands-on CPR training for executives and employees. Amid growing public expectations for emergency response capabilities, the Engineering & Construction Group developed a self-directed training program designed for independent use, enabling executives and employees to systematically and repeatedly learn how to perform cardiopulmonary resuscitation (CPR) and use an automated external defibrillator (AED), and operates CPR Station training booths at headquarters and key project sites to provide training at any time. At project sites, the Group provides supervisors and work team leaders with training on CPR procedures and AED use and conducts emergency response simulation drills for medical emergencies such as cardiac arrest and loss of consciousness.

E&C Safety Training Results

Program Name	Trainees	Time (hours)	Completer (people)	Key Points
Safety Job Program	HSE managers	16	59	· Safety mindset, risk assessment, accident trend analysis, inspection non-conformity and accident recurrence prevention measures
	Construction managers	16	90	· Understanding of safety regulations and systems, temporary structure safety management, and construction equipment safety
Experience-based Safety Training	Head office employees *Including employees of affiliated companies	0.2	1,852	· Hands-on emergency response training (using the CPR station)
Accident Investigation techniques	Safety and construction managers (performs accident investigation duties)	16	18	· Accident causes and investigation techniques study, accident cases study
Instructor Training Program	HSE managers (occupational health and safety training instructors)	24	93	· Training and practice of occupational health and safety lecture skills and facilitation techniques
Contractor Safety Training	Newly appointed contractor site managers	16	109	· Duties of persons responsible for safety and health management under applicable laws and regulations
	Contractor supervisors	16	80	· Hands-on safety training (emergency response, fire safety, etc.); Duties of persons responsible for safety and health management under applicable laws and regulations
	Contractor communication specialists for foreign workers	8	206	· Safety-related laws and regulations

Occupational Health and Safety

Occupational Health and Safety Capacity Building

Emergency Response Drills

Samsung C&T establishes response scenarios and conducts emergency response drills for various emergency situations that may arise in connection with its business operations.

The Engineering & Construction Group establishes emergency response scenarios for incidents such as fires, storms, and floods at all domestic and overseas project sites and conducts regular emergency response drills. In 2025, the Group conducted a total of 334 drills.

In November 2025, the Trading & Investment Group conducted a fire evacuation drill for all executives and employees at the Seoul office. The Group made the drill more practical by incorporating assistance for persons requiring support during evacuation and refining assembly point procedures.

In July 2025, the Fashion Group also conducted a fire evacuation drill for all executives and employees working at the Dogok office. Its logistics centers conducted fire evacuation drills once in each half of the year, as well as one forklift accident response drill and one logistics vehicle accident response drill.

The Resort Group regularly conducts building fire and electric vehicle fire response drills jointly with nearby fire stations. It also carries out simulation drills for various business-specific emergencies, including power outages, animal escapes, and rescues from stalled amusement rides at high altitudes.

CASE STUDY

Engineering & Construction Group Safety-related Awards



2025 Best Practice Presentation Contest for Occupational Health and Safety Management Systems in Construction (hosted by the Ministry of Employment and Labor)

· Minister of employment and labor award (grand prize), Seongsu-dong K-PJT mixed-use development construction site



2025 Best Practice Presentation Contest for Workplace Health Management (hosted by the Ministry of Employment and Labor)

· Minister of employment and labor award (grand prize), Jamsil Jinju reconstruction site



2025 Best Practice Presentation Contest for Health Management Integrating Smart Occupational Health and Safety Technologies in the Construction Industry (organized by the Korean Society of Construction Health)

· Minister of employment and labor award (grand prize), Banpo district 3 reconstruction site



2025 Smart Construction Challenge Competition (Organized by the Ministry of Land, Infrastructure and Transport)

1. Safety Management Innovation Award

Development of an automatic inspection system for construction lift safety devices and an entrance door locking device to prevent fall accidents

2. Best Innovation in Complexes and Housing

Automated robot for tightening structural steel bolts

3. Korea Land & Housing Corporation (LH) President's Award

SELon (Mobile crane collision prevention system)

Employee Health Management

Health Management Support Programs

Samsung C&T operates a range of support programs to promote employee health and well-being. The Company supports all employees in enrolling in group medical indemnity insurance and group accident insurance. It also provides support for medical expenses for employees undergoing treatment for cancer, cerebral hemorrhage, heart disease, rare and intractable diseases, disabilities, and other conditions; fertility treatment expenses; surgery expenses for employees' children with heart disease; and educational expenses for employees' children with disabilities. The Company also provides health examinations based on employee age. Employees under age 30 receive general health examinations and comprehensive health examinations every four years. Employees aged 30 or older receive comprehensive health examinations every two years, while employees aged 40 or older receive annual comprehensive health examinations and in-depth health examinations every five years.

The Engineering & Construction Group operates an in-house clinic at headquarters and provides specialized telemedicine services for overseas employees and their families in collaboration with Kangbuk Samsung Hospital. At project sites, the Group provides rest and welfare facilities that exceed legal requirements, as well as health examinations and follow-up care for all site workers. It also provides new workers with training on preventing health problems, including cardiovascular and cerebrovascular diseases and musculoskeletal disorders. Workers identified as requiring follow-up based on health examination results receive health protection measures, including additional rest breaks when assigned to outdoor work during periods of heightened health risk.

The Resort Group operates a smoking cessation program for smokers in collaboration with a nearby public health center and provides health management programs for employees in job categories with elevated health risks. It also supports employees identified as requiring follow-up based on health examination results in participating in the Intensive Care Program operated by its subsidiary, Samsung Welstory.

Health Promotion Campaigns

Samsung C&T conducted a range of campaigns to encourage physical activity and promote the health of executives and employees. Across all four business groups, the Company conducted the 4 Fit Together health campaign, which uses a health management app to help prevent and manage musculoskeletal disorders, with a total of 937 participants.

The Engineering & Construction Group conducted in-person musculoskeletal and postural assessments and expert consultations for 211 executives and employees at headquarters and major sites in the Seoul metropolitan area to provide exercise prescriptions tailored to individual body type and health conditions. In addition, through online musculoskeletal assessments and stretching activities for 648 participants, the Group achieved improvements in balance and joint range of motion for a total of 37 participants.

The Trading & Investment Group conducted the Physical T&I Campaign, in which participants set individual goals for one of three indicators—body weight, body fat percentage, or skeletal muscle mass—and managed their progress over three months. A total of 211 executives and employees participated, and 34% achieved their health management goals. The Group also conducted the Healing Walk in the City Campaign to encourage walking. Participants selected one of two goals: achieving 200,000 cumulative steps over 20 days or completing eight of 10 walking routes near the office building. A total of 199 executives and employees participated, and 137 achieved their goals.

The Fashion Group conducted the Green Walk Campaign, a walking challenge designed to promote a walking culture in daily life, with 432 participants.

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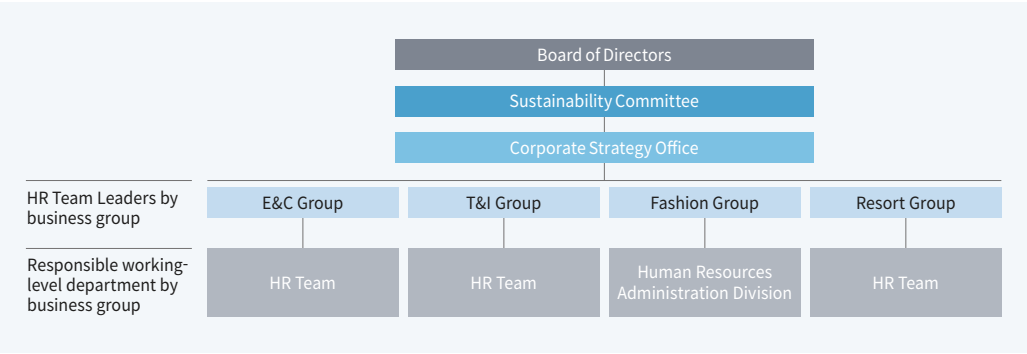
Human Rights

Human Rights Framework

Human Rights Governance

Samsung C&T operates a company-wide governance framework to support the structured implementation of its human rights responsibilities. The Board of Directors and the Sustainability Committee approve key human rights-related goals and operating plans, while management of each business group oversees the full process, from establishing human rights strategies to identifying human rights risks and implementing follow-up actions. To maintain consistency in human rights strategies across the Company, Samsung C&T holds quarterly HR Team Leaders' Meetings attended by HR executives at the corporate level and from each business group. Through HR Working-level Forums, the Company discusses overall HR operations, identifies human rights-related tasks, and monitors related performance.

Human Rights Governance Framework



Human Rights Policy

Samsung C&T applies the principle of respect for human rights across all business sites, covering all stakeholders, including executives and employees, suppliers, other business partners, customers, government authorities, and local communities. The Company complies with international human rights principles and standards, including the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, and the ILO International Labour Standards. Based on these principles and standards, Samsung C&T continues systematic management and improvement efforts to identify, prevent, and mitigate human rights risks across its value chain, including business sites and suppliers across all business groups. Samsung C&T's Human Rights Policy, which sets out these commitments, has been approved by the Board of Directors and publicly disclosed.

[Samsung C&T Human Rights Policy](#)

Human Rights Risk Management

Improvement of the Human Rights Risk Management Process for Business Sites

Samsung C&T has developed an improved human rights risk management process to address shortcomings in its existing approach to labor and human rights inspections at business sites. Beginning in 2026, the Company plans to apply the improved risk management process to further strengthen its management of human rights risks.

Risk Identification and Assessment

To allocate limited resources efficiently and enable effective risk management, Samsung C&T adopts a risk-based due diligence approach that applies differentiated levels of response according to the severity and likelihood of adverse impacts. The Company conducts human rights risk assessments that comprehensively consider factors such as the nature of each business site, workforce size, and the human rights risk profile of the country where the site is located. Based on the assessment results, Samsung C&T selects sites requiring enhanced management and manages them accordingly.

Operation of the Due Diligence Framework

For business sites classified in the potential-risk category or higher based on the risk assessment results, Samsung C&T distributes human rights checklists and conducts self-assessments. For sites identified as high-risk, the Company operates a due diligence framework under which human rights personnel from each business group and third-party specialist organizations conduct human rights due diligence alongside worker interviews.

Development of Mitigation and Improvement Measures

For business sites where areas for improvement are identified through human rights assessments, Samsung C&T establishes mitigation and improvement plans. Issues that can be addressed immediately are resolved during the assessment, while issues that cannot be addressed immediately are managed through improvement plans with specified deadlines. The due diligence coverage rate for high-risk business sites is managed as a KPI, and the annual comprehensive results of human rights due diligence at business sites and related improvement plans are reported to the Sustainability Committee.

Monitoring of Improvement Activities

Samsung C&T continuously monitors the implementation of improvement activities in accordance with the improvement plans established to prevent identified human rights risks or issues from recurring. The results of monitoring activities are reported to the Sustainability Committee.

External Communication

The results of human rights risk management activities at business sites and the key outcomes of initiatives to fulfill Samsung C&T's human rights responsibilities are used to communicate with external stakeholders.

Human Rights

Human Rights Risk Management

Identifying Stakeholders Vulnerable to Human Rights Risks

To mitigate human rights risks that may arise in the course of its business operations, Samsung C&T defines stakeholder groups that may be more exposed to human rights risks as stakeholders vulnerable to human rights risks. These groups include women workers, children and young workers, migrant workers, supplier workers, and Indigenous Peoples in local communities. Samsung C&T applies management measures for these stakeholder groups that go beyond the legal requirements of the countries where its business sites are located. When risks are identified, they are reported to management through the Company’s company-wide governance framework, and tailored mitigation measures are implemented to support meaningful improvements in human rights outcomes.

Classification of Stakeholders Vulnerable to Human Rights Risks

Stakeholders	Key Human Rights Risks	Prevention and Mitigation Measures
Women Workers	Discrimination in recruitment and treatment, workplace harassment, and sexual harassment	Operation of human rights grievance channels and strengthened diversity, equity, and inclusion (DEI) training
Children and Young Workers	Child labor, employment of young workers, and assignment to night work	Strengthened age and identity verification procedures during recruitment and supply chain due diligence
Migrant Workers	Forced labor and poor accommodation conditions	Operation of grievance channels for migrant workers and distribution of training materials in workers’ native languages
Supplier Workers	Low wages and long working hours	Commitment to implement the Supplier Code of Conduct and supply chain due diligence
Indigenous Peoples in Local Communities	Infringement of environmental and housing rights near business sites	Operation of community grievance channels and regular stakeholder consultations

Labor and Human Rights Inspections

Samsung C&T conducts annual labor and human rights inspections at business sites across its business groups and establishes and implements appropriate mitigation and improvement measures for human rights risks identified through the inspections. In 2025, the Company completed inspections at all 75 business sites subject to inspection and completed corrective actions at all sites where risks were identified. Beginning in 2026, the Company plans to conduct labor and human rights inspections using a risk-based due diligence approach in accordance with the improved human rights risk management process.

On-site Inspection Results

Classification	Unit	2023	2024	2025
Number of Target Locations	Operations	86	77	75
Number of Locations Inspected	Operations	86	77	75
Assessment Rate	%	100	100	100
Number of Risk-identified Locations	Operations	18	8	8
Risk Identification Rate	%	21	10	11
Percentage of Risk-identified Locations with Mitigation and Improvement Measures Completed	%	100	100	100

On-site Labor and Human Rights Checklist

Inspection Items	Key Inspections
Human Rights Governance Framework	Measures required to institutionalize respect for human rights; strengthening and embedding human rights capabilities
Non-discrimination in Employment	General employment principles; gender equality and maternity protection; protection of non-regular workers; protection of foreign workers
Humane Treatment	Working hours and rest periods; wages and compensation; benefits and work-life balance; maternity protection; elimination of violence; prevention of sexual harassment
Freedom of Association	Freedom of association and collective bargaining; prohibition of adverse treatment for trade union activities; good-faith collective bargaining and information sharing
Prohibition of Forced Labor	Protection of freedom of movement and action; prevention of forced labor at suppliers
Prohibition of Child Labor	Prohibition of employment of minors and identity verification; protective measures for young workers
Ensuring Occupational Health and Safety	Occupational health and safety management framework; occupational health and safety protections for vulnerable workers and maternity protection; compensation for occupational injuries
Protection of Human Rights in Local Communities	Protection of local residents’ property rights and intellectual property; community engagement and issue management
Personal Information Protection	Strict management of personal information; information security and prohibition of use for purposes other than those intended

Samsung C&T has adopted a risk-based due diligence approach and conducts sustainability due diligence on high-risk suppliers. The due diligence for high-risk suppliers covers labor and human rights.

Supplier Labor and Human Rights Checklist

Inspection Items	Key Inspections
Prohibition of Forced Labor	Prohibition of retaining identity documents and charging improper fees; transparency of employment contracts and freedom to leave employment voluntarily
Prohibition of Child Labor	Protection of children and young workers
Compliance with Working Hours	Management of working hours and rest periods; voluntary overtime and compensation for overtime; management of working hours for pregnant and breastfeeding workers
Wages and Benefits	Minimum wages and statutory benefits; transparency of wage information and payment of wages; prohibition of unjustified wage reductions and deductions
Humane Treatment	A management framework and training to ensure humane treatment, including the prohibition of sexual harassment and verbal abuse
Prohibition of Discrimination and Harassment	Non-discrimination throughout employment; provision of reasonable accommodation; prohibition and prevention of workplace harassment
Freedom of Association and Collective Bargaining	Guarantee of freedom of association and collective bargaining and protection of representative activities
Contribution to Local Communities	Protection of local communities’ environmental rights and indigenous peoples’ rights

Human Rights Risk Mitigation Activities

Eliminating Forced Labor and Child Labor

Samsung C&T strictly prohibits forced and child labor at all of its operations and suppliers. For our international sites, we strictly adhere to the labor laws of the countries in which we operate. When we hire employees, we specify relevant terms in employment contracts in the local language of each country. We include prohibitions on forced and child labor in our labor and human rights inspections and ESG assessments of our suppliers.

The Engineering & Construction Group thoroughly checks applicants at the on-site hiring stage to ensure they are not under the age of 18. In addition, to prevent forced labor, the group strictly prohibits overtime and holiday work without the voluntary consent of workers.

The Trading & Investment Group works to raise awareness of eliminating forced labor and child labor by systematically improving employment contracts and contractor agreements and providing labor-related training at overseas business sites. At its palm plantations in Indonesia, the Group specifies strict standards aligned with the local government’s policy to eliminate child labor in employment contracts and labor-management agreements. It also operates a rigorous management and oversight framework by establishing internal guidelines, conducting identity verification procedures at hiring and during employment, and carrying out regular site inspections. Through semiannual meetings with contractors, the Group manages efforts to eliminate child labor across the supply chain.

Preventing Discrimination, Workplace Harassment, and Sexual Harassment

Based on the ILO Discrimination (Employment and Occupation) Convention, 1958 (No. 111), Samsung C&T strictly prohibits discrimination in recruitment, promotion, compensation, training, benefits, and other employment-related matters on the basis of job grade, gender, race, nationality, religion, age, educational background, disability, gender identity, political opinion, or other grounds. The Company also maintains a zero-tolerance policy for all conduct that undermines organizational culture, including workplace harassment, sexual harassment, verbal abuse, physical violence, and inappropriate words or actions. To protect all executives and employees and other stakeholders from such conduct, Samsung C&T operates incident intake and reporting processes based on its rules of employment and HR regulations.

We have a direct e-mail and contact number for anonymous reporting on our website, as well as a constant consultation channel with a grievance committee, which is also in operation. When a report is filed, the responsible department immediately begins investigations involving the informant, the subject of the report, and any witnesses. Based on an objective expert review of appropriateness, the case proceeds through the Review Committee and Disciplinary Committee to determine appropriate action. In addition, anonymity is strictly guaranteed to protect the identity of the whistleblower and prevent secondary victimization. We also implement victim protection and follow-up support to prevent any form of retaliation. As of 2025, no legal actions related to compliance violations due to discrimination or workplace harassment were reported.

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CASE STUDY

Protecting the Human Rights of Local Indigenous Communities at Indonesian Palm Plantations

In March 2025, the RSPO proposed that Samsung C&T’s palm plantations in Indonesia conduct participatory mapping of part of the land and strengthen the grievance mechanism to protect the rights of local Indigenous communities. The land is farmland that Samsung C&T operates after lawfully obtaining cultivation rights from the Indonesian government, and there are no legal issues concerning the land. However, to respect the fundamental rights of local Indigenous communities and prevent similar risks from recurring, Samsung C&T readily accepted the RSPO’s recommendations. Accordingly, Samsung C&T conducted participatory mapping with residents in August 2025 and reached an amicable agreement with the Indigenous community on the results. In November 2025, the Company also strengthened its grievance mechanism to reflect requests from the Indigenous community. Subsequently, in March 2026, following the signing of an agreement with the Indigenous community near its palm plantations in Indonesia, the RSPO complaint was formally closed with the status “Complaint Closed.” Samsung C&T will continue local community partnership programs, including support for partner farms to promote village self-reliance and activities to preserve traditional culture. The Company will also faithfully implement the RSPO guidelines to protect the human rights of local communities and fulfill its social responsibility.



Human Rights

Human Rights Risk Mitigation Activities

Employee Human Rights Training

Samsung C&T operates a systematic human rights education program to raise employees’ awareness of human rights and foster a healthy organizational culture. We regularly provide training on disability discrimination, workplace bullying, and sexual harassment prevention for all employees, and require new and experienced employees to complete human rights training when they join the company. Each group also constantly strives to promote diversity and inclusion through its own training programs.

Program Name	Target
Sexual Harassment Prevention Training	All employees (mandatory)
Workplace Harassment Prevention Training	All employees (mandatory)
Disability Awareness Training	All employees (mandatory)
Diversity & Inclusion	New hires in the E&C Group, Employees participating in the Global Leadership Course
Organizational Culture of Respect	Group leaders in the T&I Group

Human Rights Grievance Process

Grievance Handling for Internal Stakeholders

Samsung C&T operates various reporting channels to identify human rights issues involving internal stakeholders, and these channels ensure the anonymity of individuals who file reports. When a report is received, the Company conducts fact-finding and interviews involving the reporting person, the person named in the report, and any witnesses. Disciplinary measures are determined through a review committee and a disciplinary committee attended by legal experts, HR executives, and employee representatives. In addition, Samsung C&T appoints grievance committee members from among employee-side council members to provide a channel through which employees can seek consultation at any time.

Grievance Handling Process for Internal Stakeholders



Grievance Handling for External Stakeholders

Samsung C&T operates procedures to receive and handle human rights grievances through the corporate and business groups websites and email channels in order to address human rights issues involving external stakeholders, including suppliers, customers, and local communities. When a report is received, the Company reviews the details of the report, forwards it to the relevant department, investigates the issue, and takes corrective action where necessary. After all procedures are completed, the Company notifies the reporting person of the results and discloses information on each step of the process through its reporting channels.

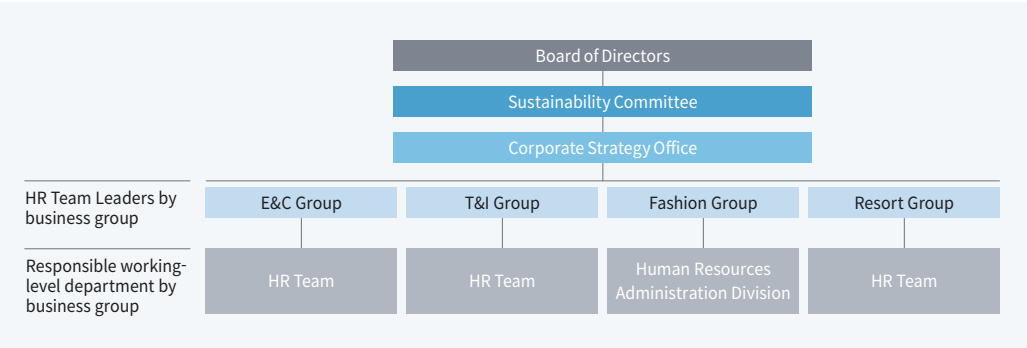
Employees

Human Capital Governance Framework

Human Capital Governance

Samsung C&T recognizes that its employees are a core driver of the Company and an important foundation for sustainable growth. The Company supports each employee in realizing their full potential by improving its organizational culture, operating fair evaluation systems, and providing tailored training opportunities. Samsung C&T also strives to foster a dynamic organizational culture through open communication and dialogue between labor and management. To this end, Samsung C&T operates a systematic governance framework spanning its highest decision-making bodies and working-level functions. The Board of Directors and the Sustainability Committee approve key employee-related goals and operating plans. The Company holds quarterly HR Team Leaders' Meetings attended by HR executives at the corporate level and from each business group and discusses overall HR operations through HR Working-level Forums. Samsung C&T also operates a Labor-Management Relations Advisory Group composed of four external experts. The group reviews labor-management issues and provides management with medium- to long-term recommendations on labor-management practices.

Human Rights Governance Framework



Horizontal Organizational Culture

Institutional Improvements

To promote horizontal communication and collaboration, Samsung C&T unified the title of all employees except position-based managers to “Professional.” In addition, as part of our efforts to strengthen the flexibility of our organizational culture and break away from the culture of seniority, we have withheld employee numbers from disclosure as they can be used to estimate the time and type of employment.

Communication Activation

At Samsung C&T, we strive for harmony within the organization and make efforts to create a bond between employees. We aim to foster a horizontal labor-management culture by operating programs that enhance intergenerational communication and reflect the unique organizational culture of each business group.

Communication Activation Program

Group	Details
 Applicable Company-wide	· Visiting domestic and overseas sites through the works council · Holding employee meetings to improve VOC (Voice of Customer) and establish a culture of open communication · Enhancing intergenerational communication through reverse mentoring · Holding management briefings for employees
 E&C group	· Operation of communication councils to collect concerns from site-based employees and provide feedback through the selection of Young Board members and communication representatives by business division
 T&I group	· Holding New Culture Day to strengthen communication among department members · Promoting a collaborative culture through the year-end “C&T Fund” program
 Fashion group	· Selection of Change Agents to revitalize organizational culture and promote interaction among executives and employees
 Resort group	· Holding CEO luncheon and dinner meetings to hear employee feedback

Employees

Corporate Culture Management

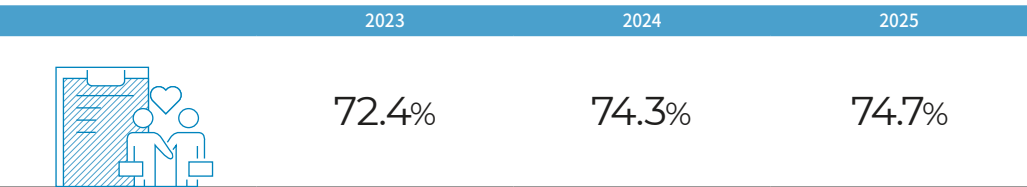
Labor Relations

Samsung C&T respects freedom of association and the right to collective bargaining and does not engage in unfair treatment or discrimination in connection with union membership or withdrawal, union activities, or the formation of labor unions. The Company also operates various communication channels to build labor-management relations based on mutual trust and respect and to pursue shared interests between labor and management. The Company engages in collective bargaining with labor unions in accordance with applicable laws and regulations and regularly concludes agreements covering wages, benefits, and working conditions. It also operates labor-management councils for each business group, holding regular quarterly meetings to discuss matters such as business updates, improvements to HR systems, employee grievances, and employee welfare. In addition, the Company promotes labor-management cooperation through dialogue sessions and team-building activities.

Organizational Health Results

Samsung C&T uses the Samsung Culture Index (SCI) every year to assess employees’ job satisfaction. Comprised of three domains, “enjoyable work”, “colleagues to work with”, and “proud company”, the SCI is anonymous and provides a comprehensive measure of employees’ goals, happiness, stress, and trust levels based on their work experience. The results are disclosed as average scores by department, and separate team-building activities are organized for departments that require improvement compared to the previous year or other departments, to support meaningful improvements.

Organizational Health Results



CASE STUDY No. 1 in Each Industry – Korea’s Most Respected Companies

Samsung C&T was recognized as the Most Respected Company of 2025 in the E&C, T&I, and Fashion Groups. The award is organized by the Korea Management Association Consultants (KMAC) and recognizes the top companies in each industry by quantifying metrics related to employee value, social value, and more. In 2025, Samsung C&T was awarded first place in the construction sector (for the 19th consecutive year), first place in the Trading sector (for the 21st consecutive year), and first place in the fashion sector (for the fourth consecutive year).

Work-Life Balance

Welfare Programs

Samsung C&T operates Welfare Programs for all employees, including both permanent and contract employees. We provide support for work-related meals, communication expenses, social insurance programs, and personal pension plans, as well as benefits covering health, family, leisure, and more. For employees’ health care, we provide basic medical expenses and health checkups and operate a fitness center and in-house psychological counseling center to help promote physical and mental health. We support employees’ stable family lives by providing various forms of assistance, including congratulatory and condolence payments, leaves, and gifts for family events, childbirth celebration grants, educational support for children, childcare subsidies for preschool-aged children, and in-house daycare services. When it comes to leisure, we offer annual wellness points and tickets to resorts and theme parks. We also support the cost of in-house club activities and provide rewards and special leaves for long-serving employees. In addition, based on their capacity, each group operates in-house health clinics and commuter buses. These welfare programs are designed to promote work-life balance and are expanded every year.

Mental Health Care

Samsung C&T is committed to supporting employees’ mental well-being to help them manage work-related stress and improve organizational culture. Each business group has in-house counselors and operates various specialized programs and counseling services, including Happiness Index (HCI) assessments, intra-departmental conflict management, and psychological testing and analysis for couples and children. In addition, the Company supports employee participation in the “Healing Camp” at the Yeongdeok Training Center, providing opportunities for employees to step away from work and restore their mental well-being through meditation.

The Engineering & Construction Group provides counseling support, particularly at overseas and remote sites where work-related stress management needs are high, including sites in Saudi Arabia, Qatar, Algeria, and the UAE.

The Trading & Investment Group provides counseling and training for new hires and employees returning from leave or overseas assignments to support their smooth transition.

The Fashion Group operates a Gate Keeper program to identify signs of concerns among executives and employees and connect them to counseling. It also operates an Employee Assistance Program (EAP), which provides basic financial counseling services.

The Resort Group strengthens the mental health care of its employees through “Happy Mint,” a mobile-based counseling service. In addition, the group focuses on the emotional stability and psychological recovery of employees through regular “mental health lettering” and continue to conduct meetings and interviews to proactively respond to conflicts that may arise in work or interpersonal relationships.

Work-Life Balance

Improving Work Arrangements

Operating Flexible Work Arrangements

Samsung C&T complies with the ILO conventions on working hours (Nos. 1, 14, and 106), as well as the laws and regulations of the countries in which it operates regarding regular working hours, overtime, and rest days. The Company also operates a range of flexible work arrangements by business group. The Engineering & Construction Group has introduced flexible work arrangements, including flextime arrangements, variable working hours, and staggered working hours, taking into account the characteristics of each business site to minimize unnecessary overtime. This allows employees to adjust individual work schedules when required for business needs, creating an environment where they can work flexibly in situations such as overnight work.

Considering that working hours vary by market and the nature of work, the Trading & Investment Group implements an optional working hour system which allows each employee to adjust their working hours. The system helps employees focus more on their work and improve work efficiency. Furthermore, employees under certain circumstances that make it difficult to commute, such as pregnancy or injuries, can work from home. The group also supports work-life balance by fostering an environment where employees can freely use vacation days, including designating sandwich days as collective days off.

In the Fashion Group, it offers monthly selective working hours that allow employees to work flexibly according to their individual work situation during the month. The entire company guarantees days off on long weekend and public holidays at the end of the year to ensure that our employees have time for leisure.

The Resort Group implements a flexible work system that allows employees to set their work schedules in advance and work according to the location and nature of their work, giving them generous autonomy in planning their work.

Implementation of Family-friendly Policies

Samsung C&T continues to strengthen family-friendly programs so that all employees, including regular and contract employees, can balance work and family life. To support employees through pregnancy, childbirth, and childcare, the Company operates a range of family-friendly programs, including childcare leave, leave for a spouse's childbirth, maternity leave, leave for prenatal examinations, leave for fertility treatment, and pregnancy congratulatory allowances. The Company also operates an in-house daycare center with a maternity care room equipped with rest areas and breastfeeding facilities for pregnant and breastfeeding employees.

As soon as a female employee's pregnancy registration is confirmed, the department head is informed to ensure that the working conditions of pregnant employees in the company are considered. Samsung C&T provides maternity and paternity leaves exceeding statutory entitlements, allowing employees to take up to two years of parental leave per child. Parental leave eligibility has also been extended beyond the legal standard—from age 8 to age 12. We also offer fertility treatment leaves and spousal bereavement and maternity leaves that are more generous than the legal standard.

The Engineering & Construction Group continues to make efforts to minimize career interruptions among executives and employees. These efforts include operating a leave program for employees whose spouses are assigned overseas, raising the housing rental support standard for employees dispatched overseas with their families, and granting three days of repatriation leave to employees returning to Korea from overseas assignments.

CASE STUDY

Family-friendly Company Certification for the Engineering & Construction Group

In June 2025, the Engineering & Construction Group improved its standards to allow employees to take childcare leave for up to two years and six months. It also provides monthly commuting support for pregnant employees to protect expectant mothers. Based on these efforts, the Engineering & Construction Group maintained its Family-friendly Company Certification in 2025 through recertification by the Ministry of Gender Equality and Family, after first obtaining the certification in 2022.

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Appendix

Employee Competency Development

Talent Development Strategy

In the second half of each year, Samsung C&T strategically organizes our workforce plan in accordance with the business plan and operational direction when developing the upcoming business plan. We plan basic training and job training for human resource development, and budget for training accordingly.

Talent Development Training Program

Program	Details
 SVP (Value)	Training to share the management philosophy and core values of Samsung and Samsung C&T and to acquire the basic skills required by each position · Introduction to Samsung Group/C&T · Tiered promotion training · Community events
 SLP (Leadership)	Training to nurture the next generation of leaders to lead Samsung C&T's future · Executive leadership training · MBA, EMBA · Department head leadership training/seminars · Overseas advanced company training
 SGP (Global)	Training to build a globally competent workforce · Regional experts · Overseas dispatch training · Foreign language lessons
 SEP (Expert)	Training to systematically build job competencies by job group and level · Project manager training course · Commercial expert course · Business-specific course · Training for product planning, by job group such as designers

Leadership Development

Samsung C&T systematically develops future management talent through various leadership development programs. The Company operates MBA and EMBA support programs for all employees, including regular and contract employees, and selects participants based on a comprehensive assessment of work performance, length of service, position, and language proficiency. In 2025, a total of 13 employees were selected and supported through these programs. The Company provides differentiated training programs, including leadership training for newly appointed department heads, and operates specialized programs for each business group.

The Engineering & Construction Group operates an Intensive MBA program for technical professionals identified as leadership candidates to develop their project management capabilities. In addition, the Group partners with external professional institutions to provide management leaders with opportunities to learn about the latest construction industry trends, study business cases, and build professional networks.

The Trading & Investment Group is strengthening the capability of department heads to run stable organizations through situational leadership training, leadership coaching based on personality test, and training on HR system and organizational management.

Meanwhile, the Fashion Group supports the formation of a leader's mindset through an introductory leadership course immediately after being granted a position, and provides knowledge on HR, management, and finance through practical courses. In addition, it continues to conduct coaching interview skills training for department heads in the first and second halves of the year, as well as group leadership coaching and seminars.

The Resort Group focuses on improving leadership capabilities through a step-by-step leader development program, including group coaching for new department heads, dynamic leadership workshops, trend insight sessions, and reverse mentoring.

Employee Competency Development

Study Abroad Support

To foster global talent, Samsung C&T operates the “Regional Expert Program” for all employees, including both permanent and contract staff, in which they are dispatched overseas for a certain period to gain first-hand experience of local culture and industry characteristics. In 2025, a total of 5 employees were selected and dispatched through this program. The Engineering & Construction Group offers training programs with advanced global companies and partners possessing core technologies, as well as master's degree courses in construction contracts at overseas universities. The Trading & Investment Group provides opportunities to acquire advanced financial knowledge and grow as a practice-oriented global talent through dispatches to overseas financial institutions such as the World Bank. The Resort Group responds to changing industry trends by operating Abroad for Self-Directed Learning (ADL), an overseas benchmarking program.

Support for Job Competency Development

Job Competency Development

Samsung C&T provides a variety of training for all employees, including both permanent and contract staff, to systematically cultivate job competencies according to job group and level. The Engineering & Construction Group operates a range of programs to develop engineering professionals, including Project Manager (PM) training programs, Tech Advanced technical seminars, product- and function-specific technical training, and pre-assignment training for overseas project sites. In 2025, a total of 2,635 participants completed these programs. In 2025, the Group also established the AI Academy to strengthen individual and organizational competitiveness in response to the growing impact of generative AI on business and society. The Academy offers a tiered training framework, including basic AI application courses for all executives and employees and professional development courses for employees in departments related to data analysis and AI development. A total of 3,333 participants completed these courses. In addition, to strengthen employees' project execution capabilities, the Group provides tiered training in contract management, construction schedule management, and profit and loss management in collaboration with external professional institutions, including law schools, consulting firms, and law firms. The Trading & Investment Group operates training programs in areas such as international trade, financial analysis, and risk management to develop business-specific experts. Employees also participate in seminars and conferences on industry technologies and trends in Korea and overseas markets. The Group also offers training courses on the use of generative AI and data-driven decision-making.

The Fashion Group regularly holds Insight Lectures by inviting experts from various fields to enhance creativity and job knowledge. Lectures covered topics such as management and economics, AI and technology, humanities and psychology, and consumer trends, with a total attendance of 1,404, including repeat participants across lectures. To strengthen role-specific practical competencies, the Group also provides color training for designers and negotiation and communication training for sales personnel. To strengthen expertise in specialized fields and promote synergies across job functions, the Resort Group holds function-specific conferences called “Talent Stage” for designers, engineers, food and beverage (F&B), animal care, park services, and other functions. Top experts in each field, known as “Maestars,” directly share their experience and know-how with junior employees, helping all employees develop a vision for their future as experts in their respective fields.

Certification Support

To encourage employees to enhance their professional expertise, Samsung C&T operates a certification support program for all employees, including both permanent and contract staff. Each group selects eligible certifications based on their relevance to business functions and provides financial support for the associated expenses. In addition, employees who obtain the designated certifications receive a separate congratulatory bonus.

Retirement and Job Change Support

Career Consulting Center

Samsung C&T offers a range of support programs in addition to providing severance pay for all retiring or soon-to-retire employees, including both full-time and contract staff. In addition to providing severance pay. Through the Career Consulting Center, we provide reemployment support services, Career Re-Design for middle-aged and older employees, and customized courses (such as Life Design Education) for employees aged 50 and older and those who are about to retire, to help them achieve employment continuity and stable career transitions. We also support one-on-one sessions with professional consultants to ease the emotional stress of retirement and support a smooth transition. In addition, we help with practical job search preparation, including resume writing, interview coaching, access to job search spaces, and recruitment information. The Trading & Investment Group works with trade-related public institutions to help former employees re-enter the workforce as advisors to high-performing small and medium-sized enterprises.

Enhancing Diversity

Principles for Enhancing Diversity

Samsung C&T prohibits discrimination based on gender, nationality, or other characteristics in recruitment, employment, and promotion and ensures equal opportunities for all individuals. The Company promotes diversity within the organization by expanding the recruitment of talent from diverse national backgrounds, persons with disabilities, and persons of national merit. It also fosters an inclusive organizational culture by giving preferential consideration to persons eligible for employment protection under applicable laws, collaborating with local offices of the Korea Employment Agency for Persons with Disabilities, and conducting open recruitment for experienced foreign professionals. The Company also provides tailored mentorship programs to help new hires overcome language and cultural barriers and settle into the organization. By helping employees learn practical know-how from mentors and develop self-directed growth plans, Samsung C&T provides genuine opportunities for growth without discrimination.

As part of its efforts to expand employment of persons with disabilities, the Engineering & Construction Group increased its labor-cost subsidy for workers with disabilities at construction sites to cover the full amount in 2025.

The Trading & Investment Group continues to expand employment opportunities for persons with disabilities across various fields by identifying suitable job roles. It also operates tailored welfare programs, including support for disability diagnosis expenses and assistive devices. In 2025, the Group further strengthened its support to promote social inclusion by establishing a separate support allowance for employees whose disability classification changes.

The Group is also exploring various ways to promote inclusive social partnership, including supporting indirect employment opportunities through service contracts with companies that employ persons with disabilities for flower and plant maintenance services and business card production.

The Fashion Group directly hires persons with disabilities for suitable roles, such as social media creators and online sales monitoring staff.

Employee Evaluation and Compensation

Evaluating Performance

Samsung C&T has established a fair evaluation system to ensure appropriate compensation based on performance and to improve employee capabilities. For all employees, including both regular and contract employees, we operate an individualized annual salary system that establishes organization-based goals based on individual abilities and work performance. Their performance is evaluated at least once a year and reflected in the compensation. To ensure fairness, we distribute a guide for evaluators, require the submission of written pledges, and conduct an “Evaluation Fairness Survey” for those being evaluated. We also provide individual feedback and conduct interviews during the evaluation process. If the established goals need to be adjusted or if any goal-related grievances arise, adjustments are made through interviews and feedback at any time, regardless of the formal evaluation period. We implement the individualized annual salary system accordingly to reflect these evaluations.

Reward System

Samsung C&T operates a performance-based compensation system, including job performance bonuses, target incentives, and performance incentives, to ensure that all employees, including regular and contract employees, are fairly compensated based on their performance and competencies and remain motivated in their work.

Individual performance bonuses are paid to employees who achieve outstanding performance each year based on individual evaluations conducted at least once a year. The Target Achievement Incentive (TAI) is paid twice a year and amounts to 0–100% of the standard bonus based on the achievement of annual business targets. The Overall Performance Incentive (OPI) is paid annually and is calculated as 0–50% of the employee’s annual base salary, derived from funds established based on EVA.¹⁾ In addition, for employees subject to the peak wage system, those holding key positions or demonstrating exceptional performance may be exempt from salary reductions or have their reduction rates adjusted.

1) EVA (Economic Value Added) = Operating income after taxes - cost of capital

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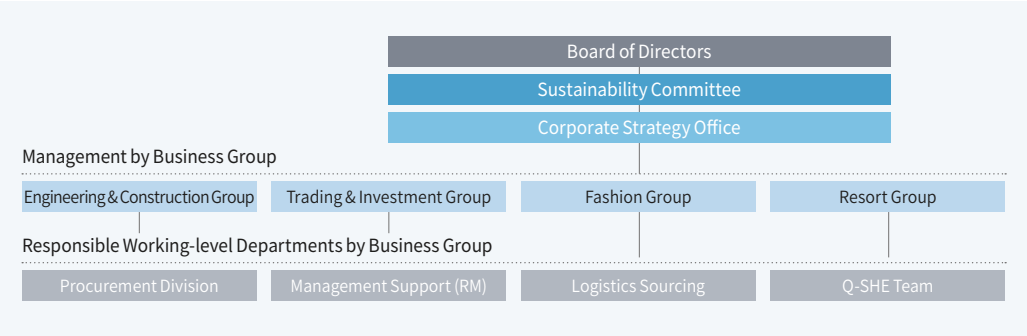
Appendix

Supply Chain Management

Supply Chain Sustainability Management Framework

Supply Chain Management Governance

Samsung C&T defines its supply chain as all suppliers that have a stakeholder relationship with Samsung C&T or have direct or indirect business relationships with the Company. To build a sustainable supply chain ecosystem, Samsung C&T operates a company-wide governance framework. The Board of Directors and the Sustainability Committee approve key goals and operating plans to improve supplier sustainability and monitor the annual status of supplier sustainability management. Management of each business group oversees the full process, from establishing supply chain management strategies to identifying sustainability risks and implementing improvement actions. The working-level organizations responsible for supply chain management monitor suppliers' compliance with the Supply Chain Code of Conduct, conduct supplier sustainability assessments in accordance with annual management plans, manage the implementation of improvement tasks, and report the results regularly to management.



Supply Chain Sustainability Management Policy

As a global company, Samsung C&T recognizes that responsible supply chain management is essential to securing a sustainable future and long-term competitiveness. The Company is committed to building a responsible value chain based on mutual trust. Samsung C&T supports international standards, including the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, and the ILO International Labour Standards. To proactively respond to rapidly changing global regulations and stakeholder expectations, Samsung C&T has established procurement principles for sustainable procurement across its supply chain and a code of conduct that suppliers are required to follow. The Company has also established management processes to identify, prevent, and mitigate supply chain sustainability risks. Samsung C&T's Supply Chain Sustainability Management Policy, which sets out these principles and processes, has been approved by the Board of Directors and publicly disclosed.

[Samsung C&T Supply Chain Sustainability Management Policy](#)

Supply Chain Code of Conduct

Samsung C&T has established and operates the Supply Chain Code of Conduct to raise suppliers' awareness of sustainability and drive meaningful change. Based on global standards, including the Universal Declaration of Human Rights (UDHR), the ILO International Labour Standards, the OECD Guidelines for Multinational Enterprises, and the UN Guiding Principles on Business and Human Rights (UNGPs), the Supply Chain Code of Conduct sets out detailed requirements across five core areas: labor and human rights, occupational health and safety, environment, ethics, and management systems. It applies to all suppliers that have a stakeholder relationship with Samsung C&T or have direct or indirect business relationships with the Company, as well as their executives and employees.

Suppliers must comply with the requirements of the Code of Conduct throughout their business activities. Samsung C&T may review suppliers' compliance within the scope permitted by law. If non-compliance is identified through such reviews, Samsung C&T may require immediate corrective actions and improvements, and suppliers must develop and implement effective improvement and mitigation measures accordingly. If the requirements of the Code conflict with local laws and regulations, the stricter standard applies. Samsung C&T's Supply Chain Code of Conduct, which sets out these requirements, has been approved by the Board of Directors and publicly disclosed. Samsung C&T seeks to achieve genuine mutual growth by improving suppliers' business practices through voluntary implementation of the Code and by building trust-based partnerships.

[Samsung C&T Supply Chain Code of Conduct](#)

Core Areas of the Supply Chain Code of Conduct

Core Area	Details
Labor and Human Rights	Prohibition of forced labor; prohibition of child labor; compliance with working hours; wages and benefits; humane treatment; prohibition of discrimination and harassment; freedom of association and collective bargaining; contribution to local communities
Occupational Health and Safety	Establishment of an occupational health and safety management system; emergency preparedness; management of occupational injuries and diseases; risk assessment; reduction of exposure to hazardous factors; management of physically demanding work; health management; provision of sanitation facilities and accommodation; occupational health and safety training; verification of worker qualifications
Environment	Establishment of an environmental management system; reduction of resource use; waste management; hazardous chemical management; air quality and air pollutant management; water resources and wastewater management; compliance with substance restrictions in products; climate change response
Ethics	Integrity and anti-corruption; prohibition of conflicts of interest; information disclosure and accuracy of reporting; protection of intellectual property rights; protection of personal information; fair trade and competition; protection of identity and prohibition of retaliation; responsible sourcing and management of raw materials and input materials; prevention of counterfeit parts; compliance with laws and regulations.
Management Systems	Management accountability and leadership; compliance with laws, regulations, and stakeholder requirements; risk management; supply chain management; training and capacity building; communication and stakeholder engagement; audits and monitoring; documentation and records; operation of grievance mechanisms; compliance with the code of conduct

Supply Chain Risk Management

Improvement of the Supplier Sustainability Risk Management Process

Samsung C&T has developed an improved Supplier Sustainability Risk Management Process to address shortcomings in its existing supplier ESG assessment approach. Beginning in 2026, the Company plans to strengthen its supplier sustainability management by applying the improved risk management process.

Risk Identification and Assessment

Samsung C&T adopts a risk-based due diligence approach that differentiates the level of response based on the severity and likelihood of adverse impacts. The Company quantifies business risk based on transaction size and continuity, industry risk based on the sustainability impacts of each supplier’s industry and key products handled, and regional risk based on the sustainability maturity of the country where the supplier is located. It then combines these factors with the supplier’s actual level of sustainability management to conduct a supplier sustainability risk assessment. Based on the assessment results, Samsung C&T identifies high-risk suppliers and applies enhanced management.

Operation of the Due Diligence Framework

For high-risk suppliers, Samsung C&T distributes checklists based on Samsung C&T’s Supply Chain Code of Conduct and requires suppliers to conduct self-assessments. Based on the self-assessment responses, the Company also conducts on-site due diligence and worker interviews through supply chain management personnel and third-party expert organizations. Through these activities, Samsung C&T closely reviews the consistency of the responses and areas where management is insufficient, thereby proactively identifying and preparing for potential risks.

Development of Mitigation and Improvement Measures

For areas requiring improvement identified through on-site due diligence, Samsung C&T establishes tailored mitigation and improvement plans by considering each supplier’s improvement needs. Issues that can be addressed immediately are reflected during the on-site due diligence process, while issues that are difficult to improve in the short term are managed through improvement roadmaps with specified deadlines. The annual comprehensive results of supplier sustainability assessments and key improvement plans are reported to the Sustainability Committee to support effective implementation.

Monitoring of Improvement Activities

Samsung C&T periodically monitors the implementation of improvement activities in accordance with the improvement plans established to prevent identified supplier sustainability risks from recurring. Monitoring results are reported to the Sustainability Committee and reflected in the following year’s supplier relationships and supply chain management strategy, thereby enhancing the effectiveness of the process and reinforcing a continuous improvement cycle.

External Communication

The results of supplier sustainability risk management activities are used as a basis for building trust and communicating with various stakeholders.

Supplier Sustainability Risk Management Process



Supplier ESG Assessments

Samsung C&T conducts annual ESG assessments of major suppliers across its business groups. The supplier establishes and implements appropriate mitigation and improvement measures for risks identified through the assessments.

The Engineering & Construction Group conducts construction performance evaluation incorporating ESG indicators twice a year to evaluate suppliers’ management capabilities. The results are used to select bidders and recognize outstanding suppliers. Measures such as bidding restrictions are imposed on suppliers with low safety and quality assessment scores, while labor and human rights assessments are conducted when new suppliers are registered. In addition, the Group has gradually expanded the scope of its labor and human rights assessment every year.

The Fashion Group conducted ESG assessments of all 214 sewing suppliers. It shared the assessment results with key suppliers and provided training on proposed improvements in labor and human rights, including rules of employment.

The Resort Group conducted on-site due diligence of 27 key suppliers and required 140 suppliers to conduct self-assessments. Through this process, the Group shared the Company’s sustainability strategy with the suppliers and helped them prepare in advance for future on-site due diligence.

CASE STUDY

Supplier Assessment and Improvement Measures

Through supplier ESG assessments, the Resort Group identified a supplier whose wage payment rules were inadequate. The supplier developed its own improvement measures and addressed the deficiencies in the relevant rules. The Group also identified deficiencies in suppliers’ safety and health risk assessments as well as waste removal management, prompting the respective suppliers to supplement their processes and strengthen accountability to prevent potential risks.

Supply Chain Management

Supply Chain Risk Management

Supporting Occupational Health and Safety Management Capabilities

The Engineering & Construction Group introduced a consulting program and Construction Safety Management System (CSMS) to help improve contractors’ safety management capabilities and prevent accidents. Through this, the group provides consulting support to high-risk and key trade contractors interested in project participation, evaluate them through Occupational Health and Safety Management System (OHSMS) audits, and assign ratings to support the establishment of their own safety management systems. In 2025, the group conducted consulting and occupational health and safety management system audits for 259 contractors across 17 trades. To strengthen practical support that enhances contractors safety implementation capabilities, it paid 100% of the legally required occupational health and safety management costs in advance within 15 days of contract signing. For subcontract agreements exceeding KRW 2 billion, the group supported a total of KRW 19.3 billion in labor costs in 2025 to cover the labor costs of dedicated on-site safety personnel.

The Fashion Group shares occupational health and safety matters with contractors at the Bucheon Logistics Center through monthly council meetings. To strengthen contractors occupational health and safety capabilities, the Group also provides support for related costs, including fees for outsourced occupational health and safety services. In addition, before construction work begins, the Group conducts risk assessments for all construction work processes to create an environment where contractors workers can work safely.

The Resort Group participated in the ‘Large & Small Business Safety and Health Mutual Cooperation Project’ led by the Korea Occupational Safety & Health Agency (KOSHA), supporting a total of eight contractors to strengthen their occupational health and safety management capabilities. In addition, the Group allocates and executes an additional budget for contractors’ safety and health, while supporting structured activities to ensure systematic management through hazard elimination, improvement measures, and consulting services.

Samsung Construction Safety Management System (CSMS) – Engineering & Construction Group

Construction Safety Management System (CSMS) (Since 2021)

Consulting, certification evaluation and follow-up management to establish a safety management system, including review of the dedicated safety organization at headquarters, occupational health and safety goals and action plans, regulatory compliance, budgeting and execution for safety and health, collection of employee feedback, management of hazardous risk factors, and provision of safety and health training.

Apply for recognition	Support consulting	Recognition review	Recognition decision	Follow-up management
· Carry out self-check before applying for recognition	· Establish a safety management system	· Review the implementation level of safety management system	· Assign ratings after the Recognition Committee review	· Adjust ratings according to performance evaluation · Monitor performance evaluation
Safety Recognition Rating	★★★★ Excellent Verified Best Practices	★★★ Good Some Elements Verified	★★★ Reassessment Extensive Improvement Required	

* Suppliers awarded a ★★★ rating receive a certificate of recognition and priority consideration for participation in bidding.

Inclusion of Safety Guidelines in Contracts

Samsung C&T clearly states the safety guidelines that contractors must follow within its contracts. The Engineering & Construction Group uses the Fair Trade Commission’s standard form of subcontracting agreement as a base, specifying detailed clauses on safety obligations for both principal and contractors, emergency measures, and occupational health and safety management.

The Fashion Group requires separate safety compliance agreements when entering into contracts with consignment stores and store construction vendors. The Resort Group has established occupational health and safety guidelines for contractors and specifies in its contracts the safety management standards that contractors must follow.

Safety Training for Contractors

The Engineering & Construction Group operates its Employment-linked Training for Construction and Safety Managers program to help contractors secure the personnel they need. The Group first identifies contractors’ recruitment needs for construction and safety managers, recruits trainees, and provides six weeks of practical, job-focused training. It also holds a job fair during the training program and facilitates direct interviews between contractors and job seekers to help connect participants with employment opportunities. In 2025, reflecting the diverse hiring needs of contractors, the Group expanded the program beyond safety management to include construction manager training. A total of 100 trainees in construction-related fields enrolled in the program, and 61 were hired by contractors. The Engineering & Construction Group also provides a range of safety training programs for contractors at domestic project sites to strengthen their sense of responsibility for safety and enhance their safety capabilities. The Engineering & Construction and Resort Groups provide visitors entering domestic project sites and parks with training on applicable safety management standards. They also provide mobile video-based training so that visitors can complete it before entering the sites.

Engineering & Construction Group’s Support for Contractors Safety Capabilities

Classification	Activity Name	Description
Strengthening self-directed safety capabilities	Contractor CEO safety council	· Compliance with safety and health measures under the Serious Accidents Punishment Act and related training · Introducing the Construction Safety Management System, collection of VOCs (voice of customers), and identification of improvement areas
	Safety consulting and construction safety management system	· Supporting contractors to build occupational health and safety systems · Awarding safety recognition rating through the Safety Recognition Committee · Giving excellent suppliers opportunities to bid · Monitoring site safety performance evaluations and adjusting ratings
	Construction safety academy	· Fostering HSE personnel at contractors and facilitating employment linkage
Awarding of Excellence	Awarding excellent contractors	· Providing incentive rewards and bidding score advantages to contractors with outstanding safety evaluation results

Supply Chain Management

Supply Chain Risk Management

Environmental Management Support

The Engineering & Construction Group carries out a range of support activities to improve the environmental management capabilities of suppliers at each project site. The Group distributes guidelines for environmental management plans so that suppliers can proactively establish their own plans. It regularly reviews implementation against the established plans and supports suppliers in strengthening implementation to achieve shared environmental and energy goals. As part of its twice-yearly construction performance evaluations, the Group evaluates each supplier’s environmental risks and management capabilities in areas including waste management, fugitive dust management, greenhouse gas reduction, and improvements in waste and water recycling. Using the Win-Win Cooperation Fund, the Group also operates a support program to help suppliers of major construction materials obtain Environmental Product Declarations (EPDs) and Low Carbon Product Certification. In August 2024, the Group signed an MOU with the Korea Environmental Industry & Technology Institute (KEITI), an agency under the Ministry of Environment, to promote mutual growth between large enterprises and SMEs and support suppliers in obtaining Environmental Product Declarations and Low Carbon Product Certification for major construction materials, including precast concrete (PC), steel sections, lighting products, tiles, and flooring. These efforts aim to expand the distribution and adoption of products certified under the Low Carbon Product Certification program and contribute to sustainable procurement. In 2025, a total of 16 products from nine suppliers obtained Environmental Product Declarations. Among these, the Group also supported products demonstrating strong environmental performance in obtaining Low Carbon Product Certification, helping them qualify for designation as green products subject to mandatory purchasing by public institutions or for registration as Innovative Products or Excellent Procurement Products in the public procurement market. The Group continues to implement the environmental certification support program in 2026.

Conflict and Responsible Minerals

The Trading & Investment Group recognizes the human rights violations and social issues that may arise during mineral mining processes and prohibits the use of conflict minerals such as tin, tantalum, tungsten, and gold mined in 10 conflict-affected regions in Africa, including the Democratic Republic of the Congo (DRC). The group thoroughly monitors minerals used by material manufacturers and suppliers to comply with regulations related to conflict minerals and responsible minerals. In particular, for evaluating the origin of minerals and collecting supplier information for steel and semiconductor process materials, the group applies the CMRT (Conflict Minerals Reporting Template) and EMRT (Extended Mineral Reporting Template) provided by the Responsible Minerals Initiative (RMI). If a smelter is identified as using minerals from uncertified sources, it recommends restricting transactions with such smelters and request a switch to certified ones, while continuously monitoring transaction status and whether corrective actions are taken. The group also provides conflict mineral and responsible mineral guidelines to key stakeholders, including trading partners, to raise awareness of the importance of responsible mineral sourcing.

Strategies for Mutual Growth

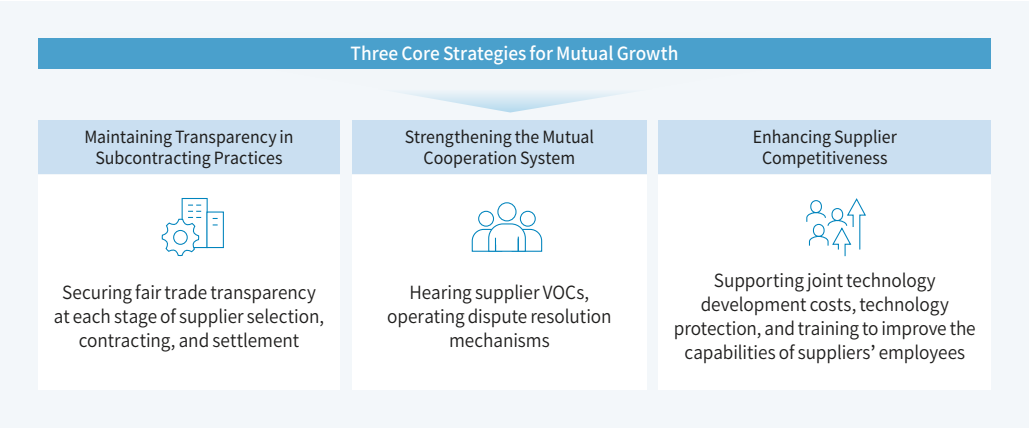
Samsung C&T recognizes mutual growth with suppliers as a core value and promotes the “Three Key Strategies for Mutual Growth” to build a sustainable and collaborative supply chain. We aim to proactively manage potential risks in the supply chain and achieve safe and transparent mutual growth by implementing three strategies: maintaining transparency in subcontracting transactions, strengthening the mutual growth cooperation system, and enhancing the competitiveness of suppliers.

In the Engineering & Construction Group, under the management principle of “Safety First,” the group aims to build a mutually respectful and trustworthy ecosystem. To enhance suppliers’ capabilities, it has implemented detailed strategies such as strengthening safety management capacity, supporting business stability, developing job competencies, and fostering a fair trade culture.

The Fashion Group focuses on fair trade and mutual cooperation to enhance global competitiveness. Regular meetings, open communication channels such as grievance systems, and various training and monitoring initiatives are in place to help our suppliers prevent risks and ensure stability.

The Resort Group holds regular one-on-one meetings with each supplier to support stable operations at supplier-managed sites and to hear and address suppliers’ concerns. In 2025, the Group renewed contracts with all suppliers across 16 outsourced park operation areas, thereby maintaining long-term mutual growth relationships.

Three Core Strategies for Mutual Growth



Supply Chain Management

Strategies for Mutual Growth

Maintaining Transparency in Subcontracting Transactions

Samsung C&T ensures fair subcontracting by complying with domestic and international regulations and applying rational criteria across the supplier selection, contracting, and settlement stages. ESG assessments are conducted during the supplier selection process to evaluate supply chain risks and promote a sound, cooperative ecosystem. In the construction phase, major suppliers undergo ESG assessments, and fair trade practices are upheld through transparent bidding, contracting, and reasonable pricing in accordance with the Fair Transactions in Subcontracting Act.

The Resort Group operates a dedicated organization for outsourced construction contracts to ensure fairness in the awarding of outsourced construction work. It strengthened quantitative assessments when renewing annual contracts with construction contractors, thereby maintaining transparency in subcontracting transactions.

Monitoring Supplier Payments

Samsung C&T strictly complies with the Monopoly Regulation and Fair Trade Act and the Fair Transactions in Subcontracting Act. Relevant departments monitor payment to ensure that suppliers are paid on time. We also provide training to employees in related departments to prevent damage to suppliers due to employee negligence or misconduct.

The Engineering & Construction Group is committed to fostering a fair trade culture by operating a transaction process through the Partners Portal system. Subcontract payment delays are managed via a dedicated monitoring system, and the Win-Win Payment System is used to prevent wage arrears for workers and delays in payments to second-tier suppliers. In 2025, KRW 3.1 trillion was paid to 337 suppliers through this system.

The Trading & Investment Group has established a system for advance notification of subcontract payment deadlines and is expanding the scope of subcontract management in its subcontract management system to include mid-sized enterprises.

The Fashion Group signed fair trade agreements with 80 first-tier suppliers in 2025 and is working to expand a fair trade culture by encouraging second- and third-tier suppliers to join and by monitoring payments to both first- and second-tier suppliers.

The Resort Group ensures timely payments by including legal guidance and late payment implications in automated weekly email reminders for tax invoice issuance on progress payments.

Strengthening the Supplier Partnership Framework

The Engineering & Construction Group actively engages with key suppliers through site visits, roundtable meetings, and various communication activities to gather VOCs (voice of customers) of suppliers and implement improvements. A “Partners’ Day” event was held to recognize and reward outstanding partners in safety and project performance, and to strengthen supplier partnerships. To respond swiftly to inquiries and provide a safe communication channel, the Group operates a VOC system and a verbal abuse reporting center within the Partners Portal. In 2025, 19 VOCs and 2 verbal abuse reports were received, all of which were addressed.

The Fashion Group holds an annual “Mutual Growth Day” to share its vision and activities with suppliers. For companies that have signed the Fair Trade and Mutual Growth Agreement, a supplier management program has been introduced to ensure fair evaluation and selection of top-performing suppliers. In 2025, Samsung C&T selected 13 outstanding suppliers and provided various benefits, including awards and scholarships for children of supplier employees. The group also held six exchange meetings with key suppliers by product category to share the implementation status of supplier partnership initiatives and listen to supplier feedback. Samsung C&T also operates the Supplier Grievance Channel on its website to collect supplier feedback and identify their concerns.

In response to supplier requests, the Resort Group streamlined duplicative and inefficient processes, such as the submission of supporting documents, and made related tasks easier by preparing and distributing user manuals and providing training for suppliers unfamiliar with the system.

Operation of Supplier Councils

Group		Attendees	Details
E&C group	Partner roundtable	Participating companies	· Sharing key initiatives and strengthening communication with suppliers
	Frequent visits to partner companies	Key suppliers	· Listening to on-site issues and sharing mutual growth activities
	Partners’ day	Participating companies, award recipients	· Awarding key suppliers and strengthening partnerships
Fashion group	Mutual growth day	Outstanding suppliers	· Awarding excellent suppliers · Sharing mutual growth vision and activities
	Supplier sessions by product category	Key suppliers	· Sharing the progress of mutual cooperation and collecting feedback to enhance communication
Resort group	Partner’s day	Key suppliers	· Awards for outstanding suppliers and insight lectures

E&C Group Reporting Channel		Fashion Group Reporting Channel	
Reporting verbal assaults	Partners Portal website	E-mail	win.win@samsung.com
Grievance channel	Subcontracting help desk	Grievance channel	Suppliers’ grievance websites

Supply Chain Management

Strategies for Mutual Growth

Enhancing Supplier Competitiveness

Funding

Interest-free loans

The Engineering & Construction Group has established an interest-free fund of KRW 20 billion to help suppliers secure liquidity. Each year, top-performing suppliers, selected through a comprehensive evaluation that includes performance evaluation, receive interest-free loan support.

The Fashion Group provides mutual growth funds to consignment vendors with strong online growth potential. In 2025, KRW 1.3 billion in interest-free financial support was provided to 12 vendors.

Mutual Growth Fund

The Engineering & Construction Group has established a KRW 70 billion Mutual Growth Fund to provide suppliers with interest rate reductions on loans and operates the Mutual Growth Advance Payment Support Program to support stable project execution. In 2025, the Group provided advance payments totaling KRW 105.7 billion.

The Fashion Group operates a KRW 15 billion Shared Growth Loan Fund to provide suppliers with interest rate reductions on loans for facility investment, technology development, and working capital.

CASE STUDY Win-Win Cooperation Fund between Large Enterprises and Small-Medium Enterprises

Since 2020, the Engineering & Construction Group has contributed to the Win-Win Cooperation Fund operated by the Korea Foundation for Cooperation of Large & Small Businesses, Rural Affairs (KOFCA), supporting mutually beneficial cooperation activities for the sustainable development of SMEs. The Group continues to promote a culture of mutual growth by supporting various cooperative models such as SME recruitment, ESG consulting, environmental management assistance, safety consulting, carbon-reducing materials R&D, and market expansion. In 2025, the Group contributed KRW 900 million to support SMEs, continuing its commitment to Mutual Growth management.

Technical Training

Strengthening Technological Development Capabilities

After selecting three joint technology development projects through the 2024 ConTech Contest, the Engineering & Construction Group provided the full amount of development funding, totaling KRW 640 million, in 2025, thereby helping strengthen suppliers' technology development capabilities. The Group also promotes shared growth by jointly developing technologies with suppliers that possess core technologies.

The Fashion Group visited 24 suppliers together with technical experts to support technological and quality improvements. The Group supported ongoing process improvements through on-site quality guidance and quality improvement meetings and held a quality conference to drive further improvements. It also supports suppliers in improving environmental performance and productivity.

Respecting Intellectual Property Rights

To protect suppliers' intellectual property rights and comply with obligations under the Fair Transactions in Subcontracting Act, Samsung C&T uses a technology document management system to carefully manage the protection, registration, and safe disposal of submitted technical materials. It is standard practice to submit a request form and sign a non-disclosure agreement (NDA) when receiving technical documents from suppliers.

All documents are used solely for their intended purpose and safely disposed of within the designated period.

In order to protect the intellectual property rights of its suppliers, the Fashion Group stored the technical data of six suppliers at its own expense at the Korea Commission for Corporate Partnership's K-escrow. The Group also provided training on SME technology protection to raise awareness of technology security and respect for intellectual property rights.

CASE STUDY Engineering & Construction Group: Joint R&D Contest

Samsung C&T, Samsung E&A, and Samsung Heavy Industries jointly hosted the 2025 ConTech Contest as part of a domestic industry-academia-research collaboration initiative to discover innovative technologies. A total of 72 ideas were submitted across areas such as data technology, AI, smart manufacturing and construction, and eco-friendly core technologies. The Engineering & Construction Group selected one project for final adoption. Selected technologies with immediate application potential receive support for validation and commercialization. Technologies requiring further development benefit from funding support, joint R&D opportunities, and joint patent registration assistance.

Supply Chain Management

Strategies for Mutual Growth

Training and Consulting Support

Personal Development and Capacity Building

The Engineering & Construction Group operates various online training programs for the self-development and competency enhancement of employees of suppliers. In 2025, it also held an offline training to strengthen the competency of management personnel of suppliers.

Engineering & Construction Group's Training Programs for Supply Chain

Program	Details
Job-specific Training for Specialized workforce	· Job training for 300 project managers
Training for Business Management Personnel	· Provided training on labor management, financial management, the Subcontract Payment Adjustment System, and protection of technical data for 103 working-level personnel responsible for business management from 103 suppliers.
Online Training Programs for Capacity Building	· Support for 250 self-development courses for all employees of suppliers
Online Training on "Core Value Mindset for Mutual Growth"	· Training focused on the importance of key values such as safety, ESG, and integrity management, aiming to build consensus. · Provided training for 4,596 supplier personnel

Management Consulting Support

The Engineering & Construction Group supported financial consulting using a credit rating agency for 5 key suppliers in 2025 to strengthen management capabilities across the supply chain.

The Fashion Group conducts annual management innovation consulting for suppliers in collaboration with in-house experts in HR, finance, operations, and technology. In 2025, the group organized a total of six consulting sessions, covering topics such as fashion trends, ethical management, company brand history and marketing, and understanding logistics processes.

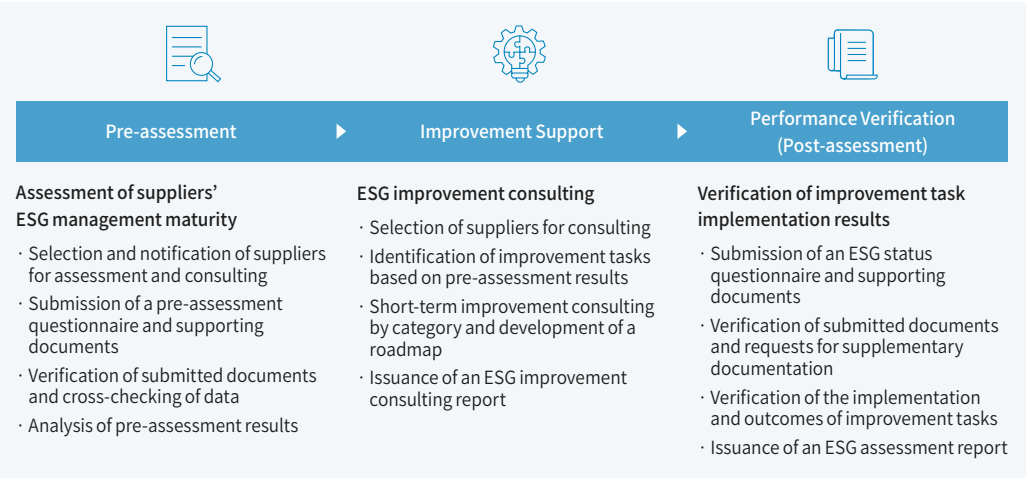
Fashion Group's Management Innovation Consulting Support for Suppliers

Lesson topic	Description
Fashion market trend seminar	Macroeconomic and market trends: 2024 review and 2025 preview
Beanpole: History and Brand Overview	Introduction to Beanpole's history and vision, new BI, and current marketing initiatives
S/S fashion trend seminar	2026 S/S fashion trends seminar: item-specific detailed trends
Understanding Logistics Center Processes	Explanation of logistics center processes and Q&A
Supplier Ethics and Compliance	Anti-corruption and compliance requirements for business dealings between the parties
F/W fashion trend seminar	2026 F/W fashion trends: item-specific detailed trends

Supplier Sustainability Consulting Support

The Engineering & Construction Group provided tailored consulting through an external specialist organization to strengthen the sustainability capabilities of 25 key suppliers.

ESG Consulting Support Program for Engineering & Construction Group Suppliers



The Fashion Group introduced consulting services provided by an external specialist organization to improve supplier sustainability. The Group provided consulting to 32 sewing suppliers and identified improvement tasks.

CASE STUDY Best Rating in Win-win Index – Engineering & Construction Group and Fashion Group

The Engineering & Construction Group was named a “Best Honorary Company” in 2022 after receiving the highest rating for three consecutive years and continued this achievement by earning the top rating again in 2025, marking six consecutive years.

The Fashion Group became the first in the fashion industry to receive the Best rating in the Win-win Index evaluation in 2022. After receiving an Excellent rating in 2023, the group once again achieved the Best rating in both 2024 and 2025. In the Fair Trade Commission’s agreement implementation evaluation, the group has maintained the Best rating for six consecutive years.

Products and Services

Product and Service Management Framework

Product and Service Governance

Samsung C&T operates governance and organizational structures to ensure responsible management of products and services.

To prevent quality and technical incidents, the Engineering & Construction Group expanded its existing Quality Team into the Quality Division in 2023. The Quality Division is responsible for product and service quality management and product and service safety management under the Construction Technology Promotion Act. When quality issues occur, the Group first reports them through the Company’s internal communication platform. It then operates a reporting framework under the internal Rules on Quality Issue Reporting, Investigation, and Disciplinary Action, through which issues are reported to top management within the prescribed timeframe as required.

The Fashion Group has established and operates a safety management framework for products manufactured by Samsung C&T and purchased products through its Sourcing Strategy Team. The Group performs safety management activities through physicochemical testing, KC testing, product inspections, visual inspections, and X-ray inspections of manufactured and purchased products. When a quality incident occurs, the person who identifies the issue must immediately report it to the head of the relevant department. The department head then follows the established reporting process in accordance with the reporting rules. In particular, the Fashion Group operates the Consumer Claim Review Committee, which determines whether a product defect exists when a consumer claim is filed. After a defective product is received, the committee determines whether the issue is attributable to Samsung C&T, the supplier, the customer, or the distribution process. If the issue is determined to be attributable to the supplier, the process allows the supplier to file an objection, which is then reviewed and determined.

Product and Service Policy

Samsung C&T places the highest priority on product quality and customer safety in order to provide differentiated products and services and earn customer trust. The Engineering & Construction Group has established a quality management policy. Based on future technologies and accumulated experience and knowledge, the Group seeks to deliver high-quality products and services that meet customer requirements and support shared growth with stakeholders. It also continues to carry out quality innovation activities through mutual cooperation and open communication.

Under the safety-first principle set out in its occupational health and safety policy, the Resort Group places safety above all other values and prioritizes customer safety in its operations. Management, executives and employees, and suppliers all work together to manage product and service quality for customer safety.

[Quality Management Policy of E&C Group](#) 
[Safety and Health Management Policy of Resort Group](#) 

Quality Management System

The Engineering & Construction Group continues to maintain ISO 9001 certification for all of its domestic and overseas business sites through regular renewals and has obtained additional quality certifications covering the operations of its overseas branches and corporations in the Middle East–UAE, Singapore, Hong Kong, Australia, Saudi Arabia, and other locations.

The Group obtained ISO 29001 certification for the petroleum, petrochemical, and natural gas business areas in 2021 and has renewed the certification. It also became the first Korean construction company to obtain ISO 19650-2 certification, the international Building Information Modeling (BIM) standard for tendering, design, and construction, as part of its efforts to achieve the highest level of quality.

In addition, in 2025, Samsung C&T newly obtained ISO 19443 certification, a quality management system standard for the nuclear supply chain. It also obtained additional Romanian nuclear construction certification from CNCAN in the areas of design and software, as well as new ASME N certification for piping systems from the American Society of Mechanical Engineers. Through these certifications, Samsung C&T verified its quality management capabilities across the full scope of its global nuclear power business.

The Trading & Investment Group obtains and maintains ISO 9001 certification for its overseas production subsidiaries to secure quality competitiveness at a global level. It also holds IATF 16946 certification, a quality management system certification for the automotive industry. At stainless steel precision mills in Romania and China, as well as steel coil centers in Malaysia, Vietnam, Slovakia, and Mexico, the Group works to minimize claims and provide high-quality products based on internally established quality management principles in order to deliver differentiated products and services to customers.

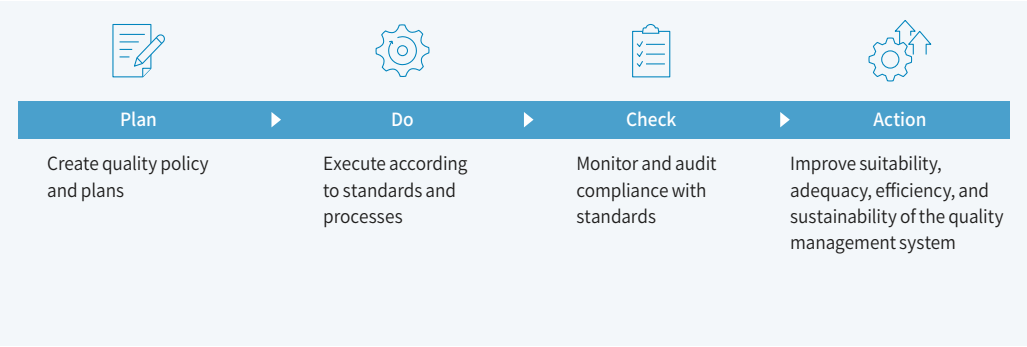
Product and Service Quality and Safety

Product Quality and Safety Management Process

Samsung C&T prevents product defects across the entire process and ensures product safety through a systematic quality management process.

The Engineering & Construction Group operates a structured quality management process to prevent and address quality defects across entire projects. Based on the PDCA (Plan-Do-Check-Action) process, the group carries out tasks in accordance with quality policies and plans, monitor compliance with standards, and review the suitability, adequacy, and efficiency of the quality management process to continuously improve its effectiveness. To ensure quality stability during the construction process, the group implements compliance requirements at each stage. Each project establishes and rigorously implements inspection and testing plans reflecting these compliance requirements to ensure quality in both products and construction phases.

Engineering & Construction Group - Quality Management Process

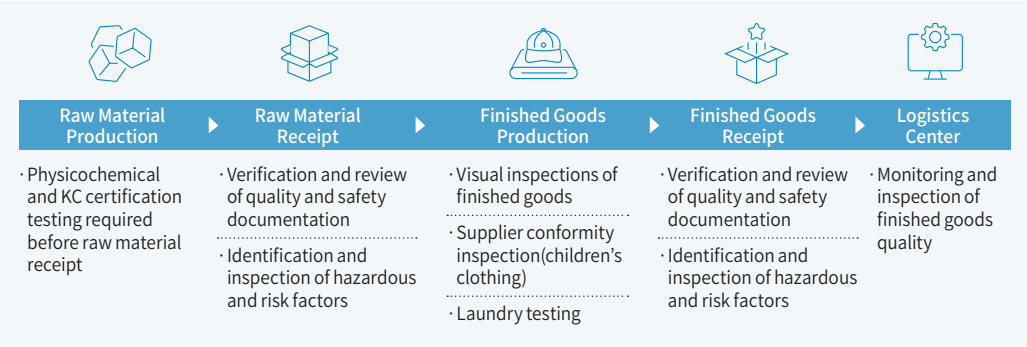


The Trading & Investment Group’s overseas steel business sites provide processing services based on ISO 9001-compliant processes, ensuring consistent quality that meets customer specifications. When customer complaints arise, the Group conducts data-based root cause analysis and takes prompt corrective actions to prevent recurrence and maintain customer confidence in quality. The Group incorporates the specific quality requirements of customers requiring high-grade steel products, including automotive manufacturers, into its quality management system. It also strengthens external confidence in its quality through continuous improvement activities based on regular internal audits and customer satisfaction feedback.

The Fashion Group ensures product quality and safety from raw materials to finished goods based on strict internal quality standards. Through an established quality and safety process, products undergo inspections at each stage of production, and only verified products are accepted. For items requiring safety inspections¹⁾, the system prohibits sales if the relevant quality and safety documentation is not available. Finished goods received at the logistics center, are also subject to quality monitoring inspections. If quality is found to be insufficient, the products are restricted from being stocked or sold. In addition, to preemptively block the risk of consumer harm due to metallic foreign substances after sales, all general apparel is fully inspected using metal detectors. In parallel, for children’s clothing, fur, and handmade garments, more precise inspections are carried out using X-ray detectors.

1) Items subject to mandatory safety inspection: tableware, electrical products, household chemical products, etc.

Fashion Group - Safety Management Process



The Resort Group screens products from the receipt stage to determine whether they meet the legal safety standards for hazardous substances by product and filters out non-compliant products in advance. Additionally, for products with high defect rates, it conducts quality inspections during overseas production through specialized agencies to block the receipt of defective goods in advance, ensuring product safety and maintaining customer trust.

Products and Services

Product and Service Quality and Safety

Product Quality and Safety Management Activities

The Engineering & Construction Group continuously promotes quality innovation activities to deliver better quality to customers. All quality-related data, accumulated through experience, knowledge, and technology, is codified according to a standardized work classification system and used to prevent quality defects and serve as technical reference material. All sites strengthen their quality management through self-inspections, while the headquarters conducts regular quality inspections and presents awards to employees and suppliers for excellence in quality management.

The Fashion Group systematically and rigorously manages the safety of products. Based on quality standards recommended by the Korea Consumer Agency, the Group has established its own internal standards and conducts quality inspections at each stage, from fabric to finished product, including physicochemical testing, visual inspections, and laundry tests. In particular, four priority hazardous substances (nonylphenol, formaldehyde, arylamine, and hexavalent chromium) are managed at levels less than one-third of the legal limits. For imported products with diverse range, dedicated personnel and budget have been allocated separately to prevent product-related safety accidents. For specialized product categories such as household chemical products, cosmetics, and electrical goods, the Group works with professional consulting firms to conduct safety reviews and manage import procedures.

The Resort Group operates quality management procedures at each stage, from product design to delivery to stores. To improve product quality, the Group holds regular quality council meetings between the quality and development departments. When products are received by stores, the Group strictly verifies compliance with statutory safety standards for hazardous substances. All products undergo inspection before store delivery, and nonconforming products and defective items are screened out. As a result, only products whose quality and safety have been verified are provided to customers.

Fashion Group - Product Safety Standards

(Unit: mg/kg)

Hazardous Substances		Legal Standards	Internal Standards
Nonylphenol (Children's Apparel)		100	30
Formaldehyde	Adult outerwear	300	100
	Other (Mid-layer, innerwear, children's apparel)	75	20
Arylamines		30	10
Hexavalent Chromium		3	1

SAMSUNG C&T
SUSTAINABILITY
REPORT 2026

Company overview

Sustainability Framework

Sustainability Management

Environmental

Climate Action

Environmental Management

Resource Circulation

Reduction of Environmental Impact

Expansion of Eco-friendly Business

Social

Occupational Health and Safety

Human Rights

Employees

Supply Chain Management

Products and Services

Data Protection

Corporate Social Responsibility

Governance

Board of Directors

Risk Management

Compliance

Appendix

Products and Services

Product and Service Quality and Safety

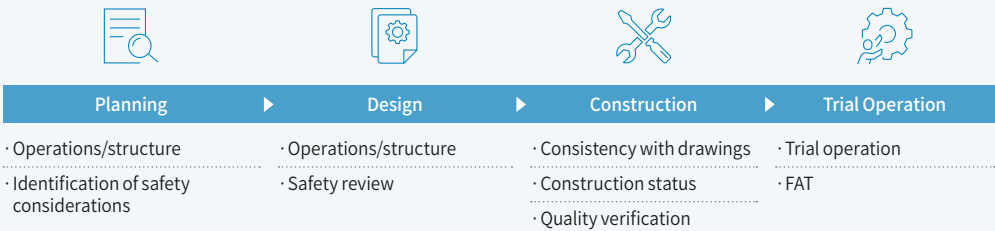
Service Safety Risk Assessment

The Resort Group places the safety of approximately 5.6 million park visitors annually as its highest priority and conducts preliminary safety risk assessments for changes to infrastructure, content, and operations, including amusement facilities and buildings. Through its preliminary safety risk assessment guidelines, the Group defines the scope, assessment targets, procedures, and responsible personnel. It also works to eliminate blind spots through collaboration among the safety and environment, technology, and operations departments. In 2025, the Group ensured safety through its safety risk assessment procedures when introducing Sanrio IP-themed facilities in the park and installing new external tenant stores. In addition to its internal safety verification system, the Resort Group secures objective safety verification through external expert organizations. Amusement rides undergo annual safety audits by government-designated auditors in accordance with relevant laws and regulations. In particular, amusement rides that have been in operation for more than 10 years undergo regular audits once every six months to ensure technical reliability and provide customers with a safe environment.

Assessment	Subject	Key Details
Comprehensive Safety Assessment (FAT)	New introduction and renewal of amusement facilities	Safety assessment in terms of design, construction, fire safety, and operations, and comprehensive diagnosis by external expert organizations
Safety Assessment for Reopening Amusement Facilities After Extended Closure	Amusement facilities that have been out of operation for an extended period or are due for detailed inspection	Classification into four levels based on scale and risk level, joint internal inspections, and emergency drill assessment
Building Safety Assessment	New construction and renewal of buildings, etc.	Establishment of safety plans before construction, construction safety management during construction, and safety assessment procedures before opening
Change Management	Changes in safety- and environment-related legal requirements, introduction of machinery, equipment, and facilities, and changes to festivals or content	Site inspections after ad hoc internal risk assessments related to changes in operations and facilities concerning safety, disaster prevention, environment, and hygiene

Operation of the Preliminary Safety Assessment System for New Facilities (FAT: Final Acceptance Test)

Safety verification activities are conducted from the planning and design stages of new facilities to ensure compliance with statutory and internal safety standards.



Emergency Response Procedures

The Resort Group has established emergency response standards in preparation for crisis situations that may arise from amusement ride-related incidents and accidents. These standards cover accident types, response organizations and responsibilities, and reporting systems. The Resort Group has also established emergency response procedures to enable prompt and systematic responses to safety incidents and conducts emergency response simulation drills at least twice a year.

Products and Services

Product and Service Quality and Safety

Product Quality and Safety Management Training

The Engineering & Construction Group operates the Quality Academy to ensure that product quality meets customer expectations. Practical, case-based training and technical problem-solving sessions are provided for site quality and construction managers. In 2024, the scope of training was gradually expanded to include overseas sites and suppliers. At the site level, the Group regularly conducts its own quality defect prevention training and campaigns for employees and suppliers. The slogan, “Even when the work ends, quality remains: Quality is our pride” has been distributed across all sites to promote awareness and a strong commitment to quality among employees and suppliers.

The Fashion Group conducts quality training among employees and suppliers to raise awareness of quality management and enhance product quality and safety. In 2025, training topics included updates to textile safety standards and regulations related to labeling and advertising of apparel products, among others. Each year the Group operates “Sourcing Week,” during which it holds a Quality Improvement Meeting to share causes and countermeasures for major defects and offers Lab Tours and Quality Seminars to continuously provide relevant employees with the latest quality information. Additionally, during the supplier partnership program Mutual Growth Day, the Group shares suppliers’ quality improvement cases to emphasize the importance of quality and product safety.

The Resort Group offers a range of training programs to raise awareness of product safety management. To prevent potential defects in product design, manufacturing, and labeling, training on the Product Liability Act is provided to developers and designers. The Group also participates in safety standard training for children’s products and industrial goods, hosted by the Korean Institute of Product Safety. These sessions are attended not only by internal developers and operations staff, but also by supplier employees, strengthening expertise in safety and legal labeling standards.

Customer Management

Enhancing Customer Convenience

The Engineering & Construction Group operates the mobile “Hestia” system, allowing customers to submit and track defect reports in real time. Previously, there were cases where customers did not know the progress or were delayed after submitting defect reports, but with the introduction of the Hestia system, the group is solving customer inconveniences such as missed requests. It also operates various customer communication channels, including the Raemian website, Raemian customer center (call center), the Hestia Lounge during the move-in period, and the Homeniq platform.

Starting in 2026, the Fashion Group revised the standards for its customer membership free repair service to reduce customer confusion and expand benefits. The Group changed the basis for calculating the free repair eligibility period from the date of purchase to an annual basis beginning in the year following the product launch year. It also revised the standards to include online-only brands that had previously been excluded from the benefits.

The Resort Group collects customer feedback through five channels within Everland: the website, mobile application, call center, in-person visits to the guest consultation office, and on-site QR codes. A dedicated team ensures that feedback is assigned to the appropriate department and addressed accordingly.

VOC Management and Response

The Raemian brand under the Engineering & Construction Group enhances customer satisfaction through a structured VOC (Voice of Customer) management process. All received VOC cases and monthly trends by product and issue type are shared with relevant departments, and the group conducts annual review meetings for each residential complex (including A/S and customer VOC reviews) and “Looking Back Day” sessions, where the group interviews actual users to assess product satisfaction and usability. Insights from these activities are used to improve our products and services.

The Fashion Group analyzes VOC data collected through various channels to identify improvement areas and reports findings to the top management. In 2025, corrective measures were taken for 106 in-store service-related complaints out of a total of 160 customer complaints received, and “post-purchase SMS satisfaction data” is being comprehensively analyzed to enhance customer satisfaction.

The Resort Group categorizes and manages customer feedback into compliments, inquiries, suggestions, and requests for improvement to enhance service quality. As a result of proactive and courteous responses that reflect customer feedback, the Group received approximately 16,000 compliments in 2025. For requests for improvement, including feedback related to product and service safety, the Group discusses root cause analysis and recurrence prevention measures through management-led Voice of Customer (VOC) Innovation Meetings, working to address customer feedback from a fundamental and long-term perspective.

Products and Services

Customer Management

Online-based Services

The Engineering & Construction Group provides differentiated customer value through Homeniq, a digital residential platform that integrates services ranging from smart home services to culture, hobbies, and health management. The Group also provides hyperlocal services, such as direct delivery of residential complex-specific products linked to nearby local businesses and online shopping through Homeniq in connection with local markets held within residential complexes to promote urban-rural collaboration. In the building segment, the Group launched Bynd, a next-generation platform that combines generative AI and robotics. By integrating previously fragmented building solutions and various building systems—including access control, elevators, lighting, and heating, ventilation, and air conditioning (HVAC)—into a single platform, Bynd has improved the efficiency of building operations and user convenience. The platform provides services tailored to different user groups, including employees, visitors, and facility managers, through various interfaces, including a mobile app equipped with dedicated AI features, a web portal for administrators, and digital twin kiosks.

The Fashion Group improved inconvenience experienced by online customers by analyzing chat consultations and one-on-one inquiries on SSF SHOP. Many inquiries were related to combined returns when customers submitted duplicate return requests within a single order. To address this, the Group introduced alerts for duplicate return requests and improved the user interface (UI) to make it more intuitive, reducing customer inconvenience.

The Resort Group makes various efforts to improve customer satisfaction and convenience. For example, Everland operates a ride reservation system for guests with disabilities who have difficulty waiting for extended periods to board attractions. It also provides convenience through an integrated information desk and operates Police Civil Service 24, an online system for the prompt handling of lost items. In addition, the Group operates the Somssatang Membership Program to strengthen data-driven personalized marketing.

Customer Response Service Training

The Engineering & Construction Group provides tailored training programs for employees engaged in customer-facing roles, focusing on customer response skills and designing customer journey experiences aligned with the era of Customer Experience (CX). These programs are customized by job type, responsibilities, and departmental characteristics, with plans to further strengthen customer service training to enhance customer value.

The Fashion Group operated service seminars in the first and second halves of the year, in addition to regular online courses, to strengthen service capabilities and build a strong in-store service culture. It also carried out the Our Way Campaign to support implementation at stores. Through these efforts, the Group established a service culture that delivers a consistent customer experience and service aligned with the brand identity.

The Resort Group operates CAST University, a comprehensive training system for executives and employees who provide customer service, to improve the quality of customer service. In particular, training based on its service philosophy, Design Happiness, helps foster a customer-oriented mindset. Employees also serve as instructors and directly deliver service training, sharing practical on-site experience and know-how to enhance learning effectiveness. The Group also provides continuous mobile-based training so that executives and employees, as well as cast members, can learn anytime, anywhere.

Products and Services

Innovation and Digital Transformation

R&D Strategy

Samsung C&T is working to accelerate technological innovation in the AI era, improve customer satisfaction with its products and services, and strengthen its competitive position in rapidly changing global markets. To this end, the Company continues to expand R&D investment and adopt new technologies tailored to the characteristics of each business group. By improving product quality and enhancing customer convenience, Samsung C&T is advancing customer-centered management.

The Engineering & Construction Group strengthens its competitiveness in safety, environment, and quality through ongoing R&D investment and research and development activities, creating new opportunities in the process. In particular, the Group develops technologies and pursues innovations that help fulfill its environmental and social responsibilities, such as reducing floor impact noise and lowering building energy consumption. The Group also organizes the annual ConTech Contest and continues to expand mutually beneficial cooperation with small and medium-sized enterprises, startups, universities, and research institutes.

The Trading & Investment Group is developing an AI Adoption Master Plan to further advance AI-based business innovation. Through the master plan, the Group is defining the direction and priorities for AI use across the organization and developing a systematic adoption roadmap, ranging from areas where immediate efficiency gains can be achieved in the short term to areas that can strengthen competitiveness over the mid to long term. In particular, the Group plans to review and refine AI application initiatives already underway, including trading process efficiency, market intelligence (MI) enhancement, and sales decision support, while identifying new areas for scalable future application.

The Fashion Group is strengthening its technology investments to improve the consumer shopping experience through AI-based content creation and personalized product recommendations. It is also enhancing work productivity through the digitalization of design and product planning (PLM) and the automation of product allocation by store.

The Resort Group closely reflects fast-changing leisure trends and diverse customer needs in its offerings to create a positive cycle that leads to repeat visits. Through continuous R&D investment and innovation across content and services, the group aims to deliver differentiated customer experiences that lead to recurring engagement and lasting enjoyment.

AI- and Data-driven Business Process Innovation

To deliver tangible results while laying the foundation for future growth, the Engineering & Construction Group is expanding the project-based operational data foundation it built till 2025 across all departments. Led by the AI Innovation Division, established at the end of 2025, the Group is strengthening its AI talent development framework and accelerating the adoption of AI across the entire value chain.

The Group is strengthening project competitiveness by applying AI ITB Reviewer, a large language model (LLM)-based tool for reviewing Invitation to Bid documents, and AI Contract Manager, which supports risk analysis during the project execution phase, to core business processes. To enable the use of AI based on internal data, the Group also plans to build an integrated AI platform based on a company-wide data pipeline¹⁾. Building on this platform, the Group is pursuing a mid-to long-term transformation to apply AI across seven core business areas by 2030, including sales, design, construction, and QHSE, with the aim of delivering tangible improvements in work productivity and advancing a data-driven smart construction environment.

Based on its AI Master Plan, the Trading & Investment Group is establishing AI data governance. On this foundation, the Group plans to expand the application of AI technologies to strengthen business efficiency and competitiveness.

1) system that facilitates the smooth flow of data from generation to use.

Data Protection

Information Security Governance

Information Security Organizational Structure

Samsung C&T’s Chief Information Security Officer (CISO) and Information Security Team, both equipped with relevant expertise, are responsible for information security activities. The company-wide Information Security Team also leads the Information Security Council and maintains the information security management framework through close collaboration with the information security departments of each business group. In addition, the Company has established a framework for responding to information security risks and continuously conducts monitoring and implements improvement measures.

Data Protection Policy

Data Protection Principles

Samsung C&T has established an information security policy to ensure that all executives and employees perform their work with a sense of responsibility for protecting information assets and personal information. The Company strictly complies with applicable laws, regulations, and requirements relating to information security and provides secure IT products and services that customers, shareholders, and executives and employees can trust. The Company also establishes and operates an internal management framework based on legal requirements, including the Personal Information Protection Act, and conducts regular inspections and improvement activities.

Key Elements of the Data Protection Policy

- 01 Comply with legal requirements for data protection.

02 Committed to protecting customer information and privacy.

03 Maintain IT products and services secure.
- 04 Actively implement information security activities based on a deep awareness of information security.

05 Detects and prevents data security threats in real time and proactively responds to data security threats through advanced checks.

The protection of customer information and privacy is one of Samsung C&T’s highest priorities. The Company applies strict management standards throughout the entire life cycle of personal information, from collection, use, and storage to destruction, and ensures the security of personal information through technical safeguards, such as encryption and access controls, as well as internal control procedures.

Samsung C&T also incorporates security requirements throughout the planning, development, and operation of IT products and services to maintain their security. In particular, the Company minimizes potential risks through preliminary security reviews and vulnerability remediation activities and prepares for security threats that may arise in the course of service delivery.

Recognizing that they are also responsible for information security, executives and employees participate in regular training and awareness-raising programs, while the Company continues its efforts to embed information security practices into day-to-day work.

In addition, Samsung C&T monitors information security threats in real time through its continuous security monitoring system and proactively responds to security threats by conducting regular vulnerability assessments and response drills. Any changes to the data protection policy are promptly published on the website. In the event of a data breach, affected individuals are notified through the contact details they have provided.

Personal Data Lifecycle Management

Collection and Use	Storage and Management	Outsourcing and Provision	Destruction
Purpose, items, and method of consent for data collection · Obtaining consent from data subjects · Collection of information from children under 14 · Minimal collection of data · Legal compliance on collecting resident registration numbers · Handling of personally identifiable information · Prohibition on use of personal data beyond original purpose	Safety measures and management · Establishment of internal management plans · Technical and administrative safeguards for personal data · Management of access rights · Audits	Notification of outsourcing and consent for provision · Distinction between outsourcing and third-party provision · Management and supervision of consignee · Procedures for third-party provision	Timing and method of destruction · Timing of destruction · Destruction procedure · Destruction method

Personal Data Processing Policy

- 01 Purpose for processing personal data

02 Processed personal data items and collection methods

03 Period of processing and retention of personal data

04 Provision of personal data to third parties

05 Outsourcing of personal data processing and overseas transfers

06 Rights and obligations of data subjects and their legal representatives, and how to exercise them
- 07 Destruction of personal data

08 Measures to ensure the security of personal data

09 Installation, operation, and refusal of automatic data collection devices

10 Personal Data Protection Officer

11 Personal data access point

12 Remedies for data-subject rights violations

13 Changes to the personal data processing policy

Data Protection

Data Protection Management System

Information Security Management System Certification and Disclosure

To continuously improve and ensure the reliability of our information security management system, Samsung C&T has obtained full certification across all groups for both the Information Security Management System (ISMS) and the Personal Information and Information Security Management System (ISMS-P). We maintain these certifications through annual follow-up audits.

Since 2022, we have also complied with disclosure requirements under the Act on the Promotion of Information Security Industry, allowing stakeholders to verify our information security activities.

Data Protection Certification

Group	Certification Standard	Certification Period	Scope of Certification	Standard / Certification Scheme Operator
 E&C group	ISO 27001 ¹⁾	2025	Business information systems for construction projects, including building construction, civil infrastructure, plant, building, and housing projects	International Organization for Standardization (ISO) International Electrotechnical Commission (IEC)
	ISMS-P ²⁾	2025	Raemian, Homeniq, and Bynd services, and external websites (corporate, Engineering & Construction, and Raemian websites)	
 T&I group	ISMS ²⁾	2022	Online Services (Trading & Investment Group Website)	Personal Information Protection Commission of the Ministry of Science and ICT
 Fashion group	ISMS-P ²⁾	2019	Operation of online shopping mall services (SSF SHOP, Tory Burch)	
 Resort group	ISMS-P ²⁾	2019	Operation of Everland ticketing and reservation services, and golf membership services	

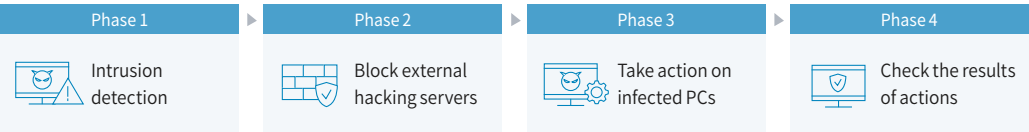
1) An international standard that sets out requirements for establishing and managing an information security management system to securely protect corporate information assets.

2) Certification by the Korean government (the Ministry of Science and ICT and the Personal Information Protection Commission) that a series of measures and activities for information security and personal information protection comply with information security management standards, including the ISO 27001 assessment criteria.

Security Incident Response Process

Samsung C&T has established a security monitoring system to hacking incidents, including malware infections, as well as to ensure immediate response in the event of a security breach. If an employee's PC is infected with malware or targeted by an external hacker, we respond by blocking access to the external hacking server and implement measures to minimize damage and prevent recurrence.

Malware Security Incident Response Procedures



Hacking Attack Response Procedure



Business Continuity Plan

Samsung C&T has established a Business Continuity Plan (BCP) to ensure rapid recovery in the event of business disruptions caused by disasters or external factors. We also conduct annual security incident response drills to identify vulnerabilities in advance, implement corrective measures, and reflect necessary improvements in the Business Continuity Plan.

Risk Identification and Vulnerability Elimination

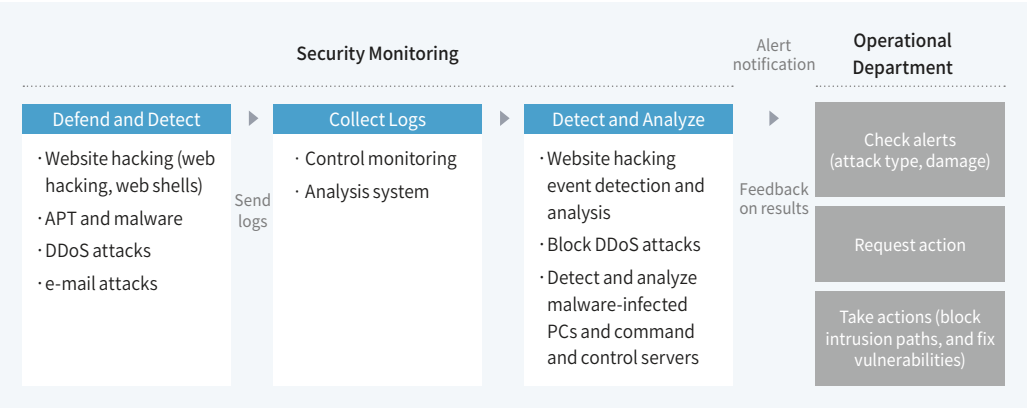
To identify security risks and eliminate vulnerabilities in the IT products and services we provide to our customers, as well as all operating systems, Samsung C&T conducts regular checks annually in collaboration with external experts and remediates identified vulnerabilities. Furthermore, we work with professional security firms and related institutions to anticipate potential threats and use past security incidents as references to establish a system capable of responding swiftly to evolving cybersecurity risks.

Data Protection Activities

Cyber Threat Response

Samsung C&T operates a real-time security monitoring system to prevent hacking attempts targeting our website and cloud environments. This includes web firewalls and countermeasures against DDoS and web shell attacks. We also conduct regular simulated phishing email training to prepare for targeted email attacks, and proactively respond to various cyber threats, such as control system disruptions at industrial sites caused by malware infections. Furthermore, we stay ahead of emerging external security threats by identifying and assessing risks in advance, and we carry out preventive actions such as inspections and vulnerability remediation in line with expert guidance.

Cybersecurity Threat Response Framework



Strengthening Security of IT Products and Services

Samsung C&T conducts essential pre-release security reviews throughout the entire development process of IT products and services we provide to our customers, including planning, analysis, design, and testing phases. We also perform regular post-launch security inspections to prevent vulnerabilities during the operation phase. In particular, we conduct both scheduled and ad hoc inspections of customer-facing services such as Raemian Home IoT, online shopping malls, and resort reservation systems. We also operate real-time security monitoring systems to defend against DDoS attacks, web-based threats, and other risks.

Protecting Information Assets

Samsung C&T has established a global-standard data protection management system to safeguard a wide range of information assets, including intellectual property, trade secrets, R&D-related technical data, personal information,

electronic documents, IT assets, and storage media. Our data protection team defines and manages critical information assets through internal data protection regulations and ensures their safety by applying both system-level and document-level security controls to prevent data leaks.

Independent Security Assessments

Samsung C&T operates third-party verification programs to assess our security policies, cyber protection, and the security of our IT products and services. We conduct external audits of our data protection management system, simulations to test our response to DDoS attacks, and ethical hacking exercises using white-hat hackers. Through these efforts, we continuously strengthen our security posture and prevent incidents.

Information Security Training

Samsung C&T provides annual information security training for all executives and employees and delivers role-specific information security training for personnel handling personal data and critical information. The Company frequently conducts simulated phishing email exercises based on actual cases involving malicious emails received from external sources. It also carries out a range of information security awareness-raising activities, including in-house broadcasts featuring external information security experts.

Data Protection for Suppliers

Samsung C&T works with its suppliers to prevent security incidents. When entering into contracts with suppliers whose work requires information security measures, the Company enters into non-disclosure agreements, explains the requirements for compliance with its information security policy, and requires the suppliers to undertake various activities, including their own security inspections and monitoring. For supplier personnel working on-site, the Company explains its information security policy and regulations and requires the suppliers to implement strict access rights management and regularly provide security training at a level equivalent to that provided to Samsung C&T executives and employees, thereby preventing information security incidents.

Data Protection Training

Classification	Training Cycle	Target Audience
Data Protection Training	Once a year or more	All employees
Personal Data Handler Training	Once a year or more	Personal data handlers
Simulated Phishing Email Training	Once a year or more	All employees
In-house Broadcasts	Once a year or more	All employees

Corporate Social Responsibility

Social Contribution Framework

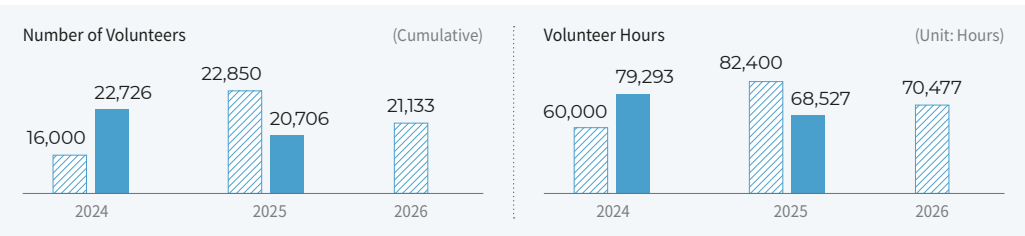
Corporate Social Responsibility Strategies

Under the slogan “Together for Tomorrow! Enabling People,” Samsung C&T carries out social contribution activities focused on three core themes: Youth Education, Mutual Cooperation, and Community Contribution. The Company aims to help build a society in which everyone can live happily and safely. All social contribution activities are carried out with the participation and support of employees, and the Company makes matching contributions equal to employee donations. To broaden its social impact, Samsung C&T communicates and collaborates with various partners, local communities, and social welfare organizations.

Corporate Social Responsibility Strategies

Brand			
함께가요 미래로! Enabling People			
Theme	Youth Education	Mutual Cooperation	Community Contribution
Program	Dream Class - Career exploration, future competency, and basic learning support for middle school students Stepping Stone of Hope - Independence support for youth aging out of care	Youth Hope Center - Support for nonprofit youth organizations that identify and carry out youth self-reliance and capacity-building projects, as well as public-interest activities to address local issues and revitalize communities Nanum Kiosk - KRW 1,000 donated for each employee ID card tap to support vulnerable households and children	- Support for local residents and underserved groups near the business sites of the Engineering & Construction, Trading & Investment, Fashion, and Resort Groups - Employee volunteer activities, including volunteer work, blood donation, and environmental clean-up activities, as well as various other initiatives for the socially vulnerable in the local community

CSR Performance and Goals



Corporate Social Responsibility Programs

Youth Education

Samsung C&T carries out social contribution activities centered on youth education to support the dreams of future generations and help them realize their full potential and grow into talented individuals. The Company will support equal access to educational opportunities, regardless of individual circumstances or environment.

Samsung Dream Class

The Samsung Dream Class provides equal learning opportunities to middle school students from underserved backgrounds to break the cycle where economic disparities lead to educational gaps. Originally launched in 2012 as an after-school and weekend learning program, Samsung Dream Class was newly launched as Samsung Dream Class 2.0 in 2021. Based on an online platform, it helps students identify their aptitudes and explore a wide range of career paths. It offers three core areas of educational content: career guidance to support self-discovery and future planning, future competencies such as global communication, coding, and mathematics that are essential for the next generation, and foundational academic subjects necessary for achieving individual goals. The program is further supported by a multi-layered mentoring system involving employees, experts, and university students, as well as extracurricular activities such as academic competitions and virtual career expos. Dream Class has been jointly operated by Samsung affiliates since 2022. In particular, Samsung C&T’s Resort Group collaborates on career experience events held at the Everland site.

Samsung Stepping Stone of Hope

Samsung Stepping Stone of Hope is a program that symbolizes a solid foundation young adult preparing for independence can rely on as they rise up, and supports their full independence as they take their first steps into society. This program provides a stable living environment and supports financial independence through job training and career development opportunities for those aging out of childcare facilities or foster care. Since 2023, Samsung has launched Stepping Stone of Hope 2.0, an employment and career planning education program. The Samsung Stepping Stone of Hope program operates a total of 16 centers across 13 local municipalities and provides a range of vocational training programs, including training for electronics and IT manufacturing technicians, HVAC and refrigeration technicians, and heavy equipment operation. Samsung Stepping Stone of Hope has been jointly operated by Samsung affiliates since 2022. In particular, Samsung C&T’s Engineering & Construction Group collaborates on the heavy equipment vocational training program.

Corporate Social Responsibility

Social Contribution Programs

Mutual Cooperation

Samsung C&T supports various programs to help vulnerable members of society grow up happy and healthy.

Youth Hope Center

The Youth Hope Center program identifies and supports young people pursuing their aspirations in local communities, with the aim of responding to regional decline caused by the concentration of young people in cities, low birth rates, and population aging. Each year, the program selects and supports 20 nonprofit youth organizations in non-metropolitan regions that carry out public-interest activities to address social issues. Through this program, young people become drivers of local change, contribute to creating an ecosystem for regional revitalization, and gain opportunities to stay and work in local communities. The program also helps create sustainable social value by increasing the potential to address a wide range of social issues through the continuation and expansion of public-interest activities. Samsung C&T joined the Youth Hope Center program in 2025, which was launched by Samsung Life in 2021, thereby expanding the program's significance and impact. In particular, beginning in the second half of 2025, Samsung C&T introduced skills-based employee volunteering for Youth Hope Center organizations in Seocheon, Jeonju, Iksan, and Gyeongju, drawing on the Company's diverse business capabilities. Through these activities, Samsung C&T supported youth organizations in strengthening their capabilities and achieving self-driven growth.

Nanum Kiosk

Samsung C&T operates the Nanum Kiosk donation program, which encourages voluntary employee participation to support children from local communities in need. Since 2022, we have introduced one child per month from families in urgent situations such as rare diseases, severe disabilities, single-parent households, or multicultural backgrounds. Employees contribute by tagging their ID cards at kiosks installed on-site. Each tag donates KRW 1,000, and the accumulated funds are delivered to the selected child. Kiosks are currently in operation at five locations, including business sites under the Engineering & Construction, Trading & Investment, Fashion, and Resort Groups, as well as the Engineering & Construction Group's Pyeongtaek site.

Community Contribution

Samsung C&T is committed to improving the quality of life for local communities near its business sites through volunteer activities and meaningful support initiatives. We provide practical support to help community members improve their housing safety and sanitation, and work with them to make their lives better.

Hands-on Volunteer Activities

Samsung C&T continues to organize hands-on volunteer activities in collaboration with the NGO Korea Open Doctors Society to provide solar lanterns to children in energy-vulnerable regions overseas. As part of this initiative, the Company delivered approximately 3,300 eco-bags made by its executives and employees to children in Mongolia, Laos, Cambodia, and India. Each eco-bag contained a card with a message of hope and a solar lantern, helping improve children's learning environments. To promote awareness of diversity and inclusion among future generations, Samsung C&T has worked with NGO Disability Awareness Promotion Headquarters since 2020 to produce pop-up books featuring content designed to improve disability awareness. The books are completed by executives and employees who manually attach the pop-up components and are used as teaching materials in elementary school classrooms to spark students' interest in disability awareness and help them understand disability from a new perspective. In 2025, we produced 700 pop-up books and donated them to schools nationwide. The Company also carried out activities in May to make leg-securing straps for wheelchair users and in November to make whistle safety keyrings for children with disabilities. Approximately 720 items produced through these activities were donated to persons with disabilities.

Corporate Social Responsibility

Social Contribution Programs

Domestic and Overseas Charity Through Construction

Since 2013, the Engineering & Construction Group has continued construction volunteer projects for community development in Korea and overseas to help local residents live in safe and sanitary residential environments. Following activities in Indonesia, India, Vietnam, and Bangladesh, the Group expanded the program to the Philippines in 2025. Near Calamba City in Laguna Province, the Group is carrying out activities to improve the educational environment for approximately 2,700 students at Uwisan Elementary School and Tiyani Elementary School, including the construction of an e-library, provision of water supply, and renovation of restrooms and dining facilities. In October 2026, the Group plans to dispatch an employee volunteer group to carry out educational and collaborative volunteer activities for students together with local employees. In Korea, the Group completed residential environment improvement activities for 120 underserved households in Gangneung, Gangwon Province, from 2016 to 2023. Since 2024, the Group has been working to improve the quality of life of local residents in Gimcheon, Gyeongbuk Province, by renovating aging houses and village community centers through skills-based employee volunteering.

Child and Youth Support

Since 2008, the Trading & Investment Group has provided donations funded by employee contributions and Company support through the Pearl S. Buck Foundation Korea to help youth from multicultural families adjust psychologically and socially and grow into global talent. Throughout the year, the Group collects gifts received from business partners, unused laptops, and gift certificates from other business groups and sells them to employees at a year-end bazaar. The proceeds are donated through NGOs to children in need, including those from multicultural families. Beyond Korea, the Group carries out activities for future generations through agreements with international NGOs, including improving housing conditions, supporting medical expenses, and providing learning opportunities for children in developing countries.

Green Walk Campaign

In recognition of Korea’s Day of Persons with Disabilities on April 20 and Earth Day on April 22, 2025, the Fashion Group conducted the Green Walk Campaign, a step donation activity designed to raise awareness of the need to protect the environment for future generations and encourage executives and employees to participate in helping children with disabilities. In 2025, 432 executives and employees participated in the campaign and walked a total of 65 million steps, successfully completing the campaign. The KRW 20 million donation raised through the campaign was delivered to a special school affiliated with Kongju National University through the Disability Awareness Promotion Headquarters.

HEART FOR EYE

The Fashion Group launched the HEART FOR EYE campaign in 2006 with the goal of bringing light into the lives of children who will lead our future. This public service campaign donates KRW 20 million from the sales of its womenswear brand KUHO collection to Samsung Medical Center to support eye surgeries and treatments for visually impaired children in need, including strabismus correction surgery and prosthetic eye implants. From 2006 to 2025, the campaign was implemented 22 times, resulting in total donations of KRW 750 million and providing treatment to more than 400 visually impaired children.

Child Patient Support Program

Since 2004, the Resort Group has operated various initiatives to support the healthy development of children with rare and intractable diseases. To raise public awareness and help boost the self-esteem and social skills of child patients, the Group established and continues to operate the “Voices of Hope” choir. The program offers music education and hosts an annual concert to foster communication between the children and their families. In addition, children and families undergoing long-term treatment are invited every year to Everland, providing them with a day of rest and enjoyment. These efforts will continue to grow, with the goal of improving the quality of life for child patients.

Corporate Social Responsibility

Social Contribution Programs

Employee Volunteer Activities

Samsung C&T operates the “Acorn-Reload” volunteer program, in which employees grow seedlings from acorns and help restore forests. Noeul Park in Sangam-dong, Seoul, was formerly a landfill, and trees planted there have struggled to grow because of harmful gases emitted from the landfill. Employees participate in this annual reforestation activity by planting acorns in spring and transplanting the seedlings in fall. The initiative began in the Fashion Group in 2022 and expanded to all business groups in 2023.

Each year, the Engineering & Construction Group organizes approximately 160 volunteer teams and participates in a range of volunteer activities with local volunteers by visiting social welfare facilities near its business sites, including welfare centers for persons with visual impairments, childcare facilities, and community child centers. In addition, the Group’s activity of visiting elderly people living alone and households of persons with disabilities near headquarters twice a year to collect, wash, dry, and return bedding together with side dish packages has become a representative program in which management takes the lead. The Group has also continued community support activities with local residents, including kimchi-making volunteer activities funded through voluntary year-end donation campaigns by executives and employees. The Trading & Investment Group carries out hands-on volunteer activities in Jung-gu, Seoul, where its office is located. Executives and employees regularly visit nearby welfare facilities for persons with disabilities, children’s centers, and senior welfare facilities to serve meals, clean the facilities, and carry out other volunteer activities. The Group also conducts periodic environmental cleanup activities at nearby Gyeongbokgung Palace as part of its efforts to fulfill its social responsibility.

In 2025, the Fashion Group worked with Gangnam Community Welfare Center to improve residential environments for underserved groups in the local community. Over a five-month period from March to July, 45 executives and employees visited more than 50 households in nine rounds of activities, providing support such as house cleaning, bedding laundry, and installation of windproof film for older adults with mobility difficulties and financial hardship. The Fashion Group also worked with Gangnam Welfare Center for Persons with Disabilities from March to May to support elementary school children with disabilities. Over three months, 34 executives and employees participated in nine rounds of volunteer activities as assistants for art education classes, helping children develop creativity and self-expression. In addition, the Fashion Group prepared side dish packages with Gangnam Welfare Center for Persons with Disabilities and delivered them to 50 households to support the basic living needs of underserved groups in the local community.

The Resort Group focuses on supporting communities around Yongin, where its business sites are located. In 2025, the Group provided heating bills and winter blankets to 75 low-income households and donated coal briquettes, kimchi, and side dishes to local welfare centers and vulnerable groups. We also awarded scholarships to underserved youth at nearby schools and local children’s centers, and hosted special events at Everland for individuals with disabilities. Additionally, leveraging its expertise in landscaping, the group carried out skill-based volunteering in areas such as tree trimming, flower planting, and garden maintenance at Changgyeonggung Palace and various welfare facilities. Non-face-to-face volunteering programs were also implemented, with employees making pop-up books, eco-bags, pencil cases, and giant yarn bags to be delivered to marginalized groups.

Sustainability Management

GOVERNANCE

Samsung C&T has established a board-centered responsible management system to earn the trust of stakeholders and enhance the stability of our governance structure.

Thorough risk management and the establishment of a transparent and sound ethical corporate culture are fundamental to sustainable growth. We aim to enhance our corporate value through these efforts.

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Board of Directors

Composition of the Board of Directors

Composition of the Board of Directors

Samsung C&T’s Board of Directors consists of a total of seven members (three executive directors and four independent directors). Directors are appointed through the approval of the General Meeting of Shareholders. Executive directors are nominated by the Board, while independent directors are nominated by the Independent Director Recommendation Committee. Candidates for independent directors are selected based on their independence and expertise, with no conflicts of interest with the Company. According to the Articles of Incorporation, individuals who have worked at the Company or its affiliates within the past two years, or who are major shareholders or have special relationships with the Company, cannot be appointed as independent directors. The term for directors is three years. Reappointment is possible through shareholder resolution, but under the Korean Commercial Act, the maximum tenure for an individual serving as an independent director of the Company is limited to six years.

[Samsung C&T Business Report](#)
[Samsung C&T Corporate Governance Report](#)

Composition of the Board of Directors

(As of the end of March 2026)

Classification	Name	Gender	Current Position and Career Highlights	Date of Initial Appointment	Tenure
Independent Director	Joong Kyung Choi (Chair of the Board)	Male	Chairman, GuideStar Korea	Mar. 19, 2021	5
	Kyung Soo Kim	Male	Attorney at Law, Yulchon LLC	Mar. 15, 2024	2
	Jung Sik Lee ¹⁾	Male	Former Minister of Employment and Labor	Mar. 20, 2026	-
	Min Young Kim ¹⁾	Female	Former CEO of Antengene Korea	Mar. 20, 2026	-
Executive Director	Sechul Oh	Male	President and CEO of E&C Group, Samsung C&T	Mar. 19, 2021	5
	Jae Eon Lee	Male	President and CEO of T&I Group, Samsung C&T	Mar. 15, 2024	2
	Kue Jong Song ¹⁾	Male	President and CEO of Resort Group, Samsung C&T	Mar. 20, 2026	-

1) Newly appointed at the Shareholders' Meeting in March 2026

Board Expertise

Samsung C&T is continuously strengthening the independence, diversity, and expertise of its Board of Directors to ensure that the Board decides key management issues with the best interests of the Company and its shareholders in mind and performs an effective management oversight function.

By composing the majority of the Board with independent directors, we have established an independent decision-making structure. Since 2021, an independent director has served as the Chair of the Board, further enhancing its independence and transparency. The Independent Director Recommendation Committee considers a wide range of factors when selecting candidates, such as gender, nationality, and expertise in fields like industry and finance, to ensure a well-balanced and effectively operating board.

Board Skills Matrix

(As of the end of March 2026)

Classification	Joong Kyung Choi	Kyung Soo Kim	Jung Sik Lee	Min Young Kim	Sechul Oh	Jae Eon Lee	Kyu Jong Song
Management							
Finance·Accounting							
Public Administration							
Law							
Industry							
ESG							

Board of Directors

Appointment of Directors

CEO Succession Regulations

Samsung C&T continuously identifies and manages a pool of CEO candidates who have extensive experience, professional expertise, and management capabilities, and who are capable of presenting a future vision while taking into account the interests of shareholders and other stakeholders, in accordance with its “Principles on CEO Succession.” The status of the candidate pool is reported regularly to the Board of Directors. The CEO candidate pool is selected through consultation among senior management, including the CEO. Executives in the candidate pool are provided with job rotation opportunities to gain experience in various positions, and Samsung C&T operates CEO development programs designed to build the comprehensive management capabilities required of a CEO, including management strategy, leadership, and global capabilities. In addition, the Company’s specialized internal HR function systematically manages their regular participation in various training programs, including language courses. When a succession event occurs, the Board of Directors reviews the qualifications of candidates and recommends the most suitable candidate.

Selection of Independent Director Candidates

Samsung C&T operates the Independent Director Recommendation Committee, which reviews the independence, global perspective, competencies, and other qualifications of independent director candidates and recommends them for appointment at the General Meeting of Shareholders. To ensure that the Board of Directors makes meaningful contributions and provides effective oversight, Samsung C&T regularly identifies and manages, on an annual basis, a pool of candidates with professional knowledge and experience in areas such as management, economics, accounting, law, and technology. The Company also secures qualified candidates through various channels, including professional search firms, external organizations, and shareholders. When appointing independent directors, Samsung C&T comprehensively considers its medium- to long-term strategic direction, diversity within the Board of Directors, including nationality and gender, external stakeholder expectations, and internal and external business conditions, based on the Board Skills Matrix. After reviewing the eligibility of candidates, including their statutory qualifications, as well as their suitability for the Company, the Committee selects final candidates through detailed evaluations by each committee member and in-depth discussions.

Appointment Process of Directors



Board of Directors Operation

Board of Directors Activities

Regular meetings are held quarterly, and extraordinary meetings are convened as needed. According to Article 29 of the Articles of Incorporation and Article 8 of the Board Regulations, meetings are convened by the Chair, with a minimum of seven days’ notice provided to each director in writing, electronically, or verbally. In 2025, the Board held a total of eight meetings, during which 22 agenda items were deliberated and resolved, and eight items were reported. To support the effective performance of independent directors and strengthen their expertise, Samsung C&T operates various educational programs. These include independent director sessions where the management status by business group and board agendas are explained, and site visits to domestic and international business locations. New independent directors receive an orientation to enhance their understanding of the Board’s roles and the Company’s key issues. When necessary, the Board can seek support or advice from external experts through relevant regulations and procedures. In line with the Korean Commercial Act, independent directors are limited to holding no more than two concurrent positions as directors, executive officers, or auditors at other companies to ensure full dedication to their roles.

[Samsung C&T Business Report](#)

Status of Board Education

Date	Attendees	Attendance	Description
Jan. 21, 2025	All independent directors	5/5	· 2024 business performance and 2025 business goals
Apr. 28, 2025	All independent directors	5/5	· Q1 2025 results and outlook for the first half of 2025
Apr. 29, 2025	All independent directors	5/5	· External expert session (evaluation of board of directors and committee activities)
May 19, 2025	All independent directors	5/5	· Domestic business review: Engineering & Construction Group's safety management and hands-on safety training, and understanding of the Resort Group's revised festival strategy and concept
Jun. 23, 2025	All independent directors	5/5	· Review of European business sites: Review of the European regional headquarters' operations, including Trading & Investment Group's coil centers, and the status of the Engineering & Construction Group's Poland business
July. 29, 2025	All independent directors	5/5	· Q2 2025 results and yearly outlook
July. 30, 2025	All Directors	9/9	· Response strategy for the proposed amendments to the Commercial Act
Aug. 18, 2025	All independent directors	2/5	· World Congress of the Econometric Society: Paper presentations on finance, labor, and other topics, and a panel session featuring Nobel laureate in economic sciences James Robinson
Oct. 27, 2025	All independent directors	5/5	· Q3 2025 results and yearly outlook
Oct. 29, 2025	All independent directors	5/5	· Major changes in laws and regulations and response measures

Board of Directors

Board of Directors Operation

Board Committees

To ensure the Board of Directors operates with greater efficiency and expertise, Samsung C&T has established five committees within the Board: the Sustainability Committee, Independent Director Recommendation Committee, Compensation Committee, Audit Committee, and Management Committee. Except for the Management Committee, all committees are composed entirely of independent directors, thereby enhancing their independence. In particular, the Audit Committee oversees the internal audit department called Management Advisory Team, enabling it to conduct audit activities independently. Each committee is delegated authority by the Board to deliberate and resolve agenda items. Resolutions passed by the committees carry the same legal effect as resolutions of the Board itself. The structure, operation, and authority of each committee are governed by formally documented regulations.

Board Committees (As of the end of March 2026)

Board of Directors	
Sustainability Committee	Audit Committee
4 independent directors	3 independent directors
Joong Kyung Choi (Chair) Kyung Soo Kim, Jung Sik Lee, Min Young Kim	Joong Kyung Choi (Chair) Kyung Soo Kim, Min Young Kim
Compensation Committee	Management Committee
3 independent directors	3 executive directors
Kyung Soo Kim (Chair) Jung Sik Lee, Min Young Kim	Sechul Oh(Chair), Jae Eon Lee, Kyu Jong Song
Independent Director Recommendation Committee	3 independent directors
Kyung Soo Kim (Chair) Joong Kyung Choi, Jung Sik Lee	
Committee Name	Role
Sustainability Committee	Reviews and deliberates on matters related to the Company’s management that have a significant impact on shareholder value, matters related to enhancing shareholder value and fulfilling corporate social responsibility, and matters related to large-scale internal transactions
Independent Director Recommendation Committee	Verifies and recommends independent director candidates based on their independence, expertise, and suitability
Audit Committee	Reviews the appropriateness of the Company’s financial statements and the audit procedures and results of the external auditor, reviews the outcomes of operational and compliance audits
Compensation Committee	Reviews and resolves matters related to the remuneration ceiling for registered directors, the overall compensation system, and other issues delegated by the Board regarding directors’ compensation
Management Committee	Reviews and resolves matters delegated by the Board of Directors, as well as other major management issues of the Company

Sustainability Committee

The Sustainability Committee is a committee under the Board of Directors that reviews and deliberates on matters related to the Company’s management that have a significant impact on shareholder value, matters related to enhancing shareholder value and fulfilling corporate social responsibility, and matters related to large-scale internal transactions. In March 2026, the ESG Committee was renamed the Sustainability Committee to clarify its role as an integrated decision-making body covering not only non-financial environmental, social, and governance matters, but also mid- to long-term strategy, investment, and risk management. All independent directors serve as members of the Committee, and the Chair of the Board of Directors also serves as the Chair of the Committee. In 2025, the Sustainability Committee held a total of six meetings and discussed a range of agenda items, including the progress of developing the next three-year mid-term plan, approval of external sponsorships, and proposed improvements to the sustainability management framework. In particular, the Sustainability Committee has institutionalized quarterly reporting on environmental and social KPI performance and monitors sustainability management activities. All agenda items submitted to the Sustainability Committee are reported to the Board of Directors.

Meetings of the Sustainability Committee (As of the end of December 2025)

Date	Agenda	Approval status	Attendance
Jan. 21, 2025	1. 2024 Dividend and Cancellation of Treasury Shares 2. Proposed Amendments to the Articles of Incorporation	Review Review	5/5
Apr. 29, 2025	1. 2025 Operating Plan	Report	5/5
Jun. 26, 2025	1. Implementation of Flagship CSR Programs 2. Publication of the 2025 Sustainability Report	Report Report	5/5
July 28, 2025	1. Key Progress in the First Half of the Year 2. Progress in Developing the Next Three-year Mid-term Plan	Report Report	5/5
Oct. 27, 2025	1. Approval of External Sponsorships 2. KPI Dashboard 3. Proposed Improvements to the Sustainability Management Framework	Approval Report Report	5/5
Dec. 22, 2025	1. Adoption of a Retirement Pension Plan	Approval	5/5

Evaluation and Compensation

Evaluation of Directors, the Board of Directors, and Committees

Samsung C&T conducts self-evaluations, peer evaluations, and third-party evaluations to ensure the transparent and sound operation of the Board of Directors and its committees. Individual and peer evaluations of independent directors were formally introduced with the approval of the Board of Directors in October 2024. These evaluations are conducted once a year for all independent directors in the form of a questionnaire covering expertise, participation, and contribution, and include both self-evaluation and peer evaluation. The progress and results of the evaluations are reported to the Independent Director Recommendation Committee, and individual feedback is provided.

The Board of Directors also developed an evaluation model to assess its own activities and conducted self-evaluations of the Board of Directors and its committees in December 2021. In addition, from 2020 to 2024, the Company received annual evaluations of the activities of the Board of Directors and its committees from external experts from an independent and objective perspective. The evaluations covered six categories: the roles and operation of the Board of Directors, size and composition, committees under the Board of Directors, Board evaluation, the Chair, and director compensation. All evaluation results were found to be satisfactory. The evaluation results and recommendations were reported to all independent directors in April 2025. In 2025, based on governance evaluation results from external ESG rating agencies, Samsung C&T assessed its current practices across five categories: Board composition, roles and responsibilities, operation, committees under the Board of Directors, and director compensation. The Company also identified areas for improvement and reported them to the Sustainability Committee in April 2026. The evaluation results are used to inform governance improvements, including the operation of the Board of Directors in the following year and improvements in the performance of duties by independent directors.

In 2026, Samsung C&T plans to review the evaluation methods and cycle and develop an appropriate balance between self-evaluations and third-party evaluations. Through this process, the Company aims to establish a systematic evaluation framework to continuously assess the effectiveness of the composition and operation of the Board of Directors and identify opportunities for further improvement.

Director Compensation

Samsung C&T’s compensation framework is determined by the Compensation Committee, taking into account the director’s position, nature of delegated duties, and performance outcomes. The total compensation limit for directors is finalized following approval at the General Shareholders’ Meeting. For executive directors, compensation consists of a base salary and bonus, along with target-based incentives and short- and long-term performance incentives. Target incentives are evaluated based on financial indicators, the Company’s short- and long-term business strategies, performance in new business areas, sustainability key performance indicators, and earnings per share (EPS). Payments are made semi-annually based on the achievement level of these targets. Key financial indicators include return on invested capital (ROIC), operating profit margin, revenue growth rate, and free cash flow. Sustainability-related indicators include progress in eco-friendly businesses, green technology development, safety and environmental management, and competitiveness of human resources. Short-term performance incentives are paid once a year, funded from a predetermined amount, provided that the Company generates a positive economic value added (EVA). Long-term performance incentives are paid in installments over a three-year period. The evaluation is based on relative financial indicators such as return on equity, pre-tax profit margin, and total shareholder return, benchmarked against industry peers. Indicators, including safety and environment and compliance practices, are then applied as deduction factors. If losses are identified during the performance evaluation period, the payout rate is adjusted, and the reduced amount is deducted from the remaining long-term incentive payments. Additionally, if an individual causes losses to the Company or violates internal policies, compensation may be withheld or reduced.

Compensation for independent directors consists of base salary, expenses incurred in connection with Company business, and other benefits.

Executive Director Compensation Matrix

Classification		Components			Maximum payout limit
Base salary		Annual salary: salary and bonus			
Performance incentive	Target incentive (short term)	Financial indicators	Key competency indicators	Earnings per share ¹⁾	100% of monthly salary
	Performance incentive (short term)		Economic value added (EVA) * Economic Value Added		50% of base annual salary
	Performance incentive (long term)	Return on equity	Pre-tax profit margin	Earnings per share ¹⁾	300% of 3-year average annual salary

1) Earning per share= ((end stock price - beginning stock price) + dividends per share) ÷ beginning stock price, compared to the average return of peer companies and KOSPI

Risk management

Company-wide Risk Management System

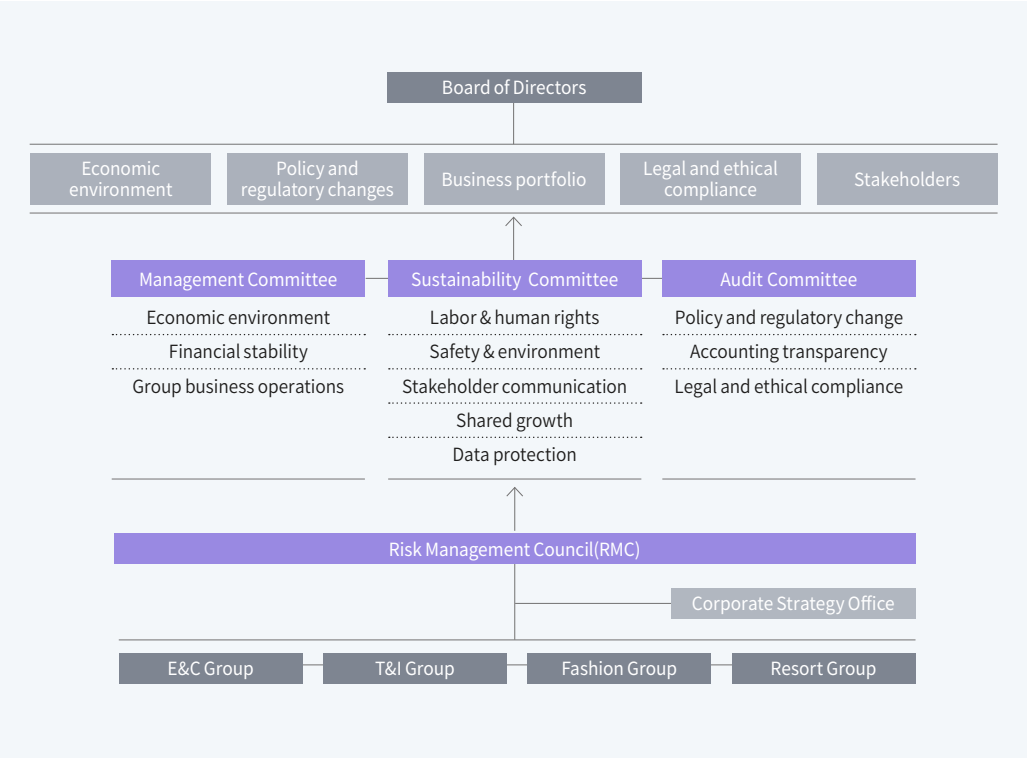
Samsung C&T has established a company-wide risk management system in response to increasing volatility and uncertainty in the internal and external business environment. We have identified and defined 11 financial and nonfinancial key risks that could affect our operations, and we manage them at the company level.

Risk Management Governance

To ensure effective risk management, Samsung C&T has established a cohesive communication system among the Board of Directors and its committees, the company level, and each group. Based on the nature and significance of each of the 11 key risks, relevant risk management responsibilities are delegated to the Board and specialized committees, enabling prompt and effective responses.

Risk Management Response

(As of the end of March 2026)



Risk Definition

Risk Classification Framework

Samsung C&T established and manages a comprehensive risk classification framework to manage the various risks that may affect our business activities. This framework consists of three levels: Level 1 categorizes risk domains, Level 2 groups risks by similar causes, and Level 3 defines the specific risks the Company must manage. A total of 99 risk items have been identified and are subdivided into 75 risks related to project execution and 24 risks related to corporate operations for more efficient management.

11 Key Risks

To realize sustainable management, Samsung C&T integrates financial and non-financial risk management under a unified system. Based on extensive analysis including sensitivity assessments, we have defined 11 key risks that could have a material impact on our business and manage them systematically. For each risk, we prepare medium to longterm response strategies to minimize the occurrence of risks, centered on risk management governance comprised of each group, the Board of Directors, and specialized committees.

No		Key Risk	Component	Mitigation Measures
1	Economic environment	Economic· natural disasters, Exchange rate· interest rates, etc	Proactively respond to change	· Constantly monitor and react to currency and interest rate trends
2	Policy and regulatory changes	Government policy· law· regulation changes		· Constantly monitor and respond to changes in government policy
3	Business portfolio	New business and investments, M&A, business adjustments	Economic growth and value creation	· Identify global trends and open new markets
4	Financial stability	Cash flow· financial structure, credit ratings		· Monitor foreign currency short-, medium-, and long-term funding plans
5	Group business operations	Key risks associated with operating group businesses		· Manage financial liabilities and assets for the long term
6	Accounting transparency	Accounting· settlements, disclosures, tax	Transparent operations	· Identify global trends by group, explore new markets, drive marketing efforts
7	Legal and ethical compliance	Compliance, fraud· corruption, data protection		· Capacity building through tax training
8	Labour and human rights	Labor· human rights policy, workplace· labor relations	Fulfill social responsibility	· Monitor and respond to legal trends and fraud· corruption risks
9	Safety and environment	Climate change, emissions· pollution, safety· health		· Identify and address potential risks through human rights impact assessments
10	Mutual growth	Mutual growth and supplier sustainability		· Operate reporting channels on workplace harassment and provide related training
11	Stakeholders	Shareholders· investors, rating agencies, NGOs	Stakeholder communication	· Monitor and respond to regulatory trends in greenhouse gases and air, water, and waste
				· Conduct ongoing inspections at business sites to prevent serious occupational accidents
				· Strengthen supply chain ESG assessments and support

Risk management

Company-wide Risk Management Activities

Risk Scenario Analysis

To mitigate various financial risks arising from fluctuations in exchange rates and interest rates, such as changes in interest expenses or principal values, Samsung C&T regularly assesses the severity of related market risks and conducts annual risk evaluations. In particular, we conducted a sensitivity analysis of the impact on pre-tax profit of a 5% change in the exchange rate of major foreign currencies such as USD, EUR, and JPY against the functional currency in order to minimize the impact on assets and liabilities by eliminating or reducing exchange rate risk arising from global business operations.

Currency Risk Sensitivity Analysis

(Unit: KRW 1 million)

Classification	2025		2024	
	5% increase in KRW	5% decrease in KRW	5% increase in KRW	5% decrease in KRW
Exchange Rate Fluctuations				
Foreign Currency Financial Assets	(210,646)	210,646	(239,389)	239,389
Foreign Currency Financial Liabilities	123,205	(123,205)	111,785	(111,785)
Net Effect	(87,441)	87,441	(127,604)	127,604

Business-Specific Risk Management

The Engineering & Construction Group manages risks by distinguishing between project risks and business environment risks. For project risk management, potential risks during the bidding phase are analyzed through internal reviews such as Bid/No-bid review meetings, Bid strategy meetings, and Proposal review meetings. These risks are reported to management for proactive response. To detect execution-stage risks early, key project performance indicators are regularly monitored, and monthly KPI Review meetings are also held to prevent project underperformance. For business environment risk management, the Group monitors global developments such as market conditions, policy changes, and raw material fluctuations. The group also analyzes political, economic, and social risks, along with construction market conditions in existing and target countries and report the findings to management. Furthermore, the Group is shifting from a traditional EPC (Engineering, Procurement, Construction) model to a broader risk management system that spans the company-level business model, from project development and investment to construction and operation.

The Trading & Investment Group evaluates new business models based on risk and profitability, using internal guidelines and a structured system. Registered business models are subject to continuous monitoring. In addition, to enhance awareness of the importance of risk management among employees, the group provides training on risk management principles at each level, including new hires, expatriates, and leaders.

The Fashion Group has established a crisis response process to respond effectively to unexpected risk events, taking into account the characteristics of its retail business. It also works to develop effective solutions by identifying and responding to potential risks. In particular, from the perspective of retail sales operations, the Group regularly monitors internal and external risk factors and shares them with relevant departments. It has also established and operates an online incident reporting system to ensure that incidents occurring at logistics centers and retail stores can be promptly reported and shared.

The Resort Group analyzes and reports to management on any potential business impacts resulting from changes in the external environment. Occupational health and safety are treated as top priorities, and risks related to workplace safety are strictly managed to ensure a safe and healthy business environment.

Risk management

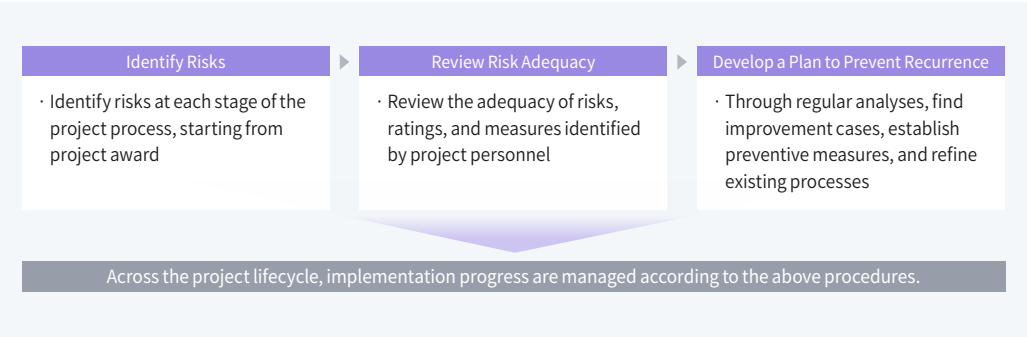
Company-wide Risk Management Activities

Risk Management Process

To proactively manage risks that may arise during the bidding and execution stages, the Engineering & Construction Group applies Project Life Cycle Management (PLCM) standards to oversee risks at each stage of the project. To strengthen systematic risk management, the group has established and operate an integrated risk management system across specialized areas at the company level, under the Group’s responsible management system.

In addition to regular semiannual evaluations, the risk management department continuously identifies and analyzes potential risks. Identified risks are assessed and classified into A, B, and C grades, and response measures are developed and implemented based on the assigned grade and priority. During this process, the reviewing department evaluates the appropriateness of the established measures and identifies improvement practices by checking and supporting their implementation on a monthly basis until improvements are achieved. To prevent the recurrence of similar risks, it establishes preventive measures and continue to enhance related processes.

Risk Management Process



Internalization of Risk Management

The Engineering & Construction Group provides risk-related training for new hires to respond more effectively to risks. It also shares, on a monthly basis, country research materials with personnel in relevant departments on countries where the Group operates or plans to enter during the year. In addition, risk management duties are included in the performance evaluations of personnel in departments responsible for risk-related matters, and the results are reflected in incentives.

Risk Management Internalization Activities at the Engineering & Construction Group

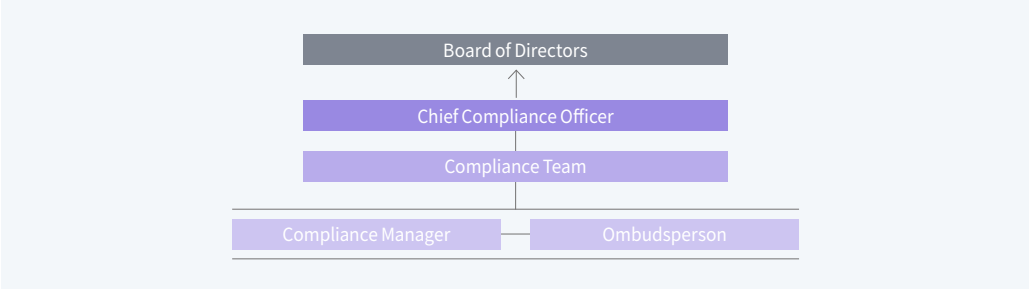
Classification	Audience	Description
Project Life Cycle	New employees	Training on the Company’s mid-to-long-term strategy and company-wide risk management system
Understanding of the full project process from bidding to completion	Experienced hires	Training on the Company’s risk management system
Country, Project Owner, and Partner Research	Personnel in relevant departments	Each month, the Group selects a specific country from among the countries where it operates or plans to enter during the year, and conducts research on key areas such as politics, the economy, industry, and the construction market, as well as the financial status of major project owners and partners in that country, project issues, business practices, and reputation. The findings are shared with executives and employees.

Compliance Framework

Compliance Governance

Samsung C&T has established and operates an independent and structured compliance monitoring system centered on the group-integrated Compliance Team that reports directly to the Board of Directors. A Chief Compliance Officer is appointed under the Board of Directors and attends all board meetings to support lawful decision making by reviewing the legal validity of agenda items. In accordance with the Compliance Control Standards, the Chief Compliance Officer reports to the Board at least twice a year on the effectiveness of the Company's compliance activities and control systems, and on other compliance related issues. In addition, each department has designated a Compliance Manager to ensure that compliance activities are carried out autonomously and on an ongoing basis. We also operate an ombudsperson system so that employees can freely consult on compliance-related issues under the principles of confidentiality, neutrality, fairness, and no retaliation. As of 2025, 403 Compliance Managers and 40 ombudspersons are active across the Company.

Compliance Management Structure



Compliance Issue Reporting System

When compliance issues arise, the Compliance Team reports them to the Chief Compliance Officer, who reports to the CEO, finally to the Board of Directors. However, if the Compliance Team becomes aware of a breach of compliance by the CEO, we have a mechanism in place to report directly to the Board of Directors, bypassing the CEO. In addition, the overall compliance control system and operations are inspected once a year by the Samsung Compliance Committee, an independent monitoring organization. In 2025, we conducted preliminary due diligence in advance of the assessment of the effectiveness of our compliance controls and reported the results of the assessment, including any resulting recommendations, to the Board of Directors. Major Samsung affiliates, including Samsung C&T, have a Samsung Compliance Committee, an independent organization which is established to strengthen compliance monitoring and control functions by providing recommendation on external sponsorship, internal transaction, compliance monitoring programs and systems.

Compliance Code of Conduct and Guidelines

Samsung C&T fosters a compliance-oriented culture based on our Compliance Code of Conduct and Guidelines. The Code and Guidelines set out fundamental behavioral standards and detailed instructions across seven key areas: Integrity, Fair trade, Anti-corruption, Information protection, Employment and Labor, subcontracting, co-prosperity, and Safety/Environment/Quality. In accordance with the Compliance Control Standards¹⁾ approved by the Board of Directors, the Chief Compliance Officer is responsible for establishing, revising, and implementing the Code and Guidelines. The Code and Guidelines are published on the Company website and are supported by practical tools such as checklists and lists of Dos and Don'ts for each regulatory area. All employees are required to submit an annual Compliance Pledge, confirming their understanding and commitment to the Code and Guidelines. The compliance system also includes a Q&A channel which employees can ask questions about the Code and Guidelines, and in-house lawyers respond in real time with professional guidance.

1) Article 7 of the Compliance Control Standards and Article 10 of the Enforcement Bylaws

[Compliance Code of Conduct and Guidelines](#)

DOs & DON'Ts and Checklist Highlights

✓ DOs · Providing anything of value, such as meals, gifts, or congratulatory and condolence money, within the bounds of the law, including Improper Solicitation and Graft Act · Consulting the Legal · Compliance department when the standard is ambiguous or unclear · Checking the agent's history of anti-corruption violations and reputation when selecting an agent	✓ DON'Ts · Giving or promising to give money or things of value to secure a business advantage · Giving extravagant gifts and hospitality that are provided on a systematic, long-term basis or violate local laws · Trading with agent companies in tax havens	✓ Checklist · Is the recipient of the gift, entertainment, etc. a public official, a person who is proposed to be a public official, or a public official under the Anti-Graft Act? · Does the contract specify the role, scope of work, and responsibilities of the agent? · Did the payment go into a personal account, even though the agent is a corporate entity?
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Provisions related to anti-corruption practices in the Compliance Code of Conduct and Guidelines

✓ Corrupt Behavior · Not paying bribes or making improper solicitations · Not accepting or soliciting money or valuables from internal or external parties with a business interest, carrying out duties with integrity and in accordance with conscience · Maintaining political neutrality and not engaging in or supporting any transactions that are illegal or suspected to violate the law under any circumstances · Ensuring that compliance requirements are observed when conducting transactions through agents	✓ Ensuring Management Transparency · Internal transactions and external sponsorships with a certain amount of value are subject to prior review by the Board of Directors or a committee within the Board of Directors as stipulated by internal regulations. · Comply with accounting and disclosure laws and implement effective internal controls
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Compliance Framework

Anti-bribery and Compliance Framework

Samsung C&T proactively manages compliance risks and has established a transparent decision-making framework for corporate management. To build an ethics and compliance framework aligned with global standards and enhance external credibility, the Engineering & Construction Group obtained integrated certification under the international standards ISO 37001 (Anti-bribery Management Systems) and ISO 37301 (Compliance Management Systems). Through these certifications, the Group seeks to systematically prevent and manage bribery, corruption, and legal and regulatory non-compliance risks, practice integrity-based management, enhance sustainable corporate value, and strengthen stakeholder trust.



ISO 37001 & ISO 37301 Certificates

Compliance Risk Management

Compliance Risk Management System

Samsung C&T reviews and updates our compliance risk management system annually to effectively identify and manage legal risks, taking into account internal and external environmental changes and the characteristics of each group’s business. In 2025, the Company focused on eight key risk areas, including Integrity, Fair Trade, Anti-Corruption, Information Protection, Employment and Labor, co-prosperity, Safety/Environment/Quality, and Clean Organization, and systematically classified and managed related sub-risks. In addition, when major issues such as new business initiatives or M&As arise, the Compliance Team is institutionally involved in the relevant procedures and due diligence to strengthen proactive responses to emerging risks.

Compliance Risk Management Framework

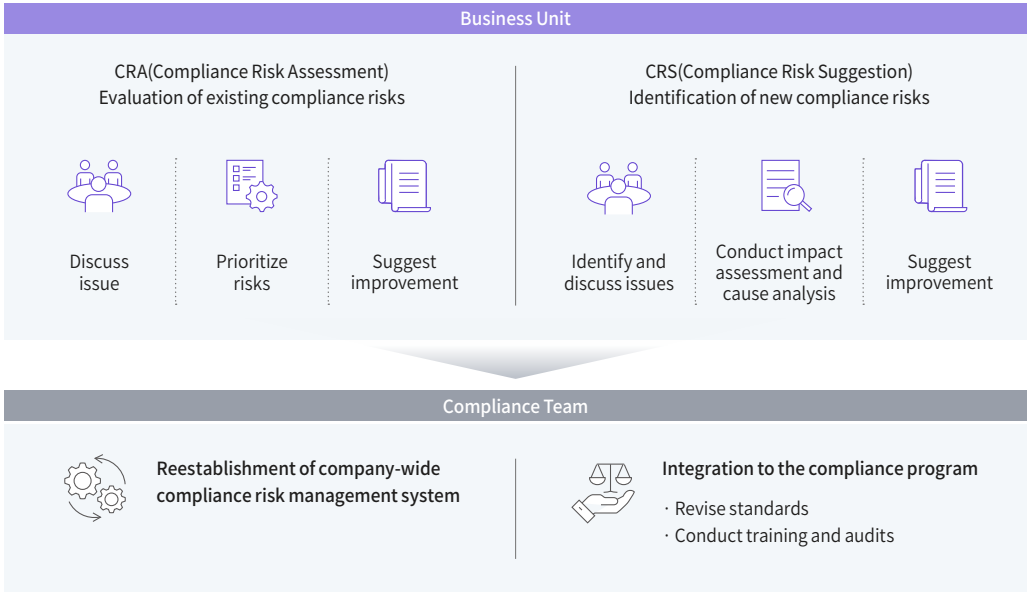
INTEGRITY	
Fair Trade	Collusion, Unjust Support, Unfair Labeling and Advertising, Insider Trading
Anti-Corruption	Bribery, Improper Solicitation
Information Protection	Personal Data, Trade Secret
Employment, Labor	Employment and Labor, Sexual Harassment and Workplace Harassment
Mutual Growth	Fair Subcontracting
Safety, Environment, Quality	Prevention of Safety accidents, environmental protection, and quality assurance
Clean Organization	Prevention of fraud

Compliance Risk Management

Compliance Risk Management Assessment

Samsung C&T operates bottom-up compliance risk sessions each year to proactively identify compliance risks based on the specific work characteristics of each business unit. The compliance risk sessions assess the likelihood of legal violations by analyzing the severity and frequency of legal risks and categorize major types of potential violations. Business units carry out CRA (Compliance Risk Assessment) to evaluate existing risks and CRS (Compliance Risk Suggestion) to identify new risks, and submit the results to the Compliance Team. Based on the submitted results, the Compliance Team reviews and evaluates the risks, updates the risk management system, and reflects the changes in the Company’s compliance program.

Compliance Risk Session Process



Compliance Risk Inspections

Based on its compliance policies on fair trade, anti-corruption, and related areas, Samsung C&T conducts Compliance Team-led inspections every two years across all business operations, including headquarters departments, project sites, operational sites, and high-priority departments, to assess risks related to corruption and anti-competitive conduct. In parallel, the Company operates “self-inspections” conducted by working-level functions and “compliance inspections” carried out regularly or on an ad hoc basis by dedicated functions and relevant departments. In 2025, Samsung C&T conducted regular compliance inspections at 47 business sites and, reflecting the characteristics of each business group, carried out ad hoc and special inspections of compliance issues and risks. The Company also operates continuous monitoring systems for fair trade and anti-corruption across all business groups and maintains contract review processes and prior agreement procedures to address risks related to corruption and internal transactions.

As a result, a total of 863 contract reviews were completed in 2025. When minor violations are identified during compliance audits, corrective measures are taken immediately. For more serious issues, appropriate actions such as suspension of activities, improvements, corrective action, and disciplinary measures are implemented without delay. As needed, comprehensive response plans are developed in collaboration with relevant departments and progress is monitored. In 2025, internal policy violations were identified in areas such as information protection and subcontracting. Corrective actions and improvements have since been completed. The identified cases have been incorporated into the following year’s compliance training content to support preventive training and reduce recurrence.

Compliance Activities

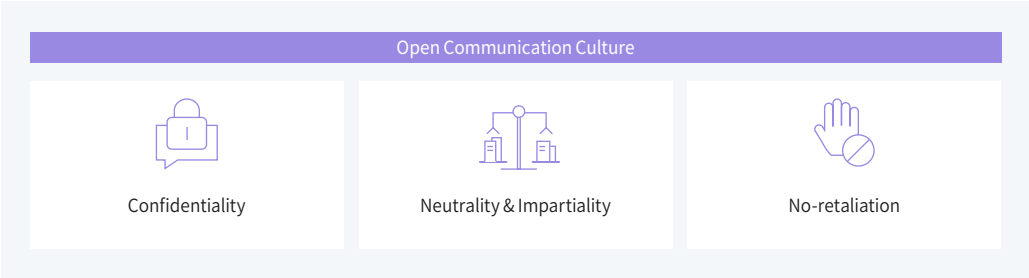
Anti-Corruption Guidelines

To prevent risks associated with corrupt practices and promote a fair business environment, Samsung C&T carries out anti-corruption efforts based on the Anti-Corruption Guidelines included in our Compliance Code of Conduct and Guidelines. The Guidelines include definitions of bribery, interpretation of relevant domestic and international laws, and related sanctions. It is designed to help employees understand anti-corruption policies and apply them as behavioral standards in their daily work. To enhance the effectiveness of the Guidelines, Samsung C&T has implemented various anti-corruption processes. These include prior compliance review of external sponsorship proposals, follow-up review of executed sponsorships, enhanced evaluation and mandatory screening for supplier registration, strengthened pre- and post-transaction reviews and reinforced contract review procedures of internal transactions.

Compliance Support for Subsidiaries and Suppliers

Samsung C&T continuously carries out various activities to strengthen the compliance awareness and capabilities of its subsidiaries and suppliers. Through regular meetings and consulting sessions, we support subsidiaries in improving their overall compliance level. We also require suppliers to sign a compliance pledge at the time of contract signing and are applying more stringent compliance assessments. In addition, to foster a sound compliance culture, we provide regular training on ethical management and the Integrity & Compliance system. In 2025, training was provided to 444 supplier employees.

Basic Principles for Compliance Report Handling



Compliance Reporting System

Samsung C&T has established multiple reporting channels that allow both internal and external stakeholders, including employees, to consult on or report compliance and ethical issues at any time. A dedicated reporting system is operated in both Korean and English and is available twenty-four hours a day. The identity and information of informants are strictly protected under relevant laws and internal regulations.¹⁾ We operate our reporting and handling procedures based on key principles, of anonymity, confidentiality, neutrality and fairness, and protection against retaliation. Compliance violations can be reported through the Company website. In 2025, a total of 144 reports were submitted. Excluding 14 cases where action could not be taken and 22 that were transferred to other departments, the Compliance Team directly investigated 108 cases and completed follow-up actions for all of them. For issues related to safety, verbal abuse, and other compliance risks, preventive measures were recommended, and relevant training was provided. For cases involving employment and labor violations, disciplinary actions were taken by the Chief Compliance Officer in accordance with company regulations.

Samsung C&T also operates an ombudsperson program that allows employees to freely consult on matters such as internal policies, ethical dilemmas, and challenges related to job performance. In 2025, new MZ-generation ombudspersons were added, bringing the total number of active ombudspersons to 40. They handled 750 consultations covering issues such as anti-corruption, subcontracting, and employment and labor, all of which were addressed and closed. In addition to the Company's internal reporting system, compliance and ethical violations by Samsung C&T employees can also be reported through the independent monitoring system operated by the Samsung Compliance Committee, ensuring the anonymity and protection of whistleblowers.

Samsung C&T also operate online and offline counseling centers to make it easier for employees to access and discuss ethical issues and compliance risks, thereby fostering a culture of practical ethical management based on employee participation. Meanwhile, we promote the ombudsperson system by conducting internal publicity and education of the system every year. We regularly publish relevant content in our monthly Compliance Newsletter and post the list of ombudspersons on in-house broadcasts and elevator screens so that employees can access them at any time. Through compliance training sessions provided to new employees, experienced hires, contract workers, and overseas local staff, we also introduce our external and internal reporting channels, including the ombudsperson program.

1) Article 20 of the Compliance Control Standards and Article 5 of the Report Handling Manual

Compliance

Compliance Activities

Report Handling Process



Receive report

- Dedicated report handler



Review report

- Transfer to relevant departments when necessary



Investigate information

- Fact-finding through interviews and other methods

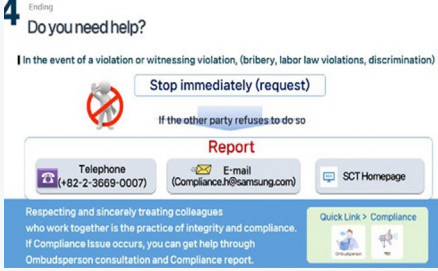


Close report

- Disciplinary actions for violators (sanctions by the Chief Compliance Officer, referral to the HR Committee)



(Legal violation report on Samsung C&T website) Non-retaliation policy stated



(Compliance training materials for employees) Promotion of internal and external reporting systems

Compliance Reporting Channels

External Channels		Internal Channels	
Hot-line	02-3669-0007	Compliance system	Help Desk > Report
E-mail	compliance.h@samsung.com	Interview	Ombudsperson
Reporting legal violations	Samsung C&T official website		

Compliance Assessment and Reward System

Samsung C&T thoroughly investigates and reviews all reported compliance issues, and when a violation of internal standards is confirmed, disciplinary actions are taken by the Chief Compliance Officer based on the severity of the case. In 2025, cautions were issued to 17 individuals. To enhance the effectiveness of its compliance program and foster a healthy compliance culture across the organization, Samsung C&T conducts compliance assessments for both departments and executives. The results of these assessments are linked to the Company's reward system. Employees and departments that demonstrate outstanding compliance performance are recognized and rewarded. In 2025, compliance awards were granted to 31 employees and 5 departments.

Compliance Action Status

Information Protection	Subcontracting	Employment and Labor
 3Cases	 7Cases	 2Cases
Anti-Corruption	Internal Process	
 1Cases	 4Cases	

Raising Compliance Awareness

Company-wide Compliance Program

Samsung C&T operates a company-wide compliance program to promote ethical management through the establishment of an integrity-driven culture. To ensure that each employee understands and practices the meaning of integrity, we are conducting various compliance activities, including establishing standards for building mindsets and infrastructure, organizing autonomous organizations in business units, training and audit, assessment and compensation. In particular, we expanded various participatory events for the company-wide integrity campaign to increase employees’ interest and participation. All employees also participate in a self-diagnosis on ethics and compliance, which is used to evaluate the level of awareness at the Company, department, and individual levels. The results are reflected in the ongoing development of the compliance program. The Compliance Team also supports top management in delivering timely and effective messages that reinforce the Company’s commitment to integrity and compliance-based management.

Ethics and Compliance Self-Diagnosis Results and Objectives

(Unit: Points)



Compliance Training

Samsung C&T provides annual compliance training for all employees, including permanent and contract employees. The training is based on the Compliance Code of Conduct and Guidelines and is available in six languages: Korean, English, Simplified Chinese, Traditional Chinese, Japanese, and Vietnamese. It includes real case examples, response strategies, and behavioral guidance. In 2025, a total of 13,749 employees completed the training. We also run Compliance Academy, a broadcast session featuring the CEO and executive leaders. It is live-streamed to all employees, through which top executives share their experiences and insights on business ethics and compliance, thereby contributing to the establishment of a culture of integrity management. Additional training programs are tailored by rank and job function to strengthen employees’ understanding of ethics and compliance. For departments and job functions which are exposed to high risk of violation, we provide focused training on topics such as fair trade and anti-corruption. Samsung C&T also hosts the Compliance Manager Conference for compliance managers from every team. After the training, we evaluate the effectiveness of the program and make improvements to ensure that we continue to provide quality training.

Compliance Programs for Executives and Top Management

Samsung C&T is expanding our compliance programs related to integrity-based management practices for executives and top management. In addition, we distribute “Weekly CP News Update” every week to keep executives up to date on regulatory developments and regularly provide compliance updates through “Newsletter”. Furthermore, Samsung C&T has revised and substantiated the evaluation criteria for executives and management to improve the effectiveness of compliance assessments. In particular, we operate a dashboard system to allow executives to track their compliance assessment results in real time, enabling the identification of lower scoring items and the development of improvement plans.

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Sustainability Performance Indicators

Environmental Performance

Data Collection Scope

Category		Unit	2023	2024	2025
Total		Units	123	112	135
Number of sites/ business sites	Domestic	Units	89	76	101
	Overseas	Units	34	36	34

Energy Consumption

Category		Unit	2023	2024	2025
Total		GJ	3,992,220	3,921,480	3,648,712
	Domestic	GJ	1,917,850	1,969,345	1,600,605
	Overseas	GJ	2,074,370	1,973,033	2,048,106
LPG	Total	GJ	21,084	15,048	16,978
	Domestic	GJ	13,596	12,499	14,710
	Overseas	GJ	7,488	2,549	2,267
Diesel	Total	GJ	719,245	576,684	543,882
	Domestic	GJ	50,670	40,266	35,268
	Overseas	GJ	668,574	536,418	508,614
City gas	Total	GJ	739,651	758,523	758,265
	Domestic	GJ	151,440	126,832	146,261
	Overseas	GJ	588,210	631,691	612,003
Kerosene	Total	GJ	76,212	96,966	52,493
	Domestic	GJ	76,212	96,966	52,493
	Overseas	GJ	0	0	0
Electricity	Total	GJ	1,658,674	1,492,379	1,255,929
	Domestic	GJ	1,522,017	1,372,688	1,011,666
	Overseas	GJ	136,657	119,692	224,634

Category		Unit	2023	2024	2025
Gasoline	Total	GJ	55,593	60,217	59,767
	Domestic	GJ	29,851	33,546	33,276
	Overseas	GJ	25,742	26,671	26,491
Heavy oil	Total	GJ	2,300	2,374	2,968
	Domestic	GJ	2,300	2,374	2,968
	Overseas	GJ	0	0	0
Others (heat, steam, etc.)	Total	GJ	22,764	13,777	23,223
	Domestic	GJ	4,717	4,718	4,833
	Overseas	GJ	18,047	9,059	18,390
Renewable energy	Total	GJ	696,698	905,511	954,836
	Domestic	GJ	67,046	258,557	299,129
	Overseas	GJ	629,652	646,954	655,707
Renewable energy usage ratio		%	13.6	23.1	26.1
Energy consumption intensity ¹⁾	Domestic	GJ/100 million KRW	5.4	5.7	5.1
	Overseas	GJ/100 million KRW	5.9	5.7	6.5

1) Total energy consumption for the current year/sales revenue for the current year(total of four groups)

Electricity Consumption

Category		Unit	2023	2024	2025
Total electricity consumption		MWh	236,521	241,396	227,444
Renewable electricity consumption		MWh	69,979	94,325	98,239
Renewable electricity consumption (Ratio)		%	29.6	39.1	43.2

Appendix

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Environmental Performance

Greenhouse Gas Emissions

Category			Unit	2023	2024	2025
Location-based total emissions (Scope 1, 2)	Total emissions	Total	tCO ₂ e	203,167	195,762	184,463
		Scope 1	tCO ₂ e	100,589	91,565	89,179
		Scope 2	tCO ₂ e	102,578	104,197	95,284
	Domestic	Total	tCO ₂ e	93,787	93,090	79,457
		Scope 1	tCO ₂ e	19,634	18,846	16,773
		Scope 2	tCO ₂ e	74,153	74,244	62,684
	Overseas	Total	tCO ₂ e	109,380	102,672	105,006
		Scope 1	tCO ₂ e	80,955	72,719	72,406
		Scope 2	tCO ₂ e	28,425	29,953	32,600
	Greenhouse gas emissions intensity ¹⁾		tCO ₂ e/100 million KRW	0.6	0.6	0.6
Market-based total emissions (Scope 1, 2)	Total emissions	Total	tCO ₂ e	176,443	158,546	146,441
		Scope 1	tCO ₂ e	100,589	91,565	89,179
		Scope 2	tCO ₂ e	75,854	66,981	57,262
	Domestic	Total	tCO ₂ e	90,709	80,901	65,896
		Scope 1	tCO ₂ e	19,634	18,846	16,773
		Scope 2	tCO ₂ e	71,075	62,055	49,123
	Overseas	Total	tCO ₂ e	85,734	77,645	80,545
		Scope 1	tCO ₂ e	80,955	72,719	72,406
		Scope 2	tCO ₂ e	4,779	4,926	8,139
	Greenhouse gas emissions intensity ¹⁾		tCO ₂ e/100 million KRW	0.5	0.5	0.5
Other emissions (Scope 3)	Total		tCO ₂ e	92,515	56,053	38,918
	Category 1 (Purchasing products and services) ²⁾		tCO ₂ e	81,562	41,424	22,622
	Category 6 (Business travel)		tCO ₂ e	10,543	14,152	15,860
	Category 7 (Commute)		tCO ₂ e	410	477	436

1) Greenhouse gas emissions from Scope 1 and Scope 2/sales revenue for the current year (total of four groups)
2) Impact of the completion or suspension of high-tech project sites involving the large-scale deployment of equipment by suppliers

Water Withdrawal

Category		Unit	2023	2024	2025
Total		ton	6,693,035	6,328,149	6,617,366
Waterworks		ton	2,067,933	1,901,005	1,961,934
Surface water		ton	2,107,651	2,224,984	2,425,301
Ground water		ton	1,981,241	1,767,780	1,972,443
Reused water ¹⁾		ton	233,727	315,563	243,682
Other		ton	302,484	118,816	14,006
Water sources affected by withdrawal		units	14	11	8

1) Reused water is calculated based on the water usage from nearby construction sites wastewater treatment plants.

Water Consumption

Category		Unit	2023	2024	2025
Water consumption ¹⁾	Total	ton	5,754,601	5,344,176	5,392,037
	Water consumption intensity ²⁾	ton/100 million KRW	16.3	15.5	17.1
Recycled water consumption		ton	1,722,733	1,907,468	2,351,365
Proportion of recycled water ³⁾		%	25.7	30.1	35.5
Total water usage in water-scarce regions ⁴⁾	Total	ton	130,808	223,720	166,082
	Waterworks	ton	77,855	212,050 ⁵⁾	152,378
	Surface water	ton	43,838	11,671	13,704
	Ground water	ton	9,115	0	0

1) Subtracting the amount of wasted water discharged from the water withdrawal for the current year
2) Total water consumption for the current year/sales revenue for the current year (Total of four groups)
3) Total recycled water consumption for the current year/water withdrawal for the current year
4) Water-scarce regions are defined by the withdrawal volume in the respective country among 44 countries based on World Resources Institute (WRI) standards
5) Water withdrawal has increased following the initiation of large-scale construction projects in the Middle East region

Wastewater Discharge

Category		Unit	2023	2024	2025
Wastewater discharge ¹⁾		ton	929,882	978,023	1,223,717

1) Includes the volume of wastewater entrusted to specialized wastewater treatment company as well as the volume discharged after in-house treatment

Sustainability Performance Indicators

Environmental Performance

Waste Discharge Amount

Category			Unit	2023	2024	2025
Waste discharge amount ¹⁾	Total		ton	844,978	603,994	803,922
	Construction waste	Total	ton	617,051	363,450	464,265
		Landfill	ton	16,961	9,554	6,651
		Incineration	ton	43	2	0
		Recycle	ton	600,047	353,894	457,614
	Business site waste	Total	ton	224,978	237,989	336,688
		Landfill	ton	2,828	3,959	590
		Incineration	ton	803	380	193
		Recycle	ton	221,347	233,650	331,225
	Designated waste ²⁾	Total	ton	2,949	2,555	2,968
		Landfill	ton	2,727	2,398	2,859
		Incineration	ton	39	57	35
		Recycle	ton	183	100	74
Total waste recycling amount			ton	821,578	587,644	788,913
Waste recycling rate	Includes Designated waste ³⁾		%	97.2	97.3	98.1
	Excludes Designated waste ⁴⁾		%	97.6	97.6	98.5

1) Includes the company's own waste recycling and intermediate processing amounts (recycled after shredding and grinding by contracted processing companies). Waste other than recycled waste in waste discharge is all treated through landfill or incineration
2) Inclusion of Hazardous waste in Designated waste
3) Based on the waste recycling amount for the current year/the total waste discharge amount for the current year
4) Based on the waste recycling amount for the current year/the total discharge amount for the current year (excludes designated waste)

Air Pollutant Emissions¹⁾

Category	Unit	2023	2024	2025
NOx	kg	1,567	944	1,867
SOx	kg	137	70	371
VOCs	kg	0	0	0
POPs	kg	0	0	0
HAPs	kg	0	0	0
Particulate Matter (PM)	mg/m ³	38	96	58

1) Discloses aggregated data of Resort Group

Water Pollutant Discharge¹⁾

Category	Unit	2023	2024	2025
TOC	kg	142	50	61
BOD	kg	134	159	150
SS	kg	162	79	107

1) Discloses aggregated data of Resort Group

Resource Consumption¹⁾

Category	Unit	2023	2024	2025
Steel bars	ton	106,836	60,824	42,831
Ready-mixed concrete	m ³	1,763,010	1,016,792	579,789
Recycled aggregate	m ³	60,848	55,590	64,920
Cement	ton	35,681	37,546	13,763
Sand	m ³	70,386	9,117	31,482
Aggregate	m ³	655,069	194,598	108,988
Asphalt concrete	ton	80,676	56,085	17,476

1) Usage volumes of rebar, ready-mixed concrete, recycled aggregate, cement, sand, aggregate, and asphalt concrete are those of the Engineering & Construction Group and the Trading & Investment Group

Sustainability Performance Indicators

Environmental Performance

Biodiversity

Category		Unit	2023	2024	2025
Number of project sites in areas with high biodiversity value		Units	5	5	2
Habitats protected or restored		Units	5	5	2
Scale of location whose biodiversity was affected by business activities, products, or services		km ²	3	4	3
Period of time during which biodiversity was affected by business activities, products, or services		Days	1,560	1,700	730
The number of International Union for Conservation of Nature (IUCN) designated endangered species and nationally designated endangered species within areas impacted by the business		Units	0	0	0
Number of protected wildlife	Total	Species	7	8	9
	Level 1	Species	1	1	2
	Level 2	Species	5	5	5
	Ban on capturing	Species	1	2	2

Environmental Management System

Category		Unit	2023	2024	2025
Scope of application		%	100	100	100
External certification (ISO 14001)		%	91.7	90.7	90.5
Internal management system		%	8.3	9.3	9.5

Eco-friendly Vehicles

Category		Unit	2023	2024	2025
Percentage of electric vehicles		%	2.6	3.5	5.2
Percentage of eco-friendly vehicles ^{1, 2)}		%	16.1	25.8	30.8

1) Percentage of eco-friendly vehicles include electric, hydrogen and hybrid vehicles

2) In 2025, the total number of business fleet is 958, including 295 eco-friendly vehicles

Performance in Eco-friendly Purchases

Category		Unit	2023	2024	2025
Proportion of eco-friendly purchases		%	2.0	2.2	1.9
Total amount spent on eco-friendly purchases	Total	Million KRW	398,581	401,694	378,538
	Amount spent on eco-friendly products	Million KRW	393,682	396,819	373,827
	Amount spent on eco-friendly packaging materials	Million KRW	4,899	4,875	4,711
Total purchase amount		Million KRW	19,759,876	18,007,411	20,352,245

Environmental Regulations

Category		Unit	2023	2024	2025
Number of environmental regulation violations ¹⁾		Cases	4	3	2
Amount of fines for environmental regulation violations		Thousand KRW	40,823	42,936	600
Number of non-financial sanctions imposed for environmental regulation violations		Cases	2	0	1
Number of fines exceeding USD 10,000		Cases	0	0	0

1) Number of violations resulting in administrative fines or more severe sanctions, as counted under the Company's internal environmental incident regulations (domestic and overseas business sites)

- Inadequate water spraying during soil loading and unloading; inadequate noise management when concrete placement was delayed due to a pump truck piping issue

2) Administrative disposition in the form of a corrective order for inadequate water spraying during soil loading and unloading

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Social Performance

Employee Status

Category			Unit	2023	2024	2025
Total number of employees ¹⁾			Persons	18,685	18,444	18,350
Gender	Male		Persons	14,626	14,374	14,252
	Female		Persons	4,059	4,070	4,098
Workplace	Domestic		Persons	9,736	9,280	9,024
	Overseas		Persons	8,949	9,164	9,326
	Region	Middle East·Africa	Persons	1,845	1,913	2,042
		China	Persons	643	581	537
		Southeast Asia·Southwest Asia·Japan	Persons	4,918	5,017	5,007
		Europe·CIS	Persons	796	857	901
		North America·Central & South America	Persons	747	796	839
		Total	Persons	12,230	12,392	12,488
Employment type ^{2), 3)}	Permanent	Male	Persons	9,437	9,523	9,578
		Female	Persons	2,793	2,869	2,910
		Total	Persons	6,455	6,052	5,862
	Contract	Male	Persons	5,189	4,851	4,674
		Female	Persons	1,266	1,201	1,188
		Total	Persons	1,266	1,201	1,188

1) Based on the number of permanent and contract employees hired domestically and abroad as of December 31 of the current year
2) Based on the number of regular and contract executives and employees in Korea as of December 31 of the reporting year
3) As of 2025, contract executives and employees in Korea and overseas mainly perform work through site-based hiring at construction sites

Category			Unit	2023	2024	2025
Age ¹⁾	Total		Persons	7,762	7,864	7,882
	20s		Persons	512	574	589
	30s		Persons	2,478	2,313	2,123
	40s		Persons	2,908	2,999	3,120
	50 years old and over		Persons	1,864	1,978	2,050
Job position ¹⁾	Total		Persons	7,762	7,864	7,882
	Executives	Total	Persons	141	145	143
		Male	Persons	132	134	129
		Female	Persons	9	11	14
	Managers	Total	Persons	6,177	6,325	6,362
		Male	Persons	5,092	5,138	5,107
		Female	Persons	1,085	1,187	1,255
	Non-managers	Total	Persons	1,444	1,394	1,377
		Male	Persons	839	817	801
		Female	Persons	605	577	576
Workforce diversity	Employment of persons with disabilities ²⁾	Employment figures	Persons	267	246	231
		Number of permanent employees (domestic)	Persons	12,605	12,152	12,004
		Employment rate	%	2.1	2.0	1.9

1) Based on the permanent employees hired by headquarters (excluding local and GE hired by overseas branches and corporations)
2) Based on the criteria of the Korea Employment Agency for Persons with Disabilities under the Ministry of Employment and Labor, as of December 2025

Sustainability Performance Indicators

Social Performance

Employee Recruitment Status¹⁾

Category			Unit	2023	2024	2025
New recruitment	Total		Persons	313	332	299
	Gender	Male	Persons	191	222	193
		Female	Persons	122	110	106
	Age	under 30 years old	Persons	165	184	142
		30 and 50 years old	Persons	144	145	153
		50 years old and over	Persons	4	3	4
Turnover and retirement ²⁾	Total	Number of individuals	Persons	276	261	263
		Ratio	%	3.6	3.3	3.3
	Gender	Male	Persons	221	202	216
		Female	Persons	55	59	47
	Age	under 30 years old	Persons	26	17	21
		30 and 50 years old	Persons	139	112	89
		50 years old and over	Persons	111	132	153
	Voluntary employee turnover	Total	Number of individuals ³⁾	Persons	226	183
Ratio ⁴⁾			%	2.9	2.3	2.4
Gender		Male	Persons	179	134	146
		Female	Persons	47	49	46

1) Based on the permanent employees hired by headquarters (excluding local and GE hired by overseas branches and corporations)
2) Criteria for voluntary resignations (resignations not related to the organization's intent) and involuntary resignations (resignations initiated by the organization to terminate employment)
3) Data for 2023 and 2024 have been restated
4) Number of voluntary leavers ÷ average of the number of employees in the previous year and the current year

Childcare Leave¹⁾

Category		Unit	2023	2024	2025
Users of childcare leave ²⁾	Total	Persons	218	221	243
	Utilization ratio	%	7.4	8.0	9.3
	Gender	Male	60	61	86
		Female	158	160	157
Childcare leave beneficiary ³⁾	Total	Persons	2,941	2,755	2,607
	Gender	Male	2,251	2,087	1,929
		Female	690	668	678
Returnees from childcare leave	Total	Persons	168	172	182
	Return ratio	%	97.7	97.7	88.8
	Gender	Male	48	50	66
		Female	120	122	116
Expected returnee from childcare leave	Total	Persons	172	176	205
	Gender	Male	53	50	62
		Female	119	126	143
Employees who worked more than 12 months after returning from childcare leave	Total	Persons	126	150	163
	Ratio of employment for more than 12 months	%	89.4	92.0	92.1
	Gender	Male	34	42	47
		Female	92	108	116
Employees expected to work more than 12 months after returning from childcare leave	Total	Persons	141	163	177
	Gender	Male	37	48	50
		Female	104	115	127

1) Data for 2023 and 2024 have been restated
2) Employees with children under the age of eight who are on childcare leave in accordance with the Equal Employment Opportunity and Work-family Balance Assistance Act
3) Employees with children under the age of eight in accordance with the Equal Employment Opportunity and Work-family Balance Assistance Act

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Labour Relations

Category	Unit	2023	2024	2025
Ratio of labor-management councils ¹⁾	%	89.5	89.4	88.6
Ratio of labor unions	%	3.4	3.5	4.0
Ratio of application of collective agreements	%	3.4	3.5	4.0

1) The criteria for holding voting rights in the labor-management council

Employee Training

Category			Unit	2023	2024	2025
Total training hours ¹⁾	Total		Hours	543,949	588,368	577,971
	Gender	Male	Hours	435,621	463,910	451,964
		Female	Hours	108,328	124,458	126,007
	Job position	Executives	Hours	12,002	11,643	9,142
		Managers	Hours	360,047	384,365	386,651
		Non-managers	Hours	171,900	192,360	182,178
Total training investment	Total		Million KRW	11,188	11,399	12,643
	Gender	Male	Million KRW	8,281	8,403	9,350
		Female	Million KRW	2,907	2,996	3,293
Training hours per person ²⁾	Total		Hours	29.1	31.9	31.5
	Gender	Male	Hours	29.8	32.3	31.7
		Female	Hours	26.7	30.6	30.7
	Job position	Executives	Hours	85.1	80.3	63.9
		Managers	Hours	58.3	60.9	60.8
		Non-managers	Hours	119.0	138.0	132.3
Investment per person in training ³⁾	Total		thousand KRW	598.3	618.0	689.0
	Gender	Male	thousand KRW	565.6	584.6	656.0
		Female	thousand KRW	716.2	736.1	803.6
Evaluation of training effectiveness ⁴⁾				25.4	22.2	18.4

1) Total education and training hours as of December 31 of the current year

2) Total training hours for the current year/the number of employees as of December 31 of the current year

3) Total training investment for the current year/the number of employees as of December 31 of the current year

4) The formula used is (Revenue for the current year - (Operating expenses - Employee-related expenses) / Number of employees). Operating expenses and employee-related expenses are based on the selling, general, and administrative expenses, and welfare expenses as reported in the business report, respectively.

Male/Female Equal Compensation¹⁾

Category		Unit	2023	2024	2025
Ratio of female compensation to male compensation	Base salary	Executives	%	78.0	84.2
		Managers	%	98.3	98.1
		Non-managers	%	99.3	102.2
	Base salary + performance bonus	Executives	%	70.0	86.0
		Managers	%	94.9	95.5
		Non-managers	%	93.2	97.7

1) Based on the permanent employees hired by headquarters (excluding local and GE hired by overseas branches and corporations)

Employee Participation¹⁾

Category	Unit	2023	2024	2025
Employee participation results	%	72.4	74.3	74.7
Employee participation response ratio	%	83.4	82.4	85.9

1)Based on organizational health (Samsung Culture Index)

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Human Rights Risk Management

Category		Unit	2023	2024	2025
Education on human rights	Completion rate of compulsory human rights education	%	100	100	100
	Completion rate of non-compulsory human rights education	%	4.2	4.4	8.0
Human rights impact assessment	Ratio of workplace human rights risk assessments	%	100	100	100
	Ratio of addressed identified risks	%	100	100	100

Stakeholder Human Rights Grievance Handling¹⁾

Category		Unit	2023	2024	2025
Total number of received cases		Cases	12	16	8
Total number of resolved cases		Cases	12	16	8

1) As part of compliance assessments at each business site, a survey was conducted among all employees including issues related to discrimination

New Suppliers that Underwent ESG Assessments

Category		Unit	2023	2024	2025
Total new suppliers that underwent environmental and labor practice assessments	Total	Units	423	474	352
	Domestic	Units	84	70	28
	Overseas	Units	339	404	324

Suppliers ESG Assessments

Category		Unit	2023	2024	2025
Suppliers that underwent ESG assessments		Units	559	775	761
Suppliers with Identified Improvement Tasks ¹⁾		Units	46	47	22
Development and Implementation of Improvement Plans		Units	30	35	20
Action Taken on Improvement Tasks (Contract Cancellation)		Units	16	12	2

1) Improvement tasks identified through ESG-related assessments covering the environment, occupational health and safety, recruitment, ethics, and other areas

Suppliers Supporting Program

Category		Unit	2023	2024	2025
Suppliers capacity-building program	Suppliers supported by the program	Units	1,011	1,036	1,018
	Key suppliers supported by the program	Units	191	193	215
Financial support performance for suppliers	Support for management funds	100 million KRW	220	222	213
	Creation of mutual funds	100 million KRW	950	1,050	850
Performance of technical support for suppliers		100 million KRW	13	7	6

Status of Suppliers

Category		Unit	2023 ¹⁾	2024 ¹⁾	2025
Total number of suppliers		Units	2,113	1,930	1,853
Number of significant suppliers ²⁾		Units	344	294	273
Total purchase amount from suppliers ³⁾		100 million KRW	134,163	67,236	46,598
Purchase amount from significant suppliers		100 million KRW	108,447	52,547	32,384
Share of purchases from significant suppliers		%	80.8	78.2	69.5

1) Data for 2023 and 2024 have been restated

2) Selection of outstanding suppliers based on comprehensive competitiveness evaluation criteria such as transaction performance in the current year, purchase volume, financial capacity (financial soundness, credit rating), technical capabilities (core technology, irreplaceable technology), and management capabilities (sustainability, organizational management)

3) Based on the purchase amount from suppliers, including local purchase performance (covering purchases, outsourcing, etc.)

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Safety indicators

Category		Unit	2023	2024	2025
Number of incidents ^{1), 2)}	Total	Cases	200	296	146
	Region	Domestic	185	201	97
		Overseas	15	95	49
	Type	Employees	23	96	48
		Contractors	177	200	98
Fatalities ³⁾	Total	Cases	0	3	2
	Region	Domestic	0	2	2
		Overseas	0	1	0
	Type	Employees	0	2	0
		Contractors	0	1	2
Lost Time Injury Rate (LTIR) ^{2), 4)}	Total		0.13	0.21	0.15
	Type	Employees	0.14	0.55	0.29
		Contractors	0.13	0.16	0.13

1) Incidents leading to absences of more than three days among employees and contractors at all domestic and overseas business sites

2) 2023 and 2024 data have been restated

3) Fatalities among employees and contractors at all domestic and overseas sites

4) Lost Time Injury Rate (LTIR) = (Total number of incidents)/(Total hours worked per year) X 200,000

Safety Management System

Category	Unit	2023	2024	2025
Scope of application	%	100	100	100
External certifications (ISO 45001, etc.) ¹⁾	%	96.4	98.7	100
Internal management system	%	3.6	1.3	-

1) Including all employees, such as on-site subcontractor workers, working at business sites where the occupational health and safety management system is applied

Customer Health and Safety

Category		Unit	2023	2024	2025
Health and safety impact assessment of major products and services ¹⁾	Major product and service categories	Units	175	161	162
	Major product and service categories that underwent health and safety impact assessments	Units	175	161	162
	Ratio of major product and service categories that underwent health and safety impact assessments	%	100	100	100
Violations of regulations related to product and service health and safety impacts	Cases of legal regulation violations (penalties, fines)	Cases	0	0	0
	Cases of legal regulation violations (warning)	Cases	0	0	0
	Cases of voluntary regulation violations	Cases	24	50	40

1) 2023 and 2024 data have been restated due to changes in the calculation criteria.

- Calculation criteria: Engineering & Construction Group: impact assessments conducted based on ISO 9001-certified business sites

Fashion Group: KC testing and product safety assessments conducted

Resort Group: safety assessments conducted for items subject to statutory inspections

Customer Personal Information

Category		Unit	2023	2024	2025
Number of customer personal information protection violations and data loss incidents	Total	Cases	0	0	0
	Issues raised by external parties and subsequently substantiated internally within the organization	Cases	0	0	0
	Issues raised by regulatory authorities	Cases	0	0	0

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Product and Service Labeling

Category		Unit	2023	2024	2025
Violations of labeling regulations	Cases of legal regulation violations (penalties, fines)	Cases	0	0	0
	Cases of legal regulation violations (warning)	Cases	0	0	0
	Cases of voluntary regulation violations	Cases	0	0	0
Violations of marketing communication regulations	Cases of legal regulation violations (penalties, fines)	Cases	0	0	0
	Cases of legal regulation violations (warning)	Cases	0	0	0
	Cases of voluntary regulation violations	Cases	0	0	0

Product Stewardship

Category		Unit	2023	2024	2025
Revenue from products and buildings with environmental certifications	Certified green buildings ¹⁾	Million KRW	800,973	2,400,853	884,255
	MD products with environmental certifications and labels ²⁾	Million KRW	341	7,007	13,070

1) Certified green buildings of the Engineering & Construction Group, including G-SEED certification in Korea and LEED certification overseas

2) MD products of the Fashion Group that carry environmental certifications and labels and have passed safety inspections

Quality Management System

Category		Unit	2023	2024	2025
Scope of application		%	100	100	100
External certifications (ISO 9001, etc.)		%	90.5	89.3	87.8
Internal management system		%	9.5	10.7	12.2

Customer Satisfaction

Category		Unit	2023	2024	2025
National customer satisfaction index	Apartment sector	Ranking (score)	1(82)	1(83)	1(84)
	Comprehensive leisure facilities sector	Ranking (score)	1(87.8)	1(88.9)	1(89.6)
Korean Customer Satisfaction Index (KCSI)	Water park sector	Ranking (score)	1(85.2)	1(86.6)	1(87.2)
	Theme park sector	Ranking (score)	1(78.4)	1(78.6)	1(79.6)
Korean Service Quality Index (KS-SQI)	Water park sector	Ranking (score)	1(74.7)	1(74.8)	1(76.8)

Social Contribution Participation Performance

Category		Unit	2023	2024	2025
Number of participants in social contributions		Persons	14,619	22,726	20,706
Social contribution participation hours		Hours	53,612	79,293	68,527

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Governance Performance

Compliance and Ethical Management Training^{1), 2)}

Category	Unit	2023	2024	2025
Total number of participants (cumulative)	Persons	108,842	107,308	81,683

1) One hour of training per participant

2) Total training on compliance risks (fair trade, anti-corruption, data protection, employment and labor, mutual growth, safety, environmental quality, clean organization)

Compliance Self-Assessment

Category	Unit	2023	2024	2025
Number of participants in self-assessment	Persons	13,117	13,903	13,592
Self-assessment participation ratio	%	98.5	98.5	98.8

Corruption Risk Assessment for Business Sites

Category	Unit	2023	2024	2025
Number of targeted business sites ¹⁾	Units	127	127	125
Number of business sites assessed (inspected) for corruption risk ²⁾	Units	85	71	47
Ratio of business sites assessed (inspected) for corruption risk	%	66.9	55.9	37.6

1) Targeted business sites include headquarters departments, sites, branches/corporations, and offices

2) Corruption risk assessments (inspections) conducted every two years for all business sites

Legal and Regulatory Violations

Category	Unit	2023	2024	2025
Number of compliance violations ¹⁾	Cases	0	0	0
Amount of fines imposed for compliance violations	Million KRW	0	0	0

1) Compliance violation items: Anti-corruption, Fair trade

Compliance-related Action Status

Category		Unit	2023	2024	2025
Non-monetary sanctions (employees)	Disciplinary actions	Cases	0	0	0
	Warning	Cases	30	26	17
Non-monetary sanctions (suppliers)	Contract terminations with suppliers	Cases	2	0	0

Ethical Management

Category		Unit	2023	2024	2025
Code of conduct application rate	Employees	%	100	100	100
	Contractors·Suppliers·Service providers	%	100	100	100
	Subsidiaries	%	100	100	100
Signature rate for acknowledging the code of conduct	Employees	%	100	100	100
	Contractors·Suppliers·Service providers	%	100	100	100
	Subsidiaries	%	100	100	100

Composition of the Board of Directors

Category		Unit	2023	2024	2025
Number of composition of the BOD	Total	Persons	9	9	9
	Number of independent directors	Persons	5	5	5
	Number of executive directors	Persons	4	4	4
Diversity of BOD	Number of female independent directors	Persons	1	1	1
	Number of foreign independent directors	Persons	2	1	1
Independence of the BOD	Duration of maintaining the chairmanship of independent directors	Year	2.8	3.8	4.8
Efficiency of the BOD	Number of restrictions on concurrent positions for independent directors	Units	2	2	2
	Attendance rate to BOD meetings	%	98.8	100	98.6
	Number of BOD meetings held	Meetings	9	8	8
	Number of agenda items on which independent directors opposed or proposed modifications	Cases	0	0	0

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Governance Performance

Committee Operations

Category		Unit	2023	2024	2025
Sustainability committee	Attendance rate of independent directors	%	97.1	100	100
	Number of BOD meetings held	Meetings	7	6	6
Independent director recommendation committee	Attendance rate of independent directors	%	100	100	100
	Number of BOD meetings held	Meetings	4	3	2
Audit committee	Number of members meeting the financial expertise requirement	Persons	2	2	2
	Ratio of members meeting the financial expertise requirement	%	66.7	66.7	66.7
	Attendance rate of independent directors	%	100	100	100
	Number of BOD meetings held	Meetings	6	7	8
Compensation committee	Attendance rate of independent directors	%	100	100	100
	Number of BOD meetings held	Meetings	5	4	5

CEO Compensation

Category		Unit	2023	2024	2025
CEO compensation policy	Ratio of short-term CEO compensation deferred bonus	%	0	0	0
	CEO variable compensation performance period	Years	3	3	3
	CEO variable compensation maximum vesting period	Years	3	3	3
	CEO compensation (base salary + performance bonus) ¹⁾	Million KRW	1,935	1,705	1,622
	Ratio of CEO compensation to total employee compensation ²⁾	Times	14	13	13

1) Average values for three representatives in the business report

2) Average employee compensation value in the business report

Director Compensation Paid¹⁾

Category		Unit	2023	2024	2025
Average compensation per person	Registered directors ²⁾	Million KRW	2,671	1,463	1,857
	Independent directors ³⁾	Million KRW	238	95	104
	Audit committee members	Million KRW	85	95	98
	Auditors	Million KRW	-	-	-

1) Compensation for registered directors consists of salaries, bonuses, other employment income, retirement income, and other components, and is paid within the compensation limit approved by the General Meeting of Shareholders, taking into account rank, the nature of assigned duties, and performance

2) Excluding independent directors and Audit Committee members

3) Excluding Audit Committee members

Effectiveness of the Board of Directors

Category		Unit	2023	2024	2025
BOD tenure	Average board tenure	Years	3.5	3.4	4.4
BOD expertise	Ratio of directors with industry specific experience	%	66.7	55.6	55.6

Voting Rights

Category		Unit	2023	2024	2025
Voting rights status	Shares owned by CEO	Shares	5,400	4,800	10,400
	Shares owned by executive directors	Shares	8,699	8,099	14,699
	Shares owned by independent directors	Shares	200	200	200
	Ownership stake of registered executives	%	0.005	0.005	0.009
	Ownership stake of non-registered executives	Shares	28,533	11,690,119	11,686,401
	Government agency voting rights ownership ratio	%	7.0	7.3	8.5
	Total voting rights of the founding family	%	31.8	32.6	36.3

Shareholders' Meeting

Category		Unit	2023	2024	2025
Shareholders' meeting regulations	Notification date for matters (e.g., venue, agenda) of regular shareholders' meetings	Days	29	29	28

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General Economic Performance

Key Financial Performance¹⁾

Category	Unit	2023	2024	2025
Revenue	Million KRW	35,402,360	34,437,730	31,527,490
Operating profit	Million KRW	1,654,005	1,530,629	949,012

1) Based on consolidated financial statements for the E&C, T&I, Fashion and Resort groups (excluding domestic subsidiaries)

Policy Advocacy Supports¹⁾

Category	Unit	2023	2024	2025
Lobbyists and lobbying organizations	Million KRW	0	0	0
Political campaign candidates	Million KRW	0	0	0

1) Samsung C&T Corporation adheres to its Samsung Management Principles and Compliance Code of Conduct, refraining from political intervention, providing illegal political funds, or engaging in illegal financial transactions such as money laundering

Organization Supports

Category	Unit	2023	2024	2025
Association or tax-exempt organization ¹⁾	Million KRW	2,052	1,972	2,031

1) Key details for 2025: Korea Construction Association (KRW 725 million), International Contractors Association of Korea (KRW 462 million), Korea Construction Management Association (KRW 100 million)

R&D Status

Category	Unit	2023	2024	2025
R&D expenses	Million KRW	148,200	162,408	164,336
Ratio of R&D expenses to revenue	%	0.4	0.8	1.1
R&D personnel	Persons	172	184	135
Environmental R&D expenses	Million KRW	27,011	36,881	53,262
Clean technology investment target ¹⁾	Million KRW	28,044	17,575	47,470

1) 2024 data have been restated

Patent Status

Category	Unit	2023	2024	2025
Number of patents	Units	329	384	476

Sustainability Taxonomy¹⁾

Category			Unit	2023	2024	2025		
Revenue	Total		Million KRW	2,277,433	2,846,775	2,394,821		
	Ratio		%	6.4	8.3	7.6		
	Common	Industry	Manufacturing of innovative products	Million KRW	580,446	875,521	781,853	
	Greenhouse gas reduction	Power generation/ Energy	Bioenergy production	Million KRW	182,967	95,725	137,824	
			Hydrogen production	Million KRW	-	-	822	
			Solar-based energy production	Million KRW	467,920	469,368	202,047	
			Hydropower-based energy production	Million KRW	179,973	-	-	
			Wind-based energy production	Million KRW	12,673	3,904	4,166	
			Electric energy storage and conversion	Million KRW	-	-	40	
			Hydrogen and ammonia energy storage	Million KRW	-	18,055	35,689	
			Construction and operation of transmission and distribution infrastructure for renewable energy	Million KRW	-	-	8,262	
			Transportation	Introduction of zero-emission vehicles, railway vehicles, construction machinery, agricultural machinery, vessels, aircraft, and bicycles	Million KRW	616	1,722	11,456
				Zero-emission transportation infrastructure	Million KRW	532,069	321,447	282,352
	Cities/Buildings	Zero-energy and green buildings		Million KRW	85,386	898,384	837,481	
	Transition to a circular economy	Production	Production of recycled raw materials and circular resources	Million KRW	59,298	-	-	
		Regeneration	Reuse of waste	Million KRW	89,121	71,225	20,738	
			Recycling of waste	Million KRW	-	2,701	1,165	
	Biodiversity conservation	Species protection, conservation, and Restoration	Other	Million KRW	86,965	88,724	70,925	

1) Revenue from major green economic activities was calculated in accordance with the Korean Green Taxonomy (K-Taxonomy) Guidelines as of December 2025

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Report Overview

Through the Samsung C&T Sustainability Report 2026, Samsung C&T seeks to disclose the results of activities undertaken to achieve its medium- to long-term ESG strategic direction and goals. The report consists of three sections: Sustainability Framework, which describes Samsung C&T’s ESG strategy framework and progress on related initiatives; Sustainability Management, which covers the Company’s environmental, social, and governance activities; and the Appendix, which presents its non-financial performance.

Reporting Standard

This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards, international sustainability reporting guidelines. It has also been prepared with consideration of the International Sustainability Disclosure Standards (IFRS S1 General Requirements and IFRS S2 Climate-related Disclosures) of the International Sustainability Standards Board (ISSB), the Task Force on Climate-related Financial Disclosures (TCFD) guidelines, as well as the SASB(Sustainability Accounting Standards Board)¹⁾.

Reporting Period and Scope

This report covers Samsung C&T Corporation’s performance from January 1, 2025, to December 31, 2025. The reporting scope includes all domestic and international business sites across the company’s four groups (Engineering & Construction, Trading & Investment, Fashion, and Resort), excluding domestic subsidiaries such as Samsung Welstory and Samsung Biologics, etc. Quantitative performance data is provided for the past three years to show year-over-year trends. Some qualitative performance data includes information from before 2025 and the first half of 2026.

1) Application of SASB Guidelines by business group: The E&C Group(Engineering Construction), The T&I Group(Iron & Steel Producers/Chemicals / Solar Technology & Project Developers), The Fashion Group(Apparel, Accessories & Footwear), The Resort Group(Leisure Facilities)

Group	Scope
The E&C Group	All domestic and overseas business sites
The T&I Group	All domestic and overseas business sites
The Fashion Group	All domestic and overseas business sites
The Resort Group	All domestic business sites

Environmental performance assessment standards

Environmental performance is assessed and provided in accordance with the following standards.

Classification of data		Assessment scope and standards
Data Collection Scope		· Total number of domestic and overseas business site operated for the current year
Energy Consumption	Energy consumption	· Statement of energy consumption · Data verified by the third party institution
	Energy consumption intensity	· Based on sales amounts in the annual business report (excluding domestic subsidiaries of 4 groups)
Greenhouse Gas Emissions	Scope 1 emissions Scope 2 emissions Scope 3 emissions	· Based on all domestic and overseas business sites · (Domestic) Statement of greenhouse gas emissions · (Overseas) GHG Protocol · Data verified by the third party institution
	Greenhouse gas emissions intensity	· Based on sales amounts in the annual business report (excluding domestic subsidiaries of 4 groups)
Water Consumption	Water consumption	· Calculated by ‘Water withdrawal – Water discharged’ · Based on disclosed information in ‘Mulbaro System’
	Water consumption intensity	· Based on sales amounts in the annual business report (excluding domestic subsidiaries of 4 groups)
	Total water usage in water-scarce regions	· Calculated by ‘Water withdrawal – Water discharged’ within the country among the 44 countries based on WRI (World Resources Institute)
	Water sources affected by withdrawal	· Number of sites that use river water
Resource Consumption		· Status of ordered materials in the purchase system
Waste Discharge Amount	Waste discharge amount	· Based on disclosed information in ‘Allbaro System’
	Waste recycling amount	
Wastewater discharge		· Amount of wastewater consigned to a wastewater treatment company and amount discharged after self-purification
Air Pollutant Emissions		· Based on disclosed information in ‘ENV-INFO system’
Water Pollutant Discharge		
Biodiversity	Number of project sites in areas with high biodiversity value	· Based on sites subject to environmental impact assessments
Environmental Regulations	Number of environmental regulation violations	· Based on disclosed information in ‘ENV-INFO system’
	Amount of fines for environmental regulation violations	
Environmental Management System		· Number of project sites and business sites acquired external certification (ISO 14001)
Electric Vehicles		· Number of electric and hydrogen vehicles in accordance with the Clean Air Conservation Act

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Social Performance Assessment Standards

Social performance is assessed and provided in accordance with the following standards

Classification of Data		Assessment Scope and Standards
Employee Status		· Total number of domestic/overseas permanent and contracted employees · 'Permanent employees' are employees with work contracts of unlimited duration · Company-wide employees and overseas resident employees are calculated as employees in the original sector
	Employment rate of persons with disabilities	· Based on the reports made to the Korea Employment Agency for Persons with Disabilities within the Ministry of Employment and Labor
Employee Recruitment Status		· Permanent employees hired by headquarters (excluding local/GE hired by overseas branches and corporations)
Childcare Leave	Users of childcare leave	· Employees with children under the age of eight who are on childcare leave in accordance with the Equal Employment Opportunity and Work-family Balance Assistance Act
	Childcare leave beneficiary	· Employees with children under the age of eight in accordance with the Equal Employment Opportunity and Work-family Balance Assistance Act
	Returnees from childcare leave	· Returnee in accordance with termination of childcare leave (including early return) for the current year from January 1 to December 31
	Expected returnee from childcare leave	· Expected returnee for the current year after the use of childcare leave during the prior reporting period
Male/Female Equal Compensation	Executives	· Based on remuneration of executive position under the employment contract
	Managers	· Based on remuneration of manager position under the employment contract
	Non-managers	· Based on remuneration of non-manager position under the employment contract
Labour Relations	Ratio of labor unions · Ratio of application of collective agreements	· (Number of member of union membership)/(Number of expected member available for union membership)
Employee Training		· Total training for domestic and oversea employees
Suppliers	Total number of suppliers	· Total supplier companies with transaction history for the current year among registered supplier companies
	Number of significant suppliers	· Selection of outstanding suppliers based on comprehensive competitiveness evaluation criteria such as transaction performance in the current year, purchase volume, financial capacity (financial soundness, credit rating), technical capabilities (core technology, irreplaceable technology), and management capabilities (sustainability, organizational management).
Safety Indicators	Number of incidents	· Incidents leading to absences of more than three days among employees and suppliers at all domestic and overseas business sites
	Fatalities	· Fatalities among employees and suppliers at all domestic and overseas sites
	Lost Time Injury Rate (LTIR)	· (Total number of incidents)/(Total hours worked per year) X 200,000

Revision and Recalculation of Information

The information included in this report has been updated due to changes in calculation criteria compared to previous years' reports. The revised information is as follows:

Category	Name of Indicators	Details of Criteria Change
Social	Voluntary turnover	· 2023 and 2024 data have been restated following a review and reflection of voluntary turnover data.
	Childcare leave	· 2023 and 2024 data have been restated following a review and reflection of parental leave data.
	Total number of suppliers	· 2023 and 2024 data have been restated based on the defined scope of entities subject to management and implementation
	Number of occupational accidents	· 2023 and 2024 data have been restated following a review and reflection of data on the number of occupational accidents
	Customer health and safety	· 2023 and 2024 data have been restated due to changes in the calculation criteria
Governance	Sustainability taxonomy	· 2023 and 2024 data have been restated due to changes in the classification of economic activities reflecting the Korean Green Taxonomy (K-Taxonomy) criteria as of December 2025
	Environmental technology investment target	· 2024 data have been restated based on the definition used to calculate environmental technology investment

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Statement of Use	Samsung C&T has prepared this sustainability report in accordance with the GRI Standards (In accordance with) for the period from January 1, 2025, to December 31, 2025, and has applied these standards in reporting the relevant information.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	As of the publication of the report in May 2026, there are no applicable GRI Sector Standards. To determine important issues applicable to Industrial Conglomerates according to the GICS criteria, external sources and indicators were reviewed to select and report on significant issues and related performance.

GRI 2: General Disclosures 2021

Disclosures	Page	Remarks
2-1	Organizational details	5
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	109, 111, 112, 116
2-5	External assurance	2
2-6	Activities, value chain and other business relationships	5-10 62nd Annual Report (1. Overview of Business)
2-7	Employees	108
2-8	Workers who are not employees	108 62nd Annual Report (F. Employee Status)
2-9	Governance structure and composition	5, 90
2-10	Nomination and selection of the highest governance body	91
2-11	Chair of the highest governance body	91 62nd Annual Report (E. Independence of directors)
2-12	Role of the highest governance body in overseeing the management of impacts	92
2-13	Delegation of responsibility for managing impacts	92
2-14	Role of the highest governance body in sustainability reporting	92
2-15	Conflicts of interest	90 · Compliance with interest conflict prevention policies including domestic laws such as commercial law, etc. · 2025 Corporate Governance Report ‘Detailed principles 5-1’

Disclosures	Page	Remarks
2-16	Communication of critical concerns	92 62nd Annual Report (D. Committee within the BOD)
2-17	Collective knowledge of the highest governance body	91 62nd Annual Report ((3) Expertise of independent directors, 2. Details regarding the audit system)
2-18	Evaluation of the performance of the highest governance body	93 62nd Annual Report (2. Executive compensation, etc.)
2-19	Remuneration policies	93
2-20	Process to determine remuneration	93
2-21	Annual total compensation ratio	115 62nd Annual Report (2. Executive compensation, etc.)
2-22	Statement on sustainable development strategy	12
2-23	Policy commitments	37, 52, 58, 68, 75, 82, 97
2-24	Embedding policy commitments	37, 52, 58, 68, 75, 82, 97, 114
2-25	Processes to remediate negative impacts	61, 101
2-26	Mechanisms for seeking advice and raising concerns	61, 101
2-27	Compliance with laws and regulations	107, 112, 114 62nd Annual Report (3. Matters related to sanctions and other disciplinary actions)
2-28	Membership associations	126
2-29	Approach to stakeholder engagement	18
2-30	Collective bargaining agreements	63, 110

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GRI 3: Material Topics 2021

Disclosures		Page	Remarks
3-1	Process to determine material topics	15-17	
3-2	List of material topics	15-17	

Material Topic 1: Climate Action

Topic		Disclosures	Page	Remarks
GRI 3: Material Topics 2021	3-3	Management of material topics	15-17	
GRI 302: Energy	302-1	Energy consumption within the organization	104	
	302-3	Energy intensity	104	
	302-4	Reduction of energy consumption	104	
GRI 305: Emissions	305-1	Direct (Scope 1) GHG emissions	105	
	305-2	Energy indirect (Scope 2) GHG emissions	105	
	305-3	Other Indirect Greenhouse Gas Emissions (Scope 3)	105	
	305-4	GHG emissions intensity	105	
	305-5	Reduction of GHG emissions	105	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	106	

Material Topic 2: Resource use and circular economy

Topic		Disclosures	Page	Remarks
GRI 3: Material Topics 2021	3-3	Management of material topics	15-17	
GRI 303: Water and Effluents	303-3	Water withdrawal	105	
	303-4	Water discharge	105	
	303-5	Water consumption	105	
GRI 306: Waste	306-2	Management of significant waste-related impacts	41	
	306-3	Waste generated	106	
	306-4	Waste diverted from disposal	106	
	306-5	Waste directed to disposal	106	

Material Topic 3: Occupational Health and Safety

Topic		Disclosures	Page	Remarks
GRI 3: Material Topics 2021	3-3	Management of material topics	15-17	
GRI 403: Occupational Health and Safety	403-1	Occupational health and safety management system	52-57, 112	
	403-2	Hazard identification, risk assessment, and incident investigation	53-54	
	403-3	Occupational health services	55	
	403-4	Worker participation, consultation, and communication on occupational health and safety	55	
	403-5	Worker training on occupational health and safety	56	
	403-6	Promotion of worker health	57	
	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	112	
	403-9	Work-related injuries	112	

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Material Topic 4: Employee Competency Development

Topic		Disclosures	Page	Remarks
GRI 3: Material Topics 2021	3-3	Management of material topics	15-17	
GRI 404: Training and Education	404-1	Average hours of training per year per employee	110	
	404-2	Programs for upgrading employee skills and transition assistance programs	66	
	404-3	Percentage of employees receiving regular performance and career development reviews	67	

Material Topic 5: Human Rights Management

Topic		Disclosures	Page	Remarks
GRI 3: Material Topics 2021	3-3	Management of material topics	15-17	
GRI 405	405-1	Diversity of governance bodies and employees	108	
	405-2	Ratio of basic salary and remuneration of women to men	110	
GRI 406: Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	60	
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	68, 111	No negative impact has arisen due to violations of freedom of association and collective bargaining

Material Topic 6: Supply Chain Management

Topic		Disclosures	Page	Remarks
GRI 3: Material Topics 2021	3-3	Management of material topics	15-17	
GRI 308: Supplier Environmental Assessment	308-1	New Suppliers Screened Using Environmental Criteria	111	
	308-2	Negative environmental impacts in the supply chain and actions taken	69, 111	
GRI 414: Supplier Social Assessment	414-1	New suppliers that were screened using social criteria	111	
	414-2	Negative social impacts in the supply chain and actions taken	69, 111	

Material Topic 7: Ethics and Compliance Management

Topic		Disclosures	Page	Remarks
GRI 3: Material Topics 2021	3-3	Management of material topics	15-17	
GRI 205: Anticorruption	205-1	Operations assessed for risks related to corruption	114	
	205-2	Communication and training about anticorruption policies and procedures	114	
	205-3	Confirmed incidents of corruption and actions taken	114	
GRI 206: Anticompetitive Behavior	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	114	
GRI 415: Public Policy	415-1	Political contributions	-	In accordance with Article 31 Political Funding Act, it is legally prohibited, and Samsung C&T Corporation is complying with it.

Material Topic 8: Biodiversity

Topic		Disclosures	Page	Remarks
GRI 101: Biodiversity	101-2	Management of biodiversity impacts	46-47	
	101-4	Identification of biodiversity impacts	44-45, 107	
	101-5	Locations of biodiversity impacts (Ecologically Sensitive Areas)	44-45, 107	
	101-6	Direct drivers of biodiversity loss	44-45	

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The Engineering & Construction (E&C) Group

Sector: Engineering Construction

Sustainability Disclosure Topics & Accounting Metrics				Samsung C&T Response
Topic	Code	Accounting Metrics Description	Unit	2025
Environmental Impacts of Project Development	IF-EN-160a.1	Number of incidents of non-compliance with environmental permits, standards, and regulations	Cases	2
	IF-EN-160a.2	Discussion of processes to assess and manage environmental risks associated with project design, siting, and construction	-	p. 45-47
Structural Integrity & Safety	IF-EN-250a.1	Amount of defect- and safety-related rework costs	100 million KRW	Not disclosed for business reasons
	IF-EN-250a.2	Total amount of monetary losses as a result of legal proceedings associated with defect- and safety-related incidents	100 million KRW	Not disclosed for business reasons
Workforce Health & Safety	IF-EN-320a.1	Total recordable incident rate (TRIR) and fatality rate for direct employees	-	p. 112(Integrated data)
	IF-EN-320a.1	Total recordable incident rate (TRIR) and fatality rate for contract employee	-	p. 112(Integrated data)
Lifecycle Impacts of Buildings & Infrastructure	IF-EN-410a.1	Number of commissioned projects certified to a third-party multi-attribute sustainability standard	Cases	3
		Number of active projects seeking such certification	Cases	4
		A third-party multi-attribute sustainability standard	-	G-SEED, LEED, Green Re, GBI
	IF-EN-410a.2	Discussion of process to incorporate operational-phase energy and water efficiency considerations into project planning and design	-	p. 37-39, 42
Climate Impacts of Business Mix	IF-EN-410b.1	Amount of backlog for hydrocarbon-related	100 million KRW	48,492
		Amount of backlog for renewable energy projects	100 million KRW	24,863
	IF-EN-410b.2	Amount of backlog cancellations associated with hydrocarbon-related projects	100 million KRW	0
	IF-EN-410b.3	Amount of backlog for non-energy projects associated with climate change mitigation	100 million KRW	23,446
Business Ethics	IF-EN-510a.1	Number of active projects in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	Cases	0
		Number of backlog in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	100 million KRW	0
	IF-EN-510a.2	Total amount of monetary losses as a result of legal proceedings associated with charges of bribery or corruption and anticompetitive practices	100 million KRW	0
	IF-EN-510a.3	Description of policies and practices for prevention of bribery and corruption, and anticompetitive behavior in the project bidding processes	-	p. 97-102
Active Metrics	IF-EN-000.A	Number of active projects	Cases	66
	IF-EN-000.B	Number of commissioned projects	Cases	28
	IF-EN-000.C	Total backlog	100 million KRW	293,448

* Samsung C&T discloses items aligned with the industry-specific standards under the SASB framework, taking into account the unique characteristics of each of its business groups (E&C, T&I, Fashion, and Resort). Accordingly, the SASB metrics included in this report are based on group-specific data and are disclosed separately by group to ensure comparability and representativeness.

The Trading & Investment (T&I) Group

Sector: Iron & Steel Producers/Chemicals/Solar Technology & Project Developers

Sustainability Disclosure Topics & Accounting Metrics				Samsung C&T Response
Topic	Code	Accounting Metrics Description	Unit	2025
Greenhouse Gas Emissions	EM-IS-110a.1 RT-CH-110a.1	Gross global Scope 1 emissions	tCO ₂ e	37,665
	EM-IS-110a.2 RT-CH-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	-	p. 30-36
Energy Management	EM-IS-130a.1 RT-CH-130a.1	Total energy consumed	GJ	1,314,154
		Percentage grid electricity	%	48.6
		Percentage renewable	%	45.8
		Total self-generated energy	GJ	-
Water Management	EM-IS-140a.1 RT-CH-140a.1 RR-ST-140a.1	Total freshwater withdrawn	ton	1,412,930
		Percentage recycled	%	25.7
		Percentage in regions with high or extremely high baseline water stress	ton	0
Waste Management	EM-IS-150a.1 RT-CH-150a.1 RR-ST-150a.1	Amount of waste generated	ton	326,047
		Percentage recycled	%	97.5
Workforce Health & Safety	EM-IS-320a.1 RT-CH-320a.1	Total recordable incident rate (TRIR) for full-time employees	-	p. 112 (Integrated data)
		Total recordable incident rate (TRIR) for contract employees	-	p. 112 (Integrated data)
		Fatality rate for full-time employees	-	p. 112 (Integrated data)
		Fatality rate for contract employees	-	p. 112 (Integrated data)
	RT-CH-320a.2	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	-	p. 52-57
Community Relations	RT-CH-210a.1	Discussion of engagement processes to manage risks and opportunities associated with community interests	-	p. 45, 60
Management of the Legal and Regulatory Environment	RT-CH-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	-	p. 45, 60

* Samsung C&T discloses items aligned with the industry-specific standards under the SASB framework, taking into account the unique characteristics of each of its business groups (E&C, T&I, Fashion, and Resort). Accordingly, the SASB metrics included in this report are based on group-specific data and are disclosed separately by group to ensure comparability and representativeness.

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The Fashion Group

Sector: Apparel, Accessories & Footwear

Sustainability Disclosure Topics & Accounting Metrics				Samsung C&T Response
Topic	Code	Accounting Metrics Description	Unit	2025
Management of Chemicals in Products	CG-AA-250a.1	Discussion of processes to maintain compliance with restricted substances regulations	-	p. 75-78
	CG-AA-250a.2	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	-	p. 75-78
Labor Conditions in the Supply Chain	CG-AA-430b.1	Percentage of Tier 1 supplier facilities and supplier facilities beyond Tier 1 that have been audited to a labor code of conduct	%	100
	CG-AA-430b.2	Priority non-conformance rate for suppliers' labor code of conduct audits	%	0
	CG-AA-430b.2	Associated corrective action rate for suppliers' labor code of conduct audits	%	0
	CG-AA-430b.3	Description of the greatest labor and environmental, health, and safety risks in the supply chain	-	p. 68~69
Raw Materials Sourcing	CG-AA-440a.3	List of priority raw materials; for each priority raw material- environmental or social factor(s) most likely to threaten sourcing	-	N/A
	CG-AA-440a.3	List of priority raw materials; for each priority raw material- discussion on business risks or opportunities associated with environmental or social factors	-	N/A
	CG-AA-440a.3	List of priority raw materials; for each priority raw material- management strategy for addressing business risks and opportunities	-	N/A
	CG-AA-440a.4	Amount of priority raw materials purchased, by material	LB	N/A
Activity Metric	CG-AA-000.A	Number of Tier 1 suppliers and suppliers beyond Tier 1 ¹⁾	Unit	224

1) The data was compiled based on supplier companies identified as being within the scope of internal management among all suppliers.

The Resort Group

Sector: Leisure Facilities

Sustainability Disclosure Topics & Accounting Metrics				Samsung C&T Response
Topic	Code	Accounting Metrics Description	Unit	2025
Energy Management	SV-LF-130a.1	Total energy consumed	GJ	908,002
	SV-LF-130a.1	Percentage grid electricity	%	79.5
	SV-LF-130a.1	Total self-generated energy	%	13.9
Customer Safety	SV-LF-250a.1	Fatality rate for customers	%	0
	SV-LF-250a.1	Injury rate for customers	-	Not disclosed for business reasons
	SV-LF-250a.2	Percentage of facilities inspected for safety	%	100
	SV-LF-250a.2	Percentage of facilities that failed inspection	%	0
Workforce Safety	SV-LF-320a.1	Total recordable incident rate (TRIR) for direct employees	-	p. 112 (Integrated data)
	SV-LF-320a.1	Total recordable incident rate (TRIR) for contract employees	-	p. 112 (Integrated data)
	SV-LF-320a.1	Near miss frequency rate (NMFR) for Permanent employees	%	p. 112 (Integrated data)
	SV-LF-320a.1	Near miss frequency rate (NMFR) for Seasonal employees	%	p. 112 (Integrated data)
Activity Metric	SV-LF-000.A	Attendance	명	5,590,958
	SV-LF-000.B	Number of customer-days	시간	Not disclosed for business reasons

^{*} Samsung C&T discloses items aligned with the industry-specific standards under the SASB framework, taking into account the unique characteristics of each of its business groups (E&C, T&I, Fashion, and Resort). Accordingly, the SASB metrics included in this report are based on group-specific data and are disclosed separately by group to ensure comparability and representativeness.

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In December 2025, Samsung C&T joined the United Nations Global Compact (UNGC). Since then, the Company has embedded the Ten Principles of the UNGC across its business operations and management practices in the areas of human rights, labor, the environment, and anti-corruption. Samsung C&T is also carrying out a broad range of sustainability initiatives to contribute to the achievement of the United Nations Sustainable Development Goals (SDGs), the shared goals of the international community.

UN SDGs		Samsung C&T Response Activities	Relevant Section
Good Health and Well-being		· Appoints Chief Safety Officers (CSOs) by business group and operates quarterly CSO Council meetings · Obtains Occupational Health and Safety Management System (ISO 45001) certification and establishes management systems · Conducts regular health checkups, health management programs, and health campaigns for executives and employees	Occupational Health and Safety 52p
Quality Education		· Provides foreign language learning, regional expert training, and pre-assignment training for employees dispatched overseas to develop global talent · Provides job-specific training to develop professionals by job function · Operates youth education social contribution programs, including Samsung Dream Class and Samsung Stepping Stone of Hope	Executives and Employees Social Contribution 62p, 85p
Gender Equality		· Prohibits discrimination based on gender, nationality, or other grounds in recruitment, employment, and promotion · Expands workforce diversity by hiring multinational talent, persons with disabilities, persons of national merit, and others · Operates maternity protection programs, including childcare leave, spouse childbirth leave, and maternity protection rooms	Executives and Employees 62p
Clean Water and Sanitation		· Manages water recycling rate targets and implements initiatives to reduce water use · Reduces water use at parks and introduces mobile water recycling systems · Establishes standard operating procedures for managing water pollutants and internal wastewater management guidelines	Resource Circulation 39p
Affordable and Clean Energy		· Implements site-specific initiatives to achieve low-carbon and high-efficiency operations · Improves winter curing methods at construction sites and promotes energy efficiency through equipment optimization · Promotes low-carbon energy businesses, including expanding solar power project development, securing business opportunities across the hydrogen value chain, and participating in SMR projects	Climate Change Response Expansion of Low-carbon Businesses 23p, 48p
Decent Work and Economic Growth		· Respect for freedom of association and regular collective bargaining · Operation of labor-management councils for each business group	Employees 62p

UN SDGs		Samsung C&T Response Activities	Relevant Section
Reduced Inequalities		· Establishes a human rights policy based on respect for all stakeholders, including executives and employees, suppliers, and various business partners · Establishes and operates a human rights risk management process · Implements human rights risk mitigation activities, including the elimination of forced labor and child labor and the prohibition of discrimination	Human Rights 58p
Responsible Consumption and Production		· Manages waste recycling rate targets and implements waste reduction initiatives · Promotes sustainable procurement activities, including establishing a sustainable procurement manual for the Engineering & Construction Group and purchasing certified recycled materials · Ensures lawful waste treatment and publicly discloses related performance	Resource Circulation 39p
Climate Action		· Establishes a target to use 100% renewable energy by 2030 · Promotes the transition of 100% of business vehicles to zero-emission vehicles by 2030 · Implements initiatives such as securing renewable energy certificates and expanding on-site solar power generation	Climate Change Response 23p
Life on Land		· Conducts biodiversity risk assessments based on the locations of business sites and project sites · Promotes forest ecosystem conservation through the creation of natural ground green spaces and replanting activities to minimize environmental impacts · Contributes to endangered species protection activities and the promotion of an ecology-conscious culture	Environmental Impact Reduction 42p
Peace, Justice and Strong Institutions		· Establishes and implements compliance codes of conduct and guidelines · Obtains Anti-bribery Management Systems (ISO 37001) and Compliance Management Systems (ISO 37301) certifications · Conducts compliance risk inspections at business sites and promotes ethics and compliance reporting channels	Compliance 97p
Partnerships for the Goals		· Upholds the Ten Principles in the areas of human rights, labor, the environment, and anti-corruption as a UNGC participant · Operates various communication channels with key stakeholders, including customers, business partners, governments, local communities, civil society organizations, executives and employees, shareholders, and investors	Awards and Association Memberships 126p

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External Recognition and Awards

Group	Awards	Hosted by
Common	Obtained Grade AAA in the 2025 MSCI ESG Rating	Morgan Stanley Capital International
	Achieved Integrated Grade A in the 2025 ESG Rating	KCGS
	Received an A rating for Climate Change from CDP in 2025	CDP Korea Committee
E&C	Named a Best Honorary Company in the Win-Win Index for the sixth consecutive year	Korea Commission for Corporate Partnership
	Ranked No. 1 in the construction category of 2025 Korea's Most Admired Companies for the 19th consecutive year	Korea Management Association Consultants Inc.
	Ranked No. 1 in the apartment category of the 2025 National Customer Satisfaction Index (NCSI) for the 28th consecutive year	Korea Productivity Center
	Ranked No. 1 in the apartment category for the 22nd consecutive year and No. 1 in the residential lifestyle platform category in the 2025 National Brand Competitiveness Index (NBICI)	Korea Productivity Center
	Ranked No. 1 in the apartment category for the 24th consecutive year and No. 1 in the home platform category in the 2025 Korea Brand Power Index (K-BPI)	Korea Management Association Consultants Inc.
	Ranked No. 1 in the apartment category of the 2025 Korean Customer Satisfaction Index (KCSI) for the fourth consecutive year	Korea Management Association Consultants Inc.
	Ranked No. 1 in the apartment category of the 2025 Korean Standard-Service Quality Index (KS-SQI) for the 11th consecutive year	Korean Standards Association
	Named a Winner at the 2025 Asian Design Prize	Asia Design Prize
	Named a Winner in the Product discipline at the 2025 iF Design Award	iF International Forum Design GmbH
	Received the Award of Excellence and Honourable Mention at the 2025 IFLA Asia-Pacific Region Landscape Architecture Awards	International Federation of Landscape Architects (IFLA)
	Received an award in the Environment category at the 2025 International Design Excellence Awards (IDEA)	Industrial Designers Society of America (IDSA)
	Received Gold in Architectural Design and Silver in Communication Design at the 2025 London Design Awards	International Awards Associate
T&I	Received a Commendation from the Minister of Trade, Industry and Energy at the 62nd Trade Day in 2025	Ministry of Trade, Industry and Energy, the Korea International Trade Association
	Ranked No. 1 in the general trading company category of 2025 Korea's Most Admired Companies for the 21st consecutive year	Korea Management Association Consultants Inc.
	Indonesian palm subsidiary received the top award for collaboration with local small businesses	Riau Province
	Indonesian palm subsidiary received the Human Rights Transformation Award presented by Sinar Mas	Sinar Mas
Fashion	Selected as an Best Company in the Win-win Index	Korea Commission for Corporate Partnership
	Received the Top Award in the Fair Trade Agreement Implementation Evaluation	Fair Trade Commission
Resort	Ranked 1st in the Comprehensive Leisure Facilities and Water Parks category by Korean Customer Satisfaction Index (KCSI)	Korea Management Association Consultants Inc.
	Ranked 1st in the Theme Parks and Water Parks category by the 2025 Korean Service Quality Index (KS-SQI)	Korean Standards Association

Association and Organization Membership Status

Associations and Organizations		
UNGC(UN Global Compact)	Building SMART Korea	Korea Botanical Garden and Arboretum Association
AZA(Association of Zoo & Aquariums)	Hydrogen Council	Korea Engineering and Consulting Association
CBSG(Conservation Breeding Specialist Group)	Japan RX Consortium	Korea Foodservice Industry Association
CPSG(Conservation Planning Specialist Group)	Strategic Goods Management Institute	Korea Atomic Industrial Forum
IAAPA(International Association of Amusement Parks and Attractions)	Paris Fashion Association	Korea Nuclear Association for International Cooperation
ICMI(International Cyanide Management Institute)	Proptech Association	Korea Electrical Contractors Association
IZE(International Zoo Education	The Construction Management Association of Korea	Korea Information & Communication Contractors Association
RSPO(Roundtable on Sustainable Palm Oil)	Korea Gas Union	Korean Society of Landscape Architects
TEA(Themed Entertainment Association)	Korea Federation of Construction Contractors	Korea Amusement and Theme Parks Association (KATPA)
WAZA(World Association of Zoos and Aquariums)	Korea Construction Transportation New Technology Association	Korea Housing Association
Construction Vision Forum	Korea Association for Construction Quality	Korea Railway Industry Association
KOSHA-MS Council for the General Construction Industry	Korea Construction Environment Association	Korea Fashion Industry Association
Federation of Korean Industries	Korean Society of Automation and Robotics in Construction	Korean Standards Association
Green Companies Association	Korea Employers Federation	Korean Society for Quality Management
Construction Association of Korea	Korea Golf Course Management Association	Korea Plant Industries Association
Korea Golf Association	Korea Management Association Consultants Inc.	Korea Association for Fusion Energy and Accelerator Technology
Korea Mechanical Construction Contractors Association	Korea Data Center Energy Efficiency Association	Korea Chemicals Management Association
Korea Chamber of Commerce and Industry	Korea Data Center Council	Korea-Japan Economic Association
Korea Electrical-industry Association	Korea Radon Association	International Contractors Association of Korea
Korea Specialty Contractors Association	Korea Remodeling Association	Overseas Resources Development Foundation
Modular Construction Committee	Korea International Trade Association	Energy & Mineral Resources Development Association of Korea
Korea Developer Association	Korea Fire Safety Association	Korea Environmental Preservation Association

Appendix

GHG Verification Statement



Samsung C&T Corporation

Organization (Responsible party) address

67 Sejong-daero, Jung-gu, Seoul, Republic of Korea

Verification Objective

This verification objectives to fairly reflect greenhouse gas data and information to ensure accuracy and without material discrepancies to provide a third-party verification opinion on Samsung C&T Corporation’s 2025 greenhouse gas emissions statement.

Verification Scope

Overseas Subsidiary Scope 1 & 2 Greenhouse Gas Emissions, Domestic Subsidiary Scope 1 & 2 Greenhouse Gas Emissions, Domestic Subsidiary Scope 3 Greenhouse Gas Emissions

Reporting and Verification Period:

GHG emissions for the one-year period from January 1 to December 31, 2025

Organizational Boundary

Overseas Subsidiaries Scope 1&2 (7 overseas production subsidiaries in the Trading Division, 27 overseas construction sites in the Construction Division), Domestic Subsidiaries Scope 3 (purchased products and services, domestic business sites in the Construction Division related to commuting, domestic business sites in the Trading, Resort, and Fashion Divisions related to business trips), Domestic Subsidiaries Scope 1&2 (all domestic business sites subject to the Emissions Trading Scheme)

Reporting Boundary

Direct greenhouse gas emissions (Scope 1) and indirect greenhouse gas emissions (Scope 2) for 7 overseas production subsidiaries in the Trading Division and 27 overseas construction sites in the Construction Division / Among other indirect emissions (Scope 3), purchased products and services (Construction Division), business travel (Construction/Trading/ Fashion/Resort Divisions), and commuting (Construction Division) / Direct greenhouse gas emissions (Scope 1) and indirect greenhouse gas emissions (Scope 2) of all business sites of domestic corporations

Excluded Sources:

Scope 3 Category 2~5, Category 8~15

· Reporting and Verification Criteria: ISO 14064-1:2018 / ISO 14064-3:2019 / GHG Protocol /

Materiality Level

A level of 5% of total emissions is applied for material discrepancies (errors, omissions, or miss statements)

Level of Assurance:

Limited Level of Assurance (The Scope 1 & 2 region-based emissions of all domestic business sites subject to the Emissions Trading Scheme have been verified at a reasonable assurance level and submitted to the Ministry of Climate, Energy and Environment)

Verification Process and Limitations

Verification activities were conducted on the greenhouse gas emission information and data provided by the organization, including document review, risk analysis and interviews with responsible personnel, evaluation of monitoring and control systems through observation and investigation, and data verification through sampling recalculation, tracking, cross-checking, and adjustment. This verification process may be affected by limiting factors such as the limitations of the provided data and sampling and carries an inevitable risk that material discrepancies may go undetected due to these limitations.

· Samsung C&T Corporation is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI Group Korea is responsible for expressing an opinion on the GHG statement based on the verification.

Verification Data

The results of verifying the data in the organization’s GHG Report, which includes the greenhouse gas statement, are as follows. Details, including the boundary, method, limitations, and assumptions for estimating emissions by scope and category, are described in the verification report

(Unit: ton CO₂eq/yr)

Emission Category		Direct Emissions (Scope 1)	Indirect Emissions (Scope 2)	Total Emissions in 2025
Domestic corporation	region-based emissions	16,773	62,684	79,457
	market-based emissions	16,773	49,123	65,896
Overseas subsidiary	region-based emissions	72,406	32,600	105,006
	market-based emissions	72,406	8,139	80,545
Total emissions	region-based emissions	89,179	95,284	184,463
	market-based emissions	89,179	57,262	146,441

(Note: Scope and category were classified according to the GHG Protocol, and market-based Scope 2 indirect greenhouse gas emissions reflect the use of purchased renewable energy, and offset emissions are not reflected)

GHG Verification Statement

Category	Details	Scope 3 Emissions (tCO ₂ eq)
Category1 (Purchased goods & services)	Equipment fuel and office electricity for subcontractors at domestic construction sites in the Construction Division	22,622
Category6 (Business travel)	Overseas business trips by domestic headquarters employees using aircraft	15,860
Category7 (Employee commuting)	Fuel for commuter buses for domestic headquarters employees in the Construction Division	436
Total emissions		38,918

Verification Result: Verified as Satisfactory

As a result of conducting verification at a limited assurance level in accordance with verification processes and procedures, no material discrepancies were found that could be included in the greenhouse gas reports and statements prepared by Samsung C&T Corporation, and no evidence could be found that the greenhouse gas data and information were unfair.

BSI Group Korea is independent and has no financial interest in Samsung C&T Corporation. This 3rd party Verification Opinion has been prepared for Samsung C&T Corporation solely for the purposes of verifying its statement relating to its GHG emissions, more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Group Korea has assumed that all information provided to it by Samsung C&T Corporation is true, accurate and complete. BSI Group Korea accepts no liability to any third party who place reliance on this statement.

Issuing body of verification opinion

BSI Group Korea (Address: 8th Floor, Taehwa Building, Insadong 5-gil, Jongno-gu, Seoul)

Verification Team Leader

Seungjoon Yang (Lead verifier)

Independent reviewer

Yeonwoo Jo (Lead verifier)

Number of Verification Opinion: GHGEV 838834



SeongHwan Lim,
Managing Director of BSI Korea



For and on behalf of BSI:
Issue Date: 03/06/2026

Independent Assurance Opinion Statement

To: The Stakeholders of Samsung C&T Corporation.

Overview

The British Standards Institution (hereinafter referred to as the "Assurer") was requested to verify the “2026 Samsung C&T Sustainability Report” (hereinafter referred to as the "Report"). The Assurer is independent to Samsung C&T and has no major operational financial interest other than the assurance of the Report. This assurance opinion statement is intended to provide information related to the assurance of the Samsung C&T’s report relating to the environment, social and governance (ESG) to the relevant stakeholders and may not be used for any other purpose. This assurance opinion statement is prepared based on the information presented by the Samsung C&T. The verification does not extend beyond such information and is solely based on it. In performing such verification, the Assurer has assumed that all such information is complete and accurate.

Samsung C&T is responsible for managing the relevant information contained within the scope of assurance, operating the relevant internal control procedures, and for all information and claims contained in the Report. Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to Samsung C&T only.

The Assurer is responsible for providing Samsung C&T’s management team with an independent assurance opinion containing professional opinions derived by applying the assurance methodology to the scope specified, and to provide the information to all stakeholders of Samsung C&T. The Assurer will not, in providing this independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person or party by whom the independent assurance opinion statement may be read.

Scope

The scope of engagement agreed upon with Samsung C&T includes the following:

- Report contents during the period from January 1st to December 31st 2025 included in the Report, some data of 2026 are included.
- Major assertion included in the Report, such as sustainability management policies and strategies, goals, projects, and performance, and the Report contents related to material issues determined as a result of materiality assessment.
- Appropriateness and consistency of processes and systems for data collection, analysis and review.
- Confirmation of the Report’s compliance with the AA1000 AccountAbility Four Principles and, where applicable, the reliability of the sustainability performance information contained within the Report, based on the type of sustainability assurance performed in accordance with AA1000 AS v3.

The following contents were not included in the scope of assurance.

- Financial information in Appendix.
- Index items related to other international standards and initiatives other than the GRI.
- Other related additional information such as the website, business annual report.

Assurance Level and Type

The assurance level and type are as follows;

- Moderate level based on AA1000 AS and Type 2 (confirmation to the four principles as described in the AA1000 Accountability Principle 2018 and quality and reliability of specific performance information published in the report.)

Description and sources of disclosures covered

Based on the scope and methodology of assurance applied, the Assurer reviewed the following disclosures based on the sampling of information and data provided by Samsung C&T.

[Universal Standards]

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

[Topic Standards]

101-2&4~6, 205-1~3, 206-1, 302-1,3&4, 303-3~5, 305-1~5&7, 306-2~5, 308-1&2, 403-1~9, 404-1~3, 405-1&2, 406-1, 407-1, 414-1&2, 415-1

Methodology

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

- Validation of the materiality assessment and internal analytical process for determining assurance priorities, and a top-level review of issues that may be raised by external stakeholders in the context of sustainability.
- Discussion with managers and representatives on stakeholder engagement.
- Review of the supporting evidence related to the material issues through interviews with senior managers in the responsible departments.
- Review of the system for sustainability management strategy process and implementation.
- Review of the materiality issue analysis process and prioritization and verifying the results.
- Verification of data generation, collection and reporting for each performance index and document review of relevant systems, policies, and procedures.
- An assessment of Samsung C&T’s reporting and management processes against the principles of Inclusivity, Materiality, Responsiveness and Impact as described in the AA1000 AccountAbility Principles Standard (2018).
- Visit of the Headquarters of Samsung C&T to confirm the data collection processes, record management practices.

Independent Assurance Opinion Statement

Limitations and approach used to mitigate limitations

The Assurer performed limited verification for a limited period based on the data provided by Samsung C&T. It implies that the Assurer is therefore subject to limitations relating to inherent risks that may exist without the identification of material errors. The Assurer does not provide assurance on possible future impacts that cannot be predicted or verified during the verification process and any additional aspects related thereto.

Competency and Independence

British Standards Institution (BSI) is a leading global standards and assessment body founded in 1901. BSI is an independent professional institution that specializes in quality, health, safety, social and environmental management with over 120 years history in providing independent assurance services globally. No member of the assurance team has a business relationship with Samsung C&T. The Assurer has conducted this verification independently, and there has been no conflict of interest. All assurers who participated in the assurance have qualifications as an AA1000AS assurer, have a lot of assurance experience, and have in-depth understanding of the BSI Group’s assurance standard methodology.

Opinion Statement

The assurance was conducted by a team of sustainability report assurers in accordance with the AA1000 Assurance Standard v3. The Assurer planned and performed the verification and collected sufficient evidence to explain Samsung C&T’s approach to the AA1000 Assurance Standard and to provide confidence in its self-declaration of compliance with the GRI Standards.

On the basis of our methodology and the activities described above, it is our opinion that the information and data included in the Report are accurate and reliable and the Assurer cannot point out any substantial aspects of material with mistake or misstatement. We believe that the economic, social and environment performance indicators are accurate and are supported by robust internal control processes.

Conclusions

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

Inclusivity: Stakeholder Engagement and Opinion

Samsung C&T has identified customers, employees, shareholders and investors, business partners, local communities, government, and the media as its key stakeholders. The company operates diverse communication channels and establishes specific engagement cycles for each stakeholder group, while its stakeholder participation process collects expectations and opinions from these core groups. The resulting material issues are incorporated into sustainability-related decision-making, and the entire process is transparently disclosed through the company’s sustainability reports.

Materiality: Identification and reporting of material sustainability topics

Samsung C&T has established sustainability strategies and goals and developed a double materiality assessment process to identify reporting issues. In the issue pool development stage, the company analyzed global ESG disclosure standards (GRI, CSRD, SASB, etc.) as well as industry-specific ESG issues, thereby deriving seven major issue pools across its construction, trading, fashion, and resort divisions. In the subsequent double materiality assessment stage, Samsung C&T evaluated both environmental and social impacts (Impact Materiality) and financial impacts (Financial Materiality), ultimately identifying ten core material issues across seven areas, which are disclosed in its sustainability report.

Responsiveness: Responding to material sustainability topics and related impacts

Samsung C&T has reported on the ten core material issues identified through its double materiality assessment by conducting a “Value Chain Impact Analysis,” which evaluates the business impact, value chain implications, key stakeholders, associated risks and opportunities, performance indicators, and outlines specific initiatives planned for 2025 for each issue. In addition, beyond these core material topics, the company has also disclosed its performance in addressing biodiversity within the category of non-material topics.

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

Samsung C&T has established a process to identify and assess the impacts of key material issues on the organization and its stakeholders. The analyses of impacts, risks, and opportunities related to these key material issues are utilized in decision-making for developing response strategies for each issue. This process is disclosed through the company’s reports.

Independent Assurance Opinion Statement

Findings and conclusions concerning the reliability and quality of specified performance information

Among the GRI Topic Standards, an assurance Type 2 were conducted against the following disclosures based on the information and data provided by Samsung C&T. In order to verify the reliability and accuracy of the data and information, internal control procedures related to data processing, and management were verified through interviews with the responsible department, and accuracy was verified through sampling. Errors and intentional distortions in sustainability performance information included in the Report were not found through assurance processes. The Samsung C&T manages the sustainability performance information through reliable internal control procedures and can track the process of deriving the source of the performance. Errors and unclear expressions found during the assurance process were corrected and the Assurer confirmed the final version of the Report prior to its final publication.

· GRI Topic standards: 205-1~3, 206-1, 302-1,3&4, 303-3~5, 305-1~5&7, 306-3~5, 308-1, 403-1~9, 404-1~3, 405-1~2, 406-1, 407-1, 414-1~2, 415-1

Recommendations and Opportunity for improvement

The Assurer provides the following observations to the extent that they do not affect the assurance opinion;

· Samsung C&T has established ESG strategic initiatives based on three overarching strategies and six key focus areas, achieving notable progress in climate change response, resource circulation, occupational health and safety, human rights and diversity, and supply chain management; moving forward, further enhancement of ESG governance will require the Board to expand the application of ESG KPIs, introduce circular economy models, and advance beyond supplier-level assessments to implement a comprehensive ESG risk management framework across the entire supply chain, thereby strengthening sustainability performance and driving long-term corporate value creation.

GRI-reporting

Samsung C&T has self-declared compliance with GRI Standards. Based on the data and information provided by Samsung C&T, the Assurer confirmed that the Report is prepared in accordance with the GRI Standards, and confirmed there are no errors in the disclosures related to the Universal Standards and Topic Standards Indicators. No sector standard is applied.

Issue Date: 26/05/2026

For and on behalf of British Standards Institution (BSI):

BSI representative



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