NEPES MAKES SUSTAINABLE FUTURE

NEPES ESG REPORT 2024-25



This report contains functionalities that allow navigation to related sections within the document and direct access to associated external webpages.

nepes website link

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COVER DESIGN

The dandelion, symbolizing gratitude and happiness, represents nepes' vision for sustainable growth and its positive influence that spreads to all stakeholders.

ABOUT THIS REPORT

Report Overview

Since the publication of its first Sustainability Report in 2011, nepes has been committed to transparently disclosing its efforts and key achievements in sustainable management. Beginning in 2023, the company has officially published its ESG Report annually to enhance communication with stakeholders. Through this report, nepes aims to actively gather stakeholder feedback and reflect it in its business operations.

Reporting Standards

This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards and the Korea Institute of Corporate Governance and Sustainability(KCGS), tailored to the company's size and industry characteristics. It covers the environmental, social, and governance performance and activities from January 1 to December 31, 2024. To ensure timeliness and relevance, some information from the first half of 2025 has also been included.

Reporting Scope

The financial/non-financial data in this report are based on the domestic main business sites of Nepas (separate) and Nepas Corporation. Some key information includes group (company) information, in which case the detailed scope is indicated separately.

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INTRODUCTION

CEO MESSAGE



Chairman & CEO of nepes Byung Koo Lee



nepes is committed to creating social value through technology and becoming a company that makes a positive impact on customers, society, and future generations through responsible ESG-driven management.

Despite the global economic slowdown and a rapidly evolving industrial landscape, nepes grew stronger in 2024 through perseverance and resilience. Amid rapid advancements in AI and structural changes in the semiconductor ecosystem, the company reaffirmed its commitment to sustainable growth, grounded in robust technology and genuine ESG practices.

In particular, with the rise of the AI era, nepes seized new market opportunities through technological innovation. The company introduced the world's first 8-layer RDL interposer technology for Edge AI and successfully expanded its Copper Pillar Bump (CPB) process for AI servers to 12-inch wafers, highlighting its competitiveness in advanced packaging solutions. Furthermore, AI technologies have been actively adopted not only in production but also across support departments, fostering smart work practices that enhance quality and productivity.

From an ESG perspective, nepes delivered multifaceted achievements across technology, people, and society. At the Cheong-an Campus, the company enhanced its Al-based automation systems and smart factory infrastructure, laying the foundation for greater energy efficiency and carbon reduction, nepes was recognized for its inclusive employment practices, earning recognition as an exemplary workplace for non-discrimination and receiving certification as a family-friendly company. The 3.3.7 Life culture and the music program "Team Mic" have become key elements in fostering a joyful and emotionally supportive workplace culture.

nepes also broadened its positive impact across industries and society through technological innovation, such as localizing HBM plating materials for AI semiconductors and developing fire-retardant solutions for electric vehicles. The company's digital education brand, KocoaFab, secured the largest training project in partnership with regional education offices, contributing to the cultivation of future talent.

nepes embraces "positive influence" as both its purpose and management philosophy, committed to delivering value to all stakeholders. Every technology and product we develop, and every culture and system we implement, aims to bring meaningful change to our customers, society, and future generations. In 2025, nepes will continue to invest in technologies for a sustainable future, uphold its environmental and social responsibilities, and foster sincere communication to grow alongside its stakeholders.

We hope this report serves as a reliable reflection of nepes' ESG philosophy and practices. Thank you for your continued interest and support.

nepes corp.

Chairman & CEO of nepes Byung Koo Lee Vice Chairman & CEO of nepes Chang Woo Lee

INTRODUCTION

ABOUT NEPES

Nepes stands out as a leading back-end foundry in the core value chain of the system semiconductor industry. Guided by our mission to "serve with our technology and products to the ends of the earth," we leverage advanced technology and corporate culture as our competitive edge, consistently growing as a global top-tier company.



The name "nepes" is derived from the Hebrew word meaning "Eternal Life." symbolizing the company's vision of **resilient** vitality and sustainable growth.

Company Overview

Company Name	nepes
Headquarters Address:	105, Geumil-ro 965beon-gil, Samsung-myeon, Eumseong-gun, Chungcheongbuk-do, Korea
CEO	Byung Koo Lee / Chang Woo Lee
Established	Dec .27, 1990 (Listed on Dec. 14, 1999)
Number of Employees	1,101
Capital	KRW 392.2 billion
Revenue	KRW 336.3 billion

Major Business Sites of nepes and Affiliates

	nepes		Advanced Semiconductor Packaging(WLP, FOWLP)	Cheongju 1, Cheongju 2
	nepes laweh		Advanced Semiconductor Packaging(FOPLP)	Cheong-an
Semiconductors	nepes ark		Semiconductor Testing	Cheongju 2, Cheong-an
	nepes hayyim		Advanced Semiconductor Packaging(FOWLP)	Philippines
	Jiangsu nepes		Advanced Semiconductor Packaging(WLP/DDI)	China
Electronic Materials	nepes	•	Electronic Materials for Semiconductor & Displays	Eumseong, Cheong-an
Rechargeable Batteries	nepes yahad	•	Lead Tab(EV/HEV), TBA, FRC	Cheongju 2
Sales	nepes hokmah	0	Al Semiconductor Sales and Marketing	US
Corporation	nepes US	0	Semiconductor Sales and Marketing	US

OCIAL GOVERNANCE APPENDIX

ABOUT NEPES

Chronology

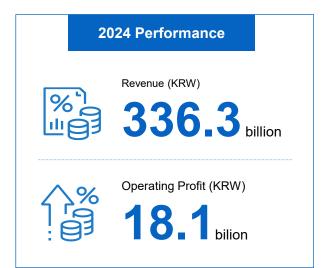
Since its founding, nepes has grown by continuously taking on the challenge of developing "difficult but essential technologies" needed by customers and society. Today, nepes has established a comprehensive back-end value chain for system semiconductors, ranging from advanced packaging technologies that enable low power consumption, reduced raw material usage, and high performance, to wafer testing and semiconductor electronic materials. These solutions are supplied to the global market. Building on over 30 years of expertise in advanced process technologies, nepes is now expanding into emerging markets such as Al servers and automotive applications.



INTRODUCTION

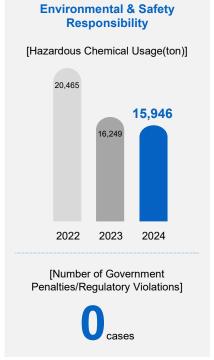
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ABOUT NEPES

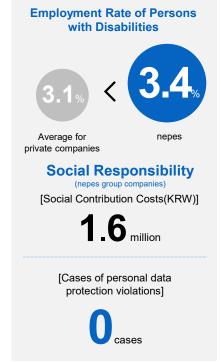
















ESG MANAGEMENT SYSTEM

Nepes aspires for sustainable growth in harmony with the world through purpose-driven management.

ESG Management Vision



ENVIRONMENT

Prioritize management to prevent global warming and protect the environment.



SOCIAL

Contribute to society through ethical investments and sharing activities.



GOVERNANCE

Ensure all business activities are conducted fairly and legally.

- · Enhance environmental and safety management system
- · Establish a climate change response system
- · Strengthen supply chain management system

- Strategic social contribution modeling
- Strengthen HR management system (labor rights)
- · Responsible supply chain management

- · Enhance ethical management system
- Implement internal accounting control system
- · Systematize information disclosure

PHASE 1

Proclamation of **ESG Life** Management



PHASE 2

Establishment of ESG Management Foundation



PHASE 3

ESG Implementation & Achievements



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ENVIRONMENTAL MANAGEMENT

nepes is dedicated to minimizing the environmental impact of all corporate activities and is making every effort to build eco-friendly workplaces. Through raising environmental awareness among employees and promoting resource circulation, we are committed to practicing sustainable environmental management.

Environmental Management Strategy

The environment is a top priority that must be protected for sustainable business operations. nepes places environmental protectionparticularly the prevention of global warming—at the forefront of its management priorities and is committed to building eco-friendly workplaces.

Environmental Management **System**

nepes has established and operates a systematic environmental management system across, based on ISO 14001 standards. nepes has developed and implemented environmental management manuals and processes to minimize the environmental impact of waste and pollutants generated at its facilities.

Vision & Mission

VISION

Enhancing corporate social value through sustainable management

MISSION

Realization of eco-friendly workplaces

Core Values





네패스 환경 경영 매뉴얼 ne¦tes _ _ _ _ _ _ _ _ _ _ -- -- -- --300 -- All #E ... #E Environmental

ISO 14001

Management Manual (Rev.11)

Environmental Management **Policy**

All employees are committed to practicing the company's environmental management policy, which has been established to enhance the quality of life for humanity and to realize sustainable management.

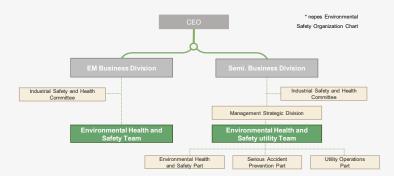
Nepes Environmental Management Policy

- We implement customer satisfaction management to build trust and reliability with our customers and stakeholders.
- We strive to comply with domestic environmental laws and international
- We establish clear environmental goals and objectives, regularly review their implementation status, and continuously strengthen and advance our environmental management system.
- We conduct systematic and periodic education and training to ensure all members understand and can effectively implement the environmental management system.
- We promote the efficient use of energy and resources, minimize waste (5) generation, actively pursue recycling, and work toward realizing an eco-friendly

ENVIRONMENTAL MANAGEMENT

Environmental Management Organization

nepes operates a dedicated environmental management organization to promote eco-friendly management. This organization aims to establish a sustainable environmental management foundation through the integrated operation of the environmental and infrastructure departments.



Environmental
Laws/Regulations
Management

nepes has established procedures for environmental management to identify domestic and international environmental, safety, and health-related laws and requirements. This is to contribute to the preservation of the environment and occupational health and safety, and to reduce financial risks.

In addition, nepes has obtained the necessary permits related to the environment in connection with its business operations. The company complies with regulatory requirements and continuously monitors permit changes to stay prepared.

Category	2020	2021	2022	2023	2024
Criminal penalties, fines, or disciplinary actions	0	0	0	0	0
Administrative fines, penalties, enforcement charges	0	0	0	0	0

XThis table applies only when the amount exceeds 1% of operating profit.



nepes is implementing environmental management by establishing strategic plans and deploying specialized personnel, along with integrity-focused training.

nepes has set environmental goals of achieving "Zero hazardous pollutant emissions" and "100% recycling rate" to expand resource circulation.



Consideration	Communication	Cooperation	Capability
Identify improvement areas through full environmental process evaluation	Enhance environmental awareness through strengthened communication	Improve Materials and processes through stakeholder collaboration	Evaluate and adopt technologies to prevent air and water pollution
	with employees		

CLIMATE CHANGE RESPONSE

Eco-friendly Business

nepes will continue to strengthen its portfolio centered on eco-friendly energy businesses, based on differentiated technologies and capabilities.



Semiconductor **Packaging**

Low-Power, High-Efficiency Semiconductor Packaging Technology

Advanced back-end foundry technology of nepes enables semiconductors to be made smaller and thinner, minimizing form factor size and enhancing power efficiency in IT devices. Typical semiconductor packaging processes use multiple metal wires, which result in high heat emissions and require significant energy to cool the heat generated by the chips.

Since 2000, nepes has improved thermal management efficiency by replacing metal wires with fine bump structures and developed ultra-compact packaging technology that increases integration by forming direct wiring on wafers without using substrates.

As the importance of reducing carbon emissions grows globally, demand for low-power packaging technologies is expected to rise. nepes' Wafer Level Packaging (WLP) technology and production system offer a new solution aligned with the energy efficiency trends demanded by the semiconductor ecosystem.

Electronic Materials

* Based on nepes group companies



Eco-Friendly Electronic Material (DMSO-Free Stripper)

The Electronic Materials Division of nepes has independently developed an eco-friendly stripper that excludes the harmful chemical DMSO, commonly used in semiconductor processes. This product is currently undergoing evaluation by major clients. It represents a technological innovation that continues the legacy of Korea's first domestically produced developer. The product contributes to reducing energy consumption and improving the working environment and has received positive feedback from clients in relation to their ESG initiatives.



Rechargeable battery Component Business

In 2017, nepes' subsidiary nepes yahad developed lead tabs, a key component for rechargeable batteries, based on nepes' proprietary semiconductor process technology. These lead tabs are now supplied to electric vehicles across the globe. Lead tabs are essential components in rechargeable batteries, which are expected to grow inevitably in line with the global energy transition trend. As the importance of fire safety in electric vehicles continues to rise, nepes yahad is expanding its market presence with safety materials and components for rechargeable batteries, thereby strengthening its ecofriendly business portfolio.





Greenhouse **Gas Emissions** Management

GHG Emissions

Currently, greenhouse gas emissions are managed based on target values set under the "Greenhouse Gas and Energy Target Management System," specifically for the semiconductor division at nepes (Cheongju 2 Campus). In 2024, the Cheongju 2 Campus achieved emissions of 15,802 tCO2eq, which is lower than the target of 18,054 tCO $_2$ eq. The EM division recorded emissions of 2,032 tCO2eq in 2024. Overall, nepes' total greenhouse gas emissions amounted to 25,889 tCO2eq, representing a 9.79% decrease compared to the previous year.

Items	2022	2023	2024
Per Unit GHG Emission	6.87	8.77	7.70
Total GHG Emissions (tCO2eq)	28,665	28,697	25,889
Scope1 GHG Emissions (tCO2eq)	2,336	1,897	1,973
Scope2 GHG Emissions (tCO2eq)	26,329	26,800	23,916
Denominator for per-unit utilization (Revenue/0.1 Billion KRW)	4,171	3,273	3,363

X For detailed data by division, please refer to the Appendix.





GHG Emission Verification

The ns2 campus semiconductor division, a GHG emission management facility, annually receives third-party verification opinions on its GHG management. (1st: private verification agencies, 2nd: Korea Energy Agency, Ministry of Trade, Industry, and Energy) The verification statement provides the verification standards, and we undergo timely verification based on the scope of greenhouse gas emissions as verified by the third-party agency.

Energy Consumption Management

Energy Consumption

Despite continuous business expansion and facility growth, nepes manages its energy consumption with the ambitious goal of reducing energy usage each year. In 2024, nepes consumed a total of 507 TJ of energy, marking a 0.45% increase compared to 2023.

Although total energy consumption increased due to revenue growth, the energy intensity remained at the same level as in 2023. This reflects nepes' ongoing efforts to manage energy efficiency while pursuing both business growth and environmental responsibility.

Items	2022	2023	2024
Per Unit Energy Consumption	0.13	0.15	0.15
Total Energy Consumption (TJ)	549	505	507
Denominator for per-unit utilization (Revenue/0.1 Billion KRW)	4,171	3,273	3,363

Environmental Performance

Water Resource Management

Water Usage

In 2024, nepes used a total of 1,182,373 tons of water, showing a slight decrease of 0.98% compared to 2023. The total water reuse rate reached approximately 14%, representing an increase of over 30% from the previous year and significantly improving resource circulation efficiency. This improvement is the result of implementing an ultrapure water reuse system, which increased the volume of reused water.

items		2022	2023	2024
Water Intensity (per unit of revenue)		321.49	357.74	351.58
Total Water Usage(ton)	1,340,938	1,170,887	1,182,373
Channiu 1	Industrial	359,036	367,832	420,283
Cheongju 1	Residential	4,888	5,240	6,448
	Industrial	930,828	754,653	715,229
Cheongju 2	Residential	20,844	14,722	14,996
Cheong-an	Water Supply	344	1,071	407
Eumseong	Groundwater	24,998	27,368	25,010
Total Water Reuse(ton)		180,456	129,812	172,347
Denominator for Wa (Revenue in KRW 1		4,171	3,273	3,363

Water Pollutant Discharge Management

nepes monitors and manages the discharge of water pollutants—Biochemical Oxygen Demand (BOD), Total Organic Carbon (TOC), and Suspended Solids (SS)-from each business site in accordance with Article 34 of the Enforcement Rules of the Water Environment Conservation Act. All discharge levels are kept below the legally permitted limits. nepes safely treats wastewater generated from production processes and manages it under strict standards to minimize its impact on the water quality of public water bodies such as rivers and streams.

Hazardous Substance **Emission** Management

Water Pollutant Emissions

Management Items	BOD	тос	SS
Total Emissions(ton)	3.387	10.760	10.801

Air Pollutant Emission Management

nepes strictly manages the emission levels of nitrogen oxides (NOx), sulfur oxides (SOx), and fine particulate matter (PM2.5) to remain below the legal limits set by the Air Environment Conservation Act. The company continues its efforts to minimize environmental impact around its business sites.

Air Pollutant Emissions

Management Items	NOx	SOx	PM2.5
Total Emissions(ton)	2.317	0.176	0.952

Waste Recycling Rate

In 2024, the waste recycling rate was 88.4%, an increase of 2.4% compared to 2023. nepes sets annual waste recycling targets and strives to achieve them.

items		2022	2023	2024
Waste Recycling Rate		88%	86%	88.4%
Waste from Business	Recycled	328.0	341.4	259.3
Site Emission Facilities	Incinerated	7.4	2.3	7.1
(ton)	landfilled	9.4	21.9	12.9
General Waste from Business Sites (ton)	Recycled	183.3	190.8	160.7
	Recycled	1,996.1	1,363. 1	1604
Designated Waste (ton)	Incinerated	17.9	15.5	21.7
	neutralization	318.3	264.4	223.8

Environmental Impact Reduction **Activities**

Accelerating GHG Reduction Through Infrastructure Improvements

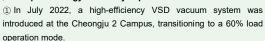
nepes is accelerating its greenhouse gas reduction efforts through various infrastructure improvement projects. These reduction activities have achieved tangible results within Scope 1 and Scope 2 emissions. The infrastructure improvements go beyond simple equipment efficiency upgrades and are part of a broader effort to establish a sustainable semiconductor production environment. nepes will continue to explore additional measures to reduce greenhouse gas emissions.

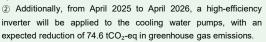


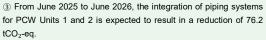
► Scope 1: Direct Emissions Reduction

From Dec 2024 to Jun 2025, nepes implemented a system that utilizes waste heat from turbo chillers to raise the temperature of industrial water, resulting in a reduction of 295.2 tCO2-eq in greenhouse gas emissions.







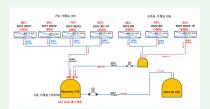


Site	Scope	Equipment Name	Period	Reduction Effect (tCO2-eq/yr)
Cheongju 2	Scope1	Cooling Water Waste Heat Recovery System	Dec 2024 ~ Jun 2025	295.2
		VSD process vacuum	Jul 2022 ~ Jul 2023	26.5
	Scope2	Cooling Water Pump Inverter	Apr 2025 ~ Apr 2026	74.6
		The integration of PCW #1 & #2	Jun 2025 ~ Jun 2026	76.2

Introduction of Ultrapure Water Reuse System

Wastewater generated from processes using ultrapure water is now being recycled, reducing overall resource flow.

Concentrated Water Reuse Flow



Transition to Eco-Friendly Vehicles and Expansion of EV Charging Stations

nepes is converting its company-owned and leased vehicles to eco-friendly models. As of 2024, the company aims to convert 35% of its business vehicles to electric vehicles (EVs) and is expanding its eco-friendly automotive infrastructure by installing 13 EV charging stations across all business sites.







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Donation for Improvement of Traditional **Toilets**

In May 2024, nepes donated KRW 5 million to Cheongju City to support a project aimed at improving traditional toilets for vulnerable residential communities. This donation is part of nepes' eco-friendly social contribution efforts to enhance living conditions and hygiene.



Anniversary Charity Bazaar

To celebrate its 34th anniversary, nepes held a flea market featuring a charity bazaar supported by employees and product sponsors. The proceeds from the event were used to support educational and living expenses for underprivileged children in the local community, promoting child welfare and social giving.





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SAFFTY AND HEALTH

nepes recognizes that the impact of safety and health on product manufacturing, development, and all activities is directly linked to human life. Therefore, we prioritize the establishment, implementation, and maintenance of a safety and health management system in all our operations to create a safe, pleasant, and accident-free workplace.

Safety & Health Management Strategy

nepes places the highest value on the safety of stakeholders such as employees, customers, partners, and local communities. We are establishing a safety and health management strategy so that we can work in a safer and healthier working environment. The contents are clearly stated in the Safety and Health Management Manual and shared with all employees.



Safety & health management manual

Safety & Health Management Vision & Mission

VISION

Building a workplace free of accidents and defects through the cultivation of a management cultures that respects humanity

MISSION

Creating a safe and healthy workplace

Safety & Health Management Core Value



Safety & Health **Policy**

nepes establishes and operates an effective safety and health management system to build a workplace with zero accidents and zero defects by setting safety and health policies. The main workplaces-Cheongju 1 & 2 Campus, Eumseong Campus, and Cheong-an Campus operate systematic safety and health systems as ISO 45001 certified sites, meeting the highest international standards in the field. Each site is equipped with a dedicated safety and health organization and professional personnel, and a Major Prevention Team is in place to respond to serious accidents.

Nepes Safety Health Management Policy

- 1 Recognize employee health and safety as the top priority in management.
- 2 We regard safety and health as essential factors in all management decisions.
- 3 Clearly understand and follow domestic/international safety and health laws, international agreements, and company regulations.
- 4 Achieve and maintain goals through continuous improvement and regularly review implementation status.
- (5) Continuously identify, assess, and improve safety and health risk factors to prevent accidents and promote employee health.
- 6 Promote communication and participation among employees and stakeholders to share necessary information and collaborate in safety and health management activities.



ISO 45001

Organizational Chart for Safety and Health Management

* Based on nepes group companies



SAFETY AND HEALTH

Safety & Health Management Plan

nepes aims to achieve safety and health goals and establish a safety culture in each workplace. nepes strives to identify risk factors in business sites in advance and take appropriate measures.

O Safety & Health Goals

'Zero' Serious Accidents

Serious Accidents

Safety & Health
Goals

Safety • Health Goals
[Achieve 80% or higher]

Status and Implementation Plan

nepes conducts regular risk assessments twice a year. Additionally, we collect feedback from safety and health personnel through regular meetings with the Industrial Safety and Health Committee and other consultative bodies. Near-miss incidents and hazardous/risky conditions at worksites are reported via QR codes and email. Through these processes, nepes strives to eliminate or improve identified hazards and risks, and verifies the implementation status at least once every half-year.

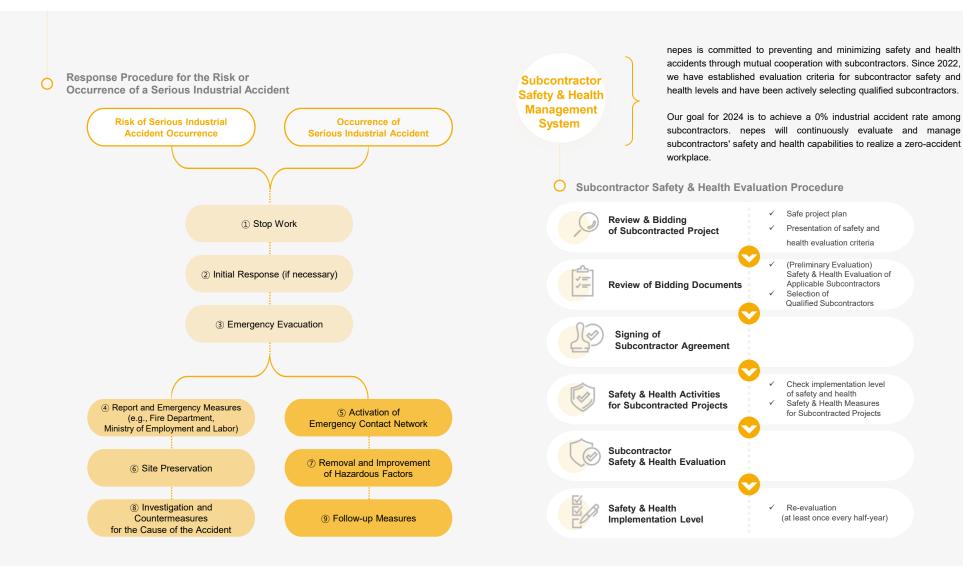
To prevent harm to public health and the environment caused by chemical substances, nepes has established and implemented procedures and standards for chemical management. These measures ensure proper handling of chemicals and enable rapid response to chemical-related accidents.

nepes also conducts regular emergency response drills to protect people, the environment, and property from accidents and natural disasters at the workplace, and to minimize damage. Emergency scenarios such as infectious disease outbreaks, chemical leaks, fires, and power outages are used as the basis for these drills. Through continuous training and monitoring, we aim to strengthen our emergency response capabilities.

To understand and comply with legal obligations related to safety and health, nepes performs internal audits and self-assessments, and engages external professional agencies to inspect legal compliance. In addition, based on the Major Industrial Accident Response Manual and Procedures established in 2022, we take appropriate actions in the event of a serious industrial accident—such as work suspension, evacuation of workers, and removal of risk factors—and strive to support affected individuals and prevent further harm.

Furthermore, nepes allocates and executes budgets for securing and maintaining personnel, facilities, and equipment necessary for safety and health. We also conduct repetitive safety and health training programs tailored to different target groups and levels.

Occupational Health & Safety



TALENT MANAGEMENT

nepes places the value of its existence not on 'profit generation', but on 'job creation'. To support the development and growth of its employees' professional competencies, nepes offers a variety of training programs and strives to become a prestigious company that attracts top talent. In addition, to build diverse and healthy labor-management relations, nepes operates various communication channels such as mentoring programs for interns and empathy counseling. Through these efforts, the company fosters mutual trust and respect.

Talent Acquisition In 2024, the number of nepes employees increased by 1.6% compared to 2023, reaching a total of 1,101. As nepes considers 'job creation' its core value, the company plans to expand hiring again starting in the second half of 2024 in preparation for improved business performance expected in 2025. Through the expansion of existing businesses and the development of new ones, nepes aims to create sustainable and meaningful jobs.

To secure top talent, nepes operates various recruitment channels, including open recruitment and rolling recruitment. All applicants are given equal opportunities regardless of educational background, gender, religion, etc., as clearly stated in the company's employment regulations. In addition, nepes fulfills its social responsibility in the hiring process by giving preference to socially disadvantaged groups, such as individuals with disabilities and national merit recipients.

Recruitment Process















Document Screening

Personality /Competency Test

Interview

Medical Check-up

Acceptance

Industry-Academia Cooperation Agreements

Specialized High Schools

Korea Nano Meister High School Korea Energy Meister High School Angang Electronic High School Gyeongju Technical High School

Universities

Kvungpook National University Gumi University Handong Global University Chundbuk National University Korea Polytechnic Cheongju Campus Chunabuk Provincial College Daelim University College

Education Office

Seoul Metropolitan Office of Education GyeongbukOfficeofEducation Gveongnam Office of Education Chungcheongbuk-do Office of Education

Purposeful Person for the company and society

Diligence · Collaboration · Exploration

Right people for nepes

Respected Person

from customers, neighbors, and family

Patience · Honesty · Truthfulness

Grateful Person

who shared a satisfied heart

Humility · Innovation · Loyalty



nepes seeks individuals who are purposeful, respected and grateful. We select talents who possess the character and integrity necessary to perform their work well.

SOCIAL

20

TALENT MANAGEMENT



nepes operates a variety of development programs to cultivate its members as semiconductor professionals who embody the company's core values—useful person, respected person, person filled with gratitude. Through job analysis, nepes customizes its "Superstar Competency Framework," which includes core job competencies, global capabilities, and leadership skills. In addition, by linking Individual Development Plans (IDPs) with Key Performance Indicators (KPIs), nepes encourages employees to voluntarily participate in training and education programs.

nepes Core Job Competency Enhancement Program

* Based on nepes group companies / JUN 2025

-		Definition of Core Job Competency
e Beu	Technical Understanding	Ability to understand and operate basic processes and equipment
el 1	Quality Management	Ability to understand and apply quality systems and core tools (e.g., FMEA, SPC)
9 Ve	Data Analysis	Ability to utilize basic data analysis knowledge and tools
7 8	Smart System	Ability to understand and use smart systems and tools
8	Business Communication	Ability to develop basic business communication skills and negotiation
	Integrated Operations Management	Ability to perform basic financial and operational management
		Definition of Core Job Competency
96 814	Technical Understanding	Ability to identify and apply problem-solving cases, know-how, and latest technology trends in unit processes
el 2	Quality Management	Ability to comprehensively understand quality techniques and connect them to key quality issues
eVe rseni	Data Analysis	Ability to perform Al-based data modeling to drive business performance
L Page	Smart System	Ability to enhance work productivity in Al-based smart factory environments
Œ.	Business Communication	Ability to use various communication techniques to achieve effective business outcomes
	Integrated Operations Management	Ability to achieve financial goals and operational efficiency through mid-to-long-term financial planning and integrated management

To organically connect business strategy with talent management and achieve mutual growth between the organization and individuals, nepes has developed its own Talent Management Platform (TMP). The company is establishing a culture of Al and data-driven talent management. TMP is a structured learning management system linked to six core job competencies and their respective levels (Level 1 and Level 2).

It supports the entire training process seamlessly within a single platform. Employees receive personalized training recommendations guided by an Al agent based on their job roles. From course registration to pre- and post-training assessments and satisfaction surveys, all steps are conducted through a one-stop system. This greatly enhances the convenience of the learning experience and enables real-time tracking of individual competency development, supporting continuous and personalized career growth.



nepes Talent Management Platform

nepes provides onboarding training for all new hires during each recruitment cycle. During the training period, employees receive intensive practical education designed to strengthen departmental job competencies, along with sessions on the company's management philosophy, semiconductor fundamentals, and character development. Through this program, new employees discover their life goals and values, and grow into individuals who practice sharing and service.



nepes training center View of Hotel West of Canaan

Training Hours and cost per person

nepes aims to provide its employees with global top-tier level training and education. In 2024, the average training time per employee was 44 hours, and the average training cost per employee was 190,000 KRW. nepes is committed to enhancing employee capabilities and operates an internal instructor system (TTT, Train The Trainer) to strengthen qualitative competencies. In 2023, the number of internal instructors increased by 80%, reaching a total of 100 active trainers. In 2025, nepes plans to introduce a professional internal faculty system that will play a key role in enhancing organizational competitiveness through positive influence. Through a structured and systematic internal instructor management process, the company aims to improve the quality of in-house training programs.

2024 Training Hours

44 hours/perso

2024 Training Cost (KRW)

19 thousand/person

TALENT MANAGEMENT

Coaching Leadership Development Coaching leadership that supports the growth of each individual member into a job expert is the driving force of change most needed in today's era. To strengthen leadership competencies, nepes has added the KAC (Korea Associate Coach) foundational coaching leadership program to its existing leadership training system.

All team leaders and above are required to complete 20 hours of KAC-certified coaching education and 50 hours of coaching practice. Additionally, they may choose to take the KAC certification exam, administered by the Korea Coach Association under the Ministry of Employment and Labor.

KAC is an officially recognized coaching qualification in Korea, widely known for validating coaching capabilities. It consists of three levels: Associate, Professional, and Supervisor, and is often designated as a required qualification for internal coaches in companies and public institutions. As coaching becomes increasingly important for organizational communication, leadership development, and conflict resolution, its application in management and nepes has already secured 12 KAC-certified coaches and 1 KPC (Korea Professional Coach). In 2025, the company plans to provide 20 hours of KAC training and 50 hours of coaching practice to all managers, actively promoting a coaching culture throughout the organization to generate synergy in achieving goals.

Those with coaching qualifications will play a key role as internal coaches, spreading a culture of coaching, fostering positive change, and enhancing execution based on OKRs (Objectives and Key Results) to build a collaborative work environment and drive goal achievement.



Completion of the 1st Coach Training Program

nepes Leadership Competency Development Framework



nepes Leadership Competency Development Roadmap



TALENT MANAGEMENT

nepes way (3.3.7 Life)







Since its founding, nepes has pursued sustainable growth by cultivating a unique corporate culture centered around gratitude as a core value. Through this distinctive culture, employees fill their minds with gratitude, positivity, and harmony—key sources of energy—so that negative thoughts, worries, and resentment cannot take root. This approach fosters a workplace where individuals can work happily and grow together with the company. To embed this culture, nepes promotes the motto "3.3.7 Life", which encourages: sharing at least 3 good things each day, reading for at least 30 minutes daily, expressing gratitude for at least 7 things and singing at least 7 songs every day.

Music Classes to Enhance Collaboration and Work Engagement

To support employee performance and sustainable growth, music classes are held every morning at each business site. Professional vocalists and musicians from the local community are invited to lead uplifting and energetic group singing sessions that bring vitality to the workplace. In particular, through voluntary participation and song selection, each team hosts a "Team Mic" session once a week. Employees also form bands composed of in-house instrumentalists and vocalists to perform together. Through these music classes, employees receive the energy of "3.3.7 Life," creating an environment that fosters collaboration and deep engagement in their work.

i-Training: Communicating Through Reading

At nepes, employees gather in groups once a week to read and share insights from books. While gaining knowledge and information from reading is important, the sharing process helps deepen mutual understanding and enables the application of insights to work, contributing to performance innovation. Each week, participants also share a "One Line of Empathy" — a meaningful quote from the i-Training book — with others. This practice transforms simple knowledge into deeper discussions and practical applications, fostering a more thoughtful and engaged learning environment.

Gratitude That Reaches the Home: 100 Thanks Scroll

nepes' core value of "gratitude" is most powerfully experienced through the practice of writing the "100 Thanks Scroll." While daily expressions of gratitude are meaningful, dedicating an entire day to reflect deeply on gratitude allows employees to expand its breadth and depth. Especially during Family Month, employees write 100 messages of thanks to their loved ones—spouses, parents, and children—revisiting their appreciation for family. These scrolls are then personally delivered, helping to extend the company's core value of gratitude beyond the workplace and into the home.



Restoring Families and Building a Healthy Workplace

Father School / Marriage Preparation School

Believing that a healthy family directly contributes to performance, nepes offers various value-based education programs. These programs help employees recognize the importance of family and realize that the company cares not only about work but also about their home lives. For unmarried employees, nepes runs a Marriage Preparation School to support the first steps toward building a family. For those with children, the Father School provides valuable time to learn how to fulfill their roles as family leaders.





22

One Line of Empathy





100 Thanks Scroll

NDIX

LABOR RIGHTS

A core value for sustainable growth at nepes, respecting and safeguarding the human rights of all members is a fundamental and essential value for sustainable development. The company complies with labor laws in the regions where it operates and strives to ensure a dignified life for its employees through job stability. nepes is committed to creating a work environment that embraces diversity, recognizing differences in race, nationality, gender, and disability.

Operation of Internal Regulations for Labor Rights nepes has established internal regulations to respect and protect human rights. Provisions related to labor rights—such as the prohibition of forced labor, prohibition of child labor under the age of 15, and prohibition of discrimination based on race, nationality, gender, or disability—are included in the company's code of ethics and employment rules.

nepes Labor Human Rights Regulations %



Operation of the Labor-Management Council nepes continuously strives to build a cooperative relationship based on mutual respect and trust between management and employees. Each business unit within the nepes Group operates a labor-management council, through which consensus is formed on major company issues and changes in the working environment, and opinions are exchanged between management and employees.

Operation of Human Rights Grievance Channel

nepes operates a reporting channel to resolve human rights grievances related to employees and partner companies.

Handling of Grievance Complaints

Number of Reports	Cases Handled	Resolution Rate
15	15	100%

Diversity of Members

nepes aims to create an organizational atmosphere that acknowledges and respects the differences of each member. When the diversity and capabilities of members are shared and demonstrated, organizational synergy can occur, providing better technology and services.

GenderDiversity

nepes is committed to creating an environment where everyone can fulfill their roles and grow as leaders, regardless of gender. The company maintains a balanced workforce, with a similar ratio of male and female employees.

Gender Composition of Employees (%)

Category		2022	2023	2024
	Overall	52.92	51.25	52.95
Male	Senior manager	6.09	6.56	6.72
	Manager	11.77	13.3	12.99
Female	Overall	45.1	48.75	47.05
	Senior manager	0.33	0.37	0.36
	Manager	2.8	3.51	3.09

Age Diversity

nepes' members span a wide range of age groups, from their 20s to over 50s. To foster a culture of open communication where diverse opinions are shared regardless of age, All employees at nepes are referred to as "star." Additionally, various initiatives such as the Junior Board and Reverse Mentoring are in operation.

Percentage of nepes Members by Age Group (%)

Category	2022	2023	2024
Under 30	22.3	19.39	21.89
Ages 30~50	64.12	66.11	63.67
Over 50	13.58	14.5	14.44

Expansion of Employment for People with Disabilities

In 2022, nepes established 'nepes rua', a standard business facility for people with disabilities. 'nepes rua' provides a variety of quality jobs for people with disabilities, such as orchestra performances, inhouse cafe and convenience store operations, and IT repairs and sales. In 2024, the employment rate for the disabled was 3.4%, exceeding the statutory mandatory employment rate of 3.1%.

LABOR RIGHTS

Employee Benefits Program nepes supports a variety of employee benefits programs to enhance quality of life, increase job satisfaction, boost morale, and promote work engagement. Moving forward, the company will continue to develop diverse programs with thoughtful care to create a healthy and enjoyable workplace.

Living Support	 Commuter Buses In-house cafeteria Dormitory support and partial housing allowance Workplace daycare center Educational support for children (tuition and entrance fees) Support for family events(e.g. weddings, funerals) Partnerships with nearby lifestyle service providers
Leisure Support	Company training center and resort accessClub activitiesBirthday leave
Medical Support	Health check-ups In-house health clinic
Welfare Points	Welfare points system
Others	 52-hour workweek system Flexible work system (staggered hours, remote work, reduced working hours) Parental leave Family care leave Half-day and quarter-day leave system

Family-friendly Company

On December 24, 2024, nepes received the "Family-Friendly Company" certification from the Ministry of Gender Equality and Family. This certification is awarded to companies that exemplarily operate family-friendly policies, enabling employees to balance work and family life.

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"Family-friendly Company" certification

Recognized as an Excellent
Workplace without Discrimination

On December 5, 2024, nepes was recognized as an excellent workplace without discrimination at the "2024 Win-Win Cooperation and Creation of a Workplace without Discrimination Awards Ceremony" hosted by the Labor-Management Development Foundation. nepes received the Secretary-General's Award for its contribution to fostering a discrimination-free workplace by converting partner company employees to regular positions in 2022.





nepes Welfare Points Mall

MUTUAL GROWTH

nepes is committed to building sincere partnerships and trust with its partner companies based on fair trade and mutual cooperation. We aim to realize shared ESG values with our partners and establish a sustainable supply chain.

The Code of Conduct for **Partner** Companies

Selection &Evaluation of Partner Companies

Responsible Resource **Procurement** "The Code of Conduct for Partner Companies" is a guideline that encourages voluntary participation from partner companies. It has been supplemented with provisions on protecting the human rights of partner company employees and prohibiting the use of conflict minerals. This code is publicly available on our website to promote compliance from the perspective of a sustainable supply chain.

The code of conduct for partner companies %



To ensure supply stability and sustainability, nepes evaluates and manages the competitiveness of partner companies based on factors such as quality, delivery timelines, market competitiveness, and pricing. Companies that do not meet certain standards are not automatically excluded from transactions. Furthermore, after registration, partner companies are regularly evaluated and monitored on aspects such as ethics, fairness, worker protection, and legal compliance.

nepes complies with regulations regarding the use of conflict minerals such as Gold, Tantalum, Tungsten, and Tin. Conflict minerals refer to products that support armed groups in the Democratic Republic of Congo or neighboring countries (Sudan, Uganda, Rwanda, Burundi, Tanzania, Angola, Central Africa) or cause labor/human rights violations and environmental damage.



Conflict Mineral Non-Use Agreement

We collect a 'Conflict Mineral Non-Use Agreement' from our partner companies during registration. If a partner company uses conflict minerals, they cannot be registered. We encourage our partners to verify the origin of minerals from the list provided by the Responsible Business Alliance (RBA). Moreover, nepes regularly checks the usage of conflict minerals by our partners.

Sustainable Partnership with Suppliers

nepes places ethical responsibility and sustainability at the core of its dealings with suppliers. To this end, it has established and shared a "Supplier Code of Conduct" with all partners. This code covers all areas of ESG and aims to strengthen trust-based partnerships with suppliers.

1. Ethical & Fair Trade

Suppliers must ensure transparent operations, comply with anti-corruption principles, and avoid unfair competitive practices.

2. Quality & Supply Chain Management

Unauthorized raw materials are prohibited, and suppliers are encouraged to ensure top quality through audits and quality control.

3. Human & Labor Rights Protection

Suppliers must prohibit child and forced labor, ensure non-discriminatory employment, and provide fair working hours and wages.

4. Environmental & Safety Compliance

Suppliers set standards for managing GHGs, water, waste, and chemicals, and support ecofriendly operations and safety systems.

5. Risk Management & Training

ESG risks are proactively managed through training programs, with response plans in place for major issues.

6. Whistleblower System & Protection

Anonymous reporting is supported, with strict confidentiality and anti-retaliation measures to protect whistleblowers.

협력회사 행동규범

Supplier Code of Conduct (Revised in July 2022) 조심하사 네페스

SOCIAL CONTRIBUTION

nepes promotes various social contribution activities to practice sharing management with neighbors and society. Through these efforts, we contribute to building a community where the local economy thrives and everyone grows together in happiness. We will continue to share joy with the local community and grow together.

nepes Social Contribution **Main Activities**



· Donation to academic development funds

- · Scholarships for middle · high shcool in Chungbuk province
- · Support for low-income and marginalized groups
- Regular support for social welfare organizations : Hyenung Children's Home, Samsung Regional Child Center, Korea Association on Intellectual and **Developmental Disabilities**

Diverse Donations

- · Emergency relief support for domestic and overseas disasters
- · Support for culture and the arts
- · Support for research institutions and religious organizations
- · Support for hospitals and medical care
- · Item Sharing / Book Donation / Blood Donation



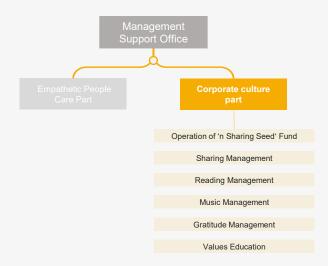
Support for **Social Welfare Organizations**

- · Korean Red Cross
- · Community Chest of Korea
- World Vision
- · ChildFund Korea
- · Miral Welfare Foundation
- · Samaritan's Purse
- · Chungbuk Welfare Foundation (Yongam Community Welfare Center)
- · Chungbuk Association on Intellectual and Developmental Disabilitie

Operation of Sharing Management Dedicated **Organization** nepes actively participates in sharing management activities and fosters an organizational culture to address various social issues, based on the highest standards of ethical and moral behavior as outlined in Article 5 of the nepes Code of Ethics, serving as a model for national and social development. The Sharing Management Dedicated Organization operates under the "Management Support Office - Corporate Culture Part" to encourage employee participation in social contribution activities. As part of these efforts, employees are recognized for participating in volunteer activities during working hours, and such activities are reflected in their individual KPIs. nepes also supports networking opportunities for voluntary participants through groups such as World Vision, Yongam Community Welfare Center, and internal volunteer clubs. At the beginning of each year, outstanding volunteers are honored with

Sharing Management Organization

the 'nepes Award'.



SOCIAL CONTRIBUTION



nepes rua Homepage %

Inclusive Workplace for the Independence and Growth of Individuals with Developmental Disabilities, nepes rua

nepes rua is a certified standard workplace for persons with disabilities, established by nepes to support the independent growth of individuals with developmental disabilities. It is an inclusive workplace where people with and without disabilities collaborate to build a healthy corporate culture. Beyond simply providing jobs, nepes rua enables individuals with developmental disabilities to fulfill meaningful social roles through diverse tasks, promoting respect and inclusion.

In March 2022, nepes signed a business agreement with the Korea Employment Agency for Persons with Disabilities and launched the Rua Orchestra. In 2023, the orchestra held 71 performances at nepes sites, government offices, special schools, and local welfare institutions, and won the grand prize at Korea's largest music festival for individuals with developmental disabilities (GMF). In 2024, it continues to contribute to disability awareness through collaborative performances with special schools and cultural activities such as shadow plays.

Additionally, nepes rua operates an in-house café and convenience store, allowing employees with disabilities to interact directly with customers and gain job experience. Through an integrated work environment supported by job assistants, the organization fosters values of collaboration and respect. Grounded in people-centered management and ESG principles, nepes aims to build a society where everyone is respected, and nepes rua continues to grow as a platform for independence and inclusion.







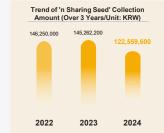
SOCIAL CONTRIBUTION

Operation of 'n Sharing Seed' Fund

(Employee Donation Program)

Since 2009, nepes has been operating the 'n Sharing Seed' fund, continuously conducting sharing activities. 'n Sharing Seed' is a fund accumulated by employees voluntarily deducting a portion of their monthly salary for social contribution activities. Currently, about 40% of all employees participate. The company matches the amount accumulated by employees on a 1:1 basis. Despite the burden of high inflation and challenging household economic conditions in 2024, voluntary donations from employees continued, resulting in a fund of KRW 122,559,600 for the year and a cumulative total of KRW 1,293,032,993. nepes has utilized the n Sharing Seed fund to support international emergency relief efforts and local community disaster recovery. The fund has also been used to provide scholarships for students growing up in difficult environments and to sponsor programs for children with disabilities, helping to address gaps in the social welfare system.





Achievements of the 'n Sharing Seed' Fund in 2024

Category	Donation Recipient	Details of Donation
	Red Cross	Monthly donation of 500,000 KRW
	Hyenung Childcare Center	Monthly donation of 500,000 KRW
Regular	Samsung Child Welfare Center	Monthly donation of 500,000 KRW
	ChildFund Korea (i-Reader Sponsorship)	Monthly donation of 500,000 KRW
	World Vision Dream Support Program	Monthly donation of 1,000,000 KRW
	Korean Red Cross, Chungbuk Branch	Donation of 1,000,000 KRW
	Cheongju City Traditional Toilet Improvement Project	Donation of 5,000,000 KRW
Non- Regular	Anniversary Flea Market Bazaar	Donation of 7,300,000 KRW
5	"Warmth of Love" Briquette Sharing	Donation of 3,000,000 KRW
	Children's Day Gift Kits for Vulnerable Groups	Donation of 10,000,000 KRW

* Based on nepes group companies

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Operation of Employee-**Participation** Volunteer **Programs**

Community Revival Volunteer **Activities**

nepes takes the lead in building a cyclical ecosystem by continuously sharing with our neighboring communities or vulnerable groups. Beyond simple material donations, sponsorships, or one-time volunteer activities, we operate various employee-participation volunteer programs to fulfill our role as a responsible corporate citizen.

nepes has been conducting volunteer activities for the local communities where our business sites are located. In 2024, activities included making kits for the holidays for elderly living alone, Kimjang (kimchi-making) volunteer activities for local farmers, lunchbox services, gift sharing for Children's Day, and more. Specifically, we have actively participated in improving the local community environment by carrying out residential environment improvement projects, Plogging and the Good Cycling campaign.

Volunteer Activities (2024)

Jan New Year Tteokguk (Rice Cake Soup) Serving Feb Support for Students with Disabilities

Mar Traditional Toilet Improvement Project

Apr Sponsorship for "Chungbuk i-Reader" Program

May Support for the "Dreaming Children" Program

Jun Housing Environment Improvement for Vulnerable Groups Dec "Light of Hope" OCC Gift Packing Volunteer

Jul ' "Summer Nourishment" Samgyetang Sharing Aug Donation of Travel Bags to Low-Income Families

Sep "Chuseok Sharing Gift" Kit Volunteer

Oct Support for Flea Market

Nov "Warmth of Love" Sharing Program



INFORMATION PROTECTION

As the influence of information grows, it is becoming an essential asset for companies. Consequently, there are diverse methods of misuse, damage, leakage, and alteration of information by unauthorized persons. nepes manages internal security systematically, operates related regulations and guidelines to prevent personal information leaks, and conducts education to enhance members' security awareness. Furthermore, following the implementation of the Information Security Mandatory Disclosure system in 2021, nepes has been disclosing related content on the KISA Information Security Comprehensive Portal.

Security Management **System**

> Security **Activities**

Personal Information **Protection Policy**

nepes has a dedicated Chief Information Security Officer (CISO) to systematically and intensively protect information. Moreover, we operate various guidelines and plans, including Information Security Organization Operation Guidelines, User Security Guidelines, Personal Information Internal Management Plans, Information Security Policies, and Information Security Pledge. nepes' internal regulations include the CEO's information security declaration and the Information Security Code of Conduct, which are shared with all members through the groupware system.

To prevent external security threats and internal information leakage, a firewall system has been established. nepes operates the firewall system by distinguishing between the bandwidth of major networks like office and production site servers. Through this firewall system, the use of portable storage devices like USBs and social networking services (SNS) like KakaoTalk is prohibited without the permission of the information security department. Moreover, nepes operates security solution systems, including the IPS (Intrusion Prevention System), APT (Advanced Persistent Threat) security solution, and web firewall, to prevent information breaches from external sources.

nepes retains a Personal Information Internal Management Plan policy to safely process and report the personal information of various stakeholders. When handling personal information, the company ensures that the information is not lost, stolen, leaked, altered, or damaged by implementing administrative, technical, and physical measures.

Main Content of the Personal Information Internal Management Plan

- 1. Establishment and implementation of the internal management plan
- 2.. Duties and responsibilities of the personal information protection manager
- 3. Collection/use of personal information
- 4. Technical and administrative safety measures for each processing stage of personal information
- 5. Installation/operation of video information processing devices
- 6. Regular self-audits
- 7. Response and remedies for personal information breaches

Information Security **Education and Training**

Every year, nepes' information security practitioners provide information security training for employees. The content includes information security and business secrets, information security rules, and In 2024, we personal information protection. conducted personal information protection education for a total of 1,142 people. We also share daily IT security trends (Security News) and run monthly security promotion campaigns to enhance employees' awareness of information security.



Information Protection Practice Rules(2024.01)

* Based on Jun 2024.06

Information Security Training Content

Information Security and Business Secrets	Definition of information security, methods of business secret leakage, and damages
Information Security Rules	Company-wide protection regulations, user security guidelines, employee badge management, ransomware, phishing emails
Personal Information Protection	Types of personal information, violations of security regulations, and penalties

nepes, as a company subject to the Information Security Mandatory Disclosure, has been disclosing its information security status on the 'Information Security Comprehensive Portal' since 2021. In 2024, the company invested 5.8% of the total IT investment amount in the information security sector, thereby enhancing physical security.

Investment in the Information Technology Sector 4.495.067.882 KRW Investment in the Information Security Sector 261,628,818 KRW Production system improvement, Main Investment Items Al utilization, etc. Information Technology Department Personnel 46.5 Personnel

Personal Information **Breaches and** Regulations

Information

Security Status

For the past five years, nepes has no record of violating laws/regulations related to personal information management and operation, resulting in any penalties.

Category	2020	2021	2022	2023	2024
Number of Personal Information Breaches and Regulations	0	0	0	0	0
breaches and Regulations					



•	BOARD OF DIRECTORS	31
,	AUDIT SYSTEM	33
	ETHICS AND COMPLIANCE	34





BOARD OF DIRECTORS

nepes recognizes that an independent and healthy governance structure is the foundation for long-term enhancement of corporate value and the happiness of stakeholders. We are continually striving to establish a more robust governance system.

Composition of the Board of Directors

> Composition Status of **Board of Directors**

According to Article 29 of the nepes Articles of Association, the board consists of directors ranging from three to ten members. To reflect the perspectives of various stakeholders in the corporate management process, more than one-third of the board members are outside directors as of December 2024. According to Article 38 of the Articles of Association, the board decides on statutory and constitutional resolutions, proposals requiring shareholder approval, and other significant business matters.

* Based on Dec 2024

Name	Expertise	Major Experience
Byung-Koo Lee	Management	Current: CEO & Chairman Former: LG Semiconductor
Chang-Woo Lee	Management	Current: CEO & Chairman
Sang-Jae Lee S	Semiconductors	Current: Executive Director of Business Development Division Former: Korea City Bank
Hee-Gook Lee S	Semiconductors	Current: Outside Director at GS Construction Former: LG Group
Won-ho Kim	Medical	Current: Professor at Yonsei University College of Medicine Former: Resident at Severance Hospital
	Byung-Koo Lee Chang-Woo Lee Sang-Jae Lee \$	Byung-Koo Lee Management Chang-Woo Lee Management Sang-Jae Lee Semiconductors Hee-Gook Lee Semiconductors

Operation of the Board of **Directors**

nepes convenes the board meetings for financial statement approvals, regular shareholder meetings, and investment approvals. According to Article 37 of the nepes Articles of Association, the CEO or a director designated by the board calls for a board meeting, notifying each director of the meeting date, location, and agenda three days in advance. In case of urgent matters, directors are promptly informed for decision-making.

Category	Main Contents of the Board of Directors Operation Rules
Number of	Article 29 (Number of Directors and Auditors)
Directors	$\ensuremath{\textcircled{1}}$ The company shall have between three and ten directors, with at least one-quarter being outside directors.
Composition and Convening of the Board of Directors	Article 37 (Composition and Convening of the Board of Directors) ① The board of directors is composed of directors and decides on significant company matters. ② The board of directors is convened by the CEO or a designated director, notifying each director and auditor three days in advance. However, the convening procedure can be omitted with the consent of all directors and auditors. ③ The chairman of the board of directors shall be the one with the authority to convene the board of directors as stipulated in Paragraph 2.
	Directors must report the status of their duties to the board of directors at least once every quarter.
Decision-making method of the Board of Directors	Article 38 (Decision-making Method of the Board of Directors) ① The decisions of the board of directors require the attendance and consent of the majority of directors. ② Directors with a particular interest in the board's decision cannot exercise their voting rights. ③ The board of directors can allow directors to participate in decisions through telecommunication means that simultaneously transmit video and audio. In such cases, these directors are considered to have attended in person.
Minutes of the Board of Directors	Article 39 (Minutes of the Board of Directors) ① Minutes must be prepared for board of directors' decisions. ② The minutes should record the agenda, summary of proceedings, results, dissenting opinions, and reasons for dissent. All attending directors and auditors should sign or affix their seal to the minutes.

BOARD OF DIRECTORS

Activities of the Board of Directors

In 2024, nepes convened the board of directors 10 times and resolved 13 approved items. The board of directors recommends a 100% attendance rate unless there's a special reason, and the attendance rate for 2024's board meetings stood at 87%.

nepes' board of directors is actively working to achieve a 100% attendance rate in 2024 by employing various channels like online platforms, telecommunication, and email to notify and share meeting dates and agendas more efficiently.

Before each board meeting, the agenda is shared with the board members to provide a comprehensive understanding of its background and necessity. If members have alternative opinions, preliminary coordination ensures smooth board operations.

Category		2023	2024
	Overall	82%	87%
Attendance Rate	Inside Director	88%	98%
	Outside Director	70%	60%
Number of Meetings		10	10
Number of Proposed Item(Approved)		18	12

Director Independence Major business decisions and task execution of the company are made through the board's review and decision. nepes also have board operation regulations in place to prevent unilateral management by major shareholders and to protect minority shareholders from potential harm.

Board of Directors Expertise and Diversity nepes continuously strives to ensure the expertise and diversity of board members. The three internal directors of nepes have high expertise in company management and the semiconductor industry, closely related to company operations like management, finance, and marketing.

nepes is committed to appointing external directors without bias to ensure diversity. The two external directors of nepes, experts in the semiconductor and medical fields, actively participate in the board with diverse perspectives.

Appointment and Tenure of Directors According to Articles 30 of the Articles of Association and 382 of the Commercial Act, the directors of nepes are appointed by a resolution of the shareholders at the general meeting. A director's term cannot exceed three years. However, if the term expires before the regular general meeting regarding the final settlement, the term is extended until the end of that meeting.

Director Remuneration The remuneration for nepes directors is executed within the total limit of director compensation approved by the general meeting, according to Article 40 of the Articles of Association. The limit for director compensation approved at the 2024 general meeting stands at KRW 4 billion. The total amount of remuneration paid to directors is approximately KRW 2.5 billion, which includes the salaries paid to executives who resigned during the year.

(Unit: KRW 1 million)

Compensation for Board Members in 2024	Number of Directors	Total Amount Paid	Average Compensation Per Person
Inside Director	3	2,862	954
Outside Director	2	100	50

AUDIT SYSTEM

nepes operates an audit system capable of monitoring and investigating its accounting, financial status, and overall company operations.

Audit

nepes' auditor, as a member of the board of directors, attends board meetings and can independently supervise the directors' duties. If necessary, the auditor can receive business-related reports from the company. As of the end of March 2024, nepes has one auditor, and the duties of the auditor are determined by Article 35 of the Articles of Association.

Auditor's **Expertise** nepes continuously strives to ensure the expertise of its auditor. Jong-hoon Yoon, an auditor of nepes, is an expert in accounting and finance and has worked for the National Tax Service for over 30 years. His significant roles include serving as the Head of the Busan Regional Tax Office and the Seoul Regional Tax Office.

Audit Composition



Category	Auditor
Name	Jong-hoon Yoon
Expertise	Accounting, Finance
Major Experience	Current: Auditor at Nepes Former: Head of Seoul Regional Tax Office

Audit Support Organization

Department Name	Number of Employees	Position (Years of Service)	Major Activities
Finance & Accounting Team Internal Accounting Team Audit Team	14	Team Leader (1 person), Team Members (13 people) (Average service months: 91)	Support for company management activities, general meetings of shareholders, board of directors, and overall management-related audit tasks

Internal Accounting Control System

nepes adheres to Article 8 of the "Act on External Audit of Stock Companies" (hereinafter referred to as the "Act"), Article 9 of the Enforcement Decree of the same Act (hereinafter referred to as the "Decree"), and Article 6 of the "Regulations on External Audit and Accounting" (hereinafter referred to as the "External Audit Regulations"). Based on these regulations, we have established policies and procedures necessary for the design, operation, evaluation, and reporting of the internal accounting control system (hereinafter referred to as the "internal accounting control system"). By designing and operating a reasonable and effective internal accounting control system, we aim to enhance the reliability of our financial statements.

	및 내부회에관에자의 리메도 운영실에보고서

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Audit Report on Internal Accounting Control System

Responsible Person	Position	Job Responsibilities	
Jong-hoon Yoon	Auditor	Evaluation & Reporting of Operational Status	
Hyun-kyu Lee	Division Director	Design & Operation of Internal Accounting Control System Design & Operation	
Joon-geun Kim	Section Chief	Management & Evaluation of Operational Status of Internal Accounting Control System	
Hyo-jin Kwon	Section Chief	Development, Application, & Operation of Information System	

Audit Report on Internal Accounting Control System

nepes' full-time auditor assessed the design and operation of our internal accounting control system for the fiscal year ending on December 31, 2024. As of December 31, 2024, it was determined and reported that our internal accounting control system was effectively designed and operated from a perspective of significance, based on the standard internal accounting control system.

Disciplinary Actions for Violation of Internal **Accounting** Rules

Violation Date	Violator	Violation Content	Disciplinary Action	Disciplinary Date
-	-	-	-	-

ETHICS AND COMPLIANCE

nepes recognizes the contemporary importance of ethical and compliance management. We aim for a transparent and clean corporate culture, striving to fulfill social responsibilities by respecting our workforce, establishing a fair trade order, and performing our duties ethically and legally.

Practical System for Ethical Management

> Code of Ethics

nepes aspires for free and fair competition, building mutual trust and collaboration with all stakeholders in the pursuit of mutual benefits related to employee tasks. Additionally, the 'nepes Ethical Management Regulations', which contains specific ethical management practices and quidelines, is announced on our internal bulletin board. We are committed to preventing unethical incidents and enhancing the ethical awareness of our entire staff through programs and institutional operations.

The nepes Code of Ethics is a condensed version of our ethical management principles, established to maintain the highest professional and personal ethical standards by nepes employees in their relationships with customers, colleagues, suppliers, competitors, government, and social organizations.

nepes Code of Ethics

Every nepes employee:

- Complies with all relevant regulations,
- 2 Treats everyone involved in their work equally, respecting their rights and dignity,
- 3 Neither seeks nor offers any unfair benefits,
- 4 Refrains from any behavior that may harm the reputation of nepes or other employees,
- 6 Actively upholds the highest levels of ethical and moral conduct, serving as a model for national and societal development.

Ethical Regulations The ethical regulations consist of responsibilities and duties towards customers, shareholders, employees, and business partners, as well as the state and society. All nepes employees and business locations conduct their operations based on these regulations. They are also available for viewing on the nepes website, ensuring that stakeholders can also adhere to them.

nepes Ethical Management Internal Regulations

- 1. Ethical Regulations
- 2. Guidelines for Practicing Ethical Regulations
- 3. Operating Regulations for Internal Reporting System
- 4. Partner Company Code of Conduct

Organization and Operation of Ethical Management

nepes' dedicated ethical management department is guaranteed independence in its operations by the management. It supports transparent business activities by reporting major issues related to ethical management to auditors and the CEO.

Ethical Management **Education and Promotion**

nepes provides continuous ethics management training for all employees and executives. For new hires, ethics training is designated as a mandatory part of the onboarding process. During the first to third quarters of 2024, ethics education was conducted quarterly for office and technical staff, covering topics such as general ethics, sexual harassment prevention, and corporate ethics. The training was delivered through enhanced face-to-face sessions based on real-life cases, which significantly improved engagement and empathy. Additionally, to strengthen employees' commitment to ethical practices, nepes promotes ethics campaigns through the company bulletin board and continues to extend these campaigns to partner companies as well.

Dedicated Department for Company Regulations

nepes is committed to fulfilling our obligation to comply with laws and regulations, acknowledging the increasing emphasis on corporate social responsibility and legal compliance. To minimize the impact on the company due to unintended legal violations and to increase each department's compliance rate, we established a department dedicated to company regulations. This department continuously monitors the introduction or modification of laws, and whenever there's a need for updating our regulations, they collaborate with the responsible departments to reduce risks.

Ethics Reporting **System**

Ethics Reporting System Operation

nepes strives to establish an ethical corporate culture and enhance business transparency. We accept reports of unethical behaviors, such as unfair business practices, undue demands, and solicitation or acceptance of bribes, through various channels like mail, phone, and email. For convenience, we have established the 'Ethics Reporting System' on the nepes Ethical Management website, which also allows for anonymous reporting.

Reporting Channels

Website	www.nepes.co.kr/kr/esg/unethical_information.php
Email	ethics@nepes.co.kr
Tel	043-240-8496
Mail	nepes, 28116, 587-32 Gwahaksaneop 2-ro Ochang-eup, Cheongwon-gu, Cheongju-si, Chungcheongbuk-do

Protection of Reporters and Report Processing

nepes strictly protects the identity of the reporter and ensures that they do not face any disadvantages or discrimination due to their report. We operate a whistle blower protection system by revising and updating the internal reporting system regulations. Every year, we monitor for any employment condition differences or disadvantages due to retaliatory actions against the reporter. Any attempts to identify the reporter are strictly prohibited. If such attempts are detected or if any direct or indirect harm is inflicted on the reporter, they can request corrective and protective measures. Individuals responsible for causing harm or disadvantage to the reporter will face disciplinary actions.

The organization in charge of ethics reporting initiates an immediate investigation on received reports if deemed necessary, determining violations of ethical management. The reporter is informed about the results of the investigation and, if necessary, disciplinary measures are reported to the personnel committee. The results of the ethics report investigation and disciplinary actions are publicly disclosed on the company's groupware bulletin board.

Report Processing Procedure

	3	
Report Reception	0	Website/Phone/E-mail/Mail/Face-to-face
Report Classification	n 🛇	Decision on the investigating entity based on the rank of the subject and the severity of the matter
Investigation Initiatio	n🛡	Involvement of related departments if necessary
Result Reporting	0	Review of investigation results, reporting/approving action suggestions, additional investigation if insufficient
Follow-up Actions		Feedback on results (upon request), disciplinary referral if a disciplinary reason arises



Category	2022	2023	2024
Number of Reports	1	1	2
Case Resolution Rate	100%	100%	100%

Ethical Management Index **Evaluation**

nepes conducts an anonymous survey of its employees at least once a year to diagnose the level of ethical management practice and ethical awareness, aiming to uncover areas of improvement and promote the establishment of ethical management. The evaluation indicators have been developed in-house, referencing the results of the nationwide ethical index evaluation of public institutions under the Ministry of Land, Infrastructure, and Transport. The evaluation items are categorized into nepes' ethical management infrastructure and operation system, which is a comprehensive ethical management practice system, and the level of ethical awareness, which measures the ethical consciousness of members in various sectors, such as economic and legal responsibilities. Based on the evaluation results, we plan to strengthen ethical management education and promotional activities and activate in-house ethical management practice programs.



Ethical Management Education and Pledge of Practice

When drafting employment contracts for new hires, nepes ensures that they also draft a pledge to practice ethical management, aiming to foster a consciousness of ethical management.

Violation of Governance Laws/Norms Over the past five years, nepes' management has had no record of violating laws or norms, and we continuously strive for transparent business operations.

	2020	2021	2022	2023	2024
Type 1-Punishments include criminal penalties, fines, administrative fees, etc.	0	0	0	0	0
Type 2-Penalties include administrative fines, surcharges, enforcement fines, etc.	0	0	0	0	0



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ESG MANAGEMENT DATA

Environment

GHG Emissions

Items		2022	2023	2024
GHG Emissions Intensity (per unit of revenue)		6.87	8.77	7.70
Total GHG Emissions (tCO2eq)		28,665	28,697	25,889
Second Emissions (tCO2em)	Semi. Division	2,336	1,842	1,917
Scope1 Emissions (tCO2eq)	EM Division	-	55	56
Sanna Francisco (tCO2an)	Semi. Division	24,853	24,883	21,940
Scope2 Emissions (tCO2eq) EM Division		1,476	1,917	1,976
Denominator for Emissions Intensity (Revenue in KRW 100 million)		4,171	3,273	3,363

Energy Consumption

Items	2022	2023	2024
Energy Intensity (per unit of revenue)	0.13	0.15	0.15
Total Energy Consumption (TJ)	549	505	507
Denominator for Energy Intensity (Revenue in KRW 100 million)	4,171	3,273	3,363

Waste Recycling Rate

Items		2022	2023	2024
Waste Recycling Rate		88%	86%	88%
	Recycled	328.0	341.4	259.3
Waste from Business Site Emission Facilities (ton)	Incinerated	7.4	2.3	7.1
	landfilled	9.4	21.9	12.9
General Waste from Business Sites (ton)	Recycled	183.3	190.8	160.7
	Recycled	1,996.1	1,363.1	1,604.0
Designated Waste (ton)	Incinerated	17.9	15.5	21.7
	neutralization	318.3	264.4	223.8

Water Intake & Usage

Management item			2022	2023	2024
Water Intensity (per unit of revenue)			321.49	357.74	351.58
Total Water Usage(ton)			1,340,938	1,170,887	1,182,373
	Industrial	Withdrawals	327,500	343,208	388,747
Observation 4	musma	Consumption	359,036	367,832	420,283
Cheongju 1	Residentail	Withdrawals	4,888	5,240	6,448
	Residentali	Consumption	4,888	5,240	6,448
	Industrial	Withdrawals	781,908	649,465	574,418
Oh a sarahir O	industriai	Consumption	930,828	754,653	715,229
Cheongju 2	5	Withdrawals	20,844	14,722	14,996
	Residentail	Consumption	20,844	14,722	14,996
01		Withdrawals	344	1,071	407
Cheong-an	Water Supply	Consumption	344	1,071	407
E	0	Withdrawals	24,998	27,368	25,010
Eumseong Groundwater		Consumption	24,998	27,368	25,010
Denominator for Water Ir (Revenue in KRW 100 m			4,171	3,273	3,363

Water Pollutant Emissions

Management Item	BOD	тос	ss
2023 Emissions(ton)	5.15	10.69	11.35
2024 Emissions(ton)	3.39	10.76	10.8

Air Pollutant Emissions

Management Item	NOx	SOx	PM 2.5
2023 Emissions(ton)	1.77	0.38	0.80
2024 Emissions(ton)	2.31	0.18	0.95

Amount of Hazardous Chemical Usage

Management Item	2023	2024
Consumption(ton)	16,249.07	15,946.25

Chemical Emissions

Management Item	2023	2024
Emissions(ton)	9.70	7.97

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Number of Employees

Category	Unit	2022	2023	2024
Total employees	number	1,215	1,083	1,101

Member Diversity

Ca	tegory	Unit	2022	2023	2024
Disamalan	Male		52.92	51.25	52.95
By gender	Female		45.1	48.75	47.05
	Under 30	%	22.3	19.39	21.89
By age	Ages 30-50		64.12	66.11	63.67
	Over 50		13.58	14.5	14.44

Status of Female Managers

Category	Unit	2022	2023	2024
Senior Manager	%		0.37	0.36
Manager			3.51	3.09

Employee Education and Training Status

Category	Unit	2022	2023	2024
Training Hours per person	Hours	72	49	44
Training Cost per person	KRW 10,000	44	23	19

^{*}Since 2022, due to an increase in in-house training, the cost of training per employee decreased

Parental Leave Status

Category	Unit	2022	2023	2024
Employees who used a maternity leave	- Number	3	1	10
Employees who used a childcare leave	- Number	4	17	20
Return to work rate after childcare leave*	%	50	85	50

^{*}Rate of employees who worked for 6 months after returning to work among childcare leave users in the previous year

Voluntary Turnover Status

Category	Unit	2022	2023	2024
Voluntary Turnover	%	12	8	21

Occupational Accident

Category		Unit	2024
Occupational accident rate	Eumseong		0
	Chungju 1		0
	Chungju 2		0.17
	Subcontractor		0
	Eumseong	%	0
Accident rate	Chungju 1	70	0
	Chungju 2		2
	Eumseong		0
Lost time injury rate	Chungju 1		0
	Chungju 2		0.04

Percentage of Workers with Disabilities

Category	Unit	2024
Disabilities Employee Ratio	%	3.4

AWARDS

Awards

Award Date	Award Description	Presented By
1996.11.30	\$10 Million Export Tower	Korea International Trade Association
2005.07.11	Korean Technology Fast 50 Bronze Medal	Digital Times, Deloitte Korea, Korea Credit Information
2005.12.08	Asia Pacific Technology Fast 500	Deloitte
2006.10.19	Venture Business Silver Tower Industrial Award	Ministry of SMEs and Startups, Venture Business Association
2007.03.03	Taxpayer's Day Commissioner Award	National Tax Service
2010.12.06	Presidential Commendation for Large, Medium, and Small Business Cooperation	Ministry of Knowledge Economy, Ministry of SMEs and Startups
2011.11.09	Best Award for Sustainable Management	Ministry of Knowledge Economy, Ministry of SMEs and Startups
2011.11.10	Top 100 Great Companies to Work for in Korea	GWP Korea
2013.03.04	Taxpayer's Day Commissioner Award	National Tax Service
2015.05.29	Global CEO Award in International Management	Asia & Europe Future Society Association
2015.07.01	World Class 300 Company Certification	Ministry of SMEs and Startups
2016.06.28	Korea-China Management Special Award	Korean Marketing Association
2016.12.15	Human Management Grand Prize	Human Development Research Institute
2016.12.28	Next Generation World-Class Product Certification (WLP)	Korea Trade-Investment Promotion Agency
2017.08.21	Korean Small Business Leader Award	Korean Management Association
2017.11.22	President's Commendation for Regional Industrial Promotion	Ministry of Trade, Industry and Energy
2018.10.16	Prime Minister's Commendation for Leading 4th Industrial Revolution Companies	Ministry of Trade, Industry and Energy
2018.12.27	National Competitiveness Award in Manufacturing	Korean Marketing Association
2019.10.02	Selected as Excellent IR Company	Korea IR Association
2021.07.05	2021 Excellent Employment Company Certification	Chungcheongbuk-do
2021.09.18	Selected as Best HRD Company	Ministry of Employment and Labor, Ministry of Trade, Industry ar Energy Ministry of SMEs and Startups, Ministry of Education
2021.11.04	Minister's Award for Excellent Reading Management Workplace	Ministry of Culture, Sports and Tourism
2021.12.15	ESG Management CEO Award	Thanks Share Research Institute
2022.01.10	Selected as Outstanding SME	Ministry of Trade, Industry and Energy
2022.11.09	Selection of Next-Generation World-Class Product (Fan-out Package)	Ministry of Trade, Industry and Energy
2022.11.17	Selected as Top 10 Lighthouse Company	Ministry of Trade, Industry and Energy
2022.11.20	Gold Industrial Medal Award	Ministry of Trade, Industry and Energy
2023.01.12	'Cocoa Fab' is selected as Hall of Fame of Korea Brand 2023	The Institute for Industrial Policy Studies
2023.11.09	Current World-Class Product Certification (WLP)	KOTRA
2024.12.09	Selected as an Excellent Workplace without Discrimination	Ministry of Employment and Labor
2024.12.24	Certified as Family-friendly Company	Ministry of Gender Equality and Family

AFFILIATED ORGANIZATIONS

Membership in Major Associations and Organizations

Federation of Middle Market Enterprises of Korea	Korea Semiconductor Industry Association
Korea Nano Industry Association	Korean Red Cross Corporate Group RCSV
The Korean Microelectronic and Packaging Society	UCle(Universal Chiplet Interconnect Express)
Korea World Class Enterprise Association	Korea Management Development Institute
Chungbuk Semiconductor Industry Promotion Council	Chungbuk Economic Forum

Major Certifications

Certified Business Locations	Certification Content
	QMS-IATF 16949
	EMS-ISO 14001
	OHS-ISO 45001
Cheongju 1 & 2 Campus	SEC Eco-Partner
	AEO(Exporter/Importer)
	SONY GP
	ANSI/ESD S20.20-2021
	QMS-IATF 16949
Eumseong Campus	EMS-ISO 14001
Euroseong Campus	OHS-ISO 45001
	AEO(Exporter/Importer)
	QMS-ISO 9001
Cheong-an Campus	EMS-ISO 14001
	OHS-ISO 45001

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		Disclosure Items	Location	Remarks	
Reporting Theme	Number Indicator Name		Report	UN SDGs	
	2-1	Organization details	4		
Organizational Profile	2-2	Entities included in the organization's sustainability reporting	2		
	2-3	Reporting Period, frequency and contact point	2		
Activities and	2-6	Activities, value chain and other business relationships	4-5/11	9-3	
Employees	2-7	Employees	23/38		
	2-9	Governance Structure and Composition	31		
	2-10	Nomination and selection of the highest governance body	32		
Governance	2-11	Chair of the highest governance body	31		
Governance	2-16	Communication on Critical Concerns	32		
	2-17	Collective Knowledge of the Highest Governance Body	31		
	2-19	Remuneration Policies	32		
	2-22	Statement on Sustainable Development Strategy	3		
	2-26	Mechanisms for seeking advice and raising concerns	23,35		
Strategy	2-27	Compliance with laws and regulations	10,29,35	16-5	
	2-28	Membership Associations	39		
	2-30	Collective Bargaining Agreements	23	8-6	
	302-1	Energy Consumption within the Organization	12,37		
Energy	302-3	Energy Intensity	12,37		
	302-4	Reduction of Energy Consumption	12,37	7-3	
	303-3	Water withdrawal	13,37		
Water and Effluents	303-4	Water Discharge	13,37	3-7	
	303-5	Water Consumption	13,37	3-7	
	305-1	Direct (Scope 1) GHG emissions	12,37		
	305-2	Energy indirect (Scope 2) GHG Emissions	12,37		
Emission	305-4	Greenhouse Gas Emissions Intensity	12,37	13-3	
	305-5	Reduction of Greenhouse Gas Emissions	12,37	13-3	
	305-7	Nitrogen Oxides (NOx), Sulfur Oxides (SOx), and and Other Significant Air Emissions	13,37	3-7	

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		Disclosure Items	Location	Remarks
Reporting Theme	Number	Indicator Name	Report	UN SDGs
	306-3	Amount and Types of Waste Generated	13,37	
Waste	306-4	Transition at the Waste Stage	13,37	
	306-5	Waste Treatment Methods	13,37	12-5
	401-1	New employee hires and employee turnover	19,38	
Employment	401-2	Benefits provided to full-time employees that are not provided to temporary or parttime employees	24	
	401-3	Parental Leave	38	3-5
	403-1	Occupational health and safety management system	16	
	403-2	Hazard identification, risk assessment, and incident investigation	18	
Occupational	403-5	Worker training on occupational health and safety	17	
Safety and Health	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	17	
	403-8	Workers covered by an occupational health and safety management system	16	3-1
	403-9	Work-related injuries	38	3-3
Training and	404-1	Average hours of training per year per employee	20,38	4-3
Education	404-2	Programs for upgrading employee skills and transition assistance programs	20,21	4-3
Diversity and Equal Opportunity	405-1	Diversity in Governance Bodies and Employees	23,38	5-4,8-5,10-3
Non-discrimination	406-1	Cases of Discrimination and Remedial Actions	23,35	8-6
Supplier Social Assessment	414-1	New suppliers that were screened using social criteria	18,25	

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