YOUNGONE

SUSTAINABILITY REPORT 2025

ABOUT THIS REPORT

A Market-leading Global Company, Youngone Corporation

Since its founding in 1974, Youngone Corporation has focused on the manufacture of technical products. As a global company, Youngone Corporation has continuously contributed to national economic and social development through OEM exports for renowned global brands, domestic and overseas distribution of outdoor brands, and overseas regional development projects. At Youngone Corporation, all employees share and practice the values of expanding employment through sustainable growth and profitability, improving quality of life through environmentally conscious management, and contributing to a spirit of shared humanity through social contribution activities.

Report Overview

Youngone Corporation systematically manages its environmental, social, and governance activities and performance based on its commitment to practicing sustainable management. To transparently communicate these efforts to stakeholders, Youngone Corporation has published two ESG Milestone Reports since 2021 and has published its reports under the title Sustainability Report since 2024. This report comprehensively presents Youngone Corporation's key ESG strategies, implementation status, and major achievements for 2025. It also enhances the completeness and comparability of disclosure by reflecting global reporting standards and stakeholder expectations. Youngone Corporation will continue to improve the transparency of ESG information through regular reporting and strive to create sustainable value and build trust with stakeholders as a responsible company.

Reporting Period

The reporting period of this report is from January 1, 2025, to December 31, 2025, and certain key achievements include data from the first half of 2026. In addition, selected quantitative indicators present data for the most recent three years to illustrate performance trends.

Reporting Standards

This report has been prepared in accordance with the requirements of the GRI Standards 2021, the global sustainability reporting guidelines developed by the Global Reporting Initiative. As a participant in the UN Global Compact (UNGC), Youngone Corporation reports on its activities related to the Ten Principles and the achievement of the Sustainable Development Goals (SDGs). The report also reflects the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). Financial information has been prepared in accordance with the Korean International Financial Reporting Standards (K-IFRS).

Reporting Scope

The reporting scope of this report includes the ESG performance of Youngone Holdings and Youngone Corporation. Financial performance includes the consolidated subsidiaries of Youngone Corporation, while non-financial performance is based on the domestic headquarters and domestic and overseas business sites of Youngone Corporation as a standalone entity. For certain performance areas with different reporting boundaries, relevant notes have been provided. Environmental and social data included in the ESG Data Book are based on Youngone Corporation, the standalone entity responsible for product manufacturing. Certain environmental and social contribution performance also includes the activities of Youngone Holdings, Youngone Corporation, and Youngone Outdoor. The governance section and governance data included in the ESG Data Book have been prepared based on the listed companies, Youngone Holdings and Youngone Corporation.

Report Assurance

To enhance data reliability, this report has undergone third-party assurance by BSI, an independent external assurance provider, covering the reporting process, reliability of content, and fairness. The assurance statement is included in the Appendix.

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Interactive PDF User Guide

This report has been published as an interactive PDF with features such as navigation to related pages and direct links to related web pages.

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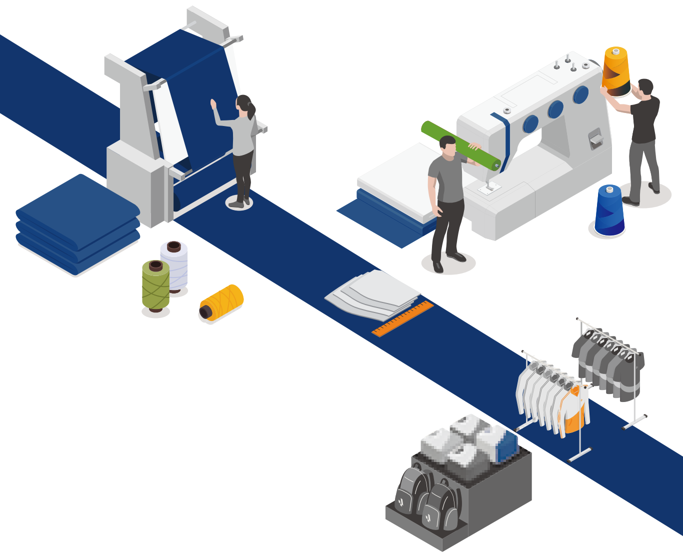

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CEO MESSAGE

Youngone Corporation
Chairman & CEO

Kihak Sung

To our valued stakeholders

As uncertainty reshapes industries worldwide, the capacity to anticipate change and adapt has become increasingly important. The global OEM sector continues to face difficult conditions, as prolonged international conflicts and geopolitical tensions bring greater volatility to supply chains and manufacturing activities. Youngone is responding proactively to these shifts, drawing on its extensive production network, manufacturing capabilities developed over decades, and the trust it has built with key customers.

Youngone's principles are perhaps best reflected in what we have built over the past half century. In Bangladesh, our long-term investment in KEPZ has transformed once-barren land into a thriving industrial complex where industry and nature exist side by side. The restoration and preservation of the surrounding ecosystem have been accompanied by steady investment in renewable energy, particularly solar infrastructure. By the end of this year, total installed solar capacity is expected to reach 71 MWp. At KEPZ, a substantial share of the electricity required by the complex is now produced on site, with excess power supplied to the national grid. This represents an important step toward an industrial complex increasingly powered by renewable sources. Our goal is to bring total installed solar capacity to 100 MWp by 2030.

Our vision for KEPZ reaches well beyond its role as a manufacturing base. Last year, we established a 100-bed general hospital and a nursing college within the complex, both of which have now been in operation for approximately one year. Plans are also advancing for a state-of-the-art Medical Complex centered on a 500-bed general hospital. Together with a medical school, the project is intended to expand access to quality healthcare, train medical professionals, and contribute to the long-term advancement of the region's healthcare infrastructure. We are also investing in textile R&D facilities specializing in weaving, printing and design, along with educational infrastructure designed to strengthen the capabilities of the local textile industry and develop the next generation of talent.

For more than five decades, Youngone has advanced by opening new markets and embracing new challenges. We remain committed to establishing a lasting foundation for harmony among industry, the environment and local communities, with the aim of earning the confidence of generations to come. Our experience at KEPZ has demonstrated that the value created by a company can extend well beyond its own operations, contributing to the advancement of the communities and industries around it. We intend to carry this principle forward by sharing the value we create more broadly with society, while remaining steadfast in the principles and trust that have guided Youngone throughout its history. We greatly appreciate your continued interest and encouragement.

Thank you.

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CEO MESSAGE

To our valued stakeholders

Over the past year, uncertainty in the global business environment has intensified, reflecting a slowdown in the global economy, supply chain restructuring, changes in the global trade landscape, and rising protectionism. Persistent geopolitical tensions have added further pressure, raising concerns over energy supply disruptions and increasing volatility in logistics costs and foreign exchange rates. Meanwhile, industries are undergoing significant transformation as expectations for climate action grow, ESG and supply chain management standards become more stringent, and AI-driven digital transformation accelerates. Despite these challenges, Youngone has maintained stable operations, supported by the dedication of our employees and the trust of our stakeholders. We remain committed to adapting to change and building a more sustainable business for the long term.

For decades, Youngone has been committed to minimizing the environmental impact of its manufacturing operations. At our major overseas production sites, we are making greater use of solar energy and transitioning to cleaner fuels to reduce carbon emissions. We are also developing more sustainable materials and recycling greater volumes of textile waste to improve resource efficiency throughout our value chain. In recent years, ISO 14001 certification has been extended to additional production subsidiaries in Bangladesh and Vietnam, reinforcing our global environmental management framework. We are also working to raise environmental and social responsibility standards throughout our supply chain.

Providing a safe and healthy workplace remains one of our fundamental responsibilities. Youngone has consistently worked to uphold high standards of workplace safety across its global operations. Our overseas production subsidiaries operate childcare and medical centers, while offering dedicated programs for employee health and women's well-being. In Bangladesh, for example, we provide vision screening and eyeglass support programs to improve working conditions and employee welfare. We also offer women's leadership and talent development programs in Bangladesh and Vietnam to cultivate local talent and foster a more inclusive workplace. In Korea, childcare allowances and staggered working hours help employees balance work and family life and support their overall well-being. Last year, Youngone received Family-Friendly Certification in recognition of these practices.

Youngone also continues to strengthen corporate governance and enhance shareholder value. In 2025, Youngone Holdings and Youngone Corporation each introduced a Corporate Value-Up Plan, outlining their respective mid-to-long-term visions and strategic direction. Building on this foundation, both companies released updated Value-Up Plans in 2026, reflecting the progress made over the past year and setting out their priorities for the years ahead.

Youngone aspires to create enduring value beyond short-term performance. With a strong sense of responsibility toward the environment and society, and with future generations in mind, we will strive to bring about meaningful and lasting change. We hope you will continue to follow Youngone's journey in the years ahead.

Thank you.

Youngone Holdings Co., Ltd.
Group Vice Chairman & CEO

Rae Eun Sung

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Company Profile

YOUNGONE

Company Name	Youngone Corporation
Headquarters	159, Mallijae-ro, Jung-gu, Seoul, Republic of Korea
Main Business	OEM manufacturing and export of apparel and related products
CEO	Sung Kihak
Date of Establishment	July 1, 2009
Number of Employees	358

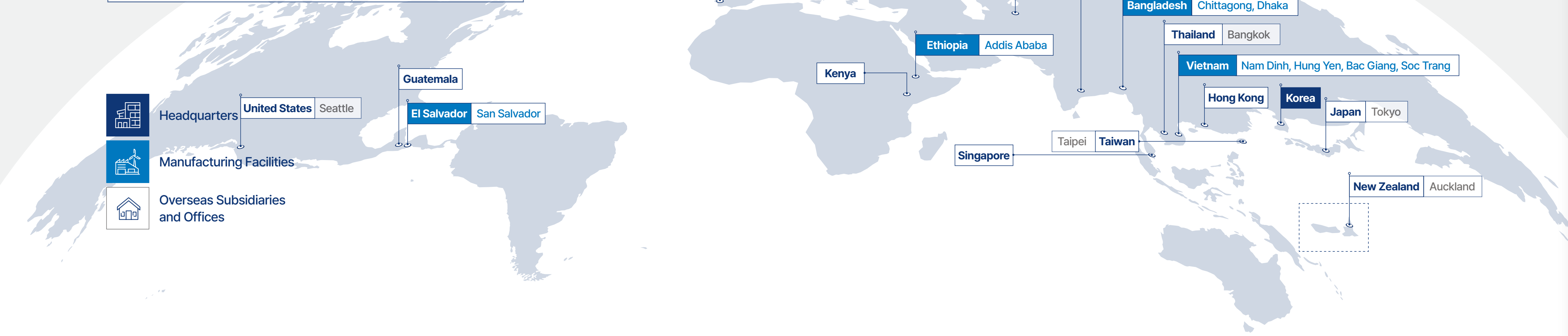
Major Affiliates

Youngone Holdings

- **Youngone Corporation** – OEM Manufacturing / Brand Business
  - Manufacturing facilities: Bangladesh, Vietnam, El Salvador, Ethiopia, Uzbekistan, India
  - SCOTT CORPORATION SA
  - OUTDOOR RESEARCH, LLC
- **Youngone Outdoor** – Outdoor clothing and equipment business
- **SCOTT NORTH ASIA** – Bicycle and sporting goods business
  - Korea / Japan
- **KEPZ** – Self-developed Industrial Complex
- **YOH CVC PTE. LTD.** – Corporate Venture Capital
  - YOH CVC FUND 1 LIMITED PARTNERSHIP

Global Business Sites

Employees(as of December 2025)	Production Sites
95,000 +	10 +



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YOUNGONE

History

1974 ~ 1990

1974 Incorporated as YOUNGONE Corporation

1976 Established Korea's first downwear manufacturing facility in Seongnam

1980 Opened overseas apparel factory in Chittagong, Bangladesh
Became the first company in Bangladesh to hire female factory workers

1986 First licensed production of GORE-TEX in Korea

1987 Established YOUNGONE (CEPZ) LTD., a garment factory in the Chittagong Export Processing Zone, Bangladesh

1988 Listed on the Korea Stock Exchange

1991 ~ 2009

1992 Established GOLDWIN KOREA Co., Ltd. as a joint venture with GOLDWIN Japan (now YOUNGONE Outdoor Co., Ltd.)

1993 Established YOUNGONE HI-TECH SPORTSWEAR INDUSTRIES LTD. (YHT), a garment factory in the Dhaka Export Processing Zone, Bangladesh

1997 Launched The North Face brand in Korea

1999 Groundbreaking ceremony for KEPZ (Korean Export Processing Zone) in Bangladesh

2001 Established YOUNGONE (EL SALVADOR) S.A. DE C.V. (YLS) in El Salvador, Central America

2004 Established Youngone Nam Dinh Co., Ltd. (YNL) in Nam Dinh, Vietnam

2009 Transitioned to a holding company structure as Youngone Holdings Co., Ltd and established Youngone Corporation through a spin-off

2009 Established Karnaphuli Shoes Industries Ltd. (KSI) in KEPZ, Chittagong, Bangladesh

2010 ~ 2019

2010 Acquired New Zealand-based merino wool fabric manufacturer DESIGNER TEXTILES INTERNATIONAL LTD.

2011 Established SCOTT NORTH ASIA as a joint venture with SCOTT CORPORATION SA of Switzerland

2014 Acquired equity stake in OUTDOOR RESEARCH LLC (USA)

2014 Established SAMARKAND APPAREL LLC. (SQA) in Samarkand, Uzbekistan

2014 Youngone Outdoor selected as the official sponsor for the sportswear category of the PyeongChang Winter Olympics

2015 Acquired a stake in SCOTT Corporation SA

2016 New investment in EVERTOP SPORTSWEAR PLC. (ESP) in Addis Ababa, Ethiopia

2018 First in the apparel sector to obtain ISO 22301 certification for business continuity management

2020 ~ Present

2020 Established Evertop Textile & Apparel Complex Private Limited (ETL) in Telangana, India

2021 Completed a 16 MW solar power facility in KEPZ, Bangladesh

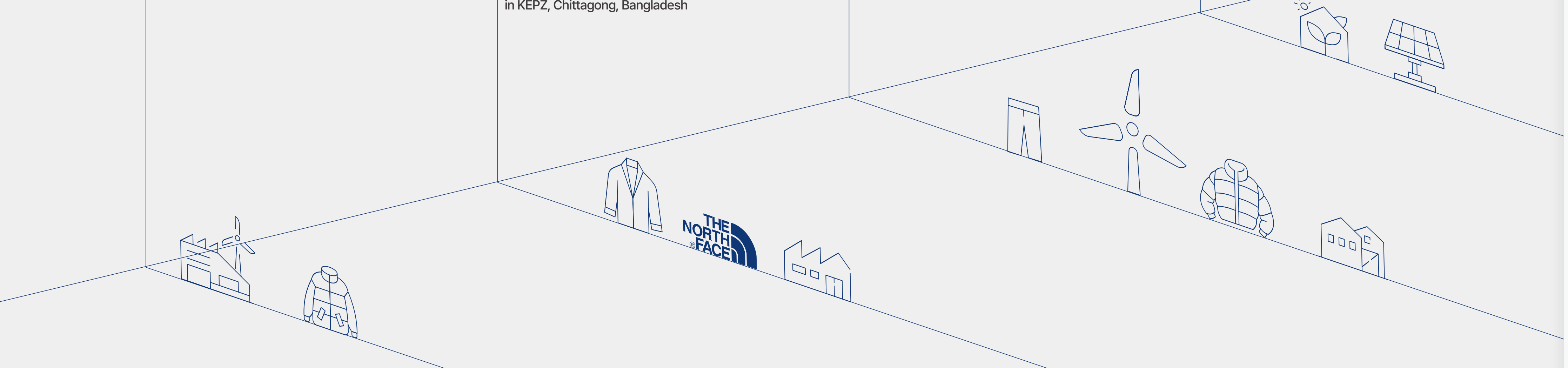
2022 Established YOH CVC PTE. LTD. in Singapore and invested in YOH CVC FUND 1

2023 Established Amatitlan Sungnam Industries, S.A. (ASI) in Guatemala

2024 Commenced production at the ETL factory in India

2024 Completed the installation of 45 MW of solar power facilities across global operations

2025 Established Youngone Kenya EPZ Ltd. (YKE) in Kenya



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Our Business

Youngone Corporation – Business Overview

Youngone Corporation has established itself as a leading company in the global outdoor and sports markets. Centered on our OEM manufacturing business, we continue to expand into brand and retail operations, including SCOTT and OUTDOOR RESEARCH, thereby pursuing sustainable growth and enhancing corporate value.

Revenue KRW (2025)

4,063.6 billion

Operating Profit (Consolidated) KRW (2025)

514.4 billion

Key Partner Brands

Manufacturing and distribution of global premium outdoor and sports brands

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Our Business

Manufacturing OEM

Apparel (Woven/Knit)

We possess advanced expertise that goes beyond the inherent performance of fabrics, enabling us to maximize waterproofing, breathability, and thermal insulation through sophisticated garment construction techniques. By integrating advanced pattern engineering, we develop a wide range of high-performance products capable of protecting the human body even in extreme environments, utilizing seam sealing and seamless technologies. Since 2006, we have steadily built our capabilities in the development and production of merino wool knit products. Leveraging this expertise, we have continuously expanded our business scope beyond outdoor sportswear into the athleisure and casual wear segments. In 2010, we further strengthened our competitiveness by acquiring Designer Textiles International Ltd. (DTI), a world-leading manufacturer of merino wool fabrics. This acquisition enabled us to establish a vertically integrated production system within our manufacturing facilities in Vietnam, allowing for one-stop production from fabric to finished products. In addition, by adopting a modular production system, we have implemented advanced manufacturing processes, including product-specific layout optimization and real-time defect correction through inline full inspection. Through these continuous innovations, we deliver products of the highest quality to our customers.

Shoes

Since establishing our footwear factory in the Chittagong Export Processing Zone in Bangladesh in 1996, we have supplied a diverse range of products—including sports shoes, casual shoes, sneakers, winter boots, military footwear, and safety shoes—to leading global brands through our OEM manufacturing model. In particular, in the safety footwear segment, we have earned strong trust from global buyers by delivering consistently high-quality products through process automation. We hold CSA certification, a Canadian quality standard, and maintain strong price competitiveness through duty-free benefits in key markets, including Europe, Canada, Japan, and Korea. Furthermore, through continuous research and investment in automation, we have established an advanced manufacturing system encompassing streamlined processes, standardized operations, and in-house production capabilities for outsoles and fabrics. These capabilities enable us to respond swiftly to rapidly changing market demands through enhanced cost competitiveness and reduced production lead times.

Equipment

We specialize in manufacturing products for world-renowned bag brands, leveraging our leading capabilities in material and product development, collaborative design, and manufacturing expertise. We supply a wide range of products supported by advanced production management technologies, automated facilities, and specialized processing capabilities, including the stitching of specialized functional materials, embroidery and printing, and seamless technologies. We produce and supply various products—such as hiking, travel, casual, and business bags, as well as camping gear—to our partner brands, enabling them to remain competitive in the global market in terms of both quality and price. Building on our accumulated expertise and continuous investment in world-class equipment, we have further diversified our business portfolio into women's handbags, sleeping bags, and socks.

R&D

We develop products that anticipate market needs and lead emerging trends drawing on our strong R&D capabilities to deliver differentiated value to customers. To achieve this, we invest significant effort in fostering highly skilled research and development talent, securing professionals across diverse fields, and acquiring and developing the latest technological expertise in technical materials and apparel products. In addition, we have established a global collaboration framework involving overseas partners, enabling us to continue growing as a global leader in driving industry trends.
We were the first company in Korea to develop and produce specialized apparel for ski wear and mountain sports. We have proactively introduced innovative process technologies, such as seamless bonding, and have enhanced productivity through the development of advanced manufacturing equipment in collaboration with overseas machinery suppliers. Furthermore, by establishing in-house fabric manufacturing facilities, we have developed and applied new materials incorporating advanced techniques and processes. We are also committed to building a sustainable apparel production system by adopting eco-friendly dyeing technologies and water-repellent finishing processes. In addition, as part of our commitment to animal welfare, we have developed and commercialized a range of synthetic insulation materials to replace goose and duck down. More recently, we have launched Eco-fleece made from recycled plastic bottles, further strengthening our sustainable product portfolio.

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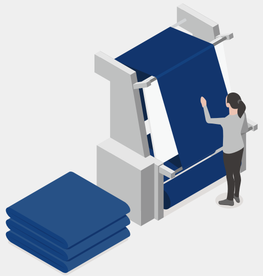
Our Business

Raw Materials

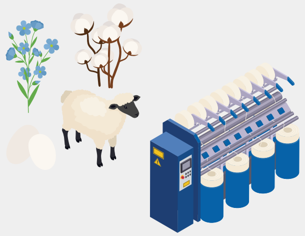
Woven

We operate integrated textile production facilities in Vietnam and Bangladesh, encompassing the entire manufacturing process from weaving and dyeing to lamination and printing. Through this vertical integration, we achieve cost competitiveness while reducing production lead times. We continue to invest in the production of environmentally friendly products. Notably, we became the first company in Bangladesh to be registered as a bluesign® system partner for our textile manufacturing facilities and have obtained bluesign® certification for key products. In addition, we are advancing the commercialization of eco-friendly water-repellent products while steadily increasing the adoption of recycled polyester fabrics. Through these efforts, we are strengthening our sustainable textile production capabilities.



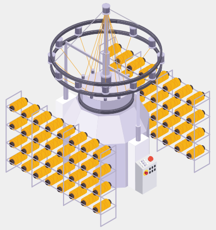
Insulation

We operate general and specialized padding lines, along with computerized quilting facilities, in Vietnam and Bangladesh. We produce differentiated, high-quality insulation products that optimize thermal insulation, breathability, and moisture management. These include the VX Series, which enhances mobility and comfort; the Excelloft Series, known for superior warmth and volume; the Ecoloft® Series, offering high-performance, eco-friendly solutions; the Nature Series, made with natural materials; and ball-type insulation materials designed to mimic the movement of down. To support environmentally responsible production, we have increased the use of polyester-based synthetic insulation and padding, reducing our reliance on natural down sourced from ducks or geese. We also hold internationally recognized certifications, including bluesign, OEKO-TEX, and GRS.



Knit

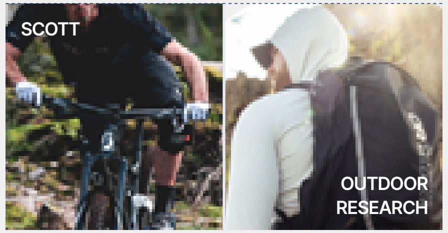
We produce a wide range of knit products, including circular knit fabrics such as single jersey, interlock, and fleece, as well as warp knit fabrics such as tricot and mesh. Through various finishing processes, we offer functional textiles with features such as moisture-wicking & quick-drying water repellency, antibacterial properties, and anti-static performance. We are expanding our production of eco-friendly textiles by using recycled polyester yarn certified under the Global Recycled Standard (GRS), while also actively researching and developing eco-friendly water-repellent agents and biodegradable fabrics. In 2018, we expanded our warp knitting facilities, enhancing productivity and strengthening competitiveness through shorter fabric lead times.



Brand Retail

Brand Retail

In our quest for sustained growth in the global market, we expanded our business scope by entering the brand retail business through the acquisition of OUTDOOR RESEARCH, a U.S. outdoor brand with more than 40 years of heritage, in 2014, followed by the acquisition of SCOTT, a Swiss premium bicycle brand, in 2015.



OUTDOOR RESEARCH

Founded in 1981, OUTDOOR RESEARCH is a specialized outdoor company with over 40 years of tradition, offering apparel and gear that emphasize outdoor heritage in the North American market.

SCOTT

SCOTT has maintained its reputation as a global premium bicycle brand based on three core elements: innovation, technology, and design. In 2007, it developed the world's lightest road frame, and in 2011, an MTB carbon frame. Through continuous product development and investment, it has recently launched a diverse range of new products centered on mountain bikes, road bikes, and e-bikes. Looking ahead, it aims to become a leading brand in the premium bicycle market by developing products that reflect evolving consumer needs.

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Business Highlights

Key Financial Indicators

(on a consolidated basis for Youngone Corporation)

Total Assets

KRW **5,716.9** billion

2024	KRW 5,389.7 billion
2025	KRW 5,716.9 billion

Net Income

KRW **426.3** billion

2024	KRW 294.5 billion
2025	KRW 426.3 billion

Return on Equity (ROE)

12.66 %

2024	12.32%
2025	12.66%

Sales

KRW ▲ 15.52%
4,063.6 billion

2024	KRW 3,517.8 billion
2025	KRW 4,063.6 billion

Operating Profit

KRW ▲ 62.99%
514.4 billion

2024	KRW 315.6 billion
2025	KRW 514.4 billion

Earnings per Share (EPS)

KRW ▲ 17.39%
11,558

2024	KRW 9,846
2025	KRW 11,558

Economic Value

(on a consolidated basis for Youngone Corporation)

Creation

Operating Profit
514,439 million

Distribution

Dividends	Interest Expense	Salaries and Severance Benefits	Welfare Benefits	Donations	Corporate Tax
Shareholders / Investors	Financial Institutions	Employees	Employees	Local Communities	Government
89,634 million	19,731 million	756,521 million	32,122 million	6,429 million	153,484 million

Social Value

(on a consolidated basis for Youngone Corporation)

Employee Capability Development

KRW **344,000**

Average training cost per employee
(on a separate basis for Youngone Corporation)

Social Contribution

KRW **6,254** million

Total donations
(including social contribution investment)

Information Security

KRW **475** million

Investment in information security

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ESG Management System

Core Values(H.E.A.R.T)

Beyond the pursuit of continuous profit generation, Youngone has pursued economic, social, and environmental sustainability with the aim of engaging with diverse stakeholders and contributing to a better world. Based on its core values (H.E.A.R.T.), the company has established its ESG vision and philosophy and has identified and implemented key strategic directions and priority tasks for each ESG area.

H	E	A	R	T
HONESTY & INTEGRITY	EXCELLENCE	AGILITY	RESPONSIBILITY	TOGETHER
We work with honesty and integrity and uphold high ethical standards.	We take pride in our work and strive for the highest level of customer and employee satisfaction.	We respond flexibly and quickly to rapidly changing market conditions.	We value, promote and contribute to communities and society-at-large and conduct business in a responsible and sustainable manner.	We embrace our core values, collaborate with one another, and grow together.

Vision and Philosophy

Youngone is committed to driving sustainable change through a safe and healthy workplace, environmental sustainability, and shared growth with local communities.

- Driving Positive Sustainable Changes
- Throughout Our Supply Chain, Focusing on Working Environment
- Environmental Sustainability and Community Engagement

Three Directions for Sustainable Management

PHASE 1 Establish an ESG Management System
- Establish and operate a Sustainable Management Committee.
- Select key management tasks by ESG area
- Improve employees' understanding of ESG

PHASE 2 Build ESG capacity and advance our sustainable management system
- Advance key tasks by ESG area
- Amend and supplement our company rules and work guidelines to ensure they align with global ESG initiatives.

PHASE 3 Embed ESG into our business operations to lead in global sustainable management
- Establish an enterprise-wide ESG risk management system
- Disclose our ESG-related activities and disseminate our values through engagement with stakeholders.

Key Tasks by Area

Environmental
- Reduce greenhouse gas emissions
- Minimize pollutant emissions
- Expand eco-friendly products
- Increase the use of renewable energy

Social
- Continue social contribution activities
- Pursue shared growth with local communities
- Establish a safe working environment
- Promote gender equality and diversity within the organization

Governance
- Improve and enhance corporate governance
- Strengthen Board expertise, diversity, and independence
- Enhance shareholder value
- Proactively manage and respond to risks

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ESG Management System

Governance for ESG Management

Youngone Corporation actively promotes ESG management as a core strategy to realize a sustainable future and enhance corporate value. To implement ESG management systematically and effectively, the company operates an advanced ESG governance framework supported by professional expertise and diversity. In March 2021, Youngone Corporation established the Sustainable Management Committee to conduct in-depth reviews of major issues across environmental (E), social (S), and governance (G) areas and to regularly monitor and manage the direction of its ESG strategy and the implementation status of key initiatives. As of the end of 2025, the Sustainable Management Committee consists of five directors, including three independent directors and two executive directors, and resolves major ESG-related agenda items through regular and ad hoc meetings throughout the year. In particular, the committee reviews and approves mid- to long-term ESG goals and materiality and establishes key performance indicators based on them. The committee also performs a substantive decision-making role by periodically reviewing the implementation performance of major initiatives such as carbon emission reduction, strengthened supply chain management, and advancement of the information security framework. In addition, key ESG performance is linked to management evaluation and compensation systems to enhance the execution capability of ESG management.

Board of Directors

Sustainable Management Committee

Sustainable Management TFT
- Managing ESG data
- Responding to ESG assessments (Korea Institute of Corporate Governance and Sustainability)
- Monitoring domestic and global ESG trends

CEO

Environmental

Management Innovation Team
- Setting GHG emissions reduction targets for overseas operations and establishing and managing eco-friendly production systems

Materials Business Unit
- Procuring environmentally friendly raw and subsidiary materials
- Formulating and implementing green strategies based on vertical integration

Environmental Part, General Affairs Team
- Managing energy consumption at domestic business sites
- Monitoring compliance with environmental laws and regulations
- Coordinating environmental incident response drills

Governance Team
- Managing environmental data, including GHG reductions at overseas business sites

Social

Governance Team
- Managing occupational health and safety and human rights management for overseas employees

Human Resources Team
- Managing the welfare system and talent development for domestic employees

Health and Safety Part, General Affairs Team
- Health and safety management of domestic sites and partner companies

Materials Business Unit
- Managing overseas supply chains

Legal Team
- Supervising and supporting ethical management

IT Team (Youngone Holdings)
- Managing information security enhancement

Governance

IR Team
- Board of Directors (BOD) Administration
- Corporate Governance
- ESG Disclosure

Key Roles of the Sustainable Management TFT

Under the committee, Youngone Corporation operates the Sustainable Management Task Force Team, which oversees ESG-related working-level activities. The TFT plays a practical execution role, including systematic ESG data management, external disclosure and response to ESG evaluations, and monitoring of company-wide implementation tasks. In addition, the TFT works closely with each business division and relevant department to proactively identify and manage ESG-related risks and regularly reports key issues to management and the committee.

ESG Data Management

Responding to ESG assessments
(Korea Institute of Corporate Governance and Sustainability)

Integrated Domestic and Global ESG Monitoring

Company-wide Implementation Task Monitoring

Review and Approval of Internal Transactions

Stakeholder Communication

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Material Topics

Youngone Corporation conducts a materiality assessment every year to establish its sustainable management strategy and effectively manage key sustainability issues. The company's materiality assessment is conducted based on the principle of double materiality, in accordance with GRI Standards 2021 and the European Sustainability Reporting Standards (ESRS). This concept comprehensively considers not only the impact of the company's activities on the environment and society (Impact Materiality), but also the impact of environmental and external stakeholder-related factors on the company's financial position (Financial Materiality).

The materiality assessment was conducted by first identifying a pool of 26 issues reflecting the characteristics of Youngone Corporation's industry and then applying a double materiality assessment to the issue pool. As a result, a total of 10 material issues were selected.

Materiality Assessment Process

Step1. Understanding the Organization

Enhance the overall understanding of Youngone Corporation's industry and current status and conduct a basic analysis

- Identify the company's key activities, business relationships, and stakeholders reflected in the IRO Long List

Step2. Identification of Impacts, Risks, and Opportunities

Identify impacts, risks, and opportunities across Youngone Corporation's upstream and downstream value chain through analysis of international standards, evaluation indicators, and peer benchmarking

- Derive a pool of 26 issues by combining the sub-topics presented by the European Sustainability Reporting Standards (ESRS) with sub-topics reflecting Youngone Corporation's industry characteristics

IRO (Impacts, Risks, Opportunities) Long List and issue pool derived considering Youngone Corporation's industry characteristics.

Step3. Double Materiality Assessment

Determine important actual and potential impacts, risks, and opportunities in order of priority by applying impact and financial materiality assessment criteria

- Impact Materiality Assessment
  - peer benchmarking, media analysis, ESG initiative review, and stakeholder survey
- Financial Materiality Assessment
  - ESG initiative review from an investor perspective, review of industry-related laws and regulations, and stakeholder survey

Step4. Review by the Board and Executive Management

The Board of Directors, the company's highest decision-making body, and executive management review the importance of each issue, including the scope, scale, and likelihood of impact.

- Reflect review results and opinions

Step5. Material Issues Selection

Based on the double materiality assessment results, all issues exceeding the threshold for either financial or impact materiality are identified as material issues.

10 material issues selected for 2025

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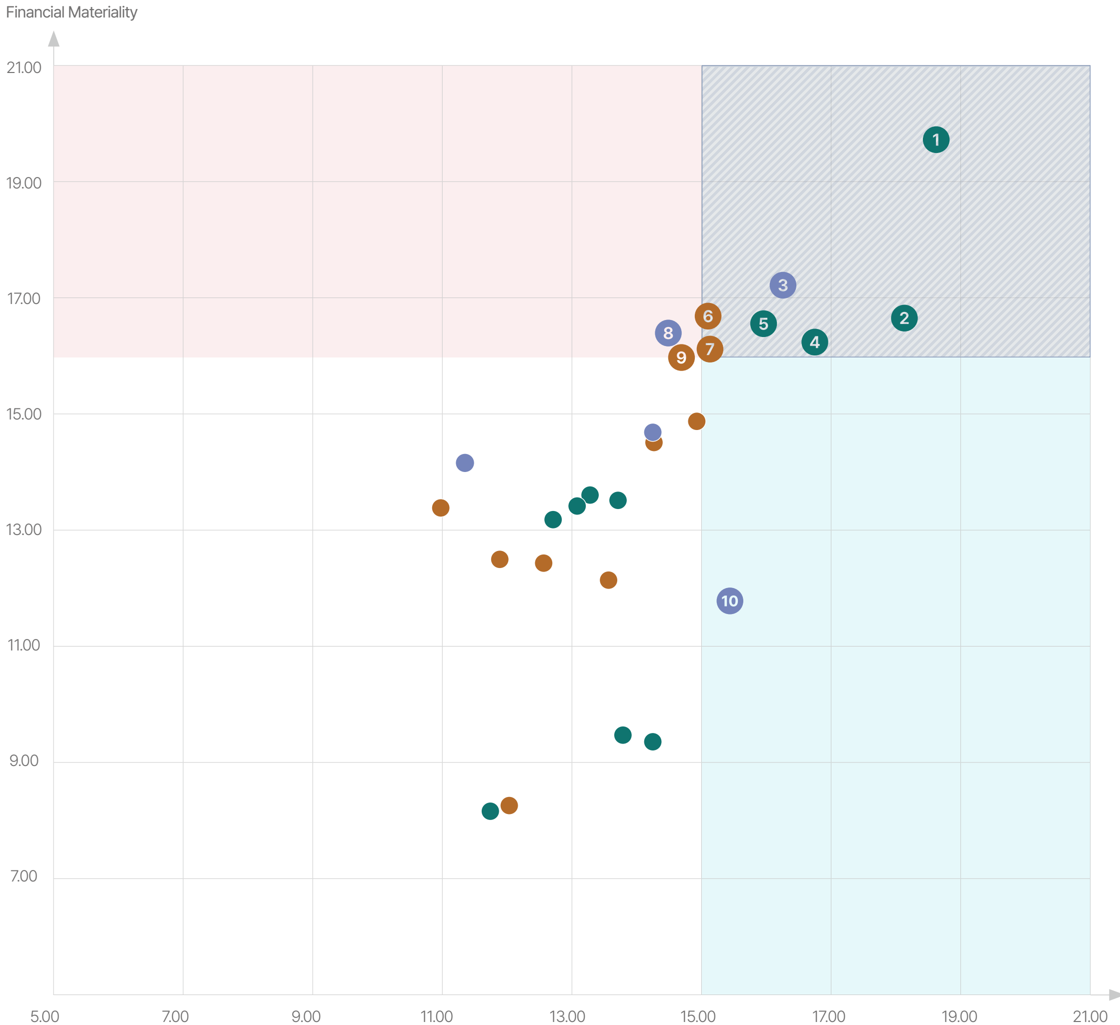
Material Topics

Materiality Assessment Results

As a result of the double materiality assessment, Youngone Corporation ultimately selected 10 material issues.
The material issues were identified by assessing both financial materiality and impact materiality, and issues that met the defined threshold in either of the two perspectives were included.



Rank	Category	Topic	Change	GRI	Report Page
1	Environmental	Climate Action	-	305-1, 305-2, 305-4, 305-5	33~35, 75
2	Environmental	Energy Management	3▲	302-1, 302-3	24, 31, 34, 35, 75
3	Governance	Ethics and Compliance Management	1▲	205-2, 206-1	69, 70, 84, 86
4	Environmental	Waste Management	3▲	306-2~5	23, 32, 76
5	Environmental	Development of Eco-friendly Raw Materials and Products	3▼	301-1	26, 28, 29
6	Social	Human Resource Management	2▲	401-1~3, 404-1~2	44~47, 78, 79, 81, 82
7	Social	Occupational Health and Safety Management	2▲	403-2~7, 9	39~43, 79, 82
8	Governance	Stakeholder Engagement and Communication	5▼	413-1	38, 43, 45, 49, 50
9	Social	Enhanced Human Rights Management	3▼	406-1	48, 79, 82
10	Governance	Comprehensive Risk Management	-	N/A	65~68

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Material Topics

Our Approach to Managing 10 Material Issues

Youngone Corporation establishes and operates management plans for each material issue to effectively respond to the 10 material issues identified through the double materiality assessment. The company also systematically monitors key activities and achievements for each material issue as of 2025 and sets long-term targets in connection with future management plans and strategic directions. Going forward, the company will continue to advance sustainable management by continuously managing and reviewing progress against the targets established for each material issue.

	Our Approach	2025 Achievements	Long Term Target
Climate Action	To achieve the goal of 'reducing GHG emissions by 40% by 2030' at our global business sites, we have developed strategies and action plans. These plans are now in action, contributing to our efforts in combating climate change.	• Additional ISO 14001 certifications obtained for six entities, including three in Vietnam and three in Bangladesh • Solar power generation facilities installed in 2025, with 71 MWp of power generation expected in 2026 • Published the SBT commitment	• Reduce greenhouse gas emissions by 40% across global business sites by 2030 • Install 100 MWp of solar power generation facilities across global business sites by 2030 • Establish an integrated environmental management system for domestic and overseas operations - Obtain ISO 14001 certification for the domestic business site in Malli-dong and major overseas business sites • Communicate reduction progress through ESG report, and CDP
Energy Management	We are investing in renewable energy generation facilities in our main production hubs—Bangladesh and Vietnam—and are reviewing the implementation of an energy management system to improve energy efficiency and support carbon reduction activities.	• Completed coal phase-out at Vietnam plants • Solar power generation facilities installed in 2025, with 71 MWp of power generation expected in 2026 • Reduced non-renewable energy use by 16 TJ in 2025	• Expand solar power generation facilities across global business sites to 100 MWp • Introduce Factory Energy Management System (FEMS) and obtain ISO 50001 certification
Ethics and Compliance Management	We have established a Code of Ethics and Compliance Control Standards that serve as behavioral guidelines for employees. The Compliance Officer continuously monitors management and employee adherence to compliance controls.	• Conducted training on unfair trade regulatory systems in June 2025 • Distributed standard forms, including written agreements under the Act on the Promotion of Mutually Beneficial Cooperation, between July and August 2025 • Conducted seminars on the Serious Accidents Punishment Act and the Occupational Safety and Health Act in November 2025	• Enhance employees' compliance awareness through regular training on relevant laws, regulations, and cases • Establish a compliance organization to embed a continuous monitoring system
Waste Management	We are dedicated to minimizing the environmental impact from OEM manufacturing processes by establishing a resource circulation system that emphasizes recycling and reusing unavoidable waste.	• Approximately doubled production volume by expanding the development of recycled wool product lines • Expanded production of recycled PET insulation using waste fabric	• Introduce eco-friendly facilities capable of recycling waste materials and expand product development
Development of Eco-friendly Raw Materials and Products	To expand our portfolio of eco-friendly raw materials and products, we are producing resource-circulation products using recycled fabric remnants. We are also establishing an integrated production system from yarn to garment through vertical integration, which helps reduce unnecessary logistics movement and ultimately contributes to lowering carbon emissions.	• Began operation of the DTY yarn manufacturing plant • Expanded the portfolio of high-performance insulation based on T2T recycling and natural and bio-based materials • Continued development of Bio Nylon 56 eco-friendly fabric	• Further introduce thermo-mechanical recycling facilities • Develop eco-friendly materials • Establish a textile R&D center • Promote vertical integration through investment in yarn processing facilities

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Material Topics

Our Approach to Managing 10 Material Issues

	Our Approach	2025 Achievements	Long Term Target
Human Resource Management	We are making multifaceted efforts in human resource management, ranging from talent acquisition and employee capability development to diversity management, and are committed to fostering an inclusive workplace where everyone can work with equal opportunities.	• Female employees accounted for 64% of employees at manager level or above (domestic business sites) • Obtained Family-Friendly Company certification (Dec. 2025) • Increased training hours per employee year-on-year (domestic business sites)	• Internalize diversity, equity, and inclusion in recruitment and compensation • Establish a foundation for maximizing performance and sustainable organizational growth by strengthening employees' expertise and capabilities
Occupational Health and Safety Management	We have established an occupational health and safety management system to ensure compliance with relevant laws, regulations, and standards. By conducting risk assessments, we proactively identify and address safety risks.	• Expanded risk assessment consulting to a total of 10 domestic business sites and resolved identified hazards • Achieved zero-accident performance in 2025 (domestic business sites) • Expanded support for occupational health and safety measures for stakeholders, including partner companies	• Establish an occupational health and safety management system through ISO 45001 certification • Internalize site-centered risk assessments and proactive prevention activities • Establish an integrated occupational health and safety management system covering partner companies, with response measures tailored to each stakeholder group
Stakeholder Engagement and Communication	We strive to build trust by identifying, understanding, and collecting feedback from stakeholders, and aim to establish long-term relationships to realize sustainable management.	• Announced the Corporate Value-Up Plan (Aug. 2025) • Operated various communication channels, including reporting channels for unethical conduct and human rights issues	• Expand communication methods through regular reviews of the stakeholder management system • Establish and operate a stakeholder engagement policy
Enhanced Human Rights Management	We regularly implement various initiatives to promote human rights management across our domestic and overseas operations, including non-discrimination practices, the prohibition and prevention of workplace sexual harassment, and human rights training programs. We have also established a Human Rights Policy and are developing a mid- to long-term roadmap to further advance our human rights management framework.	• Conducted internal training on prevention of workplace bullying (Sept. and Nov. 2025) • Conducted Core Values training at overseas business sites for new employees	• Strengthen a culture of respect for human rights by expanding human rights awareness training • Strengthen protection of human rights within the organization by establishing a response system for human rights violations • Enhance employees' psychological stability by operating employee mental health support programs
Comprehensive Risk Management	We have established a risk management system based on the Board of Directors and its committees to identify various risks that may arise throughout operations and manage each risk through the relevant dedicated organization.	• Reported ESG-related targets and status to committees under the Board • Conducted ISO 22301 Business Continuity Management System (BCMS) simulation training (Sept. 2025)	• Establish an integrated anti-bribery management system (ISO 37001 certification) • Enhance enterprise-wide compliance awareness

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Stakeholder Engagement

Youngone Corporation promotes active and systematic communication with key stakeholders to enhance the execution of sustainable management and create long-term value. The company defines customers and buyers, employees, suppliers, shareholders and investors, local communities, and government agencies as its key stakeholder groups and operates various communication channels based on the characteristics and interests of each group. Through these channels, the company collects a broad range of opinions and expectations related to key management issues and ESG matters and will continue to strengthen communication based on trust and cooperation with stakeholders.

Key Issues
- Providing high-quality products and services
- Protecting customer information
- Enhancing customer satisfaction

Response Activities
- Complying with buyer requirements and compliance standards
- Responding to and addressing customer complaints
- Establishing a customer information protection management system

Communication Channels (Frequency)
- Buyer meetings (frequently)
- Website (available at all times)

Key Issues
- Managing supply chain ESG
- Pursuing shared growth with suppliers
- Establishing and implementing fair trade practices

Response Activities
- Fair and transparent transactions free from improper entertainment or hospitality
- Enhancing transparency in transaction and contract procedures, including standard contracts

Communication Channels (Frequency)
- Channel for reporting unethical behavior (at all times)
- Partner communication platform (online/offline)
- Face-to-face meetings with partner companies

Key Issues
- Reducing and managing greenhouse gas emissions
- Practicing ethical management through regulatory compliance
- Responding to climate change and managing risks.

Response Activities
- Communicating with government and relevant agencies
- Disclosures to the Financial Supervisory Service (FSS) and the Korea Fair Trade Commission (KFTC)

Communication Channels (Frequency)
- Website
- Corporate disclosures
- Policy meetings and seminars

Key Issues
- Establishing safe workplaces
- Promoting work-life balance
- Securing and developing talent
- Enhancing employee welfare
- Ensuring fair evaluation and compensation

Response Activities
- Providing employee training
- Conducting fair performance evaluation, compensation, and recruitment
- Operating employee welfare programs

Communication Channels (Frequency)
- Labor-management council (quarterly)
- Ethics reporting system (email and post, at all times)
- Employee meetings (once a year)
- Internal campaigns (at all times)

Key Issues
- Enhancing shareholder value
- Ensuring governance transparency
- Securing growth drivers (business performance)
- Managing financial impacts related to climate change

Response Activities
- Disclosing transparent information through public disclosures
- Carrying out activities to enhance shareholder value

Communication Channels (Frequency)
- General shareholders' meeting (once a year)
- IR activities and disclosures (frequently)
- Website (frequently)
- Securities firm conferences (frequently)

Key Issues
- Pursuing mutual growth with local communities
- Conducting social contribution activities

Response Activities
- Carrying out local community CSR activities
- Conducting industry-academia cooperation activities
- Donating clothing and other products
- Providing development funds to universities and other institutions

Communication Channels (Frequency)
- Website (frequently)
- Offline CSR activities (occasionally)

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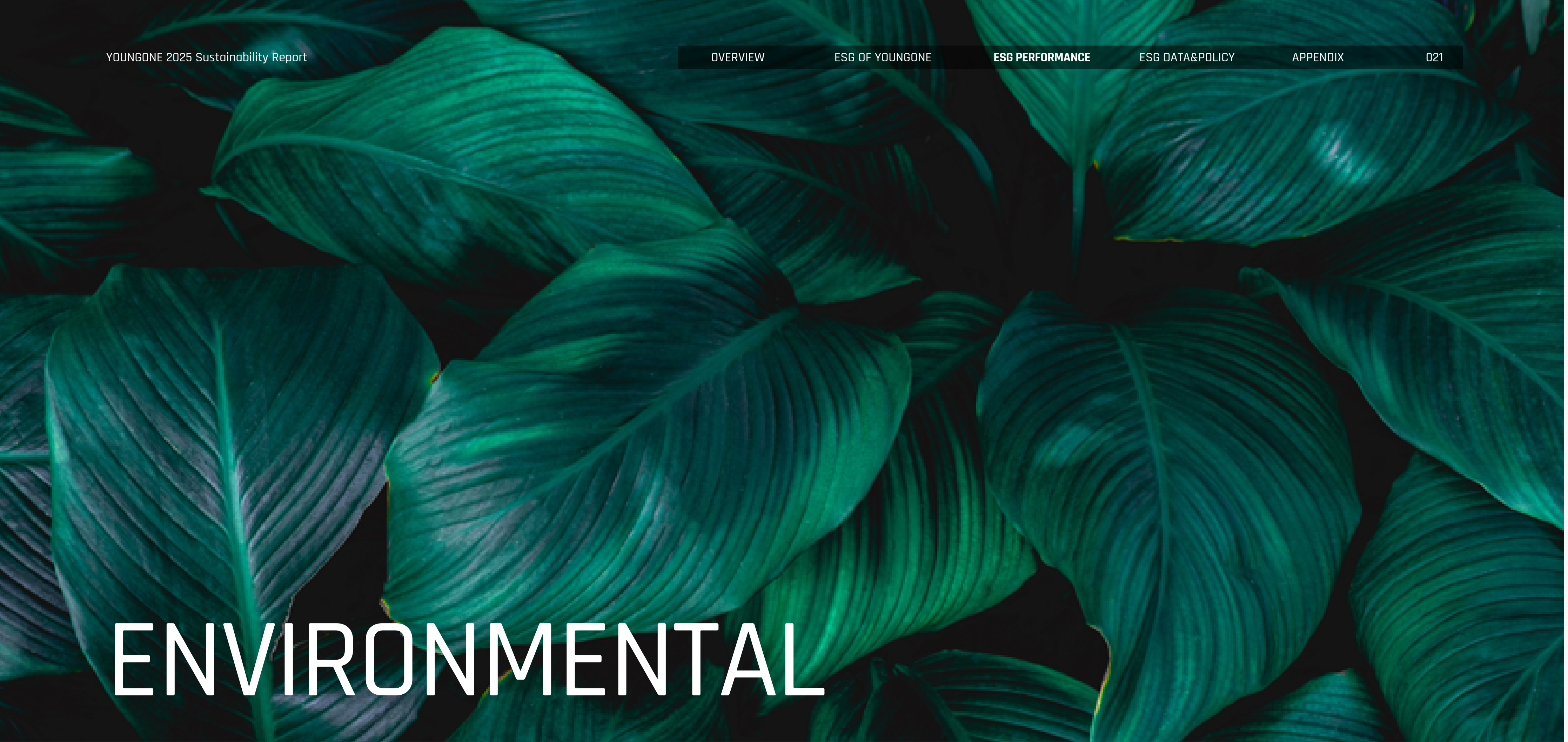

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YOUNGONE IMPACT STORY - Environment

Transforming Discarded Fabric into New Resources

Youngone Corporation recognizes fabric scraps generated during the production process not simply as waste, but as valuable resources. The company is focused on establishing a circular production system that minimizes fabric remnants and textile waste inevitably generated during apparel production and recirculates them as resources. Scraps generated during the cutting process are systematically sorted by color and material and then shredded and fiberized into recycled fibers. These recycled fibers are used either independently or blended with other raw materials as inputs for a wide range of products, including padding, synthetic down, and yarn, thereby contributing to the creation of new value. This represents a shift away from the conventional linear model of production and disposal toward a circular production model.

This Textile-to-Textile circular system helps reduce the amount of waste generated during production while also lowering greenhouse gas emissions and resource consumption by reducing the use of virgin raw materials. Furthermore, it represents a strategic approach to systematically reducing environmental impacts throughout the product manufacturing process.

Going forward, Youngone Corporation plans to further expand the use of recycled materials and advance its resource circulation-based sustainable production system through improved process efficiency and material innovation. Through these efforts, the company aims to fulfill its environmental responsibilities while positioning itself as a leader in the industry's transition toward sustainability.

Step 1

Collection of fabric scraps generated during the production process

Step 2

Shredding fabric scraps into loose fibers

Step 3

Blending recycled fibers with virgin fibers to produce padding materials

Step 4

Compression and processing of blended fibers into sheet-type materials

Step 5

Incorporating finished padding materials into final products

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Environmental Management

Management System and Implementation Plan

Governance for Environmental Management

Youngone Corporation operates a dedicated environmental management framework centered on working-level organizations across its domestic and overseas operations to effectively address environmental risks that may arise throughout the value chain. Major environmental issues are regularly reviewed by the Board of Directors and Sustainable Management Committee. Based on these reviews, the company continues to review and improve its environmental management policies and implementation strategies.

In addition, Youngone Corporation operates an Environmental Sustainability Council composed of senior regional executives to continuously monitor the establishment and implementation of environmental management systems at its overseas business sites. Through this structure, the company is strengthening its company-wide environmental management capabilities and continuously advancing its management and oversight framework.

Organizational Structure for Environmental Management

Board of Directors

Sustainable Management Committee

Management Innovation Team / Governance Team	General Affairs Team / Legal Team	IR Team
• Establishing and managing eco-friendly production systems at overseas business sites • Establishing and implementing environmental policies, including waste treatment and chemical management	• Establishing and managing energy consumption reduction targets for domestic business sites • Monitoring compliance with environmental laws and regulations	• Supporting the establishment of environmental management goals and strategies • Reporting key environmental management issues to the Sustainable Management Committee • Disclosing information related to environmental management

Sustainable Management Committee

Youngone Corporation's Sustainable Management Committee sets mid- to long-term environmental management goals and reviews key initiatives and performance at least twice a year. In 2025, the committee received reports on and held in-depth discussions regarding key agenda items, including climate action and occupational health and safety management. In addition, the committee systematically reviews and continuously monitors major risk factors and issues that may affect the company's environmental management.

Category	Date of Meeting	Agenda Items
Sustainable Management Committee	Aug. 11, 2025	• Report on climate action targets and progress • Report on mid- to long-term environmental management goals and progress • Report on occupational health and safety management • Report on talent development at overseas factories
	Dec. 16, 2025	• Report on ESG evaluation results • Report on ESG materiality assessment results • Report on the status of financial risk management

Environmental Management Strategy

Youngone Corporation pursues sustainability through its environmental policies. Specifically, the company has established four strategic directions—reducing GHG emissions, minimizing environmental impacts, expanding eco-friendly products, and internalizing environmental awareness—to support its ongoing environmental conservation efforts.

4 Key Directions	Initiatives	Goals
Reducing GHG emissions	• Operation of 47 MWp of solar power facilities across global sites as of the end of 2025 • Completion of the 100% transition to eco-friendly boiler fuel at the YNL industrial complex in Vietnam in 2025	Reduce GHG emissions by 40% by 2030 compared with the 2019 baseline
Minimizing environmental impact	• Operation of wastewater treatment systems and rainwater storage facilities • Advancement of waste treatment processes • Introduction of a Chemical Inventory List (CIL) verification program	Promote a circular economy by reducing waste generation and energy and water consumption
Expanding eco-friendly products	• Development and sales expansion of eco-friendly polybags • Expansion of eco-friendly product development through the Ecoloft® brand • Expansion of investments in eco-friendly companies through YOH CVC	Advance the environmental management system through the continued expansion of eco-friendly materials, products, and investments
Internalizing environmental awareness	• Implementation of environmental education for employees in 2025 • Participation in the WWF-led global "Earth Hour" campaign • Chemical management capacity-building training for 15 major partner companies	Raise environmental awareness among all employees through continued participation in environmental education and initiatives, including campaigns

Internalizing Environmental Awareness

Youngone Corporation provides environmental training to employees annually. On December 17, 2025, the company conducted an online training session on climate crisis response in collaboration with WWF (World Wildlife Fund), with a total of 255 employees participating. In addition to training its employees, Youngone Corporation provided chemical management training to 15 major business partners during the reporting year, thereby contributing to higher environmental management standards across the supply chain. A total of 13 business partners participated in the training.

Based on global environmental regulations and market trends, the company shared its internal chemical management standards and guidelines. In addition, participating business partners received training on chemical management requirements and on data management and communication methods using the CDI (Chemical and Dyestuff Inventory) System. Through these efforts, the company sought to reduce supply chain risks and enhance its business partners' practical capabilities in responding to chemical management requirements.

The company will continue to support the advancement of its business partners' environmental management systems and help lay the foundation for a sustainable supply chain.

Online Environmental Education for Business Partners

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Environmental Management

Management System and Implementation Plan

Energy Management Response Strategy

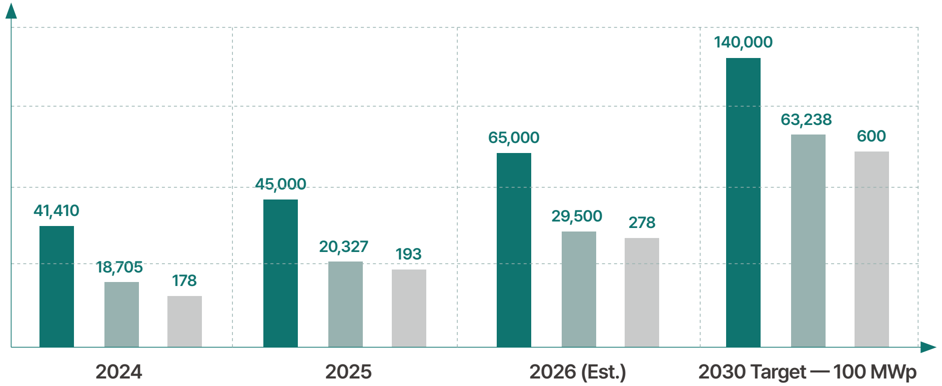
Youngone Corporation conducted an analysis based on ISO 14001, the international standard for environmental management systems, to identify and manage risks and opportunities related to clean energy. Furthermore, the company does not view these factors merely as risks but recognizes them as opportunities for new growth and innovation. Based on this approach, the company has established response strategies to actively leverage the identified opportunities and continues to implement them.

Key Issue	Risk Factors	Opportunities	Business Impact	Response Strategy
Fluctuation in Energy Prices	Rising energy costs and supply risks due to reliance on external electricity	Securing long-term energy cost stability	Potential increase in cost ratio	Expanding the share of renewable energy and introducing energy-efficient facilities
Expansion of Solar Power Generation	Price risks from reliance on external electricity	Expansion of in-house renewable energy generation	Direct impact on the energy cost structure	Establishing solar power facility installation targets and promoting related investments

Annual Solar Power Investment Costs and Generation Output

Category	Unit	2023	2024	2025	2026
Investment Cost	USD million	8.3	4.0	5.3	12.0
Power Generation	MWh	36,238	41,410	43,216	65,000

Financial Effects and Targets of Solar Power Generation



Compliance with Environmental Laws and Regulations

To proactively respond to changes in environmental and occupational health and safety laws and regulations, Youngone Corporation has established and maintains a legal register that systematically organizes the titles and provisions of laws applicable to all business sites. Based on this legal register, the company conducts regular environmental compliance assessments and monitoring activities. Through these efforts, each business site is managed to ensure full compliance with the environmental laws and regulations applicable in its country and region. The company also operates a preventive internal inspection system to identify potential issues in advance and avoid violations.

Environmental Laws and Regulations Response Process

Response Strategy → Identification of applicable environmental laws and regulations in the legal register → Review of key requirements under applicable environmental laws and regulations → Identification of risks related to applicable laws and regulations → Implementation and monitoring of proactive response measures

Environmental Laws / Regulations	Response Activities
• Energy Use Rationalization Act • Energy Act	- Replacing coal boilers at Vietnam factories with biomass fuel boilers that use rice husk, an agricultural waste, as fuel - Establishing targets and promoting investments to install 100 MWp of solar power facilities by 2030 - Setting and implementing energy-saving targets for domestic operations, with a goal of reducing energy consumption by 1% annually through 2030.
• Indoor Air Quality Control Act • Carbon Neutrality Act	- Establishing and implementing a roadmap to reduce GHG emissions by 40% by 2030 across global business sites - Reducing carbon emissions through solar power facilities
• Groundwater Act • Drinking Water Management Act • River Act • Water Supply and Waterworks Act • Sewerage Act • Water Environment Conservation Act	- Introducing advanced water treatment facilities, including ETP (Effluent Treatment Plant), RO (Reverse Osmosis), UF (Ultra Filtration), MBR (Membrane Bio Reactor) - Managing impacts on aquatic ecosystems through regular water quality monitoring
• Waste Control Act • Framework Act on Resource Circulation • Soil Environment Conservation Act	- Operating tailored management systems that reflect process characteristics and waste types - Ensuring that hazardous waste is safely incinerated or physically treated by specialized waste management companies, with certain waste recycled where applicable
• Act on Registration and Evaluation of Chemical Substances • Chemicals Control Act	- Establishing and operating a systematic chemical management framework based on the internally developed YO CDI (Youngone Chemicals, Dyes Inventory) platform and the Standard Operating Guideline for Chemical Management (SOG) - Strengthening the consistency of chemical data through the Chemical Inventory List (CIL) verification program

Environmental Regulation Violations over the Past Three Years

Category	2023	2024	2025
Environmental Regulation Violations	0	0	0

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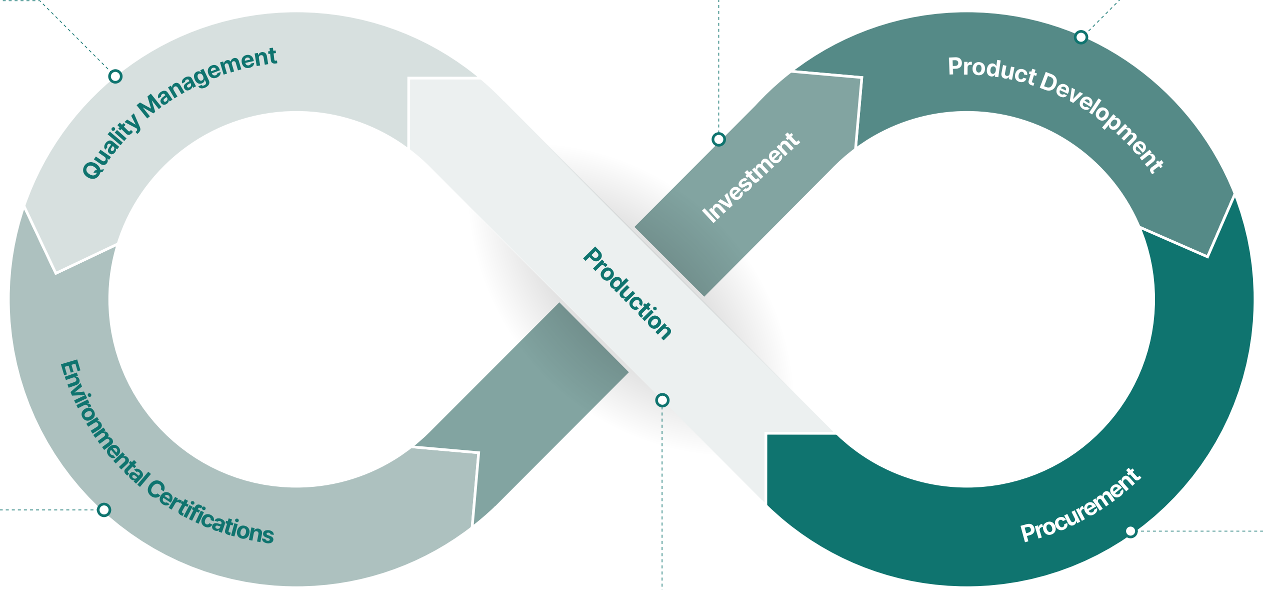
YOUNGONE VALUE CHAIN

Youngone Corporation is strengthening environmental sustainability throughout its business value chain as part of its commitment to sustainable management. The company is expanding the procurement of raw materials through proactive eco-friendly sourcing strategies and reducing carbon emissions through investments in energy-efficient production facilities.

In addition, the company pursues sustainability across the entire value chain by incorporating environmental considerations into product development and minimizing waste generated during the production process.



Quality Management

Key Activities
• Management of hazardous chemicals beyond domestic regulatory requirements
Operating a sustainable quality management system that strengthens environmental and safety standards across products and manufacturing processes.

Investment

Key Activities	Description
• Investment in eco-friendly facilities • Construction of solar power facilities • Investments in sustainable startups through YOH CVC	Building a foundation for sustainable growth through strategic investments in renewable energy infrastructure and environmentally focused technology companies.

Product Development

Key Activities
• EcoLoft® series • Development of eco-friendly innovative fabrics and materials • Increasing the proportion of recycled materials used in fabrics
Leading sustainability trends in the global market through the development of products utilizing high-performance and environmentally friendly materials.

Environmental Certifications

Key Activities
• Expansion of ISO 14001 certification • Maintenance of FEM implementation • Acquisition of certifications such as RWS, RCS, and OCS
Improving environmental performance and enhancing external credibility through certification systems based on international environmental standards.

Production

Key Activities	Description
• Operation of wastewater treatment systems • Use of collected rainwater • Transition to eco-friendly fuels	Establishing environmentally friendly infrastructure and systems to improve resource efficiency and reduce environmental impacts throughout production processes, including through water resource management.

Procurement

Key Activities
• Procurement management of GRS-, RWS-, and ZQ-certified materials • Maintaining the proportion of raw materials sourced with GRS certification
Strengthening supply chain management centered on certified materials to enhance ethical sourcing practices and traceability.

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YOUNGONE VALUE CHAIN: Investment & Product Development

Eco-friendly Investment

Youngone Corporation continues to expand its investments in companies with eco-friendly technologies to build a sustainable future. Through YOH CVC (Youngone Holdings Corporate Venture Capital), established at the end of 2022, the company identifies promising global sustainability-focused startups and seeks to create synergies through strategic collaboration with portfolio companies. The company continues to invest in innovative companies such as Infinited Fiber Company, which specializes in textile-to-textile recycling technology, and Colorifix, which provides bio-based dyeing solutions. These investments are expected to contribute to environmental outcomes, including carbon reduction, increased resource circularity, and reduced use of hazardous substances across Youngone Corporation and its supply chain. Going forward, the company will continue to strengthen investments and partnerships to build an eco-friendly value chain.

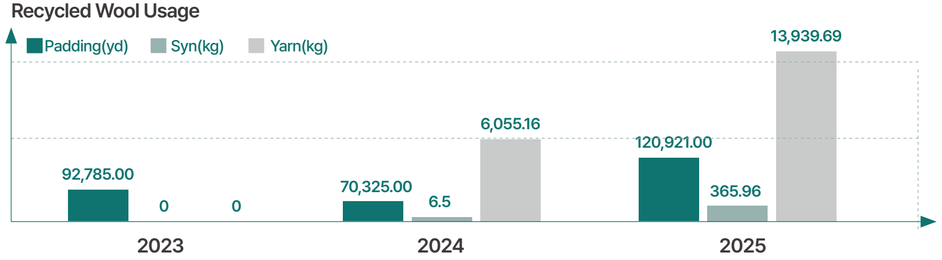
Major Investments by YOH CVC

Circ | Infinited Fiber Company | Colorifix

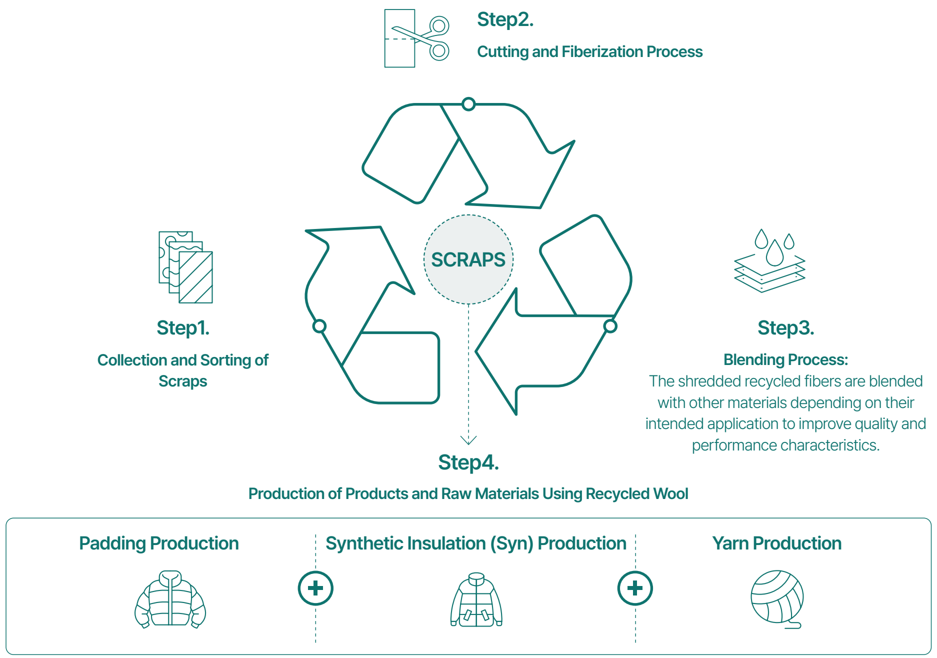
Eco-friendly Raw Materials and Product Development

Youngone Corporation continues to expand the use of eco-friendly raw materials and the development of recycled-material-based products to minimize environmental impacts throughout the raw material use and product development processes. In particular, the company collects and recycles wool fabric scraps generated during sewing processes, as well as PET and nylon waste, to produce recycled wool fiber. These recycled materials are then used to develop various products, including padding materials, synthetic insulation, and yarn. In parallel, the company has established a mid- to long-term roadmap to progressively increase the proportion of recycled materials in purchased fabrics and is systematically implementing the roadmap. The company also continues to invest in environmentally friendly facilities to increase waste recycling rates in production while focusing on the development of innovative materials and the establishment of circular economy-based production systems. Furthermore, the company operates an integrated eco-friendly knitwear production system encompassing recycled yarn production, whole garment seamless knitting, and finished-product manufacturing, thereby strengthening the competitiveness of its sustainable products.

Recycled Wool Usage



SCRAP RECYCLING PROCESS



Achievements and Targets for Eco-friendly Raw Materials and Product Development

Establishment of a Textile Waste Recycling System	Mechanical recycling facilities are currently in operation to produce recycled fabrics from textile waste, and additional thermo-mechanical recycling facilities are planned for introduction by 2027.
Expansion of Eco-friendly Material Development	Development projects for innovative materials, including Bio Nylon 56, are underway, and the company plans to expand the development of eco-friendly materials through 2028.
Strengthening Vertical Integration and R&D Infrastructure	Eco-friendly production capabilities will be progressively strengthened through initiatives including the establishment of a Textile & Fashion R&D Center by 2027.

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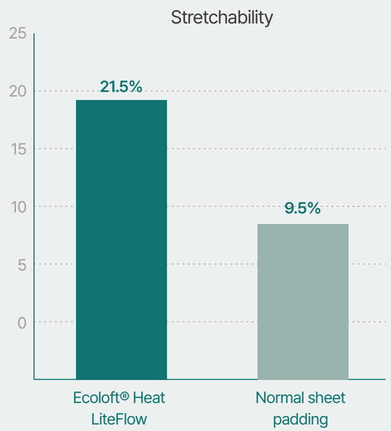
YOUNGONE VALUE CHAIN: Product Development

Eco-friendly Raw Materials and Product Development – 3R

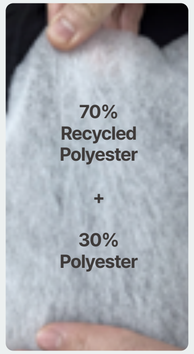
Youngone Corporation is advancing a more sophisticated sustainable materials strategy in line with its 3R (Reduce, Reuse, Recycle) policy, which is based on recycling and reuse practices.
Particularly within its insulation business, the company is expanding its environmentally responsible approach beyond the use of recycled polyester by incorporating Textile-to-Textile (T2T) recycling technologies, natural and bio-based materials, lightweight product design, enhanced durability, and alternatives to natural down. These initiatives are embodied in the company's Ecoloft® insulation portfolio. Ecoloft® materials comprise a range of high-performance insulation solutions designed to balance functionality and environmental responsibility. Each product delivers differentiated performance characteristics, including light weight, breathability, and stretch.

Ecoloft® Liteflow

Ecoloft® LiteFlow is an ultra-lightweight stretch insulation made with environmentally friendly recycled polyester and designed for high-intensity activities such as running and hiking.
Its mechanical stretch structure naturally follows body movements, reducing restriction and tension during activity. The open-web construction creates internal airflow pathways that effectively dissipate excess heat and moisture. This structure helps alleviate discomfort caused by repeated overheating and cooling during physical activity while providing lasting comfort even during prolonged wear.
Its lightweight construction, which can be applied down to 25 gsm, reduces unnecessary material usage while maintaining an optimal balance of thermal insulation, mobility, and durability. In addition, its migration-resistant design and minimal quilting requirements make it suitable for a wide range of eco-friendly activewear applications using breathable, stretch fabrics.



Tested ASTM D 2594 mod. Minimum weight



Ecoloft® FLUFF CL

Ecoloft® FLUFF CL is a high-performance eco-friendly insulation made from 100% recycled PET and developed as an alternative to animal-derived down. Through a specialized processing method, the material forms a three-dimensional structure similar to natural down clusters, providing light weight, softness, and excellent resilience. The product combines micro-denier fibers and hollow fibers to maximize thermal insulation by trapping air within the structure. Its optimized material composition and manufacturing process also provide excellent durability and minimize clumping after laundering.

Ecoloft® HEAT Aerolite

Ecoloft® HEAT Aerolite is an ultra-lightweight, high-thermal-performance eco-friendly insulation composed of 65% polypropylene-aerogel composite material and 35% recycled PET. Vertically arranged, spring-like recycled fibers form a porous structure that enhances light weight, packability, and resilience. Its unique wave-shaped structure effectively releases heat generated during physical activity, enhancing thermal comfort and overall wearing comfort. Polypropylene is approximately 35% less dense than PET, making the product lighter while delivering superior thermal insulation. Furthermore, the microporous structure of aerogel minimizes heat transfer through both convection and conduction, providing excellent thermal performance.

Recent discussions at the Functional Fabric Fair (FFF) identified Textile-to-Textile (T2T) recycling, circularity, regulatory compliance, and supply chain transparency as key sustainability topics across the industry. Against this backdrop, major global brands showed strong interest in Youngone Corporation's portfolio of lightweight, migration-resistant, natural, and recycled insulation products.
This demonstrates that the company's insulation business is evolving beyond the provision of environmentally friendly materials to support customers in developing sustainable products and implementing circular material strategies.

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YOUNGONE VALUE CHAIN: Product Development

Eco-friendly Raw Materials and Product Development – 3R

Youngone Corporation promotes sustainable management based on the 3R principles (Reduce, Reuse, and Recycle) to improve resource efficiency and minimize environmental impacts. Through the development of sustainable packaging materials, including eco-friendly polybags, the company is strengthening resource conservation efforts throughout the product lifecycle.

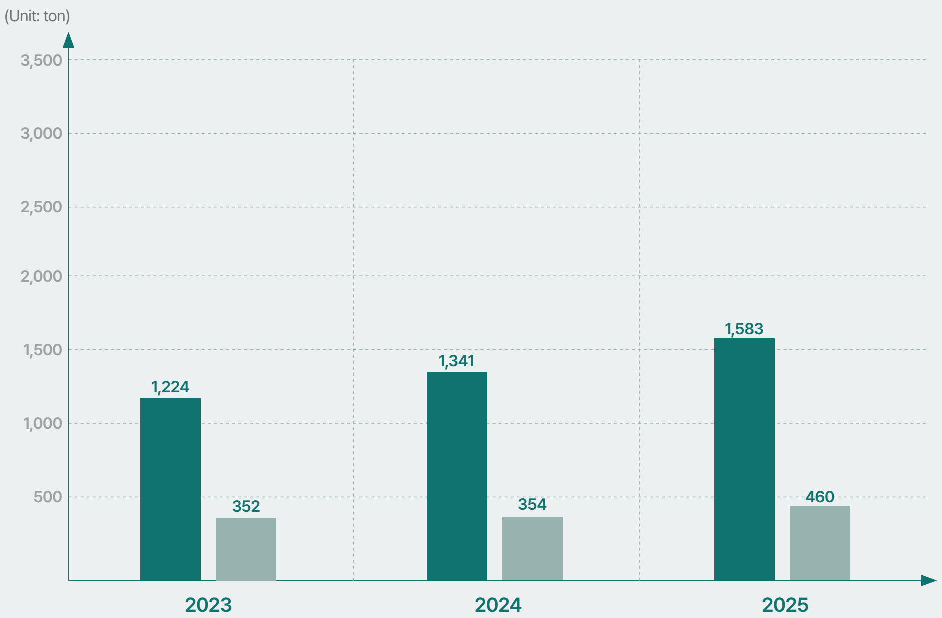
Leveraging its vertically integrated production system, the company directly manufactures polybags used for its products at YGA in Bangladesh and YNL in Vietnam.

The company's total polybag sales increased from 1,224 tons in 2023 to 1,341 tons in 2024 and 1,583 tons in 2025. Eco-friendly polybag sales reached 352 tons, 354 tons, and 460 tons, respectively, accounting for 28.8%, 26.4%, and 29.1% of total polybag sales.

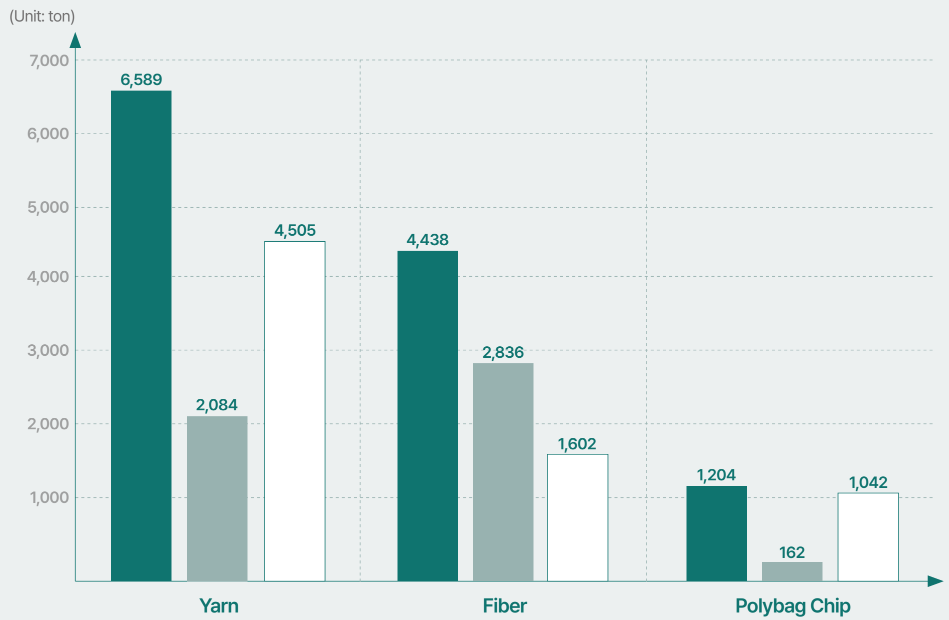
In particular, eco-friendly polybag sales increased by approximately 29.9% year on year in 2025, demonstrating a significant expansion in the adoption of sustainable packaging materials. As the growth rate of eco-friendly polybag sales exceeded that of total polybag sales, the proportion of eco-friendly products also increased from the previous year.

In addition, the company continues to expand the development and application of polybags made with recycled materials and promotes resource circularity through material improvements, enhanced recyclability, lightweight design, and packaging standardization. The company is also expanding the procurement of GRS (Global Recycled Standard)-certified raw materials, increasing the use of recycled inputs while reducing the use of virgin materials to strengthen its resource circulation system.

Youngone Corporation's Eco-friendly Polybag Sales



Youngone Corporation's Recycled Material Usage in 2025[1)]



1) Based on manufacturing facilities in Bangladesh and Vietnam
2) Volume of raw materials procured with third-party environmental certification (GRS-certified materials)

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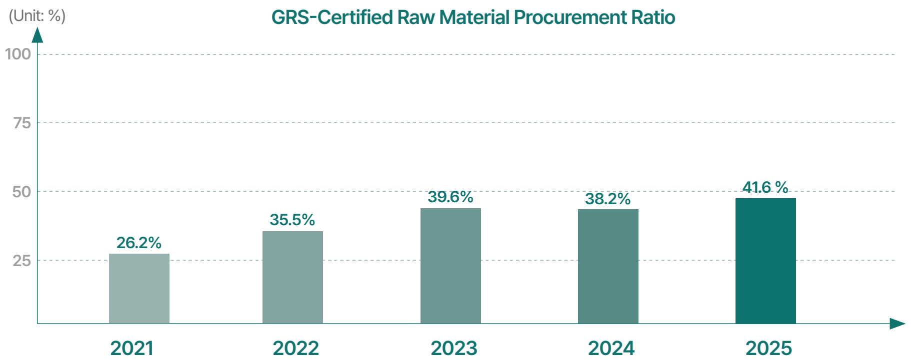
YOUNGONE VALUE CHAIN: Procurement & Production

Eco-friendly Procurement Performance

Youngone Corporation has established internal standards and operates a procurement system based on internationally recognized third-party certifications to systematically manage the procurement of eco-friendly raw materials and transparently disclose related information. The company has set a mid- to long-term goal of increasing the proportion of eco-friendly certified raw materials to at least 40% and has continuously worked toward achieving this objective. As a result, the procurement ratio of eco-friendly raw materials, including GRS (Global Recycled Standard)-certified materials, gradually increased to approximately 41% in 2025. This achievement reflects the company's ongoing efforts to expand the use of environmentally preferred raw materials. Going forward, the company plans to maintain the ratio at 40% or higher and gradually increase it.

Trend in GRS-Certified Raw Material Procurement Ratio



Environmental and Social Certifications

Global Recycled Standard	GRS	A certification that verifies the authenticity of recycled material use and confirms compliance with environmental and social responsibility and chemical management requirements throughout the production process, from raw materials to finished products.
R-W-S	RWS	An international certification for wool produced in accordance with animal welfare principles
ZQ	ZQ	A premium wool certification that comprehensively verifies animal welfare, environmental management, sustainable farming practices, and ethical labor conditions.

Wastewater Treatment System

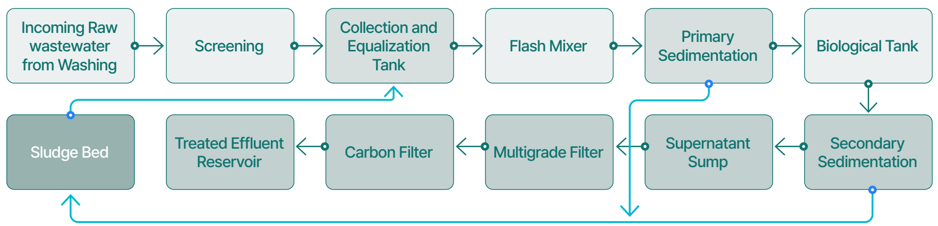
Youngone Corporation has systematically established and operates wastewater treatment systems at its production sites to minimize the environmental impacts of wastewater generated during manufacturing processes. Major production facilities in Bangladesh and Vietnam are equipped with advanced treatment systems, including ETPs (Effluent Treatment Plants), RO (Reverse Osmosis), UF (Ultrafiltration), and MBR (Membrane Bioreactor) systems. The ETPs incorporate physical, chemical, and biological treatment processes. The treated water is subsequently reused as domestic water. Particularly at the YNL industrial complex in Vietnam, an advanced treatment system combining MBR and RO technologies reprocesses not only domestic wastewater but also wastewater generated from dyeing operations, thereby improving water-use efficiency. In addition, KEPZ, Youngone Corporation's own export processing zone located in Chittagong, Bangladesh, continues to expand its treatment capacity and improve operational efficiency in line with growing production volumes. Facilities within KEPZ also recycle wastewater generated from dyeing, printing, and R&D processes through suspended solids removal and activated carbon filtration systems. During the reporting year, wastewater reuse was further expanded through the establishment and operation of a wastewater reuse process at KPP in Bangladesh, contributing to reduced freshwater consumption and improved water-use efficiency.

Wastewater Recycling Performance at Major Production Facilities

Vietnam	YHL	- Recycled 34% of domestic wastewater
	YNL	- Recycled 100% of domestic wastewater and 68% of industrial wastewater - Recycled wastewater, condensate, and recovered water accounted for approximately 50% of the facility's total water consumption
Bangladesh	YHT	- Recycled 13% of wastewater
	KPP	- Recycled 60% of industrial wastewater

Youngone Corporation secures water from diverse sources, including surface water, groundwater, and industrial water supplied by industrial complexes. Certain facilities also operate rainwater storage systems to reduce dependence on external water resources. Treated effluent that meets applicable water quality standards is partially reused in production processes and as utility water, while the remaining treated water is discharged into nearby water bodies or transferred to centralized wastewater treatment facilities. Regular water quality monitoring is conducted to continuously manage impacts on aquatic ecosystems. The company's wastewater treatment systems are designed not only to comply with legal requirements but also to support sustainable water management by reducing water consumption and expanding water reuse throughout the production process.

Youngone Corporation's Wastewater Treatment Process



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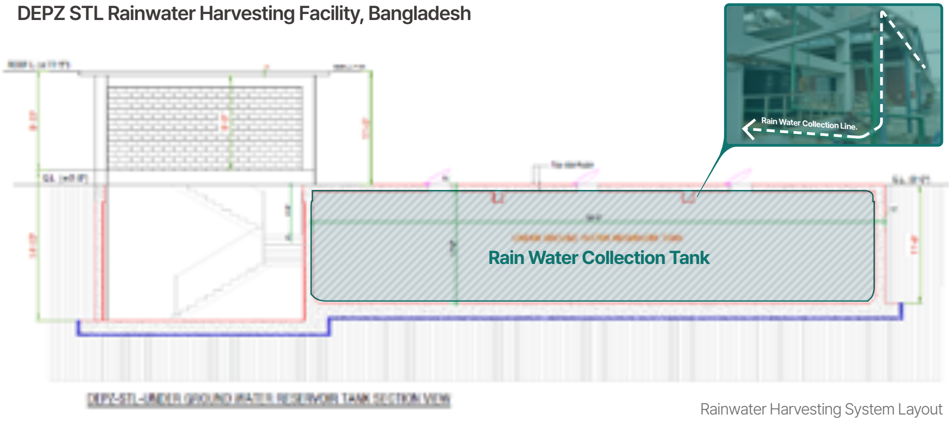
YOUNGONE VALUE CHAIN: Production

Rainwater Harvesting System

Youngone Corporation operates rainwater harvesting systems at overseas facilities, including those in Bangladesh, to reduce water consumption and contribute to the conservation of local water resources. In 2025, approximately 5,788 m³ of rainwater was collected and utilized at manufacturing facilities in Vietnam and Bangladesh, partially replacing water required for operations and reducing dependence on external water sources. Each facility operates systematic rainwater collection and management procedures. Runoff from the initial stage of rainfall, which may contain contaminants, is discharged before rainwater collection begins. The collected rainwater is filtered to remove impurities and managed in storage tanks on a daily basis. The stored rainwater is then treated through existing Water Treatment Plant (WTP) facilities before reuse. The harvested rainwater is utilized for various operational purposes, including restroom flushing, facility cleaning, vehicle and equipment washing, landscaping, cooling tower water makeup, boiler feed water after treatment, dyeing and sizing processes, dust suppression, construction work, wastewater treatment support, and fire protection systems. This system not only enables the effective utilization of water resources that would otherwise be lost during the rainy season, but also serves as a practical measure to address water scarcity and changing precipitation patterns resulting from climate change. The company will continue reviewing opportunities to expand rainwater utilization facilities based on the climate characteristics and water-related risks of each production site.

DEPZ STL Rainwater Harvesting Facility, Bangladesh



Rainwater Harvesting System Layout

Operation of FEM

Youngone Corporation operates 28 Higg FEM (Facility Environmental Module) accounts across all manufacturing countries, including Bangladesh and Vietnam. Higg FEM enables the quantitative evaluation of energy consumption, resource management, and emissions management across manufacturing facilities, thereby strengthening environmentally responsible production systems. Each site conducts annual self-assessments and verification processes using Higg FEM to systematically manage key environmental indicators, including energy use, resource efficiency, and emissions. These management activities contribute to reducing overall environmental impacts through improved energy efficiency and resource productivity.

Acquisition of Eco-friendly Certifications

Youngone Corporation continues to obtain internationally recognized environmental certifications to minimize environmental impacts across products and production processes while strengthening ethical responsibility. As of 2024, major production facilities have obtained certifications including RDS (Responsible Down Standard), RWS (Responsible Wool Standard), RCS (Recycled Claim Standard), OCS (Organic Content Standard), and ISO 14001. These certifications strengthen raw material traceability, enhance environmentally responsible production systems, support sustainable supply chain management, and reinforce trust among global customers. In addition, the company conducts internal training programs and cross-audits based on ISO 14001 requirements at certified factories in Bangladesh and Vietnam to ensure compliance with legal and operational standards and to strengthen continuous improvement systems.

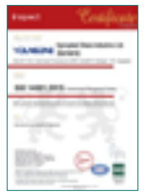
Eco-friendly Certifications

Certification	Description
RDS	Certifies the use of down materials sourced in compliance with animal welfare standards while ensuring traceability and ethical sourcing throughout the supply chain.
RWS	Certifies wool sourced from farms that meet animal welfare and land management standards, ensuring sustainable production through responsible supply chain management.
RCS	Verifies the recycled content and traceability of products, ensuring transparency in the use of recycled materials.
OCS	Verifies the content of organically grown materials and enables supply chain traceability from raw materials to finished products.
GRS	Verifies not only recycled material content but also compliance with environmental and social criteria, ensuring sustainable and responsible production.
FSC	Certifies wood and paper products sourced from responsibly managed forests and ensures responsible forest management and supply chain traceability.

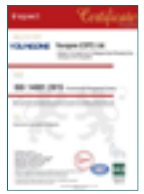
Environmental Management System

Youngone Corporation systematically manages environmental impacts throughout its operations based on ISO 14001, the internationally recognized environmental management system standard developed by the International Organization for Standardization (ISO). ISO 14001 evaluates and certifies whether an organization's environmental management system is established and operated in accordance with international standards and serves as an important tool for strengthening environmental risk management and sustainable operations. The company continues to enhance its site-based environmental management system through ISO 14001 implementation.

The company maintains certifications across major facilities in Bangladesh and Vietnam and aims to expand certification coverage to currently uncertified facilities in Bangladesh, other key overseas operations, and domestic sites in the mid- to long-term.



ISO 14001 Certificate: KSI Ltd.



ISO 14001 Certificate: Youngone (CEPZ) Ltd.

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YOUNGONE VALUE CHAIN: Production

Transition to Eco-friendly Fuels

Youngone Corporation has traditionally used coal, diesel, and bunker fuel as boiler fuels because high levels of thermal energy are required for the dyeing and finishing processes involved in fabric production. To minimize the associated environmental impacts, the company designated 2023 as a key milestone for its eco-friendly fuel transition and has implemented the project in phases.

The project centered on replacing existing coal-fired boilers at the Nam Dinh facility in Vietnam with rice husk-based biomass boilers. Beginning with feasibility studies and engineering design in early 2023, the company installed the first phase of equipment in the third quarter of 2023, followed by additional facility construction. As of January 15, 2025, the facility completely discontinued the use of coal and achieved a full transition to biomass fuel. This represents the successful completion of the project whose progress was reported in the previous reporting period. During the conversion process, three major units—including steam boilers and thermal oil boilers—were replaced. More than USD 2.7 million was invested to establish environmentally friendly energy infrastructure. The newly installed boilers use rice husk pellets produced from local agricultural by-products. The company works closely with local rice mills to verify the origin of raw materials and maintain a sustainable supply chain. In addition, ash generated during combustion is processed and reused as organic fertilizer, supporting a circular resource system. Looking ahead, the company is also exploring the use of alternative biomass fuels to further strengthen the stability and scalability of its low-carbon energy system.

YNL Industrial Complex Eco-friendly Fuel Conversion Project

Early 2023
- Conducted feasibility assessments
- Procured biomass boilers
- Investigated and planned fuel supply arrangements

Q3 2023
- Zone A Boiler installation (10 ton/hr biomass steam boiler)

2024
- Zone A Boiler installation completed (5M kcal/hr biomass thermal oil boiler)
- Zone B Boiler installation completed (5M kcal/hr (+3 Ton/hr) Biomass Thermal Oil & Steam Boiler)

January 2025
- Full conversion to biomass boilers completed and operation commenced
- Fuel supply stabilization and implementation of a real-time emissions monitoring system

Beyond 2025
- Strengthening fuel supply chain management and conducting long-term cost-efficiency analysis
- Reviewing further eco-friendly transition measures and the adoption of alternative fuels

Rice Husk Pellet

Biomass Boiler

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YOUNGONE VALUE CHAIN: Quality Management

Waste Management

Youngone Corporation operates a customized waste management system that reflects both process characteristics and waste types to systematically manage the environmental impacts of waste generated during production. The company has established management standards tailored to each business site's characteristics and continues to enhance management practices to ensure effective control throughout the entire waste management cycle, from waste generation to final disposal.

In addition to strictly complying with relevant laws and regulatory requirements, the company seeks to minimize environmental impacts through waste reduction and expanded recycling efforts. Waste generated at production sites is systematically managed by type and quantity for each process. In cooperation with specialized waste management companies, the company continuously identifies opportunities to reduce waste generation and improve treatment efficiency across the entire waste management process. Recyclable waste is thoroughly segregated and sold to specialized recycling companies, while other waste streams are entrusted to licensed third-party treatment companies. Paper, plastics, metals, and textiles are recycled into secondary raw materials, while certain waste streams are recovered as energy or converted into construction materials. Hazardous waste, including sludge, waste oil, and chemicals, is safely treated or partially recycled through incineration and physical treatment processes conducted by qualified service providers.

Through this systematic approach, the company minimizes landfill disposal and operates a sustainable waste management system based on resource circulation.

Youngone Corporation's Waste Management Policy

01. Risk Management	• Establishment of a system for identifying and managing potential risks
02. Consumption Reduction	• Reduction of resource consumption and improvement of process efficiency
03. Waste Minimization	• Quantification of waste generation and implementation of reduction strategies
04. Waste Collection	• Waste segregation and classification by recycling and treatment routes
05. Waste Storage	• Temporary storage in accordance with safety standards for each waste type
06. Waste Treatment	• Appropriate treatment in compliance with local laws and regulations

Chemical Management

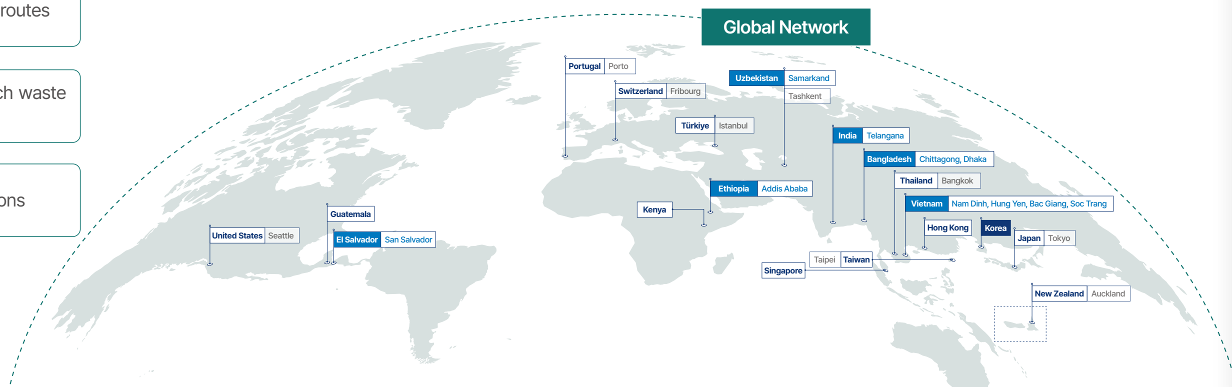
Youngone Corporation has established and operates a systematic chemical management framework based on its proprietary chemical management platform, YO CDI (Youngone Chemicals, Dyes Inventory), and the Standard Operating Guideline for Chemical Management (SOG). SOG provides management standards covering the entire chemical lifecycle, including procurement, storage, use, and disposal. Key processes such as pre-assessment of chemicals, supplier approval, purchasing controls, safety management, and emissions management have been standardized to ensure consistent management across all business sites. Through YO CDI, safety data sheets (SDSs), technical documentation, certification information, and hazard information are centrally managed, strengthening monitoring and traceability for regulated and potentially hazardous substances.

In 2025, the company focused on improving the accuracy and reliability of chemical data as part of efforts to further enhance the existing management system. Data input and consolidation processes were standardized across business sites to improve consistency and integrity. In addition, the company introduced a Chemical Inventory List (CIL) verification program in collaboration with an external specialist organization. Through this program, chemical data at major production facilities are comprehensively reviewed for SDS/TDS compliance, data entry accuracy, certification validity, inventory reliability, and consistency between system records and on-site conditions. These efforts systematically improve the quality and reliability of data maintained within YO CDI. Based on this enhanced management framework, the company continues to strengthen responsible chemical management aligned with regulatory requirements and international standards such as ZDHC and bluesign®, while more effectively managing risks throughout the chemical lifecycle. Going forward, the company will continue to improve transparency and reliability in chemical management through data-driven systems and further reduce company-wide environmental and safety risks.

Youngone Corporation's Standard Operating Guideline for Chemical Management

- Chemical Assessment Framework
- Chemical Suppliers Approval Process
- Chemical Purchase Process
- And Other Related Procedures

YO CDI User Interface



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Climate Action

Management System and Action Plans

Risk and Opportunity Assessment

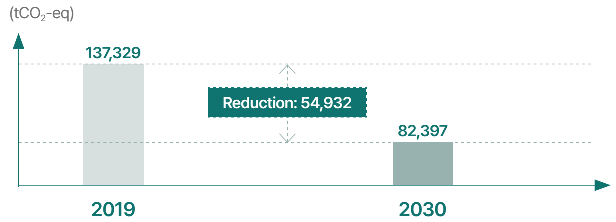
Youngone Corporation views climate change not merely as a risk factor but also as a strategic opportunity to strengthen sustainable growth and long-term competitiveness. As the highest decision-making body overseeing climate-related risks and opportunities, the Sustainable Management Committee systematically analyzes climate-related issues and establishes response strategies based on the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). Through various initiatives, including energy efficiency improvements, transitions to environmentally friendly production processes, and expanded use of renewable energy, the company seeks to transform climate action into opportunities for value creation. The company will continue strengthening the foundation for sustainable low-carbon growth by integrating climate action into its mid- and long-term business strategy.

Risk Type	Risk Driver	Key Issues	Response Measures
Transition risks	Policy / Regulation	• Strengthened emissions reporting requirements • Expanded product-related regulations and requirements • Litigation exposure	• Installation of 100 MWp of solar power generation capacity by 2030 • 40% reduction in GHG emissions by 2030 • Transition to eco-friendly fuels • Enhanced response to global environmental and supply chain regulations • Establishment of business strategies considering internal and external economic uncertainties • Strengthening ESG management • Establishment of a Business Continuity Management System (BCMS) • Development of risk response systems based on Business Impact Analysis (BIA)
	Technology	• Premature replacement of existing products due to low-carbon product development • Unsuccessful investment in low-carbon technologies	
	Market	• Changes in consumer behavior • Increased raw material costs • Uncertainty in market signals	
	Reputation	• Changes in consumer preferences • Increased stakeholder concerns and negative feedback	
Physical risks	Acute	• Damage to factories and facilities caused by extreme weather events such as typhoons and floods	
	Chronic	• Changes in climate patterns • Flood damage caused by rising temperatures and sea levels	

Opportunity Type	Key Opportunities
Resource Efficiency	• Optimization of logistics and distribution processes • Resource recycling • Improved building energy efficiency • Reduced water withdrawal and consumption
Energy Sources	• Use of low-carbon energy sources • Participation in carbon markets • Adoption of new technologies
Products & Services	• Development and expansion of low-carbon products • Expanded R&D investment and innovation-driven service development
Markets	• Expansion into new and emerging markets
Resilience	• Implementation of renewable energy programs • Measurement of energy efficiency • Resource substitution and diversification

Financial Impact Analysis

Long-term GHG Emissions Reduction Target



Financial Impact of Long-term GHG Emissions Reduction Target

Carbon emissions reduction: 54,932 tCO_2-eq
55,947 × KRW 10,400 (KRX KAU25 carbon allowance closing price at year-end 2025) = KRW 571,292,800

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Activities and Performance

GHG Emissions Reduction

Youngone Corporation has established a mid- to long-term roadmap with a target of reducing GHG emissions by 40% by 2030 across its global operations and has developed specific strategies and implementation plans to support this objective. Beginning in 2025, the company revised its GHG accounting methodology to align with the Montreal Protocol and excluded refrigerant-related emissions (tCO_2-eq) from its GHG inventory. This adjustment was retrospectively applied to the 2019 baseline year and the 2030 target emissions level. The revision does not represent a change in the company's GHG reduction strategy or roadmap, but rather an alignment of the calculation methodology with international standards. Accordingly, only refrigerant-related emission figures were updated.

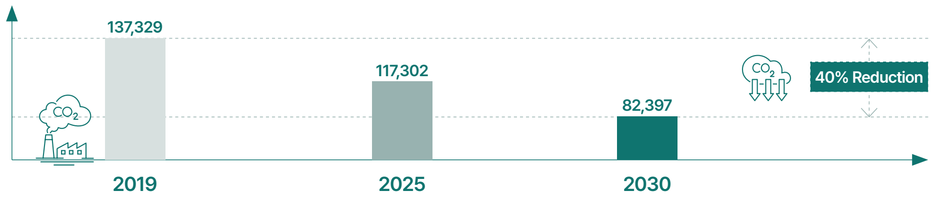
To further enhance the reliability of GHG-related data and strengthen the GHG management system, the company introduced third-party verification of GHG emissions data for the first time in 2025. Through this initiative, the company established an independent review process covering the entire emissions calculation methodology and will continue efforts to improve data quality and strengthen its GHG management framework.

Energy Consumption Management

Youngone Corporation aims to reduce total energy consumption at its domestic operations by 1% annually, resulting in a cumulative 6% reduction by 2030. The previous energy reduction roadmap used the average energy consumption of 2021–2023 as its baseline. However, following the relocation of the Geumgwang-dong office to the larger Sangdaewon-dong office in 2024, energy consumption increased compared to the previous baseline. Consequently, the company revised the baseline year for energy consumption calculations to 2024 in order to establish a more realistic and systematic energy reduction target. The company will continue improving energy efficiency through ongoing monitoring and management.

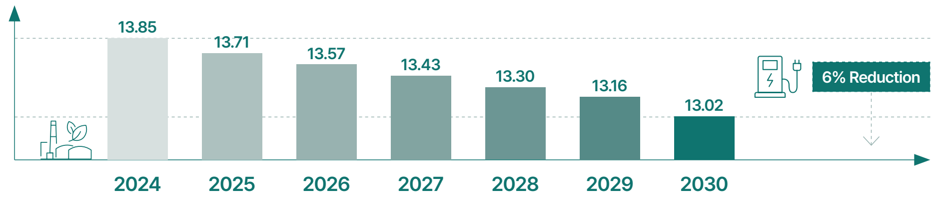
Global GHG Emissions Roadmap (Scope 1 & 2)

(Unit: tCO_2-eq)



Domestic Energy Consumption Roadmap[2]

(Unit: TJ)



GHG Emissions Reduction[1]

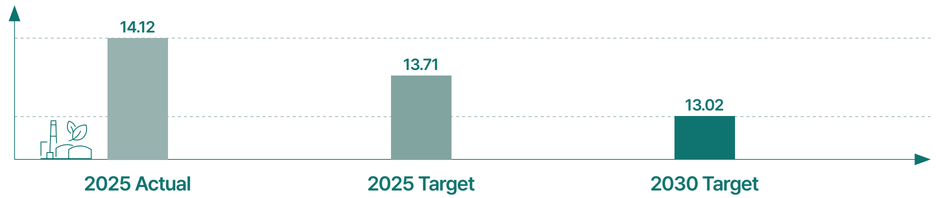
(Unit: tCO_2-eq)

Renewable Energy Source	2023	2024	2025
Wood or Wood Waste	251	-	-
Rice Husk Pellets	-	10,610	19,675
Biomass / Briquettes	1,165	395	33
Solar Power	8,590	13,920	15,716

1) Among renewable energy sources, solar power replaced externally purchased electricity, while all other renewable energy sources replaced coal consumption.

Domestic Energy Consumption Status[2]

(Unit: TJ)



2) Energy consumption calculated based on Youngone Corporation's leased occupancy ratio (%) across three domestic workplaces (Malli-dong, Myeong-dong, and Sangdaewon-dong).

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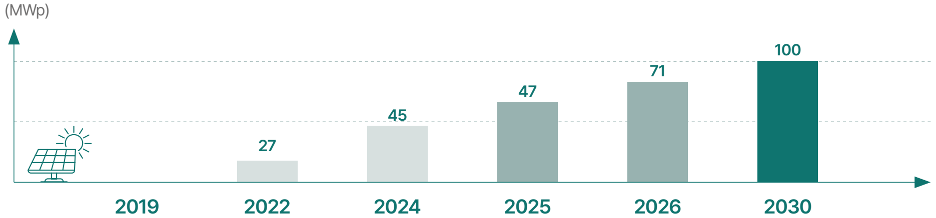
Activities and Performance

Solar Power Generation Project

Youngone Corporation continues to expand its solar power generation projects as a core strategy for reducing greenhouse gas emissions. To reduce dependence on conventional thermal power generation at its major manufacturing facilities in Vietnam and Bangladesh, the company has actively invested in solar power facilities to simultaneously achieve carbon emissions reduction and improved operational efficiency through a stable electricity supply.
Following the successful validation of a 216 kWp pilot project at KEPZ in Bangladesh in 2019, the company significantly expanded the installation of solar power facilities beginning in 2021 and established the foundation for achieving its long-term targets through 2030. As a result, the company had installed and operated approximately 47 MWp of solar power generation capacity across its global operations as of the end of 2025, contributing to tangible GHG emissions reductions. The company will continue to expand investment in solar power facilities to increase the use of renewable energy and reinforce its commitment to climate action and sustainable management.

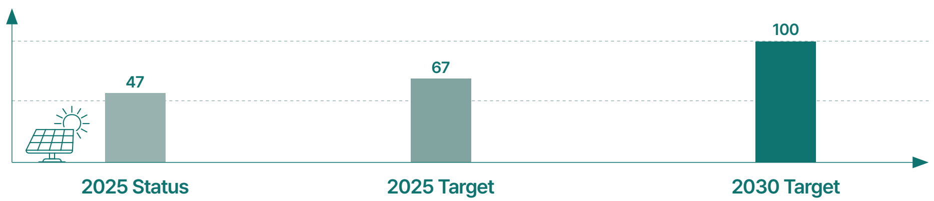
100 MWp Solar Power Generation Project Roadmap

(Unit: MWp)

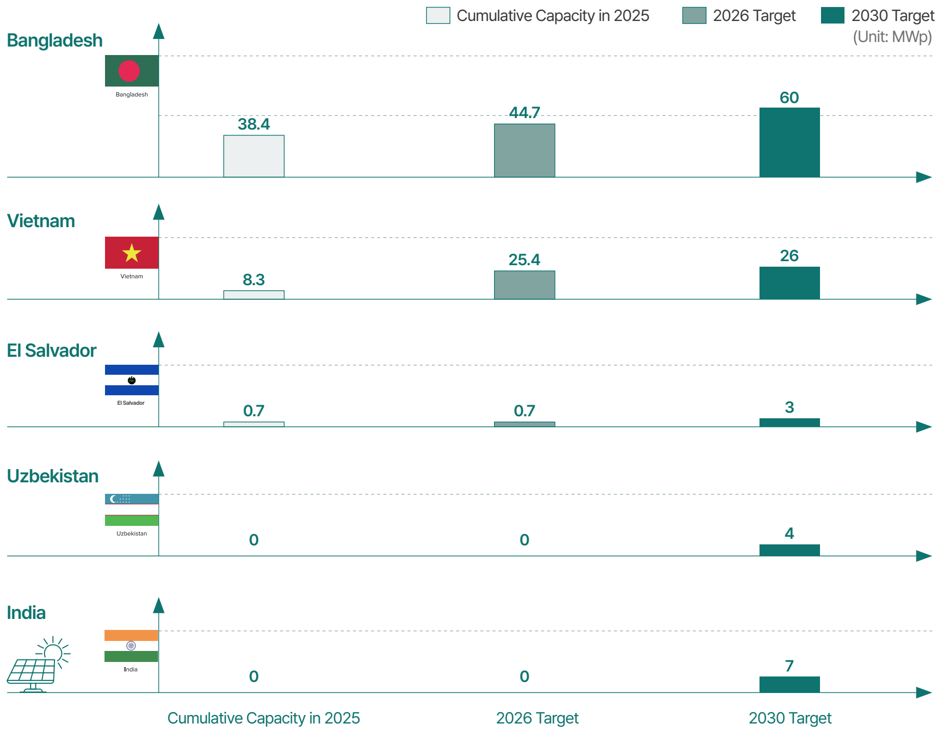


Global Solar Power Facility Investment Status

Category	Unit	2023	2024	2025
Investment Cost	USD million	8.3	4.0	11.4
Power Generation	MWh	36,238	41,410	43,216



Solar Power Installation Targets by Global Production Site for 2030



Solar Power Generation Facilities in Bangladesh

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Biodiversity

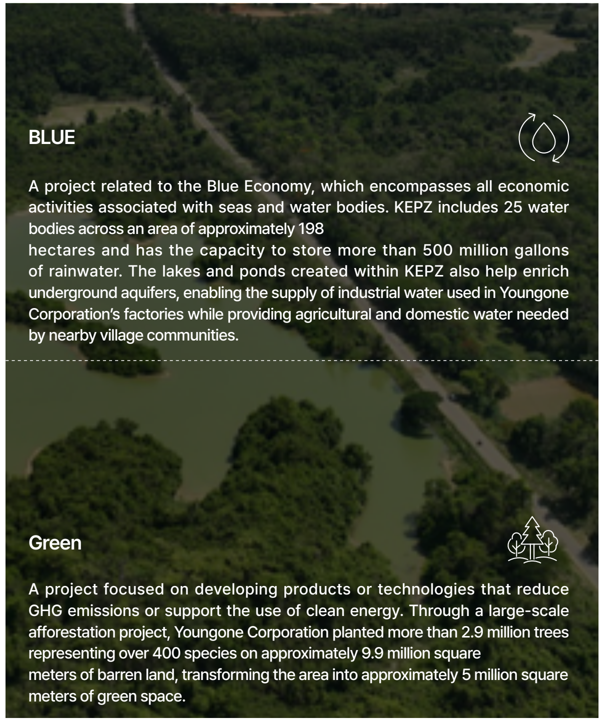
Activities and Performance

Development of the Eco-friendly KEPZ Industrial Complex

KEPZ (Korean Export Processing Zone), located in Chittagong, Bangladesh, is an industrial complex developed by Youngone Corporation through more than 20 years of investment since 1999. The site is widely recognized as one of the world's leading eco-friendly industrial complexes.

The development of KEPZ was carried out as part of the Blue & Green Project, based on the company's environmental management policy. The company's environmental management initiatives have attracted significant attention from more than 20 organizations and international institutions worldwide, including the International Union for Conservation of Nature (IUCN), the World Free Zones Organization, and the World Bank.

Blue & Green Project



View of the Eco-friendly KEPZ Industrial Complex

Biodiversity Conservation Activities

Youngone Corporation continues its efforts to protect the environment and ecosystems by establishing and implementing policies for the conservation of biodiversity in areas surrounding its business sites. By 2030, the company aims to create lakes within the KEPZ complex capable of storing more than 600 million gallons of rainwater and to protect more than 500 species of flora and fauna. To achieve its target of securing rainwater storage capacity of over 600 million gallons, the company is developing new reservoirs within KEPZ and, as of 2024, continues to maintain and manage 25 lakes and reservoirs. The company has planted more than 100,000 trees annually, and in 2025, planted approximately 120,000 trees, including teak, mahogany, garjan, gamari, jamun, chikrasi, lohakath, sal, herbs, bohera, mango, coconut, guava, and lemon trees.

The company also continues to invest in ecosystem conservation, including approximately USD 60,000 for the KEPZ Botanical Garden and plantations, and approximately USD 35,000 for greening the KEPZ golf complex.

Establishment of a Botanical Garden in KEPZ

In 2023, Youngone Corporation established a Botanical Garden covering approximately 165,000 square meters within the KEPZ industrial complex in Bangladesh for the purposes of scientific research, education, and biodiversity conservation. The Botanical Garden serves as an ecological hub with diverse plant species and is systematically managed and operated through collaboration not only within KEPZ but also with universities, research institutes, and government agencies. During the initial planting period from 2023 to 2024, the company planted a total of 602 species and approximately 10,000 plants and saplings, mainly consisting of native and endangered plant species. As of 2025, the company is maintaining and managing the Botanical Garden, which spans approximately 60 acres. In 2025, the company further enhanced ecological diversity by additionally planting a total of 603 species, including ornamental trees, fruit trees, palms, rattans, bamboos, mangrove plants, hardwood species, and 13 endangered plant species. Currently, a cumulative total of 1,204 species of plants and saplings are distributed within the Botanical Garden, which has become a key infrastructure for regional biodiversity conservation and environmental education. Going forward, the company will continue to strengthen sustainable ecosystem conservation activities by expanding plant species diversity and enhancing systematic management.

Wildlife Inhabiting the KEPZ Area

Golden Jackal

Asian Elephant

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YOUNGONE IMPACT STORY - Social

Korea Invitation Program for Daughters of Local Employees in Vietnam and Bangladesh

Global Experience Program

Youngone Corporation operated a global experience program in collaboration with Sookmyung Women's University, inviting female college students who are daughters of local employees working at its business sites in Bangladesh and Vietnam to Korea. The program was conducted over an eight-day, seven-night period, during which participants engaged in various activities, including cultural experiences in Korea, visits to industrial sites, and exchange programs with students of Sookmyung Women's University. This initiative was part of a development fund project aimed at providing educational and cultural opportunities to employees at overseas business sites and their families, as well as supporting the development of next-generation global talent.

Participants stayed in the dormitory of Sookmyung Women's University and took part in diverse programs such as Taekwondo experiences, K-pop dance classes, and cultural heritage tours. They also visited the company's headquarters to gain a deeper understanding of its vision and business. Throughout the program, Sookmyung Women's University's Global Buddy Group accompanied the participants and actively supported communication and engagement.

The program targeted university students whose parents work at overseas business sites, demonstrating the company's inclusive corporate culture that embraces members of its global operations as one "Youngone family" and extends support beyond employees to their families.

In particular, the program is meaningful in that it provided female college students from developing countries—who may have limited opportunities to travel overseas—with direct exposure to Korean culture and industrial environments, thereby helping them broaden their global perspectives and explore new career possibilities. Youngone Corporation plans to continue expanding such programs to enhance the quality of life for employees and their families, while also providing opportunities for members of overseas business sites to gain broader global perspectives through diverse cultural and industrial experiences. In addition, the company will continue to strengthen responsible corporate practices across its global operations based on a family-friendly and sustainable management philosophy.

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Occupational Health and Safety Management

Occupational Health and Safety Management System

Youngone Corporation places the highest priority on the safety and health of its employees across all areas of its business operations. Based on its Occupational Health and Safety (OHS) policy approved by the Board of Directors, the company strictly complies with relevant laws, regulations, and standards and has established and operates a robust and systematic OHS management system. In addition, under the leadership of the Chief Safety Officer (CSO), the company has designated supervisors and safety and health managers at each domestic business site, thereby building an integrated, company-wide OHS management system.

Youngone Corporation's Occupational Health and Safety Policy

Occupational Health and Safety Policy

1. Senior management shall regard the protection of employees' lives and the creation of a safe working environment as the highest priority in corporate management.
2. Senior management shall establish an OHS management system across all business sites and provide sufficient human and material resources to identify, eliminate, and control hazards.
3. The Company shall set OHS objectives, establishing and implementing action plans to achieve them.
4. Internal regulations shall be established and fully implemented to ensure compliance with applicable OHS laws and related standards.
5. Hazards shall be identified through employee participation, and all identified hazards shall be addressed and communicated through education and training.
6. All employees shall be informed of hazards related to their job duties and receive training on hazard elimination, substitution, and control methods.
7. All suppliers and contractors shall comply with Youngone Corporation's OHS policy and safety requirements.
8. All members of the organization shall faithfully fulfill their responsibilities and obligations related to OHS activities.

Health and Safety Management System

※ Icheon Logistics Center and Icheon Sangryu business sites jointly conduct occupational health and safety management with facility management service providers under Youngone Corporation's OHS management system.

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Occupational Health and Safety Management

Strategic Safety Management Initiatives

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Vision and Goals for Occupational Health and Safety Management

Vision Embed a preventive occupational health and safety culture throughout the company

Goal Achieve zero occupational diseases and major workplace accidents

Key Objective	2025~2027	2028~2030
Improvement and internalization of employee safety and health awareness	Establishment of a preventive safety and health culture among employees (Implementation of various campaigns, expansion of frontline awareness activities) Strengthening health and occupational health management (Focused management of high-risk groups for cardiovascular and cerebrovascular diseases, prevention of occupational diseases)	Establishment of an OHS Management System (ISO 45001) (Target certification by 2028 and enhancement through system internalization)
Establishment of proactive and self-driven safety and health prevention policies	Strengthening integrated management of major safety and health activities centered at headquarters (Risk assessment, preventive OHS activities, emergency response, MSDS management, etc.) Strengthening proactive prevention activities (Expansion of participatory training, sharing of major accident cases and related education)	Internalization of site-centered risk assessments and proactive prevention activities
Identification of stakeholder-specific vulnerabilities and development of response measures	Support for safety and health preventive activities for contractors and outsourced workers (Strengthening on-site supervision and providing information and materials for accident prevention) Classification of internal risk groups and enhanced response measures (Development of site-specific accident types and hazard prevention manuals)	Establishment of an integrated safety and health management system including partners; expansion of tailored preventive safety and health measures based on stakeholder characteristics (e.g., support for OHS management systems for partners, supply chain, and related parties)

As part of its efforts to achieve mid- to long-term goals, Youngone Corporation conducted group training sessions in preparation for ISO 45001 certification. The training was held over two days, starting on May 11, 2026, with a total of 12 employees from Youngone Corporation and Youngone Holdings participating and completing the program. In addition, to strengthen employee health and occupational health management, the company operates an intensive management system for high-risk groups related to cerebrovascular and cardiovascular diseases. The company has also continuously promoted risk assessment activities for contractors through Tool Box Meetings. Going forward, the company will continue to strive to establish a proactive occupational health and safety culture by implementing systematic and preventive safety and health management activities.

Strengthening Occupational Health & Safety Capabilities and Communication Systems

Youngone Corporation operates its company-wide occupational health and safety training programs through online platforms, enabling employees to complete the required training regardless of their working environment or business travel. In 2025, the company conducted industrial safety and health training in the first and second halves of the year, new employee training, and supervisor training programs. As a result, the company achieved a 100% completion rate for all training courses based on the number of eligible participants.

2025 OHS Training Programs	Number of Participants	Completion Rate (%)
Industrial Safety and Health Training (1st half)	357	100
Industrial Safety and Health Training (2nd half)	353	100
New Employee Training (1st half)	50	100
New Employee Training (2nd half)	17	100
Regular OHS Training for Supervisors	36	100
Group Training for Supervisors	36	100
Supervisor Training (Daegu Plant)	4	100

Whistleblowing Channel for Stakeholders and Suppliers

Youngone Corporation operates a dedicated reporting channel (safety@youngone.com) on its website to receive external feedback and reports related to occupational health and safety on an ongoing basis. In addition, the company operates an internal integrated bulletin board and continuously informs employees and business partners of how to use these channels to facilitate the submission of reports and suggestions to relevant departments. As of 2025, there were zero cases received through these channels. Issues submitted through the reporting channels and bulletin board are promptly reviewed and handled in accordance with established procedures, and corrective actions are developed and implemented. Through these efforts, the company aims to actively address occupational health and safety-related grievances raised by stakeholders and business partners.

safety@youngone.com

Cases Received in 2025

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Occupational Health and Safety Management

Occupational Accident Management

Youngone Corporation operates its health and safety management system with the goal of establishing a proactive safety and health prevention culture, ensuring that both employees and workers of partner companies can work in a safe and healthy environment. Key OHS-related agenda items are shared with management and employees through the Industrial Safety and Health Committee, which is convened on a quarterly basis. Through the operation of this committee, employee opinions are collected and reflected in on-site improvement initiatives. In addition, the company has established various communication channels that allow employees of partner companies to freely raise OHS-related opinions and suggestions, including contractor consultative bodies, regular site inspections, website communication channels, emails, and phone calls. Through these prevention-oriented OHS management policies and continuous on-site communication efforts, the company has maintained an occupational accident rate of 0% at its domestic business sites over the past three years.

Achieved "Zero" Occupational Accident Rate at Domestic Worksites for Three Consecutive Years

2023	2024	2025
Occupational accident rate: 0 %	Occupational accident rate: 0 %	Occupational accident rate: 0 %
Number of occupational accident: 0	Number of occupational accident: 0	Number of occupational accident: 0

Strengthening Risk Assessment and Management Capability

Youngone Corporation continues to enhance its internal risk assessment system to improve the effectiveness of occupational accident prevention. In addition, the company has introduced consulting services from external professional organizations and established more structured and robust safety processes.
Based on these efforts, in 2025, the company expanded the scope of risk assessments to 10 workplaces, proactively identifying and addressing a total of 87 potential risk factors.

1. Advance preparation, including the selection of assessment targets through inquiries and on-site verification
2. Identification of hazards associated with employees' work activities and relevant processes
3. Risk estimation and determination for each identified hazard
4. Establishment and implementation of risk mitigation measures
5. Documentation of risk assessment activities and results
6. Management of residual risks through employee training and incorporation into safe work standards

Establishing a Continuous Safety Management System through Quantitative Risk Assessment

Youngone Corporation established and implemented specific risk mitigation measures for each risk factor identified through its 2025 risk assessments. The company clearly defines potential hazards within its workplaces and quantitatively evaluates risks by scoring the frequency and severity of exposure. Through this approach, the company objectively identifies the priority and urgency of each risk factor.
Based on the assessment results, the company systematically strengthens risk management and improvement activities according to the level of risk exposure and hazard severity. These continuous efforts to implement risk reduction measures have been embedded into its operations, contributing to the creation of a safer working environment.

Risk Rating Methodology and Criteria

Quantitative Risk Assessment Formula = Frequency (Probability) × Severity (Impact)

Frequency Level	Description
1	Occurs approximately once every 10 years
2	Occurs approximately once every 3 years
3	Occurs approximately once per year
4	Occurs approximately once per month
5	Occurs approximately once per day

Severity Level	Description
1	No personal injury or loss is expected
2	Minor injury or non-lost-time incident, or expected to result in such outcomes (e.g., bruises, irritation, headaches, temporary illness, superficial wounds)
3	Lost-time injury or expected to result in such outcomes (e.g., injuries, burns, minor fractures, hearing impairment, lacerations, skin diseases, general illnesses, vision impairment)
4	Fatal injury or severe injury resulting in loss of working capacity, or an incident expected to result in such critical consequences (e.g., death, multiple injuries, acute poisoning, reduced life expectancy, serious diseases)

Example of Risk Factor Improvement

Identification of hazards associated with ladders and steel stairways at the Geumgwang-dong Office
Assessment of risk levels based on exposure frequency and hazard severity

Development and implementation of risk mitigation measures
Verification of residual risk levels and completion of corrective actions

	Frequency (5)	Severity (4)	Risk Level(20)
Before Implementation of Risk Mitigation Measures (Frequency × Severity = Risk Level)	3	4	12
After Implementation of Risk Mitigation Measures (Frequency × Severity = Risk Level)	1	4	4

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Occupational Health and Safety Management

Employee Health Management

Youngone Corporation operates a wide range of health promotion programs to help employees maintain healthy lifestyles and perform their duties effectively. To proactively manage potential health risks that may arise depending on job characteristics and age groups, the company provides systematic support, including comprehensive health checkups tailored to individual needs and physical fitness promotion programs. Each year, the company offers health screening programs in collaboration with professional medical examination centers. In particular, employees engaged in work with potential exposure to hazardous factors are provided with specialized health examinations. In addition, the company supports the cost of abdominal examinations and women's health screenings based on age-specific criteria, helping employees manage their health more effectively. Reflecting the nature of its multinational operations, the company also supports overseas business travelers and expatriate employees by providing location-specific vaccinations and accident insurance coverage. Through these initiatives, the company has established a comprehensive health management system aimed at preventing work-related illnesses and protecting employee health in diverse working environments.

Employee Wellness Programs

Employee Health Checkups
Annual health screening programs provided to all employees through partnerships with professional health screening centers.

Cardio-Cerebrovascular Disease Prevention Program
Customized preventive health management for employees identified as high-risk for Cardio-Cerebrovascular diseases.

Special Health Examinations
Specialized health examinations provided for employees exposed to hazardous factors.

Massage therapy program
Massage therapy program operated to promote employee well-being and relieve physical fatigue.

Vaccination Support
Vaccination support provided for employees traveling or assigned overseas.

On-site Sports Facilities
Sports and fitness facilities operated at the Myeong-dong, Malli-dong, and Sangdaewon-dong offices.

Group Insurance
Accident insurance coverage provided for overseas assignees and other eligible employees. Coverage includes accidents and illnesses, including outpatient treatment, hospitalization, and prescription medications.

Support for Cancer Screenings
Financial support for abdominal and women's health examinations based on age criteria.
- Abdominal examinations: Employees aged 35 and above
- Women's health examinations: Employees aged 30 and above

Cardio-Cerebrovascular Disease Prevention Program

Youngone Corporation operates a monthly prevention program for employees at higher risk of cerebrovascular and cardiovascular disease, held on the third Wednesday of each month at the onsite Employee Wellness Room. Through proactive health interventions, the company seeks to reduce health risks and mitigate factors that may contribute to illness or impairment. Eligible participants include employees classified as being in the moderate-risk group or above for cerebrovascular and cardiovascular disease, as well as those aged 55 or older or otherwise identified as requiring preventive health management. As of 2025, 20 employees are enrolled in the program and receive regular monitoring and ongoing health management support.

Employee Wellness Room

Youngone Corporation operates an onsite Employee Wellness Room as part of its efforts to foster a safe and healthy working environment. The Employee Wellness Room provides individualized follow-up counseling based on health screening outcomes, supporting employees in maintaining their health on an ongoing basis. To ensure timely response to workplace emergencies, the company has established emergency first-aid procedures and regularly inspects and maintains essential medical equipment, including automated external defibrillators (AEDs). In addition, the company conducts workplace safety and health management activities in accordance with the Occupational Safety and Health Act. Regular workplace rounds help identify potential vulnerabilities and enable the provision of effective guidance and advisory support. The company also strengthens its overall occupational health and safety framework through the systematic management of Material Safety Data Sheets (MSDS) information.

Key Functions of the Employee Wellness Room

Health Consultation
- Providing counseling and guidance for employees identified as requiring follow-up care after health screenings

Medical Support
- Treating minor injuries
- Providing care to prevent the aggravation of injuries and illnesses
- Managing and administering medications

Emergency Response
- Responding to employees in need of first aid
- Installing and maintaining automated external defibrillators (AEDs)

Support for Safety and Health Management
- Conducting workplace rounds and providing guidance and recommendations for corrective measures
- Advising on the posting and availability of Material Safety Data Sheets (MSDS)
- Supporting and advising on risk assessment

Establishment of Workplace Safety and Health Response Manuals and Training

Youngone Corporation provided training on workplace safety and health guidelines and emergency response procedures to help employees respond promptly and appropriately in the event of an emergency. The training covered step-by-step response procedures and action guidelines for a range of scenarios, including fires, occupational accident, and medical emergencies.
In addition, the program included content designed to strengthen emergency response capabilities, supporting employees in remaining calm and responding effectively in crisis situations. The company will continue to expand systematic education and training aimed at enhancing emergency preparedness and response capabilities, while fostering a work environment where safety remains the highest priority.

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Occupational Health and Safety Management

Women’s Health Support Program

Menstrual Hygiene Management

Youngone Corporation provides awareness education on the importance of using feminine hygiene products to support the health and well-being of female employees. In addition, dedicated booths have been installed within the medical clinics to ensure that hygiene products are available at affordable prices. The company has also enhanced program operations by actively reflecting feedback from employees. Based on employee input, higher-quality brands of feminine hygiene products have been introduced in medical clinics to better meet on-site needs and improve user satisfaction. This program is operated in collaboration with global buyers and the Bangladesh-based NGO, and the company continues to expand the program to additional factories. Through these efforts, the company aims to promote women’s health, improve workplace well-being, and foster a more supportive working environment for female employees.

- The program was provided to approximately 12,100 female employees.
- Employees at the Bangladesh factories purchased approximately 30,000 hygiene products.
- A variety of feminine hygiene products are provided to meet diverse needs and preferences.

Women's Reproductive Healthcare Program

To promote women’s health, Youngone has been operating the Women’s Reproductive Healthcare Program at its Vietnam facility, Youngone Hung Yen, for the third consecutive year.

- A total of 211 female employees participated in the health screening program.
- Potential health concerns were identified in 25% of participants (53 employees), and medical support was provided based on the screening results to ensure appropriate treatment and follow-up care.

RISE Project(Reimagining Industry to Support Equality)

RISE is a global collaborative initiative established to promote gender equality and strengthen the rights and empowerment of women workers across global apparel, textile, and footwear supply chains. Youngone Corporation is currently participating in the program at two factories in cooperation with its buyers.

- Bangladesh: Supports worker capacity building through programs focused on life skills development and stress management.
- Vietnam: Provides training and awareness-raising activities on gender-based violence prevention and response.

Medical Support for Employees and Their Families

In-house Medical Clinic

Youngone Corporation operates free medical clinics at 14 manufacturing facilities across Bangladesh, Vietnam, El Salvador, Ethiopia, and Uzbekistan.

- Beneficiaries: A cumulative total of 2,710,478 people received more than 6.6 million units of medicine as of the end of 2025.
- On-site Medical Staff: 68 doctors and 101 nurses are stationed at the clinics.

Free Vision Care Program

Since 2019, Youngone Corporation has been collaborating with its buyers and the VisionSpring Foundation to provide vision screening and eyewear support programs for employees at four factories in Bangladesh and two factories in Vietnam. Through this initiative, employees undergo vision examinations, and those requiring corrective eyewear are provided with prescription glasses.

- Bangladesh: Vision screening conducted for 35,727 employees, with 12,750 employees provided with eyeglasses.
- Vietnam: Vision screening conducted for 8,930 employees, with 4,613 employees provided with eyeglasses.
- Cumulative figures as of year-end 2025.

SWAPNO Project (Strengthening Workers’ Access to Pertinent Nutrition Opportunities)

Titas Sportswear Industries Ltd. in Bangladesh conducts employee satisfaction surveys to identify employees’ needs and preferences and provides balanced and nutritious meals based on the results. In addition, the company carries out awareness-raising activities to encourage employees to practice healthy eating habits at home and maintain healthy lifestyles beyond the workplace.

- Achieved an employee satisfaction rate of over 80% through the project.
- Plans are underway to expand the initiative to all factories in Bangladesh.

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Talent Management

Fair and Transparent Talent Acquisition Process

Youngone Corporation recognizes talent as a key asset that drives the company's sustainable growth and is committed to recruiting outstanding individuals through fair and transparent procedures. To establish a strong institutional foundation, the company explicitly prohibits discrimination based on gender, age, educational background, or any other personal characteristics throughout the recruitment process, as stipulated in its internal regulations, including the Rules of Employment. When selecting candidates, the company conducts a comprehensive evaluation of personality, job suitability, professional competencies, and global communication skills to identify individuals who align with its talent philosophy. In addition, recruitment announcements and detailed hiring processes are continuously disclosed through the official corporate website, ensuring transparency throughout the recruitment process. The company will continue to strengthen its competency-based open recruitment culture and maintain a fair hiring environment that provides equal opportunities to all applicants.

The Talent We Seek

- Individuals who exhibit unwavering honesty and conduct their duties with utmost sincerity
- Individuals who have the ability to swiftly adapt to dynamic work environments
- Individuals who take full responsibility for their roles, applying their skills diligently to attain exceptional results
- Individuals who understand the significance of community service and environmental stewardship, embodying a spirit of sharing

YOUNGONE

Recruitment Process

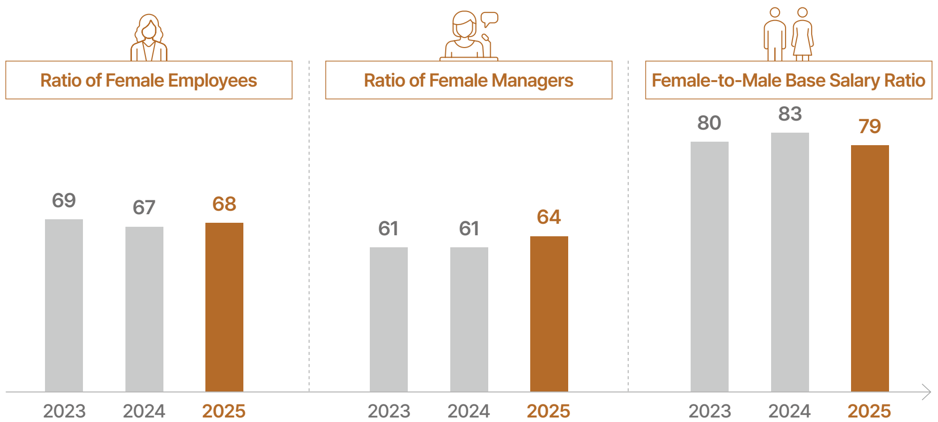
STEP 01	STEP 02	STEP 03	STEP 04	STEP 05	STEP 06
Document Screening	ESPT (English Speaking Proficiency Test)	First Interview (Working-level Interview)	Second Interview (with Executives)	Pre-employment Medical Check-up	Final Hiring

Strengthening Employee Diversity

Based on the values of diversity and inclusion, Youngone Corporation is committed to creating a workplace where people from diverse backgrounds, including socially vulnerable groups, can grow and thrive together without discrimination. By fostering an environment in which employees with different backgrounds can fully utilize their capabilities, the company seeks to strengthen organizational diversity and cultivate a culture of mutual respect and shared growth.
As part of these efforts, one North Korean resettler employee who joined the company in 2024 was converted to a full-time position in the first half of 2025, and the company plans to continue providing employment opportunities in the future. In addition, the company employs a visually impaired massage therapist holding a nationally certified qualification as a Health Keeper, thereby promoting both employee well-being and job creation for persons with disabilities. Furthermore, the company faithfully implements preferential treatment policies for persons with disabilities and national merit recipients in accordance with applicable laws and regulations. The company will continue to make multifaceted efforts to foster an inclusive organizational culture and maintain a work environment where all employees can work and grow on an equal basis.

Women-Friendly Workplace

Youngone Corporation is committed to promoting diversity and inclusion by providing equal opportunities regardless of gender. In particular, the company has strengthened its institutional framework to support female talent in fully realizing their potential and achieving sustainable career growth within the organization. As of 2025, women account for approximately 68% of the company's total workforce, representing a significant portion of its employees. In addition, women hold 64% of managerial positions at the department manager level and above, demonstrating balanced representation of female leadership throughout the organization. In terms of compensation, the company operates an equitable remuneration system based on job responsibilities and individual capabilities, without unreasonable discrimination based on gender. The female-to-male wage ratio is approximately 79%. The company will continue to support the advancement of female leadership and make ongoing efforts to foster a gender-inclusive organizational culture that promotes equality and opportunity for all employees.



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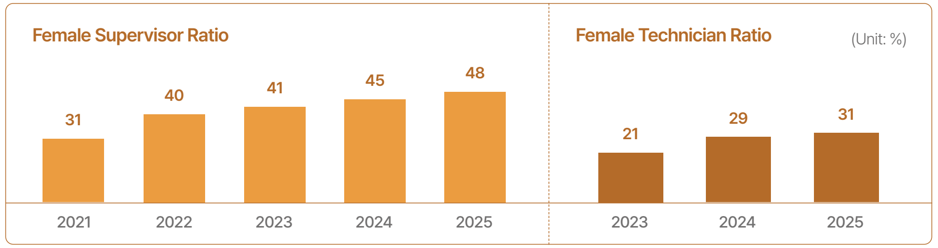
Talent Management

Women's Leadership Program

To support the growth of female talent and expand leadership opportunities within the organization, Youngone operates tailored women's leadership development programs at its KEPZ (Karnaphuli Shoes Industries Ltd., KSI) factory in Bangladesh. In 2025, a total of 58 female employees were promoted through the GEAR Program, which is designed to help female production workers (Operators) advance to supervisory positions. As a result, the proportion of female managers at the factory increased from 31% in 2021 to 48% in 2025. In addition, through the GEAR Advance Program, an advanced development program designed to support the transition of supervisors into technical specialist positions (Technicians), 10 female supervisors successfully advanced to technical roles. Consequently, the proportion of female technical professionals increased from 29% in 2024 to 31% in 2025. The program is expected to continue with a goal of advancing approximately 60 female employees each year. Youngone's efforts go beyond simple career advancement by focusing on expanding women's responsibilities and strengthening their professional capabilities. The Company remains committed to fostering an inclusive organizational culture and extending these values throughout its global supply chain.

Female Managerial Ratio at KSI Plant



WCD Visionary Awards Recipient and No. 1 in the WIN Diversity Index for Two Consecutive Years

Since its establishment, Youngone has continuously promoted employment stability and leadership development for women based on its people-centered management philosophy. In recognition of these proactive efforts and tangible achievements, the Company became the first Korean company to receive the Visionary Award presented by the Women Corporate Directors (WCD), a global nonprofit organization, in 2025. In addition, Youngone was ranked No. 1 in the Diversity Index in the Consumer Goods Sector for two consecutive years by Women in Innovation (WIN), a nonprofit association of female corporate executives. Building on its internationally recognized capabilities in health, human rights, and diversity management, Youngone will continue to promote a global culture that values diversity, equity, and inclusion across its operations worldwide.

Support for Admission to the Asian University for Women

To provide higher education opportunities for female workers in Bangladesh and foster future leaders, Youngone has continuously supported academic programs at the Asian University for Women (AUW) since 2016. Established in Bangladesh, AUW is an international university dedicated to providing tuition-free higher education opportunities to women from developing countries. Youngone maintains a comprehensive support system under which selected employees continue to receive their salaries throughout their four- to five-year academic programs, allowing them to focus on their studies without financial concerns. Graduates of the first cohort have gone on to build successful careers at leading domestic and international organizations, including Save the Children, the United Nations World Food Programme (UN WFP), and local financial institutions, where they are contributing as skilled professionals. In 2025, five scholarship recipients selected in the previous year continued their studies under the program. Youngone will continue to identify and support promising female employees, enabling them to develop their capabilities and achieve personal and professional growth through higher education opportunities.

AUW Academic Program Support

Leadership Development Programs for Talent Cultivation

To strengthen the competitiveness of its global operations and achieve sustainable growth, Youngone places a strong emphasis on the systematic development of local talent. The Youngone Leadership Development Program (YLDP), operated in Bangladesh, is a practical leadership development initiative designed to strengthen leadership capabilities through project-based learning and hands-on experience. The program enables participants to develop decision-making, teamwork, and problem-solving skills through workplace-centered projects. To date, more than 150 graduates have completed the first two cohorts, and the third cohort continues to be actively operated with over 100 participants. In addition, the Youngone Talent Incubation Program (YTIP) is designed for new employees and young professionals, focusing on practical work experience, skills development, mentoring, and career growth. Through training and rotational experiences across various departments and functions, the program identifies high-potential talent and supports their placement in suitable positions. The program has become firmly established, producing 70 graduates in 2024 and 69 graduates in 2025. Furthermore, Youngone has expanded its leadership development framework to its operations in Vietnam through the Leaders Executives Accelerating Program (LEAP). The 15-month program, currently involving 48 high-potential employees selected from three factories in Vietnam, is designed to develop leaders equipped with the strategic thinking and execution capabilities required to address complex business and operational challenges. Through these initiatives, Youngone continues to foster local leadership and strengthen the talent pipeline across its global operations.

Youngone Leadership Development Program(YLDP)

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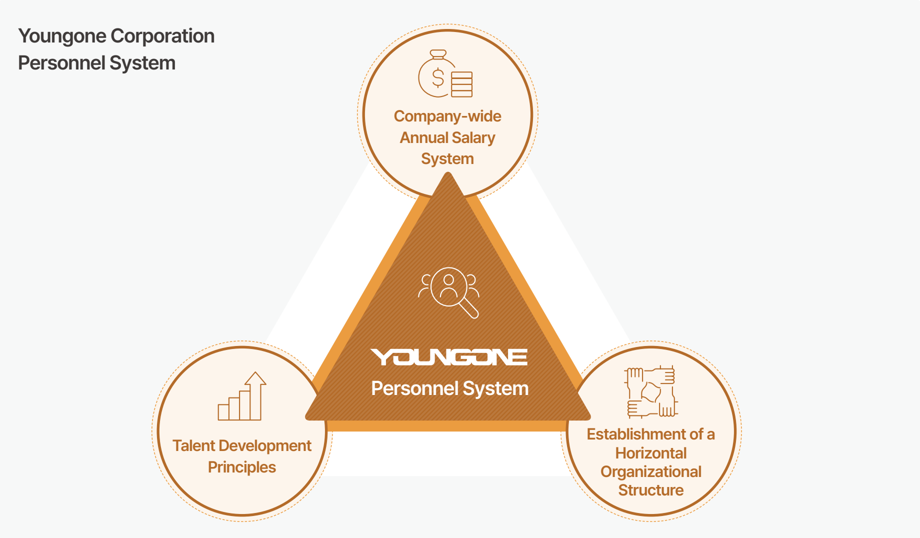
Talent Management

Personnel System

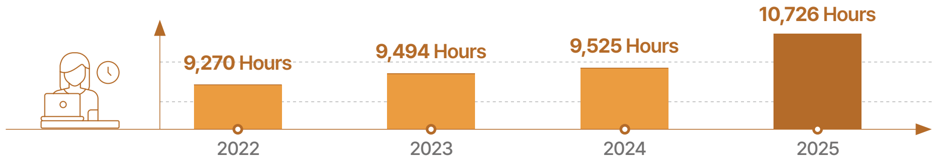
Youngone has established and operates a systematic and advanced human resources management system to ensure that employees can maximize their capabilities and receive fair compensation commensurate with their performance and contributions. The Company's HR framework is built upon three key pillars: a performance-based compensation system, a horizontal and collaborative organizational culture, and customized talent development. First, Youngone has proactively operated a company-wide annual salary system since 1994. This system provides differentiated compensation based on individual performance and job capabilities rather than seniority or position. By successfully embedding a performance-oriented compensation culture throughout the organization, the Company fosters an environment in which employees can take greater ownership of their work and perform their responsibilities proactively. Through fair evaluations, Youngone ensures that employees receive reasonable and merit-based compensation. Second, to move beyond traditional hierarchical structures and encourage open communication, Youngone has established a practical team-based organizational structure that promotes horizontal collaboration. Employees are encouraged to work autonomously based on their assigned roles and responsibilities (R&R), regardless of rank or position. This structure simplifies reporting processes, enables faster decision-making, and enhances efficient and close collaboration across departments and teams. Third, Youngone continues to invest in strengthening employees' professional competencies and supporting self-development in response to the rapidly evolving global business environment. The Company provides customized training programs tailored to specific job functions, as well as diverse learning platforms, including a cyber training center that enables employees to learn anytime and anywhere. Through these initiatives, Youngone supports employees in acquiring the latest industry knowledge and trends while enhancing their ability to solve complex challenges encountered in their work. Youngone will continue to advance its people-centered HR system, empowering employees to grow professionally while contributing to the Company's long-term competitiveness and sustainable growth.



Employee Competency Development

Youngone operates a variety of training and self-development programs to help employees go beyond simply performing their assigned tasks and continuously enhance their professional expertise. These efforts serve as a key foundation for supporting both individual growth and the Company's sustainable competitiveness. In 2025, Youngone provided leadership training programs for executives to strengthen their strategic management capabilities. The Company also conducted a variety of company-wide training programs, including AI utilization training to help employees respond to rapidly evolving technological trends and fair trade compliance training to reinforce compliance awareness. In addition, Youngone supports a continuous learning environment through its monthly cyber training center, enabling employees to acquire job-related knowledge anytime and anywhere without time or location constraints. As a result of these efforts, total employee training hours increased from 9,270 hours in 2022 to 10,726 hours in 2025, representing both quantitative and qualitative growth of approximately 1,000 hours in employee learning and development activities.

Increase in Employee Training Hours



2025 Employee Training Overview

Category	Training Program	Target Participants	Schedule	YOK Participants	YOH Participants
Leadership Development	Executive Breakfast Forum	Executives and Team Leaders	Monthly	12	12
	Leaders Forum	Team Leaders	Monthly	8	10
	New Year Economic Seminar	Executives and Team Leaders	Once a Year	15	12
	Promotion Training Program	Employees Promoted in 2024	Three Times a Year	13	1
General Training	Cyber Training Center Courses	All Employees	As Needed	283	46
	Job-Specific Training	All Employees	As Needed	84	21
	Morning Lecture Series	All Employees	Three Times a Year	594	108
	Environmental Education	All Employees	Once a Year	223	32
Safety & Compliance Training	Fair Trade Compliance Training	Employees in Relevant Functions	Once a Year	-	48
	Overview of Fair Trade Regulations	Employees in Relevant Functions	Once a Year	53	30
	Workplace Harassment Prevention Training	Team Leaders and Above	Twice a Year	21	9
	Information Security Training	All Employees	Twice a Year	515	77
	AI Services Utilization and Safe Use Guidelines	All Employees	Once a Year	199	36
Mandatory Training	Occupational Health and Safety Training (First Half)	All Employees (excluding Supervisors)	Once a Year	309	48
	Occupational Health and Safety Training (Second Half)	All Employees (excluding Supervisors)	Once a Year	304	49
	Supervisor Training (Online)	Supervisors	Once a Year	32	4
	Supervisor Training (Classroom-Based)	Supervisors	Once a Year	32	4
	New Hire Safety Training (First Half)	New Employees	Once a Year	44	6
	New Hire Safety Training (Second Half)	New Employees	Once a Year	13	4
	Mandatory Legal Training	All Employees	Once a Year	344	53

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Talent Management

Work-Life Balance

Youngone is committed to creating a safe and healthy work environment where employees can fully realize their potential. The Company also operates a wide range of employee benefits programs to support work-life balance and provide a stable foundation for employees' personal and professional growth.
To promote employee well-being, Youngone offers regular health checkups and various health promotion programs. In addition, the Company encourages active communication and personal development by supporting a variety of employee clubs and recreational activities. Furthermore, Youngone recognizes and appreciates the dedication and long-term contributions of its employees through a long-service award program. Through these efforts, the Company continues to enhance organizational sustainability and foster a positive corporate culture. Youngone will continue to strengthen employee well-being initiatives and benefits programs to create a workplace where employees can thrive and grow together with the Company.

Employee Benefits Program

Health management programs	Health checkups
In-house Cafeteria	In-house library
Operation of various in-house clubs and support for club activity expenses	Long-service awards
Housing and household loans	Children's education assistance
Condominium membership benefits	Congratulatory support and birthday coupons
Childcare allowance	Staggered work hours for parents

Family-friendly Culture

In accordance with the Labor Standards Act and the Equal Employment Opportunity and Work–Family Balance Assistance Act, Youngone operates maternity leave and parental leave programs. In addition to maternity leave, the Company provides up to one year of parental leave per child for employees with children aged eight or younger or enrolled in the second grade of elementary school or below. Where both parents take parental leave for at least three months, the leave period may be extended to up to 18 months. Youngone also actively encourages employees to utilize paternity leave and family care leave. Furthermore, the Company supports reduced working hours and prenatal checkup leave for pregnant employees. Youngone strives to foster a family-friendly work environment through various welfare programs, including transportation allowances for pregnant employees, employee family concerts, and educational support for employees' children. In addition, beginning in 2025, Youngone introduced a childcare allowance and a flexible working hours program for parents. Employees with children aged six or younger receive a monthly childcare allowance of KRW 200,000. Employees with children in the sixth grade of elementary school or below are eligible to participate in a flexible work schedule that allows them to adjust their starting and ending work hours in 30-minute increments. As of 2025, a total of 36 employees utilized the flexible working hours program. Youngone will continue to expand family-friendly policies and support programs to help employees balance their professional and family responsibilities while enhancing their overall quality of life.

Support for Employees' Children

Support for employees' children	Support for leisure activities	Maternity and Childcare Support
• Congratulatory gifts provided upon admission to elementary school and middle school • Admission grants provided upon entry to high school and university (KRW 2 million and KRW 1 million, respectively) • Outdoor apparel and bicycle gifts provided	• Family-invitation concerts for employees and their families • Condominium membership benefits provided	• Paternity leave and family care leave available • Provision of 90–120 days of maternity leave and prenatal check-up leave • Restrictions on night work and holiday work for pregnant employees • Reduced working hours during pregnancy • Parental leave provided following childbirth • KRW 1 million transportation allowance for pregnant employees • Nursing room operated at the Malli Office building • Monthly childcare allowance of KRW 200,000 • Flexible working hours program for parents (staggered commuting schedule)

Family-Friendly Certified Company

Youngone was selected as a Family-Friendly Certified Company in 2025 by the Ministry of Gender Equality and Family. This recognition reflects the Company's commitment to respecting employees' work-life balance, valuing the time they spend with their families, and actively supporting them through a variety of policies and programs. Youngone has continuously strived to help employees achieve a healthy balance between their professional and personal lives through practical initiatives, including flexible work arrangements, leave programs, and childcare support. Through these efforts, the Company is fostering a healthy and sustainable organizational culture. Moving forward, Youngone will continue to place the well-being of employees and their families at the forefront of its priorities and make ongoing efforts to further enhance its family-friendly work environment.


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Human Rights Management

Communication between Labor and Management

To identify and address human rights-related issues, Youngone holds quarterly labor-management council meetings. The council consists of four employee representatives and four management representatives and conducts regular quarterly meetings to discuss key management updates and labor-related matters. In 2025, the labor-management council convened four times, during which major agenda items included discussions on employees' working conditions, health promotion initiatives, and the implementation and outcomes of employee training programs. Through ongoing communication and cooperation between labor and management, Youngone strives to foster a respectful workplace culture, enhance employee well-being, and proactively address workplace issues.

Employee Grievance Reporting System

Youngone operates an employee grievance reporting system to address workplace concerns and grievances. Employees may submit grievances to designated grievance officers either verbally or in writing. Following consultation with the reporting employee, the grievance officer reviews the matter and provides written notification of the resolution or corrective actions taken within 10 days of receiving the report.

Grievance Handling Process

- STEP 01 Receiving Reports
- STEP 02 Investigation and Consultation
- STEP 03 Implementation of Corrective Measures
- STEP 04 Notification of Outcomes
- STEP 05 Follow-up Management and Recurrence Prevention

Human Rights Management Roadmap

Youngone has established a mid- to long-term roadmap to identify human rights-related risks and stakeholders who may be vulnerable to such risks, and to develop measures for their improvement. Through this roadmap, the Company seeks to strengthen its human rights-centered management approach and achieve "Zero" human rights risks.

	2026	2028	2030
Vision	Human Rights-Centered Management, "Zero" Human Rights Risks		
Plan	• Assess the current status of human rights practices • Identify stakeholders vulnerable to human rights risks	• Implement improvement initiatives based on identified human rights risks	• Strengthen mitigation measures for human rights risks • Expand tailored responses for different stakeholder groups

Culture of Respect for Human Rights

Youngone Corporation has established a Human Rights Charter to uphold internationally recognized human rights and labor principles advocated by international organizations and to reflect these principles in its working environment. The Human Rights Charter applies not only to Youngone employees but also to all stakeholders associated with the Company, including customers, shareholders and investors, business partners, and local communities. The Charter is reported to and reviewed by the Sustainable Management Committee, a committee under the Board of Directors, and is publicly disclosed through the Company's website for both internal and external stakeholders.

Human Rights Charter

Youngone Corporation's Human Rights Charter

1. Purpose

The Human Rights Charter serves as a fundamental policy directive for Youngone Corporation and all of its members in order to safeguard against any infringement of human rights concerning all stakeholders associated with Youngone Corporation and to effectively manage potential risks. Youngone Corporation and all its members have collective aspiration for sustained growth together with all stakeholders by declaring human rights management on the basis of the compliance with the Human Rights Charter. The principles of this charter are rooted in internationally recognized standards and guidelines, including the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, and the International Labor Organization's Constitution.

2. Scope of Application

This Human Rights Charter applies to all employees of Youngone Corporation and its domestic and overseas entities. Every employee should not only uphold the provisions of this Charter to prevent any breaches of human rights within our organizations but also perform their duty on the foundation of this Charter when engaging with all stakeholders, including partner companies, local communities, and clients.

3. Core Principles

Article 1. Anti-discrimination
We do not tolerate discrimination or any form of bias related to gender, race, nationality, religion, skin color, sexual orientation, health, disability, age, marital or pregnancy status, class, socio-economic background, political beliefs, or union membership status, and we respect and embrace diversity.

Article 2. Adherence to Employment Standards
We provide legal wages and benefits in accordance with local legislation, along with pay statements. We also strictly adhere to the statutory working hours prescribed by each country.

Article 3. Humane Treatment
We prohibit any form of inhumane treatment, including physical, sexual, psychological, or verbal abuse.

Article 4. Prohibition of Forced and Child Labor
We adhere to our principle against employing individuals under the age of 18. In jurisdictions where individuals between the ages of 16 and 18 are legally permitted to work, we ensure their protection in strict compliance with local laws. The use of forced labor in any form is strictly prohibited.

Article 5. Assurance of Association and Collective Bargaining Rights
We respect the right to freedom of association and collective bargaining.

Article 6. Commitment to Occupational Safety
We will provide a safe work environment and take proactive steps to shape our management framework and establish systematic procedures for its execution in order to implement our health and safety management policy.

Article 7. Environmental Responsibility
We make every effort to reduce the environmental footprint resulting from the use of energy and natural resources, emissions, and waste management.

Article 8. Protection of Personal Data
We do not request excessive information beyond what is necessary and strive to ensure the security of personal data collected in the course of business operations.

4. Implementation

We are committed to enforcing adherence to this Human Rights Charter among all employees under the supervision of the Sustainable Management Committee, established within the Board of Directors. Furthermore, we will maintain accessible channels for stakeholders affected by or vulnerable to human rights infringements to receive reports. Upon receipt of such reports, we will do our best to deliver swift remediation and safeguard against further harm by rigorously protecting the anonymity of the informant.

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Local Community

Social Contribution Activities

Youngone pursues mutual growth with the local communities where its domestic and overseas operations are located and actively fulfills its corporate social responsibilities. Based on this commitment and sense of responsibility, the Company continuously plans and implements a wide range of social contribution activities in the communities surrounding its business sites both in Korea and abroad.

Our Approach to Social Contribution

Vision: Company committed to promoting the health and happiness of local community members

SDGs Target	1 No Poverty, 5 Gender Equality	4 Quality Education, 8 Decent Work and Economic Growth, 10 Reduced Inequalities	3 Good Health and Well-Being
Strategies	Support for Vulnerable Communities	Academic support	Support for sports and cultural activities
Highlights	• In-kind donations to welfare facilities serving vulnerable communities • Disaster relief donations and emergency support	• Support for academic institutions, including research institutes, academic societies, and schools, as well as industry-academia collaboration	• Support for cultural and arts organizations • Scholarship programs for culture, arts, and sports
Key Activities from 2024 to 2025	• In-kind donations of outdoor products to welfare centers and community organizations in Korea • Donations for flood damage relief in Sancheong-gun (Gyeongsangnam-do) and Seosan-si, as well as wildfire relief in Changnyeong-gun • In-kind support for children affected by the Gaza crisis • Contributions to the True Happiness Sharing Campaign	• Support for academic institutions, including contributions to the Sungshin Women's University Development Fund and scholarships for Sookmyung Women's University	• Donations to the Dongguk University Mountaineering Club • Co-hosting of the International FABI Fashion Invitational Exhibition

Clothing Donations for Children in Gaza

Youngone Achieves Cumulative Donations of USD 100 Million to World Vision

SNUSR (Seoul National University Social Responsibility)

Youngone operates a variety of support programs aimed at fostering shared growth with the local communities where its business sites are located. As part of these efforts, the Company supports the activities of the Seoul National University Global Social Responsibility Corps in Uzbekistan. The Global Social Responsibility Corps, consisting of 22 Seoul National University student volunteers, 4 faculty members, and 42 participants including local university student volunteers, visited Youngone's business sites in Tashkent and Samarkand, Uzbekistan, where they carried out various volunteer programs. Over the past four years, the Corps has visited Uzbekistan twice a year to introduce advanced Korean early childhood education methods and provide professional lectures to local kindergarten teachers, helping to enhance educational capacity in the region. Youngone supports these meaningful volunteer activities by providing activity spaces and necessary facilities, ensuring that the Corps can effectively carry out its programs. Going forward, Youngone will continue to support community contribution initiatives such as those conducted by the Seoul National University Global Social Responsibility Corps and strive for shared growth with the local communities in which its business sites operate.

Key Activities

• Winter Volunteer Corps: Conducted medical seminars and participated in events for the Koryoin (ethnic Koreans) community together with students from the Department of Korean Language at Samarkand State Institute of Foreign Languages in Uzbekistan.

• Summer Volunteer Corps: Organized educational programs for kindergarten children in collaboration with students from the Department of Korean Language at Samarkand State Institute of Foreign Languages in Uzbekistan.

2025 SNU Global Social Responsibility Corps in Uzbekistan

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Local Community

Shared Growth Programs in Countries Where We Operate

KEPZ Medical Complex

Youngone is committed to carrying out meaningful social contribution activities to support the sustainable development of local communities and improve the quality of life of residents in areas where its domestic and overseas operations are located. As part of these efforts, the Company is currently developing a Medical Complex within the Korean Export Processing Zone (KEPZ) in Bangladesh to provide comprehensive healthcare services and train healthcare professionals. This project is being implemented under a long-term vision to improve local healthcare infrastructure and strengthen healthcare education capabilities. It is being carried out systematically in two phases (Phase 1 and Phase 2). As the first milestone of this roadmap, Youngone successfully opened the KEPZ Trust Hospital, a 100-bed mini general hospital, within KEPZ in January 2025. Through this initiative, the Company aims to improve access to healthcare services for underserved communities, promote the right to health, and contribute to shared growth with local communities. Youngone will continue to expand its efforts to enhance healthcare accessibility and community well-being, creating lasting social value in the regions where it operates

KEPZ Medical Complex Roadmap

2025
Completed construction of the KEPZ Trust Hospital and Nursing College

Phase 1 — 2028
Establish a 400-bed general hospital to provide local residents with stable access to high-quality healthcare services while contributing to the development of local healthcare professionals and the creation of employment opportunities.

Phase 2 — 2030
Establish two specialized hospitals focused on cancer and cardiovascular diseases, as well as a research center, to enhance specialized medical services and contribute to the advancement of medical science. In addition, construct a medical school and a 1,600-bed dormitory to complete the educational and research infrastructure.

KEPZ Trust Hospital

Over the past year, KEPZ Trust Hospital has successfully transitioned from the initial establishment phase to the provision of actual healthcare services, operating with the goal of delivering safe, systematic, and sustainable healthcare development. During its first year of operation, the hospital focused on building a strong foundation for essential medical services through a structured and quality-oriented approach. Services were introduced in phases to ensure clinical readiness and operational reliability.

Development of Maternal and Child Healthcare Services
KEPZ Trust Hospital provides integrated healthcare services centered on its Department of Obstetrics and Gynecology, covering prenatal and postnatal care, childbirth, and general gynecological services.

Endoscopy Services
KEPZ Trust Hospital has established endoscopy services based on specialized training and standardized protocols, ensuring safe and effective procedures. Through these services, the hospital has enhanced the quality of care, including the early detection of malignant tumors.

Vaccination and Community Health Initiatives
Through the operation of a Vaccination Outreach Center, KEPZ Trust Hospital provides systematic and accessible vaccination services to local communities and workers, contributing to improvements in public health.

KEPZ Textile & Fashion Institute

Youngone aims to establish a Textile & Fashion Institute within the Korean Export Processing Zone (KEPZ) in Bangladesh by 2027, with the capacity to accommodate approximately 800 students. The institute will combine academic education with practical, industry-based training to cultivate professionals who will lead the global textile and fashion industry. Through collaboration and exchange programs with leading textile and fashion educational institutions around the world, it aims to develop into an internationally competitive educational institution. The Textile & Fashion Institute is expected not only to enhance the professional capabilities and technical expertise of Youngone employees in Bangladesh, but also to play a significant role in strengthening the technological competitiveness of Bangladesh's overall textile and fashion industry. The establishment of this specialized educational infrastructure is regarded as a representative example of Youngone's commitment to sustainable development, shared growth, and mutually beneficial partnerships with the countries and communities in which it operates.


Overview of KEPZ

Community Support and Donation Activities

Youngone continues to engage in a wide range of sharing and support activities for communities around the world facing challenges such as natural disasters and poverty. Leveraging the expertise and resources it has accumulated as a global manufacturer of apparel and equipment, the Company provides emergency relief supplies—including clothing, blankets, and footwear—to deliver practical assistance to those in need. In addition, Youngone actively supports the development of local communities through donations and sponsorships in various fields, including healthcare, education, sports, and environmental protection. In 2025, Youngone donated approximately KRW 6.3 billion to local communities and social contribution initiatives.

Major Donations in 2025

Recipient	Description	Amount
World Vision	In-kind donation of apparel and other goods	KRW 2 billion
World Vision	In-kind donation for wildfire relief	KRW 90 million
UNICEF	In-kind donation of apparel and other goods	KRW 1.53 billion
Community Chest of Korea	In-kind donation for wildfire relief	KRW 1.07 billion
Community Chest of Korea	Cash donation	KRW 200 million
Korea Foundation	Cash donation	KRW 170 million
Chamhaengbok Sharing Movement	Cash donation	KRW 30 million
Welfare Centers, Rehabilitation Centers, etc.	In-kind donation of apparel and other goods	KRW 50 million

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Shared Growth with Business Partners

Supplier Ethics Pledge

As part of its sustainable supply chain management policy and its efforts to promote sustainable business practices among suppliers, Youngone requires all business partners to submit an Ethics Pledge upon entering into a contract. The Ethics Pledge outlines ten principles that both Youngone and its business partners are required to comply with in their business transactions and partnership relationships. Through this commitment, Youngone seeks to strengthen ethical management practices and foster a sustainable and responsible supply chain.

Ethics Pledge

Anti-Bribery and Anti-Corruption
- Prohibition of offering or accepting bribes
- Prohibition of private or unauthorized transactions

Conflict of Interest
- Prohibition of actions that may create conflicts of interest

Confidentiality
- Obligation to maintain the confidentiality of information and prohibition of disclosure to third parties

Antitrust and Fair Competition
- Prohibition of anti-competitive behavior

Personal Data Protection
- Use of personal data only for the purposes for which it was originally collected
- Prohibition of unauthorized disclosure of personal data to third parties
- Implementation of adequate and appropriate measures to protect personal data

Environmental Sustainability
- The following actions shall be taken to achieve environmental sustainability standards:
  ① Promotion of energy efficiency and reduction of greenhouse gas emissions
  ② Efficient use of water resources
  ③ Use of environmentally friendly chemicals
  ④ Effective management and reduction of waste

Compliance with International Labour Organization (ILO) Standards
- Compliance with the core conventions and principles set forth in the ILO Declaration on Fundamental Principles and Rights at Work, including:
  ① Freedom of association and collective bargaining rights
  ② Prohibition of forced labor
  ③ Prohibition of child labor
  ④ Non-discrimination
  ⑤ Compliance with working hour requirements
  ⑥ Fair payment of wages
  ⑦ Provision of a safe and healthy working environment

Legal Compliance
- Compliance with all applicable laws, regulations, rules, and codes relevant to business transactions

Whistleblowing
- Obligation to report any actual or suspected violations of the provisions of this Ethics Pledge

Consequences of Violations
- Appropriate corrective actions may be taken in the event of violations of the Ethics Pledge

Strengthening Supplier Sustainability

Evaluation of Suppliers' Occupational Health and Safety Management Systems

To build a sustainable supply chain, Youngone has established and implements its own assessment checklist to evaluate the occupational health and safety management capabilities of its suppliers. The checklist consists of five assessment categories and thirteen detailed evaluation items. Through this assessment, Youngone not only thoroughly reviews the structural adequacy of suppliers' occupational health and safety management systems and their effectiveness in on-site implementation, but also comprehensively evaluates the level of workplace incidents and the appropriateness of occupational health and safety management expenditures. By conducting these assessments, the Company seeks to strengthen suppliers' occupational health and safety capabilities, prevent potential risks, and promote the establishment of a safe and sustainable supply chain.

Evaluation Area	Key Evaluation Criteria
Occupational Health and Safety Management System	General principles, planning, structure, and responsibilities for occupational health and safety management
Implementation Level	Risk assessment, safety inspections, implementation monitoring, training and documentation, and work permit system
Operational Management	Signaling and communication systems, hazardous materials and equipment management, emergency response plans
Incident Occurrence Level	Status and frequency of occupational accidents
Occupational Health and Safety Management Budget	Adequacy of budget allocation for occupational health and safety

Supplier Tool Box Meeting (TBM)

Youngone supports suppliers in their safety management activities and in identifying potential hazards before work begins. The Company encourages workers to review potential risks and work procedures prior to commencing work and provides guidance on areas requiring improvement. By sharing potential hazards that may arise in the workplace and appropriate preventive measures, Youngone helps ensure safer working environments. Through these efforts, Youngone works together with its suppliers to enhance safety awareness, prevent workplace accidents in advance, and create a working environment where all workers can perform their duties safely.

Tool Box Meeting (TBM) Process

Step 1. Verify the number of workers and check for any health-related concerns (adjust personnel if necessary)
Step 2. Share work details, work methods, work sequence, and individual roles and responsibilities
Step 3. Explain key hazards and safety precautions
Step 4. Inspect the condition of tools and equipment and confirm the use of personal protective equipment (PPE)
Step 5. Communicate special considerations (e.g., weather conditions, floor conditions, similar accident cases, etc.)
Step 6. Provide guidance on emergency response procedures

Supplier Occupational Accident Rate Assessment

As part of its supplier selection and contracting process, Youngone reviews suppliers' occupational accident rate data and manages its supply chain by prioritizing business partners that maintain accident rates below the industry average. The occupational accident rates of Youngone's major partner sites are presented below. The Company continues to provide ongoing monitoring and supervision to ensure that suppliers maintain accident rates significantly lower than the industry average for businesses of similar size. Through these efforts, Youngone aims to strengthen workplace safety performance across its supply chain and promote a safe and sustainable working environment for all stakeholders.

Category	Occupational accident Rate	
	Average of Youngone Suppliers	Industry Average
2023	0.09	0.42
2024	0.04	0.46
2025	0.04	0.44

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Shared Growth with Business Partners

Procurement from Green and Social Enterprises

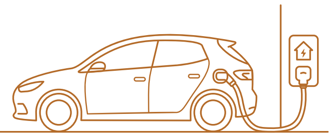
Youngone strives to fulfill its environmental and social responsibilities across all asset and material procurement activities. In its day-to-day purchasing decisions, the Company considers environmental sustainability and contributions to local communities as key evaluation criteria and gives priority to products and assets that contribute to the creation of shared value.

Use of Low-Emission Vehicles

Youngone considers environmental sustainability when operating its corporate vehicles. As of December 2025, 29% of the Company's corporate vehicle fleet consisted of low-emission vehicles, contributing to improved air quality and the reduction of greenhouse gas emissions.

As of December 2025

29 %



Procurement from Social Enterprises

Youngone regularly procures products such as coffee and flower wreaths for internal use from Bear Better, a social enterprise that creates sustainable employment opportunities for people with developmental disabilities. Through partnerships with companies that prioritize social value, Youngone aims to go beyond simple purchasing activities and contribute to the self-reliance of underprivileged groups while promoting inclusive growth across society.

Social Enterprise "Bear Better"

(Unit: KRW)

Category	2024 Purchase Amount	2025 Purchase Amount
Printed Materials	4,541,570	4,281,090
Coffee	5,406,500	3,644,300
Flower Arrangements	16,020,000	16,650,000

Fair Trade Certification

Youngone Corporation is committed to upholding the values of fair trade in partnership with its customers through production facilities that meet Fair Trade standards.

Fair Trade Certifications

Broadpeak SocTrang Company LTD

Youngone (CEPZ) LTD

Youngone Hung Yen Company LTD

Youngone Namdinh Company LTD

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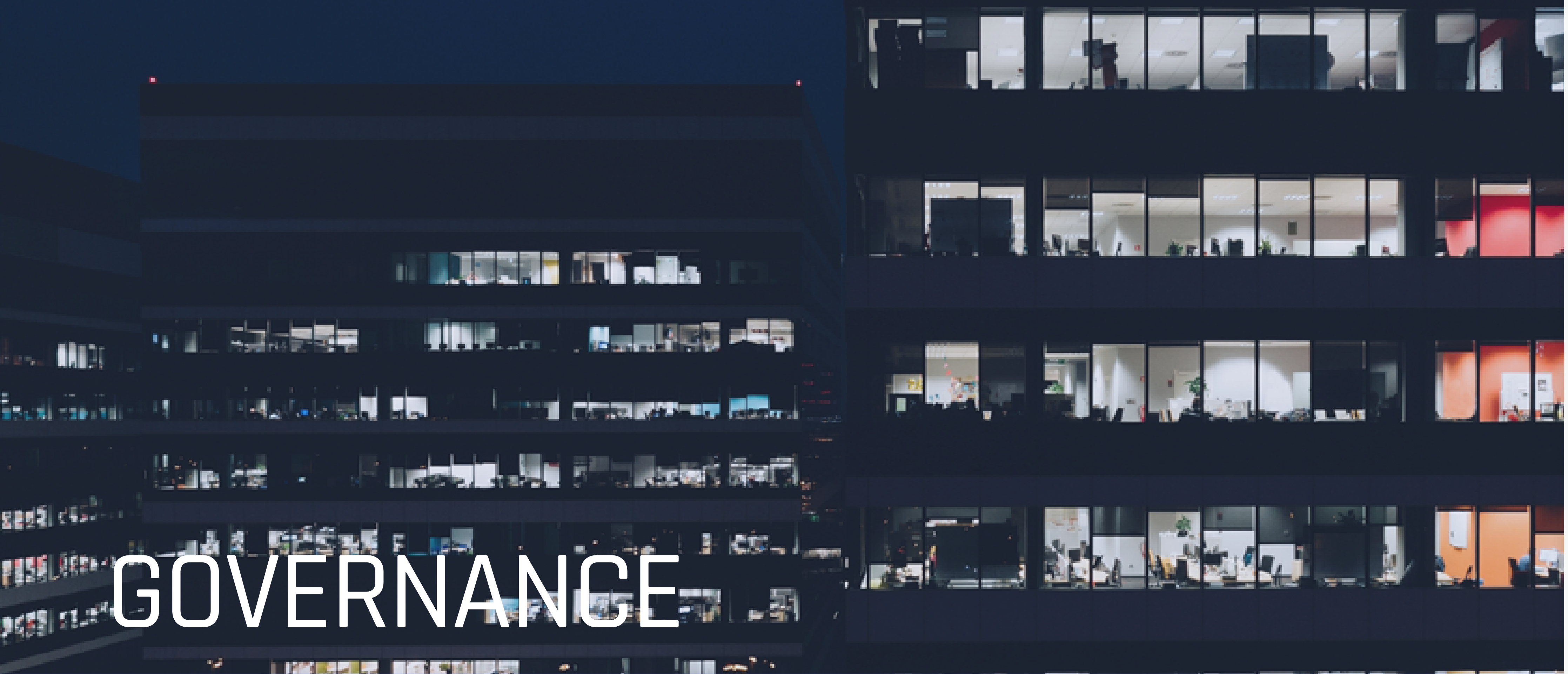

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Business Continuity Management System (BCMS) Simulation Training

Since 2017, Youngone Corporation has established and operated a Business Continuity Management System (BCMS) to maintain continuity of critical operations and secure a prompt recovery framework even in unexpected crisis situations. BCMS refers to an enterprise-wide management system designed to ensure business continuity of a company's core functions and operations to enable the swift recovery of interrupted work in unforeseen crises. Youngone conducts regular training and simulation drills to strengthen its business continuity response capabilities. By continuously reviewing and improving its crisis response processes and recovery framework, the company is enhancing the stability and resilience of its global operations.

In September 2025, Youngone Corporation conducted a BCMS simulation drill based on a regional conflict scenario, incorporating input and feedback from management and key operational personnel to proactively address increasing geopolitical risks. Executives from major business divisions and team leaders from each function to participate in the exercise.

The simulation focused on supply chain disruption scenarios such as production interruption and shipment delays, and assessed responses for complex crisis conditions including raw material supply instability, finished-goods quality deterioration, increased logistics costs and tariffs, and profitability deterioration due to higher costs. The company also reviewed functional roles and collaboration processes for maintaining continuity of core operations and minimizing financial losses in the event of a crisis.

After the exercise, BCMS representatives from each function held multi-faceted discussions on improvement areas and issues requiring supplementation identified during the response process. Based on these outcomes, Youngone plans to continue advancing its global supply chain risk response capabilities and crisis management framework.

Business Continuity Management System Certification (ISO 22301) (Since 2017)

In 2017, Youngone Corporation became the first company in the outdoor clothing manufacturing industry to obtain ISO 22301 certification, the international standard for business continuity management systems, and has maintained the certification through continuous system improvements and strengthened operational stability. Based on this certification, Youngone operates a business continuity management system capable of proactively responding to changes in the business environment, including global supply chain risks, natural disasters, infectious diseases, and geopolitical issues.

Youngone systematically carries out business continuity management activities based on the PDCA (Plan-Do-Check-Act) cycle, the core operating principle of ISO 22301. The company manages the relevant stages in an integrated manner: establishing response plans through risk identification and impact analysis (Plan), conducting employee training and simulation drills (Do), reviewing operational adequacy through regular checks and internal evaluations (Check), and identifying improvement tasks and adjusting processes (Act).

Youngone will continue to develop a business continuity management system aligned with global standards and actively respond to evolving internal and external risk environments, thereby supporting stable business operations and strengthening stakeholders trusts.

BCMS Training Program Process

Establishing a Training Program Plan
- Set simulation training program goals
- Set training location / number of attendees / schedule

Designing Crisis Scenarios
- Select simulation training program topics
- Develop detailed crisis scenarios

Program Development Workshop
- Discuss assigned tasks and coordination matters
- Collect presentation materials and conduct hands-on training for people in charge

Execution of the Training Program
- Interview management in advance
- Conduct the simulation training program, followed by management Q&A and feedback

Reporting Training Program Results
- Identify improvement areas from simulation training program results
- Establish and apply plans to reflect improvement tasks

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Corporate Governance

Youngone Holdings | Youngone Corporation

Board Composition and Operations

Board Composition and Role

As of the end of March 2026, the Board of Directors of Youngone Holdings consists of six directors, including four executive directors and two independent directors, and performs management decision-making and oversight functions through its Board members. To enhance the independence and transparency of the Board, the company has established and operates four subcommittees under the Board: the Independent Director Recommendation Committee, Sustainable Management Committee, Management Committee, and Compensation Committee. In addition, Vice Chairman & CEO Sung Rae Eun concurrently serves as Chair of the Board, considering her deep understanding of management and the efficiency of decision-making.
The Compensation Committee was newly established by resolution of the Board on August 11, 2025, and is operated to strengthen the transparency and objectivity of the executive remuneration system. As the company's highest decision-making body, the Board deliberates and resolves on matters stipulated by laws and the Articles of Incorporation, as well as major management issues. By faithfully performing its oversight function over management, the Board contributes to establishing a transparent and accountable governance structure.

Composition of Board Subcommittees

As of March 2026

Board of Directors

- **Independent Director Recommendation Committee**
  - 2 independent directors
  - 1 executive director
- **Sustainable Management Committee**
  - 2 independent directors
  - 2 executive directors
- **Management Committee**
  - 4 executive directors
- **Compensation Committee**
  - 2 independent directors

Board Operation Status

Youngone Holdings holds both regular and extraordinary Board meetings. Regular Board meetings are held once every quarter, while extraordinary Board meetings are convened from time to time as needed. In 2025, a total of nine Board meetings were held. The Board resolved matters including dividend approval and treasury share cancellation, approval of transactions with related parties and major directors, and approval of the Corporate Value-Up Plan. All directors actively participate in Board and committee meetings to faithfully perform their duties. The company transparently discloses major Board resolutions, individual directors' attendance rates, and voting results by agenda item through its annual business report.

Number of Board meetings	Agenda items resolved	Reported items	Board attendance rate
9	25	9	100 %

Members of the Board

The company structures its Board of Directors by comprehensively considering the Board's expertise and diversity, as well as the qualification requirements under relevant laws and regulations. Accordingly, executive directors are appointed based on their business understanding and management capabilities, while independent directors are also appointed through a rigorous review by the Independent Director Recommendation Committee.

Position	Name	Gender	Profile	Tenure	Date of First Appointment	Independent Director Recommendation Committee	Sustainable Management Committee	Management Committee	Compensation Committee
Executive Director	Sung Rae Eun (Chair)	Female	• B.A. in Sociology, Stanford University • Chairman, Korea Fashion Association • Vice Chairman, Federation of Korean Industries • Group Vice Chairman, Youngone Corporation • Vice Chairman & CEO, Youngone Holdings Co., Ltd.	3 years	March 9, 2007	●		● (Chair)	
Executive Director	Kim Ju Won	Male	• B.A. in Law, Korea University • Executive Director, Bank of America (former) • Executive Director, Morgan Stanley (former) • Senior Executive Director, Youngone Holdings Co., Ltd.	3 years	March 29, 2022		●	●	
Executive Director	Cho Jae Young	Male	• B.A. in Information Mathematics, Daegu Haany University • Senior Executive Director, YMSA Co., Ltd. • Director of Offline Sales, Youngone Outdoor Co., Ltd. • Senior Executive Director, Youngone Holdings Co., Ltd.	3 years	March 31, 2021		●	●	
Executive Director	Park Woo Ri	Female	• B.A. in Law, Konkuk University • University of Illinois Law School (LL.M.) • Attorney, Washington, D.C. • Director, Youngone Holdings Co., Ltd.	3 years	March 27, 2026			●	
Independent Director	Cho In Young	Female	• Ph.D. in Law, Seoul National University • Harvard Law School (LL.M.) • Judge, Seoul Central District Court (former) • Senior Judge, Daegu District Court (former) • Professor, Yonsei University Law School	3 years	March 29, 2022	● (Chair)	● (Chair)		●
Independent Director	Kim Joon	Male	• B.S. in Chemistry, College of Science, Korea University • Ph.D. in Chemistry, Brown University • Independent Director, Bohae Brewery Co., Ltd. (former) • Chairman & CEO, Kyungbang Co., Ltd. • Chairman, Korea–Taiwan Economic Cooperation Committee • Chairman, Korea Federation of Textile Industries	3 years	March 27, 2026	●	●		● (Chair)

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Operations of Board Subcommittees

In accordance with its Board regulations, Youngone Holdings has established and operates four subcommittees under the Board to strengthen the Board's expertise and independent decision-making function. Each committee supports more efficient and systematic Board decision-making by conducting expert review and prior deliberation in its respective area, and also contributes to reinforcing the company's responsible management framework.
In particular, the Compensation Committee was newly established by resolution of the Board on August 11, 2025. The Compensation Committee was established to enhance the transparency, fairness, and objectivity of the executive remuneration system. The committee reviews and deliberates on executive remuneration policies, payment standards, and performance-linked structures, while performing management and oversight functions to ensure that the compensation framework remains aligned with long-term corporate value creation and sustainable growth.

Committee Independence

Youngone Holdings ensures the independence of its committees by ensuring that independent directors constitute the majority of most committees. Excluding the Management Committee, the other three committees consist of at least 50% independent directors, and the Compensation Committee is composed entirely of independent directors to ensure independence, fairness, and transparency. The Management Committee, however, is composed entirely of executive directors to enhance the efficiency of internal decision-making.
Each committee conducts independent and professional deliberation procedures in accordance with relevant operating regulations. Major activities of each committee, individual directors' attendance rates, and voting results by agenda item are transparently disclosed through the annual business report.

Composition and Activities of Board Subcommittees in 2025

Category	Role	No. of Committee Meetings	Attendance Rate	Agenda Items
Independent Director Recommendation Committee	Fairly and transparently recommends candidates for independent directors who possess expertise and independence in accordance with relevant laws and standards	2	100%	- Recommendation of candidates for reappointment as independent directors - Review of independent director candidates
Management Committee	Deliberates on and makes decisions regarding major management matters delegated by the Board and other important management issues	7	100%	- Extension of loan agreements for overseas affiliates and changes to guarantee limits - Lending of PBI operating funds - Execution of management support agreements with domestic affiliates
Sustainable Management Committee	Enhances corporate value and shareholder value by setting the strategic direction for overall ESG management and overseeing key issues	2	100%	- Status of eco-friendly product development - Report on the status of eco-friendly raw materials and waste management - Report on the status of financial risk management - Report on 2025 ESG evaluation and materiality assessment results
Compensation Committee	Reviews and deliberates on executive remuneration policies and payment standards, thereby strengthening the transparency and objectivity of the executive remuneration system	3	100%	- Revision of executive remuneration regulations - Review of executive annual salaries - Payment of special bonuses for 2025 - Report on the 2025 annual salary adjustment process

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Board Independence and Expertise

Board Independence

Youngone Holdings transparently discloses the qualification requirements for independent directors in accordance with relevant laws and regulations, including the Commercial Act, and strengthens the independence and fairness of the Board by operating a conflict of interest prevention system. The conflict of interest prevention system is operated by restricting directors with a special interest in Board agenda items from exercising voting rights during deliberation and resolution processes. Directors are also prohibited from engaging in transactions with the company or concurrently serving as directors of other companies operating in the same line of business without prior approval from the Board. In addition, the chairs of major Board committees, excluding the Management Committee, are appointed from among independent directors to maintain an independent decision-making structure. Furthermore, to ensure independence and fairness in the process of nominating and appointing directors, the company operates the Independent Director Recommendation Committee. In accordance with internal regulations, the committee comprehensively reviews candidates' statutory qualifications, independence from the company and the largest shareholder, and professional expertise, and recommends candidates who best serve the interests of shareholders and the company.

Board Expertise and Diversity

The Board of Directors of Youngone Holdings consists of executive and independent directors with diverse expertise and experience in management, finance and investment, law and policy, ESG, and key industries. The company strengthens the Board's expertise and diversity by appointing individuals with industry experience and professional knowledge, while avoiding overconcentration in any specific profession or field, thereby enabling decision-making based on diverse perspectives. In addition, to enhance independent directors' understanding of the business and professional capabilities, the company regularly provides training and information on topics such as business operations, new business strategies, ESG risks, and key management issues, supporting the continuous capacity-building of the Board.

Board Skills Matrix

● Executive director competency ● Independent director competency

Competency Category		Sung Rae Eun	Kim Ju Won	Cho Jae Young	Park Woo Ri	Cho In Young	Kim Joon
Management	Leadership experience at the C-level or expertise in organizational management	●	●	○	○	○	●
Finance / Investment	Expertise in investment activities such as M&A or in the financial sector	○	●	○	●	○	○
Law / Policy	Expertise in legal risk analysis, laws, or public policy	○	○	○	●	●	○
ESG	Expertise in environmental, social, and governance-related risks	●	○	●	○	●	●
Core Industry	Expertise in industries such as OEM, fabric, apparel / fashion, and distribution	●	○	●	○	○	●

Training for Independent Directors

Date	Training Institution	Participating Independent Directors	Reason for Absence	Training Details
Apr. 18, 2025	Korea Listed Companies Association	Cho In Young, Han Chol Soo	-	Key management diagnosis and decision-making for independent directors and executives

Board Evaluation and Remuneration

Board Evaluation

Youngone Holdings operates a regular Board evaluation system to strengthen Board accountability and enhance operational efficiency. The evaluation is conducted annually in the form of a survey and comprehensively assesses five areas: the roles and responsibilities of the Board, its composition and independence, the effectiveness of operations and agenda-setting, performance, and the operation of subcommittees. In addition, to ensure a more objective and fair evaluation of executive directors, the company comprehensively considers key business performance indicators such as revenue and operating profit, as well as non-financial factors including the performance in their management roles, contribution to the organization, internal and external business conditions, and progress toward mid- to long-term management goals. The ability to respond to and manage key business risks, including supply chain, foreign exchange, and geopolitical risks, are also reflected as major evaluation factors, as they strengthen business stability and the foundation for mid- to long-term profitability.

The purpose of the Board evaluation is to review the effectiveness of Board operations and identify practical improvement tasks. Based on the evaluation results, the company reviews and reflects improvements across the operating procedures, agenda composition, and discussion framework of the Board and its committees for the following year. The company will continue to advance relevant systems to further strengthen the Board's expertise, independence, and transparency

2025 Board Evaluation Results

Roles and Responsibilities of the Board	Composition and Independence of the Board	Operation and Agenda Setting of the Board	Performance of the Board	Board Committee Operations
4.9 / 5.0	4.7 / 5.0	4.7 / 5.0	4.7 / 5.0	4.4 / 5.0

Board Remuneration

The remuneration of directors of Youngone Holdings is paid within the limit approved at the General Meeting of Shareholders, and directors' remuneration is disclosed transparently each year through the Company's annual business report. In addition, the Compensation Committee reviews the appropriateness and objectivity of director remuneration, and the Company operates a compensation system that takes into account business performance and long-term corporate value enhancement. Remuneration for executive directors consists of annual salary, performance bonuses, and retirement benefits. Annual salary is determined based on factors such as position, expertise, responsibilities, and contributions to the Company. Performance bonuses are determined in accordance with resolutions of the Compensation Committee, taking into consideration business performance, management performance, the internal and external business conditions and individual contributions as executives. Going forward, ESG-related performance and sustainable management factors will be gradually incorporated into the evaluation criteria. Remuneration for independent directors is determined based on internal standards, taking into account the responsibilities and risks associated with their duties, as well as compensation levels at comparable companies.

(Unit: KRW million)

Category	Headcount	Total Board Remuneration	Per Capita Average Board Remuneration
Registered Directors (excluding independent directors)	3	7,400	2,467
Independent Directors	2	100	50
Auditor	1	100	100

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Board Composition and Operations

Board Composition and Role

As of the end of March 2026, Youngone Corporation's Board of Directors consists of eight directors, including three executive directors and five independent directors. To ensure the independence and fairness of the Board, Youngone Corporation has established and operates the Audit Committee, Independent Director Recommendation Committee, Sustainable Management Committee, Management Committee, and Compensation Committee under the Board. The Board is chaired by Sung Kihak, Chairman & CEO, who is considered well suited to lead the Board in a stable and efficient manner based on his extensive experience across overall business management.
Youngone Corporation newly established the Compensation Committee by resolution of the Board on August 11, 2025. The Compensation Committee is operated to strengthen the transparency and objectivity of the executive remuneration system. As the company's highest decision-making body, the Board deliberates and resolves on matters stipulated by laws and the Articles of Incorporation, as well as major management issues, and contributes to establishing a transparent and accountable governance structure by faithfully performing its oversight function over management.

Composition of Board Subcommittees

As of March 2026

Board of Directors

- **Independent Director Recommendation Committee**
  - 2 independent directors
  - 1 executive director
- **Sustainable Management Committee**
  - 3 independent directors
  - 2 executive directors
- **Audit Committee**
  - 3 independent directors
- **Management Committee**
  - 2 executive directors
- **Compensation Committee**
  - 3 independent directors

Board Operation Status

Youngone Corporation holds both regular and extraordinary Board meetings. Regular Board meetings are held once every quarter, while extraordinary Board meetings are convened from time to time as needed. In 2025, a total of 11 Board meetings were held. The Board resolved matters including dividend approval, approval of major transactions with related parties and directors, and approval of the Corporate Value-Up Plan. All directors actively participate in Board and committee meetings to faithfully perform their duties. The company transparently discloses major Board resolutions, individual directors' attendance rates, and voting results by agenda item through its annual business report.

Number of Board meetings	Agenda items resolved	Reported items	Board attendance rate
11	34	10	100%

Members of the Board

Youngone Corporation structures its Board of Directors by comprehensively considering the Board's expertise and diversity, as well as qualification requirements under relevant laws and regulations. Accordingly, executive directors are appointed based on their business understanding and management capabilities, while independent directors are appointed through a rigorous review by the Independent Director Recommendation Committee.

Position	Name	Gender	Profile	Tenure	Date of First Appointment	Audit Committee	Independent Director Recommendation Committee	Sustainable Management Committee	Management Committee	Compensation Committee
Executive Director	Sung Ki Hak (Chair)	Male	• Chairman & CEO, Youngone Corporation • Chairman & CEO, Youngone Outdoor Corporation • Chairman, Korea Federation of Textile Industries (KOFOTI) (former)	3 years	July 1, 2009			●		
Executive Director	Sung Rae Eun	Female	• Vice Chairman & CEO, Youngone Holdings Co., Ltd. • Group Vice Chairman, Youngone Corporation • Chairman, Korea Fashion Association • Vice Chairman, Federation of Korean Industries	3 years	July 1, 2009		●		● (Chair)	
Executive Director	Lee Min Suhk	Male	• President, Youngone Corporation • CEO, Trade Division, Hanwha Corporation (former) • Member of Compliance Committee, Hanwha Group (former)	3 years	March 29, 2022			●	●	
Independent Director	Park Sung Wan	Female	• CEO, Hankyung Arte Co., Ltd. • Member, Internal Regulation Review Committee, Financial Supervisory Service (FSS) (former) • Director, Economic Education Institute, The Korea Economic Daily (former) • Deputy Managing Editor, The Korea Economic Daily (former)	3 years	March 29, 2022			● (Chair)		
Independent Director	Jeon Kyu An	Male	• Professor, Department of Accounting, College of Business Administration, Soongsil University • Chair, KICPA Code of Ethics Committee • Audit Committee Member & Independent Director, Lotte Rental Co., Ltd. • President, Korean Tax Association (former)	3 years	March 29, 2024	● (Chair)		●		
Independent Director	Park Kyung Woo	Male	• Professor, Seoul National University College of Medicine • Director of International Affairs Committee, The Korean Society of Cardiology • Professor, Department of Internal Medicine, Seoul National University Hospital (former) • Director, Seoul National University Hospital Healthcare System Gangnam Center (former)	3 years	March 29, 2024	●	●			● (Chair)
Independent Director	Lee Yeong Ryeol	Male	• Managing Partner, DOUL Law Firm • Audit Committee Member & Independent Director, Sebang Global Battery Co., Ltd. • Chief Prosecutor, Seoul Central District Prosecutors' Office (former) • Chief Prosecutor, Seoul Southern District Prosecutors' Office (former)	3 years	March 27, 2026		● (Chair)			●
Independent Director	Wang Sang Han	Male	• Professor, Sogang University Law School • Audit Committee Member & Independent Director, CJ CGV Co., Ltd. • Dean, Sogang University Law School (former) • Non-Standing Commissioner, Korea Fair Trade Commission (former) • Non-standing Judge, National Tax Tribunal (former)	3 years	March 27, 2026	●		●		●

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Operations of Board Subcommittees

As of the end of March 2026, Youngone Corporation has established and operates five subcommittees under the Board in accordance with the Board regulations to strengthen the Board's expertise and independent decision-making function. Each committee supports more efficient and systematic Board decision-making by conducting expert review and prior deliberation in its respective area, and also contributes to reinforcing the company's responsible management framework. In particular, the Compensation Committee was newly established by resolution of the Board on August 11, 2025. The Compensation Committee was established to enhance the transparency, fairness, and objectivity of the executive remuneration system. The committee reviews and deliberates on executive remuneration policies, payment standards, and performance-linked structures, while performing management and oversight functions to ensure that the compensation framework remains aligned with long-term corporate value creation and sustainable growth.

Committee Independence

Youngone Corporation ensures the independence of its committees by ensuring that independent directors constitute the majority of most committees. Excluding the Management Committee, the other four committees are composed of a majority of independent directors, and the Compensation Committee and Audit Committee are composed entirely of independent directors to ensure independence, fairness, and transparency. The Management Committee, however, is composed entirely of executive directors to enhance the efficiency of internal decision-making.
Each committee conducts independent and professional deliberation procedures in accordance with relevant operating regulations. Major activities of each committee, individual directors' attendance rates, and voting results by agenda item are transparently disclosed through the annual business report.

Composition and Activities of Board Subcommittees in 2025

Category	Role	No. of Committee Meetings	Attendance Rate	Agenda Items
Audit Committee	Oversees the duties of directors and management, audits the company's accounting and operations, and approves the appointment of the external auditor	6	100%	- Report and evaluation of the operational status of the ICFR. - Discussion of key matters with the external auditor - Review of non-audit service agreements
Independent Director Recommendation Committee	Fairly and transparently recommends candidates for independent directors who possess expertise and independence in accordance with relevant laws and standards	2	100%	- Appointment of committee chair - Review of independent director candidates
Management Committee	Deliberates on and makes decisions regarding major management matters delegated by the Board and other important management issues	11	100%	- Overall matters related to management and finance
Sustainable Management Committee	Enhances corporate value and shareholder value by setting the strategic direction for overall ESG management and overseeing key issues	2	100%	- Report on climate action targets and status - Report on mid- to long-term environmental management goals and status - Report on the status of financial risk management - Report on 2025 ESG evaluation and materiality assessment results
Compensation Committee	Reviews and deliberates on executive remuneration policies and payment standards, thereby strengthening the transparency and objectivity of the executive remuneration system	3	100%	- Revision of executive remuneration regulations - Review of executive annual salaries - Payment of special bonuses for 2025 - Report on the 2025 annual salary adjustment process

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Board Independence and Expertise

Board Independence

Youngone Corporation transparently discloses the qualification requirements for independent directors in accordance with relevant laws and regulations, including the Commercial Act, and strengthens the independence and fairness of the Board by operating a conflict of interest prevention system. The conflict of interest prevention system is operated by restricting directors with a special interest in Board agenda items from exercising voting rights during deliberation and resolution processes. Directors are also prohibited from engaging in transactions with the company or concurrently serving as directors of other companies operating in the same line of business without prior approval from the Board. In addition, the chairs of major Board committees, excluding the Management Committee, are appointed from among independent directors to maintain an independent decision-making structure. Furthermore, to ensure independence and fairness in the process of nominating and appointing directors, the company operates the Independent Director Recommendation Committee. In accordance with internal regulations, the committee comprehensively reviews candidates' statutory qualifications, independence from the company and the largest shareholder, and professional expertise, and recommends candidates who best serve the interests of shareholders and the company.

Board Expertise and Diversity

The Board of Directors of Youngone Corporation consists of executive and independent directors with diverse expertise and experience in management, finance and accounting, law and policy, and core industries. The company strengthens the Board's expertise and diversity by appointing individuals with diverse industry experience and professional knowledge, while avoiding overconcentration in any specific profession or field, thereby enabling decision-making based on diverse perspectives. In addition, to enhance independent directors' understanding of the business and professional capabilities, the company regularly provides training and information on topics such as business status, new business strategies, ESG risks, and key management issues, supporting the continuous capacity-building of the Board.

Board Skills Matrix

● Core expertise ○ Relevant experience

Competency Category		Sung Ki Hak	Sung Rae Eun	Lee Min Suhk	Park Sung Wan	Jeon Kyu An	Park Kyung Woo	Lee Yeong Ryeol	Wang Sang Han
Management & Leadership	Leadership experience at the C-level or expertise in organizational management	●	●	●	●	○	●	○	○
Core Industry	Expertise in industries such as OEM, fabric, apparel and fashion	●	●	○	○	○	○	○	○
Finance & Accounting	Expertise in accounting, audit, and financial management	○	○	○	○	●	○	○	○
Law, Policy & Compliance	Expertise in legal risk analysis, laws, regulations, and public policy	○	○	○	○	○	○	●	●
ESG & Risk	Expertise in environmental, social, and governance-related risks	●	●	●	○	●	○	●	●
Economy & Cooperation	Understanding of economic and industry trends and expertise in external relations	○	●	○	●	○	●	○	○

Training for Independent Directors

Date	Training Institution	Participating Independent Directors	Reason for Absence	Training Details
Dec. 5, 2025	Korea Listed Companies Association	Chung Suh Yong, Park Sung Wan, Jeon Kyu An, Park Kyung Woo	-	- Understanding ESG disclosure standards and ESG governance - Understanding the Commercial Act for ESG governance - Understanding key indicators in the corporate governance report and the role of independent directors

Board Evaluation and Remuneration

Board Evaluation

Youngone Corporation operates a regular Board evaluation system to strengthen Board accountability and enhance operational efficiency. The evaluation is conducted annually in the form of a survey and comprehensively assesses five areas: the roles and responsibilities of the Board, its composition and independence, the effectiveness of operations and agenda-setting, performance, and the operation of subcommittees. In addition, to ensure a more objective and fair evaluation of executive directors, the company comprehensively considers key business performance indicators such as revenue and operating profit, as well as non-financial factors including the performance in their management roles, contribution to the organization, internal and external business conditions, and progress toward mid- to long-term management goals. The ability to respond to and manage key business risks, including supply chain, foreign exchange, and geopolitical risks, are also reflected as major evaluation factors, as they strengthen business stability and the foundation for mid- to long-term profitability. The purpose of the Board evaluation is to review the effectiveness of Board operations and identify practical improvement tasks. Based on the evaluation results, the company reviews and reflects improvements across the operating procedures, agenda composition, and discussion framework of the Board and its committees for the following year. The company will continue to advance relevant systems to further strengthen the Board's expertise, independence, and transparency.

2025 Board Evaluation Results

Roles and Responsibilities of the Board	Composition and Independence of the Board	Operation and Agenda Setting of the Board	Performance of the Board	Operation of Board Subcommittees
4.9 / 5.0	4.9 / 5.0	4.9 / 5.0	5.0 / 5.0	4.9 / 5.0

Board Remuneration

The remuneration for directors of Youngone Corporation is paid within the remuneration limit approved at the general shareholders' meeting, and the directors' remuneration is disclosed transparently each year through the annual business report. The company also reviews the appropriateness and objectivity of director remuneration through the Compensation Committee and operates a compensation system that takes into account business performance and long-term corporate value enhancement. Remuneration for executive directors consists of annual salary, performance bonuses, and retirement benefits. Annual salary is determined by comprehensively considering factors such as position, expertise, duties performed, and contribution to the company. Performance bonuses are calculated by reflecting business performance, management performance, internal and external business conditions, and contributions as management, pursuant to resolutions of the Compensation Committee. Going forward, ESG-related performance and sustainability-related factors will be gradually incorporated into the evaluation criteria. Remuneration for independent directors is paid in accordance with internal standards, taking into account the responsibilities and risks associated with performing their duties and remuneration levels at peer companies.

(Unit: KRW million)

Category	Headcount	Total Board Remuneration	Per Capita Average Board Remuneration
Registered Directors (independent directors and Audit Committee members excluded)	3	9,737	3,246
Independent Directors(Audit Committee members excluded)	1	60	60
Audit Committee Members	3	180	60

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Enhancing Shareholder Value

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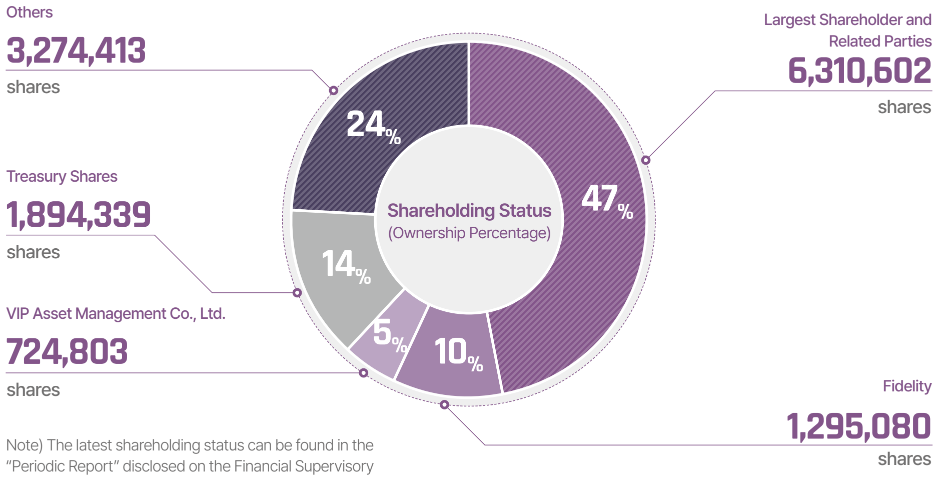
Shareholder Composition and Shareholding Status

Pursuant to the Articles of Incorporation of Youngone Holdings, the total number of shares authorized for issuance is 100,000,000, and the par value per share is KRW 500. All issued shares are common shares, and voting rights are granted in proportion to the number of shares held. As of December 31, 2025, the total number of issued shares of Youngone Holdings was 13,499,237, of which 1,894,339 were treasury shares.

Shareholding Structure

(As of December 31, 2025)



Note) The latest shareholding status can be found in the "Periodic Report" disclosed on the Financial Supervisory Service's electronic disclosure system (DART).

Shareholder Participation and Communication

Electronic Voting System
Operated for the 2024–2026 annual general meetings of shareholders

Proxy Solicitation
Proxy voting and solicitation activities for shareholders unable to attend the general meeting

IR Meetings
Provision of business information to investors

Transparent Disclosure
Disclosure of mandatory items through DART, KIND, and the company website

Corporate Value-Up Plan

In August 2025, Youngone Holdings disclosed its Corporate Value-Up Plan to enhance shareholder value and establish a foundation for sustainable growth. The plan includes the mid- to long-term shareholder return policy announced by resolution of the Board in March 2025, as well as directions for expanded investment for future growth and its approach to delivering sustainable shareholder returns, and sets out specific action plans for enhancing corporate value over the mid- to long-term. The company established corporate value enhancement targets based on analysis of key financial indicators, including PBR and ROE, and further specified these targets through analysis of market indicators and the industry environment. In addition to improving financial performance, the company is pursuing long-term corporate value enhancement by strengthening corporate governance and enhancing management transparency. Key details are as follows.

Key Indicator		Target
ROE (Return on Equity)	• Improve profitability by supporting productivity enhancement at subsidiaries • Improve asset efficiency through advanced inventory management - Strengthen capital efficiency through expanded shareholder returns	Sustain ROE of at least 10% (by 2027)
PBR (Price-to-Book Ratio)	• Support stable growth of subsidiary business divisions and identify new growth engines through CVC investments and other initiatives	PBR of 0.7x by 2027 PBR of 1.0x by 2030
Shareholder Return Ratio	• Maintain a dividend payout ratio of approximately 50% of net income on a separate financial statement basis, excluding one-off non-recurring income, and expand shareholder returns through annual treasury share cancellation	Dividend payout ratio of 50% on a separate financial statement basis, and treasury share cancellation (by 2029)
Compliance Rate for Key Corporate Governance Indicators	• Raise the compliance rate for key indicators to 80% and continuously improve governance by establishing and reorganizing internal regulations related to corporate governance	Compliance rate of 80% for key indicators(by 2027)

* Further details are available in the Corporate Value-Up Plan voluntary disclosure on the Financial Supervisory Service's electronic disclosure system (DART).

Shareholder Return Policy (FY2025-FY2029)

To enhance shareholder value and continuously expand shareholder returns, Youngone Holdings established and announced its mid- to long-term shareholder return policy for FY2025-FY2029, including its existing dividend policy, through a Board resolution in March 2025. The company set a shareholder return target of approximately 50% of net income on a separate financial statement basis, excluding one-off non-recurring income, and is pursuing a shareholder return policy that combines stable dividends with the cancellation of treasury shares. In accordance with this shareholder return policy, Youngone Holdings pursued the retirement of a total of 5% of previously held treasury shares after comprehensively considering market conditions and financial circumstances. Accordingly, following the retirement of 1% of the total issued shares, or 136,355 shares, in May 2025, the company completed the retirement of the remaining target of 4%, or 545,420 shares, in May 2026. In addition, the Company will continue to review options for the remaining 10.4% of treasury shares, including retirement, retention, or disposal, taking into account future business conditions and market circumstances while complying with applicable laws and regulations. Youngone Holdings will continue to pursue corporate value and shareholder value enhancement based on a stable dividend policy and active shareholder return activities.

Original Plan	Treasury Share Cancellation Plan	To enhance corporate value, the company planned to retire 5% of the current total issued shares in installments over five years from 2025 to 2029 * Retirement of 1% of issued shares, or 136,355 shares, each year
Actual Result	Actual Treasury Share Cancellation	Retirement of 1%, or 136,355 shares, in 2025, and full retirement of the remaining 4%, or 545,420 shares, in 2026

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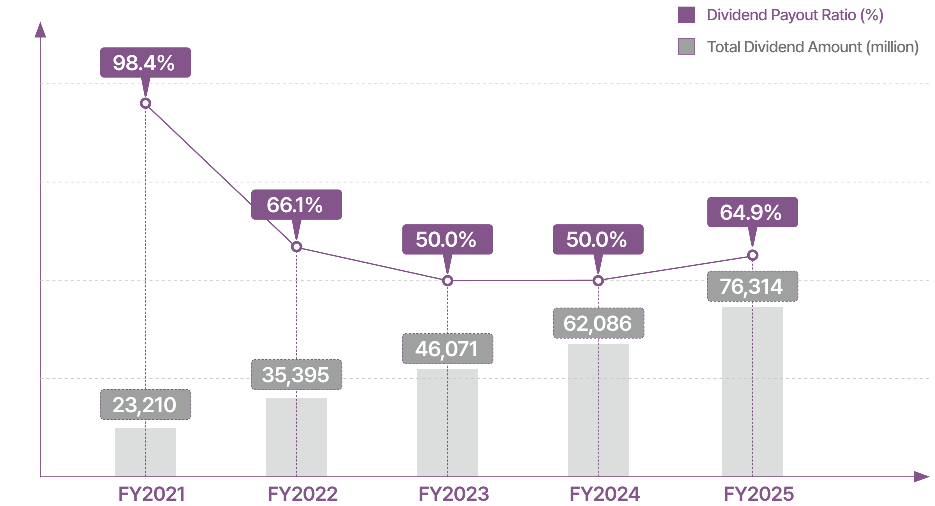
Dividend Policy

The company pays cash dividends annually to continuously enhance shareholder value and pursues sustainable shareholder returns based on its mid- to long-term growth and stable financial structure. In addition to its short-term dividend policy, the company also seeks to enhance shareholder value from a long-term perspective through corporate growth and increased corporate value. Dividends are paid by resolution of the general shareholders' meeting in accordance with the Commercial Act and the Articles of Incorporation, and dividend levels are determined by comprehensively considering investment resources, cash flow, financial stability, and shareholder return policies. In particular, the company strives to maintain a stable dividend policy by reflecting its characteristics as a holding company and the possibility of changes in the business environment. In the absence of significant changes in the management environment, the company aims to return approximately 50% of net income on a separate financial statement basis, excluding one-off non-recurring income, to shareholders. However, if dividend amounts increase or decrease significantly due to changes in the business environment or management conditions, the company seeks to secure both predictability and flexibility in its dividend policy by transparently explaining the background and reasons to shareholders.

The total dividend amount paid in 2025 was KRW 76 billion, representing 64.9% of net income of KRW 117 billion on a separate financial statement basis. The company will continue to strive to enhance shareholder value.

Dividend Basis "Approximately 50% of net income on a separate financial statement basis, excluding one-off non-recurring gains"

Dividend Status for the Last 5 Years

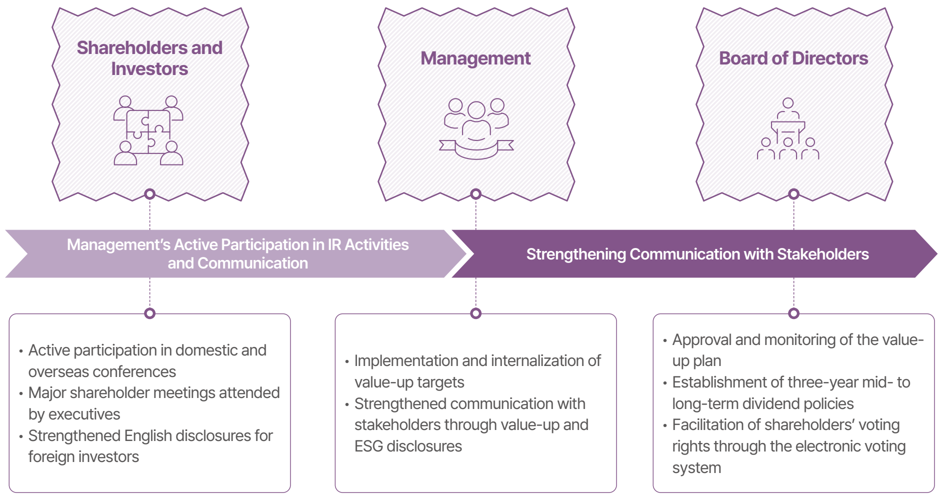


Dividend Policy and Related Implementation

Youngone Holdings amended its Articles of Incorporation at the 49th Annual General Meeting of Shareholders in 2023 to enhance the predictability of dividends for shareholders. Through this amendment, the company introduced an advanced dividend procedure under which the dividend amount is confirmed before the record date is set, as well as an interim dividend system, thereby enabling flexible responses to changes in the management environment and further strengthening its shareholder return policy. In addition, to secure a stable source of funds for dividend payments, the company transferred KRW 48.5 billion in capital reserve to retained earnings in March 2025 and used it as the source of funding for cash dividends in the following year. Through these efforts, the company plans to continue enhancing the stability and predictability of shareholder returns and pursuing long-term shareholder value enhancement.

Plan to Strengthen Stakeholder Communication

Youngone Holdings is strengthening engagement with stakeholders through active participation by management in IR activities and strengthening Board-centered governance. The company operates an electronic voting system to protect shareholder rights and enhance shareholder value, and plans to continue pursuing various systems to strengthen a shareholder-friendly decision-making framework.



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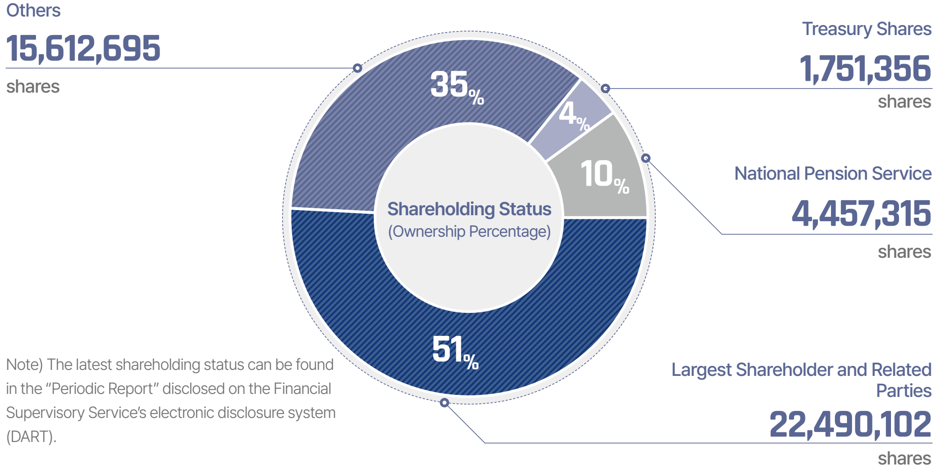
Shareholder Composition and Shareholding Status

Pursuant to the Articles of Incorporation of Youngone Corporation, the total number of shares authorized for issuance is 100,000,000, and the par value per share is KRW 500. All issued shares are common shares, and voting rights are granted in proportion to the number of shares held. As of December 31, 2025, the total number of issued shares of Youngone Corporation was 44,311,468, of which 1,751,356 were treasury shares, representing 3.95%.

Shareholding Structure

(As of December 31, 2025)



Note) The latest shareholding status can be found in the "Periodic Report" disclosed on the Financial Supervisory Service's electronic disclosure system (DART).

Shareholder Participation and Communication

Electronic Voting System
Operated for the 2024–2026 annual general meetings of shareholders

Proxy Solicitation
Proxy voting and solicitation activities for shareholders unable to attend the general meeting

IR Meetings
Provision of business information to investors

Transparent Disclosure
Disclosure of mandatory items through DART, KIND, and the company website

Corporate Value-Up Plan

In August 2025, Youngone Corporation disclosed its Corporate Value-Up Plan to enhance shareholder value and establish a foundation for sustainable growth. The plan presents its mid- to long-term shareholder return policy, expanded investment for future growth, and its approach to delivering sustainable shareholder returns, and sets out specific action plans for enhancing corporate value over the mid- to long-term. The company established corporate value enhancement targets based on analysis of key financial indicators, including PBR and ROE, and further specified these targets through analysis of market indicators and the industry environment. In addition to improving financial performance, the company is pursuing long-term corporate value enhancement by strengthening corporate governance and enhancing management transparency. Key details are as follows.

Key Indicator		Target
ROE(Return on Equity)	• Drive mid- to long-term sales growth centered on new and growing buyers • Increase production efficiency and reduce costs at overseas manufacturing facilities • Improve asset efficiency by normalizing inventory levels in the bicycle division • Strengthen long-term competitiveness through investment in new overseas manufacturing facilities • Improve capital efficiency through treasury share cancellation and expanded dividends	Sustain ROE of at least 10% (by 2027)
PBR (Price-to-Book Ratio)	• Pursue mid- to long-term sales growth and stable profitability • Provide predictable dividends by presenting dividend benchmark indicators • Enhance shareholder value by expanding the dividend payout ratio • Strengthen communication with shareholders and investors, build investor confidence, and improve market perception	PBR of 0.8x by 2027 PBR of 1.0x by 2030
Shareholder Return Ratio	• Raise the minimum consolidated dividend payout ratio to at least 15% and gradually increase it to 25% by 2027 • Review additional shareholder returns through share buybacks and cancellation when additional resources become available, after considering liquidity, financial soundness, and investment plans	Increase consolidated dividend payout ratio to 25% by 2027
Compliance Rate for Key Corporate Governance Indicators	• Improve the predictability of cash dividends through amendment of the Articles of Incorporation in 2026 • Provide predictability regarding dividends by establishing mid- to long-term shareholder return policies on a three-year basis • Establish an independent internal audit support organization, including granting prior approval authority to the Audit Committee through amendment of internal regulations • Increase the compliance rate for key indicators by establishing and reorganizing internal regulations related to corporate governance	Compliance rate of 80% for key indicators (by 2027)

* Further details are available in the Corporate Value-Up Plan voluntary disclosure on the Financial Supervisory Service's electronic disclosure system (DART).

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Mid- to Long-Term Dividend Policy

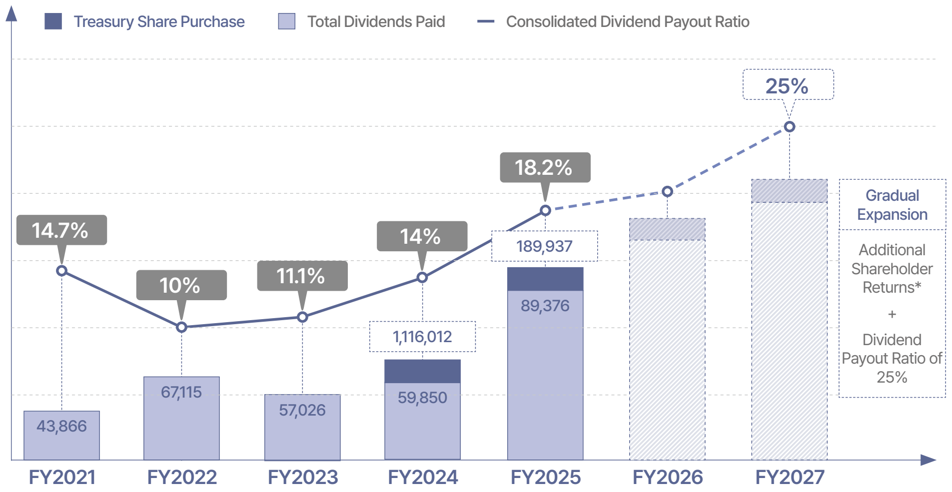
Youngone Corporation has been paying cash dividends every year to enhance shareholder value. The company also aims to increase shareholder value through continued growth and corporate value enhancement by adhering to a principle of stable dividends based on sustainable growth. In accordance with the Commercial Act and the company's Articles of Incorporation, dividends are paid by a resolution of the Board of Directors, and the amount of dividends is determined considering cash reserves for the company's sustainable growth, cash flow, and enhancing shareholder value. Furthermore, the company aims to maintain a consolidated dividend payout ratio above 15% for the three-year period from 2025 to 2027, and targets to gradually increase the consolidated payout ratio up to 25% by 2027 while considering the overall business environment and financial conditions.

※ The Company conducted a thorough review of the implementation status of the dividend policy set forth in the Corporate Value-up Plan disclosed on August 11, 2025, marking the first anniversary of the disclosure. Taking into account changes in market and economic conditions over the past year, the increased need to enhance shareholder returns and protect shareholder interests following amendments to the Korean Commercial Act, including the introduction of directors' duty of loyalty to shareholders, other changes in corporate governance regulations, and the Company's mid- to long-term investment plans, the Company revised its existing dividend policy, including by raising certain targets. Accordingly, the dividend policy presented above reflects the policy prior to the revision approved on August 11, 2026.

The total dividends paid by the company in 2025, including interim and year-end dividends, amounted to KRW 89,376 million, and the consolidated dividend payout ratio was 18.2%. The company will continue to implement its dividend policy to enhance shareholder value.

Dividend Basis Maintaining minimum consolidated dividend payout ratio of 15% + gradual increase to 25% by 2027

Mid- to Long-Term Shareholder Return Plan (FY2025~FY2027)



* FY2025~FY2027: Gradual expansion plan, targeting a 25% dividend payout ratio in FY2027

Governance Improvement Plan

Youngone Corporation has established and is implementing a mid- to long-term governance improvement plan to enhance shareholder value and strengthen corporate governance. The company has selected "enhancing dividend predictability for shareholders" and "establishing an independent internal audit support organization" as key improvement tasks, and is continuously improving related systems and operating frameworks. In 2025, Youngone Corporation's compliance rate for key corporate governance indicators was 60%, with 9 out of 15 items met, and the company aims to raise this to 80%, with 12 items met, by 2027. Through these efforts, the company plans to enhance the transparency of investor information disclosure and continuously improve market trust and shareholder value.

Compliance Rate for Key Indicators
*As of 2025 **60%** (9/15)

Providing Predictability for Cash Dividends

- Amend the Articles of Incorporation at the annual general meeting of shareholders in March 2026 to set the dividend record date after the dividend amount is determined
- Provide predictability by first determining the dividend amount at the regular Board meeting in March 2027 and setting the dividend record date thereafter
- Provide shareholders with predictability regarding dividends by establishing mid- to long-term shareholder return policies on a three-year basis

Compliance Rate for Key Indicators(*)
*Target for 2027 **80%** (12/15)

Establishment of an Independent Internal Audit Support Organization

- Grant the Audit Committee consent authority over personnel decisions related to the support organization to secure the independence of the members of the internal audit support organization
- Revise the Audit Committee regulations or personnel regulations
- Target implementation in 2026

Plan to Strengthen Stakeholder Communication

Youngone Corporation is strengthening engagement with stakeholders through active participation by management in IR activities and strengthening Board-centered governance. Going forward, the company will continue to enhance shareholder value and build sustainable trust-based relationships by expanding shareholder meetings attended by management, establishing mid- to long-term dividend policies, and operating the electronic voting system.

Management's Active Participation in IR Activities and Communication → Strengthening Communication with Stakeholders

Shareholders and Investors

- Active participation in domestic and overseas conferences
- Major shareholder meetings attended by executives
- Strengthened English disclosures for foreign investors

Management

- Implementation and internalization of value-up targets
- Strengthened communication with stakeholders through value-up and ESG disclosures

Board of Directors

- Approval and monitoring of the value-up plan
- Establishment of three-year mid- to long-term dividend policies
- Facilitation of shareholders' voting rights through the electronic voting system

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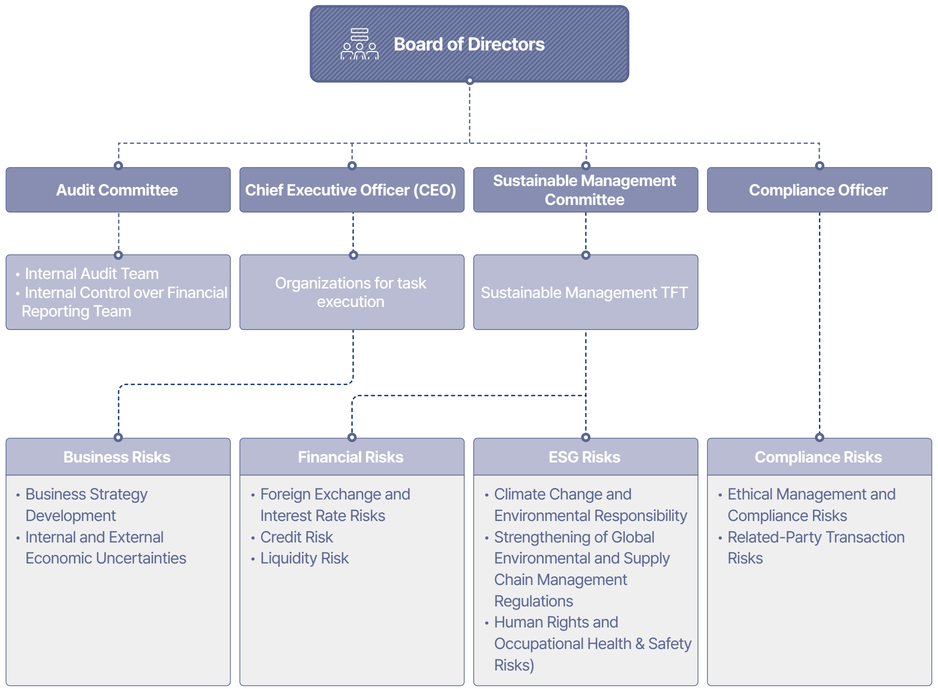
Risk Management Governance

Risk Management System

Youngone Corporation systematically identifies and manages major risks that may arise across overall management through the Board of Directors, subcommittees under the Board, and the Compliance Officer. In particular, the Sustainable Management Committee oversees not only financial risks but also ESG-related major policies and their implementation. In 2025, the Sustainable Management Committee held a total of two meetings and deliberated and reported on seven agenda items, including ESG material issues, climate action, mid- to long-term environmental management goals, and financial risk status. The committee also reviews mid- to long-term directions and measures to enhance corporate value based on ESG evaluation results and materiality assessment results. In addition, the CEO continuously monitors major business risks, while the Compliance Officer reviews risks related to ethical management activities and internal transactions among affiliates, thereby operating the risk management system from multiple perspectives.

ESG Governance



Risk Management Process

Youngone Corporation has established and operates a systematic risk management framework to proactively respond to rapidly changing internal and external business environments and support sustainable corporate growth. The CEO, Audit Committee, Sustainable Management Committee, and Compliance Officer each manage major risks by area in connection with dedicated support organizations, including business risks, internal audit and accounting risks, financial, non-financial and ESG risks, and compliance risks. In particular, financial risks are managed through a structured process covering risk identification, measurement, control, and reporting, enabling the company to effectively respond to potential risks.

Financial Risk Management Process

STEP 01 Financial Risk Identification
- Identify financial risks that may arise from the company's business activities through financial statements, cash flows, and business plans
- Confirm the impact of financial risks on the company's net income

STEP 02 Financial Risk Assessment
- Measure the impact of identified market risks on net income, including Expected Loss and Value at Risk
- Comprehensively consider correlations among variables and their relationships with business operations and sales

STEP 03 Financial Risk Control
- Establish standards for managing financial risks, such as loss limits and hedge ratios
- Establish measures to reduce financial risks within acceptable limits

STEP 04 Financial Risk Reporting
- Report the status of financial risk management to management on an ad hoc and regular basis
- Conduct follow-up analysis of the appropriateness of financial risk levels

Internal Control over Financial Reporting (ICFR)

Since 2019, Youngone Corporation has advanced its Internal Control over Financial Reporting (ICFR), established a dedicated internal accounting control team in 2020, and began full-scale implementation of the ICFR in 2021. In accordance with Article 8 of the Act on External Audit of Stock Companies, Article 9 of the Enforcement Decree of the same Act, and Article 6 of the Regulations on External Audit and Accounting, the company has established policies and procedures necessary to design, operate, evaluate, and report on its ICFR, and operates effective consolidated and separate ICFR. As of December 31, 2025, the CEO and internal accounting control manager evaluated that the company's consolidated and separate ICFR were effectively designed and operated from the perspective of materiality, based on the Conceptual Framework for Designing and Operating ICFR, and reported the results to the Board of Directors. The external auditor also expressed an unqualified opinion on the company's consolidated and separate ICFR based on the company's conceptual framework for designing and operating ICFR.

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Risk Management Governance

Non-Financial Risk Management System

Youngone Corporation identifies major non-financial risks arising from changes in the internal and external business environment and selects risks requiring priority management by comprehensively analyzing their likelihood and impact. For the selected risks, the company establishes response strategies and management systems centered on the Sustainable Management Committee and relevant departments, thereby responding in a systematic manner. It also strengthens its capabilities to prevent and respond to non-financial risks through regular monitoring and employee training. In addition, the company enhances the effectiveness of non-financial risk management through continuous improvement activities that reflect stakeholder opinions and global standards.

Supply Chain and Production Operation Risks

The company operates its business primarily through overseas manufacturing facilities and may be affected by raw material supply, logistics disruptions, exchange rate fluctuations, and changes in the global economy. In addition, changes in customer demand and supply chain restructuring may affect production schedules and profitability. However, the company secures supply stability by diversifying production bases and supply sources and managing key suppliers.

Environmental and Climate Change Risks

The company is exposed to environmental risks related to greenhouse gas emissions, energy use, and waste management due to strengthened global environmental regulations and expanded ESG requirements from customers. Climate change and environmental regulations may also affect production facility operations and cost structures. The company responds to these risks by expanding eco-friendly fabrics, improving energy efficiency, and strengthening its environmental management system.

Safety and Human Rights Risks

Due to the nature of its business, which involves overseas production facilities and a large workforce, the company is exposed to risks related to occupational safety and human rights. Safety incidents or working environment issues may affect corporate reputation and business relationships with customers. The company manages these risks by establishing a safety management system and conducting regular inspections and training.

Customer and Reputation Risks

As the company conducts business with global brand customers, quality control, on-time delivery, and maintaining ESG standards are important. Product quality issues or supply delays may affect customer trust and business relationships. The company continuously improves its quality control and production management systems and responds to customer requirements.

Tax Risk Management Framework

Youngone Corporation continuously monitors changes in tax-related regulations and tax policies to comply with and manage various tax laws and systems by country and business site. Through this process, the company proactively identifies, manages, and responds to tax-related risks. For announced amendments to tax laws, the company thoroughly reviews their potential impact on the company and necessary preparations before implementation, and complies with tax-related laws and regulations by assessing and managing tax risks that may arise in the course of business activities. In addition, when significant tax issues arise, the company seeks advice from external experts and conducts detailed reviews of potential risks, thereby contributing to securing financial stability and maintaining the company's credibility and reputation.

Global Tax Management System

The company operates a tax management system to comply with tax laws and regulations in each country in line with its global business operations.

Tax Risk Management

The company proactively identifies and manages tax risks that may arise in transfer pricing, customs duties, and overseas entity operations.

Cooperation with Tax Authorities

The company responds promptly to tax-related matters to maintain transparent relationships with domestic and overseas tax authorities.

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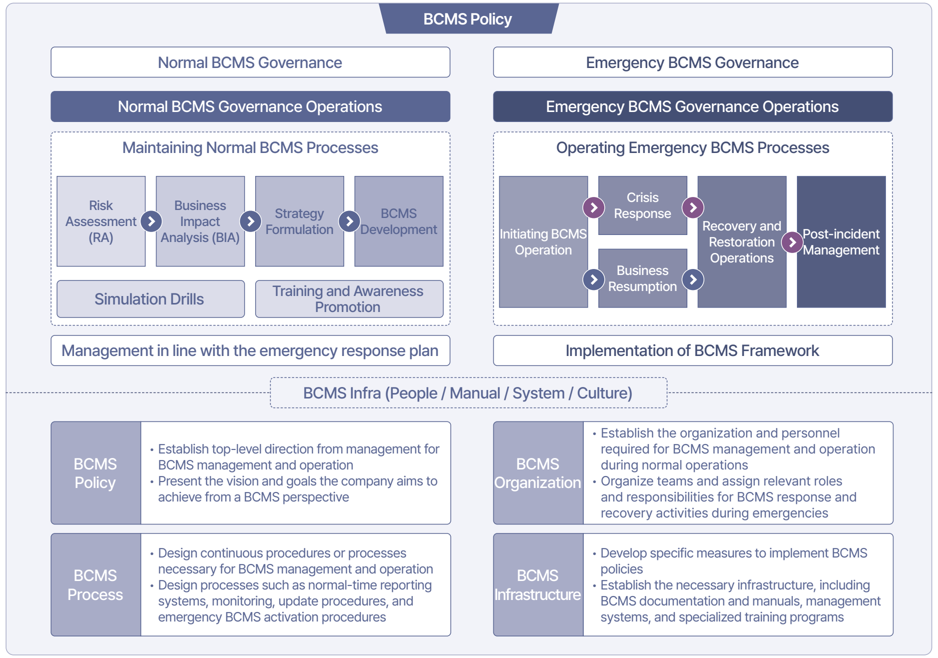
Establishment of Business Continuity Management System

Continuous improvements of Business Continuity Management System

BCMS (Business Continuity Management System) is an enterprise-wide management system designed to ensure the stable continuity of a company's core operations and protect corporate values through prompt recovery even in unexpected crisis situations such as disasters, cyberattacks, and geopolitical risks. As a global company with production subsidiaries in various countries around the world, Youngone Corporation recognizes that it may be exposed to such internal and external risks. Since 2017, the company has established and operated a global-level BCMS to maintain the continuity of core operations even in crisis situations. It also continuously maintains, manages, and improves its BCMS to strengthen systematic crisis response and recovery capabilities. The current scope of BCMS includes the headquarter and a production subsidiary in Vietnam, and the company has established a response plan across its production and logistics network to proactively respond to geopolitical risks, logistics disruptions, and changes in the export environment.

BCMS Operational Framework

In 2025, the company changed the term previously used, BCP (Business Continuity Plan), to BCMS (Business Continuity Management System) to align with the ISO 22301 international standard.



Improving Risk Responses through Risk Assessment (RA) and Business Impact Analysis (BIA)

Youngone Corporation conducts Business Impact Analysis (BIA) and Risk Assessment (RA) annually to systematically manage potential risks that may affect business continuity. Through this process, the company identifies risk factors that may disrupt the continuity of major operations and maintains response and management measures for high-priority risks. BIA is conducted for management and key working-level personnel, and analyzes the financial and non-financial impacts of business interruption to define core operations and priority recovery operations. The company also systematically assesses the criticality of each business operation and recovery priorities to enable prompt and effective response in the event of a crisis. Through RA, the company identifies key risks that may have significant impacts on its business activities. The identified risks are classified and managed across five categories: natural disasters, supply chain disruptions, technology-related risks, man-made risks, and changes in the external environment. Risk levels are assessed based on a comprehensive evaluation of impact, likelihood, and expert judgements, with each risk classified into three levels: High Risk, Middle Risk, and Low Risk. As a result of the 2025 risk analysis, a total of 33 major risks were identified, including 6 High Risk items, 17 Middle Risk items, and 10 Low Risk items.

Risk Analysis Results

Low | Middle | High

Category	Risk	Impact	Likelihood	Risk Level
Natural Disasters	Typhoon / Flood	High	High	High
	Heatwave and Drought	Middle	Middle	Middle
	Earthquake	High	Middle	Middle
	Volcanic Eruption	Middle	Low	Low
Supply-chain Disruption	Customs Clearance Delay	High	Middle	Middle
	Logistics Walkout	High	High	High
	Cargo Transportation Accident	High	Middle	Middle
	Supplier Monopoly	Middle	Middle	Low
	Supplier Supply Suspension	High	Middle	Middle
	Supplier Disruptions Due to Disasters	Middle	High	Middle
	Supplier Bankruptcy	High	Middle	Middle
External	War / Nuclear Attack Threat	High	Middle	High
	War or Rebellion in the Target Market	High	Middle	Middle
	Social Chaos in the Target Market	High	Middle	Middle
	Safety Threats to Business Travelers	High	Middle	Middle
	Third-country Armed Conflict*	High	High	High
	Trade Dispute*	High	High	High

Category	Risk	Impact	Likelihood	Risk Level
Man-made Disasters	Fire / Explosion	High	Middle	Middle
	Hazardous Chemical Spills	High	Low	Low
	Environmental Pollution Accident	High	Low	Low
	Employee Safety Incidents	High	Low	Low
	Epidemics	High	High	Middle
	Food Poisoning	Middle	Low	Low
	Workforce Turnover	Middle	Middle	Low
	Labor Unrest	High	Middle	High
	Risk of Terrorism or Occupation of Business Premises	High	Low	Middle
	Reputation Threat	Middle	Middle	Middle
Technological Hazards	Power Outage	High	Middle	Low
	Energy Supply Interruption	Middle	Middle	Low
	Water Supply Interruption	Middle	Low	Low
	Cyberattacks	Middle	Middle	Middle
	Failure of Major IT Systems	High	Middle	Middle
	Communication Network Failure	High	Middle	Middle

* Shaded risks are major risk factors for 2025 and were newly reflected after management review in response to the recent expansion of geopolitical uncertainty.

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Risk Response Measures

Key Risks Identified through Risk Assessment (RA)

Based on the risk assessment results, the top 10 most significant risks were identified as key risks requiring priority management. To enable rapid response in the event of crisis, the company pre-designates alternative infrastructure, IT systems, and response personnel, and documents and maintains relevant response strategies and business processes. The company also strengthens its response capabilities for key risks and establishes a systematic crisis response framework by operating BCMS training programs.

Top 10 Risks in 2025

Rank	Risk Type	Change in Ranking from Previous Year
1	Trade Dispute	New
2	Typhoon / Flood	-
3	Logistics Walkout	1st ↘ 3rd
4	War / Nuclear Attack Threat	3rd ↘ 4th
5	Third-country Armed Conflict	New
6	Labor Unrest	7th ↗ 6th
7	Power Outage	8th ↗ 7th
8	Fire / Explosion	6th ↘ 8th
9	Supplier Disaster Events	5th ↘ 9th
10	Epidemics	-

Key Issues and Operational Status in 2025

Recently, geopolitical risks have expanded due to the Russia-Ukraine war and conflicts in the Middle East, increasing uncertainty in the global business environment. In addition, external environmental changes such as increased oil price volatility, rising exchange rates, instability in global supply chains, and increased tariff risks resulting from stronger protectionism are also having a growing impact on business operations.

As Youngone Corporation operates production and sales bases in various countries around the world and conducts import and export activities, the company recognizes the significant impact that such global risks may have on business operations and supply chain stability. Accordingly, trade disputes and third-country armed conflicts were newly reflected as key risk items in the 2025 risk assessment process. These risks were identified based on analysis and review by operational departments and were finalized through close consultation with management.

Youngone Corporation continues to improve its BCMS to proactively respond to such external uncertainties and is strengthening its response system to maintain continuity of core operations even in crisis situations. Going forward, the company plans to continuously monitor changes in the global business environment and key risk factors, and to strengthen business stability and the foundation for sustainable management through systematic response activities such as BCMS simulation drills.

Incident and Disaster Response Procedures

Youngone Corporation operates a systematic crisis response process to maintain continuity of core operations and restore operations within the target recovery time in the event of a disaster or incident. In addition, the company minimizes the impact on business operations and strengthens its risk response capabilities by establishing and managing response procedures in advance for the entire process, from the occurrence of an incident to recovery and normalization.

I. Initial Response and Situation Assessment
- A. Incident / Disaster Occurrence
- B. Initial Situation Assessment

II. Disaster Declaration and Damage Assessment
- C. Disaster Declaration and Activation of BCMS Organization
- D. Preparation of BCMS Recovery System

III. Temporary Resumption of Operations
- E. Recovery Instructions / Preparation
- F. Temporary Resumption of Work

IV. Full Restoration and Normalization
- G. Execution of Recovery Activities
- H. Business Normalization

Embedding Risk Response Capabilities Across the Organization

Youngone Corporation provides regular BCMS awareness training to all employees to strengthen their ability to response swiftly and systematically in the event of crisis. The training covers the concept of BCMS, local and global operation trends, Youngone Corporation's BCMS implementation status, and methodologies for improving and operating a business continuity management system. In addition, company conducts simulation exercises at least once a year for major risk scenarios enabling employees to clearly understand their roles and responsibilities and respond effectively in actual incidents.

In the simulation training conducted in September 2025, the company reviewed its response framework for complex risk involving global supply chain disruptions caused by a geopolitical conflict, including shipment and production disruptions, raw material supply instability, logistics delays, and resulting sales losses caused by cost increases and additional operating expenses.

BCMS Training Program Process

Establishing a Training Program Plan
- Set simulation training program goals
- Set training location / number of attendees / schedule

Designing Crisis Scenarios
- Select simulation training program topics
- Develop detailed crisis scenarios

Program Development Workshop
- Discuss assigned tasks and coordination matters
- Collect presentation materials and conduct hands-on training for working-level personnel

Conducting the Training Program
- Conduct preliminary interviews with management
- Conduct the simulation training program, management Q&A / debriefing

Reporting Training Program Results
- Identify areas for improvement from simulation training program results
- Establish and apply plans to reflect improvement tasks

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Ethics and Compliance Management

Ethical Management and Anti-Corruption

Ethical Management System

Youngone Corporation operates an ethical management system to build a sound corporate culture and secure stakeholder trust based on compliance with laws and fair, transparent business conduct. Led by the Human Resources Team and Legal Team, the company systematically collects ethics pledges from employees, conducts ethics training, and carries out related management activities. Violations are strictly managed through the disciplinary committee. Based on the Code of Ethics, the company establishes standards of conduct and principles for value-based decision-making for employees, and practices a culture of ethical management together with various stakeholders, including shareholders, investors, customers, and business partners. In addition, the company continues to strengthen related systems and operating frameworks with the aim of obtaining ISO 37001 (Anti-Bribery Management Systems) certification in 2026 to further advance its ethics and compliance management system.

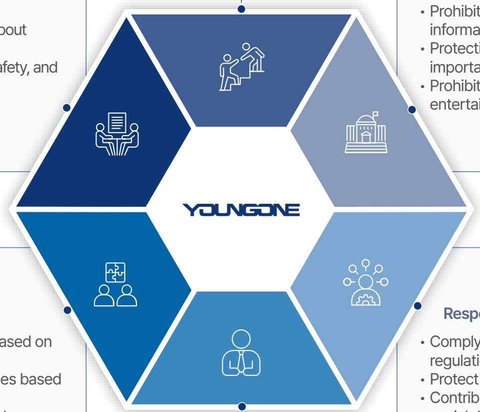
Key Elements of the Code of Ethics

Code of Ethics of Youngone Corporation and Youngone Holdings ›

Competitors and Business Partners
- Respect the principles of a market economy
- Pursue fair competition with competitors
- Maintain fair transactions with business partners
- Comply with fair trade-related laws and regulations

Customers
- Provide reliable products and services that satisfy customers
- Provide accurate information about products and services
- Protect customers' interests, safety, and personal information

Basic Ethics for Employees
- Prohibition of conflicts of interest
- Prohibition of the use of inside information
- Protection of company assets and important information
- Prohibition of accepting money, gifts, or entertainment



Employees
- Provide equal opportunities based on ability and qualifications
- Evaluate and reward employees based on fair criteria
- Ensure a safe and healthy work environment
- Respect individual dignity and support talent development and self-fulfillment

Responsibility to Society
- Comply with all applicable laws and regulations
- Protect the environment and nature
- Contribute to national economic and social development

Shareholders and Investors
- Respect legitimate demands and proposals from shareholders
- Build trust through disclosure of management information
- Provide transparent financial status and business performance

Activities for Ethical Management

Activities for Ethical Management

Youngone Corporation operates an internal reporting system to respond promptly and transparently to unlawful employee conduct and violations of ethical standards. Employees may report through the Compliance Officer or relevant responsible departments, and reports are handled fairly and independently in accordance with applicable regulations.

Types of Reports	• Demands for money or gifts by employees • Requests for or provision of hospitality • Other acts that violate ethical management principles • Reports of workplace harassment and sexual harassment
How to Report	• E-mail: Hotline@youngone.com • Mail: Audit Team, Youngone Corporation, 159 Mallijae-ro, Jung-gu, Seoul, Korea

Whistleblower Protection Principles

Protection of Identity	Confidentiality	Consideration of Circumstances
Protect whistleblowers from any adverse personnel actions arising from their statements or submission of materials	Strictly treat the whistleblower's identity and report details as confidential information within the investigating department	Consider mitigating circumstances when a whistleblower reports unlawful or improper conduct related to themselves

Ethics Education for Employees

Led by the Human Resources Team, Youngone Corporation regularly provides "Youngone Ethical Management Education" for all employees. The company regards ethics and compliance as core values across overall corporate management and business conduct, and emphasizes transparent and fair standards of business conduct as principles that all employees must follow. Accordingly, the company encourages all employees to participate in and complete ethics and compliance training, and operates a systematic education framework to internalize ethical awareness. In addition, to strengthen the practice of anti-corruption and ethical management, the company operates an ethics pledge signing process for all employees and business partners, and continuously communicates related policies and compliance requirements. Through these efforts, the company manages ethical management so that it is internalized throughout the organization and established as part of the corporate culture.

Ethics Education Status

Training Program	Training Details		Participants	Completion Rate
Prevention of Workplace Sexual Harassment	• Understanding sexual harassment • Criteria for determining sexual harassment	• Types of sexual harassment • Prevention and response measures for sexual harassment	397 / 397	100%
Disability Awareness Training	• Changes in the disability paradigm • Types of disabilities and etiquette	• Employment support systems for persons with disabilities • Corporate cases of employing persons with disabilities	397 / 397	100%
Prevention of Workplace Harassment	• Protection of labor rights and the concept of workplace bullying • Laws and operational status related to workplace bullying • Criteria for determining workplace bullying and related cases	• Response and follow-up measures for workplace bullying • Formation of an organizational culture to prevent workplace bullying • Workplace bullying prevention and management programs and support systems	397 / 397	100%
Unfair Trade Prevention Training	• Overview of unfair trade and recent case studies	• Explanation of the unfair trade regulatory system	48 / 53	90%
Unfair Trade Regulatory Systems	• Explanation of laws and regulations related to unfair trade regulation	• Training on compliance requirements to prevent unfair trade and legal responsibilities in the event of violations	83 / 89	93%

* The number of training participants is based on the combined number of employees of Youngone Corporation and Youngone Holdings.
** Training related to the prevention of unfair trade and regulatory systems was provided to executives, team leaders, and disclosure-related departments.

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Ethics and Compliance Management

Ethics and Compliance Management

Compliance Management System

Youngone Corporation operates a dedicated organization to strengthen its compliance management system across domestic and overseas business sites, through which it systematically identifies and manages legal risks. The company has also appointed a Compliance Officer to prevent potential legal violations at domestic and overseas business sites and enhance the level of compliance management, while the in-house Legal Team supports the Compliance Officer's key duties. The company proactively responds to potential legal risks through collaboration with external experts. When employees at domestic or overseas business sites report matters that may involve legal risks to the Legal Team, the Legal Team works with relevant departments to establish and implement appropriate response measures, such as suspension, improvement, correction, and sanctions, thereby minimizing risks.

Compliance System

Youngone Corporation has subsidiaries and production bases in various countries overseas and operates a global compliance system to strictly comply with laws and regulations in each region. The company complies not only with regulations in key markets such as the United States, Europe, Japan, and Korea, but also with local laws and regulations in the regions where its production plants are located. Through this approach, the company practices enterprise-wide compliance management and strengthens a globally sustainable operating system.

Compliance Officer

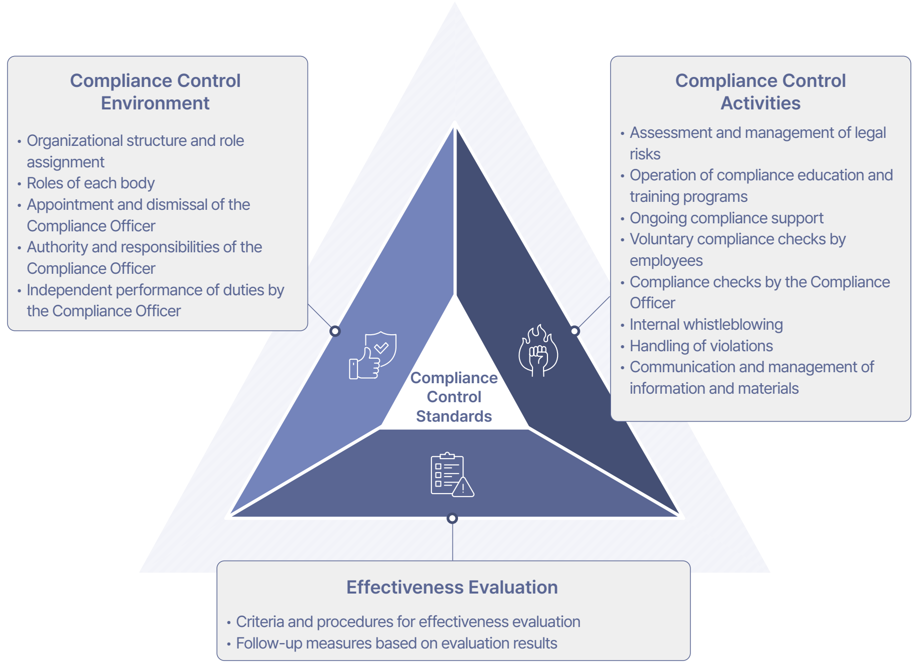
In accordance with Article 542-13 of the Korean Commercial Act, Youngone Corporation appointed a Compliance Officer as of November 6, 2023 to monitor compliance with compliance control standards. The Compliance Officer is responsible for implementing compliance education and training programs, monitoring compliance with compliance control standards, and reporting relevant matters to the Board of Directors.

Key Activities of the Compliance Officer

Risk Management	Compliance Training and Pledges	Key Activities in 2025(1)	Key Activities in 2025(2)
• Review legal risks across the company's overall business activities and monitor compliance • Review investments, transactions, and contracts that may involve legal risks • Conduct prior reviews of agenda items submitted to the Board of Directors and committees	• Collection of employee ethics pledges and information security pledges • In-person internal training on the prevention of workplace bullying • In-person seminars on the Serious Accidents Punishment Act and the Occupational Safety and Health Act • 2025 training on the prevention of unfair trade	• Enhanced measures to prevent recurrence of failures to issue written agreements under the Act on the Promotion of Mutually Beneficial Cooperation • Updated relevant contracts and forms by reflecting findings from the on-site inspection by the Ministry of SMEs and Startups, conducted legal reviews by department, and provided related training to prevent recurrence	• Posted a company-wide checklist for determining employer status under the 2026 amended Trade Union and Labor Relations Adjustment Act • Shared key amendments to the Commercial Act with relevant departments and supported reviews for incorporation into the Articles of Incorporation and response measures

Compliance Control Standards

Compliance control standards refer to policies adopted by a company to systematically identify all laws and regulations applicable to its business operations and to self-monitor employee compliance, thereby preventing legal violations in advance and responding systematically to various legal risks. Youngone Corporation has established compliance control standards to promote fair and transparent business conduct based on legal compliance, support the sound development of the company, and secure customer trust. These standards have been in effect since August 12, 2024.



Review of Privacy Policy

Youngone Corporation reviews the need to revise its Privacy Policy once or twice a year and formalizes internal policies based on Korea's Personal Information Protection Act and the EU General Data Protection Regulation (GDPR) to ensure compliance with the responsibilities and obligations of data controllers under applicable domestic and international personal data protection laws.

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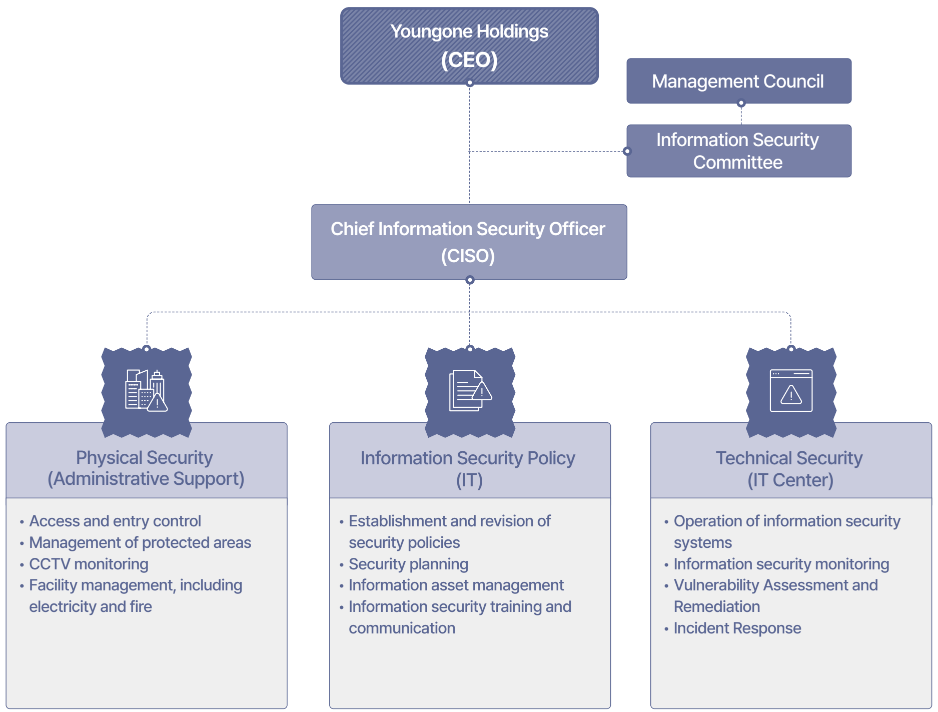
Information Security

Information Security Governance

Youngone has appointed a Chief Information Security Officer (CISO) to strengthen systematic information security management, and has established a security operation framework based on an information security management system to analyze system vulnerabilities, conduct preventive activities, and respond to incidents. In addition, the company operates the Information Security Committee under the Management Council to systematically manage the review, deliberation, and decision-making processes for major information security policies and security issues. In 2025, Youngone newly hired a dedicated information security personnel within the IT Team, further strengthening its practical information security operation and management system and enhancing capabilities across overall security-related operations.

Information Security Organization Chart



Information Security Policy

In response to increasing cybersecurity threats, Youngone has established measures to protect important information of customers and the company. On October 1, 2024, the company newly established IT Security Regulations, which define the purpose and scope of information security management activities, the roles and responsibilities of members, IT security activities, and security controls. In addition, the company newly established procedures related to the information security regulations to clearly define the tasks to be performed by each stakeholder. The Disaster Response Procedure and Incident Response Procedure specify detailed response procedures for IT disaster response plans and IT security breaches, respectively. The Information Asset Inbound/Outbound Procedure and Lost/Stolen Asset Management Procedure define procedures for bringing in and taking out information assets and for preventing and reporting lost assets, thereby establishing a systematic and effective information security framework.

Information Security Policy Framework

IT Security Regulations	Incident Response Procedure	• Reporting, response, and external notification procedures for security incidents
	Disaster Response Procedure	• Recovery procedures in the event of a disaster
	Procedures for Inbound/Outbound Movement of Information Assets	• Security checks for incoming assets and procedures for outbound transfer of information assets
	Lost/Stolen Asset Management Procedure	• Procedures for mandatory reporting of incidents involving the loss or theft of assets containing critical information, and preventive and monitoring measures against information leakage or unauthorized access resulting from lost or stolen assets

Global Security Policies

Youngone introduced new global IT procedures and revised existing IT policies to standardize global IT operations and strengthen its management framework. Key revisions include IT asset management, change management, security, incident and problem management, and backup and recovery policies, along with detailed operating procedures. These policies and procedures apply to a total of 32 entities, including Korea, Bangladesh, and Vietnam, and have been effective since May 1, 2025. The company also manages and announces relevant policies and procedures through the IT policy bulletin board on its groupware, and verifies policy compliance through an annual global audit.

Global IT Audit

Youngone conducted a global security audit in the first quarter of 2026 to verify compliance with global security regulations and strengthen the level of information security management. The audit covered four regions: Chittagong and Dhaka in Bangladesh, and Nam Dinh and Soc Trang in Vietnam. The assessment was conducted based on interviews with local security personnel and reviews of operational status. Major assessment items included IT asset management regulations, information security regulations, incident and problem management regulations, and backup and recovery regulations, and the level of compliance was evaluated based on detailed criteria for each item.

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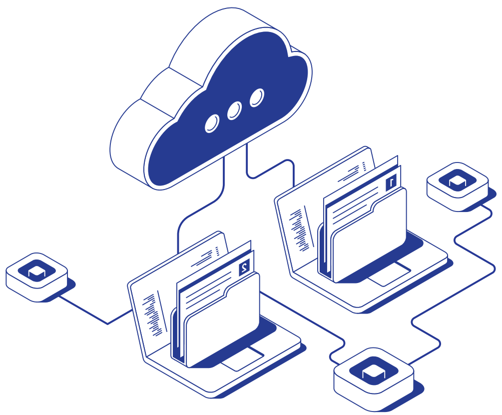
Information Security Reinforcement Activities

To strengthen its information security framework, Youngone conducted an information security maturity assessment and improvement consulting project at headquarters in 2023. Based on the consulting results, the company established a mid- to long-term information security implementation roadmap consisting of three strategic goals, 12 initiatives, and 22 detailed tasks. Based on this roadmap, the company is systematically carrying out improvement activities across its information security policies, system infrastructure, and overall operational processes. In addition, the company conducts regular information security consulting every three years to review the implementation status and operational effectiveness of existing initiatives and to identify additional improvement tasks that reflect changes in the information security environment and emerging threats. As of 2025, Youngone had completed 17 of the 22 detailed tasks and continues to implement and advance the remaining tasks. The company also newly hired a dedicated information security personnel, comprehensively assessed the current level of its enterprise-wide information security management system, and reviewed improvement directions across overall operational processes. Based on the assessment results, Youngone identified key initiatives to enhance its level of information security management and established a mid- to long-term information security roadmap to be implemented in phases from 2026 to 2028 in order to proactively respond to the evolving security threat environment.

Implementation of 2025 Key Initiatives

Detailed Initiative	Implementation Details
Establishment of Information Security Policies, Guidelines, and Procedures	• Reorganized global IT security regulations and operating guidelines to strengthen the enterprise-wide information security management system. • Enhanced security incident response procedures and revised procedures for the inbound and outbound movement of information assets, thereby improving the level of information security management.
Enhancement of Information System Security Operations and Management	• Established an integrated server access management system to improve the level of access control for information systems. • Prevented unauthorized access through phased functional implementation and strengthened monitoring and audit trail management for critical operations.
Implementation of Patch Management System	• Applied and operated NetHelper-based WSUS (Update Service) to strengthen the endpoint patch management system.



New Initiatives and Implementation Plan

Detailed Initiative	Key Focus Areas	Scheduled Implementation
Vulnerability Assessment at Least Once a Year	• Conduct regular vulnerability assessments and identify and improve security vulnerabilities based on the assessment results. • Establish a vulnerability management system for key systems and assets to prevent security risks in advance.	Every fourth quarter
Replacement of Antivirus Solution and Introduction of EDR	• Upgrade the existing antivirus system by introducing next-generation security solutions capable of responding to the latest malware and advanced cyber threats, and strengthen real-time threat detection and response capabilities through the implementation of EDR.	Q3 2027
Implementation of DLP (Data Loss Prevention System)	• Supplement the limitations of existing solutions to minimize false positives and false negatives and improve the accuracy of policy application. • Prevent leakage of core confidential data and strengthen the response framework for common global security standards.	Q1 2027
Introduction of MAM (Mobile Application Management)	• Strengthen access control and security policies for business mobile applications. • Minimize information security risks by establishing a secure remote and mobile work environment.	Q2 2026
Introduction of Email Security Solution	• Establish a proactive protection system for email-based threats such as phishing, malware, and BEC. • Establish systematic detection and response processes for email security incidents.	Q2 2027
Dark Web Monitoring System	• Detect data leaks at an early stage and minimize related damage. • Strengthen capabilities to respond to cyber threats and prevent related damage in the future.	By 2028

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Fostering an Information Security Culture

Youngone operates an emergency response framework to ensure a swift response in the event of a security incident, and establishes recurrence prevention measures through incident cause analysis and follow-up actions. The company also shares incident cases and response results company-wide to raise employees' awareness of information security and prevent similar incidents. In particular, by continuously communicating various information security threat cases and prevention guidelines, such as online banking hacks, phishing scams, and SIM swapping, through groupware and email, Youngone supports employees in effectively responding to the latest security threats.

Information Security Communications


Groupware


Email

Information Security Training

Youngone provides annual information security education to spread a culture of information security and raise employees' security awareness. Mandatory personal information protection training is conducted for all employees at least once a year, and topic-specific training reflecting social issues and the latest security threat trends is also continuously provided. In particular, in 2025, the company provided relevant security training and distributed AI usage guidelines to respond to information security risks arising from the increased use of generative AI. In 2026, the company conducted three rounds of training related to phishing email threats. In this way, Youngone proactively responds to the changing information security environment and continues to promote training and awareness-raising activities to strengthen employees' information security capabilities.

Implementation		Training Program	Completion Rate	
Year	Date		Youngone Holdings	Youngone Corporation
2025	Apr. 17	Cyber Threat Trends and Security Risks Associated with Generative AI	58.5%	60.4%
	Sep. 10	Understanding AI Services (Copilot) and User Guidelines, Sessions 1–2	67.9%	56.7%
	Sep. 17	Raising Employee Information Security Awareness and Introducing IT Regulations and Procedures	83.0%	87.2%
	Nov. 24	Mandatory Training on Personal Information Protection	100%	100%
2026	Apr. 1	Employee Information Security Training	91.4%	91.6%
	Apr. 23	Phishing Email Security Training, Rounds 1–3	80%	76.7%

Phishing Email Simulation Training

As phishing attacks using email impersonation have recently increased, Youngone conducts quarterly phishing email simulation training to proactively respond to information security risks. The purpose of this training is to raise information security awareness and strengthen employees' response capabilities when they receive malicious emails. The training is conducted for employees of Youngone Corporation, Youngone Holdings, and business partners. The company sends various types of phishing emails based on actual cases, compiles and analyzes the training results, and provides additional training and follow-up measures for employees who are found to have responded inappropriately. As a result, as the training is repeated, cases of submitting sensitive information have decreased and reports of malicious emails have increased, indicating that employees' awareness of phishing emails is gradually improving and a culture of reporting suspicious emails is becoming more widespread.

Training Overview

Q2 2025	Q3 2025	Q4 2025	Q1 2026
Office 365 password expiration	Zoom account registration	Email password change	Payroll refund account update
437	432	408	426

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Environmental Data

GHG Emissions

Category		Scope	Unit	2023	2024	2025
Market-based	Direct GHG emissions (Scope 1)[1]	Domestic	tCO_2eq	549	876	901
		Overseas	tCO_2eq	77,256	60,093	50,668
	Total direct GHG emissions		tCO_2eq	77,806	60,969	51,568
	Indirect GHG emissions (Scope 2)	Domestic	tCO_2eq	2,257	2,413	2,541
		Overseas	tCO_2eq	52,405	53,148	62,922
	Total indirect GHG emissions		tCO_2eq	54,663	55,561	65,463
	GHG emissions intensity[2]		tCO_2eq / KRW million	0.037	0.033	0.029
Location-based	Direct GHG emissions (Scope 1)[1]	Domestic	tCO_2eq	549	876	901
		Overseas	tCO_2eq	77,256	60,093	50,668
	Total direct GHG emissions		tCO_2eq	77,806	60,969	51,568
	Indirect GHG emissions (Scope 2)	Domestic	tCO_2eq	2,257	2,413	2,541
		Overseas	tCO_2eq	52,530	53,374	63,193
	Total indirect GHG emissions		tCO_2eq	54,788	55,788	65,734
	GHG emissions intensity[2]		tCO_2eq / KRW million	0.037	0.033	0.029
	Biogenic CO_2 emissions in CO_2-equivalent tons	Overseas	tCO_2eq	1,486	8,942	15,728

1) Emissions were calculated in accordance with the GHG Protocol and IPCC 2006 Guidelines. Emission factors are based on UK DEFRA for Scope 1 and IEA for Scope 2.
2) GHG emissions intensity is calculated based on Youngone Corporation's consolidated revenue.

Raw Materials

Category	Scope	Unit	2023	2024	2025
Major raw materials procured[3]	Yarn	ton	5,486	6,413	6,589
	Fiber	ton	4,610	4,048	4,438
	Chip	ton	1,162	1,699	1,204
Total major raw materials procured		ton	11,258	12,160	12,231
Eco-friendly raw materials procured[3]	GRS-certified recycled yarn	ton	2,162	1,996	2,084
	GRS-certified recycled fiber	ton	2,173	2,243	2,836
	GRS-certified recycled polybag chip	ton	118	406	162
Total eco-friendly raw materials procured		ton	4,454	4,645	5,082

3) Raw material procurement volume is based on overseas production factories.

Energy Consumption

Region	Energy Type	Energy Category	Scope	Unit	2023	2024	2025
Domestic[4]				TJ	16.9	14.4	14.7
Overseas	Non-renewable energy	Direct energy	Gasoline	TJ	10.5	9.5	7.6
			Octane	TJ	14.6	16.5	20.4
			Diesel	TJ	70.9	67.7	71.7
			Compressed Natural Gas (CNG)	TJ	6.2	6.0	4.7
			Jet Fuel A1	TJ	19.0	31.7	36.4
			Aviation gasoline (AVGAS)	TJ	0.2	0.1	0.3
			Fuel oil	TJ	3.5	0.8	0.2
			Liquefied Petroleum Gas (LPG)	TJ	3.2	3.5	4.9
			Coal	TJ	396.0	163.6	5.0
			Natural gas	TJ	558.5	586.7	656.2
		Direct energy	Subtotal	TJ	1,082.7	886.1	807.2
		Indirect energy	Electricity	TJ	343.9	347.7	408.6
			District heating	TJ	0.6	1.1	1.2
		Indirect energy	Subtotal	TJ	344.4	348.7	409.9
	Non-renewable energy subtotal			TJ	1,427.1	1,234.8	1,217.1
	Renewable energy[5]		Wood or wood Waste	TJ	2.7	0.0	0.0
			Rice husk pellets	TJ	0.0	114.5	210.7
			Biomass / Briquettes	TJ	12.6	4.3	0.4
			Solar power	TJ	55.1	89.1	98.8
	Renewable energy subtotal			TJ	70.3	207.8	309.8
Overseas total				TJ	1,497.5	1,442.6	1,526.9
Energy intensity[6]				TJ / KRW million	0.0004	0.0004	0.0004

4) Energy consumption is calculated based on the leased-area ratio (%) of Youngone Corporation and Youngone Holdings across three domestic sites: Malli-dong, Myeong-dong, and Sangdaewon-dong. The reported total is based on monthly electricity and city gas usage data from Korea Electric Power Corporation and Yesco.
5) Data consolidation follows the principles of the GHG Protocol and IPCC 2006 Guidelines.
6) As domestic sites do not generate revenue, energy intensity is calculated based on total energy consumption at overseas sites and Youngone Corporation's consolidated revenue.

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Waste Generation and Recycling

Category	Scope			Unit	2023	2024	2025
Waste generated	Domestic[1]		General waste	ton	19.5	23	31
			Hazardous waste	ton	N/A	N/A	N/A
	Overseas[2]	General waste	Industrial / Production waste	ton	11,736.60	12,265.7	12,464.0
			Office / Electronic waste	ton	95.6	3.0	3.3
			Household waste	ton	1,764.90	1,467.5	1,477.0
			Medical waste	ton	0.1	0.4	0.1
			Construction waste	ton	5.9	0.1	16.6
			Other general waste	ton	0	1.4	178.4
		Subtotal overseas general waste generated		ton	13,603.10	13,738.2	14,139.3
		Hazardous waste	Industrial / Production waste	ton	2,014.40	1,362.1	1,243.2
			Office / Electronic waste	ton	6.1	12.3	9.7
			Household waste	ton	0	0.1	0.0
			Medical waste	ton	36.4	1.9	1.9
			Construction waste	ton	17.8	35.3	21.3
			Other hazardous waste	ton	0	7.3	0.8
		Subtotal overseas hazardous waste Generated		ton	2,074.60	1,419.1	1,276.9
	Subtotal overseas waste generated			ton	15,677.70	15,157.2	15,416.2
Total waste generated				ton	15,697.20	15,180.2	15,447.2
Waste treatment	Overseas		Reuse	ton	1,416.50	1,571.8	1,582.4
			Recycling	ton	9,431.10	9,599.1	9,024.8
			Composting	ton	117.1	3.1	0.0
			Incineration with energy recovery	ton	537.4	1,106.8	713.3
			Incineration without Energy Recovery	ton	2,280.90	2,150.4	2,469.8
			Landfill	ton	1,544.80	643.3	1,259.6
			Other	ton	264.6	45.4	72.3
Total waste treated				ton	15,592.40	15,119.8	15,122.1
Waste reduction	Domestic target			ton	2% reduction year on year	1.5% reduction year on year	1.5% reduction year on year
	Reduction rate			%	10	-18	-35
Waste recycling rate				%	11.6	10.5	9.6

1) Calculated based on three domestic sites: Malli-dong, Myeong-dong, and Sangdaewon-dong.
2) Calculated based on overseas sites where production factories are located.

Water Resource Management

Category	Scope		Unit	2023	2024	2025
Water withdrawal	Domestic[3]	Water withdrawal by source: (1) Surface water[4]	m^3	0	0	0
		Water withdrawal by source: (2) Third-party supply	m^3	27,928	24,622	30,719
	Subtotal domestic water withdrawal		m^3	27,928	24,622	30,719
	Overseas	Water withdrawal by source: (1) Surface water	m^3	0	0	22,030
		Water withdrawal by source: (2) Groundwater	m^3	1,117,231	1,418,926	1,630,438
		Water withdrawal by source: (3) Rainwater	m^3	15,965	17,027	22,869
		Water withdrawal by source: (4) Third-party supply	m^3	1,932,728	1,991,920	2,225,579
	Subtotal overseas water withdrawal		m^3	3,065,923	3,427,873	3,900,916
Total water withdrawal			m^3	3,093,851	3,452,495	3,931,635
Water reuse	Overseas	Water reuse	m^3	746,187	813,794	826,754
Wastewater discharge[5]	Domestic	Wastewater discharge by destination: (1) Third-party discharge	m^3	148	19,140	24,023
	Overseas	Wastewater discharge by destination: (1) Surface water	m^3	833,577	1,034,612	1,238,876
		Wastewater discharge by destination: (2) Third-party discharge	m^3	1,406,725	1,559,599	1,905,403
Total wastewater discharge			m^3	2,240,450	2,613,352	3,168,301

3) Data covers three domestic sites: Malli-dong, Myeong-dong, and Sangdaewon-dong.
4) Certain third-party water supplies at some sites were previously incorrectly reflected as surface water; this was retrospectively corrected to zero in the current reporting year.
5) Domestic wastewater discharge volume was not collected in 2023.

Environmental Education

Category	Unit	2023	2024	2025
Number of employees receiving environmental education	Persons	300	232	223
Environmental education completion rate[6]	%	99	67	62

6) Based on employees of Youngone Corporation.

Eco-friendly Vehicles

Category		Unit	2023	2024	2025
Number of eco-friendly vehicles[7]	Electric vehicles	Unit	5	4	4
	Hybrid vehicles	Unit	3	3	3
Total number of eco-friendly vehicles		Unit	8	7	7
Ratio of eco-friendly vehicles		%	32	27	29

7) Includes HEV / PHEV / MHEV

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Employee Status and Diversity

Category			Unit	2023	2024	2025
No. of employees by age	20s		Person	8	8	6
	30s		Person	14	20	21
	40s		Person	18	20	17
	50s		Person	5	8	11
	60 and above		Person	2	2	2
	Total		Person	47	58	57
No. of employees by job title	Executives		Person	12	13	14
	General Managers		Person	7	9	10
	Deputy General Managers		Person	10	12	7
	Managers		Person	3	4	6
	Assistant Managers		Person	5	7	7
	Staff		Person	8	11	10
	Others		Person	2	2	3
	Total		Person	47	58	57
No. of employees by region and gender	Domestic	Male	Person	23	29	31
		Female	Person	24	29	26
		Subtotal	Person	47	58	57
	Overseas	Male	Person	0	0	0
		Female	Person	0	0	0
		Subtotal	Person	0	0	0
	Total		Person	47	58	57
	Gender ratio among all employees	Male	%	49	50	54
		Female	%	51	50	46
No. of employees by employment type and gender	Permanent employees	Male	Person	13	20	21
		Female	Person	19	24	21
		Subtotal	Person	32	44	42
	Temporary employees	Male	Person	10	9	10
		Female	Person	5	5	5
		Subtotal	Person	15	14	15
	Total		Person	47	58	57
	Non-guaranteed hours employees	Male	Person	1	1	1
		Female	Person	1	1	1
		Subtotal	Person	2	2	2
	Full-time employees	Male	Person	22	28	30
		Female	Person	23	28	25
		Subtotal	Person	45	56	55
	Part-time employees 2)	Male	Person	0	0	0
		Female	Person	0	0	0
		Subtotal	Person	0	0	0
	Total		Person	47	58	57

Category			Unit	2023	2024	2025
No. of employees at manager or higher level	No. of Employees in Managerial Positions or Higher	Male	Person	11	13	16
		Female	Person	8	9	8
	Total		Person	19	22	24
	Ratio of female managers		%	42	41	33
Non-affiliated workers (not directly employed but under organizational control)	No. of non-affiliated workers		Person	0	61	17
Persons with disabilities	No. of employees		Person	0	0	0
	Ratio of employees with disabilities to total employees		%	0	0	0
Veterans	No. of employees		Person	0	0	0
	Ratio of veterans among total employees		%	0	0	0

1) Social data is based on employees at domestic headquarters.
2) Includes workers working less than 40 hours per week, such as massage therapists and dental hygienists.

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Employee Recruitment and Turnover

Category			Unit	2023	2024	2025
No. and ratio of new hires by age	20s	No. of new hires	Person	8	3	1
		Ratio of new hires	%	53	20	10
	30s	No. of new hires	Person	4	8	7
		Ratio of new hires	%	27	53	70
	40s	No. of new hires	Person	2	3	2
		Ratio of new hires	%	13	20	20
	50s	No. of new hires	Person	0	1	0
		Ratio of new hires	%	0	7	0
	60 and above	No. of new hires	Person	1	0	0
		Ratio of new hires	%	7	0	0
	Total		Person	15	15	10
No. and ratio of new hires by gender	Male (total)		Person	7	6	6
	Male (new hires)		Person	3	1	1
	Ratio of new hires (male)		%	43	17	17
	Female (total)		Person	8	9	4
	Female (new hires)		Person	3	2	2
	Ratio of new hires (female)		%	38	22	50
	Female hiring ratio		%	53	60	40
	Total		Person	15	15	10
No. of new hires by title	Executives		Person	1	0	1
	General managers		Person	2	2	0
	Deputy general managers		Person	1	3	1
	Managers		Person	0	1	2
	Assistant managers		Person	3	4	2
	Staff		Person	7	4	3
	Others		Person	1	1	1
	Total		Person	15	15	10
No. and ratio of new hires by region	Headquarters	No. of new hires	Person	15	15	10
		Ratio of new hires	%	100	100	100
	Domestic business sites	No. of new hires	Person	0	0	0
		Ratio of new hires	%	0	0	0
	Overseas business sites	No. of new hires	Person	0	0	0
		Ratio of new hires	%	0	0	0
	Total		Person	15	15	10
Turnover and Retention	Voluntary turnover rate		%	17	5	7

Employee Basic Salary and Compensation

Category		Unit	2023	2024	2025
Entry-level salary by gender	Male	KRW million	44~45	44~45	44~45
	Female	KRW million	44~45	44~45	44~45
Ratio of entry-level salary to statutory minimum wage	Male	%	184	180	174
	Female	%	184	180	174
Average Employee Salary	Average Employee Salary	KRW million	58	68	69
	Male	KRW million	65	76	75
	Female	KRW million	52	60	63
	Ratio of female employees' basic salary to male employees' basic salary	%	80	79	84

Labor-Management Relations and Collective Bargaining Agreements

Category		Unit	2023	2024	2025
Labor-management relations	No. of labor-management meetings held	Number	4	4	4
	Ratio of employees covered by collective agreements[1]	%	100	100	100

1) Based on total number of employees excluding independent directors

Employee Training

Category			Unit	2023	2024	2025
Total no. of employees participating in training			Person	47	58	57
Total training hours			Hour	1,555	1,816	1,947
Total training cost			KRW thousands	37,807	13,519	14,493
Average training hours per employee	Average per employee		Hour	33	31	34
	By gender	Male	Hour	36	36	36
		By gender	Hour	31	27	31

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Human Rights Grievance Handling

Category	Unit	2023	2024	2025
No. of business sites conducting human rights assessment	Number	0	0	0
No. of discrimination cases	Cases	0	0	0
No. of discrimination cases handled with corrective actions	Cases	0	0	0

Parental Leave

Category			Unit	2023	2024	2025
Employees eligible for parental leave[1]	Male		Person	0	1	1
	Female		Person	1	0	1
	Total		Person	1	1	2
Employees who took parental leave	Male		Person	0	0	0
	Female		Person	2	1	2
	Total		Person	2	1	2
Employees who returned to work after parental leave[2]	Male		Person	0	0	0
	Female		Person	2	1	1
	Total		Person	2	1	1
	Return-to-work rate[3]	Male	%	0	0	0
		Female	%	67	100	100
Employees who have worked for 12 months after returning to work	Male		Person	0	0	0
	Female		Person	2	2	1
	Total		Person	2	2	1
	Retention rate (12 months after return)	Male	%	0	0	0
		Female	%	67	67	100

1) Calculated based on childbirth date
2) Applies to those whose leave ended in the reporting year
3) Calculated the ratio of those who returned to work after the leave among those who took parental leave

Social Contribution Investment and Participation

Category		Unit	2023	2024	2025
Social contribution expenditure (local communities)	Donations for public interest	KRW million	30	62	106
	Community investment	KRW million	0	0	14
	Cash	KRW million	23	53	113
	In-kind	KRW million	7	9	7
Total social contribution expenditure		KRW million	30	62	120
Social contribution expenditure ratio	Donations for public interest	%	100	100	88
	Community investment	%	0	0	12
Donation-to-revenue ratio		%	0.03	0.04	0.08

Occupational Health and Safety

Category			Unit	2023	2024	2025
Risk assessments related to occupational health and safety	Frequency		Number per year	3	2	2
	No. of occurrences		Cases	0	0	0
Occupational accident rate[4]	Occurrence rate		%	0	0	0
Incidence of death related to work	Employees	No. of occurrences	Cases	0	0	0
		Occurrence rate	%	0	0	0
	Workers outside of organization	No. of occurrences	Cases	-	-	-
		Occurrence rate	%	-	-	-
Serious accident related to work	Employees	No. of occurrences	Cases	0	0	0
		Occurrence rate	%	0	0	0
	Workers outside of organization	No. of occurrences	Cases	-	-	-
		Occurrence rate	%	-	-	-

4) Based on the results of occupational accident rate inquiry according to our business site management number (Malli-dong business site)

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Social Data [1]

Employee Status and Diversity

Category			Unit	2023	2024	2025
No. of employees by age	20s		Person	53	79	81
	30s		Person	91	100	100
	40s		Person	88	90	93
	50s		Person	55	63	68
	60 and above		Person	16	14	16
	Total		Person	303	346	358
No. of employees by title	Executives		Person	32	31	31
	General managers		Person	68	71	79
	Deputy general managers		Person	46	49	48
	Managers		Person	41	40	44
	Assistant managers		Person	43	45	49
	Staff		Person	68	104	103
	Others		Person	5	6	4
	Total		Person	303	346	358
No. of employees by region and gender	Domestic	Male	Person	95	110	113
		Female	Person	208	236	245
		Subtotal	Person	303	346	358
	Overseas	Male	Person	0	0	0
		Female	Person	0	0	0
		Subtotal	Person	0	0	0
	Total		Person	303	346	358
	Gender ratio among all employees	Male	%	31	33	32
		Female	%	69	67	68
No. of employees by employment type and gender	Permanent employees	Male	Person	70	79	87
		Female	Person	176	186	208
		Subtotal	Person	246	265	295
	Temporary employees	Male	Person	25	31	26
		Female	Person	32	50	37
		Subtotal	Person	57	81	63
	Total		Person	303	346	358
	Non-guaranteed hours employees	Male	Person	4	3	3
		Female	Person	1	1	1
		Subtotal	Person	5	4	4
	Full-time employees	Male	Person	90	106	109
		Female	Person	202	229	239
		Subtotal	Person	292	335	348
	Part-time employees[2]	Male	Person	1	1	1
		Female	Person	5	6	5
		Subtotal	Person	6	7	6
	Total		Person	303	346	358

Category			Unit	2023	2024	2025
No. of employees at manager or higher level	No. of employees at manager or higher level	Male	Person	39	40	40
		Female	Person	61	62	70
	Total		Person	100	102	110
	Ratio of female managers		%	61	61	64
Non-affiliated workers (not directly employed but under organizational control)	No. of non-affiliated workers		Person	66	75	76
Persons with disabilities	No. of employees		Person	6	7	7
	Ratio of employees with disabilities relative to total workforce		%	2	2	2
Veterans	No. of employees		Person	3	3	2
	Ratio of veterans among total employees		%	1	1	1

1) Data is based on employees at domestic HQ only
2) Includes workers working less than 40 hours/week (e.g., massage therapists, dental hygienists)

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Employee Recruitment and Turnover

Category			Unit	2023	2024	2025
No. and ratio of new hires by age	20s	No. of new hires	Person	31	45	30
		Ratio of new hires	%	64	62	59
	30s	No. of new hires	Person	11	15	13
		Ratio of new hires	%	22	21	25
	40s	No. of new hires	Person	6	7	7
		Ratio of new hires	%	12	10	14
	50s	No. of new hires	Person	1	5	1
		Ratio of new hires	%	2	7	2
	60 and above	No. of new hires	Person	0	0	0
		Ratio of new hires	%	0	0	0
	Total		person	49	72	51
No. and ratio of new hires by gender	Male (total)		Person	13	27	16
	Male (new hires)		Person	3	11	6
	Ratio of new hires (male)		%	23	40	38
	Female (total)		Person	36	45	35
	Female (new hires)		Person	28	34	23
	Ratio of new hires (female)		%	78	75	66
	Female hiring ratio		%	73	63	69
	Total		Person	49	72	51
No. of new hires by title	Executives		Person	2	2	0
	General managers		Person	0	5	4
	Deputy general managers		Person	0	2	1
	Managers		Person	4	6	4
	Assistant managers		Person	9	3	5
	Staff		Person	32	53	34
	Others		Person	2	1	3
	Total		Person	49	72	51
No. and ratio of new hires by region	Headquarters	No. of new hires	Person	49	72	51
		Ratio of new hires	%	100	100	100
	Domestic business sites	No. of new hires	Person	0	0	0
		Ratio of new hires	%	0	0	0
	Overseas business sites	No. of new hires	Person	0	0	0
		Ratio of new hires	%	0	0	0
	Total		Person	49	72	51
Turnover and retention	Voluntary turnover rate of employees		%	11	7	8

Employee Basic Salary and Compensation

Category		Unit	2023	2024	2025
Entry-level salary by gender	Male	KRW million	44~45	44~45	44~45
	Female	KRW million	44~45	44~45	44~45
Ratio of entry-level salary to statutory minimum wage	Male	%	184	180	174
	Female	%	184	180	174
Average employee salary	Average Salary	KRW million	57	59	63
	Male	KRW million	67	67	73
	Female	KRW million	54	56	58
	Ratio of female employees' basic salary to male employees' basic salary	%	80	83	79

Labor-Management Relations and Collective Bargaining Agreements

Category		Unit	2023	2024	2025
Labor-management relations	No. of labor-management meetings held	Number	4	4	4
	Ratio of employees covered by collective agreements[1]	%	100	100	100

1) Based on total number of employees excluding independent directors

Employee Training

Category			Unit	2023	2024	2025
Total no. of employees participated in training			Person	303	346	358
Total training hours			Hour	9,494	9,525	10,726
Total training cost			KRW thousands	209,484	243,532	123,036
Average training hours per employee	Average per employee		Hour	31	28	30
	By gender	Male	Hour	30	26	26
		Female	Hour	33	29	31

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Human Rights Grievance Handling

Category	Unit	2023	2024	2025
No. of business sites conducting human rights assessment	Number	0	0	0
No. of discrimination cases	Cases	0	0	2
No. of discrimination cases handled with corrective actions	Cases	0	0	2

Parental Leave

Category			Unit	2023	2024	2025
Employees eligible for parental leave[1]	Male		Person	3	2	4
	Female		Person	8	8	6
	Total		Person	11	10	10
Employees who took parental leave	Male		Person	0	0	0
	Female		Person	8	14	6
	Total		Person	8	14	6
Employees who returned to work after parental leave[2]	Male		Person	0	0	0
	Female		Person	5	7	8
	Total		Person	5	7	8
	Return-to-work rate[3]	Male	%	0	0	0
		Female	%	56	88	100
Employees who have worked for 12 months after returning to work	Male		Person	0	0	0
	Female		Person	6	5	8
	Total		Person	6	5	8
	Retention rate (12 months after return)	Male	%	0	0	0
		Female	%	46	56	100

1) Calculated based on childbirth date
2) Applies to those whose leave ended in the reporting year
3) Calculated the ratio of those who returned to work after the leave among those who took parental leave

Social Contribution Investment and Participation

Category		Unit	2023	2024	2025
Social contribution expenditure (local communities)	Donations for public interest	KRW million	2,684	4,022	4,964
	Community investment	KRW million	1,261	1,475	1,290
	Cash	KRW million	1,374	2,206	1,490
	In-kind	KRW million	2,571	3,291	4,764
Total social contribution expenditure		KRW million	3,945	5,497	6,254
Ratio of social contribution expenditure	Donations for public interest	%	68	73	79
	Community investment	%	32	27	21
Donation-to-revenue ratio		%	0.3	0.3	0.3

Occupational Health and Safety

Category			Unit	2023	2024	2025
Risk assessments related to occupational health and safety	Frequency		Number per year	5	9	9
	No. of occurrences		Cases	0	0	0
Occupational accident rate[4]	Occurrence rate		%	0	0	0
Incidence of death related to work	Employees	No. of occurrences	Cases	0	0	0
		Occurrence rate	%	0	0	0
	Workers outside of organization	No. of occurrences	Cases	-	-	-
		Occurrence rate	%	-	-	-
Serious accident related to work	Employees	No. of occurrences	Cases	0	0	0
		Occurrence rate	%	0	0	0
	Workers outside of organization	No. of occurrences	Cases	-	-	-
		Occurrence rate	%	-	-	-

4) Based on the results of occupational accident rate inquiry according to our business site management number (Malli-dong business site)

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Board of Directors (BOD) Composition[1]

Category			Unit	2023	2024	2025
Board composition	Executive director	Male	Person	2	2	2
		Female	Person	1	1	2
	Independent director	Male	Person	1	1	1
		Female	Person	1	1	1
	No. of independent directors exceeding the legal minimum		Person	2	2	0
	Attendance rate of independent directors on the Independent Director Recommendation Committee		%	100	No meetings held	100
Gender diversity in the Board	Male		Person	3	3	3
	Female		Person	2	2	3
	Ratio of female directors on the board		%	40	40	50
	No. of female registered directors who are not controlling shareholders or their relatives		Person	1	1	2
Age diversity in the Board	Under 30		Person	0	0	0
			%	0	0	0
	30–49		Person	4	4	4
			%	80	80	60
	50 and above		Person	1	1	2
			%	20	20	40
Average tenure of directors			Year	3	3	3

1) The 2025 Board composition status was prepared as of the end of March 2026.

Board Remuneration

Category	Unit	2023	2024	2025
No. of members	Person	5	5	5
Total remuneration	KRW million	4,988	7,497	7,500
Average remuneration per person	KRW million	998	1,499	1,500

Board of Directors (BOD) Operation

Category		Unit	2023	2024	2025
Board meeting	No. of meetings held	Number	8	9	9
	Average attendance rate	%	100	100	100
	Minimum notice term before a board meeting	Day	7	7	7
Board Expertise	Legal	Person	2	2	2
	Core industry	Person	2	2	2
	ESG	Person	2	2	2
	Finance / Economics	Person	1	1	1
	Management	Person	2	2	2
External auditor	Non-audit service provision ratio	%	11	14	70
ESG-related agenda	No. of agenda items reviewed	Number	3	3	2
Supervision of environmental impact control	No. of environmental management issue reports	Number	3	3	2
Frequency of board evaluations		Number/year	1	1	1
No. of critical issue reports		Number	32	33	34

Annual Total Remuneration

Category	Unit	2023	2024	2025
Annual total remuneration of the highest paid individual (a)	KRW million	4,035	6,325	6,305
Annual remuneration growth rate of the highest paid individual (b)	%	127	57	-0.32
Median annual total remuneration of all employees (c)[2]	KRW million	80	82	98
Annual remuneration growth rate of all employees (d)	%	10	2	20
Ratio of the annual total compensation of the highest-paid individual to the median annual total compensation of all employees (a)/(c)	%	5,044	7,713	6,434
Ratio of the annual remuneration growth rate of the highest-paid individual to the annual remuneration growth rate of all employees (b)/(d)	%	1,270	2,850	-2

2) The highest-paid individual is excluded from the calculation of the median annual total compensation for all employees.

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Ethics and Compliance Training

Category			Unit	2023	2024	2025
No. of ethics and compliance training sessions			Number	1	1	1
No. of employees receiving ethics and compliance training			Person	39	48	53
Unfair Trading Prevention Training	Domestic employees		Person	26	30	48
Code of Conduct Acknowledgment (ethics / compliance, and relevant guidelines for employees, etc.)	New hires (internal employees)		Person	10	10	10
	New business partners		Number	120	156	62
Ratio of employees trained on the code of conduct[1]	Domestic employees		%	12	74	0
	Subsidiaries	Bangladesh CEPZ subsidiary	%	80	30	100
		Bangladesh DEPZ subsidiary	%	99	9	100
		Bangladesh KEPZ subsidiary	%	98	24	100
		Vietnam subsidiary	%	97	21	100
		Ethiopia subsidiary	%	98	100	100
		El Salvador subsidiary	%	0	100	21

1) The 2025 Code of Conduct training rate includes training records for newly hired employees who had not completed the training previously

Whistleblowing Reporting

Category	Unit	2023	2024	2025
No. of reports received	Cases	0	0	0
No. of reports processed	Cases	0	0	0
Processing rate	%	0	0	0

Notification and Training on Anti-corruption Policies and Procedures

Category	Unit	2023	2024	2025
No. of employees notified and trained	Person	35	44	0
Ratio of employees notified and trained	%	12	76	0

Approach to Tax Payment

Category	Unit	2023	2024	2025
Frequency of reviews of the organization's tax strategy	Times / year	1	1	1

Dividend Policy

Category	Unit	2023	2024	2025
Achievement rate against dividend policy target[2]	%	100	100	130

2) The achievement rate against the dividend policy target is calculated based on 50% of net income in the separate financial statements.

Security / Cyber Security

Category		Unit	2023	2024	2025
Complaints regarding infringement of customer privacy or personal information	No. of substantiated complaints received from external parties	Number	0	0	0
	No. of complaints filed by regulatory agencies	Number	0	0	0

Violations of Laws and Voluntary Rules

Category		Unit	2023	2024	2025
Total number of significant cases of non-compliance with laws and regulations and fines imposed	Fines	Cases	0	0	0
		KRW	0	0	0
	Non-monetary sanctions	Cases	0	0	0
Anti-competitive behavior, anti-trust and monopoly practices	Fines	KRW	0	0	0
	No. of violations	Cases	0	0	0
No. of data security violations or accidents related to customer's personal data		Cases	0	0	0
Total amount of fines due to information security violations or accidents		Cases	0	0	0
		KRW	0	0	0

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Board of Directors (BOD) Composition[1]

Category			Unit	2023	2024	2025
Board composition	Executive director	Male	Person	4	2	2
		Female	Person	1	1	1
	Independent director	Male	Person	4	3	4
		Female	Person	1	1	1
	No. of independent directors exceeding the legal minimum		Person	2	0	0
	Attendance rate of independent directors on the Independent Director Recommendation Committee		%	100	100	100
Gender diversity in the board	Male		Person	8	5	6
	Female		Person	2	2	2
	Ratio of female directors on the board		%	20	29	25
	No. of female registered directors who are not controlling shareholders or their relatives		Person	1	1	1
Age diversity in the board	Under 30		Person	0	0	0
			%	0	0	0
	30~49		Person	2	1	1
			%	20	14	12
	50 and above		Person	8	6	7
			%	80	86	88
Average tenure of directors			Year	3	3	3

1) The 2025 Board composition status was prepared as of the end of March 2026.

Board Remuneration

Category	Unit	2023	2024	2025
No. of members	Person	10	7	7
Total remuneration	KRW million	8,000	10,000	9,977
Average remuneration per person	KRW million	800	1,429	1,425

Board of Directors (BOD) Operation

Category		Unit	2023	2024	2025
Board meeting	No. of meetings held	Number	10	9	11
	Average attendance rate	%	98	97	100
	Minimum notice term before a board meeting	Day	7	7	7
Board Expertise	Legal, Policy & Compliance	Person	1	1	1
	Finance & Accounting	Person	3	1	1
	ESG & Risk	Person	5	5	5
	Economics & Cooperation	Person	3	3	3
	Management & Leadership	Person	5	5	5
Audit committee meetings	No. of committee meetings held	Number	7	10	6
Audit committee expertise	No. of audit committee members who meet legal requirements	Person	2	1	1
External auditor	Non-audit service provision ratio	%	81	54	0
ESG-related agenda	No. of agenda items reviewed	Number	1	1	2
Supervision of environmental impact control	No. of environmental management issue reports	Number	1	1	1
Frequency of board evaluations		Number/year	0	1	1

Annual Total Remuneration

Category	Unit	2023	2024	2025
Annual total remuneration of the highest paid individual (a)	KRW million	4,170	6,275	5,858
Annual remuneration growth rate of the highest paid individual (b)	%	166	50	-6.6
Median annual total remuneration of all employees (c)[2]	KRW million	81	83	91
Annual remuneration growth rate of all employees (d)	%	6	3	9
Ratio of the total yearly compensation of the highest-paid individual to the median total yearly compensation of all employees (a)/(c)	%	5,141	7,518	6,428
Ratio of the annual remuneration growth rate of the highest-paid individual to the annual remuneration growth rate of all employees (b)/(d)	%	2,767	1,667	-73

2) The highest-paid individual is excluded from the calculation of the median annual total compensation for all employees.

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Ethics and Compliance Training

Category			Unit	2023	2024	2025
No. of ethics and compliance training sessions			Number	1	1	1
No. of employees receiving ethics and compliance training			Person	295	310	344
Unfair Trading Prevention Training	Domestic employees		Person	26	42	53
Code of Conduct Acknowledgment (ethics / compliance, and relevant guidelines for employees, etc.)	New hires (internal employees)		Person	49	68	51
	New business partners		Number	120	156	153
Ratio of employees trained on the code of conduct[1]	Domestic employees		%	12	74	0
	Subsidiaries	Bangladesh CEPZ subsidiary	%	80	30	100
		Bangladesh DEPZ subsidiary	%	99	9	100
		Bangladesh KEPZ subsidiary	%	98	24	100
		Vietnam subsidiary	%	97	21	100
		Ethiopia subsidiary	%	98	100	100
		El Salvador subsidiary	%	-	100	21

1) The 2025 Code of Conduct training rate includes training records for newly hired employees who had not completed the training previously

Whistleblowing Reporting

Category	Unit	2023	2024	2025
No. of reports received	Cases	2	0	2
No. of reports processed	Cases	2	0	2
Processing rate	%	100	0	100

Notification and Training on Anti-corruption Policies and Procedures

Category	Unit	2023	2024	2025
No. of employees notified and trained	Person	35	255	0
Ratio of employees notified and trained	%	12	74	0

Approach to Tax Payment

Category	Unit	2023	2024	2025
Frequency of reviews of the organization's tax strategy	Times / year	1	1	1

Dividend Policy

Category	Unit	2023	2024	2025
Achievement rate against dividend policy target[2]	%	111	140	121

2) The achievement rate against the dividend policy target was calculated based on the minimum consolidated dividend payout ratio (10% for 2023–2024 and 15% for 2025).

Security / Cyber Security

Category		Unit	2023	2024	2025
Complaints regarding infringement of customer privacy or personal information	No. of substantiated complaints received from external parties	Number	0	0	0
	No. of complaints filed by regulatory agencies	Number	0	0	0

Violations of Laws and Voluntary Rules

Category		Unit	2023	2024	2025
Total number of significant cases of non-compliance with laws and regulations and fines imposed	Fines	Cases	0	0	0
		KRW	0	0	0
	Non-monetary sanctions	Cases	0	0	0
Anti-competitive behavior, anti-trust and monopoly practices	Fines	KRW	0	0	0
	No. of violations	Cases	0	0	0
No. of data security violations or accidents related to customer's personal data		Cases	0	0	0
Total amount of fines due to information security violations or accidents		Cases	0	0	0
		KRW	0	0	0

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Economic Data

Economic Value Creation and Distribution[1)]

Category			Unit	2023	2024	2025
Economic value generated	Net sales		KRW million	4,355,478	4,306,038	4,895,010
	Gross profit		KRW million	1,858,863	1,607,620	1,867,797
	Operating profit		KRW million	872,582	517,045	735,475
	Net profit before corporate tax		KRW million	936,831	663,984	808,134
	Net income		KRW million	718,737	495,633	606,455
Economic value distributed	Shareholder/ investor	Dividends of the fiscal year	KRW million	55,354	62,086	76,314
	Financial institution	Interest cost	KRW million	19,627	19,450	19,786
	Employee	Salary and retirement benefits	KRW million	621,921	735,424	810,140
		Welfare benefits	KRW million	32,427	51,289	35,602
	Local community	Donation	KRW million	10,968	8,224	9,959
	Government	Corporate tax	KRW million	218,094	168,351	201,678

1) Amount on a consolidated basis.

Shareholder Rights Protection

Category	Unit	2023	2024	2025
No. of IR (investor relations) sessions	Number	24	22	22
No. of voluntary disclosures	Case	1	3	1
Timing of the notice regarding the convening of the annual general shareholders' meeting, including details such as location and agenda items	Date	2024.3.14	2025.3.13	2026.3.12

Government Subsidies

Category	Unit	2023	2024	2025
Subsidies from the government	KRW million	0	0	0
Tax reliefs and deductions	KRW million	617	1,096	1,045

Types of Shares and Voting Rights

Category		Unit	2023	2024	2025
Types of Shares and Voting Rights	Preferred stock	Share	0	0	0
	Common shares - voting shares	Share	11,604,898	11,604,898	11,604,898
	Common shares - treasury shares	Share	2,030,694	2,030,694	1,894,339
	Total	Share	13,635,592	13,635,592	13,499,237

Shareholder Status (Stock Ownership, Ownership Ratio)

Category		Unit	2023	2024	2025
Types of shares and voting rights	YMSA Co., Ltd.	Share	3,966,971	3,966,971	3,966,971
	Sung Kihak	Share	2,286,445	2,286,445	2,286,445
	Youngone Holdings Employee Welfare Fund	Share	20,000	20,000	20,000
	Affiliated persons, executives, etc	Share	33,202	33,202	37,186
	Fidelity Management LLC	Share	1,248,564	1,248,564	1,295,080
	VIP Asset Management Co., Ltd.	Share	0	693,951	724,803
	Foreigners	Share	1,722,688	1,779,357	2,026,923
	Other domestic institutions	Share	1,484,660	875,819	679,363
	Other domestic individuals	Share	842,368	700,589	568,127
	Treasury stock with no voting power	Share	2,030,694	2,030,694	1,894,339
	Total	Share	13,635,592	13,635,592	13,499,237
Combined ownership of the largest shareholder and related parties		%	46	46	47
Combined shareholding of registered directors, excluding the largest shareholder and related parties		%	0	0	0
Combined shares of affiliates		%	0	0	0
Total Investments in affiliates as a percentage of equity		%	66	61	58
Credit extended to affiliates as a percentage of equity		%	0	0	0
Transactions and outstanding balances with related parties		KRW million	3,329	3,070	2,884

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Economic Value Creation and Distribution[1]

Category			Unit	2023	2024	2025
Economic value generated	Net sales		KRW million	3,604,377	3,517,837	4,063,584
	Gross profit		KRW million	1,154,952	896,350	1,117,471
	Operating profit		KRW million	637,146	315,581	514,439
	Net profit before corporate tax		KRW million	681,633	408,173	579,735
	Net income		KRW million	533,071	294,536	426,251
Economic value distributed	Shareholder/ investor	Dividends of the fiscal year	KRW million	57,026	59,850	89,376
	Financial institution	Interest cost	KRW million	19,589	19,456	19,730
	Employee	Salary and retirement benefits	KRW million	584,424	681,440	756,521
		Welfare benefits	KRW million	28,087	37,472	32,122
	Local community	Donation	KRW million	4,348	5,768	6,429
	Government	Corporate tax	KRW million	148,562	113,638	153,484

1) Amount on a consolidated basis.

Shareholder Rights Protection

Category	Unit	2023	2024	2025
No. of IR (investor relations) sessions	Number	80	80	80
No. of voluntary disclosures	Case	0	2	2
Timing of the notice regarding the convening of the annual general shareholders' meeting, including details such as location and agenda items	Date	2024.3.13	2025.3.13	2026.3.12

Government Subsidies

Category	Unit	2023	2024	2025
Subsidies from the government	KRW million	0	0	0
Tax reliefs and deductions	KRW million	617	1,096	1,377

Types of Shares and Voting Rights

Category		Unit	2023	2024	2025
Types of Shares and Voting Rights	Preferred stock	Share	0	0	0
	Common shares - voting shares	Share	43,866,061	42,750,049	42,560,112
	Common shares - treasury shares	Share	445,407	1,561,419	1,751,356
	Total	Share	44,311,468	44,311,468	44,311,468

Shareholder Status (Stock Ownership, Ownership Ratio)

Category		Unit	2023	2024	2025
Types of shares and voting rights	Youngone Holdings	Share	22,386,320	22,386,320	22,386,320
	Youngone Corporation's Employee Welfare Fund	Share	80,000	80,000	80,000
	Affiliated persons, executives, etc	Share	15,106	15,106	23,782
	National Pension Service	Share	4,784,044	4,415,569	4,457,315
	Foreigners	Share	12,235,734	12,176,366	13,458,409
	Other domestic institutions	Share	2,867,587	2,402,461	1,605,191
	Other domestic individuals	Share	1,497,270	1,274,227	549,095
	Treasury stock with no voting power	Share	445,407	1,561,419	1,751,356
	Total	Share	44,311,468	44,311,468	44,311,468
Combined ownership of the largest shareholder and related parties		%	51	51	51
Combined shareholding of registered directors, excluding the largest shareholder and related parties		%	0	0	0
Combined shares of affiliates		%	51	51	51

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ESG POLICY

To embed ESG management throughout its operations, Youngone Corporation continues to refine its policies and standards. The company discloses these policies through its Sustainability Report and website, enabling stakeholders to more easily understand its ESG activities and impacts.

- Ethics Pledge
- Code of Ethics
- Operating Regulations for Independent Director Recommendation Committee
- Health and Safety Policy
- Mid- to Long-term Dividend Policy
- Operating Regulations for Management Committee
- Human Rights Charter
- Regulations for Board Operations
- Operating Regulations for Sustainable Management Committee
- Information Security Regulations
- Operating Regulations for Audit Committee
- Compliance Control Standards

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Financial Performance

Consolidated Statement of Financial Position

(Unit: KRW)

Account	17th Fiscal Year (As of Dec. 31, 2025)	16th Fiscal Year (As of Dec. 31, 2024)
Assets		
Current assets	3,644,018,594,586	3,429,710,995,583
Cash and cash equivalents	1,090,560,747,187	799,525,139,874
Short-term financial instruments	432,845,574,226	657,114,807,332
Trade receivables	636,665,881,800	545,983,230,999
Derivative financial assets	34,090,217,532	8,336,183,578
Inventories	1,224,604,415,841	1,225,289,838,766
Other receivables	79,908,497,973	61,725,926,990
Other current assets	131,563,225,060	115,754,085,575
Current income tax liabilities	13,780,034,967	15,981,782,469
Non-current assets	2,072,920,451,855	1,960,011,911,878
Long-term financial instruments	3,741,600,640	1,310,902,289
Financial assets at fair value through profit or loss	6,417,997,740	5,562,219,600
Financial assets at fair value through other comprehensive income	344,734,530,821	379,332,898,532
Investments in associates and joint ventures	54,311,694,889	55,943,282,105
Property, plant and equipment	1,013,667,514,493	906,467,946,030
Right-of-use assets	123,579,588,658	122,061,969,106
Intangible assets	164,272,404,260	152,660,990,159
Investment properties	283,299,370,118	279,755,760,988
Other receivables	18,451,317,263	19,011,753,994
Other non-current assets	5,614,246,966	4,869,073,296
Deferred tax assets	54,830,186,007	33,035,115,779
Total assets	5,716,939,046,441	5,389,722,907,461

(Unit: KRW)

Account	17th Fiscal Year (As of Dec. 31, 2025)	16th Fiscal Year (As of Dec. 31, 2024)
Liabilities		
Current liabilities	939,846,307,341	727,832,706,578
Trade payables	398,807,620,025	425,178,610,589
Short-term borrowings	76,448,105,310	26,446,534,658
Current portion of long-term borrowings	190,959,894,360	19,412,471,680
Derivative financial liabilities	9,121,822,210	113,846,600
Current income tax liabilities	80,573,004,393	70,608,158,271
Other provisions	25,156,391,518	23,681,457,420
Other payables	134,507,014,173	133,552,397,444
Other current liabilities	6,621,885,729	9,145,217,868
Current lease liabilities	17,650,569,623	19,694,012,048
Non-current liabilities	671,615,610,265	766,237,111,032
Long-term borrowings	122,544,185,955	257,771,492,751
Net defined benefit liabilities	100,153,992,969	96,286,080,791
Deferred tax liabilities	303,893,474,021	287,146,117,718
Other payables	7,936,428,600	0
Other non-current liabilities	7,005,178,134	5,351,684,818
Non-current lease liabilities	130,082,350,586	119,681,734,954
Total liabilities	1,611,461,917,606	1,494,069,817,610
Equity		
Equity attributable to owners of the parent	4,092,315,540,912	3,686,692,649,307
Share capital	22,155,734,000	22,155,734,000
Share premium	453,267,231,054	453,267,231,054
Retained earnings	3,485,307,506,898	3,082,550,333,992
Other components of equity	131,585,068,960	128,719,350,261
Non-controlling interests	13,161,587,923	208,960,440,544
Total equity	4,105,477,128,835	3,895,653,089,851
Total liabilities and equity	5,716,939,046,441	5,389,722,907,461

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Financial Performance

Consolidated Statement of Profit or Loss

(Unit: KRW)

Account	17th Fiscal Year (Jan. 1, 2025~Dec. 31, 2025)	16th Fiscal Year (Jan. 1, 2024~Dec. 31, 2024)
Sales	4,063,584,122,639	3,517,837,283,293
Cost of sales	2,946,113,206,841	2,621,487,734,649
Gross profit	1,117,470,915,798	896,349,548,644
Selling and administrative expenses	603,032,137,500	580,768,965,334
Operating profit	514,438,778,298	315,580,583,310
Other non-operating income	316,748,159,781	324,875,551,688
Other non-operating expenses	262,245,815,027	241,090,835,794
Finance income	40,788,318,017	42,093,086,495
Finance costs	29,556,521,595	31,546,863,292
Share of profit or loss of equity-accounted investees	-438,413,879	-1,738,124,900
Profit before income tax	579,734,505,595	408,173,397,507
Income tax expense	153,483,823,566	113,637,840,952
Net income	426,250,682,029	294,535,556,555
Net income (loss) attributable to:		
Controlling interests	492,268,483,607	427,050,356,020
Non-controlling interests	-66,017,801,578	-132,514,799,465
Earnings per share		
Basic earnings per share	11,558	9,846

Consolidated Statement of Comprehensive Income

(Unit: KRW)

Account	17th Fiscal Year (Jan. 1, 2025~Dec. 31, 2025)	16th Fiscal Year (Jan. 1, 2024~Dec. 31, 2024)
Net Income	426,250,682,029	294,535,556,555
Other comprehensive income for the period	-91,344,757,807	138,097,030,274
Items that are not reclassified to profit or loss		
Remeasurement of the net defined benefit liability	5,034,802,169	-2,367,911,697
Gain (loss) on financial investments measured at fair value through other comprehensive income	-24,565,650,851	-30,002,513,511
Changes in unrealized gain on valuation of equity method investments	956,472	-7,126,744
Items that may be reclassified to profit or loss		
Gain (loss) on foreign currency translation of foreign operations	-70,674,618,488	167,779,183,629
Changes in unrealized gain on valuation of equity method investments	-1,262,092,339	6,609,873,217
Gain (loss) on valuation of derivative instruments	121,845,230	-3,914,474,620
Total comprehensive income	334,905,924,222	432,632,586,829
Total comprehensive income attributable to:		
Controlling interests	381,549,777,311	558,486,282,652
Non-controlling interests	-46,643,853,089	-125,853,695,823

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GRI Standards Index

GRI Standard	Disclosures	Indicators	Page	Remarks
General Disclosures				
GRI 2: General Disclosure 2021	2-1	Organizational details	7	Refer to About this Report
	2-2	Entities included in the organization's sustainability reporting	2	Refer to About this Report
	2-3	Reporting period, frequency and contact point	2	Refer to About this Report
	2-4	Restatements of information	2	Refer to About this Report
	2-5	External assurance	101, 102, 103	
	2-6	Activities, value chain and other business relationships	9~11	
	2-7	Employees	7, 78, 80	
	2-8	Workers who are not employees	78, 80	
	2-9	Governance structure and composition	55, 58	
	2-10	Nomination and selection of the highest governance body	57, 60	
	2-11	Chair of the highest governance body	55, 58	
	2-12	Role of the highest governance body in overseeing the management of impacts	55, 58	
	2-13	Delegation of responsibility for managing impacts	56, 59	
	2-14	Role of the highest governance body in sustainability reporting	15, 16, 55, 58	
	2-15	Conflicts of interest	57, 60	Youngone Corporation and Youngone Holdings Corporate Governance Reports (Principle 5-1)
	2-16	Communication of critical concerns	56, 59	
	2-17	Collective knowledge of the highest governance body	46, 57, 60	
	2-18	Evaluation of the performance of the highest governance body	57, 60	
	2-19	Remuneration policies	57, 60	Youngone Corporation Business Report pp.260–265 and Youngone Holdings Business Report pp.282–292
	2-20	Process to determine remuneration	57, 60	Youngone Corporation Business Report pp.260–265 and Youngone Holdings Business Report pp.282–292
	2-21	Annual total compensation ratio	83, 85	
	2-22	Statement on sustainable development strategy	5, 6	
	2-23	Policy commitments	15~19, 48	
	2-24	Embedding policy commitments	15~19, 48	
	2-25	Processes to remediate negative impacts	48	
	2-26	Mechanisms for seeking advice and raising concerns	69	
	2-27	Compliance with laws and regulations	24, 69, 84, 86	Youngone Corporation Business Report p.269 and Youngone Holdings Business Report pp.296–297
	2-28	Membership associations	104	
	2-29	Approach to stakeholder engagement	20, 40	
	2-30	Collective bargaining agreements	78, 81	

- [Statement of use]: Youngone Corporation has reported the information presented in this report for the period from January 1, 2025 to December 31, 2025 in accordance with the GRI Standards 2021.
- [GRI 1 used] GRI 1: Foundation 2021
- [Applicable GRI Sector Standard(s)]: Youngone Corporation has not applied GRI Sector Standards, as the standards applicable to GICS and other industry classifications had not been published at the time of publication.

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GRI Standards Index

GRI Standard	Disclosures	Indicators	Page	Remarks
Material Topic				
GRI 3: Material Topics 2021	3-1	Process to determine material topics	16, 17	
	3-2	List of material topics	17	
	3-3	Management of material topics	18, 19	
Integrated Risk Management				
GRI 3: Material Topics 2021	3-3	Management of material topics	65~68	
Strengthening Ethics/Compliance Management				
GRI 3: Material Topics 2021	3-3	Management of material topics	69, 70	
GRI 205: Anti-corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	69, 70, 84, 86	
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		Youngone Corporation Business Report p.269 and Youngone Holdings Business Report pp.296~297
Development of Eco-friendly Raw Materials and Products				
GRI 3: Material Topics 2021	3-3	Management of material topics	23, 25~29	
GRI 301: Materials 2016	301-1	Materials used by weight or volume	26, 28, 29	
Energy Management				
GRI 3: Material Topics 2021	3-3	Management of material topics	24, 31, 34, 35	
GRI 302: Energy 2016	302-1	Energy consumption within the organization	34, 75	
	302-3	Energy intensity	75	
Climate Action				
GRI 3: Material Topics 2021	3-3	Management of material topics	33~35	
GRI 305: Emissions 2016	305-1	Direct GHG emissions (Scope 1)	34, 75	
	305-2	Energy indirect GHG emissions (Scope 2)	34, 75	
	305-4	GHG emissions intensity	75	
	305-5	Reduction of GHG emissions	33, 34	
Waste Management				
GRI 3: Material Topics 2021	3-3	Management of material topics	23, 32	
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	32	
	306-2	Management of significant waste-related impacts	32	
	306-3	Waste generated	32	
	306-4	Waste diverted from disposal	76	
	306-5	Waste directed to disposal	76	
Stakeholder Engagement and Communication				
GRI 3: Material Topics 2021	3-3	Management of material topics	49~52	
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	38, 43, 45, 49, 50	

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GRI Standard	Disclosures	Indicators	Page	Remarks
Human Resource Management				
GRI 3: Material Topics 2021	3-3	Management of material topics	44~47	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	78, 81	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	47	
	401-3	Parental leave	79, 82	
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	78, 81	
	404-2	Programs for upgrading employee skills and transition assistance programs	45, 46	
Workplace Health and Safety Management				
GRI 3: Material Topics 2021	3-3	Management of material topics	39~43	
GRI 403: Occupational Health and Safety 2018	403-2	Hazard identification, risk assessment, and incident investigation	41	
	403-3	Occupational health services	42, 43	
	403-4	Worker participation, consultation, and communication on occupational health and safety	42	
	403-5	Worker training on occupational health and safety	40	
	403-6	Promotion of worker health	42	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	51	
	403-9	Work-related injuries	79, 82	
Enhanced Human Rights Management				
GRI 3: Material Topics 2021	3-3	Management of material topics	48	
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	48, 79, 82	
Economic Disclosure				
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	12, 87, 88	
	203-1	Infrastructure investments and services supported	49, 50	
Environmental Performances				
GRI 303: Water and Effluents 2018	303-3	Water withdrawal	76	
	303-4	Water discharge	76	
Environmental Performances				
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	57, 60, 77, 80	
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	84, 86	

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TCFD Index

Youngone Corporation discloses information across four areas — Governance, Strategy, Risk Management, and Metrics and Targets — to systematically manage risks and opportunities arising from climate change in accordance with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). Going forward, Youngone Corporation will continue to disclose climate-related information based on the TCFD recommendations and strengthen communication with stakeholders.

Category	Recommendations	Page
Governance	a) Describe the board's oversight of climate-related risks and opportunities	33
	b) Describe management's role in assessing and managing climate-related risks and opportunities	
Strategy	a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term	33
	b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	
	c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	
Risk Management	a) Describe the organization's processes for identifying and assessing climate-related risks	33
	b) Describe the organization's processes for managing climate-related risks	
	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	
Metrics and Targets	a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	33~35
	b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 GHG emissions and the related risks	
	c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	

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SASB INDEX

Youngone Corporation discloses key metrics applicable to the Apparel, Accessories & Footwear industry based on the SASB Standards, taking into account the characteristics of its business. While certain information has been disclosed on a limited basis due to data management and confidentiality considerations, the company will continue to strengthen its data management system and gradually expand the scope of disclosure to provide stakeholders with more transparent and useful information.

Code	Topic	SASB Metric	Unit	Youngone Corporation Activities	Page
CG-AA-250a.1	Product Chemical Management	Discussion of processes to maintain compliance with restricted substances regulations	N/A	- Through a systematic management framework based on its proprietary chemical management platform, YO CDI (Youngone Chemicals, Dyes Inventory), and the Standard Operating Guideline for Chemical Management (SOG), Youngone centrally manages chemical SDS, technical data, certification information, and hazard information, thereby strengthening monitoring and traceability for regulated and potentially hazardous substances.	32
CG-AA-250a.2	Product Chemical Management	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	N/A	- Youngone has established and operates a systematic chemical safety management framework across the Company based on its proprietary chemical management platform, YO CDI (Youngone Chemicals, Dyes Inventory), and the Standard Operating Guideline for Chemical Management (SOG). - The SOG provides management standards covering the entire lifecycle of chemicals, from procurement, storage, and use to disposal, and standardizes key processes such as chemical pre-assessment, supplier approval, purchasing control, safety management, and emissions management to ensure consistent management across all business sites.	32
CG-AA-430a.1	Environmental Impacts in the Supply Chain	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 in compliance with wastewater discharge permits and/or contractual agreement	N/A	- N/A - In the process of entering into contracts with suppliers, Youngone obtains ethics pledges that include compliance with environmental sustainability standards and manages key environmental factors such as water, chemicals, and waste. For environmental issues related to wastewater discharge, Youngone continues to review improvement measures through consultation with suppliers.	51
CG-AA-430a.2	Environmental Impacts in the Supply Chain	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have completed the Sustainable Apparel Coalition's Higg FEM assessment or an equivalent environmental data assessment	N/A	- N/A - Youngone's factories operate Higg FEM (Higg Facility Environmental Module), and Youngone continues to communicate the importance of FEM adoption and utilization to its suppliers.	-
CG-AA-430b.1	Labor Conditions in the Supply Chain	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have been audited to a labor code of conduct, and (3) percentage of total audits conducted by a third-party auditor	%	- N/A - Youngone has established its Human Rights Charter to comply with international principles on human rights and labor presented by international organizations and to reflect such principles in its working environment. The Human Rights Charter applies not only to Youngone's members, but also to all stakeholders related to Youngone, including customers, shareholders/investors, suppliers, local communities, and the environment.	48
CG-AA-430b.2	Labor Conditions in the Supply Chain	Priority non-conformance rate and associated corrective action rate for suppliers' labor code of conduct audits	%	- N/A	-
CG-AA-430b.3	Labor Conditions in the Supply Chain	Description of the greatest (1) labor and (2) environmental, health, and safety risks in the supply chain	N/A	- N/A - To build a sustainable supply chain, Youngone has developed and implemented its own checklist to assess suppliers' occupational health and safety management capabilities. The checklist consists of five assessment categories and 13 detailed questions.	51

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SASB INDEX

Code	Topic	SASB Metric	Unit	Youngone Corporation Activities	Page
CG-AA-440a.3	Raw Materials Sourcing	List of priority raw materials; for each priority raw material	N/A	1) Yarn 2) Fiber 3) Polybag Chip	75
CG-AA-440a.3		Description of environmental and social risks associated with sourcing	N/A	- Environmental risks • Use of petroleum-based raw materials may involve concerns over carbon emissions and microplastic pollution • Reliance on virgin materials rather than recycled materials may accelerate depletion of natural resources - Social risks • Human rights issues such as labor exploitation, child labor, and unfair wage systems in raw material production regions • Lack of traceability within the supply chain may obscure accountability	-
CG-AA-440a.3		Discussion of sourcing risks and/or opportunities associated with environmental and social considerations	N/A	- Risk factors • Loss of order opportunities when using uncertified raw materials due to stronger sustainability demands from global customers and markets • Strengthened global regulations on carbon emissions and environmental pollution from production centered on petroleum-based raw materials • Procurement disruptions and increased risks resulting from strengthened international regulations • Potential risks related to unstable labor conditions, forced labor, and child labor in the raw material supply chain - Opportunities • Strengthening partnerships with customers by expanding procurement of raw materials certified under sustainability standards such as GRS and RCS • Creating higher value-added products and differentiating in the market through the development of eco-friendly fabrics and products • Enhancing brand credibility by building a portfolio of eco-friendly raw materials • Strengthening the foundation for sustainable procurement over the long term by establishing a human rights risk management system	26~28
CG-AA-440a.3		Management strategy to address sourcing risks and/or opportunities	N/A	• Continuously expanding the proportion of recycled raw materials certified under international standards such as GRS and RCS • Developing high-performance eco-friendly insulation materials through the proprietary EcoLoft™ brand • Establishing low-carbon and high-efficiency production systems, including eco-friendly dyeing processes and expanded solar power generation • Continuously monitoring social risk factors such as child labor and forced labor	26~28
CG-AA-440a.4		Amount of priority raw materials purchased, by material	ton	1) Yarn : 6,589 2) Fiber : 4,438 3) Polybag Chip : 1,204	75
CG-AA-440a.4		Amount of each priority raw material that is certified to a third-party environmental or social standard, by standard	ton	Third-party environmental standard (GRS) 1) Yarn : 2,084 2) Fiber : 2,836 3) Polybag Chip : 162 Third-party social standards (GRS, RWS, ZQ) 1) Yarn : 2,775 2) Fiber : 2,847 3) Polybag Chip : 162	75
CG-AA-000.A	Activity Metric	Number of (1) Tier 1 suppliers and (2) suppliers beyond Tier 1	Number	- N/A	-

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UN SDGs

Youngone Corporation contributes to sustainable development through activities aligned with 10 key UN SDGs and continues to strengthen its social and environmental responsibilities as a global company.

Goal	Key Activities	Page
1 No Poverty	• Implementing and supporting various social contribution activities • Promoting the establishment of KEPZ Medical Complex • Sponsorship and donation activities for local communities	49, 50
4 Quality Education	• Establishing KEPZ Textile & Fashion Institute • Promoting the establishment of nursing and medical colleges within KEPZ Medical Complex • Providing and supporting various education programs for all employees	45, 46, 50
5 Gender Equality	• Maintaining high female employment rates and gender diversity on the Board • Supporting women's leadership programs • Supporting Asian women's university education • Establishing a Human Rights Charter that includes provisions prohibiting gender discrimination	44, 45, 48
6 Clean Water and Sanitation	• Minimizing water use through wastewater treatment and reuse • Establishing rainwater harvesting facilities	29, 30
7 Affordable and Clean Energy	• Expanding solar power facilities at global production sites • Transitioning to eco-friendly fuels	24, 31, 34, 35

Goal	Key Activities	Page
8 Decent Work and Economic Growth	• Promoting fair and transparent talent recruitment • Ensuring employment opportunities for socially underrepresented groups, including North Korean resettlers • Supporting various employee benefit programs	44, 47
12 Responsible Consumption and Production	• Expanding investments in companies with environmentally friendly practices • Developing products through the use of eco-friendly raw materials and recycling systems • Establishing and operating wastewater treatment systems • Developing and selling eco-friendly packaging materials	26~29
13 Climate Action	• Promoting environmental management through ISO 14001 certification and maintenance • Calculating and managing Scope 1 and 2 emissions and announcing a carbon neutrality commitment	33~35, 75
15 Life on Land	• Conducting biodiversity assessments and conservation activities • Implementing waste management policies	32, 36
16 Peace, Justice and Strong Institutions	• Supplier Code of Ethics Pledge • Fair trade certification • Establishing a Human Rights Charter • Implementing ethics management and ethics education • Operating misconduct reporting and whistleblowing channels	51, 52, 69

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UNGC

Youngone Corporation joined the UN Global Compact (UNGC) in 2019 and has been fulfilling its corporate social responsibilities while upholding the Ten Principles. The company will continue to comply with the Ten Principles and transparently disclose its activities and performance.

Category	Principles	Youngone Corporation Activities	Page
Human Rights	1. Businesses should support and respect the protection of internationally proclaimed human rights. 2. Businesses should make sure that they are not complicit in human rights abuses.	· Establishing the Code of Ethics and operating ethics management · Establishing the Human Rights Charter · Conducting ethics education for employees · Operating grievance channels for stakeholders and suppliers · Operating misconduct reporting and whistleblowing channels to respond to human rights violations	48, 51, 69
Labour	3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining. 4. Businesses should eliminate all forms of forced and compulsory labour. 5. Businesses should effectively abolish child labour. 6. Businesses should eliminate discrimination in respect of employment and occupation.	· Holding quarterly labor-management council meetings · Conducting equal and fair performance evaluations regardless of age, race, or gender · Operating employee healthcare management and Employee Wellness Rooms	44~47
Environment	7. Businesses should support a precautionary approach to environmental challenges. 8. Businesses should undertake initiatives to promote greater environmental responsibility. 9. Businesses should encourage the development and diffusion of environmentally friendly technologies.	· Establishing environmental management governance and setting mid- to long-term goals · Expanding investment in environmentally friendly facilities for the development of eco-friendly raw materials and products · Establishing a circular economy across business operations, including the development of eco-friendly packaging materials · Expanding solar power generation facilities at global production sites · Developing and implementing a carbon neutrality roadmap	23~36
Anti-Corruption	10. Businesses should work against corruption in all its forms, including extortion and bribery.	· Operating a compliance system · Establishing a compliance risk management system and operating a dedicated organization	69, 70

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GHG Verification Statement

PURPOSE & SCOPE

The purpose of this verification is to present an independent verification opinion on the greenhouse gas emissions inventory, and the scope of the verification is as follows.
- Verification of business sites and emission sources under the operational control of Youngone Corporation.

STANDARDS

- ISO 14064-3:2019
- ISO 14064-1:2018
- GHG Protocol Corporate Standard
- IPCC Guidelines for National Greenhouse Gas Inventories (2006)
- Guidelines on Emission Reporting and Certification under Greenhouse Gas Emissions Trading Scheme (Ministry of Environment, 2025-64)

PROCEDURE

The assurance was conducted by KMR through on-site verification based on a risk analysis approach and data evaluation. The data and factors applied to the calculation of GHG emissions were determined to be appropriate based on objective evidence. The verification team verified the GHG emissions for the reporting period using reasonable methods in accordance with the verification guidelines.

INDEPENDENCE

KMR does not have any stake in the verified entity and does not conduct verification with biased opinions/views. We have drawn an independent and objective verification conclusion based on the verification standards, and reviewed every aspect of the verification we performed throughout the entire verification process through internal review.

LIMITATION

The verification team verified the related reports, information and data presented by the verified entity by sampling or full examination. As a result, there are many inherent limitations, and there may be disagreements in the interpretation of appropriateness. Although we have tried to faithfully perform verification that meets the verification standards, undetected errors, omissions, or misstatements may remain due to the inherent limitations of the verification.

OPINION

- The assurance engagement was performed to satisfy a limited assurance level, and no material misstatements were found in the verification results.
- Based on KMR's verification approach, nothing has come to our attention that causes us to believe that Youngone Corporation has failed to disclose accurate and reliable data and information in all material respects.
- Materiality threshold: less than 5%

GHG & Biogenic Emissions

	Direct emissions (Scope 1)	Indirect emissions (Scope 2)		Total (tCO_2 eq)		Total Biogenic Emissions (tCO_2)
		Location-based	Market-based	Location-based	Market-based	
2025	51,568	65,734	65,463	117,302	117,031	15,728.17

※ Note : Total amount and the sum of emissions by item may differ by rounding

RESULTS

Based on the above assurance criteria, we did not identify any inappropriate calculations or errors for the emissions of major emitting facilities.
As a result, we express an unmodified opinion.

※ The entity shall be responsible for preparing the verification materials in accordance with relevant laws and standards, and KMR's responsibility shall be limited to the parties to the verification contract under the terms and conditions agreed upon, and shall not be responsible for any other decisions, such as investments based on this verification opinion.
※ The company shall comply with the use of accreditation marks and logos under the under the agreement with KMR.

May, 7, 2026

CEO E J Hwang

Korea Management Register
Kyungino, Yeongdeungpop-gu, Seoul, 07299, Korea
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Independent Assurance Opinion Statement

To: The Stakeholders of YOUNGONE

Overview

The British Standards Institution (hereinafter referred to as the "Assurer") was requested to verify the SUSTAINABILITY REPORT 2025 (hereinafter referred to as the "Report"). The Assurer is independent to YOUNGONE 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 YOUNGONE'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 YOUNGONE. 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.

YOUNGONE 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 YOUNGONE only.

The Assurer is responsible for providing YOUNGONE'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 YOUNGONE. 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 YOUNGONE 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 1 (confirmation to the four principles as described in the AA1000 Accountability Principle 2018)

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 YOUNGONE.

[Universal Standards]

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

[Topic Standards]

201-1, 203-1, 205-2, 206-1, 301-1, 302-1, 302-3, 303-1, 303-3 to 303-4, 305-1 to 305-2, 305-4 to 305-5, 306-1 to 306-5, 401-1 to 401-3, 403-2 to 403-7, 403-9, 404-1 to 404-2, 405-1, 406-1, 413-1, 418-1

Methodology

As a part of its independent assurance, the Assurer has used the methodology developed for relevant evidence collection in order to comply with the verification criteria and to reduce errors in reporting. The Assurer has performed the following activities;
- 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 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 YOUNGONE'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 Main office of YOUNGONE to confirm the data collection processes, record management practices.

Limitations and approach used to mitigate limitations

The Assurer performed limited verification for a limited period based on the data provided by YOUNGONE. 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.

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Independent Assurance Opinion Statement

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 YOUNGONE. 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 YOUNGONE'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 are set out as below.

Inclusivity: Stakeholder Engagement and Opinion

Youngone defined Customers and client companies, Employees, Partner companies, Shareholders/Investors, Local communities and others (government agencies, research institutes, associations, NGOs, and media, etc.) as Key Stakeholder Group. In order to collect opinions by each stakeholder groups in the context of sustainability, the company operated the stakeholder engagement process. Youngone conducted a review of the stakeholder engagement process, while monitoring the status of improvement activities, in order to reflect the major issues derived through the stakeholder engagement process in sustainability strategy and goals. Youngone disclosed the results related to the process in the Report.

Materiality: Identification and reporting of material sustainability topics

YOUNGONE implemented its own materiality assessment process in consideration of the major business and operational characteristics to derive important reporting issues related to sustainability. Youngone conducted global reporting standards/ESG assessment standards analysis, benchmarking and media analysis, identified financial impact and social/environmental impact, and determined key issues for the reporting year through expert review of the impact. Youngone derived 10 material issues through the relevant process, and disclosed GRI topic standards related to material issues in the Report.

Responsiveness

Youngone operated a management process for key issues in the context of sustainability derived from the materiality assessment. The Youngone established mid- to long-term sustainability plans and goals in according to the management methodology established to effectively reflect the expectations of key stakeholders. Youngone disclosed the process including activities performance on material issues in the Report.

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

Youngone identified the scope and extent of the impacts to the organization and key stakeholders in the context of the sustainability of the material issues reported. The impact of each major issue was reviewed by the ESG governance system. Youngone analyzed major impacts based on the achievements of each important issue, and the sustainability goals, mid to long-term plans, and strategic systems, established sustainability strategies and objectives based on the analysis results of major impacts.

Recommendations and Opportunity for improvement

The assurer will provide the following comments to the extent that they do not affect the result of assurance;

- It is recommended to advance the sustainability management system by systematically managing core ESG performance data of major overseas sites and establishing internal controls to ensure data consistency and reliability

GRI-reporting

YOUNGONE has self-declared compliance with GRI Standards. Based on the data and information provided by YOUNGONE, 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: 24/06/2026
For and on behalf of BSI (Brithish Standards Institution):

BSI representative

Doowon Kim, Lead Assurer (LCSAP)	Seonghwan Lim, Managing Director of BSI Korea

BSI Group Korea Limited: 29, Insa-dong 5-gil, Jongno-gu, Seoul, South Korea
Hold Statement Number: SRA 806608

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YOUNGONE HOLDINGS

Integrated Rating: C

Environmental: B+ | Social: B+ | Governance: C

YOUNGONE CORPORATION

Integrated Rating: B

Environmental: B+ | Social: B+ | Governance: C

Awards

Date	Award Title	Awarding Organization
Dec. 11, 2017	Minister of Trade, Industry and Energy Commendation at the 10th Korea Fashion Awards (Youngone Corporation)	Korea Fashion Association
Dec. 29, 2018	Prime Minister's Commendation for Contributions to the Response to the Nov. 15 Earthquake (Youngone Corporation)	Government of the Republic of Korea
Nov. 11, 2021	Industrial Service Medal (Youngone Holdings)	Government of the Republic of Korea
Sep. 15, 2022	Selected as a Top 10 Company in the Gender Equality Index (Youngone Corporation)	WIN
Mar. 19, 2023	Outstanding ESG Fashion Company – Eco-friendly Manufacturing Category (Youngone Corporation)	Sustainable Fashion Initiative
Sep. 11, 2024	Selected as an Outstanding Company for Diversity at the 2024 WIN Awards	WIN
Sep. 09, 2025	Selected as an Outstanding Company for Diversity at the 2025 WIN Awards (Youngone Corporation)	WIN
Oct. 06, 2025	Selected as an Emerging Leader at the 2025 WCD Visionary Awards (Youngone Corporation)	Women Corporate Directors
Dec. 01, 2025	Certified as a Family-Friendly Company (Youngone Corporation, Youngone Holdings)	Ministry of Gender Equality and Family

Memberships

한국무역협회

한국상장회사협의회 KOREA LISTED COMPANIES ASSOCIATION

한국섬유산업연합회 Korea Federation of Textile Industries

WWF

FKI 한국경제인협회

한국패션협회

대한상공회의소

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