



emro

2026 Sustainability Report

emro Sustainability Report

About This Report

Reporting Standards

This report has been prepared in accordance with the GRI (Global Reporting Initiative) Standards 2021, the sustainability reporting standards. It also discloses the indicators required by the SASB (Sustainability Accounting Standards Board) industry standards and follows the disclosure recommendations of the TCFD (Task Force on Climate-related Financial Disclosures).

Reporting Scope

The financial data in this report is prepared on a consolidated basis in accordance with Korean International Financial Reporting Standards (K-IFRS). For data items with different reporting scopes or restatements, the reasons are provided in separate notes.

Reporting Boundary

This Sustainability Report covers the environmental, social and governance (ESG) activities and performance of the headquarters of emro Inc.

Reporting Period

The reporting period of this report is from January 1, 2025 to December 31, 2025 (fiscal year 2025). Considering the timeliness and significance of information, the report also includes certain material activities and performance that occurred in the first half of 2026. Newly disclosed qualitative and quantitative performance is presented separately, and three-year data (2023–2025) is disclosed for quantitative performance to show trends.

Assurance

To ensure the objectivity and reliability of the content and data, this report underwent an assurance process by ESG Partners, an independent third-party assurance provider, based on the AA1000AS standard.

Report Publication Date

This report was published on June 26, 2026. The report is published annually, and the reporting period is from January 1 to December 31, 2025.

● Interactive Guide

The Sustainability Report of emro Inc. has been published as an interactive PDF with navigation links to relevant pages within the report.

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● Sustainability Report Contact

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INTRODUCTION

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CEO Message

Dear stakeholders, I am Jay Song, CEO of emro.

2025 was a meaningful year in which emro continued to enhance its competitiveness amid a rapidly changing domestic and global market environment and delivered significant achievements in the global market. In particular, we secured three new clients in the North American market, including a leading global PC and server manufacturer, demonstrating our technological competitiveness in the world's largest enterprise software market.

In Korea, we further solidified our market position as the country's No. 1 provider by successfully completing a next-generation SRM system implementation project for a leading global IT company and securing major companies in growth industries, including defense and energy, as new clients.

emro is now expanding its business beyond North America into Europe, accelerating its transformation into a global SRM software company. Building on this growth, we have made sustainability management, an essential requirement for global companies, a core pillar of our business and are establishing an action-oriented framework across environmental, social and governance areas.

In 2025, emro integrated and reorganized its previously fragmented ESG policies to establish a structured policy framework and formed an ESG Council to clarify responsibilities by area, thereby establishing company-wide ESG governance. On this foundation, we are focusing on the effective implementation of ESG policies and the advancement of our management framework.

In the environmental area, emro has set mid- to long-term targets to reduce energy consumption and greenhouse gas emissions by approximately 10% by 2030. To achieve these targets, we have also set a goal of increasing the share of green procurement to 5% of total procurement spend and are expanding the adoption of low-power equipment and eco-certified products.

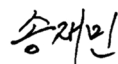
In the social area, emro is strengthening an organizational culture based on diversity, equity and inclusion while continuing to pursue sustainable growth centered on talent. In addition, we are building a joint response framework with suppliers based on a supply chain ESG ecosystem and expanding shared growth through training and support programs.

In the governance area, we are fostering responsible management through the independent and professional operation of the Board of Directors and continue to advance our framework for managing and discussing key ESG issues.

emro will continue to transparently disclose ESG-related information and further advance sustainability management aligned with global standards, supported by the trust of our stakeholders. We ask for your continued interest and support as emro takes on new challenges and continues to grow in the global market.

Thank you.

CEO of emro Inc.



Jay Song

CEO of emro Inc.



Based on ESG management, emro will help shape a sustainable future for the global SRM market.

Company Overview

About emro

emro is Korea's leading supplier relationship management software company. Through its supply chain management solutions that optimize the value chain surrounding enterprises, together with its internally developed digital technology capabilities, emro provides corporate clients with the most essential and practical AI-based digital transformation software.

Company Name

emro Inc.

Date of Establishment

March 15, 2000

CEO

Jay Song

Number of Employees

456

Business type

Application Software Development and Supply

Total Capital

956.6

Unit: KRW 100 million

Revenue

839.8

Unit: KRW 100 million

Operating Profit

9.1

Unit: KRW 100 million

(As of December 2025)

Corporate Profile

Since its establishment in 2000, emro has pioneered Korea's SRM (Supplier Relationship Management) software market. Drawing on its expertise in supply chain management and digital technology capabilities, including AI and cloud, emro is Korea's leading SRM software company providing AI-based supply chain management software. The company has built a broad track record of success across industries by serving Korea's top 10 conglomerate groups, including Samsung, Hyundai Motor, LG, SK, Hanwha, HD Hyundai, Lotte and C.J. Building on this foundation, the company is expanding its client base to public institutions, the financial sector and next-generation leading companies across diverse sectors, including EcoPro BM, NCSOFT, Woowa Brothers, NOL (Yanolja), F&F, PI Advanced Materials and K Car. In addition, emro is accelerating its expansion into overseas markets through its Global SRM SaaS solution as it advances toward becoming a leading global software company.

First Korean SRM Solution Recognized in Global Research Reports



Recognized as a Major Player in the Worldwide AI-Enabled Source-to-Pay 2025 and Worldwide AI-Enabled Procure-to-Pay 2025 reports (July 2025)



Included in Forrester's The Supplier Value Management Platforms Landscape report (May 2024)

Secured Global Client References

- 1 Global server and PC manufacturer
- 2 Global EMS manufacturer
- 3 Global thermal management solutions company

Deep Expertise

26+ years
of experience and
know-how

Professional Workforce

400+
experts

Revenue

839.8+
2025 (KRW 100 million)

SRM Software Leader

Korea's No. 1

emro

Proven Trust and Quality

1,600+
projects delivered

Domestic Clients

600+
clients among Korea's top 10
conglomerate groups

Beyond the Korean market

Technology proven in the global SRM market

Business Overview

Key Business Areas

emro operates a range of businesses, including SRM solutions that provide full coverage across the entire procurement process, AI-powered procurement innovation solutions based on emerging technologies, cost-effective and rapidly deployable SaaS-based cloud services, and a networking platform for procurement professionals. Since its establishment, the company has continued to expand its business areas by strengthening its digital innovation capabilities, supported by a solid client base.



Connecting the entire
procurement process

Providing integrated
procurement solutions

- Provides integrated management capabilities across the entire procurement process
- Offers solutions tailored to the characteristics of diverse industries, including automotive, electronics and construction (EPC)
- Provides global supply chain risk management capabilities through the analysis of diverse internal and external data



Based on proprietary AI patents
and an Agentic AI platform

Providing AI-powered
procurement innovation solutions

- Automates and streamlines enterprise-wide operations, including procurement, by integrating various large language models (LLMs) and leveraging Agentic AI technology
- Creates tangible business outcomes by applying AI tailored to each client's environment
- Has a proven track record of implementation and operation with major companies in Korea and overseas



Based on technologies proven
in the Korean market

Expanding global business

- Secured three global Tier 1 clients
- First Korean SRM solution included in global research reports
- Strengthens new client acquisition and marketing through participation in global supply chain-related events



The only comprehensive
community platform for procurement
professionals

Operating Buyble

- Builds and operates a community based on a network of more than 5,000 procurement professionals
- Establishes a knowledge-sharing platform for procurement professionals by providing practical, field-focused content

Business Overview

Value Chain

emro provides supplier relationship management (SRM) solutions that connect companies with their suppliers, helping improve efficiency and sustainability across the supply chain. With systematic management capabilities covering the full procurement and sourcing process, the company manages supplier performance and risks in an integrated manner and supports data-driven decision-making to build a stable and sustainable value chain.



Procurement and supply chain management software connecting companies and suppliers

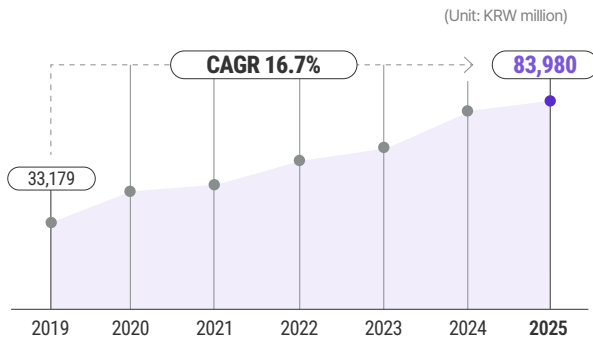


Business Highlight

2025 Key Business Performance

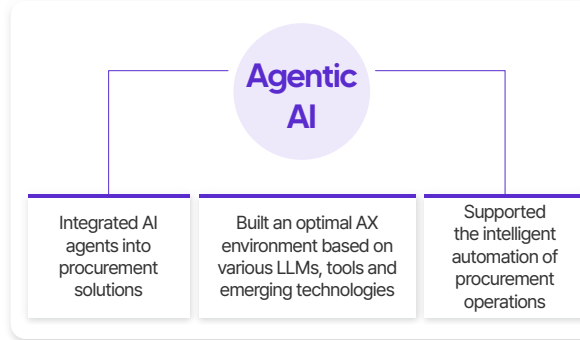
2025 was a meaningful year in which emro began to realize the outcomes of strengthening its AI technology competitiveness and expanding its global business, supported by stable growth momentum. Backed by continued revenue growth, the company achieved record-high revenue and expanded its client base in Korea and overseas. emro also strengthened its digital innovation capabilities by enhancing solutions powered by Agentic AI technology, improved its external credibility through global certifications and inclusion in major research reports, and laid the foundation for global business expansion beyond North America into Europe.

Record-high revenue for seven consecutive years



- Maintained solid growth with an average annual revenue growth rate of approximately 17%
- Strengthened a recurring revenue structure based on its accumulated client base

Solution advancement based on Agentic AI technology



- Integrated various AI capabilities through AI Studio, emro's proprietary platform that supports the full process from agent design to integration, operation and control
- Aims to establish an Agentic AI framework capable of autonomous decision-making beyond simple automation

Strengthened foundation for global market expansion

1 Secured global standard certifications (ISO/IEC 27001, 27017, 27018, SOC2 TYPE2)

Verified cloud service security and operational control capabilities

2 First Korean SRM solution included in global research reports (Forrester/IDC)

Enhanced recognition and credibility in the global market

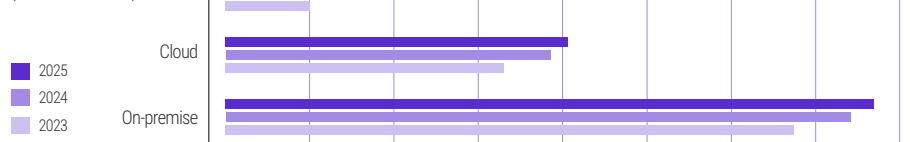
3 Expanded sales beyond North America into Europe

Signed a reseller agreement with Samsung SDS Europe and is conducting solution demos and proofs of concept (PoCs) for multiple local companies

- Strengthened credibility and market position in the global market through inclusion in global research reports and certification achievements
- Laid the foundation for global business expansion by expanding the sales pipeline in Europe

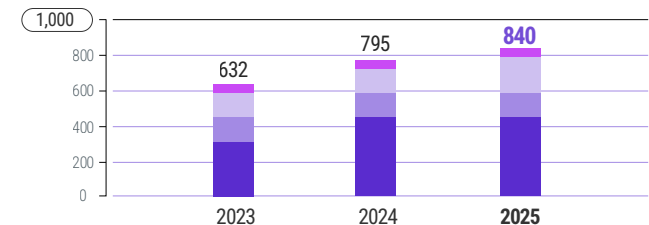
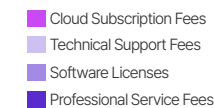
Client Trends

(Unit: No. of clients)



Revenue Trends by Major Category

(Unit: KRW 100 million)



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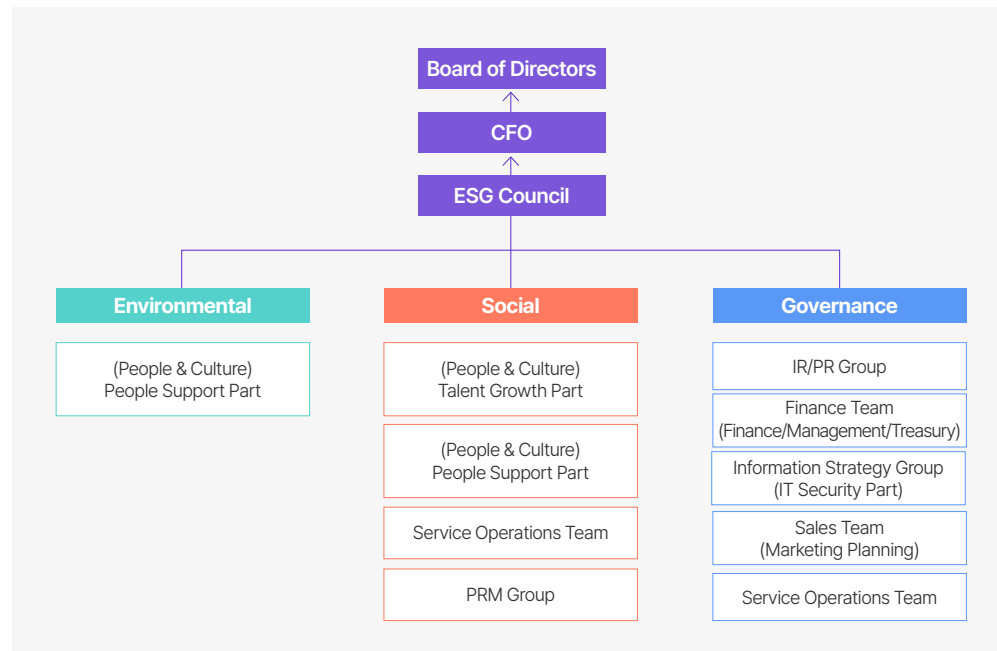
Sustainability Management Framework

Sustainability Governance

Sustainability Management Framework

emro's sustainability management is operated through a decision-making structure that connects the Board of Directors, the CFO and the ESG Council. Key ESG agenda items discussed by the council are reported to the CFO annually and are subject to final review and approval by the Board of Directors. Based on this process, implementation teams in each area carry out working-level activities. Relevant departments are assigned to the environmental, social and governance areas and are responsible for implementing detailed tasks and monitoring progress. Through this governance structure, emro aims to embed ESG across the company and strengthen execution.

⌘ emro Sustainability Management Framework



Roles and Responsibilities in Sustainability Governance

emro has established an ESG management organization with clearly defined roles at each level, from the Board of Directors to working-level departments. The Board of Directors is responsible for final review and approval of ESG-related agenda items and determining strategic direction, while the CFO reviews management performance and oversees the implementation process. The ESG Council develops detailed strategies and implementation plans, establishes risk management frameworks and monitors performance, while working-level departments carry out practical tasks such as ESG disclosure, stakeholder communication and the creation of new business opportunities. This structure enables consistent ESG management, from strategic direction-setting to practical implementation.

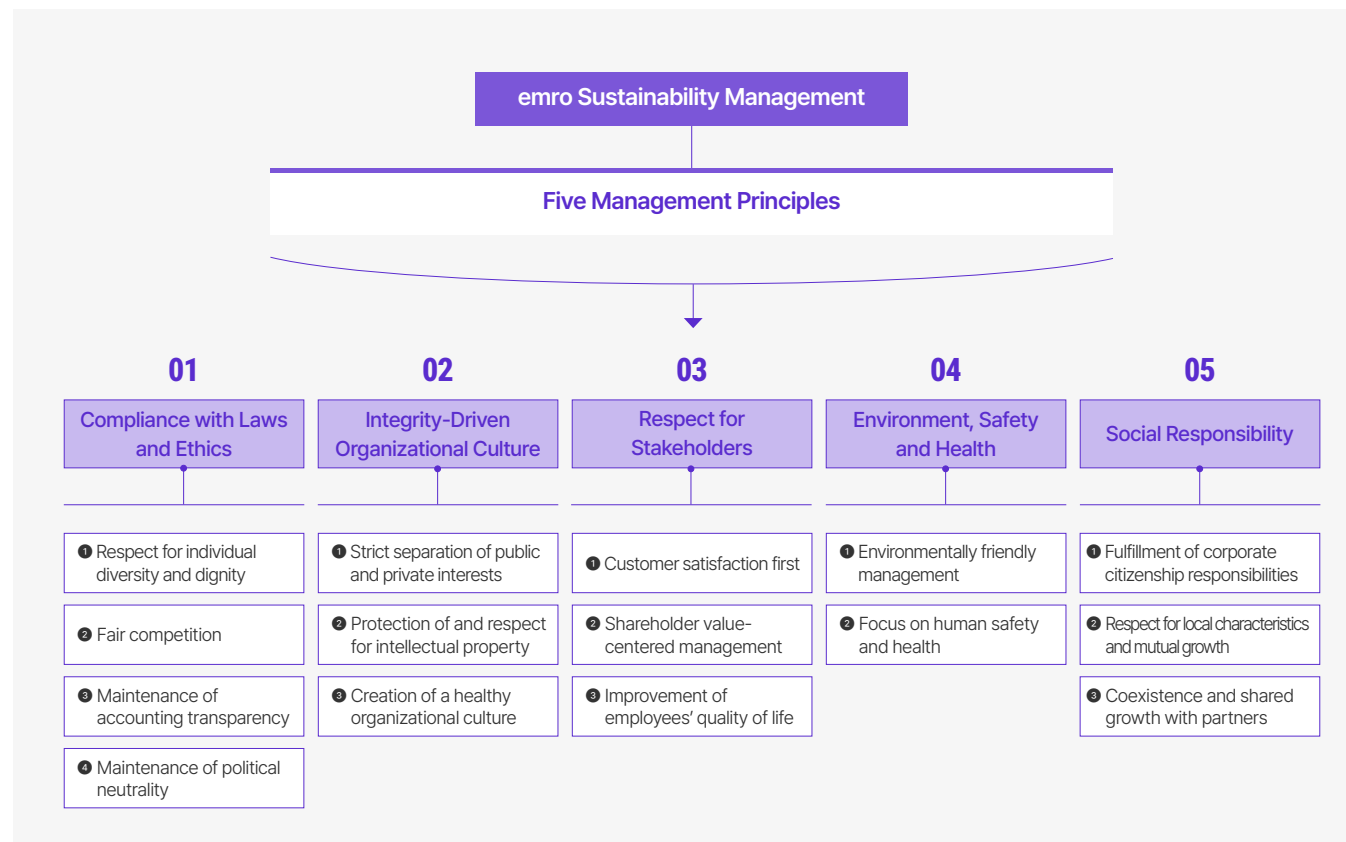
Organization	Roles and Responsibilities
Board of Directors	- Final review and approval of ESG-related agenda items - Establishment of ESG strategy and determination of policy direction - Final approval and oversight of ESG management performance
CFO	- Review of ESG management performance and key issues - Monitoring and oversight of ESG performance - Review of ESG-related budgets and investment plans
ESG Council	- Development of ESG strategy and implementation plans - Establishment of implementation and management frameworks for ESG risks in the supply chain, including environment, human rights and ethics - Establishment of an AI- and data-based risk monitoring framework and implementation of improvement measures - Development of strategies to deliver ESG outcomes, regular assessment of key performance indicators and initiatives, and formulation of recommendations for improvement
Working-level Departments	- Transparent disclosure of ESG-related information and stronger communication with stakeholders, including clients, suppliers and investors - Response to ESG assessments and review of disclosure performance - Identification of ESG-based new business opportunities and innovation measures - Development of plans and monitoring to support ESG-based decision-making and strengthen execution

Sustainability Management Framework

Sustainability Governance

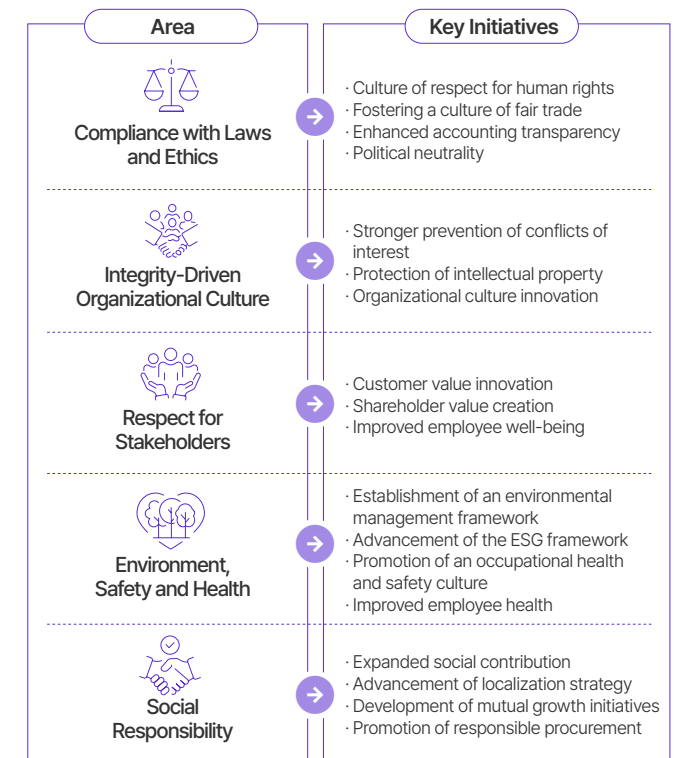
Core Values and Implementation Principles for Sustainability Management

To ensure compliance with laws and ethical standards and fulfill its corporate role and social responsibility, emro has established sustainable management principles that guide the mindset and conduct of all employees across its management activities and actively implements these principles.



Key Initiatives

Based on its five management principles, emro has set implementation goals and developed key initiatives for each principle. The company continues its efforts to establish practical and actionable ESG initiatives by taking a balanced approach to key issues in the environmental, social and governance areas, global standards, industry characteristics and stakeholder needs.



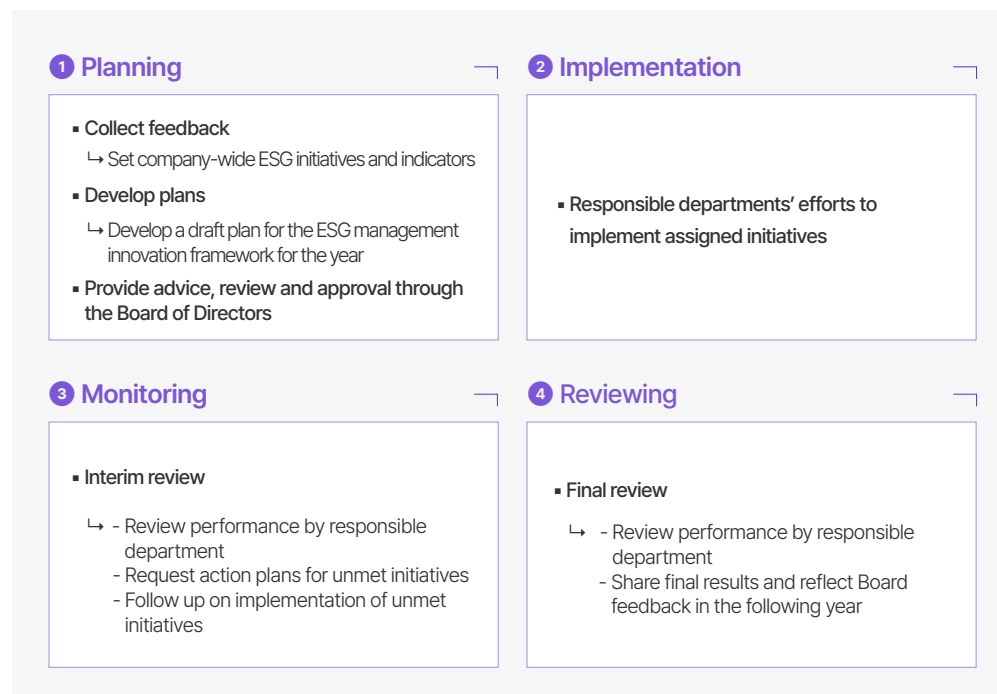
Sustainability Management Framework

ESG Implementation Framework and Process

Establishing an ESG Implementation Process

Based on the results of the double materiality assessment, emro plans to classify ESG activities into four stages: Planning, Implementation, Monitoring and Reviewing, and establish a process to systematically manage the implementation status of each department. To ensure the effective operation of this process, the company also plans to introduce a three-line structure and clearly assign roles and responsibilities by management body, thereby strengthening internal controls across ESG activities.

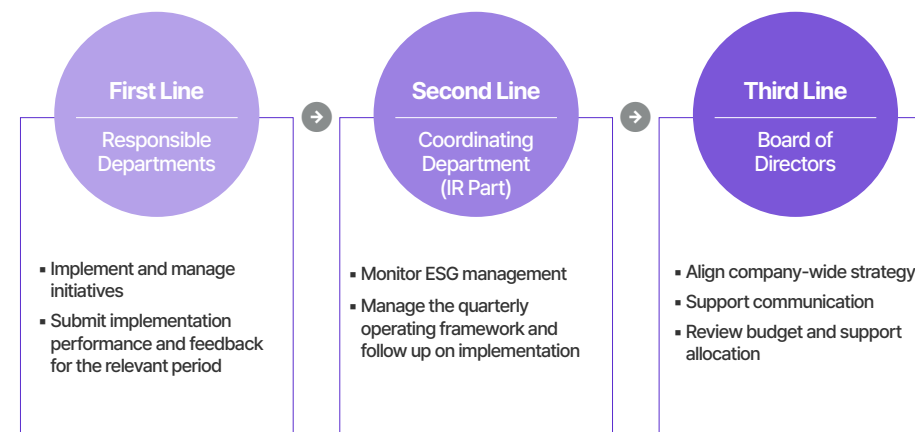
⌘ Departmental Implementation Process



Assigning Roles by Management Body

In implementing the process, the first line, composed of responsible departments, will carry out and manage initiatives and submit related performance results and feedback. The second line, led by the coordinating department (IR Part), will be responsible for ESG management monitoring, quarterly management of the operating framework and follow-up on implementation. Finally, the third line, the Board of Directors, will be responsible for company-wide strategic alignment, communication support, and review of budget and resource allocation. Based on this, it will discuss the current year's performance and future procedures for establishing and monitoring the ESG implementation framework.

⌘ Roles by Managing Department



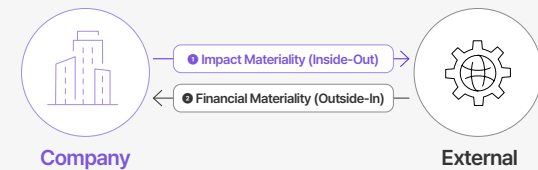
Double Materiality Assessment

Overview and Process

Double Materiality Assessment Overview

emro conducts a double materiality assessment each year based on the GRI (Global Reporting Initiative) Standards and ESRS (European Sustainability Reporting Standards) to identify key sustainability management issues. This is a two-way approach that assesses both the impact of corporate activities on the environment and society, and the impact of external changes on the company's financial performance. The company quantified and analyzed its internal strategic goals and industry environment, and integrated diverse stakeholder opinions and external data to identify potential risks and opportunities. Based on this process, emro prioritized issues using its own assessment framework and ultimately identified its key sustainability management issues.

Concept of Double Materiality



Inside-Out Perspective

Environmental and Social Impact Assessment (Impact Materiality)

Significant impacts of the company's activities on the environment and society (Impact)

Outside-In Perspective

Financial Impact Assessment (Financial Materiality)

Risks and opportunities arising from external environmental and social factors that affect the company's financial performance (Risk & Opportunity)

Assessment Methodology

Category	Environmental and Social Impact Assessment (Impact Materiality)	Financial Impact Assessment (Financial Materiality)
Issue Pool Selection	Stakeholder impacts arising from business activities - ESRS sub-topics (92 items) - Review of GRI and ESRS disclosure requirements - Review of assessment criteria, including those of the Korea Institute of Corporate Governance and Sustainability (KCGS) - Peer and media analysis	Review of perspectives of key financial stakeholders - Key review items of assessment organizations : KCGS, EcoVadis, and others - Analysis of SASB, an international standard from the financial disclosure perspective - Analysis of the company's management strategy and business portfolio
Assessment Method (Surveys and Interviews)	Assessment of impacts on internal and external stakeholders - Stakeholder surveys - Media research related to emro	Assessment of financial impacts on emro arising from risks and opportunities Surveys of practitioners in relevant internal departments

Double Materiality Assessment Process

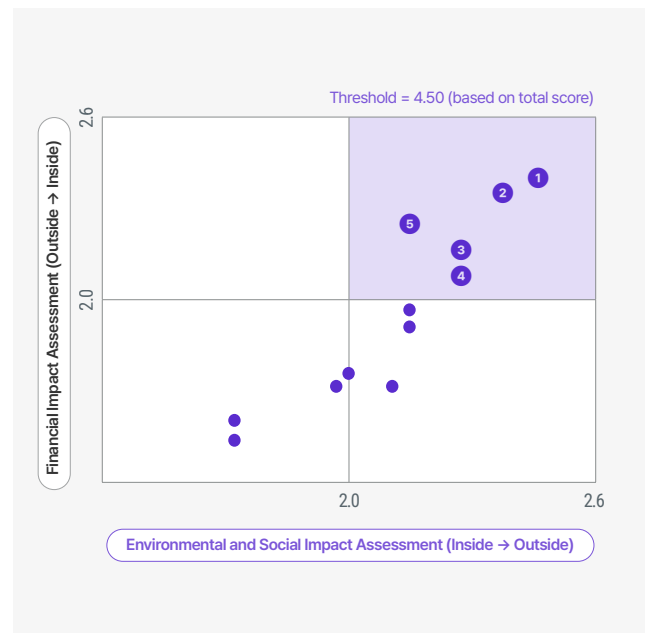


Double Materiality Assessment

Assessment Results

emro conducted a double materiality assessment to comprehensively evaluate the impacts of environmental and social issues from both corporate and societal perspectives. The assessment analyzed material issues across two dimensions: environmental and social impact (Inside-Out) and financial impact (Outside-In). As a result, data security and information protection, compliance management and fair trade, talent management and capability development, ethical management and anti-corruption, and customer satisfaction and quality responsibility were identified as core material issues with the highest level of two-way impact.

⌘ Assessment Results Matrix



(●●●: High / ●●○: Medium / ●○○: Low)

Rank	Category	Material Issue	Environmental and Social Impact Assessment (Inside → Outside)			Financial Impact Assessment (Outside → Inside)			Report Page	Change in Ranking
			Impact Classification		Analysis Result	Risk/Opportunity Classification		Analysis Result		
1	S	Data Security and Information Protection	Negative	Potential	●●●	Risk	Cost Increase	●●●	43-48, 80	-
2	G	Compliance Management and Fair Business Practices	Negative	Potential	●●●	Risk	Reputational Damage	●●●	64-67, 80	-
3	S	Talent Management and Capability Development	Positive	Actual	●●●	Risk	Cost Increase	●●○	35-37, 75	▲2
4	G	Ethical Management and Anti-corruption	Negative	Potential	●●●	Risk	Reputational Damage	●●○	64-67, 80	▼2
5	S	Customer Satisfaction and Quality Responsibility	Positive	Actual	●●○	Opportunity	Revenue Increase	●●●	49-51, 81	▼2
6	S	Building a Healthy Organizational Culture	Positive	Potential	●●○	Opportunity	Reputation Improvement	●●○	37-39	New
7	E	Establishing an Environmental Management Strategy	Positive	Potential	●●○	Opportunity	Revenue Increase	●●○	21-29	▲4
8	S	Community Engagement and Social Contribution	Positive	Potential	●●○	Opportunity	Reputation Improvement	●●○	27, 56	▲1
9	S	Supplier ESG Management	Positive	Actual	●●○	Opportunity	Revenue Increase	●●○	52-55, 77-78	▼2
10	S	Respect for Human Rights and Diversity	Positive	Actual	●●○	Opportunity	Revenue Growth	●●○	31-34	▼5
11	G	ESG Risk and Opportunity Management	Positive	Actual	●●○	Opportunity	Revenue Increase	●●○	11-17	▼7
12	E	Energy Management and Efficiency	Positive	Actual	●●○	Opportunity	Cost Reduction	●○○	24-27, 72	-

Double Materiality Assessment

Governance, Strategy, Policy and Performance Matrix by ESG Core Issue

emro's Approach to Managing Material Issues

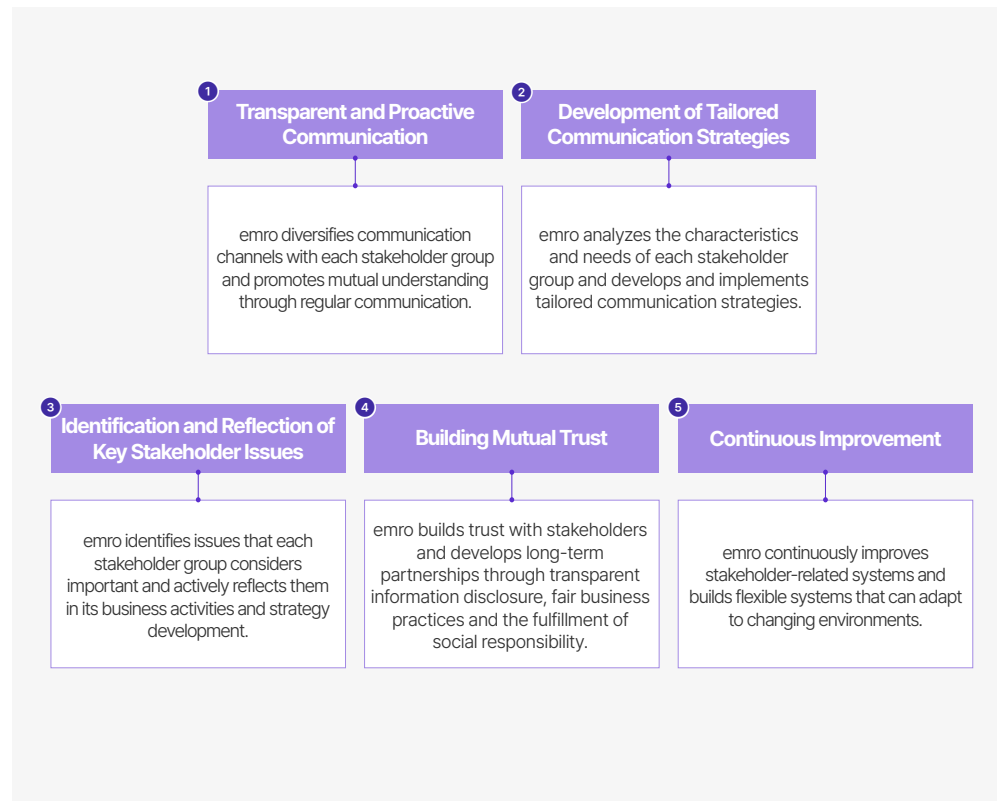


Stakeholder Engagement

Stakeholder Scope and Communication

Key Stakeholder Communication and Management Framework

emro defines clients, suppliers, employees and local communities, which directly or indirectly influence and are affected by its business activities, as its key stakeholder groups. To build trust with each stakeholder group and support mutual development, the company implements the following stakeholder management measures.



Stakeholder Interests and Communication Channels

Stakeholder	Definition and Scope	Key Interests	Communication Channels
 Clients	Domestic and overseas B2B clients that use emro's solutions and services	Quality and delivery, supply chain transparency, response to ESG requirements	- Proposals and reports for clients - JIRA-based VoC operation through customer support solutions - Operation of client-specific response consultative bodies
 Suppliers	Suppliers and external partners involved in the provision of products and services	Fair business practices, mutual growth, compliance with ethics, human rights and environmental requirements	- Sharing of the Supplier Code of Conduct - Supply chain ESG assessments - Training and communication sessions for suppliers - Operation of a dedicated supplier portal
 Employees	All members of emro, including full-time and contract employees	Occupational health and safety, training and capability development, fair evaluation, welfare benefits	- Operation of the Safety Reporting Channel - Communication of ethical management messages through the CPMS system - Online training, including ethics and compliance - Operation of commitment pledge programs
 Local Communities	Local communities and stakeholders near business sites	Social contribution, local economic development, environmental protection	- Participation in local community volunteer activities - Industry-academia cooperation activities - Local events and partnership programs
 Government and Local Authorities	Relevant industry regulators, policymaking bodies and supervisory authorities	Regulatory compliance, tax transparency, policy engagement	- Reports responding to applicable laws and ESG standards - Response to certification audits - Collaboration on government projects and performance reporting
 Investors and Shareholders	Shareholders and investors holding equity interests	Sustainability management strategy, financial and non-financial performance, risk management	- Publication of the Sustainability Report - Regular IR meetings and general shareholders' meetings, including one-on-one meetings, company visits, Corp Day events, roundtables, conference calls, video meetings and luncheon meetings - Provision of disclosure materials and transparent disclosure of ESG information - Operation of dedicated ESG/IR pages on the corporate website

ESG Highlight

Environmental

Established Environmental Management Framework

Developed Mid-to Long-term Environmental Management Roadmap

- 1 Developed a 2024–2050 mid- to long-term roadmap based on five steps
- 2 Structured phased pillars covering governance, strategy, risk management, and metrics and targets

Established a Climate Risk and Opportunity Analysis Framework

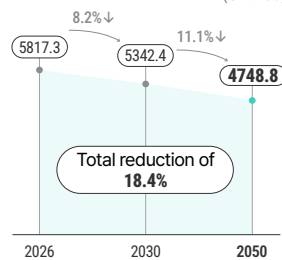
- 1 Established a process for analyzing climate risks and financial impacts
- 2 Identified and analyzed seven risk factors and three opportunity factors



Set Short-, Medium- and Long-term Targets for Energy Consumption and GHG Emissions

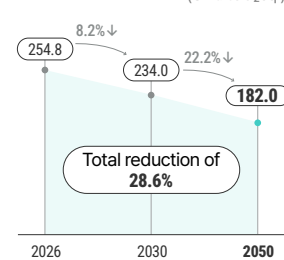
% Phased Energy Consumption Reduction Roadmap

(Unit: GJ)



% Phased GHG Emissions Reduction Roadmap

(Unit: tCO₂eq)

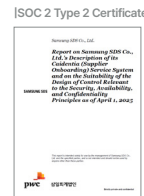


Social

Established Global-level Security Management Framework

Obtained global security certifications for data security and personal information protection management

- Obtained SOC 2 Type 1 and Type 2 certifications, under which the security management framework and operating status are verified annually

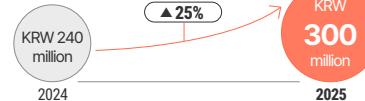


Continuously maintained and strengthened security capabilities in line with evolving global security standards and the internal operating environment

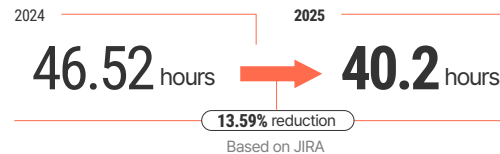
- Managed data security and personal information protection as top priorities
- Maintained and strengthened global security standards through rigorous risk assessments



Expanded Employee Training



Continued Improvement in Service Quality by Reducing Customer Inquiry Response Time



Governance

Established ESG Governance Framework

Established an ESG decision-making and execution framework connecting the Board of Directors, dedicated organizations and working-level departments

- 1 Established a four-step implementation management process (Planning-Implementation-Monitoring-Reviewing)
- 2 Assigned roles by responsible department, coordinating department and Board of Directors

Strengthened the foundation for sustainability management by formalizing ESG policies, regulations and operating standards

- E** • Environmental Policy
- S** • Human Rights Management Policy • Fair Trade Policy
- Human Rights Charter • Information Security Policy
- Occupational Health and Safety Policy • Privacy Policy
- Supply Chain Policy • Community Contribution Policy
- G** • Ethical Management Principles and Compliance Management Regulations
- Declaration of Commitment to Compliance

ESG Policy Book



Introduced Board Evaluation System

Board of Directors

- Roles and responsibilities of the Board of Directors
- Board structure
- Board operations
- Reflection of evaluation results

Total of **39** items

Outside Directors¹⁾

- Meeting participation and activities
- Expertise and contribution
- Independence and ethics
- Contribution to ESG and sustainability management

Total of **12** items

Strengthened Audit and Risk Management Framework

Strengthened the independence and expertise of the audit function through the appointment of a full-time auditor²⁾

Established a practical risk management framework by reorganizing the fair trade governance framework

1) The company recognizes that the term "independent director" is expected to be adopted in the future in line with revisions to sustainability disclosure standards and related regulations. This report, which covers 2025 performance, retains the term "outside director" in accordance with the existing indicator framework. From 2027, when the next report is published, the company plans to proactively reflect the revised standards and use the term "independent director."

2) Performance and activity indicators for the full-time auditor are based on the date of appointment, which occurred after the reporting period.

ESG PERFORMANCE

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ENVIRONMENTAL

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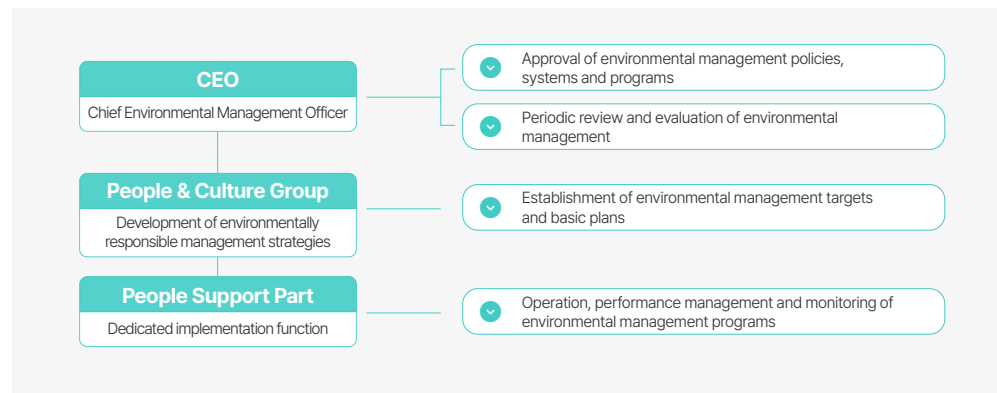
Environmental Management

Environmental Management Framework

Environmental Management Governance

emro has established a company-wide environmental management governance structure led by the CEO and operates a framework covering strategy development, implementation and evaluation. The CEO approves environmental management policies and key programs and regularly reviews performance, while the People & Culture Group establishes environmental strategies and targets. In addition, the People Support Part leads implementation, performance management and monitoring, enabling systematic and responsible environmental management.

emro Environmental Management Organization



Environmental Management Policy

emro recognizes environmental issues as a shared challenge for humanity and pursues continuous improvement by setting company-wide environmental targets and managing performance. The company will prevent environmental pollution and practice sustainability management based on legal compliance and employee participation.

emro Environmental Management Policy

Available via QR code.

[Environmental Management Policy](#)

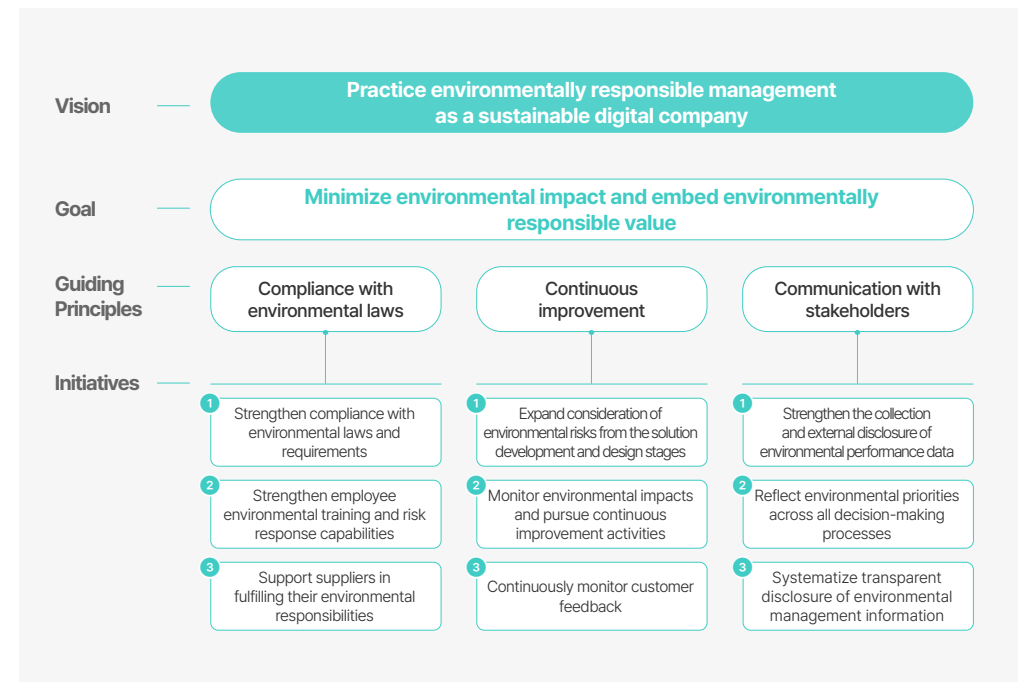


Establishing an Environmental Management System

Environmental Management Policy

Based on its environmental management principles, emro works to prevent risks in key areas, including legal compliance and the management of greenhouse gases, energy, resources and pollutants, and pursues environmentally responsible management through data-driven monitoring and disclosure.

Environmental Management Vision



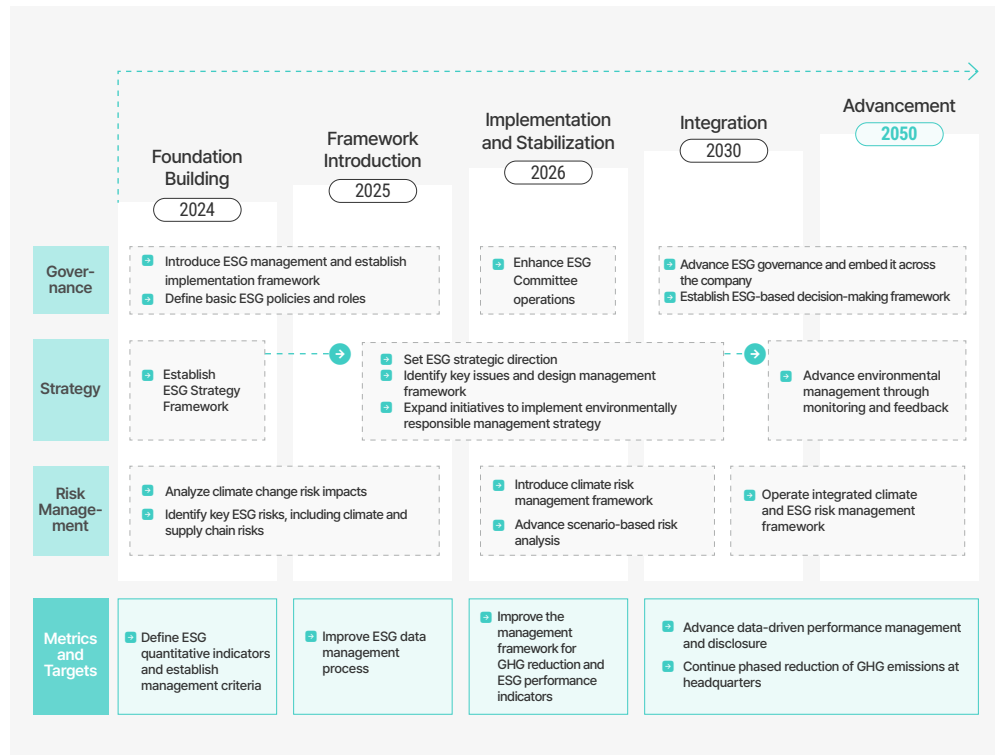
Environmental Management

Environmental Management Strategy

Mid- to Long-term Environmental Management Targets and Strategy

Since introducing ESG management in 2025, emro has been building its environmental management framework in phases and identifying and managing key risks related to climate change and the supply chain. Going forward, the company plans to embed environmental management across the company by advancing its data-driven management framework and GHG management capabilities.

Mid- to Long-term Environmental Management Roadmap

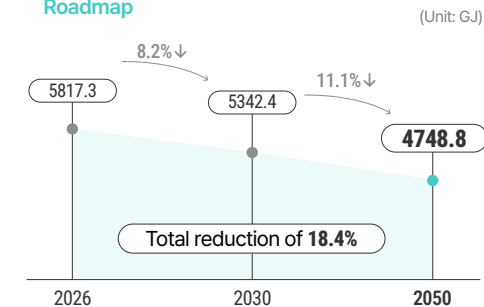


Key Environmental Management KPIs and Detailed Action Plans

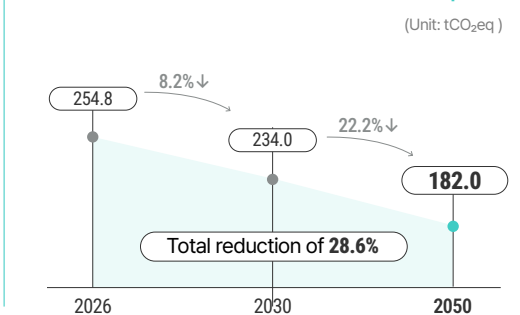
emro has set targets to reduce GHG emissions and non-renewable energy consumption by 10% from the 2025 baseline by 2030 and to increase green procurement to 5% of total procurement spend. To achieve these targets, the company is reducing the number of fossil fuel-powered company vehicles and transitioning to eco-friendly vehicles, implementing energy-saving activities and introducing renewable energy, while strengthening resource circulation through e-waste recycling and green procurement policies.

Area	Climate Change Response		Sustainable Resource Circulation
Key KPI	GHG Emissions	Non-renewable Energy Consumption	Waste Generation
2030 Medium-term Target	10% reduction from 2025 baseline	10% reduction from 2025 baseline	Achieve 5% green procurement of total procurement spend
Detailed Action Plans	- Reduce fossil fuel-powered company vehicles and promote transition to eco-friendly vehicles - Regular calculation and disclosure of GHG emissions (Focused on Scope 1 and 2)	- Implement energy-saving activities - Introduce renewable energy (Pursue third-party PPAs and REC purchases)	- E-waste recycling and asset recovery system - Introduce green procurement policy (Low-power equipment and eco-certified products)

Phased Energy Consumption Reduction Roadmap



Phased GHG Emissions Reduction Roadmap



* Long-term reduction targets will be continuously adjusted and supplemented to reflect external conditions and internal operating circumstances.

Environmental Management

Raising Employee Awareness

Employee Environmental Management Training

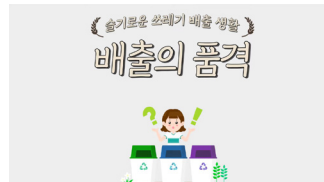
emro provides training for all employees on climate change, resource circulation and ESG environmental topics to raise environmental awareness and strengthen practical capabilities. By offering online video-based training, the company improves access to participation and encourages eco-friendly actions in daily life, contributing to the spread of a sustainable environmental management culture across the organization.

Monthly Environmental Training Content Performance

(conducted every two months from August 2025 to February 2026)

Start Date	Training Title	Key Content	Format	Target	Source
August 25, 2025	Understanding ESG's E (Environmental)	Training on the concept of environment (E), the climate crisis and ecological transition	Video training	All employees	National Environmental Education Integrated Platform
October 28, 2025	Climate Crisis and Carbon Neutrality	Understanding the causes of climate change and the need for carbon neutrality			
December 29, 2025	Smart Waste Disposal Practices	Proper waste sorting methods and resource circulation practices			

| Environmental Training Content



Efforts to Embed Environmental Management

emro regularly operates various environmental campaigns for all employees, including energy conservation, digital carbon reduction, proper waste disposal and used battery collection. By encouraging eco-friendly practices in daily work, the company raises employee environmental awareness and continues to embed a culture of resource circulation and carbon reduction across the organization.

ESG Environmental Campaign Status

Campaign Name	Target	Start Date	Purpose
Energy Conservation Campaign	All employees	August 2025	Reduce in-office energy consumption and promote a culture of eco-friendly practices
Digital Carbon Reduction Campaign	All employees	October 2025	Delete unnecessary data and reduce digital carbon emissions
Smart Waste Disposal Campaign	All employees	December 2025	Promote proper waste sorting practices and improve awareness of waste management
Used Battery Collection Campaign	All employees	February 2026	Promote resource circulation and prevent environmental pollution through separate collection of used batteries

| Energy Conservation Campaign



| Digital Carbon Reduction



| Used Battery Collection Campaign



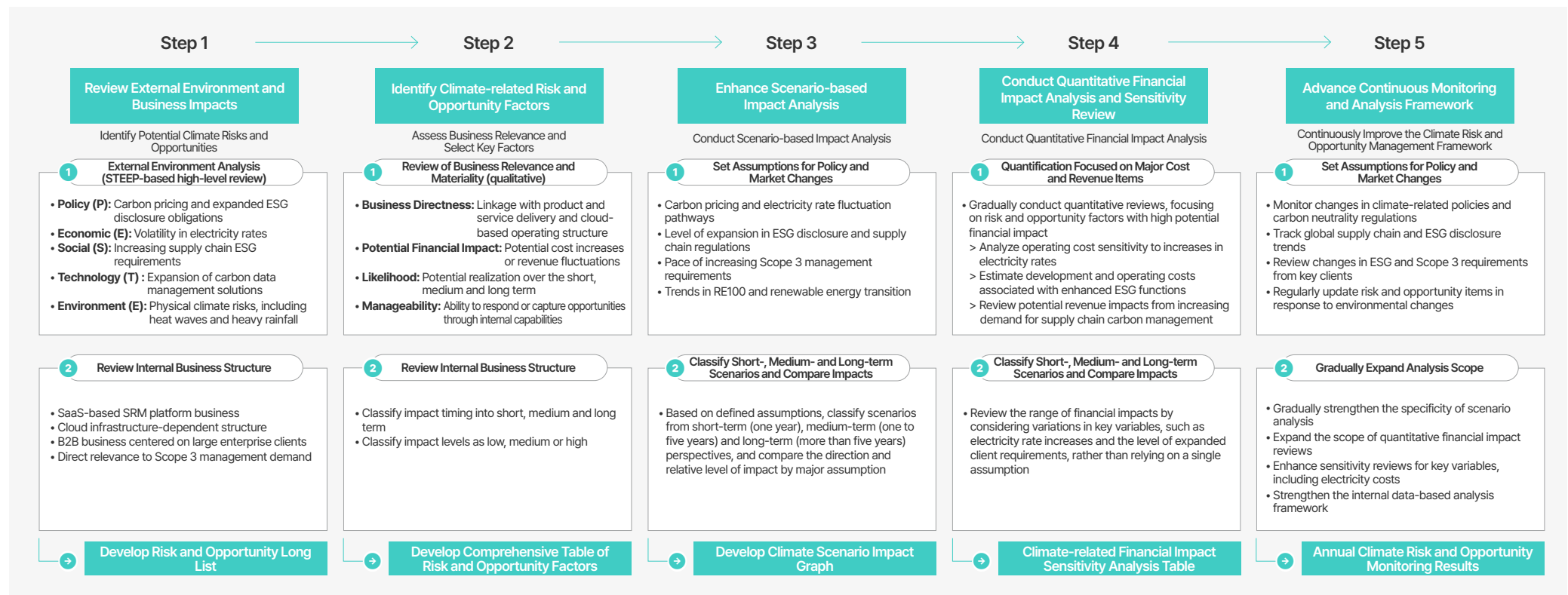
Climate Change Response

Climate-related Risk and Opportunity Management

Climate Risk and Opportunity Analysis Framework and Phased Enhancement Direction

emro has established a phased methodology for analyzing climate risks and opportunities. Going forward, considering its solution-centered business model, emro will gradually improve the energy efficiency of its leased office spaces and internal IT infrastructure. The company will also continue to enhance its differentiated climate change response framework by regularly monitoring climate change risks from a corporate sustainability perspective and supporting responses to potential internal and external environmental risks.

Climate Risk Analysis and Financial Impact Analysis Process



Climate Change Response

Climate-related Risk and Opportunity Management

Identification of Climate-related Risks and Opportunities

emro identified transition and physical risks, as well as opportunity factors, that may arise in the process of climate change and the transition to carbon neutrality, and analyzed them in relation to their potential financial impacts on business operations. In particular, the company identified the potential increase in response costs due to rising electricity costs and stronger ESG regulations as key risks, and reviewed the expected timing of impact for each factor by short-, medium- and long-term horizons. At present, climate-related factors are considered to have a limited direct impact on the company's financial position and management performance. In the medium to long term, however, business opportunities are also expected to arise from growing demand for supply chain carbon management and stronger ESG response capabilities. Accordingly, emro is enhancing its supply chain management and ESG data management systems to prepare for potential increases in response costs driven by stronger ESG disclosure requirements and regulations.

Risk Factors	Category	Type	Risk Factors	Impact on emro's Business	Potential Financial Impact	Impact Timing			Impact Level
						Short-term	Medium-term	Long-term	
	Transition Risk	Policy and Legal	Increase in carbon prices and electricity rates	Potential increase in cloud and external IDC usage costs	Increase in operating expenses		●	●	Low
		Policy and Legal	Stronger ESG disclosure and supply chain regulations	Need to establish an ESG data management system	Increase in system implementation and operating costs	●	●		Medium
		Market	Expanded client requirements for Scope 3 management	Need to enhance carbon data capabilities	Increase in development and operating costs	●	●		Medium
		Market	Expansion of RE100	Increase in renewable energy procurement requirements	Potential increase in electricity procurement costs		●	●	Low
	Physical Risk	Chronic	Increase in heat waves	Increase in data center cooling demand	Increase in operating expenses due to higher electricity consumption			●	Low
		Acute	Heavy rainfall and typhoons	Potential IDC disruptions and service interruptions	Potential revenue loss and recovery costs		●	●	Low
		Acute	Unstable power supply	Potential decline in service stability	Increase in operational risks		●		Low

Opportunity Factors	Category	Type	Opportunity Factors	Impact on emro's Business	Potential Financial Impact	Impact Timing			Impact Level
						Short-term	Medium-term	Long-term	
	Opportunity	Market	Growing demand for supply chain carbon management	Expanded adoption of carbon management capabilities by clients	Growth in new revenue		●	●	Positive
		Product	Stronger ESG disclosure and supplier assessment requirements	Increase in demand for ESG-linked SRM	Revenue Increase	●			Positive
		Market	Expansion of green procurement and ESG assessments	Greater preference for companies with ESG response capabilities	Stronger competitiveness in winning orders		●		Positive

Climate Change Response

Energy and GHG Management

Energy Management

emro systematically manages and discloses its three-year energy consumption trends and continuously monitors energy use to identify areas of waste. As a software company, emro does not have high-energy-consuming operations such as manufacturing processes, but continues to optimize energy use through company-wide reduction efforts.

⌘ Three-year Energy Consumption Trend

Category	Unit	2023	2024	2025
Gasoline	GJ	1,499	1,588	1,878
Electricity	GJ	3,663	3,347	4,058
Total Energy Consumption	GJ	5,162	4,935	5,936
Intensity	GJ/KRW 100 million*	9	7	7

* Figures converted in accordance with global disclosure standards (TJ per KRW 100 million): 0.009 in 2023 | 0.007 in 2024 | 0.007 in 2025

Energy Consumption Performance Against Target and Analysis of Increase Factors

In 2025, energy consumption was 5,936 GJ, exceeding the target of 5,014.6 GJ, and the target was not achieved. This was analyzed to be attributable to increased IT infrastructure use resulting from workforce growth and new business expansion, and emro continues to review and manage the key drivers of the increase.



New Business
Expansion



Increased Use of High-
capacity IT Servers

- 1 Workforce increase due to new business expansion (390 employees at the end of 2024 → 421 employees at the end of 2025)
- 2 Office space expansion (approximately 2,618 m² at the end of 2024 → approximately 2,750 m² at the end of 2025)

GHG Management

emro regularly tracks and manages company-wide emissions to reduce GHG emissions. In 2025, emro emitted 126.282 tCO₂eq from Scope 1 (gasoline) and 194.221 tCO₂eq from Scope 2 (electricity), resulting in total emissions of 320.503 tCO₂eq. Given the nature of its business, which has no stationary emission sources, office vehicles and electricity use are the main sources of emissions. The company is pursuing indirect reductions through efficient energy use, alongside the implementation of reduction initiatives. Through its emissions monitoring framework, emro actively supports national GHG reduction policies and is gradually strengthening its management capabilities for climate change response.

⌘ Scope 1 and 2 GHG Emissions

Category	Unit	2023	2024	2025
Scope 1	tCO ₂ eq	100	106	126
Scope 2	tCO ₂ eq	175	160	194
Total Emissions (Scope 1+2)	tCO ₂ eq	275	266	320
Intensity	tCO ₂ eq/KRW 100 million	0.46	0.35	0.40
GHG Emissions Target	tCO ₂ eq	-	-	260
Achievement Status	Achieved/Not Achieved	-	-	Not Achieved

Company Vehicle GHG Emissions Monitoring Framework

emro systematically monitors mileage, fuel efficiency and fuel consumption to effectively manage GHG emissions from company vehicle operations. In 2025, the company sold two company vehicles as part of its ongoing emissions reduction efforts and regularly reviews changes in emissions in connection with vehicle operations. In the first quarter of 2026, emro sold two additional vehicles and plans to sell one vehicle each in the second and fourth quarters, setting a target to sell a total of four vehicles by the end of 2026. Although there are currently no plans to expand the vehicle fleet, emro will prioritize eco-friendly vehicles when introducing new vehicles in the future to further strengthen its GHG emissions reduction efforts.

Climate Change Response

Waste and Resource Circulation Management

Waste Management

emro operates a company-wide management framework based on the principle of minimizing waste generation. General waste generated amounted to 11 tons in 2023, 6 tons in 2024 and 8 tons in 2025. The increase in 2025 is considered to be attributable to workforce growth, with 66 additional employees. emro manages waste generation based on volume-rate waste bag usage and continues to reduce waste through separate waste sorting.

Category	2023	2024	2025
Municipal Waste Generation (tons)	11	6	8
Designated Waste Status	None	None	None
Calculation Method	Based on volume-rate waste bag usage		
Reduction Efforts	Separate waste sorting campaign	Strengthened usage monitoring, separate waste sorting campaign	Strengthened usage monitoring and introduced resource circulation activities

Resource Circulation Activities

Resource Circulation Activities Based on Used Battery Collection

emro operates used battery collection boxes on an ongoing basis and, since February 2026, has designated separate collection locations to manage the program in a more systematic manner. By establishing and operating internal waste sorting standards, the company continues to improve waste recycling rates and aims to systematically manage resource circulation performance by regularly tracking and analyzing collection volumes.

| SK V1 5F Collection Location



| SK V1 7F Collection Location



| Ire Building 12F Collection Location



* As the GHG reduction effect from used battery collection may vary depending on the recycling treatment method and applied emission factor, emro currently manages the activity mainly based on resource circulation performance and plans to advance its calculation framework going forward.

Resource Circulation-based Eco-friendly Social Contribution Activities

emro operates employee-participatory, eco-friendly social contribution activities to promote both resource circulation and social value creation. In 2025, the company helped promote reuse and reduce waste generation through the Re:You Year-end Donation Campaign, which collected donations of clothing, books and home appliances. In addition, emro conducted an upcycling activity to make card wallets using discarded denim through Ontact, its volunteer club, helping promote resource recycling and a culture of eco-friendly practices. These activities are operated based on the voluntary participation of all employees and are pursued as sustainable initiatives that connect resource circulation with social contribution.

| Re:You Promotional Poster



Resource Circulation Performance

Campaign Name	Period	Target	Key Activities	Participants	Collected/Used Amount	Environmental Performance
Re:You Year-end Donation Campaign	2025.12	All employees	Donation of clothing, books, miscellaneous goods and home appliances, including unused monitors related to business operations	17 people	34 items of clothing, 70 books, 5 pairs of shoes and 5 monitors	Waste reduction and resource circulation through reuse

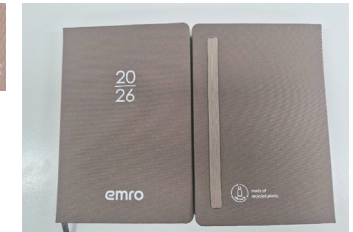
Eco-friendly Product Purchases and Resource Circulation Practices

emro introduced diaries made with fabric produced from 100% recycled PET bottles to promote eco-friendly consumption and resource circulation. A total of 1,000 diaries were produced and distributed, contributing to the recycling of approximately 5 tons of used PET bottles and the reduction of more than 25 tons of carbon emissions. emro plans to continue promoting a sustainable consumption culture by introducing products made with eco-friendly materials and expanding green procurement.

| Recycled PET Bottle Mark



| Diary Made with Recycled PET Bottle Fabric



Climate Change Response

Natural Capital Risk Management Strategy

Natural Capital Impact Management and Biodiversity Management

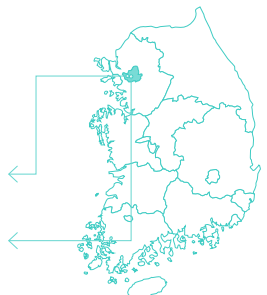
As a software company, emro has limited direct impact on biodiversity, but recognizes the potential for impacts on natural capital and has established a management framework. In 2025, the company identified impact areas and the scope of key activities, focusing on cloud-based services and office space operations, and analyzed short-, medium- and long-term impacts based on electricity use and GHG emissions. Based on this analysis, emro established management directions and plans to continue reviewing and managing natural capital-related impacts.

Natural Capital Risk Identification and Impact Analysis Process

	Key Step	Tool Used	Output Data
STEP 01	Identify natural capital impact areas based on emro's business structure, including cloud-based services	Internal business structure analysis, Value Chain Mapping	Key impact areas identified, including electricity use and GHG emissions
STEP 02	Identify key natural capital locations linked to business operations, including headquarters and cloud infrastructure	TNFD LEAP approach, location-based screening	Key impact locations identified, including headquarters office space and data centers
STEP 03	Identify natural capital impact factors centered on cloud operations and IT infrastructure	Natural Capital Protocol, industry standards analysis	List of impact factors, including electricity use, indirect emissions and water use
STEP 04	Qualitatively assess natural capital impacts from short-, medium- and long-term perspectives	Scenario analysis, internal risk assessment criteria	Assessment results by impact level and timing
STEP 05	Establish natural capital management directions and enhancement plans based on analysis results	Internal ESG management framework	Natural capital risks and response directions

Scope of Sites Analyzed

Information on Sites Analyzed		Site Area
emro Inc. Headquarters	SK V1 Building (5F, 6F, 7F and 11F) (Address: Building E, 11 Dangsang-ro 41-gil, Yeongdeungpo-gu, Seoul)	2,041.7m ²
	Ire Building (12F) (Address: 57 Seonyudong 2-ro, Yeongdeungpo-gu, Seoul)	994.8m ²



ENCORE Analysis

As a SaaS-based IT service company classified under the information and communications industry according to ISIC, emro analyzed its natural capital dependencies and impacts using the ENCORE Tool.

Natural Capital Dependencies and Impacts of Application Software Development and Supply

(●●●●: Very High / ●●●: High / ●●○: Medium / ●○○: Low / ○○○: Very Low)

Category	Key Ecosystem Indicator	Rating
Dependencies (9)	Water supply	○○○○
	Global climate regulation services	○○○○
	Rainfall pattern regulation services (at sub-continental scale)	○○○○
	Soil and sediment retention services	○○○○
	Local (micro and meso) climate regulation services	●○○○
	Water flow regulation services	○○○○
	Flood mitigation services	○○○○
	Storm mitigation services	○○○○
	Biological control services	○○○○
Impacts (7)	Disturbances (e.g., noise, light)	●●●●
	Emissions of toxic pollutants to water and soil	●○○○
	Non-GHG air pollutants	○○○○
	GHG emissions	●●○○
	Generation and release of solid waste	○○○○
	Area of land use	●●●●
	Volume of water use	●○○○

* ENCORE = A tool for assessing dependencies and impacts on ecosystem services by industry

Climate Change Response

Natural Capital Risk Management Strategy

WWF BRF Analysis

Category	Key Risks	Risk Level
Physical Risk	Air quality, extreme weather events such as heat waves and typhoons, water quality	Medium-High
Biodiversity Pressure	Pollution, changes in land and water use	Low-Medium
Reputational Risk	Media scrutiny, proximity to protected areas	Medium-High

WWF BRF Analysis Results

Very low(1.0~1.7)		Low(1.8~2.6)		Medium(2.7~3.4)		High(3.5~4.1)		Very High(4.2~5.0)	
Category	Key Risks		Indicator					Risk Score	
Physical Risk	Provisioning Services		1.1 Water Availability					1.8	
	Regulating and Supporting (Foundational) Services		2.2 Water Quality					2.7	
			2.3 Air Quality					4.0	
	Regulating Services (Mitigation)		3.1 Landslides					2.5	
			3.2 Wildfire Hazard					2.5	
			3.5 Extreme Heat					3.5	
			3.6 Tropical Cyclones					4.0	
	Biodiversity Pressure		5.1 Land, Freshwater and Marine Use Change					1.8	
			5.2 Tree Cover Loss					2.0	
Reputational Risk	Environmental Factors		6.1 Protected and Conserved Areas					2.0	
			6.2 Key Biodiversity Areas (KBA)					2.0	
			6.3 Other Important Delineated Areas					1.0	
			6.4 Ecosystem Condition					1.5	
	Socioeconomic Factors		7.1 Indigenous Peoples and Local Community Lands and Territories					2.0	
			7.3 Labor and Human Rights					1.5	
			7.4 Financial Inequality					2.0	
	Other Reputational Factors		8.1 Media Scrutiny					4.0	
			8.2 Political Situation					1.5	
		8.4 Risk Preparation					1.5		

* WWF Biodiversity Risk Filter Tool = A tool for assessing biodiversity-related risks at business sites. Items marked “-” in the WWF BRF analysis results were excluded from this table, as they were considered to have very low dependence or impact due to industry characteristics, making it difficult to calculate meaningful scores. Although emro operates two business sites, they are both located in Yeongdeungpo-gu and were therefore analyzed on a consolidated basis.

IBAT Spatial Analysis and Analysis of Endangered Species Designated by the Ministry of Environment

Protected Species and Protected Areas Based on IBAT Classification¹⁾

(Initial analysis in April 2025; updated in March 2026 / within a 50 km radius)

Category		No. of Protected Species	
		SK V1 Building	Ire Building
IUCN ³⁾	Critically Endangered	8	8
	Endangered	35	35
	Vulnerable	56	56
	Near Threatened	48	48
	Least Concern	819	819
WDPA ⁴⁾	National Protected Areas	133	132
	Ramsar	5	5
KBA ⁵⁾	Important Bird and Biodiversity Areas	11	11

1) IBAT(Integrated Biodiversity Assessment Tool)

Endangered Species Designated by the Ministry of Environment²⁾

(Based on the administrative district of Yeongdeungpo-gu)



2) Endangered Wildlife Statistics Report by the Ministry of Environment and National Institute of Ecology

Natural Capital Impact Analysis Results

Based on the natural capital impact analysis using ENCORE, WWF BRF, IBAT and data from the Ministry of Environment, emro's software-based business structure was found to have limited direct dependence on and impact on natural capital. Accordingly, only a limited number of meaningful risks and opportunities were identified, and the results were summarized around key items. However, even where related risks are low, emro will continue to monitor and manage them to respond to changes in the external environment and stakeholder requirements.

Category		Key Risks	Potential Impact	Timing			Response Strategy/ Current Status
				Short-term	Medium-term	Long-term	
Risk	R1	Deterioration of environmental quality, including air and water quality	Indirect impact on employee work environment and productivity		●	●	Office environment management and workplace environment improvement
	R2	Supply chain risks arising from ecosystem changes	Indirect impact caused by changes in the supply chains of clients and suppliers		●	●	Monitoring of supply chain and industry changes
Opportunity	O1	Maintaining capabilities to respond to natural capital-related requirements	Establishing a foundation for external disclosure and assessment response		●	●	Monitoring of relevant standards and requirements

SOCIAL

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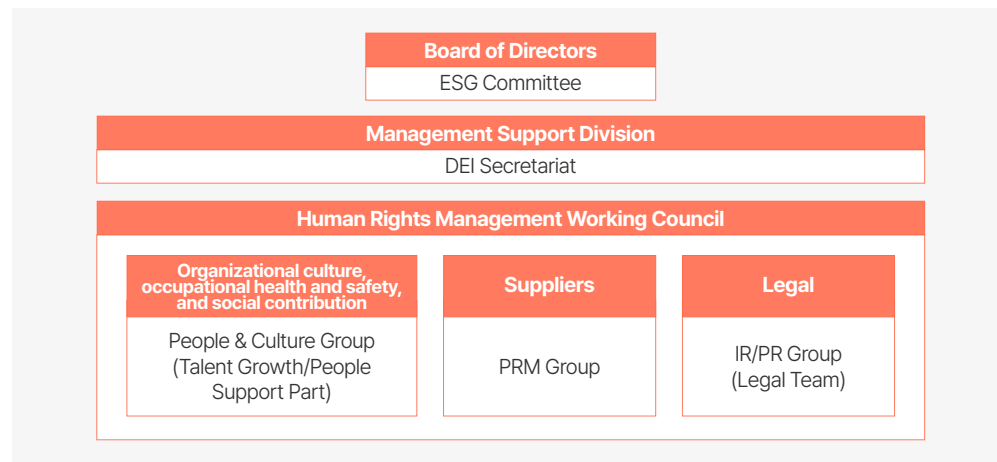
Human Rights

Human Rights Management Framework

Human Rights Management Policy

emro respects the human rights of its employees and all stakeholders, and follows the highest ethical standards and practice guidelines across all business activities. The company complies with domestic and international human rights laws and global standards, and has established policies and procedures based on its Human Rights Management Regulations to build a transparent management structure. emro will continue to place human dignity as its highest value and fulfill its responsibility to protect and promote human rights.

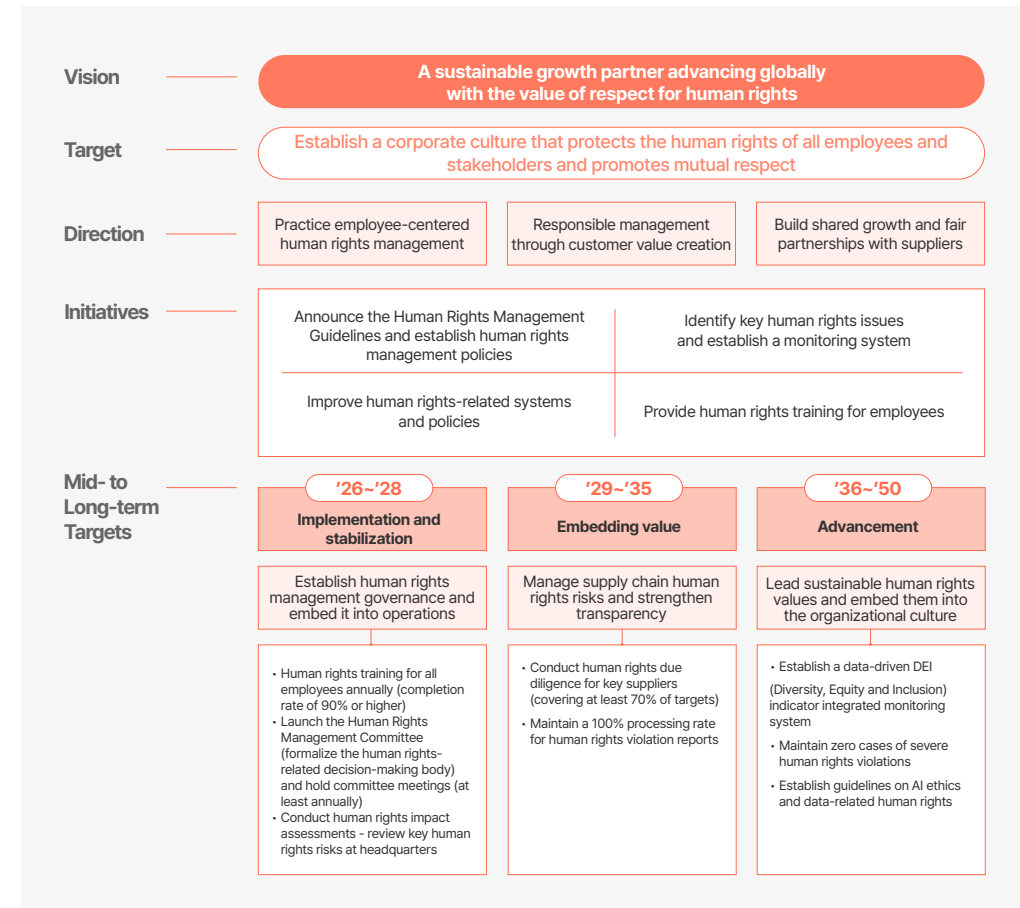
emro Human Rights Management Framework



Human Rights Management Policy

emro complies with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, and practices the principle of respect for human rights across all business activities. To protect the human rights of all stakeholders, including employees, customers and suppliers, the company establishes and implements key policies such as non-discrimination, prohibition of forced labor, and freedom of association, and identifies and improves potential risks through human rights impact assessments.

Human Rights Management Direction and Targets



Human Rights

Human Rights Risk Monitoring Framework

Compliance with Global and Domestic Human Rights Standards

emro plans to conduct human rights impact assessments to review actual and potential human rights impacts that may arise across its business activities. To this end, the company reviewed global and domestic human rights standards to establish an assessment framework, and proactively identified key human rights issues that may emerge from diverse perspectives.

Category		Risk Level
Global	UNGC	- Reflects key international norms, including the Universal Declaration of Human Rights (UDHR) and ILO core conventions - Provides guidance on due diligence and social responsibility required for companies to prevent human rights violations
	GRI	- Recommends that companies conduct human rights due diligence and risk management activities more transparently - Requires companies to specify corporate responsibilities by covering a wide range of detailed human rights issues and provide stakeholders with sufficient relevant information
Domestic	National Human Rights Commission of Korea, "Human Rights Impact Assessment Guidelines"	- Provides standards for systematically reviewing and responding to the impacts of business activities by public institutions and companies on human rights - Offers key review items and approaches to be considered when conducting human rights impact assessments
	Ministry of Justice, "Business and Human Rights Guide"	- Provides practical guidance that domestic companies can reference based on the UNGP and OECD Guidelines for Multinational Enterprises - Offers guidance on implementing human rights management by reflecting company size and industry characteristics
Benchmarking	Similar industries and advanced practices	- Reviews the human rights issue response directions and operational cases of similar industries and leading companies - Identifies human rights-related management trends considering industry characteristics

Based on internal monitoring and human rights risk analysis results, emro plans to conduct human rights impact assessments in phases. Through these assessments, the company will systematically diagnose human rights issues related to employees, suppliers and key stakeholders, and identify potential risks across its operations. Based on the results, emro will prioritize key issues and implement follow-up measures, including system improvements, updates to internal guidelines, expanded training, and enhancements to grievance handling procedures. Through these efforts, emro aims to strengthen a prevention-oriented management framework for human rights risks and more firmly embed human rights management into its sustainability management system.

Human Rights Impact Analysis Principles

Principle	Details
Integrity	Conduct assessments based on sincerity and a sense of responsibility
Fair Presentation	Manage assessment results and reporting to ensure they are presented accurately and in a balanced manner based on facts
Due Professional Care	Conduct assessments based on reasonable judgment and sufficient review throughout the entire process
Confidentiality	Ensure that information obtained during the assessment process is appropriately protected
Independence	Maintain objectivity and secure an independent perspective throughout the assessment
Evidence-Based Approach	Derive assessment results based on reliable evidence and verifiable data

Human Rights

Human Rights Risk Monitoring Framework

Human Rights Issue Identification

emro identified key human rights issues corresponding to the core areas of human rights due diligence by referring to global and domestic human rights guidelines. Based on general human rights areas, the company further specified detailed assessment items by reflecting emro's industry and business operation characteristics, and plans to systematically identify and manage human rights risks that may arise directly or indirectly.

Human Rights Risk Monitoring Areas

Area	Details
Establishing a human rights management framework	Establishing human rights respect policies, conducting regular human rights impact assessments, operating human rights management systems, and establishing performance management and information disclosure systems
Non-discrimination in employment	Ensuring a living wage, preventing discrimination in recruitment and employment, and preventing discrimination against non-regular and foreign workers
Guaranteeing freedom of association and collective bargaining	Guaranteeing freedom of association and collective bargaining, respecting rights related to labor union activities, and operating systems related to collective bargaining
Prohibition of forced labor	Ensuring work based on workers' free will and preventing the occurrence of forced labor
Prohibition of child labor	Complying with the legal minimum working age and reflecting standards for the protection of young workers
Ensuring occupational safety	Managing workplace safety, protecting vulnerable workers such as pregnant employees and employees with disabilities, providing essential equipment, and supporting safety training and accident prevention
Responsible supply chain management	Preventing human rights violations by suppliers and conducting related inspections and monitoring
Guaranteeing environmental rights	Operating an environmental management system, disclosing environmental information, preventing environmental issues, ensuring access to information, and managing emergency response systems
Protecting customer human rights	Complying with laws and regulations to protect customers, protecting personal information and privacy, and protecting rights and interests in the course of service use

Human Rights Risk Analysis by Key Stakeholder

Stakeholder	Definition and Target Description	Key Human Rights Risk	Key Risk Analysis
 Clients	→ Domestic and overseas B2B clients that use emro's solutions and services	• Strict protection of personal information • Improved system accessibility • Secure data management	• Information leakage and privacy infringement • Customer inconvenience caused by system failures • Gaps in system access
 Suppliers	→ Suppliers and external partners involved in the provision of products and services	• Creation of a fair trade culture • Partnership-based shared growth • Respect for fundamental labor rights	• Human rights violations by subcontractors • Risk of non-compliance with payment deadlines
 Employees	→ All members of emro (including full-time and contract employees)	• Compliance with appropriate working hours • Support for work-life balance • Mutually respectful organizational culture	• Long working hours and job-related stress • Workplace harassment and discrimination • Risk of misunderstandings due to insufficient communication
 Local Communities	→ Local communities and stakeholders where business sites are located	• Practice of digital sharing • Provision of IT education opportunities • Mutual growth with local communities	• Risk of digital exclusion • Lack of infrastructure for underserved local communities
 Government and Local Authorities	→ Relevant industry regulators, policymaking bodies and supervisory authorities	• 100% compliance with labor laws • Safe working environment • Zero serious accidents	• Risk of temporary violations of the 52-hour workweek system • Decline in external credibility in the event of workplace harassment • Occurrence of penalty factors in public bidding
 Investors and Shareholders	→ Shareholders and investors holding equity interests	• Control of social risks • Human rights due diligence across the value chain • Response to assessments such as KCGS	• Decline in corporate value due to human rights-related disputes • Inability to control supply chain (outsourcing) risks • Limited investment attraction due to a downgrade in ESG ratings

DEI (Diversity, Equity and Inclusion)

Organizational Culture Policy

Inclusive Organizational Culture

To remain competitive in the global market, emro recognizes that it is essential to foster an organizational culture where talent with diverse backgrounds and capabilities can work together. Diversity and inclusion are sources of innovation and key drivers of sustainable growth, enabling more creative and effective problem-solving and decision-making by bringing together diverse perspectives and experiences. emro is working to expand the diversity of its workforce in terms of gender, age, disability and nationality, and to create an inclusive work environment where everyone is respected.

Diversity of emro's Workforce

emro is making multifaceted efforts to promote diversity within the organization and break the glass ceiling. Beyond simply increasing the number of female employees, the company seeks to achieve meaningful diversity by building a more diverse organization across multiple dimensions, including expanding employment of persons with disabilities, increasing the proportion of female managers, and securing female and foreign members on the Board of Directors. Through these efforts, emro will build an organizational culture where all members can fully realize their potential and create innovative outcomes.

☞ Diversity Status of emro's Workforce

Category	2024	2025
Women	37.1%	36.5%
Employment of persons with disabilities	2.3%	1.7%
Proportion of women among managers	15.3%	18.9%
Proportion of women and foreign members on the Board of Directors	-	-

☞ Status of Female Managers

Category	2024	2025
Senior manager	41.9%	43.4%
Principal	28.7%	28.3%
Expert	5.7%	7.9%
Executive	7.1%	7.1%

Support for Employees with Disabilities

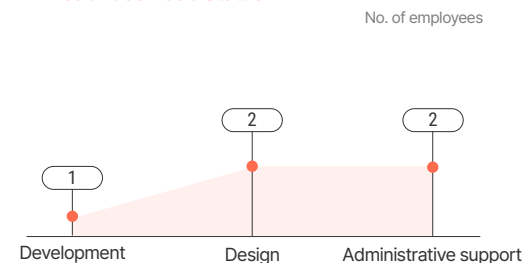
Employment of Persons with Disabilities

emro complies with relevant laws and regulations to expand employment of persons with disabilities, and operates workplace improvements and tailored support systems to help employees with disabilities work in a stable environment. Through these efforts, the company practices non-discriminatory recruitment for socially vulnerable groups and fosters an inclusive organizational culture.

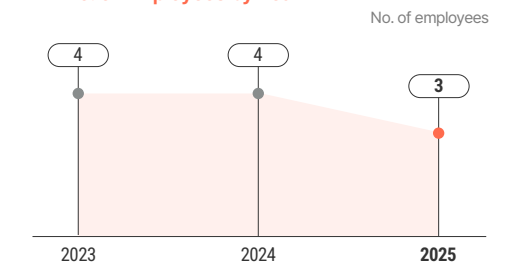
Employment of Persons with Disabilities Across Diverse Job Groups

emro strengthens organizational diversity and inclusion by employing persons with disabilities across diverse job groups, and supports the career development and growth of employees with disabilities working in these roles as a model company that fulfills its social responsibility. Since 2023, emro has hired and assigned employees with disabilities to various roles, including development, design and administrative support.

☞ Employment of Persons with Disabilities – Job Status



☞ Employment of Persons with Disabilities – No. of Employees by Year



Support for Work Environments for Employees with Disabilities

When hiring persons with disabilities, emro conducts meetings through various channels by job role to understand their needs, and was selected as an “Outstanding Remote Worker” by the Korea Employment Information Center for Persons with Disabilities in 2025, following its selection in 2024. The company plans to continue developing roles suited to the characteristics of each disability, supporting individualized work arrangements such as remote work and flexible working hours, and creating an inclusive work environment where employees with disabilities can fully demonstrate their capabilities and remain with the company over the long term.

Employees

Recruitment

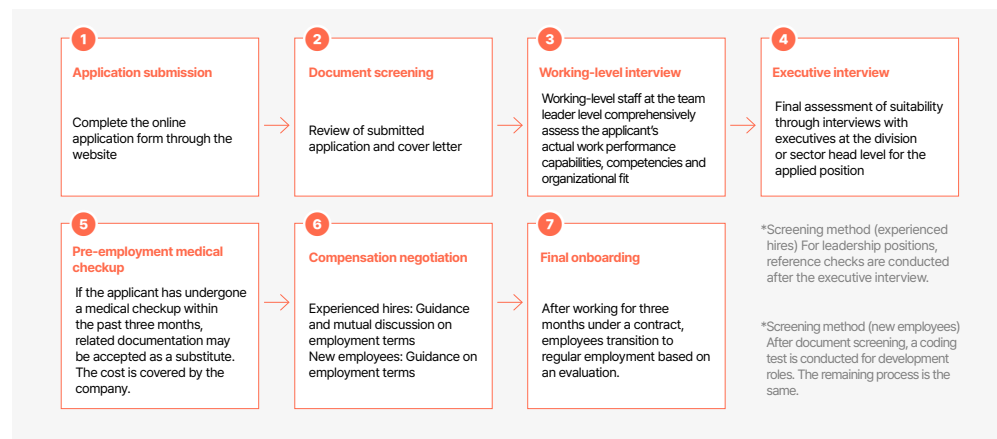
Core Values and Recruitment Process

Core Values

Frontier spirit	Open to challenges	Self-directed growth	One team	Client-centric thinking	Confidence in expertise
Discover new ways 	Ever try, Never give up 	Align yourself with your dream 	Aim for the same target 	Start with understanding the customer 	Be professional, Be proud

Recruitment Process

emro's recruitment process is conducted for both experienced and new employees. For experienced hires, the process proceeds in the order of document screening, working-level interview, executive interview, pre-employment medical checkup, compensation negotiation and final onboarding. For new employees applying for development roles, unlike experienced hires, a coding test for development roles is conducted before the working-level interview. After final onboarding, employees work for three months and transition to regular employment based on an evaluation.



Securing Top IT Talent

Recruitment of IT Professionals

emro views IT-based expertise as a core competitive strength and is focused on securing top talent to accelerate digital transformation and advance its technologies. As of 2025, emro hired 54 new IT professionals, focusing on strengthening capabilities in advanced fields such as AI, data analytics and cloud. Through these efforts, the company is accelerating the internalization of technology and the advancement of its products and services, while further strengthening its foundation for future-oriented technological innovation.

Category	Details	Category	Details
New hires	54 employees, including two with master's degrees	Focus areas	Cloud, AI, platform development, technical support and others
Key roles	Development, development (research), sales, management and others	Recruitment features	Focused recruitment of AI- and data-based technical talent, with expanded hiring for development roles in the second half

Industry-Academia Cooperation

emro strategically secures top talent in the IT field through industry-academia cooperation programs. These employees are assigned to key technical roles such as software development, system operation and quality management, and play a central role in strengthening the company's internal technology capabilities and digital transformation capabilities. emro plans to continue bringing in young talent with practical capabilities through industry-academia cooperation channels, strengthening the link between industry and education and further enhancing its competitiveness as a technology-driven organization.

Cumulative hires

38 employees

Current employees

30 employees

Employees

Employee Competency Development

Support for Employee Competency Development

emro operates structured training programs to strengthen employees' job expertise. The training covers diverse areas, including development, AI and cloud, and communication. As of 2025, approximately KRW 300 million was invested to support company-wide competency enhancement. The training is systematically planned and managed at the company-wide level through reporting to management.

Total Training Expenses
(As of 2025)

KRW 300 million

⌘ 2025 Common Training Status for Employees

	Category	Training Expenses (KRW million)	Participants (persons)	Training Hours (hours)
Common training	Language training	184.02	253	4,917
	Statutory training	5.1	428	2,565
	Security and personal information protection training	2.33	429	434

⌘ 2025 Job Training Status for Employees

	Category	Training Expenses (KRW million)	Participants (persons)	Training Hours (hours)
Job training	Sales/Marketing	0.48	8	13
	Cloud	6.2	93	539
	AI/Data Science	5.05	82	484
	Procurement	0.05	24	4
	PM	14	111	367
	Management Support	4.86	25	580
	Others	1.72	20	100
	Development	18.93	164	1,798

Career Development Support through Job Rotation

emro does not operate separate career transition, employment support or post-retirement support programs, but operates an internal job transfer system, or job rotation, to support employees' continuous career development. Through this system, the company provides opportunities to experience diverse roles and supports employees in expanding their capabilities and developing long-term careers.

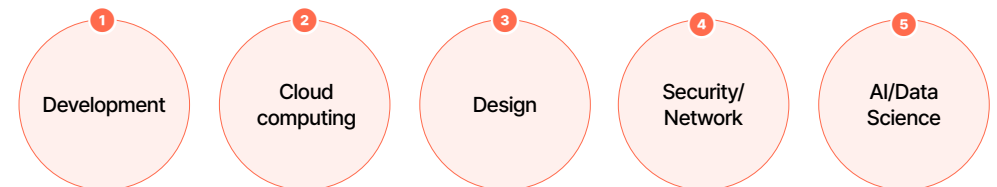
Development of AI/Cloud Professionals

emro is developing key talent in AI and cloud in line with the digital transformation era. Employees learn the latest technologies through external education platforms, and courses linked to practical work, including AI and data science, cloud computing, and software development, have become major learning areas. Training is expanded each year rather than being conducted as a one-time initiative, contributing to the company's future competitiveness.

Support System for SW Development Capabilities

emro provides online job training to systematically strengthen software development capabilities. Employees acquire skills required in actual development environments through project-based curricula, supported by an environment that enables repeated learning and self-paced participation. Development is one of the most actively pursued training topics across the company.

Major IT-related Course Categories



Employees

Work Arrangements

Institutionalized Measures to Protect Employee Rights

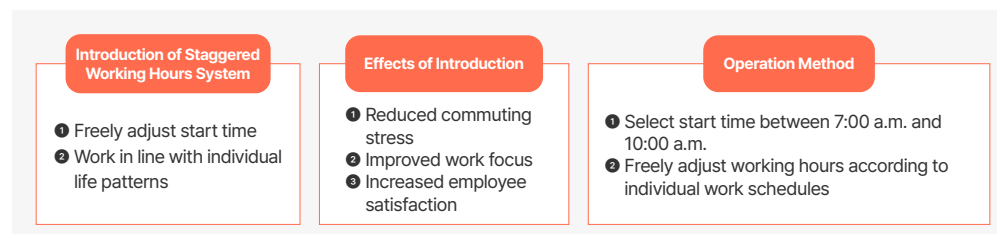
emro has established institutional mechanisms to protect employees' rights to health, privacy and civic rights. In addition to sick leave, annual leave, special work arrangements, maternity leave and parental leave, the company guarantees paid official leave for exercising public rights, such as military service and elections, and clearly defines detailed systems, including reduced working hours during childcare periods and guaranteed reinstatement. This is part of the company's organizational efforts to respect employees' overall lives and ensure employment continuity.

Employee Rights Protection Systems

System	Details	Features
Sick leave system	Medical certificate required for three or more days; 50% of salary paid for up to 15 days	Annual leave and sick leave may be used together
Support for exercise of civic rights	Working hours granted for performing public duties, such as elections and military service	Paid official leave guaranteed
Reduced working hours during childcare period	Adjusted to 15–30 hours per week, extendable up to three years	Guaranteed assignment to work at an equivalent level after reinstatement

Flexible Working Hours System

emro operates a staggered working hours system to improve employees' work efficiency and work environment. This system allows employees to freely adjust their start times, enabling them to work in a way that fits their personal life patterns and work circumstances. The staggered working hours system is also expected to reduce commuting stress and improve work focus. Since the introduction of the system, work efficiency and employee satisfaction have improved, and some employees are creating a more flexible work environment by adjusting their commuting hours.

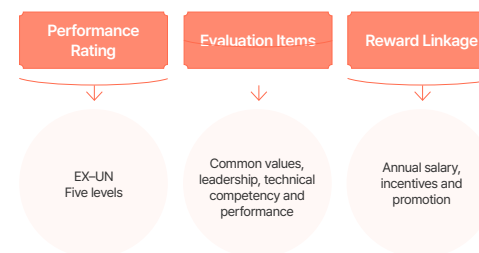


Performance Evaluation

Fair Performance Evaluation

emro operates a performance evaluation system based on fairness and reasonable standards. Tailored evaluation criteria are applied according to role and position, and various factors, including core values, technical competencies and leadership, are comprehensively reflected in addition to work objectives. Performance is assigned on a five-level rating scale and directly linked to key rewards, including annual salary, incentives and promotion. Through this system, the company provides clear feedback to employees while offering motivation and growth incentives based on performance.

Performance Evaluation System Summary



Evaluation Weighting by Role

Evaluation Target		Core Value Evaluation		Performance	Technical Competency
		Common Values	Leadership Values		
Project-based Organization	PM	25%	15%	40%	20%
	Team member	20%	-	50%	30%
Non-project-based Organization	Position holder (Group Leader or above)	25%	20%	40%	15%
	Part Leader	25%	15%	40%	20%
	Team member	20%	-	50%	30%

Common Value Evaluation Based on Talent Profile



Leadership Value Evaluation



Skill-set-based Technical Competency Evaluation



Employees

Benefits

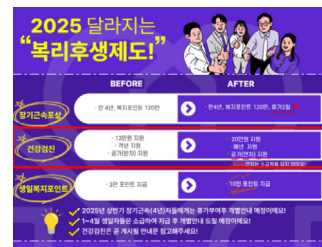
Key Employee Benefits Programs

emro is building a vibrant and fulfilling workplace by providing a wide range of benefits and welfare programs to support employees' engagement at work. The company offers various benefits programs, including lunch allowance support, commuting transportation support, holiday gifts, long-service awards, comprehensive medical checkups, psychological counseling, children's tuition support and in-house loans, with particular support for various programs designed to enhance employee competencies.

Employee Health Management

emro conducted regular medical checkups for all employees in 2025 to enhance employee health and welfare, and to create a healthy work environment and improve employee benefits. In addition to 69 basic checkup items, the 2025 checkup included additional examinations such as sedated gastroscopy, upper gastrointestinal contrast radiography, prostate ultrasound and thyroid ultrasound. The company also applied its group rate to employee family members upon request, creating an environment where employees and their families can manage their health proactively.

| 2025 Employee Benefits Program



2025 Employee Medical Checkup Status

Category	Eligible Employees	Employees Who Received Medical Checkups	Medical Checkup Participation Rate
Men	205	205	100%
Women	128	128	100%
Total	333	333	100%

Employee Competency Enhancement Programs

Job Competency Improvement Training Support

- Provision of internal and external training to improve job competencies
- Support for external education platforms

Self-development and Educational Book Expense Support

- Support for job-related self-development expenses, including language courses, certifications and books

Mentoring Support

- Mentoring support for onboarding new hires, including entry-level and experienced employees

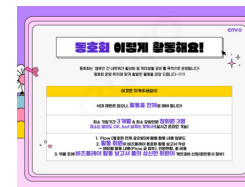
Club Activities

- Support for club activity expenses to promote friendship among employees and create a vibrant workplace atmosphere
- 22 clubs in operation as of 2025

Workshop Support

- Promotion of networking and collaboration among employees
- Support of KRW 50,000 per person for one-day workshops and KRW 100,000 per person for two-day, one-night workshops

| Club Activities



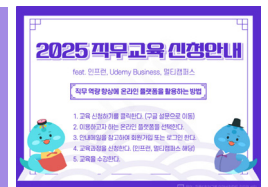
| Educational Book Expense Support



| Workshop Support



| Job Competency Improvement Training Support



Employees

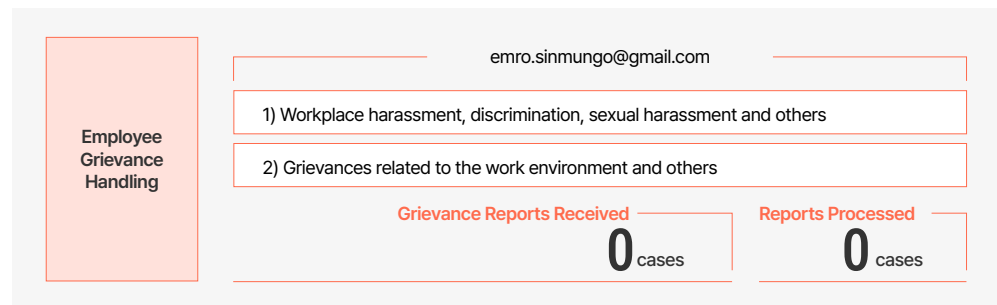
Employee Communication

Employee Grievance Handling Channel

emro operates an Employee Grievance Handling Channel to ensure a safe and respectful work environment for all employees. Through a dedicated email channel, we receive a wide range of concerns, including workplace harassment, discrimination, sexual harassment, and general workplace grievances. All submitted cases are systematically handled through prompt review and thorough fact-finding by the designated department.

The identity of informants and the details of reports are kept strictly confidential, and any retaliatory action is strictly prohibited, thereby fostering an environment where employees can speak up freely and without hesitation. Furthermore, the status of reports and subsequent actions are continuously monitored and reviewed, thereby establishing a reliable communication system and a healthy organizational culture.

Grievance Handling Channel



Labor-Management Council

emro operates a Labor-Management Council composed of employer representatives and employee representatives in accordance with the Labor-Management Council Regulations. The council discusses matters related to employee welfare, improvements to the work environment and company operations, and strengthens cooperative labor-management relations through faithful implementation of resolutions and procedures to verify their implementation.

Agenda Items	
40th Meeting in 2025	Matters related to amendments to the Rules of Employment, improvements to employee benefits and improvements to the club activity support system
41st Meeting in 2025	Criteria for applying additional points for promotion and changes to the title system
42nd Meeting in 2025	Improvement of mentoring activities and the process for claiming activity expenses
43rd Meeting in 2025	Clarification of workshop expense support standards and discussion of plans for the 2026 Labor-Management Council

Operation of the Policy and Systems Decision Committee

emro operates a Policy and Systems Decision Committee led by the Labor-Management Council to revise, establish and improve systems related to company regulations, welfare programs and organizational culture. The 22 committee members representing each organization collect employee opinions and participate in the system improvement process, contributing to the development of a better organizational culture.

Agenda Items	Decision
emro 2.0 event	Activities to encourage participation by all employees
Selection of core value competencies	Core value competencies selected and finalized through surveys and interviews
Organizational culture campaign	Monthly campaigns by theme, including business manners
Living expenses for accommodations for regional projects	Rationalization of allowance standards

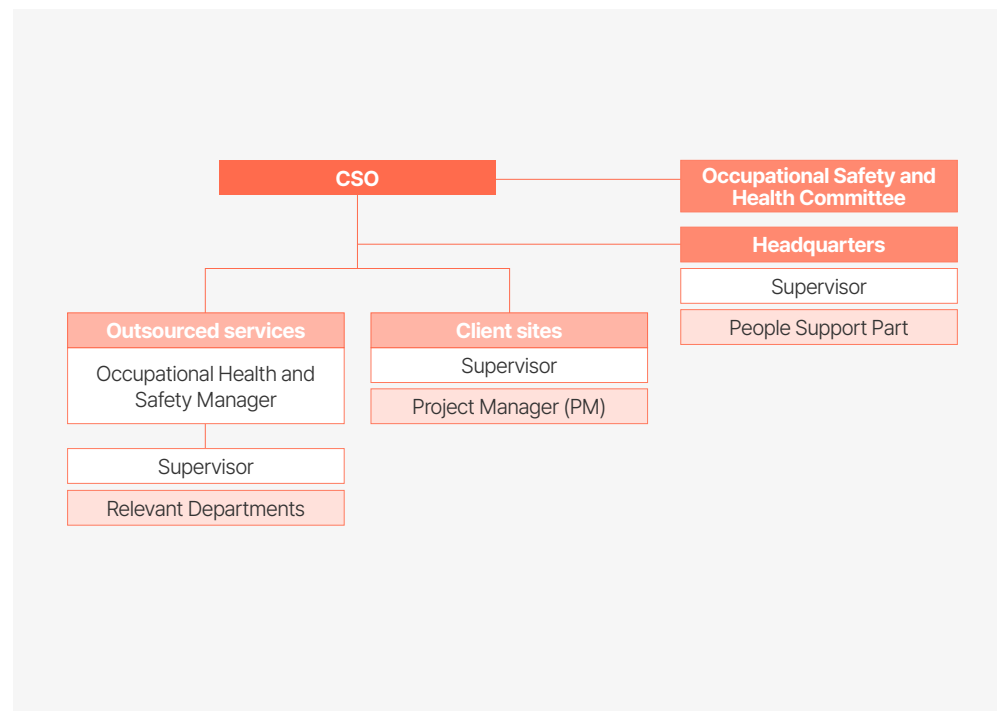
Occupational Health and Safety

Occupational Health and Safety Management

Occupational Health and Safety Management System

emro operates a dedicated occupational health and safety organization led by the CEO as the chief responsible officer to systematically manage employee safety. The People & Culture Group leads the development of occupational health and safety strategies, while the People Support Part and working-level occupational health and safety personnel are responsible for implementation. Through this structure, the company has established a safety management system that organically links strategy and execution.

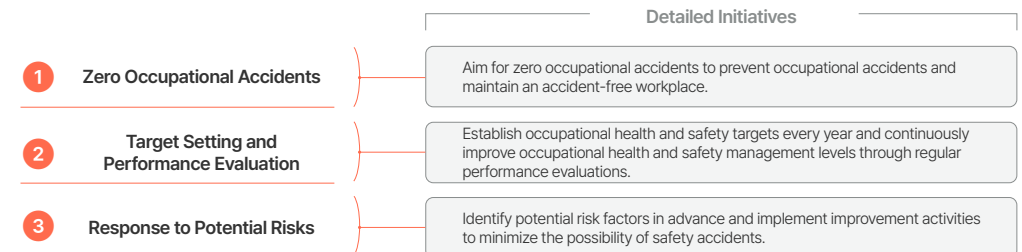
emro Occupational Health and Safety Management Organization



Occupational Health and Safety Management Policy

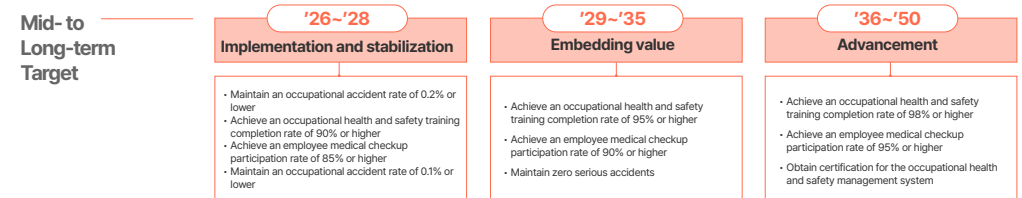
emro has established and systematically implements an occupational health and safety management policy that places the lives and safety of employees as its highest priority. The company strictly complies with domestic and international laws and regulations and internal standards, and strengthens activities to proactively eliminate hazards and prevent accidents. emro is also working to foster a safety culture by sharing safety awareness with all employees and suppliers and encouraging voluntary participation.

emro Occupational Health and Safety Management Goals



Mid- to Long-term Occupational Health and Safety Management Targets

emro established mid- to long-term targets in 2025 to strengthen occupational health and safety management, along with detailed action plans by target period to systematically implement them. Through its company-wide occupational health and safety management system, emro aims to secure execution capabilities and continuously advance its occupational health and safety management capabilities by operating a regular performance review and feedback system and closely managing implementation progress.



Occupational Health and Safety

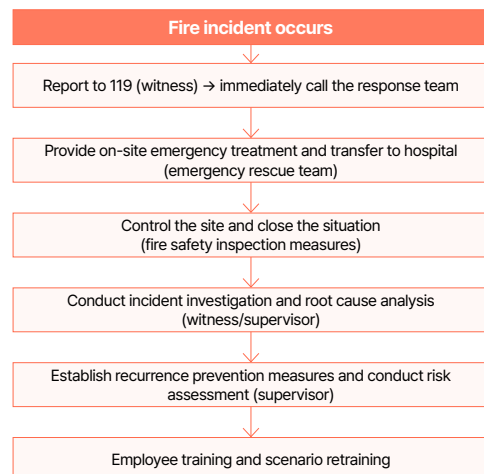
Occupational Health and Safety Management

Occupational Health and Safety Process

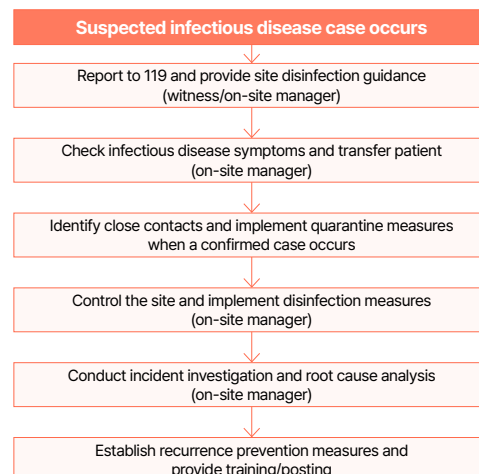
emro operates an emergency response system tailored to the characteristics of its office spaces. The company has established response scenarios for fire and infectious disease incidents, and enables rapid response by dividing the process into incident response, including reporting and initial action; incident handling, including site control and investigation; and recovery, including recurrence prevention measures and training. emro supports employees' safe evacuation through evacuation guide maps and fire extinguisher layout maps, and ensures effectiveness through periodic drills.

Category	Fire Incident	Infectious Disease Incident
Key Response Activities	Alarm activation, 119 reporting, initial fire suppression and evacuation guidance	Symptom check, patient transfer and control of infected areas
Incident Handling	Incident investigation, root cause analysis and establishment of recurrence prevention measures	Incident investigation, root cause analysis and establishment of recurrence prevention measures
Management System	Notification and communication team, fire suppression team, evacuation guidance team and emergency rescue team	On-site manager, People Support Part and emergency rescue team

Fire Incident Response Process



Infectious Disease Incident Response Process



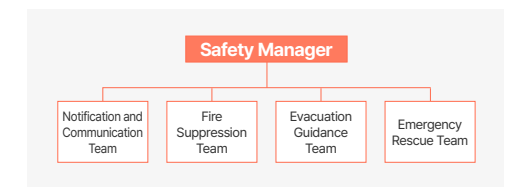
Emergency Response Organization

emro operates a dedicated organization to enable rapid and systematic response in emergency situations. Led by the general manager of the People & Culture Group, the organization consists of the notification and communication team, fire suppression team, evacuation guidance team and emergency rescue team. The duties and contact networks of each team are designated in advance, and damage is minimized through role allocation from initial response to incident handling.

Organization Operation Plan by Situation

Organization	Fire	Earthquake	Power Outage	Infectious Disease
Notification and Communication Team	●	●	●	●
Fire Suppression Team	●	●		
Evacuation Guidance Team	●	●	●	
Emergency Rescue Team	●	●		●

Organization Chart



Annual Occupational Health and Safety Plan and Key Indicator Management

emro provides statutory training every year and reviews safety risks in the office environment through an annual risk assessment. The company supports comprehensive medical checkups annually and identifies and manages tasks through quarterly occupational health and safety councils. Occupational health and safety campaigns are conducted company-wide once a month to continuously strengthen safety awareness.

Item	Frequency	Related Matters
Statutory training	Once every two years	Training for occupational health and safety manager
Risk assessment	annually	Maintain risk level at Grade 4 or lower
Comprehensive medical checkup support	annually	For all employees, conducted throughout the year
Occupational health and safety council	Quarterly	Identify safety improvement tasks
Occupational health and safety campaign	Monthly	Participation rate and improvement in awareness
Employee medical checkup support budget	annually	Budget allocation
Employee training related to occupational safety and health	annually	Budget allocation
Employees covered by the occupational safety and health management system	Conducted for all employees	100% of employees covered

Occupational Health and Safety

Occupational Health and Safety Management

Occupational Accident Rate Certificate

According to the occupational accident rate inquiry by the Korea Occupational Safety and Health Agency, emro was confirmed as an accident-free workplace with no occupational accidents over the past three years (2023–2025). The company has also maintained a zero accident rate compared with the industry average, demonstrating the effectiveness of its systematic occupational health and safety management system and continuous risk factor improvement activities. emro plans to maintain its accident-free target and strengthen proactive accident prevention management and activities to enhance employee safety awareness.

Risk Assessment

emro operates a risk assessment process that systematically identifies hazards and risk factors in office spaces, evaluates their likelihood and severity, and establishes and implements proactive improvement measures. The company improves assessment quality through collaboration with external experts, and shares and addresses identified improvements through the Occupational Safety and Health Committee. emro continuously updates its risk factor management list and conducts employee training and awareness improvement activities to strengthen its safety management system for maintaining an accident-free workplace.



Musculoskeletal Risk Factor Survey

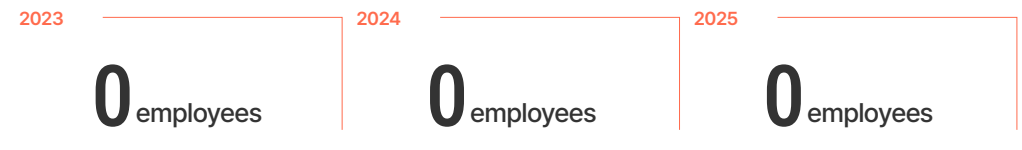
emro conducts a risk factor survey every three years to prevent musculoskeletal disorders among office workers. Based on the results of the 2025 risk factor survey, the company identified risk factors such as working posture, repetitive tasks and uncomfortable work environments, and established improvement measures. The identified improvements are linked to workplace environment improvements and the provision of protective equipment to reduce employees' musculoskeletal burden, and the survey results are shared through the Occupational Safety and Health Committee and continuously managed.

Performance Indicators and Monitoring System

To achieve its target of zero occupational accidents, emro has set short-term targets for 2026 to maintain accident-free days and an occupational accident rate of 0%, and aims to continue its accident-free performance for four consecutive years from 2022 to 2025. In the mid- to long-term, the company is building a rigorous occupational health and safety management system through risk assessment-based improvement activities, maintaining risk levels at Grade 4 or lower, and providing training, posting and communication on potential risks. The company also uses regular training completion rates and risk assessments as key indicators, conducts root cause analysis and establishes recurrence prevention measures in the event of an accident, and shares improvement results through the Occupational Safety and Health Committee and management meetings.

Category	Key Indicator	Management Method
No. of occupational accidents	Annual target of zero cases	Continuous management of accident-free days
Training completion rate	100% target	Regular review of training completion rate
Risk assessment results	Maintain Grade 4 or lower	Identify and address improvements
Campaign participation rate	Monthly activity	Monitor participation rate

Occupational Accident Status



Management of Protective Equipment and Support Supplies for Employees

emro systematically manages office protective equipment and support supplies to improve employees' work environment and protect their health. Wrist supports, screen protectors and vertical mice are provided upon request at any time, and distribution records are managed based on purchase history. Air purifiers are operated on a rental basis to support a pleasant office environment, with records managed through rental contracts. All provided items are operated with the goal of creating a safe and efficient work environment in office spaces.

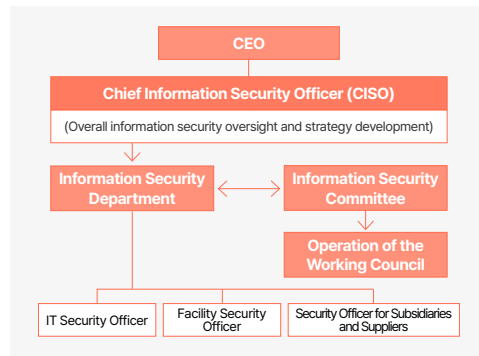
Clients and Information Security

Information Security Management System

Information Security Governance

emro has appointed a Chief Information Security Officer (CISO) to ensure efficient and systematic information security operations, and the Information Security Department oversees and coordinates security activities across the organization. Through the Information Security Committee and working council, the company promotes strategic discussions and stronger execution capabilities, and conducts professional security activities with external experts and suppliers when necessary. As a subsidiary of Samsung SDS, emro also provides regular training and inspections to maintain the same level of security as Samsung Group, and has established a flexible security system that responds to changes in domestic and international laws and regulations and the technological environment.

emro Information Security Organization



Role of the Chief Information Security Officer (CISO)

The CISO is the highest-ranking officer responsible for overseeing emro's information security operations and establishes and implements security policies and measures aligned with the company's business strategy.

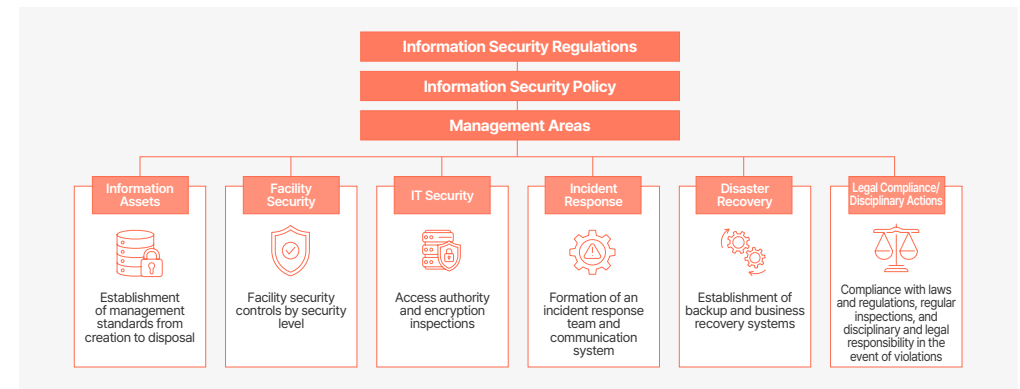
- Oversee the establishment and implementation of security strategies
- Manage and coordinate the implementation of security activities across departments
- Authority to approve policy establishment and revisions, and investment and budgets
- Establish and operate the Security Committee and working council
- Establish systems for compliance with external laws and regulations and external reporting

Roles and Responsibilities of the Information Security Department

emro's Information Security Department plays a central role across the entire process, from establishing policies to protect company-wide information assets to inspecting their implementation. In addition to regular policy revisions, security inspections and training, the department is also responsible for practical measures, including managing the security level of subsidiaries, operating the incident response system, and managing emergency contact networks and security reporting channels. The department also responds proactively to emerging threats through preliminary security reviews and collaboration with external expert organizations.

Information Security Regulations

emro has established and operates information security regulations to protect its information assets, and has put in place a systematic management framework covering all areas, including security definitions, organizational structure, asset and IT security, incident response, disaster recovery, regulatory compliance, training and disciplinary actions. The company applies security standards to all employees and external personnel, and operates an integrated response system that considers accident prevention, recurrence prevention and legal responsibility.



Information Security Policy

emro has established and operates an information security policy to protect all information assets held or created by the company from illegal alteration, leakage and destruction. This policy includes the definition of information security, applicable subjects and scope, components, and revision standards, and is further specified in accordance with information security regulations and guidelines. In particular, in 2025, the company updated and reflected management manuals on access control, account and password management, information asset disposal and vulnerability inspections, as well as personal information management guidelines, including the internal personal information management plan and guidelines on outsourcing, leakage response, access authority management and destruction.

Clients and Information Security

Information Security Management Activities

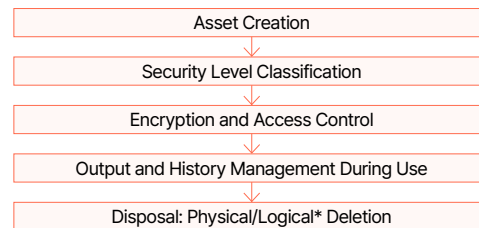
Information Asset Management

emro applies security controls across the entire lifecycle of information assets, from creation to disposal, and manages each asset according to its sensitivity by assigning security levels, including strictly confidential, restricted and general. The company operates standards for encryption, output control and secure disposal for all media, including electronic documents, printed materials and storage media, while personal information is separately managed under separate standards in accordance with the Personal Information Protection Act.

Key Information Asset Management Items

Item	Management Details
Asset classification	Security levels: Strictly confidential/restricted/general
Electronic document security	Automatic encryption and transmission history recording
Printed material security	Printed material watermarks and print history management
Storage media control	Blocking unauthorized transmission and copying, and approval-based external removal
Asset disposal	Physical disposal, including incineration and shredding, plus measures to prevent recovery

Information Asset Security Process



* Logical deletion: Complete deletion using PC wiping programs, data erasure equipment, degaussing equipment, and similar tools

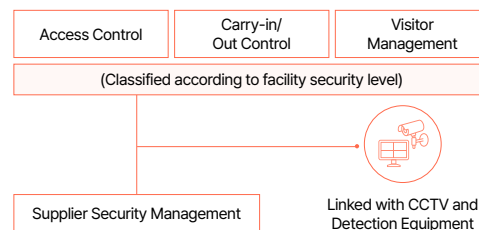
Facility Security Management

emro applies physical security systems across company-wide facilities, including access control, carry-in/out control and visitor management. Facilities are classified by security level into restricted areas, internal areas and open areas. The company prevents security incidents through monitoring systems, including CCTV and detection equipment, and manages supplier personnel and equipment under integrated standards.

Key Facility Security Management Items

Item	Management Details
Area classification	Restricted areas/internal areas/open areas
Access control	Employee ID-based authority management and access history retention
Visitor control	Access permit system, escort principle and dedicated meeting rooms
Carry-in/out security	Physical sealing of storage media and mobile devices, and installation of detection equipment
Supplier management	Security controls for loaned PCs, minimization of access rights and annual inspections

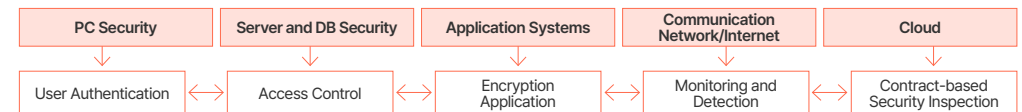
Facility Security Management Framework



IT Security Management

emro applies technical and managerial controls to all IT assets, including PCs, servers, networks and cloud systems. PCs are protected through antivirus and security programs, while servers and databases are controlled through access control and account management. In addition, application systems undergo security reviews throughout the development and operation stages, while communication networks respond to external threats through encryption and monitoring systems.

Integrated IT Security Process



Operation of Security Solutions: NAC & DLP

emro is strengthening its technical security level through authentication-based Network Access Control (NAC) and Data Loss Prevention (DLP) solutions.

NAC(Network Access Control)

A control system that allows only authenticated users to access the network

- Completed deployment in March 2025 and currently in the stabilization phase
- Blocks security threats by systematically restricting employee network access

DLP(Data Loss Prevention)

Prevents internal data from being leaked through USB devices or external web portals (e.g., Naver Mail)

- Multi-layered defense through PC security programs, proxy servers and file attachment size limits
- Limited transmission is permitted in exceptional cases after approval by the security officer (e.g., linked to the KNOX platform)

Enhancement of Printed Material Security Management System

emro strengthened printed material security management in 2025 as part of PC security within IT security. By introducing a print security system, the company applied controls based on print history tracking and user authentication to ensure accountability and establish a security environment that can proactively prevent the external leakage of important information, including personal information.

Category	Details
Higher-level area	IT Security > PC Security
Management item	Printed material security
Key details	Introduction and operation of a print security system
Key functions	Print history management, user authentication and print control
Expected effects	Prevention of printed material leakage, stronger personal information protection and ensured accountability

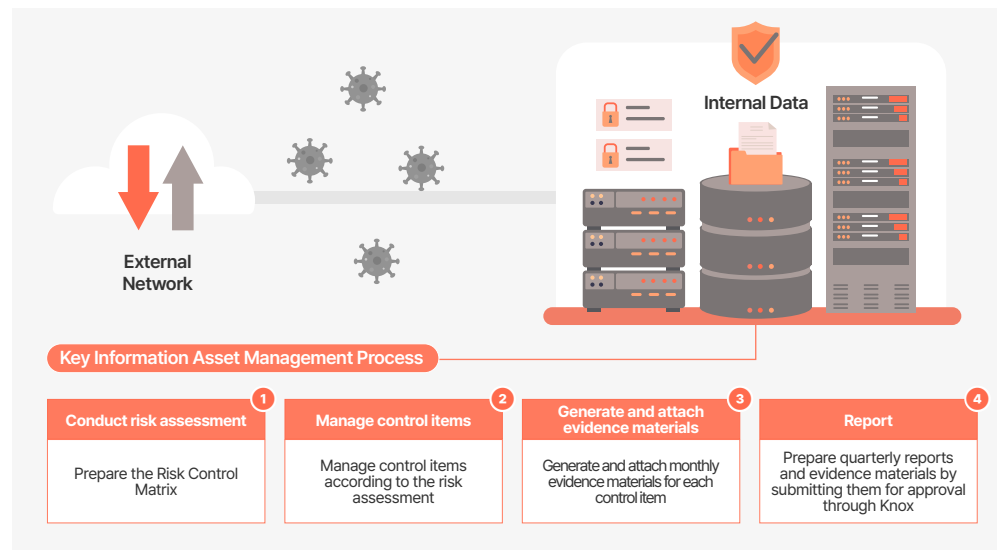
Clients and Information Security

Information Security Management Activities

Conducting Information Security Risk Assessments

emro manages data security and personal information protection as top priorities to provide SaaS-based Caidentia reliably to overseas clients. To this end, the company obtained SOC 2 certification, a global security certification, in connection with its parent company, Samsung SDS, and meets the security standards required by global clients. SOC 2 is not a one-time certification, but a certification that requires annual verification of the security management system and operating status. emro continuously creates and manages security-related evidence materials according to the process shown in the diagram below, and undergoes annual verification based on the same standards. In addition, every year or whenever changes occur in the security environment, the company re-performs risk assessments and reviews and updates control items in the RCM (Risk Control Matrix). Through these efforts, emro continues to maintain and strengthen the security level of Caidentia in line with evolving global security standards and its internal work environment.

Information Security Risk Assessment Process



Information Security Action Plan

emro established a company-wide security enhancement plan to implement the security tasks of its parent company, Samsung SDS. Considering the importance of personal information protection, the company is expanding the scope of encryption applied to domestic and overseas personal information processing systems, and is promoting the application of multi-factor authentication (OTP) to all external websites. For external websites currently in operation, emro plans to thoroughly inspect vulnerabilities in the multi-factor authentication integration process in accordance with security standards, proactively prevent information security risks, and embed security practices across the organization.

Expansion of Personal Information Encryption

Category	Encryption Items	Remarks
Legal obligations (7 types)	Resident registration number, passport number, driver's license number, foreign registration number, credit card number, account number, biometric information, including fingerprints and irises	Personal Information Protection Act
Readily identifiable personal information (5 types)	Name, date of birth, phone number, address, email	Risk of secondary damage, such as phishing and spam, in the event of leakage
Mobile information (2 types)	International Mobile Equipment Identity (IMEI), SIM identification information (IMSI)	Social issue due to personal information leakage incidents
Industry-specific items (selected by each company)	(Hotel) stay history, departure information; (card) payment history information; (hospital) doctor/pharmacist license numbers and others	Company-specific personal information

Application of Multi-factor Authentication (OTP) to External Websites

Category	Business/B2B		B2C	
	Administrator	User	Administrator	User
Targets for multi-factor authentication	Required	Required	Required	Optional

Category	Security Requirements		Remarks
Account management	Verify identity when issuing accounts	Restrict use of weak passwords	
Multi-factor authentication procedure	Verify identity when registering or reissuing multi-factor authentication methods	Notify the user upon system login	
Multi-factor authentication methods	Possession-based methods, such as SMS, authentication apps and Knox Messenger	Biometric-based methods, such as fingerprints, facial recognition and veins	Personal email not permitted (High risk of account exposure)
Logging and monitoring	Log website login success/failure information	Detect illegal logins that bypass multi-factor authentication	

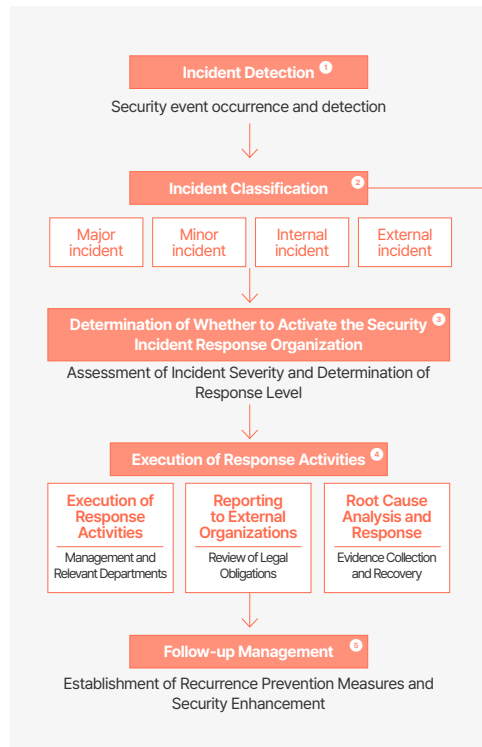
Clients and Information Security

Security Incident Prevention and Response

Security Incident Classification and Response Criteria

emro classifies security incidents into major incidents, minor incidents, internal incidents and external incidents, and applies differentiated response systems according to the impact of each incident. In the event of a major incident, a Security Incident Response Organization is immediately formed under the direction of the Chief Information Security Officer (CISO) to activate a coordination system with relevant departments and external organizations.

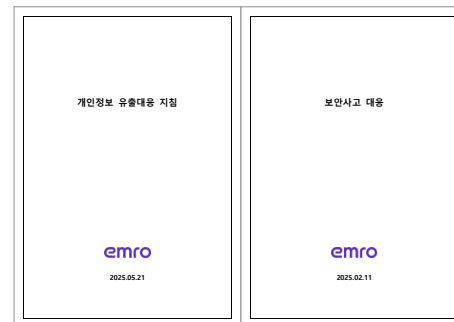
Security Incident Prevention System



Security Incident Classification

Incident Type	Key Examples
Major incident	Personal information leakage, disruption of public-facing services, production suspension
Minor incident	Website defacement, minor system errors and others
Internal incident	Leakage of technical materials by internal personnel and others
External incident	Threats with potential spillover from incidents at other organizations

Security Incident-related Guidelines



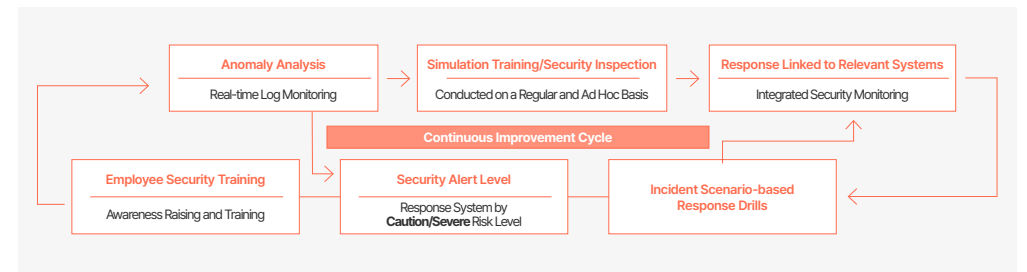
Security Incident Detection and Prevention

emro operates a 24/7/365 monitoring system to detect security breaches in real time. The company proactively detects anomalies by analyzing logs from all IT systems, servers and security solutions, and enhances company-wide response capabilities through simulations and inspections at least annually.

Key Security Incident Prevention and Response Activities

- Monitoring of intrusion prevention and detection systems, DDoS blocking, web firewalls and others
- HDD imaging and analysis when APTs or malware are detected
- Security training and simulated incident response drills for all employees at least annually
- Immediate reporting to the Chief Information Security Officer and control center when an incident occurs
- Notices and response activities for KISA C-TAS and publicly disclosed security vulnerabilities

Security Incident Prevention System



Post-incident Security Measures

When a security incident occurs, the Information Security Department analyzes the cause, impact and extent of damage, and establishes measures to prevent recurrence. The response results are then reported to the chief responsible officer, and response procedures are revised and training is conducted when necessary.

Key Security Incident Response Actions

- Aggregation and recording by incident type, and preservation of evidence
- Establishment of recurrence prevention measures and revision of procedures
- Configuration updates and security patches for affected systems
- Retraining of relevant departments and sharing of results

Clients and Information Security

Security Incident Prevention and Response

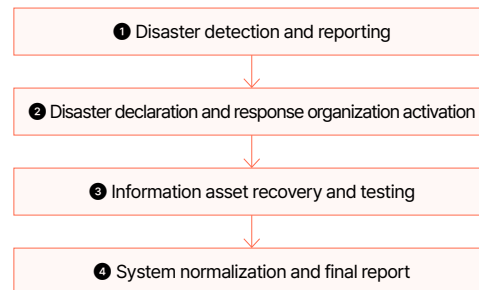
Disaster Recovery Management (BCP/DRP)

emro has established and operates a Business Continuity Plan (BCP) and Disaster Recovery Plan (DRP) framework to ensure continuity of critical services even when business operations are interrupted by various disasters or incidents. With the goal of protecting key information assets and rapidly recovering IT systems, the company strengthens execution capabilities through regular inspections and simulation drills.

Disaster Recovery Management Framework

Item	Details
Management owner	Appointment of a business continuity manager and overall supervision of recovery plan establishment and operation
Recovery stages	Initial response → Disaster declaration → Recovery execution → Follow-up handling
Response targets	Natural disasters, hacking, power outages, system failures and others
System redundancy	Pre-established DR environment for critical services
DR organization	Operation of a disaster recovery team including management, working-level departments, security, IT and public relations
Periodic inspections	Simulation drills and plan reviews conducted at least annually
Security DR framework	Security monitoring and PC security solutions included in DR scope

Disaster Recovery Response Flow by Stage



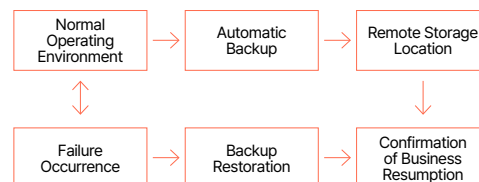
Backup Management Operations

To ensure the continuous recoverability of IT systems and data, emro selects critical data, backs it up regularly and stores it at a secure remote location. Key information assets, including databases, source code and logs, are stored and managed in a separate environment with encryption and access controls applied, and backup equipment is operated separately from the network in principle.

Key Operating Standards

- Use of an automated backup system
- Backup priority assigned primarily to strictly confidential and restricted materials
- Dual remote storage in fire-resistant storage facilities
- Backup records and access logs reported to the security department at least annually
- Backup servers separated from general servers and subject to enhanced authentication

Backup and Recovery Linkage Structure



Information Security Training and Internalization

Differentiated Personal Information Protection Training by Job Role

emro provides personal information protection training for all employees, while also operating separate advanced training for roles with personal information processing and access authority. Training for personal information handlers is differentiated from general training by focusing on practical content, including relevant laws and regulations, response to security breaches and handling procedures. Through this training, the company strengthens its capabilities to respond to information security risks and enhances expertise in personal information management.

Status of Differentiated Information Security and Personal Information Protection Training by Job Role (2025)

Category	Company-wide training	Training for personal information handlers
Target	All employees (425 employees)	Employees with personal information processing and access authority (4 employees)
Training purpose	Improve basic awareness	Strengthen expertise for high-risk roles
Key content	Basic concepts of personal information protection and legal obligations	Legal compliance, breach response and handling procedures
Differentiating factor	Common training	Job-based advanced training
Training period	November 10–December 9, 2025	November 10–December 9, 2025
Training format	Online training	Separate course operation
Performance	Completed company-wide	100% completion by personal information handlers

Non-disclosure Agreement

emro has revised its existing security pledge into a non-disclosure agreement, which employees and partner company personnel are required to sign at the time of hiring, contracting, project execution, and resignation. The agreement includes provisions on the protection of trade secrets and personal information, civil and criminal liability, and restrictions on the use of information assets, and clearly defines consent to security system-based history management, including printed material management and access records. emro has also strengthened its information security framework by reflecting SSL VPN-based remote access controls and security rules.

Security Performance Management Efforts

To ensure the effectiveness of its security policies, emro periodically reviews security activities by department and frequently checks the implementation status of key measures. The company manages compliance with security policies and guidelines, results of inspections and simulation drills conducted at least annually, improvements to incident response procedures, training completion status, and application of system security settings and patches. It is also reviewing the introduction of a quantitative security performance measurement system going forward.

Clients and Information Security

Information Security Legal Compliance

Compliance

Compliance with Security-related Laws and Regulations

emro identifies various information security-related laws and regulations relevant to its business, including industrial technology, personal information, and information and communications, and systematically fulfills its compliance obligations. The Information Security Department reviews amendments to domestic and international laws and regulations at least annually and reflects relevant updates in the information security policy.

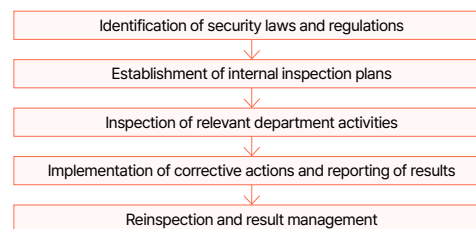
※ Examples of Key Applicable Laws and Regulations

Law/Regulation	Key Implementation Items
Personal Information Protection Act	Consent for collection of personal information, encryption, destruction, breach notification and others
Unfair Competition Prevention Act	Prohibition of trade secret infringement and operation of a damage compensation system
Industrial Technology Protection Act	Designation and protection of national core technologies, prevention of leakage
Information and Communications Network Act	Information security certification, communication network security measures and others
Electronic Financial Transactions Act	Encrypted communications, protection of information processing systems
GDPR (Europe), Privacy Act (U.S.) and others	Reflection of overseas personal information processing standards

Operation of Internal Control Standards for Legal Compliance

emro has established and operates internal control standards to ensure the practical implementation of security-related laws and regulations. The Information Security Department develops an annual inspection plan based on relevant laws and regulations, and conducts regular inspections across security management areas such as facilities, IT and web systems.

Inspection Item	Description
Facilities and access control	Physical security, CCTV, access history management and others
System security	Access control and configuration inspection for servers, DBs and communication networks
Application systems	Security compliance for externally accessible systems, including websites
Personal information processing	Collection, storage and destruction procedures, and technical safeguards



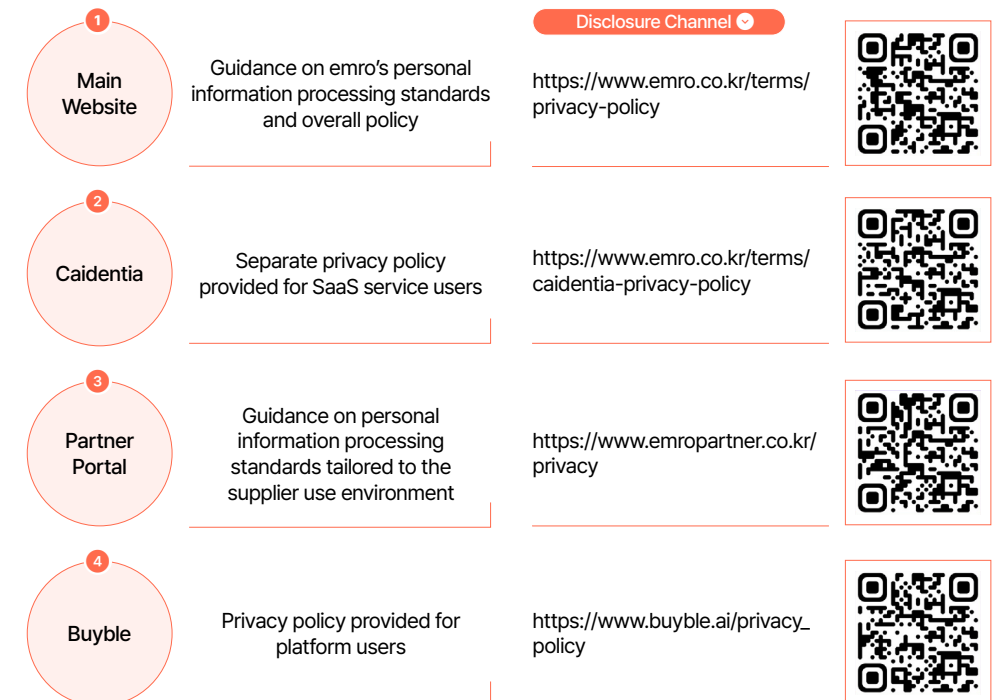
Personal Information Protection Standards

emro has appointed a personal information protection officer to oversee the entire personal information processing process. The company conducts regular inspections and encryption for internal systems and DBs, and guarantees data subjects' rights, including access, rectification and deletion under the GDPR. In the event of a breach, emro provides notification and reports within the legally required period, and also implements training and supervision of processors, as well as safeguards for overseas transfers.

Privacy Policy Guidance

Data Subject-friendly Privacy Policy Guidance

emro operates separate privacy policies that reflect the characteristics of each service to enhance data subjects' understanding of how their personal information is processed, and clearly distinguishes and provides them by website and platform. By providing personal information processing standards tailored to each service environment, including the main website, Caidentia, Partner Portal and Buyble, emro enables users to more intuitively check the status of how their information is processed. Through these efforts, the company improves information accessibility and readability, and strengthens protection of data subjects' right to know.



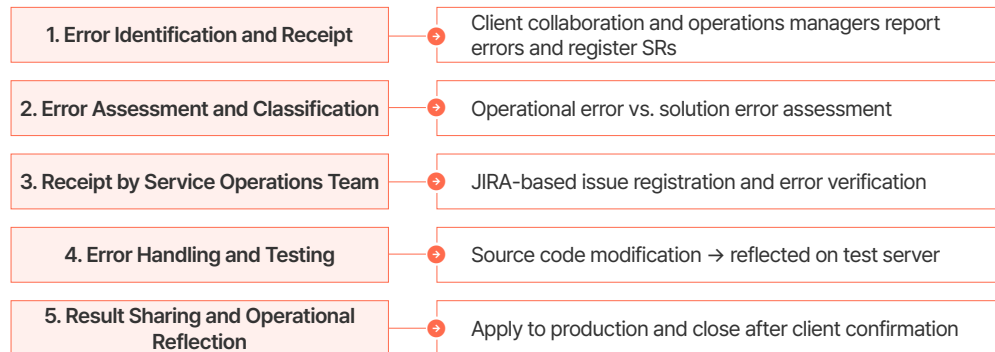
Clients and Information Security

Client Communication

Key Clients and Communication Channels

emro collaborates with clients across various industries, including automotive, electronics, oil refining and finance, and collects client feedback in real time on improvements and errors that occur during system use. In addition to regular satisfaction surveys, the company systematically manages VoC and feature improvement requests through its operations team. Errors are classified and handled by the internal Service Operations Team according to classification criteria, and the entire process is tracked and managed through SR and JIRA-based system records.

Establishment of VoC and Feature Improvement Request Process



VoC Response Status and System Flow Improvement

emro promptly classifies errors and improvement requests received from clients, and establishes schedules and reflection plans according to the level of processing difficulty. Minor issues are handled and reflected on the same day in principle, while complex requests involving feature changes are scheduled for improvement on a weekly basis and reflected in the production system after internal testing and client review. This process is coordinated through close communication with clients, and all progress is managed transparently through JIRA.



System Usage Satisfaction Survey

emro conducts system satisfaction surveys to support continuous improvement. Since January 2025, the company has systematically operated client satisfaction surveys that include qualitative evaluation methods, collecting in-depth feedback from actual users on various items such as the implementation process, key features, stability and operational satisfaction. In particular, emro conducts interviews with procurement professionals on changes after solution implementation, focusing on user perspectives, business impact and IT aspects, and comprehensively evaluates user satisfaction by dividing it into the implementation project stage and the solution feature usage stage. Each item is designed to collect both quantitative evaluations and subjective improvement feedback, reflecting the purpose of clearly identifying actual users' perceived satisfaction and improvement needs. The collected results are used to analyze clients' service experience and are reflected in operational improvements and the establishment of future VoC response systems.

Satisfaction with the Project Implementation Process

- ➊ Satisfaction with understanding of initial implementation requirements and communication
 - ➋ Appropriateness of emro's support and cooperation
 - ➌ Review of schedule compliance and reasons for any delays
- Client evaluation of emro's collaboration capabilities and execution during initial implementation

Satisfaction with Overall Solution Features

- ➊ Intuitiveness of screen UI
 - ➋ Satisfaction with system speed and performance
 - ➌ Responsiveness to changes in client processes, including flexibility for feature expansion
 - ➍ Contribution to improved work efficiency
 - ➎ Effect of strengthening collaboration among stakeholders
- Multidimensional assessment of convenience, functionality and usefulness during actual use

Category		Performance
2025	Total cases processed (processing rate)	13,359 cases (processing rate: 100%)
	Inquiries	10,677 cases
	Errors	273 cases
	Improvements	669 cases
	Operational support	1,740 cases

Clients and Information Security

Client Communication

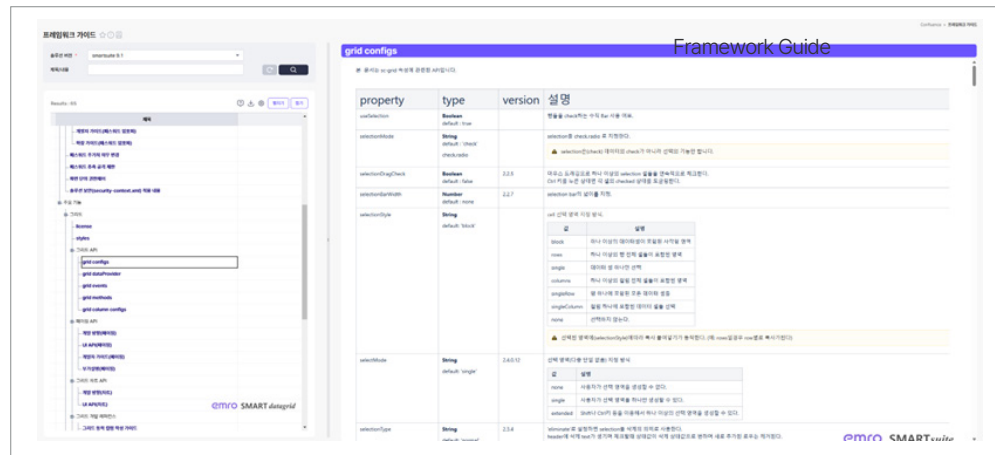
Strengthening Client-friendly Operations and Services

emro continues to improve accessibility and convenience to enhance the service experience of existing clients. Through the Framework Guide and Tech Service Notices, the company is advancing existing services and implementing new initiatives to strengthen client-centered operations, including the renewal of client landing pages, preparation of library patch guides, and enhancement of client reporting functions.

Framework Guide

emro is selecting technical materials for each system and framework that were previously used only internally and can be disclosed externally, and reorganizing them as client-facing materials. The company is also restructuring these materials into a more intuitive format to help clients effectively understand and use the technical content of the framework.

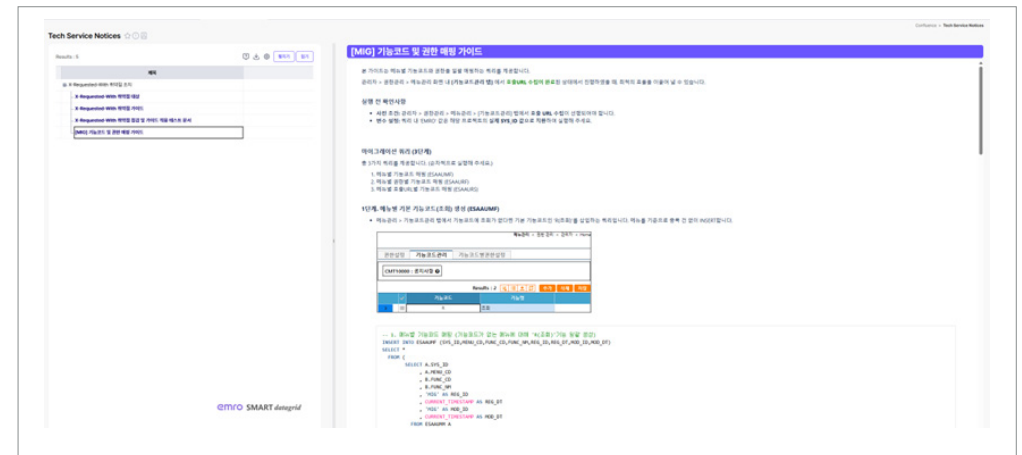
| Framework Guide



Tech Service Notices

emro has improved its previous approach of providing individual email notifications when security vulnerabilities or system issues occur, and now manages related issues through the integrated Tech Service Notices service. Through this service, emro systematically accumulates and manages the history and response status of security vulnerabilities and major technical issues, while enabling clients to check related information and action details at any time.

| Tech Service Notices



Clients and Information Security

Client Communication

Quality Management System

emro is building a quality management system to ensure quality stability and client satisfaction by adopting Samsung SDS's Quality Charter, which aims to realize client delight through quality innovation.

emro Quality Charter

Quality Vision

Perfection in Quality. Be Experts & Work Smart!

Realizing client delight through quality innovation

Code of Conduct

- 01 | Quality first** Quality is never subject to compromise.
- 02 | Client satisfaction** The value of products and services lies in client satisfaction, and all success is judged based on client satisfaction.
- 03 | Fundamentals first** Quality is our conscience! Strictly follow rules and processes.
- 04 | Continuous innovation** Continue quality innovation to realize world-class product/service quality.
- 05 | Craftsmanship** To achieve zero defects, think beyond best efforts and pursue precision beyond perfection.

Quality Issue Management

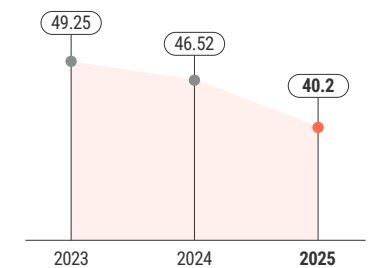
emro recognizes quality management as a core management activity that ensures its products and services meet client requirements and regulatory standards. Through systematic quality management, the company continues its efforts to prevent system errors and defects in advance, enhance client satisfaction and corporate credibility, and strengthen competitiveness. emro communicates directly with system operations managers through the JIRA system, ensuring consistency and transparency in the quality management process while making every effort to improve issue response speed and client satisfaction.

Operation of emro's JIRA System

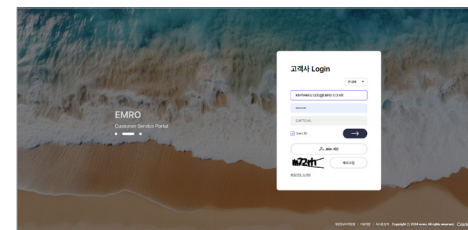
emro operates a JIRA-based system to manage technical support requests more systematically. This system enables real-time tracking of request status and is designed to support efficient prioritization, enabling prompt technical support. It also improves the work efficiency and productivity of operations personnel through an intuitive user interface. In addition, emro provides a separate client portal to enhance user convenience, and plans to build a database environment for providing technical documents and integrated version management to better support client system upgrades.

Three-year Trend in JIRA Response Speed

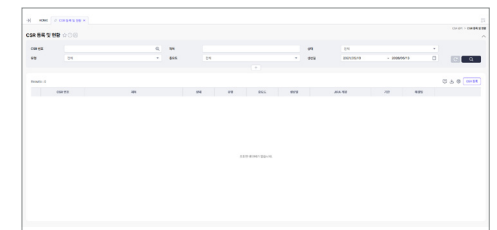
(Unit: hours)



| Client Portal Screen



| Quality Issue Management through the Client Portal



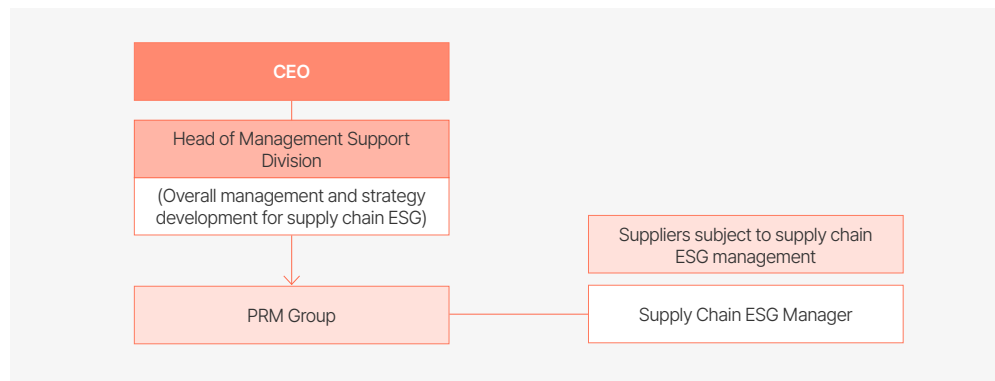
Suppliers and Supply Chain

Supply Chain ESG Management System

Supply Chain ESG Management Governance

emro pursues sustainable value creation based on mutual growth with suppliers, and has established and operates an ESG management system across its supply chain. The company considers non-financial factors, including environment, human rights and ethics, throughout the entire process of services and products, and reflects ESG standards from the procurement and contracting stages. Led by the PRM Group, emro also conducts preliminary reviews of potential ESG risks and improvement activities through ongoing communication with suppliers, and continues to advance its policies and assessment processes to respond to changes in global regulations and standards.

Supply Chain ESG Management Organization

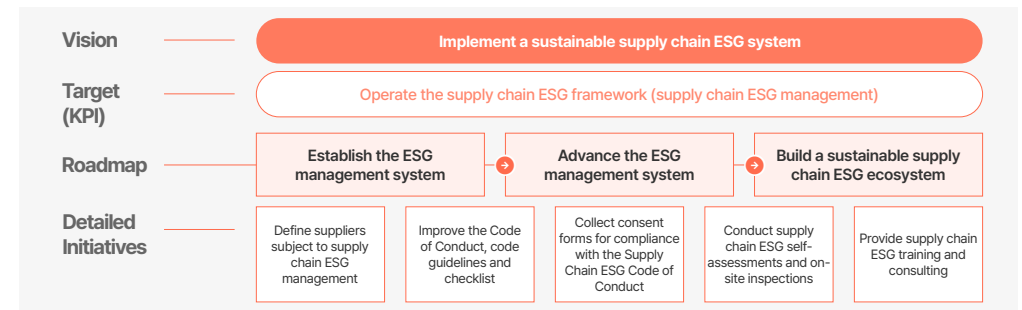


Sustainable Purchasing Policy (Supply Chain Policy)

emro complies with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights to build a sustainable supply chain, and practices the principle of respect for human rights across its business activities. To promote mutual growth and sustainable growth with diverse stakeholders, emro implements its Sustainable Purchasing Policy, which is based on its company-wide Supply Chain Policy. Through this policy, emro will support suppliers in strengthening their sustainability management capabilities and realize the value of shared growth.

Supply Chain ESG Management Targets and Detailed Initiatives

emro has established a roadmap to implement sustainable supply chain ESG in phases, including establishing a management system, advancing the management system and building a sustainable supply chain ESG ecosystem. Based on this roadmap, the company is gradually strengthening management across the supply chain, while reflecting ESG elements in the PRM Group's KPIs to enhance supply chain sustainability. emro also systematically classifies supply chain ESG initiatives and uses them for quantitative and qualitative assessments. Some initiatives are linked to performance rewards and departmental evaluations, helping strengthen ESG execution across the organization and expand the foundation for mutual growth with suppliers.



2025 Supply Chain ESG Management Targets and Progress

In 2025, emro established supply chain ESG management targets and applied ESG standards across supplier management through dedicated personnel, a Code of Conduct, inspections and training systems. The company is also pursuing continuous improvement based on inspection results and consulting.

Category	Key Details	2025 Progress	Category	Key Details	2025 Progress
System establishment	Assignment of dedicated personnel	Two members assigned to the PRM Group	Operations	ESG clauses in contracts	Reflected in all procurement contracts
	Selection of suppliers subject to management	33 companies selected		Supplier ESG training	Completed by seven companies
	Improvement of the Code of Conduct and guidelines	New items added and revisions completed		Collection of Code of Conduct compliance consent forms	Completed by 32 companies
	Improvement of inspection standards and checklist	Inspection items specified and scoring standards revised for consistency		ESG self-assessment	Completed by 32 companies
	Participation in ESG training	Training completed		ESG on-site inspection	Completed by 3 companies
				ESG consulting	Completed by 2 companies

[illegible]

Suppliers and Supply Chain

Building a Sustainable Supply Chain

Supplier Code of Conduct

emro has established and operates the Supplier Code of Conduct to strengthen sustainable partnerships with suppliers. The code is shared through the supply chain ESG section of the emro Partner Portal, an integrated communication platform for supplier assessment and management, and clearly provides the standards and guidelines of the Code of Conduct. The Code of Conduct is structured around four operating principles: labor and human rights, safety and environment, business ethics, and management systems. It includes key elements required for supply chain ESG management, such as the prohibition of forced labor, creation of a safe work environment, ethical management practices and transparent information protection, and is used as the basis for self-assessments and on-site inspections.

Supplier Code of Conduct and Guidelines

Available via QR code

Supplier Code of Conduct



Supplier Code of Conduct Guidelines



Supplier Code of Conduct Compliance Consent Form

emro collects Supplier Code of Conduct Compliance Consent Forms to maintain ethical and responsible business relationships with suppliers. The company requires suppliers to understand and implement the Code of Conduct, and specifies their obligation to cooperate with verification procedures, including self-assessments and on-site inspections. emro also recommends that suppliers share the standards of the Code of Conduct with their employees and subcontractors so that ethical standards can be disseminated across the supply chain. The compliance consent form is operated as part of emro's ESG supply chain management system.

Supplier Code of Conduct Compliance Consent Form

별첨. 협력회사 행동규범 준수동의서

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회사명: _____

대표이사: _____ (서명 또는 인)

별첨. 주식회사 귀중

Reflection of ESG Items in Contracts

emro reflects ESG elements in procurement contracts in transactions with suppliers to strengthen responsible management across the supply chain, systematically manage suppliers' ESG implementation, and encourage continuous improvement.

Details Reflected in Contracts

Worker Protection

Includes provisions recommending the protection of suppliers' workers' rights

Safety/Environmental Responsibility

Specifies responsibilities for creating a safe and healthy work environment and conserving resources

Occupational Health and Safety Qualification Evaluation for Contractors

emro operates occupational health and safety qualification evaluations for contractors in accordance with the Occupational Safety and Health Act to strengthen suppliers' occupational health and safety management levels. The company conducts evaluations by receiving key occupational health and safety management materials from suppliers, including safe work practice pledges, risk assessment tables, occupational health and safety management plans and safety training plans. Through this process, emro strengthens the occupational health and safety management system across the supply chain and contributes to the prevention of occupational accidents.

Safe Work Practice Pledge

안전작업, 실수를 예방. 제약. (실용적서비스. 등)

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본 동의서는 2부를 작성하며, 1부는 당사가 보관하고 1부는 귀사에 제출합니다.

()년 ()월 ()일

회사명: _____

대표이사: _____ (서명 또는 인)

별첨. 주식회사 귀중

Suppliers and Supply Chain

Building a Sustainable Supply Chain

Operation of an Integrated Communication Platform for Supplier Assessment and Management

emro operates the emro Partner Portal to build a sustainable supply chain. The portal serves as an integrated communication platform for supplier assessment and management, including business performance capability assessments and occupational health and safety qualification reviews for contractors, and provides integrated support for supplier assessment, registration, inspection and management. Through this platform, emro continues to identify and expand its pool of highly capable suppliers, while using it as a communication channel for sharing supply chain ESG systems and activities, linking procurement and development-related training, and collecting supplier feedback.

emro Partner Portal

Available via QR code and website address

emro Partner Portal



<https://www.emropartner.co.kr>

Operation of "Partner Hotline" to Collect Supplier Feedback

emro operates the Partner Hotline within the emro Partner Portal to create a fair trading environment and strengthen its supply chain ESG management system. Through the Mutual Growth Hotline and Safety/Environment Hotline, the company receives grievances, reports of unfair trade practices, and safety and environmental issues. (As of 2025, zero cases were received and processed.)

Partner Feedback Channel <Mutual Growth Hotline>

emro receives feedback on supplier grievances and opinions, as well as unfair trade practices, arising from transactions between emro and its partners.

Safety/Environment Feedback Channel <Safety/Environment Hotline>

emro receives feedback on safety and environmental issues and violations arising from transactions between emro and its partners.

| Submission method: Download the form file from the website and submit by email to emro.partner@emro.co.kr

| Department in charge: PRM Group

Hotline Submission Process

STEP 1	STEP 2	STEP 3	STEP 4
Select hotline	Download form file	Complete details	Submit by email

Supplier Capability Enhancement and Training

emro operates emro Campus, an online training platform, to build a competitive supply chain. The platform provides training to enhance understanding of SMARTsuite solutions and strengthen developer capabilities, and expanded its programs to 22 in 2025. The curriculum is practice-oriented, covering topics from procurement theory to technologies applied in projects, helping improve suppliers' execution capabilities. emro will continue advancing the curriculum to expand the foundation for mutual growth.

emro Campus Website

Available via QR code and website address

emro Campus



<https://edu.emro.co.kr>

emro Campus Training Programs*

* Status based on courses opened in 2025

Target	Category	Details
Suppliers	Solution training	• Procurement basics • Procurement theory • SMARTsuite 9.1 Solution: Item master • SMARTsuite 9.1 Solution: Supplier master • SMARTsuite 9.1 Solution: Procurement • SMARTsuite 9.1 Solution: Supplier assessment • SMARTsuite 9.1 Solution: System administrator • SMARTsuite 9.1 Solution: Setup (operating organization) • Procurement process basics • P2P scenario • System management • Supplier performance assessment • Item similarity analysis (AI) • Advanced procurement process • Product cost management • Cost estimation • Supplier master • Supplier onboarding • Communication and workflow • Master data management
	Developer training	• SMARTsuite 9.1 developer training • Caidentia developer training

No. of Participants in emro Campus Training Programs in 2025

141 participants

No. of Development Methodology Support Cases Related to Training Programs

20 cases

No. of Technical Data Escrow Cases Related to Training Programs

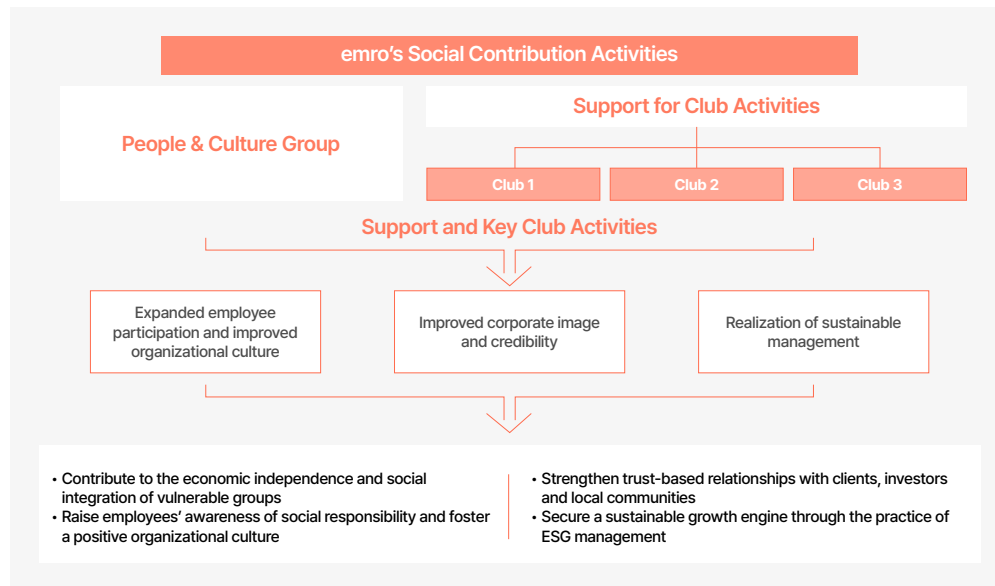
19 cases

Social Contribution

Social Contribution Programs

Social Contribution Framework

emro practices corporate social responsibility (CSR) through social contribution activities and is building a foundation for sustainability management. The company enhances trust and strengthens corporate value by supporting socially vulnerable groups and promoting employee participation. emro plans to continue pursuing social contribution activities that promote mutual growth with local communities through ongoing communication with stakeholders.

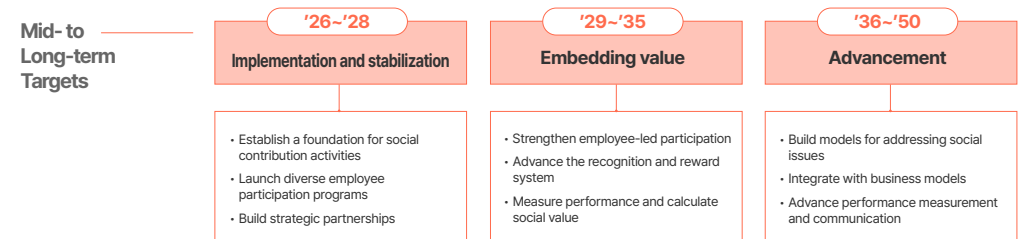


Community Contribution Policy

emro pursues social contribution activities that minimize negative impacts on local communities and expand positive value. Based on employee participation and sharing, the company promotes mutual growth with local communities and works with diverse stakeholders to create sustainable social value.

Mid- to Long-term Social Contribution Targets

emro has established mid- to long-term social contribution targets to create social value, along with target-period goals and detailed action plans to implement them. Through systematic implementation across the short, medium and long term, the company is expanding its social impact and managing implementation progress through regular performance reviews and feedback systems to achieve its mid- to long-term targets as planned.



Social Contribution Program Performance

Campaign	Date	Beneficiaries	Key Details	Participants	Contribution Results
Re:You Year-end Donation Campaign	Dec. 11, 2025	Mutual Growth with Local Communities	Donated clothing, books, household items and home appliances to Beautiful Store (Yeongdeungpo branch)	17 employees	Donation amount: KRW 190,340
Ontact Remote Volunteering	Dec. 16, 2025	Multicultural families	Making multicultural rabbit keychains	20 employees	Donation amount: KRW 600,000

| 2025 Local Community Year-end Donation Campaign, Re:You



| Multicultural Rabbit Friend Keychain-making with World Friends and emro Ontact



GOVERNANCE

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Board of Directors

Board Composition and Operation

Governance Principles and Standards

emro discloses governance-related work standards, procedures and results through its Business Report and website, thereby implementing transparent governance.

emro 2025 Business Report

Available via QR code.

Business Report



Board Composition

emro has established and operates its Board of Directors to ensure transparent and responsible governance. As the highest decision-making body that reviews and resolves key company matters, the Board consists of inside directors and outside directors. Inside directors include other non-executive directors, and serve as members of management who conduct substantive management activities or provide professional opinions necessary for company management. Outside directors monitor and advise on the company's management from an independent perspective. The composition and operation of the Board are carried out in accordance with relevant laws and the Articles of Incorporation, and key management issues are reviewed and resolved through regularly held Board meetings. emro also continues to strengthen the expertise and independence of the Board, and, in particular, continues efforts to increase the proportion of outside directors and enhance Board diversity, considering its operating structure in which the CEO also serves as Chair of the Board. Through these efforts, emro strengthens the objectivity and balance of Board decision-making and prevents and mitigates potential conflicts of interest that may arise in the decision-making process.

Appointment of Directors

emro complies with the Commercial Act and stipulates matters related to the appointment of directors and Board composition in its Articles of Incorporation. The company's directors are appointed at the General Meeting of Shareholders, and candidates are selected by the Board and appointed at the General Meeting of Shareholders. To ensure the independence and expertise of the Board, directors are appointed in accordance with the Articles of Incorporation and the Board Regulations. The Board consists of at least three and no more than eight directors, and is required to include at least one outside director. Director appointments are approved at the General Meeting of Shareholders, and candidates are recommended and reviewed based on comprehensive consideration of their qualifications, expertise and understanding of management. The appointment and dismissal of the CEO are also stipulated as matters subject to Board resolution, strengthening the Board's management oversight function.

emro Board Composition

Category	Name	Position	Gender	Term	Primary Occupation and Experience	
Inside Director	Jay Song	CEO (Chair of the Board)	Male	March 2020–March 2029	95–00 00–02 02–04 04–05 05–present	• Manager, Deloitte & Touche LLP • Team Leader, Korea Investment Partners Co., Ltd. • CFO/COO, INITECH • CEO, PointCode HQ Inc. • CEO, emro Inc.
	Jehoon Jeong	CFO	Male	May 2023–May 2029	96–00 01–06 06–11 12–17 18–21 22–23 23–present	• Information Technology Research Institute, Samsung SDS • Consulting Division, Samsung SDS • Management Planning Team, Samsung SDS • Head of Business Support Part, Management Planning Team, Samsung SDS • Head of Business Innovation Group, Business Innovation TF, Samsung SDS • Head of Support Team, Strategic Marketing Office, Samsung SDS • Head of Management Support Division, emro Inc.
Other Non-executive Director	Haegoo Song	Other Non-executive Director	Male	May 2023–May 2029	99–09 09–14 15–19 19–22 22–present	• Executive Managing Director of Consulting, I2 Technologies • Head of Consulting, Technical Sales and Industry Solutions Division, SAP Korea (Executive Vice President) • Senior Vice President and Head of APJ, o9 Solutions • Head of Digital SCM Team, Solution Business Division, Samsung SDS (Executive Vice President) • Head of Solution Business Division, Samsung SDS (Executive Vice President)
	Hyongmin Yeo	Other Non-executive Director	Male	March 2025–March 2028	15.03–17.06 17.07–18.11 18.12–24.11 24.12–present	• Executive in charge of M&A, Samsung Electronics (Vice President) • Head of Logistics Planning Group, Samsung SDS (Vice President) • Executive in charge of M&A, Samsung Electronics (Executive Vice President) • Head of Corporate Planning Team, Samsung SDS (Executive Vice President)
	Sangwon Cho	Other Non-executive Director	Male	May 2023–May 2029	11–19 19–20 20–24.12 24.12–present	• Senior Consultant, Retail Innovation Business, Solution Business Division, Samsung SDS • Group Leader, Retail Innovation Business, Solution Business Division, Samsung SDS • Head of Planning Team, Management Support Office, Samsung SDS (Vice President) • Head of Digital SRM Team, Solution Business Division, Samsung SDS (Vice President)
Outside Director	Hakhoon Kim	Management Advisor	Male	March 2024–March 2027	16–22 16–22 22–present	• Former Head of Internet Business Division, SK Global • Vice Chair, Korea K-SW Forum • CEO, KnowledgeCube Inc.
	Minsoo Park	Management Advisor	Male	October 2024–October 2027	06–09 09–12 12–present	• Research Fellow, Korea Information Society Development Institute • Assistant Professor, Chung-Ang University • Professor, Sungkyunkwan University

Board of Directors

Board Composition and Operation

Board Independence

emro composes and operates its Board of Directors in accordance with relevant laws and regulations and the Articles of Incorporation to ensure Board independence and transparency. The Board consists of inside directors and outside directors, and outside directors provide oversight and advice to management from an independent standpoint. Under the Board Regulations, directors with an interest in a matter are restricted from exercising voting rights, thereby enhancing the fairness of decision-making. When composing the Board, emro selects candidates based on comprehensive consideration of directors' qualifications, expertise and independence. Going forward, emro plans to further enhance Board independence and diversity to strengthen sustainability management, and to continue reinforcing its responsible management system to support the company's long-term growth and stakeholder trust.

Requirements for Outside Directors

Category	Independence Criteria
Whether the individual served as an employee or executive of the company within the past two years	No record of serving as an executive officer, registered or unregistered, within the past two years
Whether the individual has a major transaction relationship with the company or its affiliates	No material transaction relationship within the past three years, or such relationship has been terminated
Whether the individual has a special relationship with the company's major shareholders	Not a lineal ascendant or descendant, and not a specially related party
Whether the individual has provided services, including accounting audit services, to the company	No record of entering into a service contract as an independent external party
Whether the individual served as an employee or executive of the auditor within the past three years	No record of working at the relevant company
Whether the individual is a relative of the largest shareholder or specially related parties	Not a relative or other interested party
Whether any other interests exist	Not subject to disqualification grounds for outside directors under the Commercial Act

Board Diversity and Expertise

emro has composed its Board with directors who have expertise and practical experience across diverse fields to enable strategic and balanced decision-making. Reflecting its industry characteristics as an AI- and cloud-based B2B platform company, emro appoints inside and outside directors with experience in key areas such as digital technology, corporate management, financial accounting and risk management. The CEO oversees the company based on insights into digital-driven management and also serves as Chair of the Board, while outside directors provide objective management oversight based on expertise in diverse areas, including law, public policy and ESG. emro will continue to secure diversity in Board composition by considering a balance of roles and career backgrounds. The company also provides outside directors with sufficient explanations and necessary materials on each agenda item and the company's management status to support professional decision-making by Board members.

Board Skills Matrix

Category	Jay Song (CEO)	Jehoon Jeong (CFO)	Haegoo Song (Other Non-executive Director)	Hyongmin Yeo (Other Non-executive Director)	Sangwon Cho (Other Non-executive Director)	Hakhoon Kim (Outside Director)	Minsoo Park (Outside Director)	Oungrak Oh (Auditor)
Legal/Regulatory/Policy		✓		✓			✓	✓
Corporate Management/Investment	✓		✓	✓	✓	✓	✓	✓
Finance/Accounting	✓	✓						✓
Digital/Technology/Security	✓		✓		✓	✓	✓	
Brand/Communication	✓		✓		✓	✓		
Risk Management/Stakeholder Engagement		✓	✓	✓	✓			✓
ESG (Environmental/Social/Governance)		✓					✓	

Board of Directors

Board Composition and Operation

Board Operation Method

Convening of Board Meetings

emro convenes Board meetings in accordance with the Board Regulations by the Representative Director or a director designated by the Board. Board meetings are convened whenever necessary, and each director may request a meeting by submitting the agenda. Board meetings are held online without physical constraints, and notices of Board meetings and meeting details are provided in advance in accordance with prescribed procedures. The convening and operation of Board meetings are managed fairly and systematically in accordance with laws and regulations and the Articles of Incorporation.

Board Resolutions

emro's Board resolutions require the attendance of a majority of incumbent directors and approval by a majority of directors present. Directors with a special interest in an agenda item may not exercise voting rights on that item. Participation in resolutions through online meetings is also permitted and deemed as attendance. The results of Board resolutions and the attendance rates of individual directors are transparently disclosed through the Business Report and other channels, and the company continues to strengthen the independence of Board operations and accountability in decision-making.

Evaluation and Compensation

emro operates a Board evaluation and compensation system to enhance Board independence and management transparency. The company regularly evaluates Board operating performance to review whether roles and responsibilities have been fulfilled, and reflects the evaluation results in the management plan and compensation policy for the following year.

Board Operation Performance

Category	Unit	2023	2024	2025
No. of meetings held	Meetings	13	7	6
No. of agenda items	Items	19	14	13
Attendance rate	%	96%	86%	95%

Board Evaluation

Item	Details	Remarks
Board evaluation	Regular annual evaluation (Board operating performance, role fulfillment and others)	Includes outside directors
Use of evaluation results	Reflected in the establishment of the management plan and compensation policy	Identifies areas for improvement for the following year
Compensation policy	Determined by considering duties, performance, market compensation levels and other factors	Approved by the Board

Board Evaluation Items

Evaluation Items ¹⁾									
Roles and Responsibilities of the Board		Board Structure			Board Operations			Reflection of Evaluation Results	
Role	Responsibility	Composition	Independence	Leadership	Operating procedures	Agenda items	Information gathering	Board evaluation	Improvement
Three items	Seven items	Five items	Five items	Four items	Four items	Three items	Two items	Four items	Two items

1) Each item is evaluated on a five-point scale.

Outside Director Evaluation Items

Evaluation Items ¹⁾			
Meeting Participation and Activity	Expertise and Contribution	Independence and Ethics	Contribution to ESG and Sustainability Management

1) Evaluation of individual directors is conducted on a five-point scale for a total of 12 detailed items, with three detailed items for each category.

Compensation Payment Status

Item	No. of persons	Total compensation	Average compensation per person
Registered directors (excluding outside directors and Audit Committee members)	5	KRW 439,901	KRW 219,650
Outside directors (excluding Audit Committee members)	2	KRW 48,000	KRW 24,000
Audit Committee members	-	-	-
Auditor	1	KRW 12,000	KRW 12,000

Audit System

Internal Audit and Audit System

Independence of Auditor

emro has one non-standing auditor appointed through the Annual General Meeting of Shareholders to perform audit duties. The auditor meets the qualification requirements under the Commercial Act and performs duties independently from the Board of Directors and management. To ensure the effectiveness of audit duties, the Articles of Incorporation specify the auditor's authority to access management information, and emro operates a separate support organization to continuously strengthen the expertise and operational level of the audit function.

Article 45 of the Articles of Incorporation (Duties and Obligations of Auditors)

- 1 The auditor shall audit the company's accounting and business operations.
- 2 The auditor may request the convening of an extraordinary general meeting of shareholders by submitting a written request to the Board of Directors stating the agenda and reasons for convening the meeting.
- 3 The auditor may request business reports from subsidiaries when necessary to perform audit duties. In such case, if a subsidiary fails to report without delay, or if it is necessary to verify the contents of the report, the auditor may investigate the subsidiary's business operations and financial status.
- 4 Article 34, Paragraph 3 of the Articles of Incorporation shall apply mutatis mutandis to the auditor.
- 5 The auditor may seek assistance from experts at the company's expense.
- 6 If necessary, the auditor may request the convening of a Board meeting by submitting a written request stating the agenda and reasons for convening the meeting to a director, or to the person authorized to convene the meeting, if any.
- 7 If a director does not convene the Board meeting without delay despite the request under Paragraph 6, the auditor who made the request may convene the Board meeting.

Appointment of Full-time Auditor

emro resolved to appoint a full-time auditor at the Annual General Meeting of Shareholders held on March 18, 2026, to establish sound governance and strengthen the audit function. By transitioning from a non-standing auditor system to a full-time auditor system, the company is strengthening the independence and expertise of the auditor and enhancing the effectiveness of its internal control and compliance management system.

Category	Name	Position/ Role	Gender	Primary Occupation and Experience
Auditor	Hyetaek Yang	Full-time Auditor	Male	▪ Bachelor's degree in Public Administration, Yonsei University ▪ Former Executive Vice President, Head of China and Asia, Samsung SDS ▪ CFO, Ensl Partners

Operation of the Audit System

emro appoints an external auditor in accordance with the Act on External Audit of Stock Companies, Etc. and receives fair and independent audits of its financial statements. Samil PricewaterhouseCoopers has been designated as the external auditor and is conducting audits for three fiscal years from 2024 to 2026, and the appointment was transparently disclosed on the company's website. Through external audits, emro secures the reliability of financial information and accounting transparency, while respecting the independence and expertise of the auditor and maintaining smooth cooperation.

Role of the Audit Support Department

Management Group

- Support for operational audits
- Support for evaluation of the operating status of the internal accounting management system and other activities

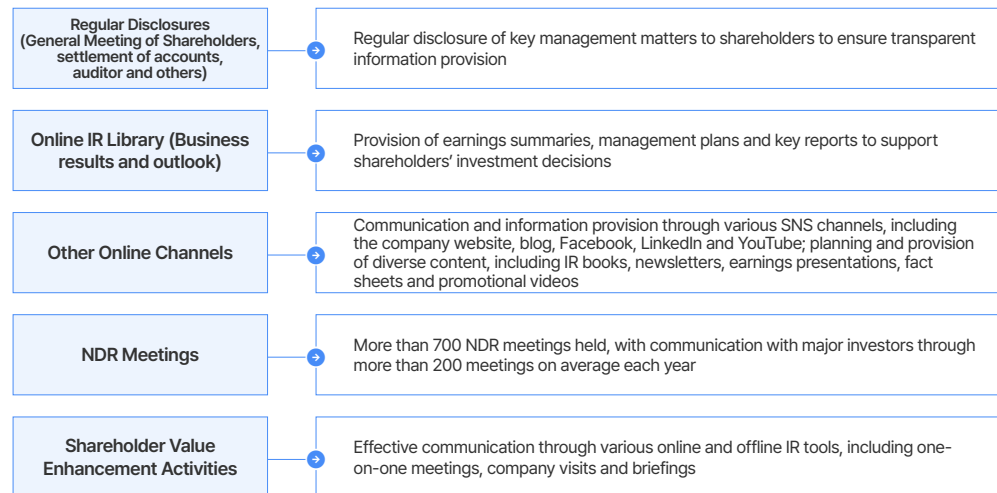
Shareholder-friendly Management

Shareholder Communication

Shareholder Communication Framework and Activities

emro establishes an IR strategy and detailed plans each year to enhance shareholder value, and regularly conducts earnings announcements and various IR activities. The company provides transparent and fair information through diverse online channels, including its website, blog, Facebook and LinkedIn, and strengthens communication with shareholders and investors through monthly newsletters and quarterly earnings announcements. emro also builds trust with global investors through NDR meetings and online investor briefings.

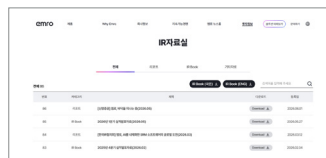
Key Shareholder Communication Channels



| emro Official IR Website



<https://www.emro.co.kr/investment-info/stock>



<https://www.emro.co.kr/investment-info/ir>

Shareholder Rights and Dividends

Shareholder Rights

Under its Articles of Incorporation, all shareholders of emro may exercise equal voting rights in proportion to the number of shares they hold, and have the right to participate in key decision-making through the General Meeting of Shareholders, including the appointment of directors and auditors and approval of financial statements. The company also operates a fair shareholder registry management system to ensure that dividend-related rights are granted based on the applicable record date. Shareholders may exercise voting rights by proxy, and shareholder registry closure periods and record dates are announced regularly.

Shareholder Rights

Exercise of voting rights

Appraisal rights

Right to receive dividends

Right to propose agenda items
(major shareholders)

Proxy voting rights

Electronic voting system

Dividend Policy

Under its Articles of Incorporation, emro may distribute dividends by resolution of the Board of Directors, and dividends may be paid in cash or shares. In addition to regular dividends, the company has provisions that allow quarterly dividends, taking into consideration the possibility of expanding quarterly dividends in the future if stable earnings are realized. The record date for dividend payments is separately designated by the Board of Directors, and dividends are distributed fairly based on shareholder registry records. To strengthen trust with shareholders and improve information accessibility, the company discloses its dividend history for the past five years on its website, thereby continuing to enhance the consistency and transparency of related policies.

₩ Dividend Structure

Dividend Type

Cash or shares

Record Date

Designated by
the Board of Directors

Quarterly Dividends Available

Record dates in
March, June and September

Regular dividends disclosed after
the Annual General Meeting of
Shareholders

Dividend History for the Past Five Years

Available via QR code

[Dividend History Table](#)



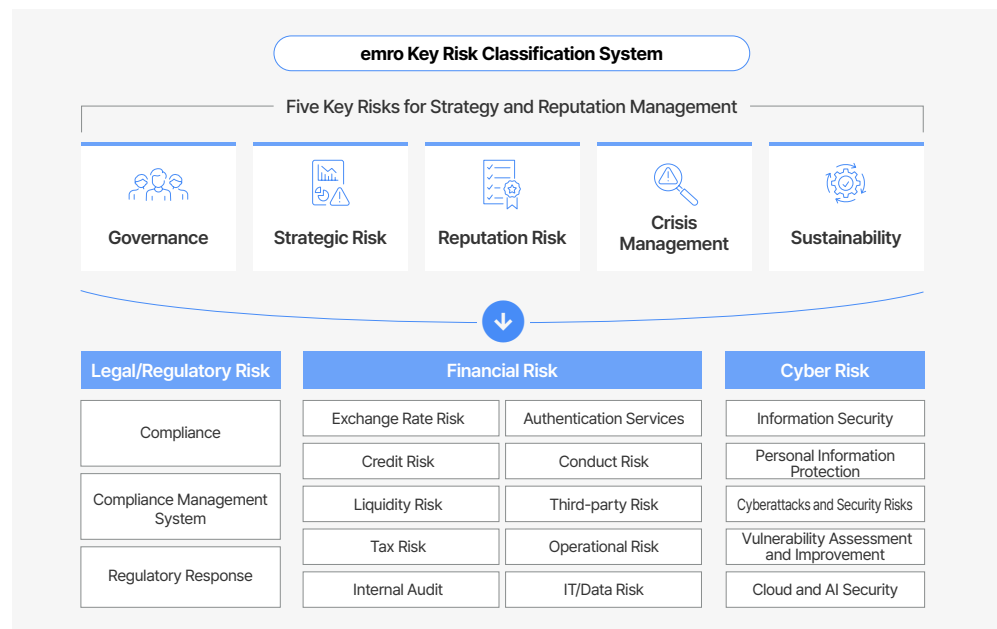
Risk Management

Risk Management System

Risk Governance

emro operates a company-wide risk management system to ensure business stability and financial soundness. The Board of Directors identifies various financial and non-financial risks facing the company, establishes risk limits and control standards, and manages them on an ongoing basis. The Finance Team comprehensively reviews credit, liquidity and market risks related to financial instruments, while business divisions and support departments manage operational risks that may arise in business processes, including legal compliance, information security and personal information protection. Risk identification and analysis results are reviewed periodically, and response measures are established when necessary and reflected across business operations. emro also minimizes the possibility of unexpected losses through continuous risk monitoring and internal control systems.

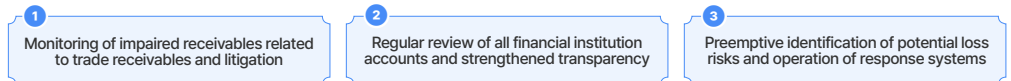
Risk Management Framework



Risk Management Process

Financial Risk Management

emro carries out systematic financial risk management activities to ensure financial soundness and prevent risks in advance. Led by the Finance Team, the company regularly checks major financial items, including trade receivables, litigation-related receivables and financial institution accounts, for potential impairment, and identifies and responds to potential loss factors at an early stage. In particular, emro conducts monthly risk monitoring and quarterly status analysis of uncollected receivables, financial losses and litigation risks, reports the results to the Board of Directors and management, and minimizes loss risks. The company also reviews all financial institution accounts at least annually to close dormant and unnecessary accounts, continuously strengthening transparency and efficiency in fund management.



Non-financial Risk Management

emro recognizes the importance of environmental, social and governance (ESG) issues and is gradually building its sustainability management system. Although the company has not yet established a full-scale management system for non-financial risks, it plans to gradually specify risk identification and response systems by ESG area, beginning with the publication of the 2025 Sustainability Report. Going forward, emro plans to systematically manage various non-financial issues, including environmental protection, respect for human rights, ethical management and information security, from a risk perspective, and strengthen company-wide response capabilities.

Potential Risk Management

Item	Description	Potential Impact	Expected Response Direction
Technological change	Risks of technology gaps and delayed response expected with the advancement of technologies such as AI and cloud	Loss of order opportunities and failure to meet client requirements in the event of non-compliance with global technology standards	Monitor technology trends, identify technology cooperation partners and maintain a flexible product structure
Global expansion	Differences in country-specific standards, including local laws and regulations, certifications and personal information protection regulations	Global business risks, including potential legal violations, export restrictions and service disruptions	Identify local laws and regulations in advance, secure certification advisory support and gradually establish global guidelines
Brand and credibility	Decline in client trust due to information leakage, quality issues and other factors	Suspension of orders, contract termination and damage to corporate image	Strengthen security inspections, introduce a quality monitoring system and improve the CS response system

Compliance and Ethics

Compliance Management

Compliance Management Organization and Management Areas

Compliance Management Organization

To support the company's compliance management, the Head of the Management Support Division assumes overall responsibility, the Head of the People & Culture Group is responsible for working-level management, and the Head of the People Support Part oversees practical implementation, enabling a systematic management structure.

Responsible officer	Manager	Working-level staff
Head of Management Support Division	Head of People & Culture Group	Head of People Support Part

Compliance Management Organization

emro began compliance activities in 2024 and carried out various compliance prevention and inspection activities. In addition, the company introduced the Compliance Portal to establish an institutional mechanism that enables employees to voluntarily conduct compliance inspection activities.

Category	Key Activity	Details
1 Preventive compliance activities	CEO Message	Posted the CEO's compliance management message on the Compliance Portal
	Compliance commitment message development	Prepared and posted compliance commitment messages by executive
	Employee training	Executive training on the common compliance management course for Samsung SDS subsidiaries (April 2025)
		Employee protection program compliance management course (from July 2025) (six courses: technical materials, lawful subcontracting, fair trade, trade secrets, anti-corruption and personal information protection) "Personal Information Protection Course by Jekyll and Guide" training (from August 2025), and Improper Solicitation and Graft Act guide for holiday gifts
2 Compliance violation inspection and monitoring plan	Compliance pledge	Submitted annually by electronic signature
	Self-inspection by management item	Unauthorized software inspection activities (May and August) Subcontracting inspection and improvement activities (April)
	Self-inspection	Compliance activity assessment (operated as a deduction-based system to prevent non-implementation of preventive activities and eliminate violations)
	Quiz	Pass granted upon passing at least four of eight courses (Subcontracting and commissioned transactions, lawful subcontracting, fair trade, business regulations, software licenses, trade secrets, anti-corruption and personal information)

Compliance Management Regulations and Process

Compliance Management Principles and Regulations

emro places compliance management as a core principle to achieve sustainable growth and fulfill its social responsibilities amid a rapidly changing industrial environment and technological advancement. The company strictly complies with relevant laws, regulations and internal rules across all business activities, and has established the following compliance management principles.

Compliance with laws and regulations	Faithful implementation of domestic and international laws and regulations and internal company standards
Strengthening proactive compliance awareness	Preliminary review of and response to regulatory requirements before technology development and business execution
Operation of the compliance framework	Clear establishment of business-specific standards and procedures, and expansion of a compliance culture
Ongoing training and campaigns	Strengthening compliance risk prevention training and inspection activities for employees
Fair trade and intellectual property protection	Compliance with industry regulations and fair competition principles
Voluntary compliance and continuous monitoring	Encouraging all employees to act voluntarily with a strong sense of compliance

Compliance Management Process

emro operates the following process to practice systematic and sustainable compliance management.



Compliance and Ethics

Compliance Management Practices and Activities

Compliance Practice Pledge

emro collects the Compliance Practice Pledge from employees every year through electronic signatures to strengthen employees' voluntary compliance awareness and establish a culture of ethical business conduct. In 2025, 404 of 419 employees participated, recording a participation rate of 96.4%. Through the Compliance Practice Pledge, emro confirms that employees faithfully comply with laws and internal rules and practice fair and ethical judgment across their work, while encouraging responsible conduct and continuously expanding a transparent compliance management culture.

Compliance Practice Pledge

Annually

Progress

- 1 For all employees
- 2 Electronic signature method
- 3 Pledge to comply with laws and ethical standards

Key Purpose

- 1 Strengthen voluntary compliance awareness
- 2 Establish ethical business conduct
- 3 Foster a transparent organizational culture

2025 Compliance Practice Pledge

404 submissions (96.4%)

Ethical Management

Ethical Management Principles and Process

Ethical Management Principles

emro recognizes the importance of ethical management in ensuring corporate sustainability and trust, and practices responsible conduct based on laws and principles. The company has established ethical management principles that all employees must follow and practice, fostering a transparent and healthy organizational culture and strengthening trust-based relationships with stakeholders.

1	 Comply with laws and ethics	• Respect individual dignity and diversity • Fair competition based on laws and business ethics	• Maintain transparency through accurate accounting records • Maintain political non-involvement and neutrality
2	 Maintain a clean organizational culture	• Strictly separate public and private matters in business activities • Protect and respect intellectual property, and create a healthy organizational atmosphere	
3	 Respect clients, shareholders and employees	• Prioritize client satisfaction as a core value • Pursue management focused on shareholder value • Work to improve employees' quality of life	
4	 Prioritize environment, safety and health	• Pursue environmentally friendly management • Prioritize the safety and health of humanity	
5	 Fulfill social responsibility as a global corporate citizen	• Faithfully fulfill basic responsibilities as a corporate citizen • Respect local social and cultural characteristics and practice mutual growth • Build mutually beneficial relationships with business partners	

Ethical Management Principles Guide

Compliance with laws and ethics	2 Fair competition, transparent accounting and political neutrality
Clean organizational culture	2 Separation of public and private matters, asset protection and healthy organizational culture
Respect for clients, shareholders and employees	2 Client satisfaction, shareholder value and employee welfare
Priority on environment, safety and health	2 Environmentally friendly management, and priority on safety and health
Fulfillment of social responsibility	2 Shared growth cooperation, respect for cultural diversity and fair trade

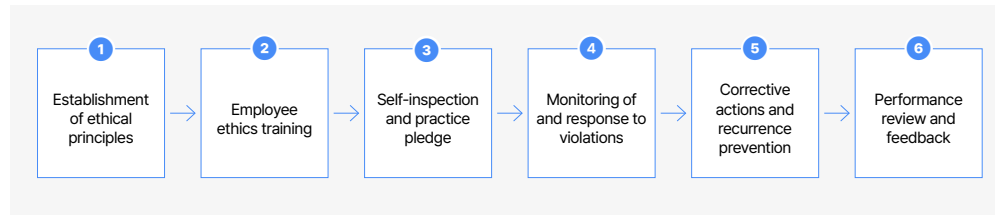
Compliance and Ethics

Ethical Management

Ethical Management Implementation Process

emro systematically implements activities to practice ethical management, including establishing ethical principles, providing employee training, conducting self-inspections, monitoring violations, and implementing corrective actions and recurrence prevention measures. Through these efforts, the company operates a company-wide practice framework aimed at raising employees' ethical awareness and embedding a culture of legal compliance.

Ethical Management Implementation Process

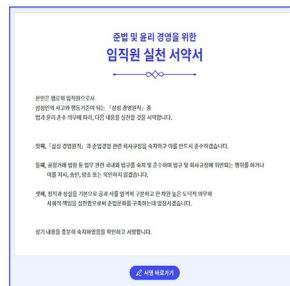


Raising Employee Ethical Awareness

emro operates an Ethics Practice Pledge to raise employees' ethical awareness, with all employees voluntarily participating and pledging to perform their duties in a fair and transparent manner. Through the pledge, the company encourages employees to clearly understand ethical standards and practice them in their daily work, thereby fostering a sound organizational culture and strengthening the foundation for compliance management. emro also provides ESG, ethics and compliance training for relevant personnel to improve their understanding and strengthen practical application.

Employee Ethical Management Practice Pledge

임직원 실천 서약

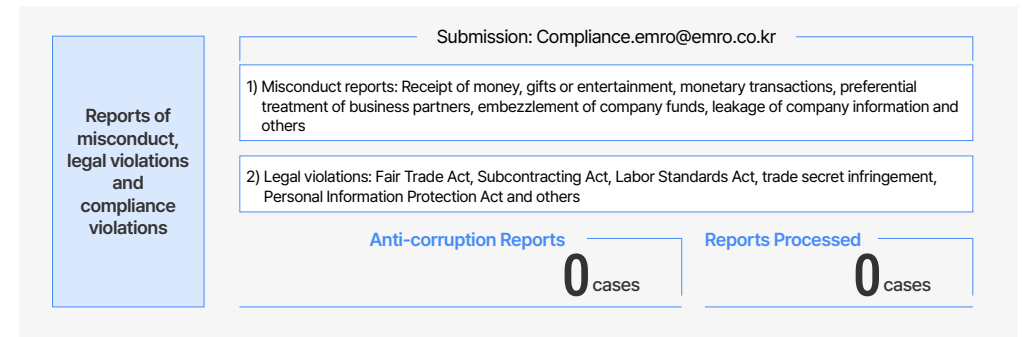


Ethical Management Practices and Activities

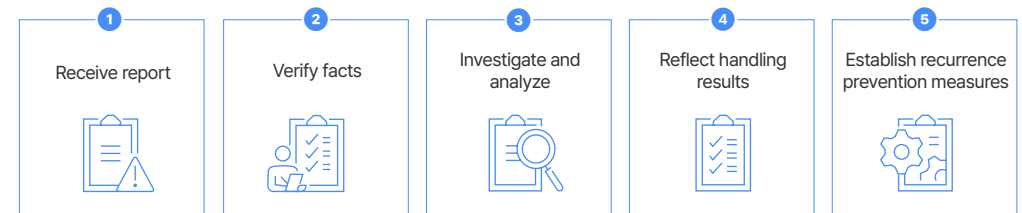
Operation of Anti-corruption Reporting Channel

emro operates reporting channels for corruption, compliance violations and employee grievance handling to build a transparent and ethical corporate culture. The company receives reports on internal misconduct, such as employees' improper gains, bribery and accounting fraud, as well as violations of laws and regulations, including the Fair Trade Act, Subcontracting Act, Labor Standards Act and Personal Information Protection Act, and reports of workplace harassment, discrimination and sexual harassment. Reports are handled under a strict confidentiality principle, and the identity of the reporter and the contents of the report are strictly managed to prevent external disclosure. Through this channel, emro takes the lead in preventing legal risks and creating an ethical management environment.

Anti-corruption Reporting Channel



Anti-corruption Report Handling Process



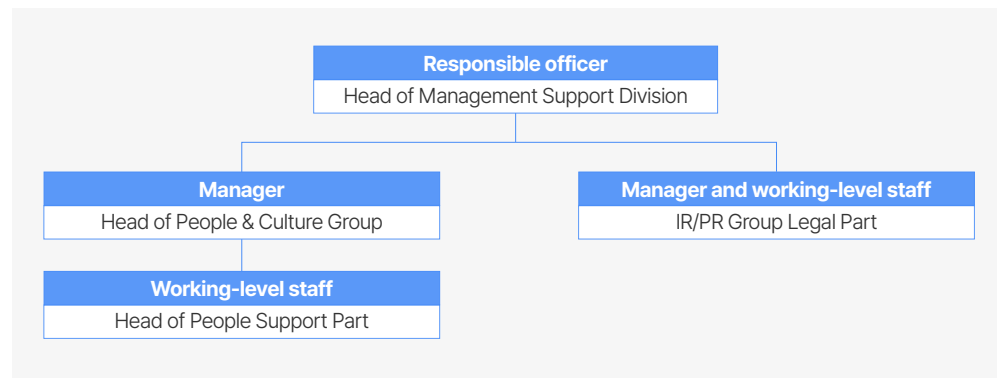
Compliance and Ethics

Fair Trade

Fair Trade Governance

emro prohibits unfair competition practices, including collusion, unfair trade practices, requests for technical materials and unfair changes to transaction terms, through its Fair Trade Regulations and detailed guidelines, and clearly declares its compliance with relevant laws and regulations. The company has also established a management system that applies to all employees and includes internal reporting and protection systems, as well as regular inspections and training, to establish a fair and transparent trading order and promote shared growth.

emro Unfair Trade Practice Management Framework



Fair Trade Training

emro has established company-wide governance centered on the fair trade officer, and systematically operates the process from policy development to implementation and inspection through managers and working-level organizations. Based on collaboration among relevant departments, the company continuously manages fair trade compliance and promotes the establishment of a transparent and fair trading order and risk prevention.

Fair Trade Risk Identification and Management System

emro identifies key risk factors and operates management standards to systematically manage risks related to fair trade and unfair competition. The company defines risks across business ethics, including collusion, abuse of superior bargaining position, receipt of improper benefits and violations of information protection, and manages them by reflecting them in internal policies and inspection standards. emro also raises employees' compliance awareness through related regulations and training, and maintains a fair and transparent trading environment.

* The above fair trade and unfair competition-related risks are reflected in the ESG inspection checklist and managed for 33 suppliers.

Fair Trade and Legal Compliance

emro complies with fair trade-related laws and regulations, and prevents unfair practices and legal risks that may arise in the transaction process. Subcontracting payments are managed to be made in accordance with contract terms, and inspection and payment procedures after delivery are completed within the required period to ensure fairness in transactions and the appropriateness of payments. Through this management system, emro strengthens trust with suppliers and pursues shared growth based on sustainable partnerships.

Fair Trade Training

In 2025, emro provided fair trade training as part of the Employee Protection Program Compliance Management Course. A total of 410 employees participated, accounting for approximately 96.1% of all eligible participants, and the company is using this high participation rate to improve understanding of fair trade and spread awareness of compliance management across the organization.

2025 Employee Protection
Program Compliance
Management Course
(including fair trade)

410 employees

APPENDIX

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ESG-related Policies



Environmental Management



Human Rights Management



Human Rights Charter



Occupational Health and Safety



Supply Chain



Fair Trade



Information Security



Privacy Policy



Community Contribution



Ethical Management Principles and Compliance Management Regulations



Declaration of Commitment to Compliance



emro ESG Policy Book

Available via QR code.

ESG Policy Book



ESG Data

Economic Data

Category	Subcategory	Detailed Item	Unit	2023	2024	2025
Summary Statement of Financial Position						
Assets – Separate basis	Current assets		KRW million	25,112	34,301	42,736
	Non-current assets			64,161	65,141	69,169
	Total assets			89,273	99,442	111,905
Liabilities – Separate basis	Current liabilities			58,847	8,187	12,222
	Non-current liabilities			3,206	3,807	4,459
	Total liabilities			62,053	11,993	16,681
Equity – Separate basis	Capital stock			5,606	6,078	6,180
	Others			21,614	81,371	89,044
	Total equity			27,220	87,449	95,224
Summary Statement of Financial Position						
Assets – Consolidated basis	Current assets		KRW million	27,472	36,870	44,228
	Non-current assets			64,133	65,549	69,285
	Total assets			91,605	102,420	113,514
Liabilities – Consolidated basis	Current liabilities			59,543	9,198	13,034
	Non-current liabilities			3,206	4,229	4,819
	Total liabilities			62,748	13,427	17,853
Equity – Consolidated basis	Capital stock			5,606	6,078	6,180
	Others			23,250	82,915	89,481
	Total equity			28,856	88,993	95,661
Summary Financial Statements						
Separate basis	Revenue		KRW million	59,312	75,039	80,867
	Operating profit			4,004	8,752	1,966
	Net income			-27,269	18,669	3,635
	Total liabilities			62,053	11,993	16,681
	Total assets			89,273	99,442	111,905
Consolidated basis	Revenue			63,174	79,456	83,980
	Operating profit			4,663	8,606	910
	Net income			-26,454	18,598	2,535
	Total liabilities			62,748	13,427	17,853
	Total assets			91,605	102,420	113,514

ESG Data

Economic Data

Category	Subcategory	Detailed Item	Unit	2023	2024	2025
Economic Value Generated						
Operating profit ¹⁾			KRW million	4,004	8,752	1,966
Net income				-27,269	18,669	3,635
R&D investment	R&D expenses			3,125	4,906	5,355
	IT Business Division revenue			37,663	50,285	48,784
	R&D expenses as a percentage of revenue		%	8%	10%	11%
	Registered patents (cumulative)		cases	13	13	13
Stocks and Dividends						
Stocks	No. of shares issued		shares	11,212,120	12,155,810	12,359,538
	No. of voting shares			11,212,120	12,155,810	12,359,538
		Voting rights per share		votes	1	1
Economic Value Distributed						
Government	Corporate income tax		KRW million	-663	994	-1,394
Local Communities	Local taxes/social contribution investment			304	422	386
Employees	Wages and benefits (total)			3,418	3,748	5,511
	Salaries			18,592	21,903	27,383
	Retirement benefits	Defined benefit (DB)		6,541	7,527	8,663
		Defined contribution (DC)		713	1,241	1,655
	Employee benefits expenses ²⁾			3,418	3,748	5,511
Government Capital Contributions Paid and Government Subsidies Received						
Government capital contributions paid			KRW million	-	-	-
Government subsidies received				-	38 ³⁾	-
Human Capital ROI						
Total revenue			KRW million	59,312	75,039	80,867
Total operating expenses				18,425	22,609	29,618
Total employee-related expenses				25,741	30,461	37,108
Human Capital ROI ⁴⁾			-	0.59	0.72	0.38

1) Separate basis

2) Sum of meal allowances, team meal expenses, four major social insurance premiums and other expenses

3) Research project related to the XaaS platform business for bio and healthcare applications

4) Human Capital ROI = (Total revenue - Total operating expenses - Total employee-related expenses)/Total employee-related expenses

ESG Data

Environmental Data

Category	Subcategory	Detailed Item	Unit	2023	2024	2025
Greenhouse Gas						
Total Emissions (Scope 1+2)			tCO ₂ -eq	275	266	320
Scope 1				100	106	126
Scope 2				175	160	194
GHG Intensity			tCO ₂ -eq /KRW 100 million	0.46	0.35	0.40
Emissions Target ¹⁾			tCO ₂ -eq	N/A	N/A	260
Energy						
Total Energy Consumption			GJ	5,162	4,935	5,936
Direct Energy	Total Direct Energy			1,499	1,588	1,878
	└ LNG (City Gas)			0	0	0
	└ Gasoline			1,499	1,588	1,878
Indirect Energy	Total Indirect Energy			3,663	3,347	4,058
	└ Electricity			3,663	3,347	4,058
Energy Intensity			GJ /KRW 100 million	9	7	7
Energy Consumption Target ²⁾			GJ	N/A	N/A	5,014.6
Water						
Total Water Withdrawal	Municipal Water		tons	164	119	111
Total Water Consumption	Municipal Water			164	119	111
Waste						
Total Waste Treated			tons	11	6	8
General Waste				11	6	8
Employee Environmental Training and Campaigns						
No. of Employees Participating in Training			persons	N/A	N/A	1265
Training Hours per Person			hours	N/A	N/A	0.9
No. of Campaigns Conducted			campaigns	N/A	N/A	3

1) GHG emissions targets have been calculated and managed since 2025.

2) Energy consumption targets have been calculated and managed since 2025.

ESG Data

Social Data

Category	Subcategory	Detailed Item	Unit	2023	2024	2025
Workforce Status						
No. of Employees	Total	Total	persons	328	392	456
		Men		208	247	289
		Women		120	145	167
By Employment Type	Regular Employees			320	381	424
	Non-regular Employees ¹⁾			8	11	32
By Age	Aged 20 to 29			109	147	138
	Aged 30 to 39			131	147	191
	Aged 40 to 49			62	67	74
	Aged 50 to 59			23	28	48
	Aged 60 and over			3	3	5
By Position Level	Executive	Total		16	14	14
		Men		15	13	13
		Women		1	1	1
	Managers	Total		45	52	74
		Men		41	44	60
		Women		4	8	14
Recruitment Status						
New Hires	By Gender	Total	persons	74	97	54
		Men		38	60	27
		Women		36	37	27
Percentage of Open Positions Filled through Internal Mobility/ Staffing			%	35	6	28

1) Assigned to the IT, sales and management divisions.

ESG Data

Social Data

Category	Subcategory	Detailed Item	Unit	2023	2024	2025
Turnover Status						
Total			persons	28	32	21
Voluntary Turnover Rate ¹⁾			%	8.5	7.7	3.9
Voluntary Turnover			persons	28	30	18
Involuntary Turnover				0	2	3
Gender	Men			17	20	11
	Women			11	12	10
By Age	Under 20			0	0	0
	Aged 20 to 29			10	13	11
	Aged 30 to 39			9	11	5
	Aged 40 to 49			6	6	3
	Aged 50 and over			3	2	2

1) The voluntary turnover rate was calculated based on employees who left for personal reasons, such as job changes or personal circumstances, rather than involuntary reasons within the company, such as layoffs or contract expiration. The figures were classified based on turnover type data registered in the HR system. Voluntary turnover rate (%) = (No. of voluntary leavers ÷ Average No. of employees) × 100.

ESG Data

Social Data

Category	Subcategory	Detailed Item	Unit	2023	2024	2025
Employee Training Status¹⁾						
Approved Training Applications	Total amount (KRW million)		KRW million	15	32	79.8
	Total participants		persons	61	104	288
Leadership Training	Total amount (KRW million)		KRW million	0	56	0.08
	Total participants		persons	0	357	1
	Total training hours		hours	0	1,785	3
	Men (hours)			0	1,110	-
	Women (hours)			0	675	3
PM Training	Total amount (KRW million)		KRW million	12	29	14
	Total participants		persons	15	153	111
	Total training hours		hours	323	585	367
	Men (hours)		hours	166	407	228
	Women (hours)		hours	157	178	139
Language Training	Total amount (KRW million)		KRW million	17	42	193
	Total participants		persons	27	12	331
	Total training hours		hours	324	4,696	4,917
	Men (hours)			228	3,520	2,735
	Women (hours)			96	1,176	2,182
New Hire Onboarding Training	Total amount (KRW million)		KRW million	11.47	34.66	9.91
	Total participants		persons	12	56	18
	Total training hours		hours	2,392	9,999	302
	Men (hours)			1,472	6,250	170
	Women (hours)			920	3,749	132
Experienced Hire Onboarding Training	Total amount (KRW million)		KRW million	1.10	0.66	0.50
	Total participants		persons	36	29	34
	Total training hours		hours	288	232	267
	Men (hours)			184	144	147
	Women (hours)			104	88	120
Job Training Platform	Total amount (KRW million)		KRW million	54.11	49.02	45.26
	Total participants		persons	130	165	537
	Total training hours		hours	2,091	2,337	3,296
	Training hours per person			16	14	6.14

1) The No. of training participants is calculated based on the cumulative number of participants who attended training during the period.

ESG Data

Social Data

Category	Subcategory	Detailed Item	Unit	2023	2024	2025
Training Program Status						
Ethical Management ¹⁾	Training Hours per Person		hours	-	1	1.57
	No. of Participating Employees		persons	-	397	370
Human Rights	Training Hours per Person		hours	2.3	2.1	1.07
	No. of Participating Employees		persons	325	397	428
Sexual Harassment Prevention	Training Hours per Person		hours	1.1	1	1.04
	No. of Participating Employees		persons	325	397	428
Information Security	Training Hours per Person		hours	1.4	2.1	1.7
	No. of Participating Employees		persons	325	397	428
Occupational Health and Safety	Training Hours per Person		hours	-	-	3
	No. of Participating Employees		persons	-	-	420
Respect for Diversity						
Women	New Hires		persons	36	37	27
	No. of Existing Female Employees			120	145	167
Persons with Disabilities	New Hires			4	4	3
	No. of Existing Employees with Disabilities			0	3	5
	Employment Rate Compared to the Statutory Employment Quota		%	1.8	2.3	1.9
Foreign Nationals	New Hires		persons	0	0	1
	No. of Existing Foreign National Employees			1	1	2
High School Graduate Recruitment				7	1	2
Parental Leave Status						
Employees Taking Leave	Total		persons	9	7	13
	Men			2	3	7
	Women			7	4	6
Employees Returning to Work	Total			7	4	8
	Men			2	2	4
	Women			5	2	4
Return-to-work Rate	Total		%	100	80	100
	Men			100	100	100
	Women			100	67	100
Employees Retained for at Least 12 Months after Returning to Work	Total		persons	6	12	16
	Men			3	5	7
	Women			3	7	9

1) Training is regularly provided on topics including personal information protection, fair trade, anti-corruption handling, lawful contracting and subcontracting, strategic materials and intellectual property rights.

ESG Data

Social Data

Category	Subcategory	Detailed Item	Unit	2023	2024	2025
Performance Evaluation						
Percentage of Employees Receiving Regular Performance Evaluations			%	100	100	100
Employees Subject to Performance Evaluation	Total		persons	328	392	456
	Men		%	63	63	63
	Women			37	37	37
Organizational Health						
Organizational Health Diagnosis Participation Rate			%	87.7	95.1	91.0
Employees Eligible for Medical Checkups			persons	157	135	366
Employee Medical Checkup Support Budget			KRW million	-	105.2	63
Employees Receiving Medical Checkups			persons	179	142	333
Labor-Management Council Operation Status						
Employee Participation Rate			%	100	100	100
Collective Bargaining Agreement Coverage Rate				100	100	100
Occupational Health and Safety						
No. of Injured Employees				0	0	0
Occupational Accident Rate			%	0	0	0
Total Working Hours ¹⁾			hours	1992	1968	1952
Lost Workdays			days	0	0	0
No. of Accidents			cases	0	0	0
No. of Occupational Disease Cases				0	0	0
No. of Work-related Fatalities				0	0	0
Employee Compensation						
Executive	Total			2,153,304	4,314,410	3,036,710
Average Compensation (Headquarters)	Total			65,173	95,315	86,448
	Male Employees			73,644	111,134	101,004
	Female Employees			49,681	68,312	63,795
Gender Pay Gap	-			23,963	42,822	37,209
Supplier Status						
No. of Suppliers			companies	87	79	75
Total Purchase Amount from Suppliers			KRW million	19,700	22,421	26,452
Scale of Supplier Support						
Technical Training Support	No. of Training Programs		programs	9	9	22
ESG Training Support	No. of Training Programs			0	1	1
ESG Consulting Support	No. of Consulting Programs			0	1	

¹⁾ Total working hours calculation: [(Business days × No. of employees) × 8 hours - (Industrial accident leave days + Annual leave days) × 8 hours]. The No. of employees and annual leave days are calculated based on the year-end headcount, and holidays reflect the annual calendar data published by the Korea Astronomy and Space Science Institute.

ESG Data

Social Data

Category	Subcategory	Detailed Item	Unit	2023	2024	2025
Supply Chain ESG Management Status						
No. of Suppliers Subject to ESG Management			companies	0	6	33
Supplier Code of Conduct	Suppliers Signing Compliance Consent Forms		%	0	100	97
	New Suppliers Signing Compliance Consent Forms			0	0	100
ESG Assessment	Suppliers Assessed			0	100	97
	New Suppliers Assessed for ESG			0	0	100
Percentage of Contracts with ESG Requirements Applied				0	45	100
Supply Chain Working Environment Management	Suppliers Undergoing On-site Inspections		companies	0	1	3
	Suppliers Receiving Consulting			0	1	2

ESG Data

Governance Data

Category	Subcategory	Detailed Item	Unit	2023	2024	2025
Board Status						
Board Composition	Total		persons	7	7	7
	Men (ratio)		persons(%)	7(100%)	7(100%)	7(100%)
	Women (ratio)			0(0%)	0(0%)	0(0%)
	Foreign nationals (ratio)			0(0%)	0(0%)	0(0%)
Director Classification	Inside Directors		persons	2	2	2
	Other Non-executive Directors			3	3	3
	Outside Directors			2	2	2
	Auditor			1	1	1
Board Operation Performance						
No. of Meetings Held			meetings	13	7	6
No. of Agenda Items			items	19	14	13
Attendance Rate	Overall Attendance Rate		%	96%	86%	95%
	└ Inside Director Attendance Rate			94%	86%	97%
	└ Outside Director Attendance Rate			100%	86%	92%
Board Compensation						
Inside Directors	Total compensation		KRW million	476	400	440
	No. of Inside Directors		persons	5	5	5
	Average per person		KRW million	238	200	220
Outside Directors (excluding Audit Committee members)	Total compensation		KRW million	48	48	48
	No. of Outside Directors		persons	2	2	2
	Average per person		KRW million	24	24	24
Total Director Compensation	Total compensation		KRW million	524	448	488
	No. of persons		persons	7	7	7
	Average per person		KRW million	262	224	244

ESG Data

Governance Data

Category	Subcategory	Detailed Item	Unit	2023	2024	2025
No. of Corruption Incidents						
Total No. of Corruption Incidents			cases	0	0	0
No. of cases in which employees were dismissed or disciplined due to corruption				0	0	0
No. of cases in which contracts with business partners were terminated or not renewed due to corruption				0	0	0
No. of corruption-related lawsuits filed against the organization or employees				0	0	0
Legal Sanctions Status						
Anti-competitive Practices	Completed		cases	0	0	0
	In Progress			0	0	0
Monopoly and Oligopoly Violations	Completed			0	0	0
	In Progress			0	0	0
Monetary Losses from Legal Sanctions			KRW million	0	0	0
Information Security Management Status						
Information Security Violations or Cybersecurity Incidents			cases	0	0	0
No. of Data Breach Incidents				0	0	0
No. of Clients Affected by Data Breach Incidents			persons	0	0	0
Total Amount of Fines or Penalties Paid Due to Information Security Violations or Cybersecurity Incidents			KRW million	0	0	0
Ethical Management						
No. of Ethics Reports			cases	0	0	0
No. of Ethics Reports Processed	Total cases			N/A	N/A	N/A
Ethics Report Processing Rate			%	N/A	N/A	N/A
Ethical Management Violation Status	Total No. of Violations		cases	0	0	0
Actions Taken for Ethical Management Violations	Total No. of Actions			0	0	0

ESG Data

Governance Data

Category	Subcategory	Detailed Item	Unit	2023	2024	2025
Shareholders						
Shareholders	Shareholder Composition	Treasury Share Ratio	%	0	0	0
		Shareholding of the Controlling Shareholder and Relatives		33.39	36.08	35.50
		Shareholding of Registered Officers Excluding the Controlling Shareholder and Relatives		4.77	4.40	4.30
		Total Shareholding Ratio of Affiliates in the Company		Infowise : 65.45 Raycom : 26.78	Infowise : 65.45	65.45
Client Support						
Client Satisfaction	Score		points	N/A	N/A	N/A
	Data Coverage		%	N/A	N/A	N/A
VoC Handling	No. of Cases Received		cases	9735	14295	13,916
	Processing Rate		%	0	0	0
No. of Service Disruptions and Client Downtime						
Performance Issues (10 minutes or longer and less than 30 minutes)			cases	0	0	0
Service Outages (30 minutes or longer)				0	0	0
Client Downtime (Duration of each service disruption × No. of affected S/W or IT service licenses)			hours	0	0	0
Personal Information Management Status						
No. of Client Personal Information Breach Incidents			cases	0	0	0
No. of Personal Information Protection Act Violation Reports Received from External Organizations				0	0	0
No. of Personal Information Protection Act Violation Reports Received from Regulatory Authorities				0	0	0
No. of Requests for User Data and Information from Government and Law Enforcement Agencies			requests	0	0	0
No. of Cases in which Client Information Was Used for Purposes Other than the Purpose of Collection			cases	0	0	0

ESG Guidelines

GRI Standards Index

GRI	category	Details	Note
GRI 1: Foundation 2021	Statement of use	Emro reports this information in accordance with the GRI Standards 2021, following the Conformance Reporting Principles, to disclose its sustainability management activities for the period from January 1, 2025, to December 31, 2025.	
	GRI 1 Used	GRI 1 : Foundation 2021	
	Application of the GRI Sector Standards	As of the publication of the report in June 2026, there are no applicable GRI Sector Standards	

GRI	Disclosure	Indicators	Page	Note
General Disclosures				
GRI 2: General Disclosures 2021	2-1	Organizational details	2, 6-8	
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ESG Guidelines

GRI Standards Index

GRI	Disclosure	Indicators	Page	Note
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	3-2	List of material topics	14-16	
	3-3	Management of material topics	14-16	
Material Issue 1: Data Security and Information Protection				
GRI 418: Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	80-81	
Material Issue 2: Compliance Management and Fair Business Practices				
GRI 206: Anti-competitive Behavior	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	80	
Material Issue 3: Talent Management and Capability Development				
GRI 401: Employment	401-1	New employee hires and employee turnover	35, 73-74	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	38, 71	
	401-3	Parental leave	76	
Material Issue 4: Ethical Management and Anti-corruption				
GRI 205: Anti-corruption	205-2	Communication and training about anti-corruption policies and Procedures	64, 76	
	205-3	Confirmed incidents of corruption and actions taken	80	
Material Issue 5: Customer Satisfaction and Quality Responsibility				
Non-GRI	-	Key Customers and Communication Channels	49	
	-	Enhancing Customer-centric Operations and Services	50	
	-	Quality Management System	51	

ESG Guidelines

GRI Standards Index

GRI	Disclosure	Indicators	Page	Note
Topic Standards				
GRI 101: Biodiversity 2024	101-4	Identification of biodiversity impacts	28	
	101-5	Locations with biodiversity impacts	29	
GRI 201: Economic Performance	201-1	Direct economic value generated and distributed	71	2025 Business Report P.47-104
	201-2	Financial implications and other risks and opportunities due to climate change	25	
	201-3	Defined benefit plan obligations and other retirement plans	71	2025 Business Report P.63, 86-88
	201-4	Financial assistance received from government	71	
GRI 302: Energy ¹⁾	302-1	Energy consumption within the organization	26, 72	
	302-3	Energy intensity	26, 72	
	302-4	Reduction of energy consumption	26	
GRI 303: Water and Effluents	303-3	Water withdrawal	72	
	303-5	Water consumption	72	
GRI 305: Emissions ²⁾	305-1	Direct (Scope 1) GHG emissions	26, 72	
	305-2	Energy indirect (Scope 2) GHG emissions	26, 72	
	305-4	GHG emissions intensity	26, 72	
	305-5	Reduction of GHG emissions	26, 72	
GRI 306: Waste	306-3	Waste generated	27, 72	
GRI 308: Supplier Environmental Assessment	308-1	New suppliers that were screened using environmental criteria	55, 78	
GRI 403: Occupational Health and Safety	403-1	Occupational health and safety management system	40	
	403-2	Hazard identification, risk assessment, and incident investigation	41-42	
	403-3	Occupational health services	38, 40-42, 77	
	403-4	Worker participation, consultation, and communication on occupational health and safety	40	
	403-5	Worker training on occupational health and safety	41, 76	
	403-6	Promotion of worker health	38, 42, 77	
	403-9	Work-related injuries	77	
	403-10	Work-related ill health	77	
GRI 404: Training and Education	404-1	Average hours of training per year per employee	36, 72, 75, 76	
	404-2	Programs for upgrading employee skills and transition assistance programs	36, 75	
	404-3	Percentage of employees receiving regular performance and career development reviews	37, 77	
GRI 405: Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	34, 58, 76, 79	
GRI 414: Supplier Social Assessment	414-1	New suppliers that were screened using social criteria	55, 78	

1) An electricity emission factor of approximately 0.466 kgCO₂/kWh was used for 2023, based on the applicable notification issued by the Ministry of Environment. The factor may be revised annually.

2) Greenhouse gas emission factors published by the Ministry of Environment were used.

ESG Guidelines

SASB Index

Topic	Code	Accounting Metric	Content	Category	Unit of Measure
Environmental footprint of hardware infrastructure	TC-SI-130a.1	1) Total energy consumed 2) percentage grid electricity 3) percentage renewable	In 2025, EMRO's total energy consumption was 5,936 GJ, representing an increase of approximately 20% year on year. This increase was primarily attributable to increased use of office space resulting from workforce growth and business expansion. All electricity used is supplied by power companies. EMRO has established a mid- to long-term roadmap for the transition to renewable energy and is pursuing a phased transition.	Quantitative	TJ, %
	TC-SI-130a.2	1) Total water withdrawn 2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	EMRO provides software services without manufacturing processes; therefore, its water use is limited to domestic water use by employees and heating, ventilation, and air-conditioning (HVAC) operations. In 2025, total water use was 111 tonnes, all of which was supplied through municipal waterworks and consumed internally, with no external discharge. According to the WRI Aqueduct, EMRO's major business sites are located in areas not classified as water-stressed, and the percentage of water used in water-stressed areas was 0%.	Quantitative	Tonnes
	TC-SI-130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	EMRO does not currently operate its own data centers and instead uses external cloud infrastructure. If the development of a data center is pursued in the future, energy efficiency and GHG emissions reduction factors will be considered in strategic planning.	Discussion and Analysis	N/A
Data privacy and freedom of expression	TC-SI-220a.1	Description of policies and practices relating to behavioral advertising and user privacy	EMRO has established a personal data protection policy and operates user consent and information management systems in accordance with applicable laws and regulations.	Discussion and Analysis	N/A
	TC-SI-220a.2	Number of users whose information was used for secondary purposes	EMRO uses the personal data it collects solely for its originally intended purposes, such as service provision and customer support. During the 2025 reporting period, there were no cases in which personal data was used for secondary purposes.	Quantitative	Numbers
	TC-SI-220a.3	Total amount of monetary losses as a result of legal proceedings associated with user privacy	During 2025, there were no legal actions related to personal data protection (zero cases). EMRO focuses on proactively identifying and preventing personal data protection risks through compliance with applicable laws and regulations and the strengthening of its internal control framework.	Quantitative	Reporting Currency
	TC-SI-220a.4	1) Number of law enforcement requests for user information, 2) number of users whose information was requested, 3) percentage resulting in disclosure	During the 2025 reporting period, EMRO received no legal requests from law enforcement or other investigative authorities for the provision of user information. Should any similar request arise, the company will subject it to rigorous review and handle it in accordance with applicable laws and regulations and its internal personal data protection rules.	Quantitative	Numbers, %
	TC-SI-220a.5	List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring	As of 2025, EMRO had received no requests from government agencies to block, filter, or censor content. EMRO regards freedom of expression and the right of access to information as core principles and will handle any such request transparently in accordance with its internal response procedures.	Discussion and Analysis	N/A
Data security	TC-SI-230a.1	1) Number of data breaches, 2) percentage involving personally identifiable information (PII), 3) Number of users Affected	During the 2025 reporting period, no data breaches or exposures of personally identifiable information (PII) occurred, and no users were affected. EMRO continues to maintain this zero-incident record through a prevention-focused information security framework.	Quantitative	Numbers
	TC-SI-230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity Standards	To proactively address cybersecurity threats, EMRO operates a multi-layered security framework that includes regular vulnerability assessments, penetration testing, access control, and employee security awareness training. The company continually strengthens its information asset protection capabilities by comprehensively reviewing its internal security policies and enhancing its response processes.	Discussion and Analysis	N/A
Recruiting and managing global, diverse, and skilled workforce	TC-SI-330a.1	Percentage of employees that are 1) foreign nationals and 2) located offshore	As of 2025, EMRO had 456 employees, including two foreign national employees, one of whom was newly hired in 2025. Foreign national employees accounted for 0.4% of the total workforce. All employees were based at domestic business sites, and no employees were based or residing overseas. In line with its global business expansion, EMRO continues to review recruitment strategies that reflect diversity in nationality and regional background.	Quantitative	%
	TC-SI-330a.2	Employee engagement as a percentage	As of 2025, EMRO had 456 employees, comprising 167 women (36.6%) and 289 men (63.4%). The company is currently establishing a systematic data collection process for employees holding technical qualifications and certifications issued by external organizations and is refining its management system to enable disclosure in future reports.	Quantitative	%
	TC-SI-330a.3	Percentage of gender and racial / ethnic group representation for 1) management 2) technical staff, and 3) all other employees	As of 2025, one of EMRO's 14 executives was a woman, representing 71%. EMRO continues to refine its HR systems to enable talent with diverse backgrounds in terms of gender, age, disability status, and nationality to advance into leadership positions, and has set the development of an inclusive executive team as a mid- to long-term HR objective.	Quantitative	%
Intellectual Property Protection and Competitive Behavior	TC-SI-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	During the 2025 reporting period, there were no cases involving intellectual property infringement, patent disputes, or fair trade-related legal disputes (zero cases). Through its internal ethics guidelines and contract management system, EMRO routinely upholds the principles of intellectual property protection and fair competition.	Quantitative	Reporting Currency
Managing systemic risks from technology disruptions	TC-SI-550a.1	Number of 1) performance issues and 2) service disruptions; 3) total customer downtime	In 2025, EMRO maintained service availability of at least 99% for its major services. The company is establishing a detailed data collection system for total system downtime and plans to transparently disclose specific figures in future reports.	Quantitative	Numbers, Hours
	TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	To address risks of operational disruption arising from various cybersecurity threats, technical failures, and disaster situations, EMRO has established and maintains a Business Continuity Plan (BCP). Through regular simulation drills and risk reviews, the company is strengthening measures to prevent disruptions to critical systems and enhancing its business recovery procedures.	Discussion and Analysis	N/A

ESG Guidelines

UNGC Communication on Progress

Category	Principle		Main Initiatives	Page
Human Rights	Principle 1	Businesses should support and respect the protection of internationally proclaimed human rights.	EMRO has established and operates a human rights policy to prevent human rights violations throughout its business operations and foster a culture of respect for human rights. In 2025, EMRO carried out practical initiatives to further embed its human rights management principles across all business activities. To create a work environment in which employees can work happily, the company consistently operated a dedicated communication channel to address human rights concerns in the workplace. EMRO continues to strengthen its proactive human rights risk management framework and make ongoing efforts to enable all employees to put human rights values into practice in their daily work.	31
	Principle 2	Businesses should ensure that they are not complicit in human rights abuses.		31
Labor	Principle 3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	Guided by its management principle of respecting the human rights of employees and all stakeholders, EMRO embeds its ethical standards and practical guidelines throughout its business activities. The company complies with domestic and international human rights-related laws and regulations, as well as international standards. Based on its Human Rights Management Regulations, EMRO has formally declared and continues to implement policies to uphold human dignity. In 2025, EMRO communicated its human rights management direction and objectives company-wide through its intranet and email. It also expanded communication channels for human rights issues, including the prohibition of discrimination, harassment, and forced labor, creating an environment in which all employees can practice human rights values in their daily work. In particular, EMRO conducted a Human Rights Impact Assessment in 2025 to identify potential human rights risks and implement improvement actions, and continues to monitor the implementation status through an ongoing monitoring framework.	39, 77
	Principle 4	Exclude all forms of compulsory labor		31-34, 77
	Principle 5	Effectively abolish child labor		31-34, 77
	Principle 6	Eliminate discrimination in employment and occupation.		31-34, 77
Environment	Principle 7	Businesses should support a precautionary approach to environmental challenges	EMRO has established a company-wide environmental management policy to support sustainable growth and fulfill its environmental responsibilities, and applies it across all business activities. In 2025, the company continued to manage data on GHG emissions from corporate vehicles while strengthening its internal review efforts aimed at reducing emissions. Although EMRO is a software company with relatively limited direct material environmental issues, it proactively addressed potential environmental risks by conducting a water resource risk analysis and a biodiversity impact assessment. Going forward, EMRO plans to continue developing its environmental management framework to minimize environmental impacts through the use of environmentally friendly technologies and improved operational efficiency.	20-29, 72
	Principle 8	Undertake actions to promote greater environmental responsibility		20-29, 72
	Principle 9	Encourage the development and diffusion of environmentally friendly technologies		20-29, 72
Anti-Corruption	Principle 10	Businesses should oppose corruption in all its forms, including extortion and bribery.	EMRO operates its Ethical Management Principles, which strictly prohibit all forms of corruption and bribery, as the core guidelines of its anti-corruption policy. Its Ethical Practice Code specifies a broad range of anti-corruption standards, including the prohibition of bribery, compliance with fair trade requirements, and the proper use of company assets, and provides specific guidelines for conduct to help employees make ethically and legally sound decisions. In 2025, EMRO continued to carry out practical initiatives, including the Compliance Practice Pledge, compliance training, and the operation of anti-corruption reporting channels, thereby further strengthening its ethical culture across the organization.	64-67, 80

Memberships and Awards

Awards and Recognitions

No.	Award/Recognition	Details	Award/Recognition Date	Awarding/Selecting Organization
1	2026 Seoul Metropolitan Government Commendation for Distinguished Taxpayers	-	March 11, 2026	Seoul Metropolitan Government
2	2025 KOSDAQ Awards	Job Creation Company Award	November 25, 2025	KOSDAQ Listed Companies Association
3	2025 KOSDAQ Rising Star	-	August 22, 2025	Korea Exchange
4	2024 Korea IR Awards	IR Excellence Company	October 17, 2024	Korea Investor Relations Service
5	2024 KOSDAQ Rising Star	-	August 28, 2024	Korea Exchange
6	23rd Korea Software Company Competitiveness Awards	Excellence Award in the IT Solutions Category	February 22, 2024	Korea Software Industry Association, Software Financial Cooperative
7	1st Asia AI Awards	Open Innovation Award	December 20, 2023	The Asia Business Daily
8	2023 National Productivity Awards	Presidential Commendation in the Leading Company in the Fourth Industrial Revolution Category	October 31, 2023	Ministry of Trade, Industry and Energy, Korea Productivity Center
9	2023 Korea IR Awards	Excellence Award	October 11, 2023	Korea Investor Relations Service
10	2023 KOSDAQ Rising Star	-	July 6, 2023	Korea Exchange
11	2022 Korea ICT Awards	Minister's Award from the Ministry of Science and ICT	December 15, 2022	Ministry of Science and ICT, National IT Industry Promotion Agency, The Korea Federation of ICT Organizations
12	2022 Fourth Industrial Revolution Excellence Awards	Minister's Award from the Ministry of Trade, Industry and Energy	September 28, 2022	National Assembly Fourth Industrial Revolution Forum, Korea Journalists Association
13	2022 Korea IR Awards	Special Award	September 22, 2022	Korea Investor Relations Service
14	2021 Korea KONEX Awards	Grand Prize for Technology Excellence	May 2021	Korea Exchange, Money Today
15	2020 Korea Good Company Awards	Grand Prize in the SCM Platform Category	October 2020	Ministry of Trade, Industry and Energy, Ministry of Environment, Ministry of Education, Money Today
16	2017 SW R&D Achievement Presentation	Minister's Award from the Ministry of Science and ICT	November 2017	Ministry of Science and ICT
17	Korea IT Innovation Awards	Minister's Award from the Ministry of Knowledge Economy	September 2012	Ministry of Knowledge Economy
18	CIO Awards Grand Prize	2010 Best Project in the Manufacturing Category	November 2010	CIO Communication
19	Korea SCM Awards	Information Service Category	November 2009	Korea SCM Society

Memberships and Awards

Certification Status

No.	Award/Recognition	Details	Certification Year (Period)	Certification Body
1	ISO/IEC 27001:2022 ("Caidentia" cloud service operation network)	-	December 16, 2025–December 15, 2028	ITS Certification Institute
2	ISO/IEC 27017:2015 ("Caidentia" cloud service operation network)	-	December 16, 2025–December 15, 2028	ITS Certification Institute
3	ISO/IEC 27018:2019 ("Caidentia" cloud service operation network)	-	December 16, 2025–December 15, 2028	ITS Certification Institute
4	SAP Certified Integration with RISE with SAP S/4HANA Cloud Private Edition	-	April 16, 2025	SAP
5	Venture Business Certification	Innovative Growth Type	July 21, 2024–July 20, 2027	Ministry of SMEs and Startups
6	Technology Innovation-type SME Certification (INNO-BIZ)	Grade A	April 27, 2024–April 26, 2027	Ministry of SMEs and Startups
7	e-Government Standard Framework Compatibility Verification (SMARTframework v9.1)	Level 1	June 23, 2021	National Information Society Agency
8	e-Government Standard Framework Compatibility Verification (SMARTsuite v9.1)	Level 2	June 8, 2018	National Information Society Agency
9	Good Software (GS) Certification (SMARTdatagrid v1.4)	Grade 1	January 8, 2018	Telecommunications Technology Association
10	Good Software (GS) Certification (SMARTsuite SCM or Parts Industry v1.0)	Grade 1	April 24, 2017	Telecommunications Technology Association
11	Good Software (GS) Certification (SMARTsuite v8.0)	-	June 15, 2015	Telecommunications Technology Association
12	Corporate R&D Center Recognition	-	April 23, 2025 (renewed)	Korea Industrial Technology Association
13	Good Software (GS) Certification (SMARTsuite v7.0)	-	March 18, 2013	Telecommunications Technology Association
14	ISO 9001:2000 / KSA 9001:2001 Certification	-	February 12, 2007	MSA Certification Institute

Association Memberships

No.	Association Name	Website	Membership Date	Remarks
1	Korea Software Industry Association	https://www.sw.or.kr/	July 10, 2013	Full member
2	Korea Venture Business Association	https://www.venture.or.kr/	-	General member
3	KOSDAQ Listed Companies Association	https://www.kosdaqca.or.kr/	August 13, 2021	CEO Jay Song currently serves as an auditor for the association
4	INNOBIZ Association	https://innobiz.or.kr/	May 24, 2006	Full member

Memberships and Awards

Certifications related to memberships and awards

- 1 2025 KOSDAQ Rising Star
- 2 ISO 27001, ISO 27017, ISO 27018
- 3 Job Creation Company Award
- 4 2023 National Productivity Awards Presidential Commendation
- 5 2017 SW R&D Achievement Presentation
- 6 2022 Fourth Industrial Revolution Excellence Awards
- 7 2022 Korea ICT Awards
- 8 1st Asia AI Awards
- 9 23rd Korea Software Company Competitiveness Awards
- 10 [Software Quality Certification] SMARTdatagrid
- 11 [Software Quality Certification] SMARTsuite v7.0
- 12 [Software Quality Certification] SMARTsuite v8.0
- 13 [Software Quality Certification] SMARTsuite SCM for Parts Industry v1.0
- 14 2024 Venture Business Certification
- 15 [Standard Framework Compatibility Verification Certification] SMARTframework v9.1
- 16 [Standard Framework Compatibility Verification Certification] SMARTsuite v9.1
- 17 2024 Small Giant Enterprise Certification
- 18 Corporate R&D Center Recognition Certification
- 19 INNO-BIZ Certification (April 27, 2024–April 26, 2027)
- 20 SAP Certification



Independent Assurance Statement

To the Stakeholders of EMRO Inc.

Overview of the Engagement

ESG Partners Co., Ltd. (hereinafter the “Assurance Provider”) has conducted an independent third-party assurance of the “2026 Sustainability Report” (hereinafter the “Report”) of EMRO Inc. (hereinafter “EMRO”). The assurance personnel involved have no financial or operational interest in EMRO and maintained objectivity and independence throughout the assurance engagement. This assurance was conducted in accordance with the AA1000 Assurance Standard v3 (2018), aiming to confirm the reliability of ESG (Environmental, Social and Governance) information contained in the Report and compliance with reporting principles.

Responsibilities and Intended Use

The responsibility for preparing the Report rests with EMRO, and the assurance provider’s responsibility is to perform appropriate procedures within the defined assurance scope and provide an independent opinion to management. Inquiries related to the Report, including this assurance statement, should be addressed directly to EMRO. The assurance provider accepts no responsibility or liability to any third party in relation to this statement, including legal responsibilities. Furthermore, this assurance opinion is not intended for any purpose other than its intended use and shall not be relied upon by stakeholders for any other purpose. The assurance was carried out at a moderate level based on a limited period and provided information, and therefore includes limitations associated with unavoidable risks and does not provide assurance on future events or potential risks.

Scope of Assurance

The assurance covers the content reported from January 1, 2025 to December 31, 2025, with some performance indicators covering up to the first half of 2026. The scope includes sustainability strategies, policies, performance, and the appropriateness and robustness of internal processes and systems for information collection, analysis, and review. Compliance with the four AA1000 AccountAbility Principles (2018) is also included. Financial statements in the report appendix, international standards other than GRI, the website, sustainability initiative indexes, homepages, business reports, and other supplementary information are excluded from the assurance scope.

Assurance Level and Type

This assurance is a Type 1 engagement at a moderate level in accordance with AA1000 Assurance Standard v3. The assurance provider reviewed the reliability of information and adherence to reporting principles for performance indicators specified in the agreed GRI Universal and Topic Standards.

• GRI Universal Standards

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

• Topic Standards

101-4~5, 201-1~4, 205-2~3, 206-1, 302-1, 302-3~4, 303-3,
303-5, 305-1~2, 305-4~5, 306-3~5, 308-1, 401-1~3, 403-1~6,
403-9~10, 404-1~3, 405-1, 414-1, 418-1

Assurance Methodology

The assurance provider applied a methodology including materiality assessment, stakeholder interviews, review of internal control systems, data sampling and analysis to confirm the reliability and factual basis of the Report. The information generation, collection, and reporting processes at the EMRO headquarters were reviewed, as well as the consistency between claims and supporting evidence in the Report.

Independent Assurance Statement

Assurance Opinion Statement

The Report was prepared in accordance with GRI Standards, and no material deficiencies were identified in relation to the AA1000 AccountAbility Principles (2018): Inclusivity, Materiality, Responsiveness, and Impact.

[Inclusivity]

EMRO identified and selected stakeholders who have direct or indirect impact on its business activities, including customers, business partners, employees, local communities, government and local authorities, investors, and shareholders. EMRO operates processes that involve key stakeholders, identifies their core needs, and establishes channels to communicate and reflect these needs in decision-making.

[Materiality]

In 2025, EMRO conducted a materiality assessment based on documentation and analyses of global sustainability standards and initiatives, media, and benchmark companies. Twelve issues were identified, and after considering stakeholder interest and business impact, five material issues were selected and reported.

[Responsiveness]

EMRO has established management directions and related ESG strategies for the five material issues and reports on detailed activities and outcomes for each.

[Impact]

EMRO monitors and reports, to the extent possible, the direct and indirect impacts of the material issues identified through the materiality assessment.

Review of the Reliability of Performance Information

Data related to the GRI Topic Standards in the Report were reviewed under a Type 1 assurance engagement. Sampling, interviews, and internal control checks confirmed the reliability and accuracy of the reported information. No intentional misstatement or errors were identified, and the organization manages performance information transparently.

Recommendations and Opportunity for Improvement

- Expanding the stakeholder groups and scope involved in the materiality assessment process may support more effective management of sustainability-related issues.
- Quantitatively analyzing and disclosing the financial impacts of climate change risks may provide stakeholders with a clearer understanding of the Company's strategic approach to risk management.
- Strengthening internal control procedures for sustainability-related performance indicators may enhance data reliability and improve the integrity of the sustainability management system.

2026. 6. 22

ESG Partners Co., Ltd.



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