

HS Hyosung Advanced Materials Corporation

Safety and Health Management Guidelines



Safety & Health Team

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01. Overview

01) Purpose and Targets

HS Hyosung Advanced Materials Corporation (hereinafter “the Company”) declares the Safety and Health Management Guidelines to prevent potential accidents across the entire scope of business operations, including the supply chain, business sites, distribution networks, and sales channels, while providing a safe and healthy work environment to ensure the sustainable value of life.

The Safety and Health Management Guidelines have been established based on safety and health management strategies and objectives that include Korea and international safety and health regulations, safety and health management standards and guidelines (such as ISO 45001 and Korea Occupational Safety and Health Agency or KOSHA), and the Process Safety Management (PSM) System.

- ※ Related Document 01. Environment, Safety, and Health Management Manual
- ※ Related Document 02. Safety and Health Management Regulation
- ※ Related Document 03. Health Management Regulation

02) Scope of Application

The Safety and Health Management Guidelines apply to all Korea and international business locations of the Company. The Company encourages suppliers, partners, and stakeholders in the supply chain to comply with the Safety and Health Management Guidelines and jointly promotes various activities, such as expanding safety and health risk prevention inspections and embodying a safe and healthy work culture. Moreover, the Company adheres to safety and health-related laws and regulations and implements safety and health plans in accordance with the Safety and Health Management Guidelines, within the bounds of compliance with laws and regulations.

02. Basic Principles

The Company has established a safety management system to implement the Global SHE Policy and continuously works to improve safety-related matters. All Korea and

international workplaces follow the Plan-Do-Check-Act (PDCA) cycle, which includes establishing safety action plans, identifying risk factors, promoting safety enhancement activities, and formulating improvement measures based on the safety performance analysis. Furthermore, the Company encourages each site to obtain third-party certification for their safety management systems (such as ISO 45001 and KOSHA) or establish their own safety management systems, considering legal and regulatory requirements, market conditions, and industry specifics.

The Company also conducts safety and health and disaster training for employees, suppliers, and other stakeholders to improve awareness of safety and disaster issues in order to ensure that stakeholders develop a mindset of carrying out their work safely throughout the work process.

01) Global Safety and health Management

By thoroughly complying with relevant regulations, agreements, and internal policies in each business country, the Company prevents risks in all business activities and shares the results with internal and external stakeholders.

02) Safe Workplaces

To ensure a safe workplace without physical injury or property damage, safety risks are inspected and improved.

03) Education and Training

To effectively implement the Safety and Health Management Guidelines, education and training are continuously conducted and shared with partners and stakeholders.

04) Improvement of Safety Management Culture

Safety and health are the top priority in the Company's management policies. The Company has established an integrated safety and health organizational system across the Company and implements performance evaluation indicators to enhance on-site safety and health standards.

05) Focused Prevention of Serious Accidents

To achieve zero serious accidents and industrial accidents, the Company expands strategic preventive inspection activities. Evaluation procedures and standards are strengthened to reduce safety risks associated with high-risk operational facilities and work environments. Practical guides for serious accident prevention are established and distributed, and investment in safety systems and infrastructure is increased.

06) Enhancement of Safety Awareness

The Company conducts different activities, such as building educational platforms, providing experiential training content, and running participatory safety campaigns, to help diverse stakeholders recognize safety in their daily lives. Emergency response training is conducted to develop capabilities for initial actions, emergency evacuation, and fire suppression in actual situations. In addition, to spread a culture of safety, the Company introduces incentive programs for stakeholders who demonstrate leadership in the safety field.

07) Worker Consultation and Participation

The Company shall establish, implement, and maintain processes for the consultation and participation of worker representatives and workers at all applicable levels and functions in the development, planning, implementation, performance evaluation, and actions for improvement of the safety and health management system.

03. Framework

01) Governance

The Company designates the CEO as the ultimate person in charge of overall safety and health. To strengthen the safety and health management system, the Company has appointed a Chief Safety Officer (CSO) under the CEO.

As the person responsible for managing all matters related to the safety and health system in the Company, the CSO designated a dedicated Safety & Health Team to contribute to the strengthening of the Company's safety and health measures.

The Safety, Health, and Environment Committee (SHE Committee), chaired by the CSO and led by the Safety & Health Team, is composed of Safety & Environment Team leaders and safety and health managers from each business unit. The SHE Committee convenes regularly to share corporate-level safety and health activities.

The main roles of the SHE Committee include reviewing and revising Global SHE Policy and safety- and health-related guidelines, checking the implementation of safety and health systems, monitoring safety and health improvement performance, reviewing safety and health investments, and addressing any other matters deemed necessary for the spread of safety and health management. In addition, the SHE Committee reports to the Sustainability Steering Committee on mid to long-term safety and health management strategies and major CAPEX investment plans. Crucial issues are reported

to and approved by the Board of Directors, and specific measures are implemented according to the delegation of authority regulations.

The Board of Directors reviews and approves important safety- and health-related matters submitted by the Sustainability Steering Committee and the Leadership Meeting (for top-level leaders), overseeing the execution of duties by the top management responsible for these tasks.

Furthermore, the Company has a dedicated Safety & Health Team, which serves as the corporate-level management team responsible for establishing and implementing safety and health strategies, building safety and health systems, monitoring and supporting implementation activities, creating and reviewing emergency response processes, and addressing both internal and external stakeholder concerns.

To manage safety and health at the site level, each business unit has a designated Safety & Environment Team responsible for supervising safety and health systems and providing an immediate response to any safety and health issues that may arise on-site.

02) Safety and Health Risk Management

The Company operates a systematic process to identify and mitigate safety and health risks that may occur at its workplaces.

(1) Frequency of Due Diligence

At least once per year

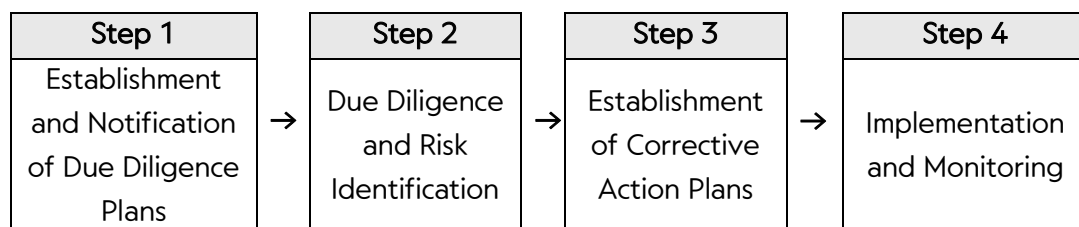
(2) Responsible Department

Safety & Health Team and Safety & Environment Teams at each business site

(3) Scope of Due Diligence

All business sites of HS Hyosung Advanced Materials

(4) Safety and Health Risk Due Diligence Process



- ① (Establishment and Notification of Due Diligence Plans) The Company establishes the purpose, grounds, and standards for safety and health due diligence and notifies the relevant business sites.
- ② (Due Diligence and Risk Identification) The Company identifies risks through document reviews, interviews, and inspections in accordance with the specific objectives of each due diligence
- ③ (Establishment of Corrective Action Plans) The Company analyzes the root causes of risks to prevent recurrence and prepares measures for the treatment, removal, and improvement of identified issues.
- ④ (Implementation and Monitoring) The Company implements activities according to the action plans, regularly monitors improvement rates, and reports the results of the implementation. If non-compliance or areas for supplementation are identified, improvements are made through corrective actions.

(5) Grievance Handling and Feedback

The Safety and Health General Manager of each business site shall establish a consultative body to gather opinions from workers regarding safety and health matters, discuss relevant issues, and share agendas and resolutions with all employees. Furthermore, the Company shall listen to safety and health-related grievances from stakeholders, including employees and suppliers, through grievance handling channels and ensure that improvement measures are developed and implemented.

[Gathering Worker Feedback]

- Reporting Channel: Occupational Safety and Health Committee (quarterly), Safety Reporting Center (At any time, Each business site)

[Grievance Reporting and Handling]

- Reporting Channel: Whistleblowing Center
(<https://www.hshyosungadvancedmaterials.com/kr/ethics/index>)
- Grievance Handling Process: Receipt → Review → Investigation and Completion → Close and Check the Result of Treatment