

INNOCEAN

Sustainability Report 2025



ABOUT THIS REPORT

INNOCEAN publishes its third Sustainability Report in 2026. This report systematically discloses the Company's key environmental (E), social (S), and governance (G) management activities and performance. By publishing this report on a regular basis, INNOCEAN aims to disclose its sustainability management activities and performance transparently and enhance stakeholder engagement.

Reporting Period

This report covers INNOCEAN's sustainability management activities and performance from January 1 to December 31, 2025. Quantitative data for the past three years (2023-2025) are presented to facilitate trend analysis. Certain sections also include activities carried out during the first half of 2026.

Reporting Scope and Boundary

This report focuses on INNOCEAN's sustainability management activities and performance. Financial data are prepared on a consolidated basis in accordance with the Korean International Financial Reporting Standards (K-IFRS). Unless otherwise specified, financial performance is reported on a consolidated basis, while non-financial performance is reported based on data for INNOCEAN headquarters. Where the reporting boundary differs, the applicable scope is specified in the relevant notes.

Reporting Standards

This report has been prepared in accordance with the GRI (Global Reporting Initiative) Standards 2021, the global standards for sustainability reporting. It also reflects the SASB (Sustainability Accounting Standards Board) industry standards and metrics and targets of the UN SDGs (Sustainable Development Goals).

Independent Assurance

To ensure the reliability and fairness of the content and report preparation process, this report has been independently assured by the KPCQA (Korea Productivity Center Quality Assurance). The assurance standard applied was AA1000AS v3. assurance results can be found in the third-party assurance statement on page 129.

Forward-Looking Statements

This report may include forward-looking statements that relate not only to current or historical facts but also to future circumstances. Please note that actual results may differ materially from those expressed or implied. Accordingly, investors are advised not to place undue reliance on them. Unless required by applicable laws or regulations, INNOCEAN assumes no obligation to update any forward-looking statements, to account for the occurrence of new information, future events, or other changes in circumstances.

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Issue Date	June 2026

Interactive User Guide

This report has been designed as an interactive PDF to enhance stakeholder convenience. It includes features such as navigation to related pages within the report and direct links to associated web pages.



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INTRODUCTION

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CEO Message



Dear valued stakeholders,

I am Jung A Kim, Global CEO of INNOCEAN.

Amid an uncertain macroeconomic environment and rapidly evolving industry paradigms, 2025 was a year that demanded greater agility and stronger execution than ever before. Despite these challenges, INNOCEAN maintained its growth momentum through continuous innovation and disciplined execution, achieving a record-high gross profit of KRW 990.2 billion.

Beyond our financial performance, INNOCEAN once again demonstrated its creative excellence on the global stage. In addition to receiving numerous honors at leading domestic and international advertising awards, we achieved another significant milestone by being named the inaugural Independent Network of the Year at ADFEST 2026. Furthermore, INNOCEAN USA became the first Korean advertising company to be named to AD Age's 2026 A-List Top 10, one of the industry's most prestigious recognitions, further solidifying our global reputation.

INNOCEAN continued to build on its expertise through the successful execution of major global events such as CES while diversifying its business portfolio into the digital out-of-home (DOOH) advertising sector through projects including Shinsegae Square Myeong-dong and Shinsegae Central City in Banpo, creating new touchpoints between brands and consumers. We also strengthened the foundation for sustainable global growth by enhancing our media capabilities in North America and expanding our digital service offerings across Europe.

These achievements were also reflected in our sustainability performance. INNOCEAN was the only marketing communications company in Korea to receive an Overall A rating in the ESG assessment conducted by the Korea Institute of Corporate Governance and Sustainability (KCGS), a mark of external recognition for its transparent and responsible management system. We also received the highest rating in the Win-Win Growth Index for the fifth consecutive year in recognition of our commitment to shared growth with our partners and were selected as a Top Job-Creation Company by the Ministry of Employment and Labor for the third consecutive year, demonstrating our continued commitment to fulfilling our social responsibilities as an industry leader.

Dear valued stakeholders,

Building on these achievements, INNOCEAN is ready to take yet another step toward future growth. As boundaries between industries continue to blur, we view these changes not as challenges but as opportunities to expand our business. Leveraging our data and technology capabilities, we are evolving into a solution partner that helps clients solve complex business challenges. At the same time, we are advancing our business structure across AI and data, content, commerce, and platforms to capture new opportunities for growth.

At the heart of this transformation is our AX (AI Transformation) strategy, designed to proactively respond to the AI-driven transformation of the industry. More than simply improving operational efficiency, our AX strategy is focused on strengthening our ability to solve clients' business challenges through data and technology while unlocking new business opportunities. INNOCEAN will continue to enhance its AI and data capabilities and make strategic investments to translate these capabilities into tangible business outcomes and greater customer value.

As we continue to create differentiated value for the future, we will pursue business strategies aligned to environmental and social responsibility, fostering a healthy and sustainable ecosystem where we grow together with our stakeholders.

We sincerely appreciate your continued interest and support as INNOCEAN embarks on its journey of bold innovation and sustainable growth.

Thank you.

Sincerely,

June 2026
Global CEO, INNOCEAN
Jung A Kim



Company Overview

About Company

INNOCEAN is pioneering new realms of experience, forging strong connections between brands and customers

INNOCEAN is a global marketing communications group with demonstrated capabilities for delivering differentiated marketing solutions and services to leading brands both in Korea and around the world. The company has earned recognition at top international advertising festivals for its creative excellence and strategic execution. Headquartered in Korea, INNOCEAN operates 32 offices across 22 countries—including the Americas, Europe, Asia, Oceania, and the Middle East. With a team of over 4,100 employees, the company leverages extensive experience and expertise in managing large-scale events, such as the World Cup, mobility shows, IT and consumer electronics exhibitions, and the U.S. Super Bowl, thereby evolving into a leading global marketing communications enterprise. INNOCEAN has demonstrated exceptional capabilities not only in advertising planning and production but also across creative content, digital and AI-powered solutions, and the mobility sector, actively exploring and pioneering new business opportunities.

Company Profile

Company Name

INNOCEAN Co., Ltd.

Establishment Date

2005.05.17

Website

<http://www.innocean.com>

Credit Rating

AA- (ECREDIBLE, 2025)

CEO

Jung A Kim

Headquarters

308 Gangnam-daero, Gangnam-gu, Seoul

Number of Employees

1,005 employees (As of the end of 2025)

Main Business

Advertising planning and production; content,
digital and media services; related new businesses

2025 financial performance

(Based on consolidated financial statements as of the end of 2025)



Sales

KRW 2.146 trillion



Operating Profit

KRW 162.8 billion



Total Assets

KRW 2.7816 trillion

Designing New Experiences, Unlocking Brand Potential

INNOCEAN

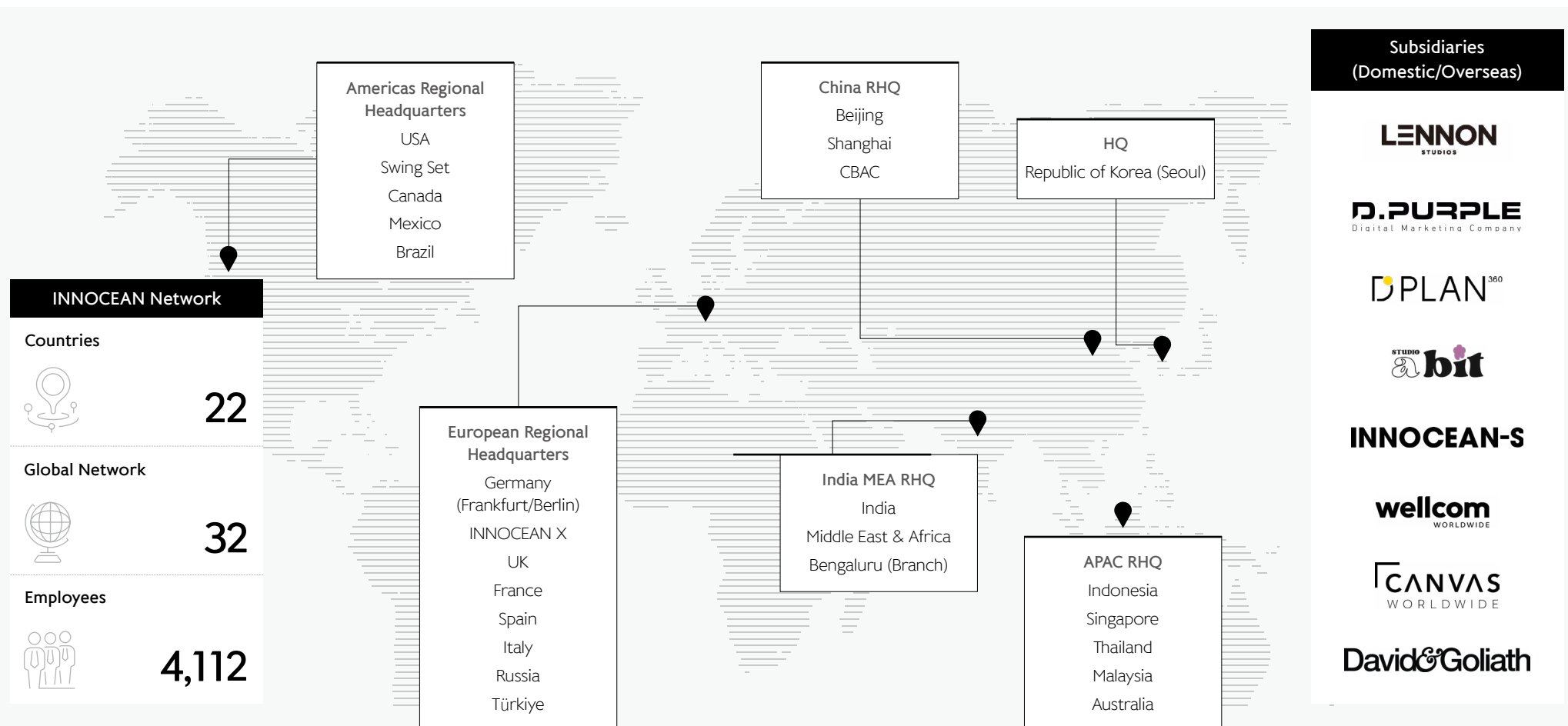


Company Overview

Global Network

INNOCEAN has established a global network spanning 32 offices across 22 countries, including Korea, the Americas, Europe, China, Asia-Pacific, India, and Africa & the Middle East, supported by approximately 4,000 marketing professionals. Based on these organizational capabilities, INNOCEAN delivers marketing solutions tailored to the unique characteristics and market environments of each region while continuously strengthening its integrated service capabilities for clients worldwide.

Network



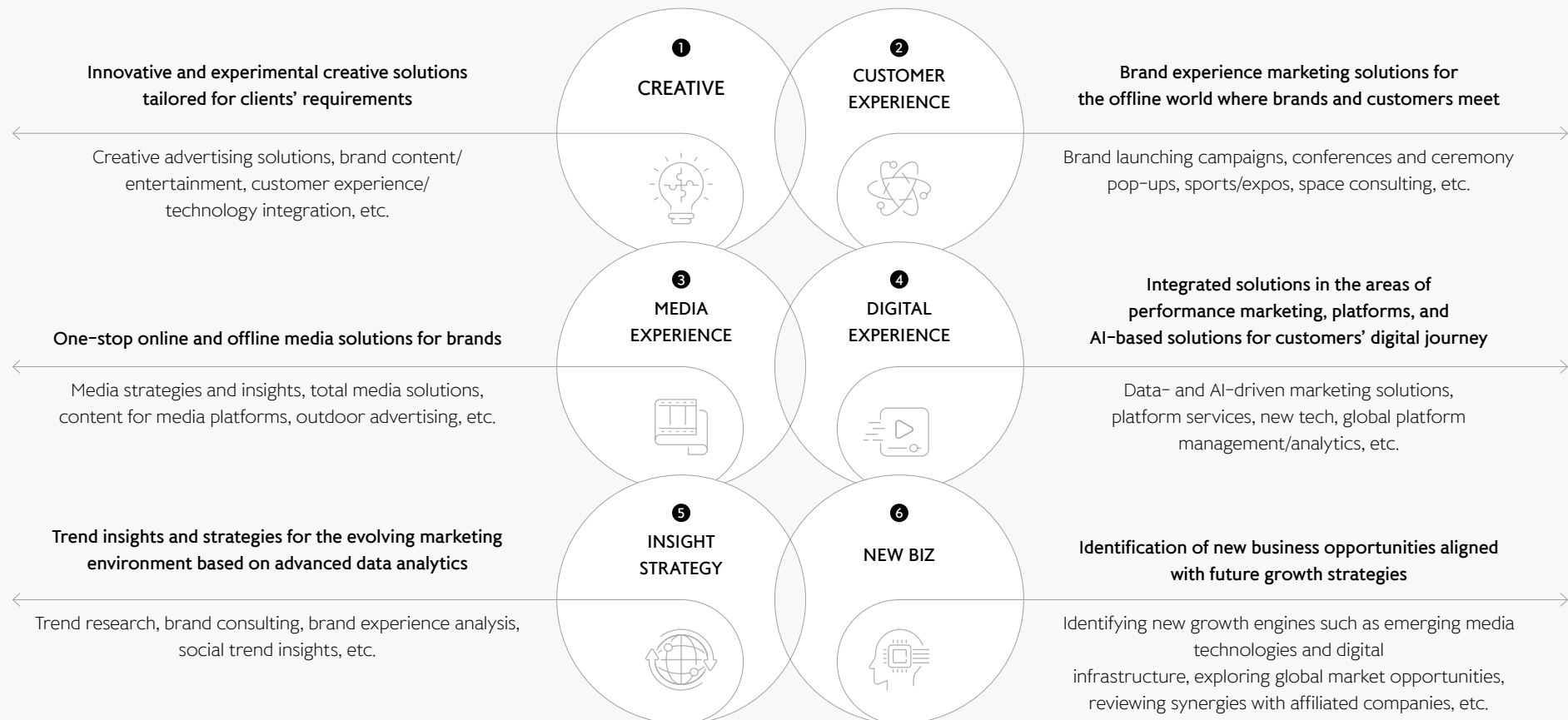


Business Overview

Business Areas

INNOCEAN provides integrated brand experiences beyond traditional media-centered communication. Based on advanced technology and data-driven capabilities, INNOCEAN has diversified customer touchpoints across new media, digital, social, promotion, and content, while pursuing the transition from an agency-centered business to proprietary business models. Through this, INNOCEAN continues to realize consistent brand value and strengthen differentiated market competitiveness.

Business Area



Business Overview

'25 Awards

Advertising Festival	Award Level	Campaign Name	Client	Award Category
Cannes Lions	Grand Prix	Night Fishing	Hyundai Motor Company	Entertainment
	Silver	Night Fishing	Hyundai Motor Company	Film
	Silver	Night Fishing	Hyundai Motor Company	Poster
New York Festivals	Bronze	INNOCEAN CSR 'Life-saving Bathhouse'	INNOCEAN	NGO/CHARITY
	Bronze	INNOCEAN CSR 'Life-saving Bathhouse'	INNOCEAN	Public Spaces
	Bronze	Night Fishing	Hyundai Motor Company	Cinematography
D&AD	Yellow Pencil	Night Fishing	Hyundai Motor Company	Film / Innovation
	Wood Pencil	Night Fishing	Hyundai Motor Company	Film / Cinema Commercials Over 180 Seconds
Clio Awards	Grand Prix	Night Fishing	Hyundai Motor Company	Branded Entertainment & Content > Film-Scripted
	Bronze	Night Fishing	Hyundai Motor Company	Branded Entertainment & Content
	Bronze	INNOCEAN CSR 'Life-saving Bathhouse'	INNOCEAN	Design
Spikes Asia	Grand Prix	Night Fishing	Hyundai Motor Company	Film
	Silver	Night Fishing	Hyundai Motor Company	Innovation in Branded Content
	Gold	Night Fishing	Hyundai Motor Company	Brand Experience
ADFEST	Silver	Night Fishing	Hyundai Motor Company	Entertainment
	Bronze	Night Fishing	Hyundai Motor Company	Film
	Bronze	Night Fishing	Hyundai Motor Company	Film Craft
Effie Awards	Gold	Night Fishing	Hyundai Motor Company	Branded Content, Entertainment & Experiential Marketing
	Silver	Night Fishing	Hyundai Motor Company	Branded Content, Entertainment & Experiential Marketing
	Silver	Night Fishing	Hyundai Motor Company	Media
ONE Asia Creative Awards	Agency of the Year	INNOCEAN	Hyundai Motor Company	Agency of the Year
	Gold	Night Fishing	Hyundai Motor Company	Innovation in Branded Entertainment
	Gold	Night Fishing	Hyundai Motor Company	Consumer Goods
	Silver	Night Fishing	Hyundai Motor Company	Brand Partnerships
	Silver	Night Fishing	Hyundai Motor Company	Innovation in Film & Video
	Silver	Night Fishing	Hyundai Motor Company	Brand Partnerships
	Silver	Night Fishing	Hyundai Motor Company	Branded Content & Media Partnerships
	Best	Night Fishing	Hyundai Motor Company	Best of Branded Entertainment
	Best	Night Fishing	Hyundai Motor Company	Best of Creative Effectiveness
	Bronze	Night Fishing	Hyundai Motor Company	Long Form Video
	Bronze	Night Fishing	Hyundai Motor Company	Innovation in Moving Image / Sound Craft Production
	Bronze	INNOCEAN CSR 'Life-saving Bathhouse'	INNOCEAN	Design for Good

Advertising Festival	Award Level	Campaign Name	Client	Award Category
The One Show	Silver Pencil	INNOCEAN CSR 'Life-saving Bathhouse'	INNOCEAN	Design
	Bronze Pencil	Night Fishing	Hyundai Motor Company	Branded Entertainment - Innovation
Epica Awards	Grand Prix	Night Fishing	Hyundai Motor Company	Innovation
	Gold	Night Fishing	Hyundai Motor Company	Automotive
	Silver	Night Fishing	Hyundai Motor Company	Branded Content
AWARD Awards	Silver	Night Fishing	Hyundai Motor Company	MEDIA CHANNELS
	Bronze	Night Fishing	Hyundai Motor Company	FILM & ENTERTAINMENT
	Bronze	Night Fishing	Hyundai Motor Company	ADVERTISING PR & PROMOTION
Campaign Asia	Gold	Korea Creative Agency of the Year	INNOCEAN	-
	Winner	Japan/Korea Creative Leader of the Year	Jung A Kim(INNOCEAN)	-
Red Dot Design Award	Best of the Best	INNOCEAN CSR 'Life-saving Bathhouse'	INNOCEAN	Product Design
	Best of the Best	Night Fishing	Hyundai Motor Company	Brand & Communication Design
	Winner	MOBILET	Hyundai Motor Company	Brand & Communication Design
	Winner	INNOCEAN CSR 'Life-saving Bathhouse'	INNOCEAN	Brand & Communication Design
	Winner	INNOCEAN CSR 'Life-saving Bathhouse'	INNOCEAN	Brand & Communication Design
	Winner	Kia's PV5 Adventure	Kia	Brand & Communication Design
	Winner	Kia's PV5 Story @ Seoul Mobility Show 2025	Kia	Brand & Communication Design
	Winner	Kia Exhibition Booth at ICN Airport	Kia	Brand & Communication Design
	Winner	Timeless Moment	Shinsegae	Brand & Communication Design
	Winner	The Integrated Eco-Friendly Solution for Ocean	Hanwha Group	Brand & Communication Design
	Winner	All-Rounder 'ROLLIO'	Samsonite	Brand & Communication Design
	Winner	BTS Butter recipe	Samsonite Red	Brand & Communication Design
IF DESIGN AWARD	Winner	Night Fishing	Hyundai Motor Company	Brand & Communication Design
	Winner	Inside the City of Ease @CES 2024	Hyundai Motor Company	Trade Fair Booth
	Winner	A Place of Inspiration Film @CES 2024	Kia	3D Digital Animation
	Winner	A Place of Inspiration Exhibition @CES 2024	Kia	Trade Fairs

Business Overview

'25 Awards

Advertising Festival	Award Level	Campaign Name	Client	Award Category
Korea Advertising Awards	Grand Prize	Going Home	KCC E&C Switzen	TV Film
	Grand Prize	EV5 with FIVE GUYS	KIA	Print
	Grand Prize	The Biggest Lifeguard	SHINSEGAE PROPERTY	OOH
	Grand Prize	Comeback Home	Karrot	Campaign Strategy
	Grand Prize	NODAM Social Club	Ministry of Health and Welfare	Social Communication
	Grand Prize	Unheard Liberation	Binggrae	Brand Experience & Entertainment
	Grand Prize	Unheard Liberation	Binggrae	Public Service ad
	Grand Prize	Unheard Liberation	Binggrae	Innovation
	Gold	Unheard Liberation	Binggrae	Film Craft
	Gold	Comeback Home	Karrot	Brand Experience & Activation
	Silver	The Family SUEV	KIA	TV Film
	Silver	Alphabet Card	Hyundai Card	Online Film
	Silver	Unheard Liberation	Binggrae	Audio
	Silver	Comeback Home	Karrot	Innovation
	Bronze	Ride the Buldak High	Samyang Foods	Online Film
	Bronze	Going Home	KCC E&C Switzen	Online Film
	Bronze	Alphabet Card	Hyundai Card	Audio
	Bronze	Alphabet Card	Hyundai Card	Brand Experience & Entertainment
	Bronze	NODAM Social Club	Ministry of Health and Welfare	Brand Experience & Activation
MAD STARS	Grand Prix	Night Fishing	Hyundai Motor Company	PR Stars
	Gold	Night Fishing	Hyundai Motor Company	Branded Entertainment Stars
	Gold	Night Fishing	Hyundai Motor Company	Film Stars
	Silver	Night Fishing	Hyundai Motor Company	Film Stars
	Silver	INNOCEAN CSR 'Life-saving Bathhouse'	INNOCEAN	Design Stars
	Silver	Night Fishing	Hyundai Motor Company	Media Stars
	Bronze	Night Fishing	Hyundai Motor Company	Film Stars
	Bronze	Night Fishing	Hyundai Motor Company	Film Stars
	Bronze	Night Fishing	Hyundai Motor Company	Media Stars
	Crystal	INNOCEAN CSR 'Life-saving Bathhouse'	INNOCEAN	Design Stars
	Crystal	INNOCEAN CSR 'Life-saving Bathhouse'	INNOCEAN	Design Stars
	Crystal	Take Your Wonder Further	GENESIS GV60	Film Stars
	Crystal	In Pursuit of Northern Lights	GENESIS GV60	Integrated Stars
	Crystal	Take Your Wonder Further	GENESIS GV60	Social & Influencer Stars

Advertising Festival	Award Level	Campaign Name	Client	Award Category
KAS Best Advertising Award	Grand Prix	Birth of Family	KCC E&C Switzen	Grand Prix
	Grand Prize	Got Your Back - Firefighters Recovery Bus	Hyundai Motor Group	ESG
	Grand Prize	The Thankful Awards Film	Hyundai Motor Company	Branded Content
	First Prize	Hyundai Certified Brand Campaign	Hyundai Motor Company	Online/Mobile Ads
	First Prize	Nexon SUDDEN ATTACK 'I'm Sorry, Mom and Dad'	Nexon Korea	Online/Mobile Ads
	First Prize	Kakao Bank 2024 Brand Film	Kakao Bank	TV Ads
	Grand Prix	Hyundai SUV Original	Hyundai Motor Company	Digital
Consumers' Choice Good Advertising Awards	Good Ads	Greener Solution at Sea	Hanwha Group	Audio
	Good Ads	Naver 2024 TVCF	Naver	OOH Video
	Good Ads	The new K8, The Priceless Letter	KIA	Digital Branded
	Good Ads	Got Your Back - Firefighters Recovery Bus	Hyundai Motor Group	Digital
	Good Ads	My Moving Infra, The Kia EV3	KIA	TV
	Good Ads	Trip.com 2024 TVC	Trip.com	TV
	Grand Prix	Take Your Wonder Further	Genesis	Craft
Seoul Creative Festival	Gold	Going Home	KCC E&C Switzen	TV
	Gold	Unheard Liberation	Binggrae	AI Creative
	Gold	Unheard Liberation	Binggrae	AI Tech
	Silver	Unheard Liberation	Binggrae	Branded Content
	Bronze	Unheard Liberation	Binggrae	Public Service Ads (PSA)
	Bronze	Going Home	KCC E&C Switzen	Editing
	Bronze	Take Your Wonder Further	Genesis	Filming
	Bronze	RIDE THE BULDAK HIGH	Samyang Foods	Creative Effect
	Bronze	RIDE THE BULDAK HIGH	Samyang Foods	Directing
	Bronze	Comeback Home	Karrot	Public Service Ads (PSA)



Business Overview

'25 Creative Highlights

Key Business Performance (HQ)

Night Fishing

Hyundai Motor Company



"Night Fishing" is an approximately 13-minute short film created solely from the perspective of a vehicle, using the cameras installed on the IONIQ electric vehicle. Unlike conventional advertisements that focus on showcasing a vehicle's exterior design and specifications, "Night Fishing" presents the vehicle not as the subject of the film, but as the main actor driving the story. This world-first concept captured public curiosity and induced consumers who typically avoided advertisements to voluntarily visit theaters, purchase tickets, and pay to watch the advertisement. Recognized for its innovation, "Night Fishing" received the Grand Prix at the prestigious Cannes Lions International Festival of Creativity.



Ride the Buldak High

Samyang Foods



Instead of concealing the pain point that "eating spicy food feels like fire in your pants," the campaign took an unconventional approach to humorously visualize it as a unique brand identity. Through a vertical content strategy optimized for the short-form environment, it encouraged the organic creation of memes. As a result, the campaign achieved 232 million organic views and gained 572 thousand followers, leading the global spicy food trend.

Going Home

KCC E&C Switzen



Centered on the message "We all have a home we long for," the campaign portrays home through everyday moments experienced by diverse people. The campaign highlights the intrinsic meaning of 'home' through diverse personas, including office workers on their way home from work, soldiers serving in the military, and students exhausted from their studies. By redefining an apartment as a place of refuge, not just a living space, it fostered deep empathy and emotional connection with consumers toward the brand philosophy.





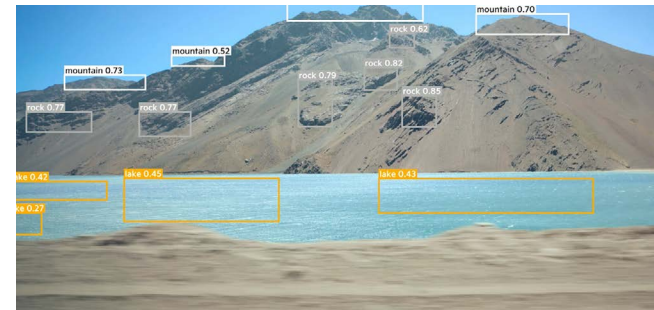
Business Overview

'25 Creative Highlights

Key Business Performance (Overseas Subsidiary)

KIA Soundscape KV

KIA



The brand campaign aimed at improving the mobility experience for people with visual impairments by transforming surrounding environments into music using KIA vehicle data. It converted road, terrain, and landscape information into real-time sound based on the vehicle's ADAS and sensor technologies, providing a new sensory experience. In recognition of the concept conveying the social value of technology and mobility in an emotional way, the campaign won a Bronze Lion in the Digital Craft category at the 2025 Cannes Lions International Festival of Creativity.



CREATIVE IMPACT



14 Generating Impact

16 Shaping Tomorrow

Generating Impact | New Horizons in Scope of Social Value Creation



Highlighting achievements that contributed to resolving social issues and realizing social value through advertising's fundamental communication capabilities



Providing creative solutions that foster social consensus and drive meaningful action

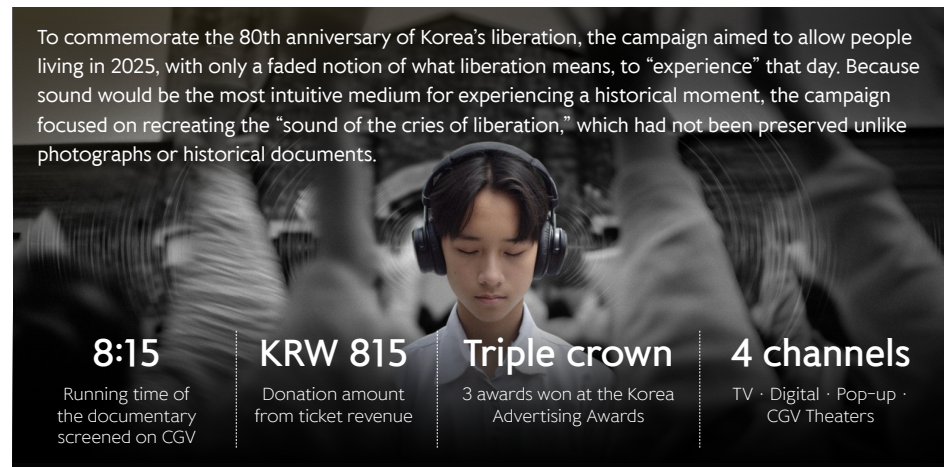


Hearing : 1945

Binggrae & The Ministry of Patriots and Veterans Affairs

[View Ad](#)

To commemorate the 80th anniversary of Korea's liberation, the campaign aimed to allow people living in 2025, with only a faded notion of what liberation means, to "experience" that day. Because sound would be the most intuitive medium for experiencing a historical moment, the campaign focused on recreating the "sound of the cries of liberation," which had not been preserved unlike photographs or historical documents.



8:15	KRW 815	Triple crown	4 channels
Running time of the documentary screened on CGV	Donation amount from ticket revenue	3 awards won at the Korea Advertising Awards	TV · Digital · Pop-up · CGV Theaters

From historical verification to AI technology

The campaign realistically reconstructed the atmosphere of that time based on a collection of historical records and documents, consultations with historians, and testimonies from descendants of independence activists. Considering the characteristics of the locations and weather conditions on that day in 1945, AI technology was used to recreate the voices of the crowds. This process demonstrated the potential of AI as a medium connecting different eras and generations.



The date symbolized by 8 minutes and 15 seconds, KRW 815

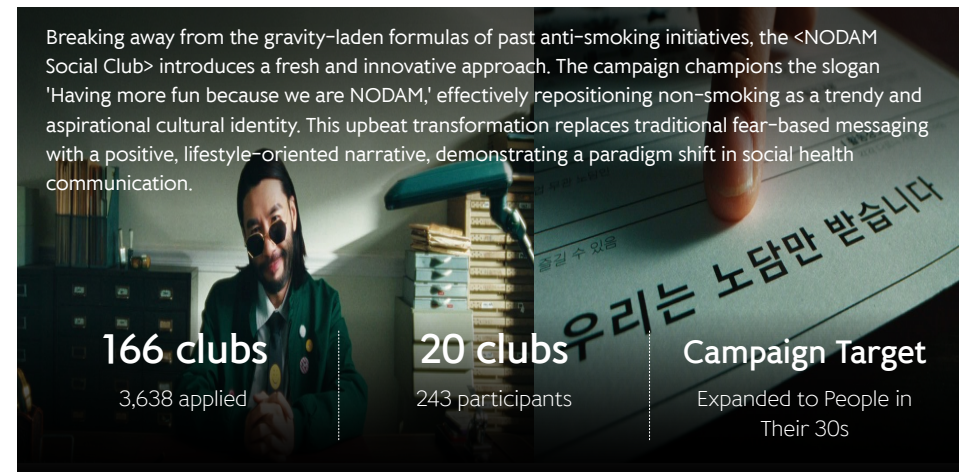
The completed documentary "Unheard Liberation" was screened on CGV. The 8-minute and 15-second running time was designed to symbolize August 15, Korea's Liberation Day. Of the KRW 1,000 ticket price, KRW 815 was donated to the Korean Red Cross to support descendants of independence activists, adding social significance to the campaign.

NODAM Social Club

Ministry of Health and Welfare

[View Ad](#)

Breaking away from the gravity-laden formulas of past anti-smoking initiatives, the <NODAM Social Club> introduces a fresh and innovative approach. The campaign champions the slogan 'Having more fun because we are NODAM,' effectively repositioning non-smoking as a trendy and aspirational cultural identity. This upbeat transformation replaces traditional fear-based messaging with a positive, lifestyle-oriented narrative, demonstrating a paradigm shift in social health communication.



166 clubs	20 clubs	Campaign Target
3,638 applied	243 participants	Expanded to People in Their 30s

Expanding no-smoking culture through group activities

While previous no-smoking campaigns focused on changing individual actions, this year's campaign expanded the concept into group activities such as clubs and small gatherings, proposing a culture of "Having more fun because we are NODAM." Through visually engaging advertisements and an online and offline community platform, the campaign proposed a community that could practice the NODAM lifestyle together, allowing the energy of the collective to spread naturally.



A public campaign that transformed "NODAM" into a lifestyle trend

The bold logo in an intense red color and stylish merchandise functioned like a trendy brand beyond the conventional framework of a public campaign. They fostered a sense of solidarity among non-smokers while building an aspirational image. In addition, through natural exposure of participants' daily lives, NODAM Social Club established itself as a symbolic brand identity representing the NODAM culture.

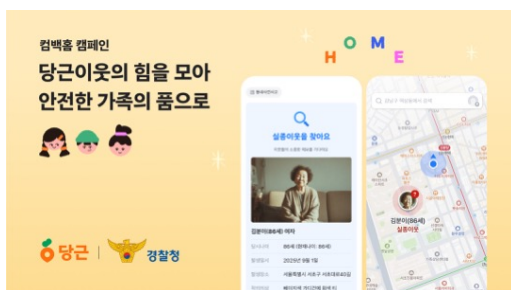
Generating Impact | New Horizons in Scope of Social Value Creation

Implementing solutions that protect public safety and lives through the integration of technology and spatial media

COME BACK HOME

Danggeun Market Inc. x Korean National Police Agency

View Ad



Leveraging the real-time connectivity of the hyperlocal community platform "Danggeun Market" the missing person search campaign based on neighbors' participation <COME BACK HOME> goes beyond a traditional advertising campaign by combining technology and media to present a practical public solution that supports the rapid location and recovery of missing persons.

1,233

Closed missing person cases within one month

1.5-3km

Hyperlocal Radius Targeting Technology

The Biggest Lifeguard

SHINSEGAE PROPERTY



The World's Biggest Lifeguard Protecting 10 Million People: The Biggest Lifeguard campaign features a massive digital signage display showing an oversized marine rescue worker, delivering a real-time safety message to beach visitors. It implemented situational safety guidelines linked with real-time data such as weather information and wave conditions, using 3D anamorphic technology for an immersive and realistic experience.

150%▲

Safety Compliance Rate

215%▲

Response Time

0 cases

Number of Accidents

Life-Saving Bathhouse

INNOCEAN

Life-Saving Bathhouse is a CSR campaign conducted as part of a social space rebranding project. Applying its creative capabilities to create a safer bathing environment for elderly local residents, INNOCEAN transformed the 27-year-old "Iljuk Bathhouse" in Anseong-si, Gyeonggi-do. The entire space, from the entrance to changing rooms and bathing areas, was redesigned based on accident prevention standards. Rather than remaining a one-off improvement at a single location, the project was conceived as a community-powered campaign to enable expansion to similar spaces. Based on its social value and message delivery, the project received 15 domestic and international awards in design, advertising, and CSR categories, including Red Dot: Best of the Best. Following the renovation, voluntary operation and utilization centered around local residents continued, serving as an example of sustainable public value creation within the community.

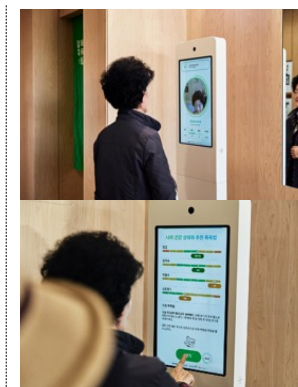
Space changes



9 organizations

Total Number of Partners

Connection forms



97.6%

Vital Tracker® Usage Rate

89.7%

Awareness of Safety Facilities

Care becomes part of daily life



9.5%▼

Fall Experience Rate

3.6%▼

Heat-Related Illness

* Pre-visit heart rate diagnostic kiosk installed at the entrance of the Life-Saving Bathhouse

Shaping Tomorrow | AX Transformation and Business Expansion

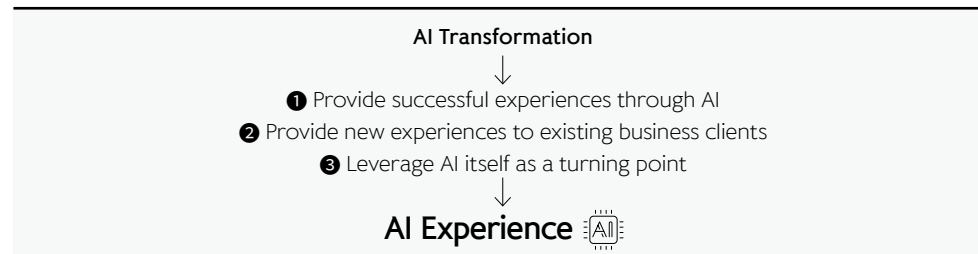


Mid- to long-term AI strategy and growth roadmap for AX transformation



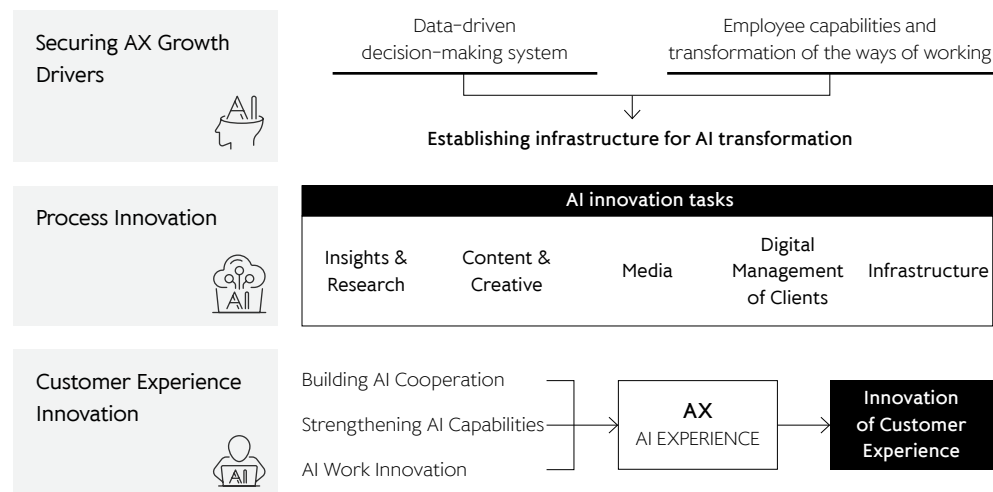
Mid- to Long-Term AI Strategy

Maximizing operational efficiency and securing sophisticated data-driven targeting capabilities through the enterprise-wide implementation of AI solutions



Key AX Initiatives and Goals

Securing sustainable brand value that maximizes customer experience through process innovation and the establishment of AI transformation infrastructure



BM(Business Model)

Beyond simply producing advertisements, INNOCEAN provides sophisticated and creative hybrid solutions tailored for dual Business to AI Agent (B2A) / Business to Human clients (B2H).

Category	Fully Automated Consumption	Hybrid Consumption	Human-Led Consumption
Characteristics	• Complete automation of the purchase journey • Rational choice based on comparison	• AI performs information search and comparison • Human judgment involved in decision-making	• Human-led search and purchase • Based on emotion, taste, and symbolism
Main Consumption Category	• Low-price, low-involvement products • Repurchase goods • Business-to-Business (B2B) contracts and subscription services	• High-price, high-involvement products • Automobiles, home appliances, financial products, etc. • Comparative purchases considering long-term use	• Taste-based, high-involvement products • Hyper-luxury products • Collectibles and enthusiast fandoms

Content Diversification

Transitioning from SEO to GEO and optimizing content to be selected and referenced in AI-generated answers

AI Ecosystem Optimization

AI ecosystem optimization required for AI learning paths, payments, and inter-agent transactions

B2A(Business to AI Agent)

Search and prompt exposure dominance
Brands cited in AI summaries
Data structuring
Preemption of category-representative keywords



B2H(Business to Human)

Sensory experience design
Securing cultural status
Community-based relationship building
Emotional branding/imprinting structure

Branding Dimension

Becoming a designated-choice brand with no competition

Communication Dimension

Providing curiosity-driven content, PPL, outdoor advertising, and offline sensory experiences

Customer Journey Dimension

Providing the joy of buying and reasons to stay after purchase

Shaping Tomorrow | AX Transformation and Business Expansion

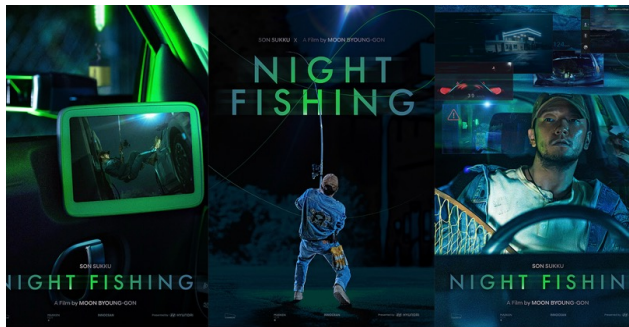


Beyond a traditional advertising agency, INNOCEAN is evolving as a Global Creative Tech Company driven by the convergence of AI technology and human creativity



Night Fishing

Hyundai Motor Company



INNOCEAN introduced the world's first film shot entirely by a vehicle. It was the short film "Night Fishing," created solely from the perspective of a vehicle, using the cameras of the Hyundai Motor Company's IONIQ 5.

With its unconventional format of a 13-minute film available for a ticket priced at KRW 1,000, the film pioneered a new genre called "snack movie." As a technology-driven innovative production, it broke down the boundaries between advertising and entertainment while expanding the way consumers experience brands. In an era where consumers are willing to pay to avoid advertisements, "Night Fishing" (starring actor Son Sukku and directed by Moon Byoung-Gon, winner of the Cannes Palme d'Or) was differentiated as content that consumers voluntarily paid for and watched in theaters. Recognized for its artistic value, the film gained attention at numerous international film festivals and won the Grand Prix at the 2025 Cannes Lions International Festival of Creativity.

"An ambitious challenge demonstrating how brands can expand into the entertainment space"

"Continuously expanding into branded content based on abundant creative competitiveness"



The first snack movie filmed from the perspective of a vehicle, officially released in theaters as a paid experience



Expanding INNOCEAN's role at the intersection of Mobility x Media x Content

1 Mobility



- Vehicle advertising
- A means of mobility
- Providing driving experiences

Experience Platform

- Expanding communication based on customer experience
- Transforming spaces for content consumption and brand experiences
- Creating unique, immersive brand experiences

2 Media



- Traditional media-focused approach
- One-way message
- Advertisement exposure

New Touchpoint

- Discovering new touchpoints based on changes in content consumption behaviors
- Transitioning from exposure-centered to experience-centered approaches
- Designing touchpoints integrated into the customer journey

3 Content



- Advertising materials
- Message delivery
- Creative

Immersive Storytelling

- Expanding customer experience content
- Providing immersive, story-based experiences
- Creating differentiated productions beyond existing formats and genres



OUR APPROACH

19 ESG Management

21 ESG Highlights

22 Materiality Assessment

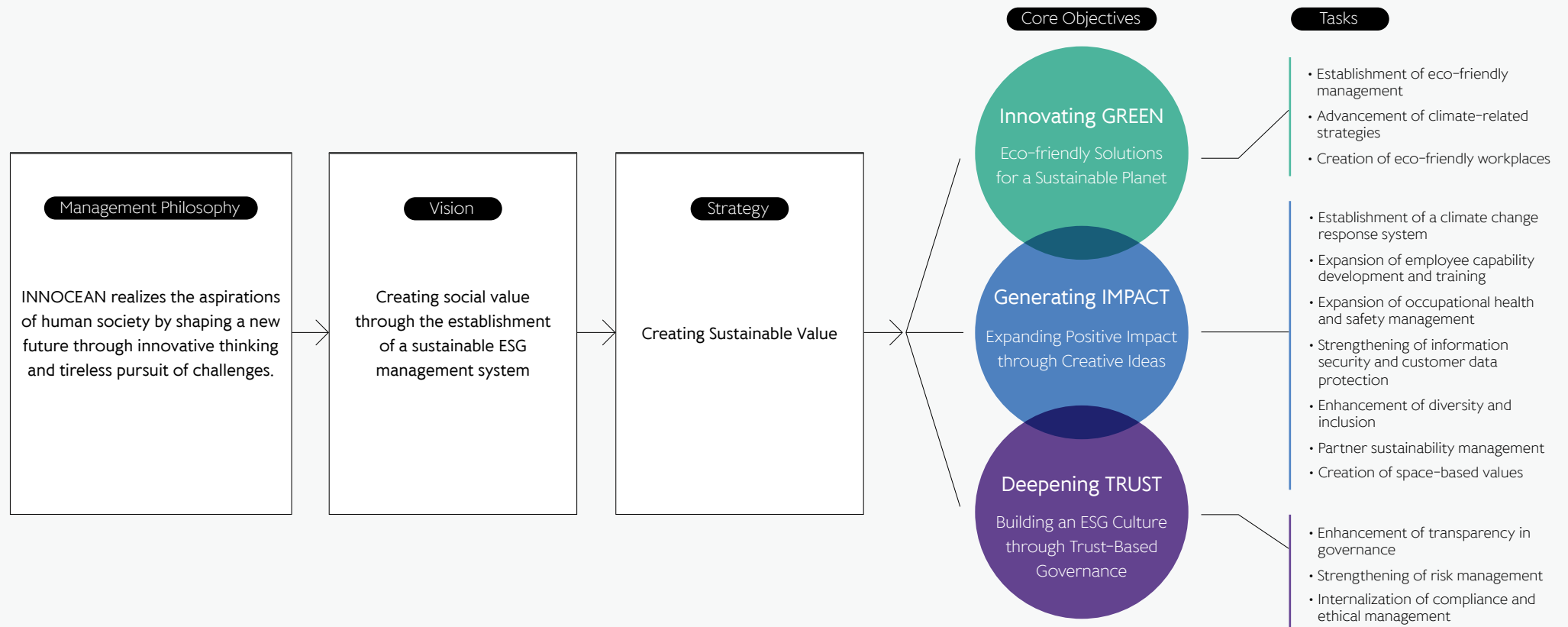
25 Stakeholder Communication



ESG Management

INNOCEAN ESG Management Framework

INNOCEAN has established a systematic ESG vision based on its management philosophy: “To realize the aspirations of human society by shaping a new future through innovative thinking and tireless pursuit of challenges.” Building on this vision, INNOCEAN has defined its mid- to long-term strategic objectives and identified execution-oriented strategic initiatives, laying the foundation for sustainable growth and responsible management.



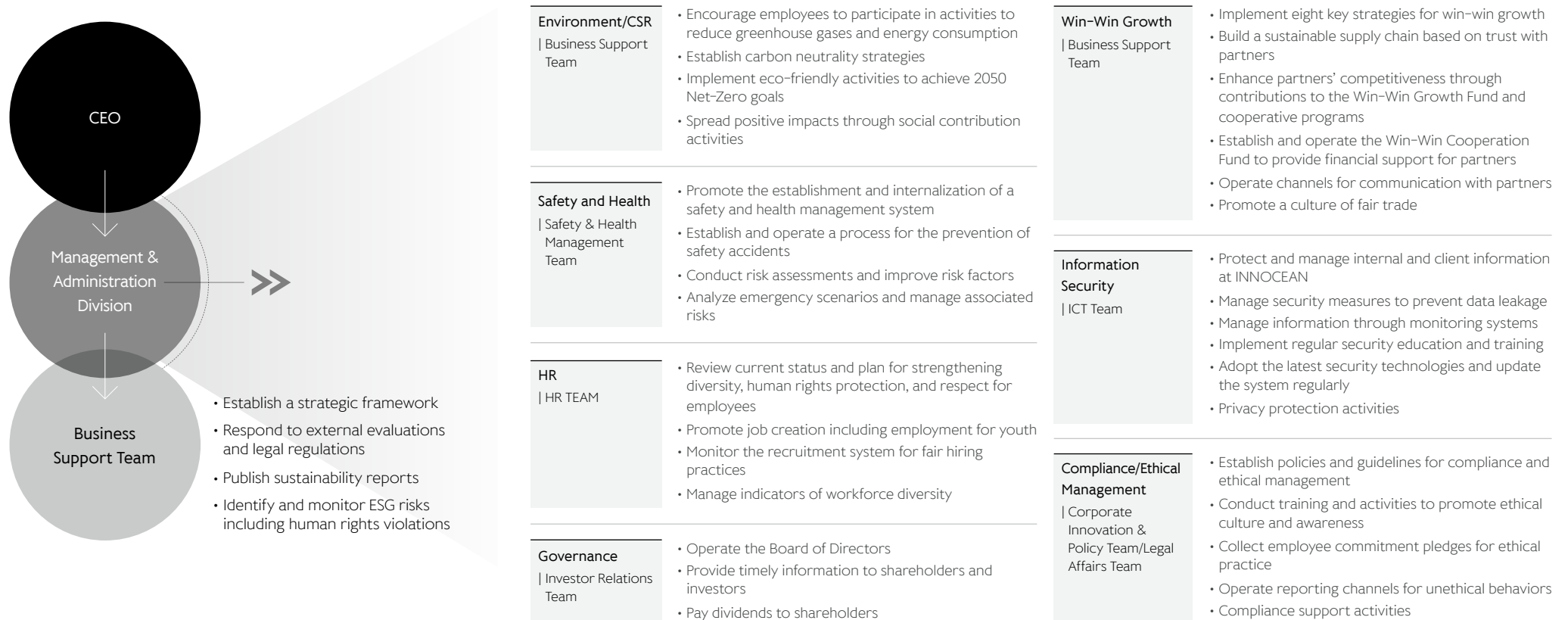


ESG Management

INNOCEAN ESG Management Organization

INNOCEAN has established a transparent and responsible governance structure to ensure the systematic implementation of its sustainability management initiatives. Under the leadership of the CEO, INNOCEAN operates an organizational framework that enables the effective execution of ESG management with the Management & Administration Division and Business Support Team serving as the core pillars. In addition, dedicated organizations have been established for each key ESG area, including Environment/CSR, Social Contribution, Win-Win Growth, Information Security, Compliance and Ethical Management, and Governance, to strengthen expertise in the respective areas and drive the systematic implementation of sustainability management across the company.

ESG Management Organization and Roles





ESG Highlights

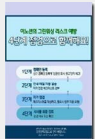
Centered on the Business Support Team, its dedicated ESG organization, INNOCEAN has established a cross-functional task force structure with relevant departments to carry out ESG-related activities and respond to external ESG assessments. INNOCEAN also discloses its key ESG performance and related information transparently through its corporate website and Sustainability Report. Going forward, INNOCEAN will continue to strengthen communication with stakeholders through ongoing disclosure efforts and strive to grow as a sustainable company by practicing environmentally responsible management, fulfilling its social responsibilities, and establishing transparent governance.

Key Achievements in 2025

ESG Disclosures Published Sustainability Reports for three consecutive years



Human Rights Impact Assessment Conducted the industry's first "Human Rights Impact Assessment"



ESG Evaluation Rating Only advertising company rated overall "A" in the ESG evaluation by the Korea Institute of Corporate Governance and Sustainability (KCGS) for two consecutive years



For three consecutive years Selected as a top job-creation company for three consecutive years by the Ministry of Employment and Labor



Key Achievements by Sector

Environmental



Carbon Neutrality Campaign

- Implemented lights-off and tumbler use in our offices, and conducted paperless campaigns
- Expanded eco-friendly vehicle operations

Biodiversity Initiatives

- Supported donations to create a wildlife shelter in Jungnangcheon, a habitat for natural monuments and endangered species

Green-Action Week Campaign

- Conducted an employee participatory campaign for everyday environmental practices

Carbon Emissions Data Management

- Measured and disclosed GHG (scope 1,2,3) emissions
- Conducted third-party verification of GHG emissions

Social



Social Rebranding Campaign "Life-saving Bathhouse"

- Contributed to community through talent donation for the rebranding of Iljuk Bathhouse in Anseong-si
- Achieved 3.17x SROI in measurement of social impact
- Red Dot: Best of Best and 14 other domestic and international awards

Enhanced Information Security and Privacy Protection

- Achieved 100% completion rate for information security training
- Made dedicated investments to establish and operate 28 security systems

Enhanced the Occupational Health and Safety (OHS) Management System

- Organized Joint Labor-Management Safety Declaration Ceremony
- Strengthened safety management at contract sites to support partners' OHS efforts

Win-Win Growth and Shared Value Creation

- Received the top rating in the Win-Win Growth Evaluation for five consecutive years
- Operated business, education, and welfare support programs to promote win-win growth
- Supported partners in enhancing their creative capabilities by facilitating participation in overseas exhibitions and international advertising festivals

Governance



Strengthened the board independence and expertise

- Established a new Outside Directors Committee composed exclusively of outside directors
- Appointed a lead outside director

Spread Ethical and Compliance Culture

- Achieved an "AA" rating in the CP assessment for two consecutive years
- Declared the CEO's commitment to compliance

Strengthened Risk Management

- Managed major risks by classifying them into financial and non-financial categories
- Reported to affiliated companies through the risk reporting process
- Established Sustainability Disclosure Regulations / Policy (June 2025)

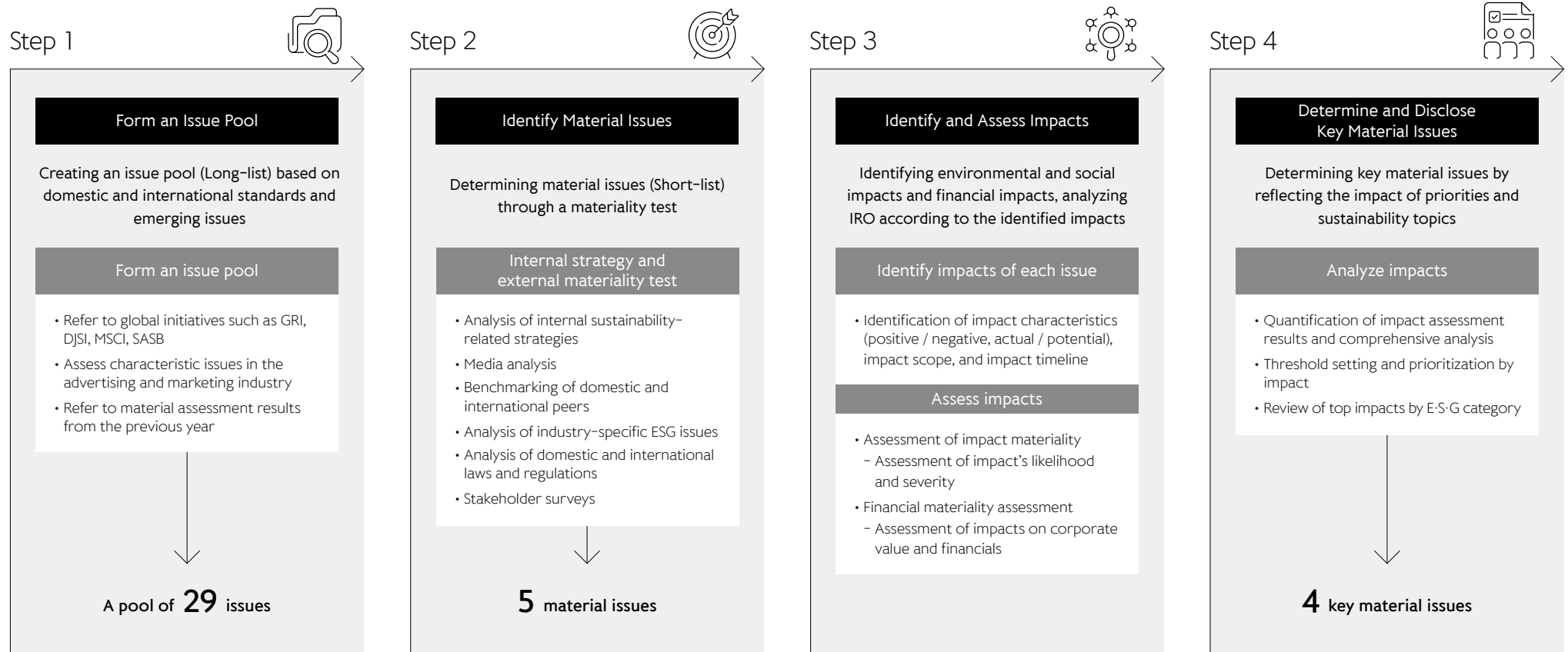
Enhanced Shareholder Value and ESG-based Decision-Making

- Operated the Sustainability Management Committee
- Completed quarterly dividend payments

Materiality Assessment

INNOCEAN is conducting a double materiality assessment to identify issues with significant impact on both corporate sustainability and business operations. The double materiality assessment considers two aspects: the impact of corporate activities on the environment and society (Impact Materiality) and the financial impact external factors have on the company (Financial Materiality). For the identified material issues, INNOCEAN conducted an IRO (Impact, Risk, and Opportunity) analysis involving both internal and external stakeholders to identify its impact on the environment, society, and stakeholders, as well as the financial risks and opportunities arising from external factors. Based on the results of the analysis, five key material issues were ultimately identified. These issues are integrated into INNOCEAN's risk management processes and disclosed to stakeholders through the Sustainability Report. In addition, both the materiality assessment process and the key material issues are verified by an independent third-party assurance provider.

Double Materiality Assessment Process



Materiality Assessment

Materiality Assessment Results

As a result of the materiality assessment, INNOCEAN identified a total of five material issues. Based on the results of the impact assessment by issues, we selected five key material issues with high significance in terms of both environmental and social impacts and financial impacts. The final key material issues are: ‘Expansion of Employee Capability Development and Training’, ‘Enhancement of Diversity and Inclusion’, ‘Establishment of a Human Rights Management System’, ‘Partner Sustainability Management’

In addition, reflecting the group’s overarching ESG priorities, ‘Establishment of a Climate Change Response System’ was designated as a strategic material issue, with related activities and progress disclosed transparently.

INNOCEAN conducts regular materiality assessments to identify sustainability-related risks and opportunities, systematically manages its key material issues, and reports progress and outcomes through its Sustainability Report.

Key Reporting Issues for 2025

Key Material Issues	● Social	Expansion of employee capability development and training	Comparison with 2024 Key Material Issues	▲ 2
	● Social	Enhancement of diversity and inclusion		Retained
	● Social	Establishment of a human rights management system		▲ 1
	● Social	Partner sustainability management		New
Strategic Material Issues	● Environmental	Establishment of a climate change response system		Exclusion

Scale of Impact: ●●● High / ●●● Medium / ●●● Low

Issue	Environmental and Social Impact (Impact)	Impact Materiality					Financial Impact (Risk / Opportunity)	Financial Materiality		
		Magnitude	Identification		Scope	Impact Timeline		Magnitude	Identification	Impact Timeline
Expansion of employee capability development and training	Fostering creative talent through employee capability development and training while promoting the dissemination of industry knowledge and expertise	●●●	Positive	Actual	Employees, Community	-	Improved project execution efficiency and reduced operating costs through the development of creative talent	●●●	Opportunity	Short-term
	Reduced creative diversity and standardized content resulting from a uniform training system	●●●	Negative	Potential	Employees, Clients	Long-term	Decline in service quality and reduction of the existing revenue base resulting from a uniform training system	●●●	Risk	Mid-term
Enhancement of diversity and inclusion	Promoting social values of diversity in advertising content through an inclusive organizational culture	●●●	Positive	Actual	Partners	-	Enhanced content competitiveness and revenue growth through a diversity-driven organizational culture	●●●	Opportunity	Mid-term
	Intensified internal disparities and social inequality due to the absence of an inclusive organizational culture	●●●	Negative	Potential	Partners	Mid-term	Reduced organizational productivity and greater legal costs resulting from ineffective management of discrimination risks	●●●	Risk	Mid-term
Establishment of a human rights management system	Infringement of rights during content production and increased public criticism due to inadequate human rights management	●●●	Negative	Potential	Employees, Partners, Investors	Mid-term	Reputational damage and the risk of contract termination by key clients due to inadequate management of human rights risks	●●●	Risk	Short-term
	Promoting a culture of respect for human rights throughout the content production ecosystem by strengthening human rights due diligence and protection	●●●	Positive	Actual	Employees, Partners	-	Enhanced industry competitiveness and increased revenue through strengthened human rights management aligned with international standards	●●●	Opportunity	Mid-term
Partner sustainability management	Human rights and environmental risks across the partner network and reputational damage resulting from inadequate supply chain management	●●●	Negative	Potential	Employees	Mid-term	Increased dispute-related costs and contractual penalties resulting from inadequate management of partners	●●●	Risk	Short-term
	Strengthening sustainability across the business ecosystem by integrating ESG standards	●●●	Positive	Actual	Clients, Community	-	Enhanced operational stability and reduced risk response costs through strengthened ESG management across the supply chain	●●●	Opportunity	Short-term
Establishment of a climate change response system	Reducing the environmental impact of production processes through carbon reduction activities and promoting a culture of eco-friendly advertising production	●●●	Positive	Potential	Clients, Community	Mid-term	Opportunities for premium pricing and diversified revenue streams driven by differentiated low-carbon campaign solutions	●●●	Opportunity	Long-term
	Increased disruptions to production schedules and on-site safety risks due to inadequate management of climate risks	●●●	Negative	Potential	Employees, Community	Short-term	Increased costs associated with accident response and production delay penalties resulting from inadequate climate risk management	●●●	Risk	Mid-term



Materiality Assessment

Key Material Issues Achievements

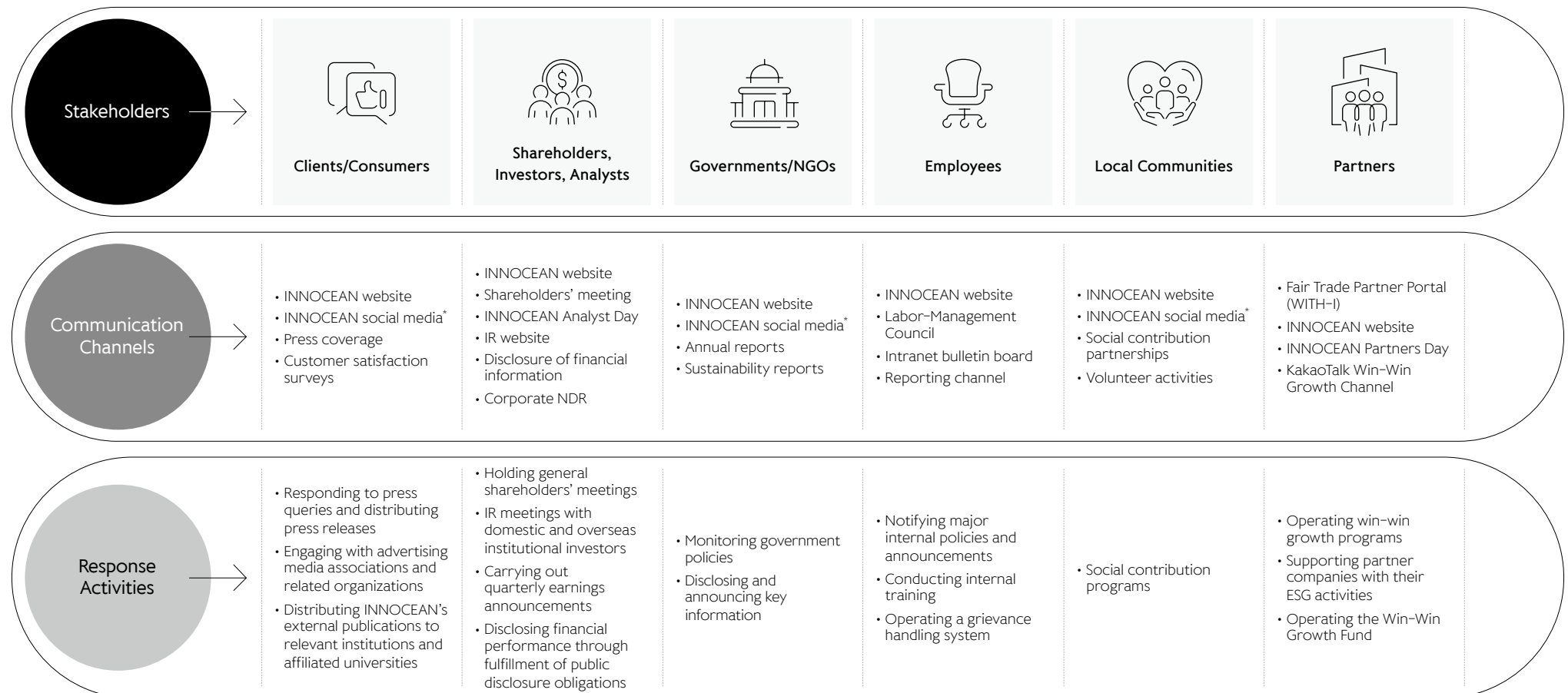
Area	Issue	INNOCEAN's Response Strategy	Main Achievements					GRI Index	Page	UN SDGs
Society	Expansion of employee capability development and training	- Establishing a 4-Track Talent Development Framework to strengthen business competitiveness - Strengthening global business response capabilities - Securing capabilities through the delivery of marketing solutions	Category	Unit	2023	2024	2025	404-1 to 404-3	27, 54-56	
			Average training hours per employee	Hour	41.7	51.3	52.4			
	Enhancement of diversity and inclusion	- Securing employment diversity and fostering female leadership - Operating family-friendly programs - Introducing programs to promote diversity and inclusion	Category	Unit	2023	2024	2025	401-1 401-3	28, 49-50	
			Ratio of female employees	%	49.6	51.0	51.1			
Environment	Establishment of a human rights management system	- Human rights impact assessment for risk management - Operating a system for reporting human rights violations - Conducting human rights awareness training for employees	Category	Unit	2023	2024	2025	405-1 to 405-2 406-1	29, 44-48	 
			Number of human rights violation reports	Case	0	0	0			
	Partner sustainability management	- Classifying partners based on ESG risk levels - Establishing and implementing differentiated partner management measures based on risk levels	Category	Unit	2023	2024	2025	308-2 414-2	30, 76-83	
			Rate of ESG management compliance	%	85.9	82.3	84.1			
Environment	Establishment of a climate change response system	- Establishing a carbon neutrality roadmap - Analysis of climate risks, opportunities, and scenarios	Category	Unit	2023	2024	2025	302-1 302-3 305-1 to 305-4	31, 37-40	 
			GHG emissions	tCO ₂ eq	640	660	702			

Stakeholder Communication

Stakeholder Communication System

INNOCEAN systematically classifies its key stakeholders into business partners; shareholders, investors and analysts; customers and consumers; employees; government agencies and NGOs; and local communities. Taking into account the characteristics of the advertising and marketing industry, INNOCEAN has established an effective stakeholder engagement framework and continues to expand two-way communication and collaboration with its stakeholders. We also strive to enhance trust through transparent disclosure of information and foster sustainable, long-term relationships built on mutual trust.

Communication Channels and Response Activities by Stakeholder



* INNOCEAN Social Media: Facebook, YouTube, Instagram, etc.



OUR MATERIAL ISSUES

- 27 Expansion of Employee Capability
Development and Training
- 28 Enhancement of Diversity and Inclusion
- 29 Establishment of a Human Rights
Management System
- 30 Partner Sustainability Management
- 31 Establishment of a Climate Change
Response System



Expansion of Employee Capability Development and Training

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Governance

- Reviewing and approving key strategies related to talent development and enhancement of employee capabilities under the leadership of the CEO
- Overseeing the establishment and operation of the training framework through the HR Team
- Regularly reporting key performance and risk factors related to human resources management to the Board and management



Strategy

Establishing a 4-Track Talent Development Framework to strengthen business competitiveness

- Leadership Track
- Competency Track
- Digital Track
- Skill Track

Strengthening global business response capabilities

- Supporting training programs and multilingual learning for overseas assignees
- Securing capabilities through the delivery of marketing solutions

Risk Management

Evaluation of Training Effectiveness and Feedback

- Evaluations of training effectiveness are conducted upon the completion of all training programs to quantitatively assess learner satisfaction and practical applicability
- If evaluation results fall below expectations or areas requiring improvement are identified, the effectiveness of the management framework is continuously enhanced through redesigning the following year's curriculum and providing tailored supplementary training

Satisfaction with the Training Programs

Category	2023	2024	2025
Satisfaction Rate	4.63 points	4.51 points	4.62 points

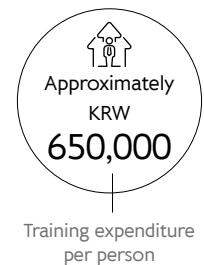
* 5-point scale

Metrics and Targets

Roadmap

- 2024 • Establishing a management system for tracking foundational performance data, including training hours and training investment per person
- 2026 • Expanding training for Digital Transformation (DX) capability development across the company
- 2029~ • Advancing the training effectiveness evaluation system
• Establishing a personalized self-directed learning platform based on AI

Metrics



Enhancement of Diversity and Inclusion

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Governance



- Under the leadership of the CEO, the Head of HR Department takes overall responsibility and provides approval for establishing and overseeing company-wide Diversity & Inclusion (D&I) policies
- Establishing D&I policies that eliminate discrimination based on gender, race, nationality, and other characteristics, while operating regular review processes to embed these policies throughout the organization
- Strengthening the implementation of family-friendly programs like maternity protection through the HR Team and reporting implementation progress to the management



Policy

INNOCEAN has established and systematically manages a Diversity & Inclusion (D&I) policy to foster an environment where employees from diverse backgrounds can grow together

Strategy



Promoting a culture free from discrimination

- Fostering an inclusive culture that eliminates discrimination based on gender, age, religion, social background, or any other characteristic unrelated to job capabilities

Expanding the value chain

- Expanding D&I values beyond the organization to clients, partners, local communities, and other stakeholders to strengthen the foundation for responsible management

Securing organizational competitiveness

- Creating a workplace where talents from diverse backgrounds can fully realize their potential to secure long-term growth drivers

Risk Management



Key Activities

- **Operating maternity protection and family-friendly programs**
 - Providing 1:1 consultations, tailored guidance on available programs, and congratulatory gifts upon pregnancy registration to proactively reduce the risk of talent attrition associated with childbirth and childcare
- **Operating inclusive communication channels**
 - Identifying unreasonable discrimination and employee grievances through dedicated maternity support personnel and communication channels on the intranet

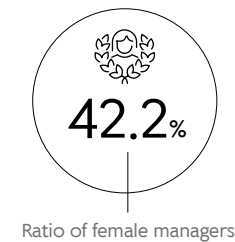
Metrics and Targets



Roadmap

- 2024**
 - Formalizing the company-wide D&I policy
 - Systematizing family-friendly support processes, including materiality protection
- 2026**
 - Increasing the ratio of female managers
- 2029~**
 - Maintaining the ratio of female managers at 50% or above
 - Managing integrated D&I metrics across global operations

Metrics



Establishment of a Human Rights Management System

[View Detailed Report](#)

Governance



- Reviewing the implementation of human rights management on a regular basis and approving key agenda items through management meetings attended by the chief decision-maker and heads of major departments
- Operating working-level meetings led by the dedicated human rights management department to enhance the effectiveness of policy implementation and operate a site-centered risk management system
- The Business Support Team takes full responsibility for establishing and revising the Human Rights Charter, developing annual implementation plans, and conducting risk assessment and management based on human rights due diligence
- The HR Team operates the grievance handling system, conducts internal human rights training, and supports external communication related to human rights management



Policy

INNOCEAN has established and publicly declares a Human Rights Charter to prevent potential human rights violations that may occur in business operations and systematically manage related risks

Strategy



Advancing human rights regulations and governance

- Continuously revising the Human Rights Charter
- Integrating human rights principles into internal regulations, including employment rules and HR policies, and establishing a framework for collecting and reflecting feedback

Establishing an effective remedy and response system

- Conducting investigations into human rights violations and reviewing remedial measures

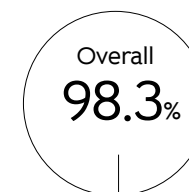
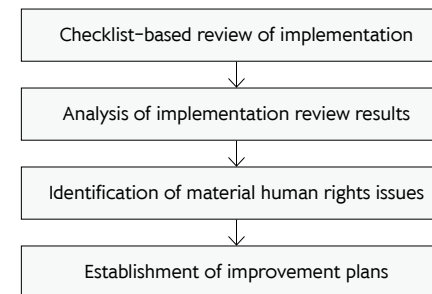
Data-driven risk prevention strategy

- Conducting human rights risk assessments on a regular basis
- Proactively prevent potential risks by recommending follow-up actions based on assessment results

Risk Management



Human Rights Risk Management Process



Implementation rate for the human rights impact assessment

Establishment of a human rights management system

Guarantee of industrial safety

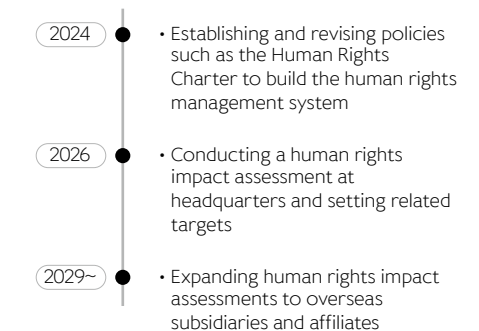
Non-discrimination in employment

Selection of Key Issues

Metrics and Targets



Roadmap



Metrics



Partner Sustainability Management

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Governance



- A structure in which the CEO holds final decision-making authority based on a partner pool formed through diverse inputs from internal employees
- Dedicated organizations, including the Business Support Team, regularly assess partner capabilities and suitability for collaboration, and systematically manage the entire process of selection, evaluation, and retention



Strategy



Capability-based multi-dimensional selection strategy

- Selecting outstanding partners through a multi-dimensional evaluation system that combines quantitative indicators (financial performance, business results, etc.) and qualitative indicators (portfolio, quality, etc.)

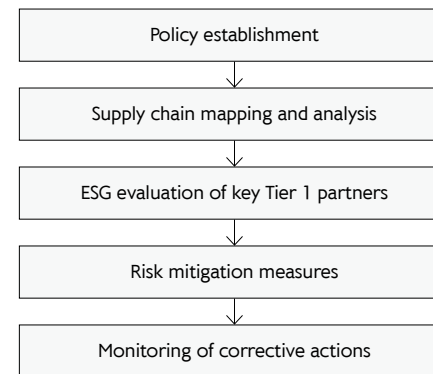
Risk-based supply chain management

- Classifying partners based on strategic importance and ESG risk levels and applying differentiated management approaches by group for efficient operation of the supply chain

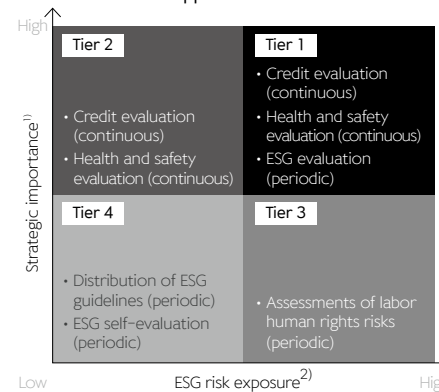
Risk Management



Partner ESG Management Process



Partner classification system and support measures



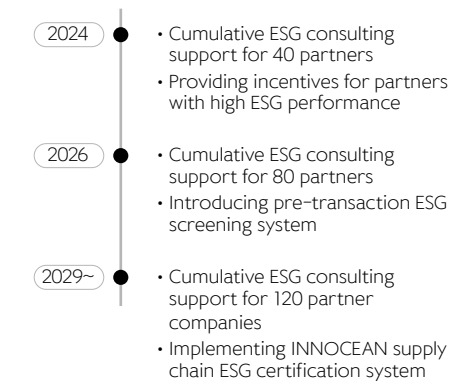
1) Based on annual transaction amount and results of project performance assessments

2) Considering industries with high human rights and labor-related risks

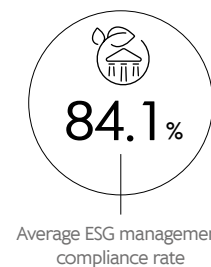
Metrics and Targets



Roadmap



Metrics





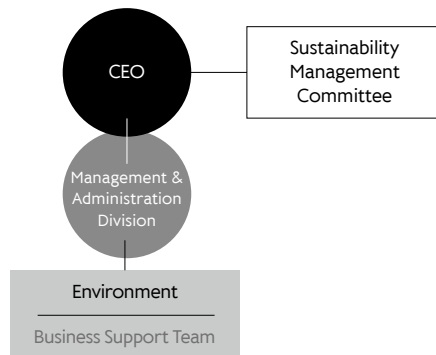
Building a Climate Change Response System

[View Detailed Report](#)

Governance



- The Sustainability Management Committee under the Board of Directors conducts final review and approval of key matters, including climate change response strategy, Net Zero roadmap, and greenhouse gas reduction targets
- Monitoring climate-related risks and opportunities regularly and ensuring effective operational execution through key management meetings involving senior executives
- Monitoring energy consumption, calculating greenhouse gas emissions, and conducting climate risk analysis led by relevant ESG teams



Policy

INNOCEAN has established and discloses an environmental management policy to systematically manage environmental impacts arising from business operations and to continuously improve performance

Strategy



- Identifying climate-related risks and opportunities based on TCFD recommendations, IFRS S2 standards, industry-specific guidelines, and various climate scenarios
- Analyzing the impacts the identified risks and opportunities may have on INNOCEAN and evaluating their financial impacts quantitatively through scenario analysis
- Establishing a long-term roadmap toward achieving carbon neutrality by 2050 in response to physical and transition risks associated with climate change, and implementing key strategic initiatives

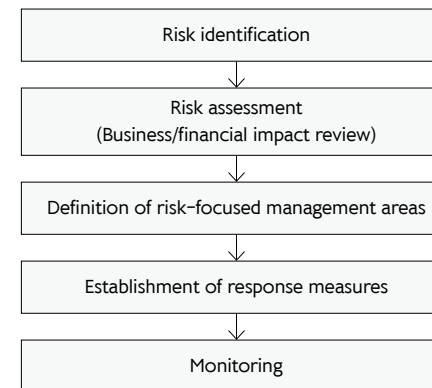
Impact Analysis of Key Climate Change Risks

- **Transition risks** Mitigating risks through energy efficiency improvements and transition to renewable energy within buildings in response to rising electricity procurement costs driven by higher energy prices
- **Physical risks** Increased energy consumption within buildings and rising heating and cooling costs due to sustained increases in temperature. In response, mitigate these physical risks by introducing energy-efficient HVAC systems in office facilities.

Risk Management



Climate Change Risk Management Process



- Established an organization responsible for managing climate-related risks and sharing company-wide risk status while developing response measures
- Identifying climate risks, analyzing their impacts through climate scenario analysis, and defining priority management areas
- Analyzing the business and financial impacts of climate-related risks and aligning corporate planning and environmental response strategies with the findings
- Engaging with internal and external stakeholders on potential climate-related risks and integrating diverse perspectives into management decision-making processes

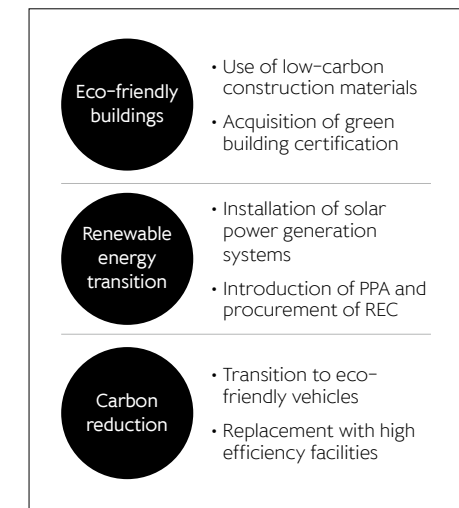
Metrics and Targets



Roadmap

- Advancing the climate response framework to achieve Net-Zero by 2050
- Establishing eco-friendly HQ building and preparing a foundation for renewable energy transition
- Expanding eco-friendly and high-efficiency infrastructure for GHG reduction

Key 2050 Net-Zero Initiatives





ESG PERFORMANCE

Environmental

34	Environmental Management System
37	Climate Change Response
41	Establishment of Eco-friendly Workplaces
42	Protection of Biodiversity

Social

44	Human Rights Management
49	Diversity and Inclusion
51	Human Resources Management
60	Safety and Health Management
67	Information Security and Privacy Protection
76	Partner Sustainability
84	Social Contribution

Governance

90	Board of Directors and Shareholders
97	Risk Management
100	Compliance·Ethical Management





Environmental

34 Environmental Management System

37 Climate Change Response

41 Establishment of Eco-friendly Workplaces

42 Protection of Biodiversity



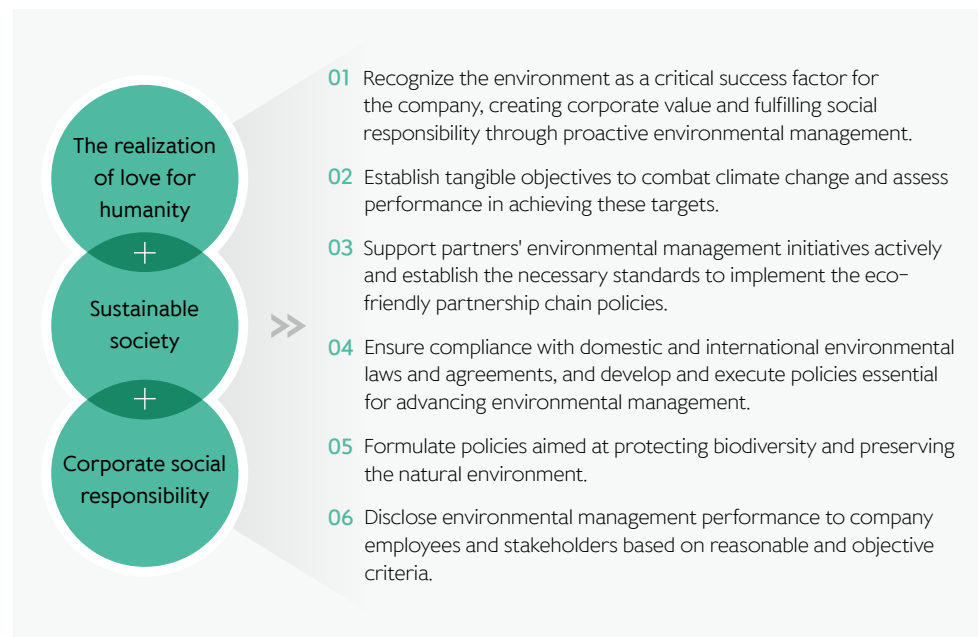
Environmental Management System

Environmental Management Policy and Guidelines

INNOCEAN Environmental Management Policy

INNOCEAN has established and operates an environmental management system to systematically manage environmental impacts arising from its business activities and to continuously improve environmental performance. To this end, INNOCEAN sets key management directions based on its environmental management policies, while strengthening organization-wide execution capabilities. In particular, INNOCEAN has established core principles and performance management criteria focusing on key areas such as pollution reduction, improvement of energy efficiency, and management of greenhouse gas emissions, and is committed to delivering tangible environmental performance based on these frameworks. INNOCEAN also ensures transparent disclosure of relevant policies and progress to stakeholders, thereby maintaining responsible management practices. Meanwhile, we are continuously operating various employee engagement programs and campaigns to enhance environmental awareness, supporting the internalization of eco-friendly values across the organization.

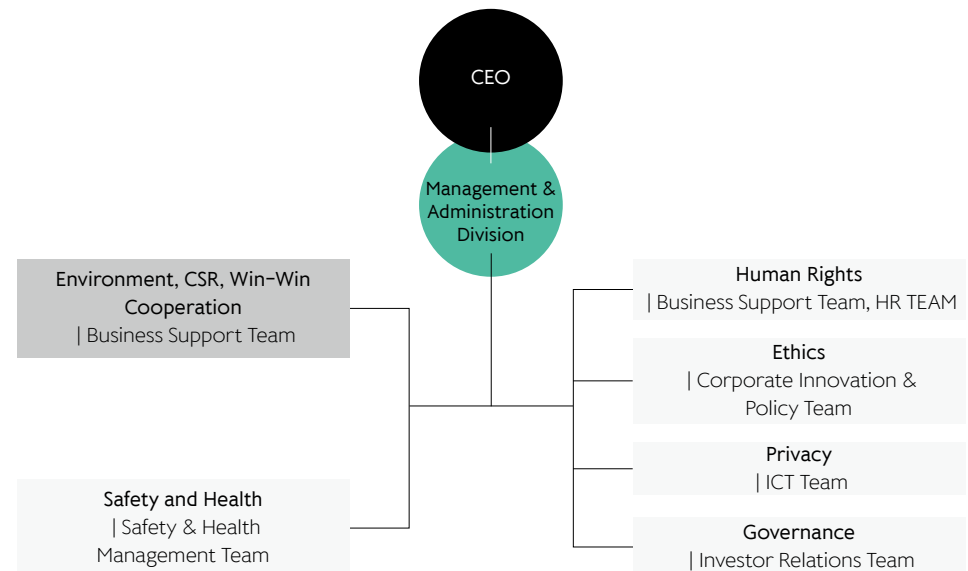
INNOCEAN Environmental Policy



Environmental Management Organization

INNOCEAN is carrying out a variety of activities centered around its ESG Council to strengthen the execution of environmental management and promote its organization-wide adoption. The ESG Council is responsible for the integrated management of key environmental issues, including the establishment and revision of environmental management policies, environmental risk reviews, performance monitoring, and the development of response measures, thereby ensuring a structured and efficient decision-making framework. In addition, INNOCEAN operates the Business Support Team, a dedicated organization responsible for environmental management, CSR, and win-win growth initiatives, to proactively address environmental management risks and enhance the maturity of sustainability management in the social dimension. This organization specializes in environmental management, corporate social responsibility, and supply chain-related activities, continuously strengthening INNOCEAN's overall sustainability capabilities.

INNOCEAN Environmental Management Governance

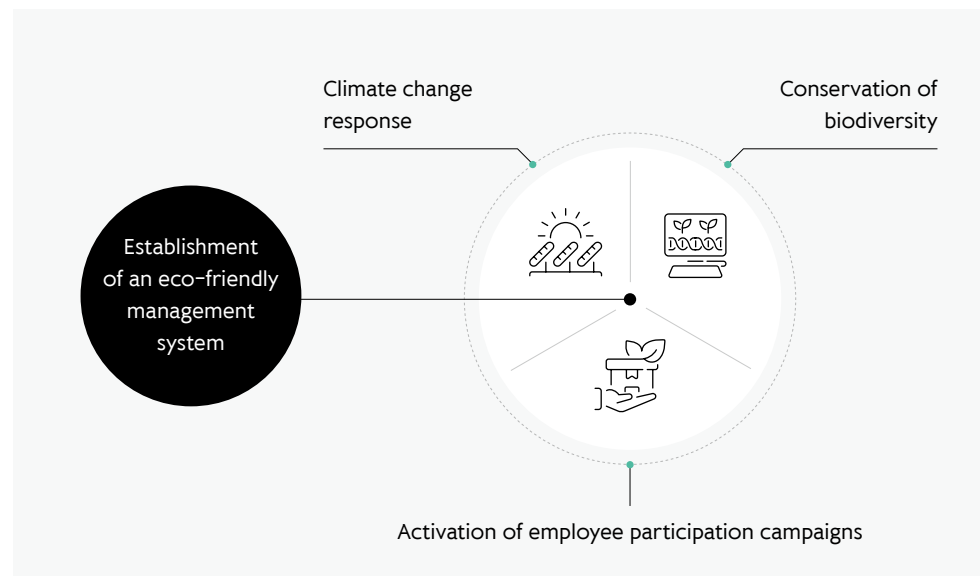


Environmental Management System

Environmental Management Goals

INNOCEAN is committed to reducing the environmental impact of its business operations and actively responding to climate change based on mid- to long-term targets and implementation strategies, which are being executed in a phased manner. In 2025, INNOCEAN set “Establishment of an Eco-Friendly Management System” as a key priority and carried out various initiatives to strengthen the foundations for environmental management. Specifically, INNOCEAN implemented measures for the timely disclosure of environmental information, established a systematic framework for managing environmental performance data, and progressively conducted campaigns to encourage voluntary employee participation. Through these efforts, INNOCEAN has reinforced the foundation for executing environmental management while fostering a more engagement-driven eco-friendly culture across the organization. Going forward, INNOCEAN plans to advance its sustainable environmental management system by developing an integrated system for the management of environmental data. This will help in establishing a more sophisticated and efficient framework for environmental performance management.

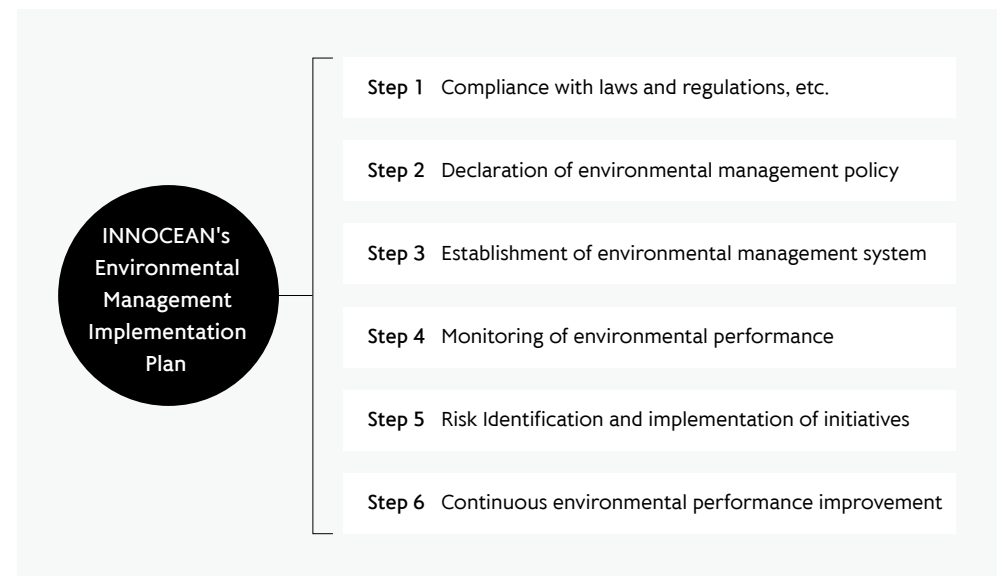
Environmental Management Plan in 2025



Environmental Management Implementation Plan

INNOCEAN has established and operates implementation strategies based on its environmental management policies and objectives to proactively manage environmental risks and achieve continuous improvement of performance. These strategies are structured based on full compliance with applicable laws and regulations, along with ongoing monitoring and improvement of environmental performance. INNOCEAN continuously refines its implementation strategies in response to external factors such as regulatory changes, social expectations, and shifts in the business environment, thereby enhancing the effectiveness of its environmental management practices. Furthermore, we promote voluntary disclosure of environmental information through the environmental information disclosure system to strengthen communication with internal and external stakeholders and enhance transparency in environmental management. Based on this, INNOCEAN is establishing a responsible disclosure system and implementing reliable environmental management practices.

Environmental Management Implementation Process

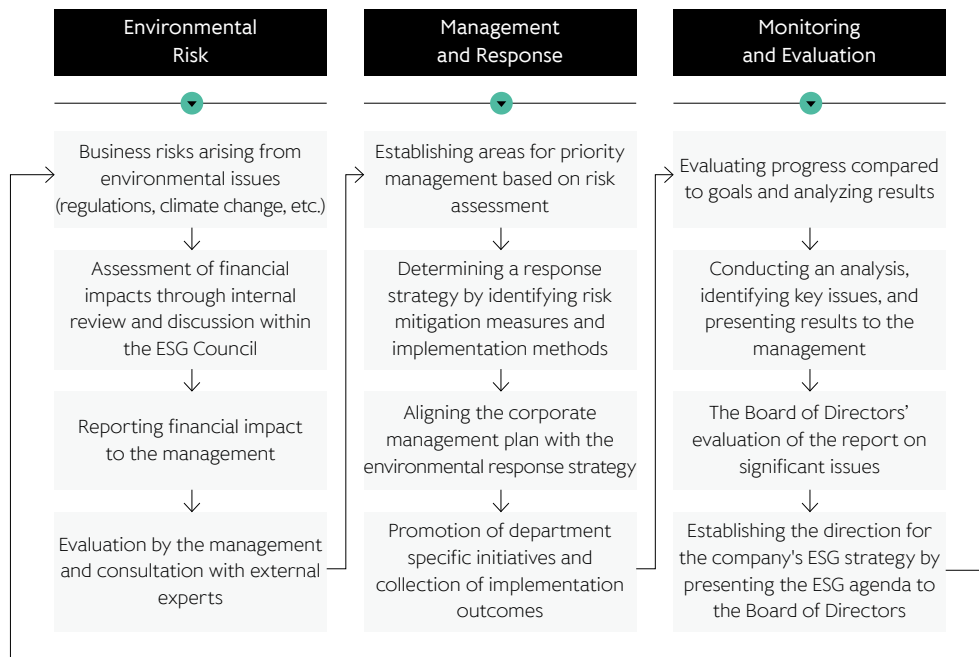


Environmental Management System

Environmental Risk Management Process

INNOCEAN recognizes environmental risks as a key factor in its overall business operations and has established a structured management system to address them. In particular, INNOCEAN is identifying and proactively managing key risk areas such as changes in the business environment driven by climate change, tightening of environmental regulations, and resource and energy consumption through regular monitoring and review processes. In addition, INNOCEAN enhances the effectiveness of its risk management system by conducting multi-dimensional analysis of risk exposure through cross-functional collaboration and developing appropriate response measures. Environmental risks are integrated into INNOCEAN's decision-making processes as a core factor directly linked to long-term sustainability, rather than being treated as a standalone management issue. Going forward, we plan to continuously advance our environmental risk management process and strengthen proactive response capabilities to effectively address the evolving regulatory environment and climate-related risks.

Environmental Risk Management Process



Identification of Climate Change Risks and Opportunities

INNOCEAN has comprehensively reviewed global climate change trends and response practices adopted by industry peers to identify a pool of climate-related risks and opportunities applicable to its business. Climate-related risks and opportunities identified through the materiality assessment were categorized into short-term, medium-term, and long-term horizons based on the timeline, and their financial implications and corresponding response measures were developed. INNOCEAN has also established and is implementing detailed strategies to address identified risks.

Identified Climate Risks and Opportunities

Category	Description	Financial Impact	Response Measures	Timeline*	
Transition risk	Policy/Regulation	Strengthening of eco-friendly building regulations	Increased construction costs due to stricter energy efficiency requirements for new buildings	Acquiring green building certifications through adoption of low-carbon construction materials and building energy management systems	Mid-term
	Market	Rising energy costs	Increased electricity procurement costs due to rising electricity and energy prices	Improving energy efficiency and transitioning to renewable energy	Short-term
Physical risk	Acute	Occurrence of natural disasters	Physical damage to buildings and facilities in the event of natural disasters	Expanding the utilization of climate and weather-adaptive filming locations	Short-term
	Chronic	Continuous rise in temperature	Increased heating and cooling costs due to higher energy consumption in buildings	Introducing energy-efficient HVAC systems in office facilities	Short-term
Opportunity	Resource efficiency	Recycling of products/resources	Reduction in waste disposal costs due to reduced use of disposable items	Collecting used products and conducting employee engagement campaigns to reduce single-use items	Short-term
	Product and services	Increasing preference for low-carbon services	Revenue growth from increasing demand for eco-friendly services	Creating a sustainable consumption culture through the development of eco-friendly content	Long-term

* Short-term: 1 year, Mid-term: 1-5years, Long-term: 5 year+



Material Issues

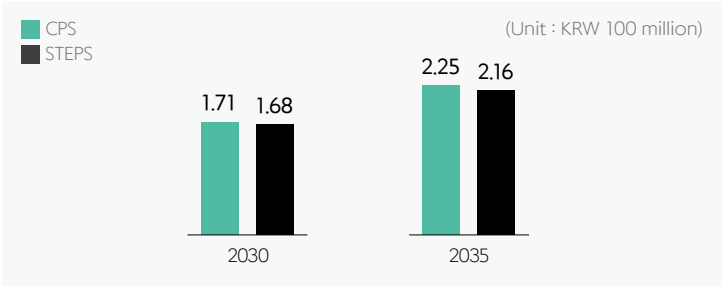
Climate Change Response

Climate Change Scenario Analysis

INNOCEAN analyzed key climate-related risks and opportunities based on multiple science-based scenarios, taking into account alignment with recent international climate agreements. Electricity procurement costs resulting from increases in energy costs were selected as a key area of analytical focus, and financial impacts were derived using International Energy Agency (IEA) data. For analysis of physical risks, a scenario with high-emission pathways was applied to assess the impact of sustained temperature increases on rising heating and cooling costs.

Transition Risk Scenario Analysis

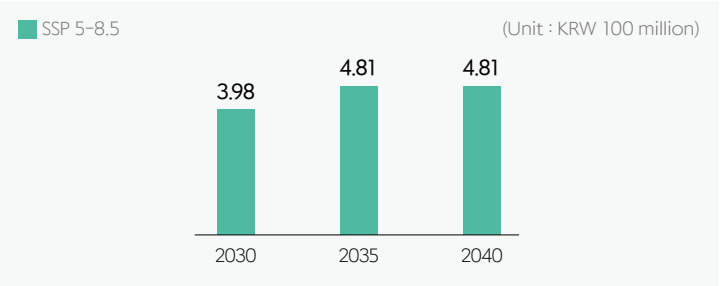
	Scenario	Description
Selected transition scenario	CPS (Current Policies Scenario)	A scenario reflecting currently implemented policies and regulations under existing legal and policy frameworks
	STEPS (Stated Policies Scenario)	A scenario reflecting officially announced policies and strategic documents that have not yet been fully implemented
Analysis method	INNOCEAN assessed the financial impacts of rising energy costs using an analysis of various climate change scenarios. The analysis period was set through 2035, based on INNOCEAN's 2025 electricity consumption data. Forecasts were developed by incorporating projected growth rates in electricity consumption in buildings under the IEA CPS and STEPS scenarios.	
Analysis results and response measures	The analysis indicates that rising electricity and energy prices will lead to increased electricity procurement costs. In response, INNOCEAN has identified energy efficiency improvements within buildings and a transition to renewable energy as key management priorities.	



Physical Risk Scenario Analysis

	Scenario	Description
Selected physical scenario	SSP 5-8.5	A scenario with no additional climate policy intervention and the highest temperature increase trajectory
Analysis method	INNOCEAN assessed the financial impacts of sustained temperature increases. The analysis used historical electricity and LNG consumption data from 2022 to 2025, combined with projected extreme temperature days under the SSP5-8.5 scenario, to estimate heating and cooling demand through 2040.	
Analysis results and response measures	As energy consumption within buildings increases, resulting in higher heating and cooling costs, INNOCEAN has established the introduction of energy-efficient HVAC systems in office facilities as a key response measure to manage physical climate risks.	

Year	2026	2030	2035	2040
Number of extreme temperature days (Day)	23.9	22.2	26.5	23.8



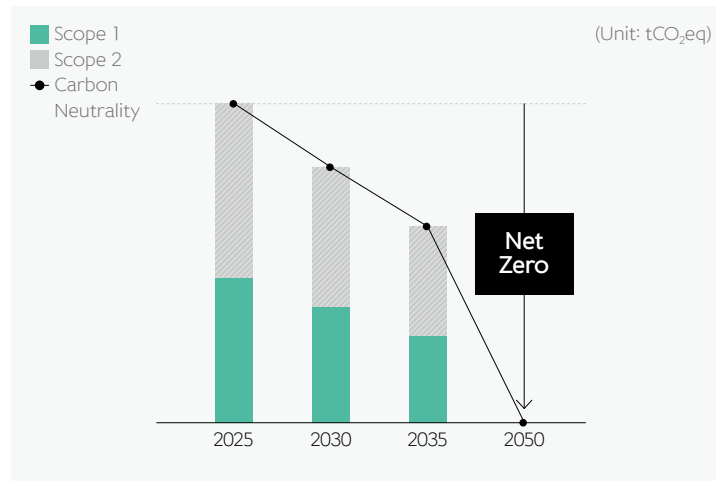
Material Issues

Climate Change Response

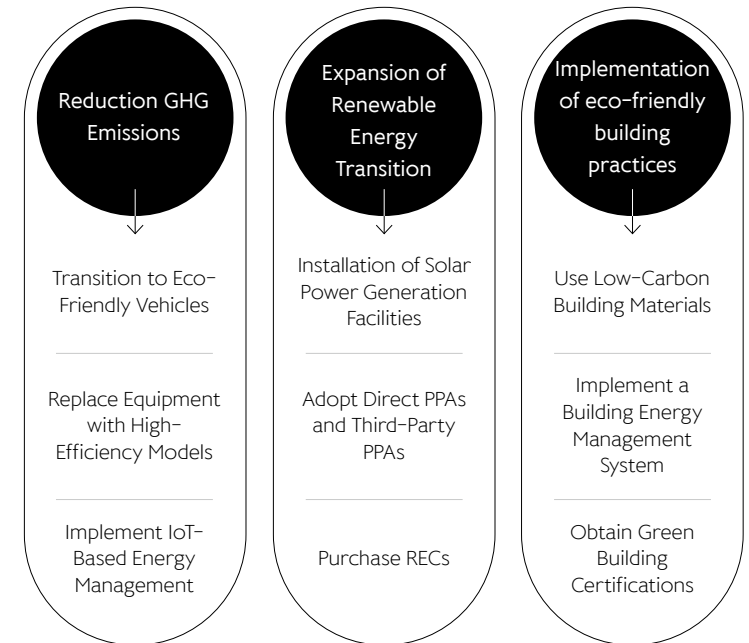
Mid – to Long-Term Roadmap for Climate Change

Recognizing the importance of addressing climate change, INNOCEAN has declared its commitment to achieving carbon neutrality by 2050 and has established strategic initiatives to accomplish this goal. Key initiatives include transitioning company vehicles to zero-emission models to reduce greenhouse gas emissions, expanding the use of renewable energy, implementing a Building Energy Management System (BEMS), and obtaining eco-friendly building certifications.

2050 Carbon
Neutrality Roadmap
(Scope 1 & 2)



Key Initiatives



Material Issues

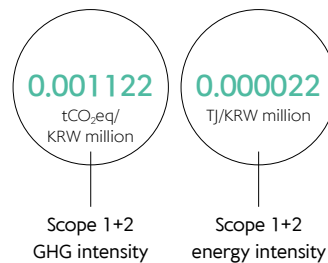
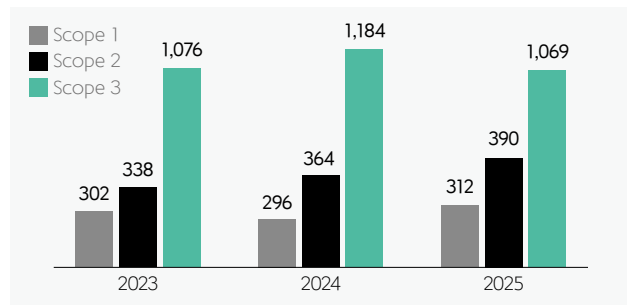
Climate Change Response

Greenhouse Gas Emissions Management

Although INNOCEAN is not subject to Korea's Emissions Trading Scheme (ETS) or Target Management System, recognizing the importance of climate change response, it operates a voluntary greenhouse gas management system. INNOCEAN measures and manages greenhouse gas emissions across Scope 1, Scope 2, and Scope 3, and conducts third-party verification by an independent verification body to ensure the objectivity and reliability of data.

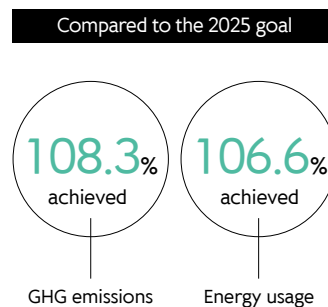
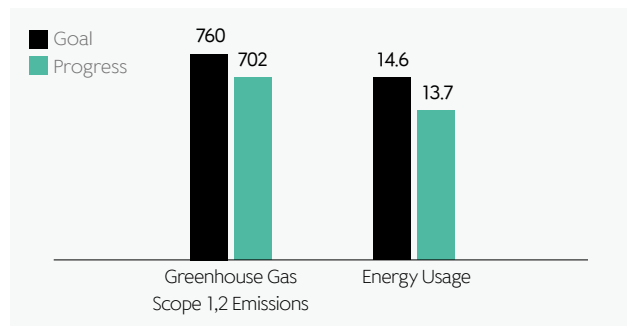
Greenhouse Gas Emissions Over the Past 3 Years

(Scope: Headquarter)
(Unit: tCO₂eq)



GHG and Energy Goals and Progress for 2025

(Unit: tCO₂eq, TJ)



Scope 3 Emissions Management

Scope 3 Emissions Calculation

INNOCEAN calculates Scope 3 emissions in accordance with the GHG Protocol, utilizing both internal data and external emission factors that reflect the characteristics of each emissions category. This approach enables a more systematic and reasonable estimation of emissions. Going forward, INNOCEAN plans to gradually expand the scope of data management and enhance its emissions inventory to further improve the precision of its calculation methodology. INNOCEAN will continue to promote transparent disclosures based on reliable data, thereby strengthening stakeholder trust.

Scope 3 Emissions Verification

To enhance the accuracy and reliability of Scope 3 emissions data, INNOCEAN conducts annual third-party verification covering the entire calculation process and reported results. The verification is conducted in accordance with international standards for greenhouse gas verification, including ISO 14064-3, and focuses on systematically assessing the appropriateness of procedures used for calculating emissions. In addition, INNOCEAN verifies compliance with the GHG Protocol applied in the development of its calculation methodology, thereby continuously strengthening the objectivity and transparency of its emissions data.

Scope 3 Emissions Sources

(Unit: tCO₂eq)

Category	Emissions Source	Emissions in 2025
Category 6	Business trips (domestic and international)	652
Category 7	Employee commuting	418

Material Issues

Climate Change Response

Carbon Neutrality Action Campaign

INNOCEAN continuously promotes various employee-led eco-friendly campaigns to support the achievement of carbon neutrality. To reduce energy consumption in daily work environments, INNOCEAN encourages electricity-saving practices such as turning off lights during lunchtime. In addition, there is an incentive program that provides rewards for using tumblers to reduce the use of disposable products. During the summer season, INNOCEAN also operates the “Cool Attire Campaign,” which encourages lightweight clothing—such as sandals, short-sleeve tops, portable fans, and cooling sleeves—to efficiently manage cooling energy consumption.



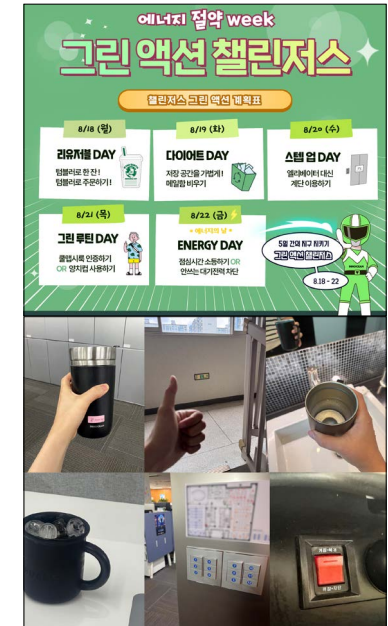
Cool Attire Campaign for Energy Saving

Environmental Training

INNOCEAN conducts structured environmental training programs to enhance employees’ environmental awareness and strengthen capabilities in responding to climate change. In November 2025, INNOCEAN conducted employee training under the theme of “Corporate Transformation in Response to Climate Change,” aiming to deepen employees’ understanding of the climate crisis and strengthen awareness of corporate roles and responsibilities. In addition, INNOCEAN operates education programs in collaboration with environmental experts as part of activities supporting the restoration of healthy river ecosystems, thereby enhancing understanding of climate change and biodiversity while promoting broader environmental awareness among employees.

Green-Action Week

INNOCEAN is running a “Focused Action Period” to expand its employees’ eco-friendly practices and raise environmental awareness. In particular, the company is launching a company-wide intensive campaign in conjunction with Energy Day (August 22) and systematically carrying out various activities to conserve energy. The company is supporting efforts to ensure that eco-friendly behaviors, such as using reusable tumblers, taking the stairs, and turning off lights during lunch breaks, become a natural part of daily work across the entire organization.



Green-Action Week Energy Saving Campaign

Operation of Eco-friendly Vehicles

INNOCEAN is progressively implementing a green vehicle policy for its corporate-owned vehicles to accelerate low-carbon transition and encourage sustainable management practices. Currently, INNOCEAN operates two electric vehicles and six hybrid vehicles, thereby reducing emissions of greenhouse gases and air pollutants generated from vehicle operations. These initiatives are part of broader efforts to minimize environmental impact across business operations. INNOCEAN plans to further expand the adoption of eco-friendly vehicles and strengthen operational efficiency management systems to accelerate the transition to sustainable mobility. Through these efforts, INNOCEAN aims to contribute to climate change mitigation and further reinforce its foundation for sustainable environmental management.

Establishment of Eco-friendly Workplaces

Eco-friendly Office Creation and Employee Engagement

INNOCEAN provides an eco-friendly office environment in which employees can actively participate in environmental initiatives while maintaining enhanced work efficiency. To strengthen resource circulation and reduce waste, INNOCEAN minimizes the use of single-use items and promotes a paperless work environment. In particular, employees are encouraged to use personal cups instead of disposable paper cups, and the company strengthens proper recycling practices as well as the use of personal cups for rinsing after brushing teeth as part of daily routines, thereby reducing both waste generation and water consumption. In addition, INNOCEAN continuously operates various eco-friendly campaigns that encourage voluntary employee participation, fostering the internalization of sustainable environmental practices across the organization.

Case Provision of Tablet PCs for a Paperless Work Environment

INNOCEAN provides tablet PCs to all employees to reduce waste from paper-based documents and establish an efficient digital working environment. To foster a paperless work culture, the company produced and distributed the 'Work Smart Guidebook: A Smart Guide to Tablet Use,' helping employees seamlessly adapt to the new workflow. Through these initiatives, INNOCEAN aims to enhance work efficiency while creating environmental value. In addition, by applying eco-friendly paper to various materials such as diaries and calendars, the company minimizes the environmental impact of resource consumption and fosters a culture of sustainable resource use.



KRW
474 million

2025 tablet PC
purchase amount

Case Walk, Reduce, Turn-Off, and Collect Practice

INNOCEAN operates a green lifestyle program based on the theme "Walk, Reduce, Turn-Off, and Collect" to enhance employees' environmental awareness and encourage practical actions in daily life. The program is designed to translate simple, everyday behaviors into concrete eco-friendly practices, enabling employees to naturally participate in environmental initiatives. Specifically, the "Walk" initiative encourages the use of public transportation and walking for short-distance travel; "Reduce" focuses on minimizing printed materials and reducing food waste; "Turn-Off" promotes turning off PCs and electronic devices when not in use; and "Collect" encourages the use of personal toothbrush cups and water-saving practices. Through these activities, INNOCEAN expands employee participation in everyday environmental practices and supports the establishment of sustainable lifestyle habits across the organization. In addition, INNOCEAN continues to reduce its overall environmental impact and foster a responsible eco-friendly corporate culture.

01 Walk

- Use stairs for up to four floors
- Walk or use a bicycle for short-distance travel
- Use public transportation
- Carpool when using private vehicles

02 Reduce

- Reduce paper-based reports and printed materials
- Use personal cups instead of disposable paper cups
- Take only as much food as needed and avoid waste

03 Turn-off

- Turn off computers when not in use
- Turn off office lighting during lunch hours
- Clear email inboxes

04 Recycle

- Use a personal rinsing cups and turn off taps when not in use
- Reuse company document envelopes
- Reuse scrap paper
- Separate and recycle waste materials

Protection of Biodiversity

Biodiversity Enhancement Project

INNOCEAN is actively implementing biodiversity conservation initiatives to address imbalance of ecosystems caused by climate change. INNOCEAN established a wildlife habitat (sanctuary) of approximately 10,000m² at the confluence of the Jungnangcheon and Cheonggyecheon streams, Seoul's first migratory bird protection zone, and has supported the project for two consecutive years since 2024, building Korea's first private-sector ecosystem restoration model. To secure expertise, INNOCEAN signed a tripartite agreement with Seongdong District Office and the Social Cooperative Hangang, and has been conducting systematic baseline and follow-up ecological surveys in collaboration with the Environmental Ecology Lab at the University of Seoul.

A key objective of this project is to improve the habitat conditions for otters, which are a nationally protected species and Endangered Wildlife Class I. Based on installation of monitoring cameras and field trace surveys, key activity areas were identified, and wildlife resting zones were created alongside aquatic vegetation planting to improve habitat conditions in practice.

In 2025, in addition to its existing tree-planting activities, INNOCEAN carried out a bee-house-making activity to create habitats for wild bees, thereby contributing to biodiversity conservation. Through these initiatives, INNOCEAN will expand biodiversity enhancement initiatives through employee participation programs, strengthen environmental awareness, and contribute to the development of sustainable ecosystems.

Support for Biodiversity Enhancement Project



Support amount for
wildlife habitat (Sanctuary)

KRW
42 million

Case

Jungnangcheon Downstream Ecosystem Survey

Overview

- **Research Institution:** Incheon National University Institute of Biological Resources and Environment, Mulssali Research Institute, etc.
- **Research Period:** Year-round
- **Research Scope:** Research on flora, vegetation, birds, amphibians and reptiles, insects, benthic macroinvertebrates, fish, and mammals
- **Area:** 10,000m²
- **Project Partners:** Seongdong District Office, Social Cooperative Hangang (Tripartite Agreement)



Jungnangcheon Downstream Ecosystem Monitoring Results

Category	2024	2025	Change
Flora	77 species	151 species	+96%
Birds	44 species / 1,480 individuals	56 species / 3,193 individuals	+27%
Insects	130 species	175 species	+35%
Fish	23 species	29 species	+26%
Mammals (otter)	3 species	4 species	+33%
Amphibians	3 species	3 species	-
Reptiles	6 species	6 species	-
Benthic organisms (aquatic insects)	Not measured	12 species	-



Social

44	Human Rights Management
49	Diversity and Inclusion
51	Human Resources Management
60	Safety and Health Management
67	Information Security and Privacy Protection
76	Partner Sustainability
84	Social Contribution



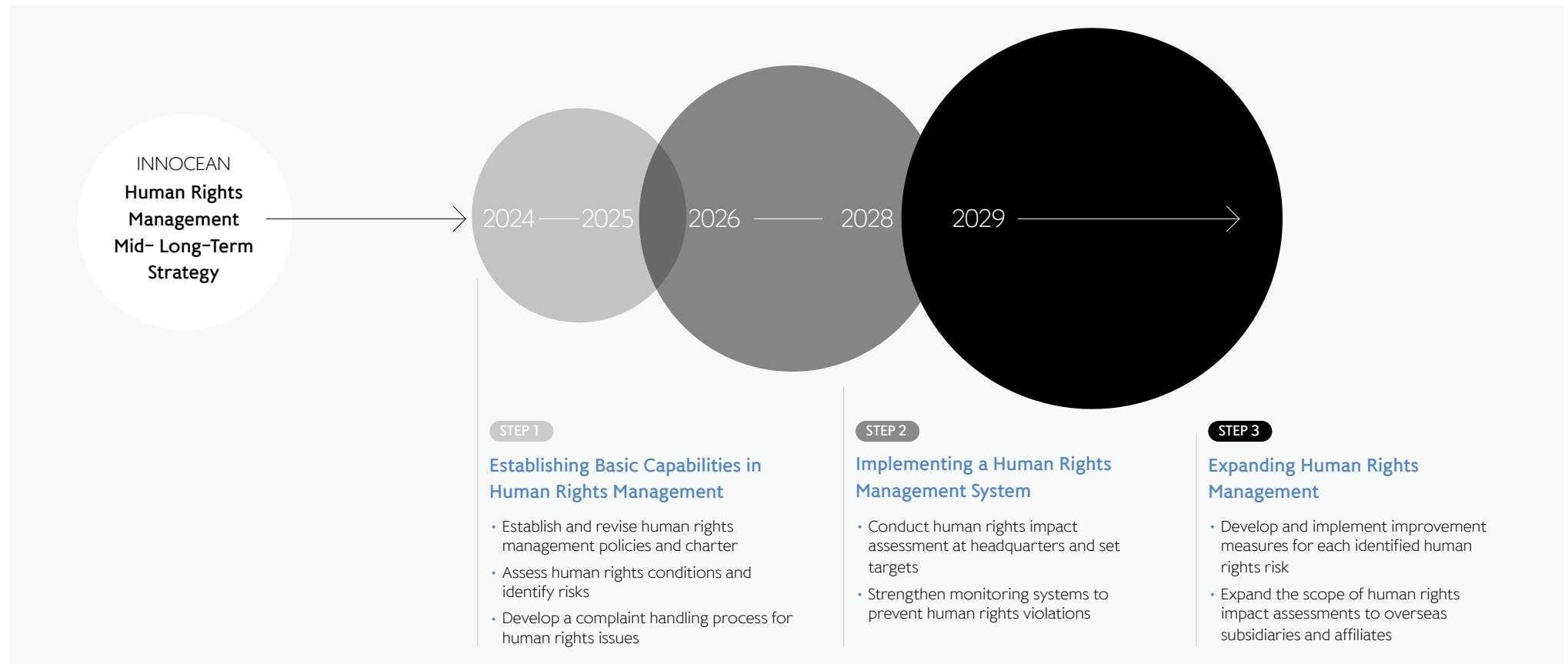
Material Issues

Human Rights Management

Mid- to Long-Term Strategy for Human Rights Management

INNOCEAN has established a Human Rights Charter that reflects international standards and guidelines on human rights, labor, and diversity, and strictly adheres to the principles set forth in the Charter. Based on this framework, INNOCEAN continuously promotes efforts to protect the human rights of various stakeholders, including employees, clients, partners, and local communities. In particular, INNOCEAN is advancing its human rights protection system based on the principles of human rights management and strengthening its company-wide management foundation to practice responsible management. Through these efforts, INNOCEAN aims to create people-centered sustainable value and faithfully fulfill its corporate social responsibilities.

INNOCEAN Human Rights Management Roadmap



Material Issues

Human Rights Management

Human Rights Charter

[Full text of INNOCEAN Human Rights Charter](#)

INNOCEAN has established and declared a Human Rights Charter both internally and externally to prevent potential human rights violations that may arise in the course of its business operations and to systematically manage related risks. The Charter was developed in faithful alignment with major global standards, including the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights (UNGPs), the core conventions of the International Labour Organization (ILO), and the OECD Guidelines for Multinational Enterprises. Based on these standards, INNOCEAN applies the principles of human rights management across the organization. Following the Human Rights Impact Assessment conducted in 2025, the need to revise the Human Rights Charter was identified as a key improvement task. INNOCEAN addressed this task by revising the Charter to better reflect the characteristics of the advertising and marketing industry. The revised Charter newly incorporates human rights risk factors that may arise in the advertising and marketing industry, together with corresponding management measures, thereby strengthening its practical effectiveness. INNOCEAN applies the revised Human Rights Charter uniformly to all employees of its domestic and overseas entities and continues to promote a culture of respect for human rights across the entire value chain, including partners, thereby further strengthening its foundation as a responsible global company.

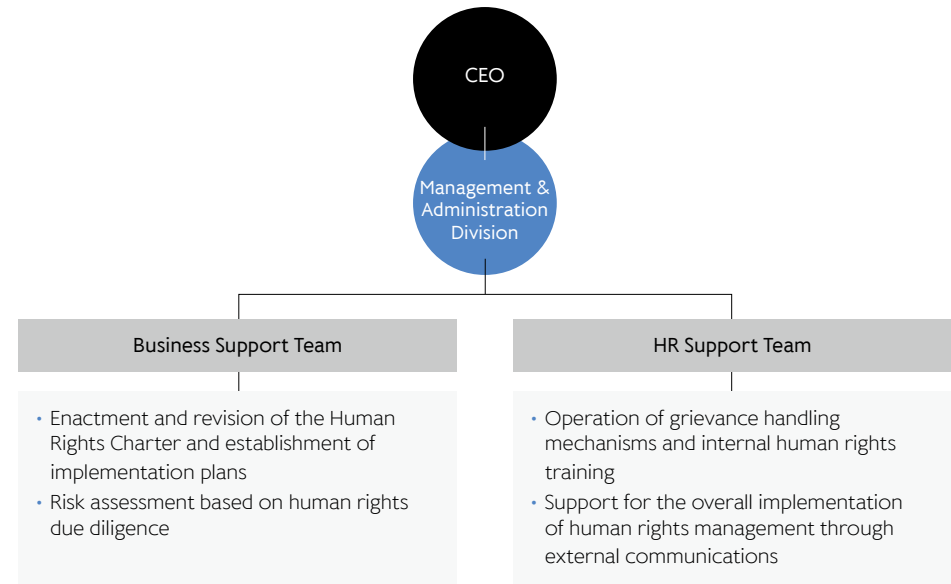
Basic Principles of the INNOCEAN Human Rights Charter

- 01 ✓ Review the establishment and revision of the Human Rights Management Charter
- 02 ✓ Direct investigations into human rights violation cases and deliberate on remedial measures
- 03 ✓ Provide opinions on revising internal regulations related to the personnel system, employment rules, audit standards, etc.
- 04 ✓ Implement assessments on human rights risks and recommend measures based on the results
- 05 ✓ Address other matters deemed necessary to protect human rights

Human Rights Management System

INNOCEAN is establishing various decision-making and operational systems to systematically advance and strengthen the management of human rights. Centered on committees and management meetings attended by top decision-makers and heads of key departments, the company also holds parallel working-level meetings led by the dedicated human rights management department to regularly review progress. Within the organization, roles are clearly defined and assigned by function. The Business Support Team is responsible for drafting and revising the Human Rights Charter, establishing implementation plans, and conducting risk assessments based on human rights due diligence, while the HR Support Team supports the overall implementation of human rights management through the operation of the grievance handling system, internal training, and external communications. Through these efforts, the company is systematically strengthening the foundation for human rights management across the entire organization.

Human Rights Management Governance



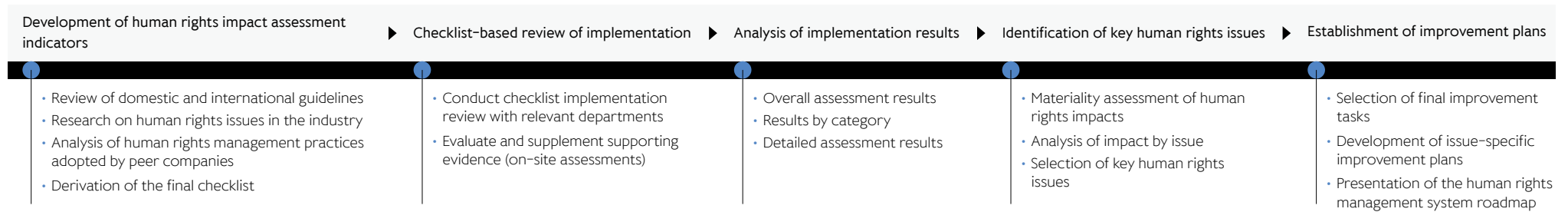
Material Issues

Human Rights Management

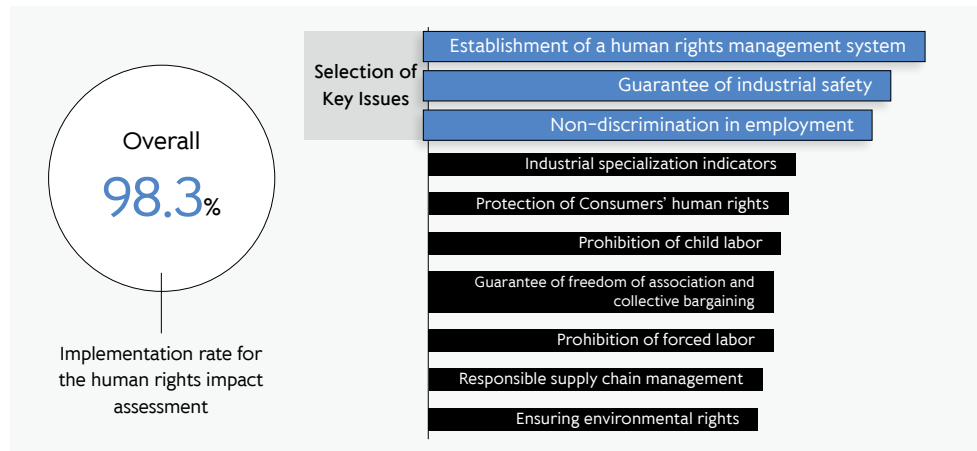
Human Rights Impact Assessment (HRIA)

INNOCEAN conducts Human Rights Impact Assessments to proactively identify and address potential human rights risks that may arise across its business activities. In particular, INNOCEAN has identified employees, partners, and local communities as key stakeholders vulnerable to human rights risks and has included them within the scope of the assessment to enhance the effectiveness of its management approach. In 2025, INNOCEAN conducted a Human Rights Impact Assessment targeting its employees to evaluate the implementation level of its human rights management system. The assessment was initially carried out for two departments closely related to the assessed issues. Going forward, INNOCEAN plans to review the expansion of the assessment to all employees across the company and conduct a more thorough assessment. The assessment results showed an overall implementation rate of 98.3% for INNOCEAN's human rights management system. Potential risks were identified in the areas of “Establishment of a Human Rights Management System,” “Guarantee of Industrial Safety,” “Non-discrimination in Employment,” and “Potential Human Rights Risks in Business Operations.” Accordingly, INNOCEAN has developed and implemented improvement actions and mitigation measures for the identified risk areas and continues to advance its human rights management system.

Human Rights Impact Assessment Process



Key Human Rights Issues Identified



Improvement Tasks by Area

Category	Improvement Task	Implementation and Mitigation Measures
Establishment of a human rights management system	Conduct human rights impact assessments regularly	- Conduct a human rights impact assessment for employees in 2025 to identify potential human rights risks - Establish and implement improvement roadmaps by department based on assessment results - Establish a feedback system to review implementation status on a regular basis
	Revise the human rights charter	- Fully revise the Human Rights Charter to reflect industry-specific human rights issues, including AI ethics - Following reporting to the Board of Directors, publicly disclose the revised Charter externally on the company website and internally on the company bulletin board.
Guarantee of industrial safety	Establish an occupational safety process for partners	- Operate a mutual safety monitoring process to ensure safe working environments for partner company workers - Conduct on-site safety inspections and interviews for key partners - Completed immediate mitigation measures for identified risks, including the provision of safety equipment and facility repairs.
Non-discrimination in employment	Establish non-discrimination policies for foreign workers	- Establish non-discrimination policies and implementation guidelines to ensure foreign workers can work without discrimination based on language or culture - Distribute multilingual versions and ensure strict compliance in actual employment settings

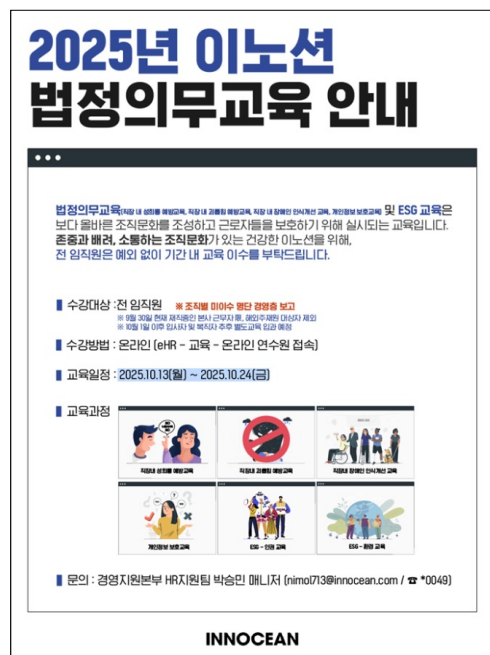
Material Issues

Human Rights Management

Human Rights Training

To enhance employees' understanding of human rights and effectively communicate the direction and implementation strategy of the company's human rights management, INNOCEAN conducts regular human rights training. In 2025, INNOCEAN conducted human rights training under the themes of "Trends and Changes in Human Rights" and "Expansion of Human Rights Management," with the aim of enhancing employees' understanding of the evolving human rights landscape and strengthening their awareness of the company's roles and responsibilities. Going forward, INNOCEAN will continue to expand its human rights training programs and provide them on an ongoing basis to raise employees' awareness of human rights and foster an inclusive organizational culture while preventing workplace discrimination.

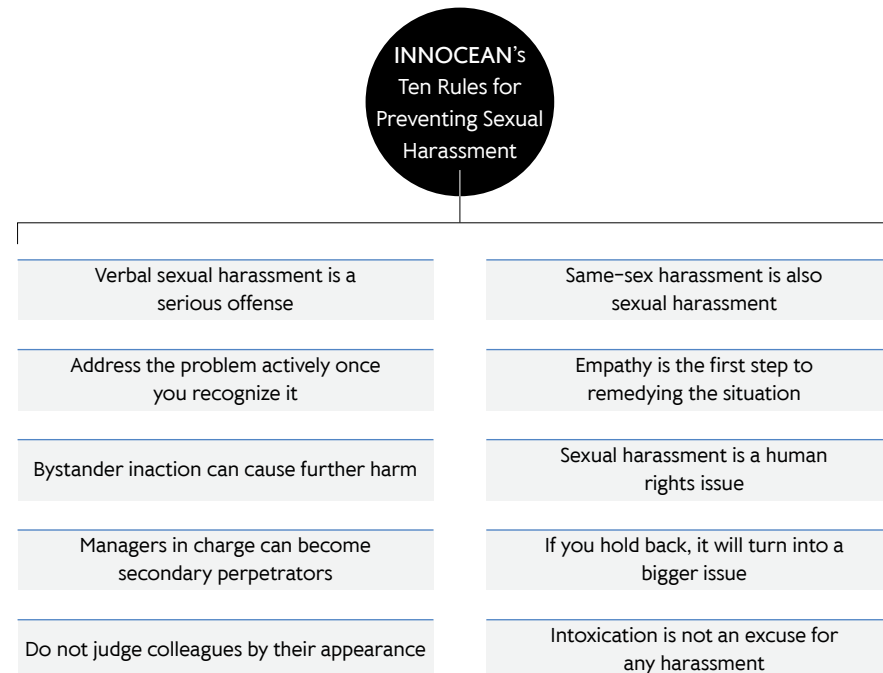
Human Rights Training Brochure



Creating a Great Workplace and 10 Codes for Preventing Sexual Harassment

INNOCEAN is carrying out various preemptive initiatives to foster an organizational culture built on mutual respect, consideration, and open communication. As part of these efforts, INNOCEAN has developed and distributed the "Creating a Great Workplace" guide, providing employees with practical guidelines for building a healthy workplace culture. In addition, INNOCEAN provides the "10 Codes for Preventing Sexual Harassment" to employees and stakeholders to raise awareness of sexual harassment and promote a safe and respectful work environment. The guide examines potential situations from the perspectives of the victim, perpetrator, bystander, and manager, and presents practical response measures to help employees make appropriate judgments and respond effectively in real-world situations. Through these efforts, INNOCEAN continues to foster a mature culture of respect for human rights across the organization and create a workplace founded on mutual respect.

Ten Rules for Preventing Sexual Harassment



Material Issues

Human Rights Management

Human Rights Grievance Process

[Grievance Reporting and Handling Channel](#)

INNOCEAN operates a grievance process to proactively prevent and promptly respond to human rights risks affecting all stakeholders, including employees. We maintain both online and offline channels such as the Human Rights Violation Reporting System, the Ethics Management Channel on the intranet, and the Grievance Counseling Center. Complaints reported are handled fairly and systematically in accordance with internal procedures and standards. If a human rights violation occurs, relevant departments assess the nature of the issue, review possible response measures, and implement appropriate remedial measures. The number of human rights-related grievances reported in 2025 was zero. There were no reported or filed cases related to human rights violations over the past four years from 2022 to 2025. Through this, a stable human rights management environment has been maintained. Furthermore, if a report of human rights violations is received, all information including the identities of the victim and reporter, details of the grievance, and the resolution outcomes is kept strictly confidential, and thorough protective measures are implemented to prevent secondary victimization.

Human Rights Grievance Handling Process

Step 1 Report reception	Grievance received through reporting channels, etc.
Step 2 Identification of remedy	Refer to internal regulations, similar cases in the past, and other industry practices related to the reporting of human rights violations, and seek the best possible remedy with the assistance of a labor consultant
Step 3 Remedy discussion	- In cases where human rights violations have a significant impact on the freedom and rights of victims and where there is a high possibility of reputational risk for the company - The Ethics Committee determines the level of disciplinary action through deliberation and resolution, and reports to top management on measures to remedy the situation for the victim and the level of disciplinary action to be taken against the perpetrator, followed by implementation
Step 4 Monitoring	Conduct regular monitoring of victims to prevent recurrence

0 cases

Number of human rights grievance reports in 2025

Process for Reporting and Addressing Workplace Bullying and Sexual Harassment

INNOCEAN operates a dedicated grievance channel to ensure the prompt and fair handling of human rights violations, including workplace bullying and sexual harassment. All reports received through this channel are handled transparently in accordance with clear internal standards and procedures, and appropriate measures are implemented for each case based on objectivity and fairness. In addition, under the whistleblower protection policy, the identity of reporters and report details are kept strictly confidential, and practical protective measures such as status guarantee and mitigation of culpability are provided. In 2025, no reports related to workplace bullying or sexual harassment were received through this channel or other official reporting channels. INNOCEAN will continue to strengthen its prevention-focused management system and strive to foster a healthy and respectful organizational culture.

Employee Grievance and Consultation Cases for the past 3 years (Cases Received through Official Channels)

(Unit: Case)

Category	2023	2024	2025
No. of grievance and consultation cases	0	0	0

Employee Grievance and Consultation Cases for the past 3 years (Cases Received through Non-Official Channels)

(Unit: Case)

Category	2023	2024	2025
No. of grievance and consultation cases	4	2	2
No. of cases resolved	4	2	2

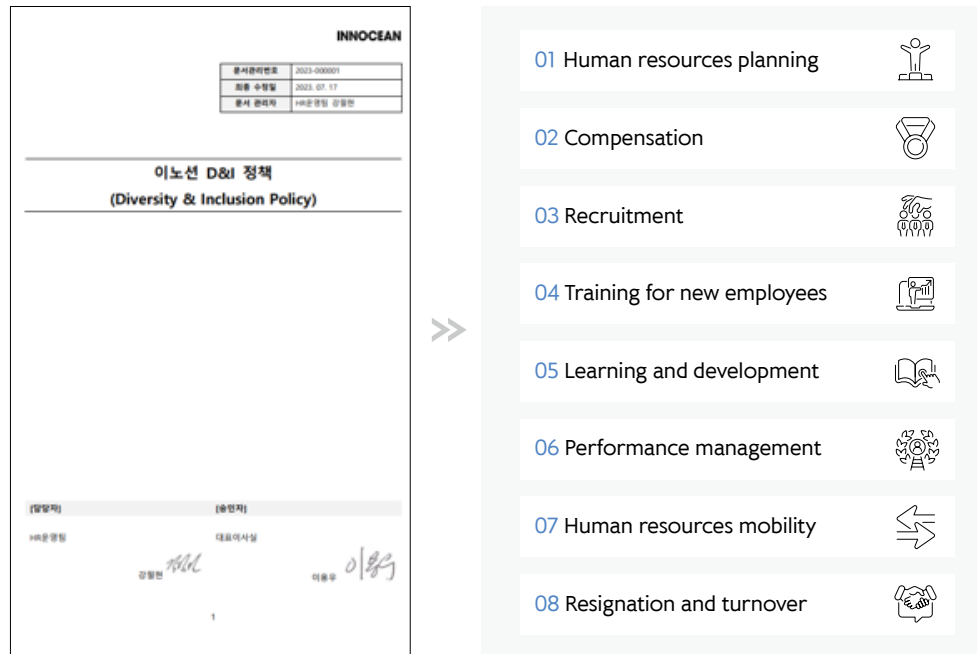
Material Issues

Diversity and Inclusion

D&I (Diversity and Inclusion) Policy

INNOCEAN has established and systematically implements its D&I (Diversity and Inclusion) Policy to create an environment in which people from diverse backgrounds can grow together based on creativity and a spirit of challenge. Within the organization, INNOCEAN prohibits discrimination based on gender, race, ethnicity, nationality, disability, age, gender identity, religion, political beliefs, social background, or any other characteristic, and continues to foster a culture that respects diversity and inclusion. INNOCEAN also continues to improve its working environment so that employees from diverse backgrounds can fully realize their individual capabilities. To ensure that these values extend beyond the organization, the company consistently reflects them in its relationships with all stakeholders, including clients, partners, and local communities. Through these efforts, INNOCEAN is building a sustainable organizational ecosystem founded on diversity and inclusion while strengthening the foundation for long-term growth.

Diversity Self-Assessment Indicators under D&I Policy

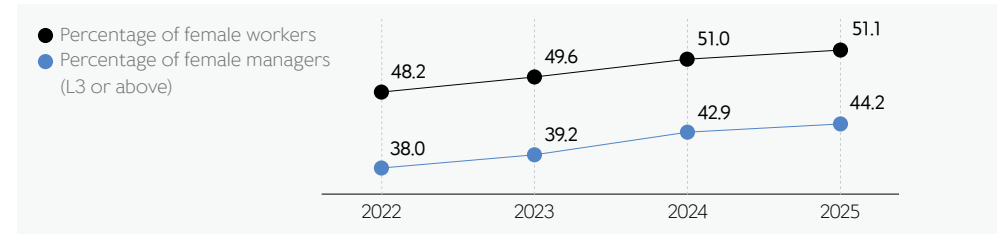


Employee Diversity Status

INNOCEAN is committed to building an inclusive workforce by continuously expanding its recruitment of female talent to strengthen diversity within the organization. As a result of these efforts, the proportion of female managers and employees has steadily increased over the past three years. In particular, as of 2025, the number of female employees stood at 514, marking a significant increase of approximately 15% compared to the previous year. In addition, the company is expanding its recruitment of international talent to enhance its global competitiveness. As of 2025, the number of foreign employees stood at 14, maintaining a higher level than in 2022, and these ongoing efforts to ensure diversity are contributing to the creation of an inclusive organizational culture. INNOCEAN plans to continue creating an environment where employees from diverse backgrounds can fully demonstrate their capabilities and to persist in its efforts to build a sustainable organizational culture rooted in diversity and inclusion.

Percentage of Female Workers and Managers

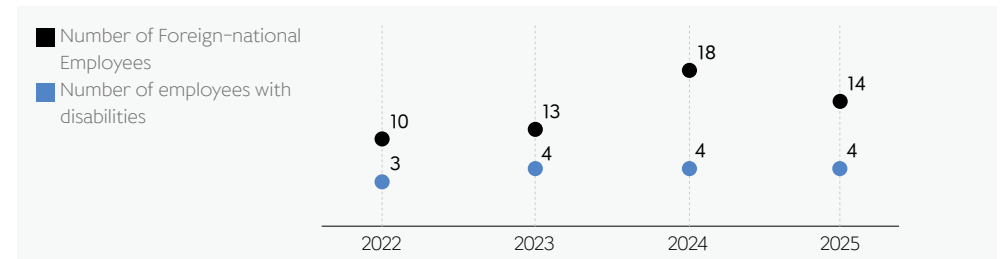
(Unit: %)



* Percentage of female workers: Percentage of female employees among total workforce (regular and non-regular)

Number of Foreign-national Employees and Employees with Disabilities

(Unit: Person)



* Foreign employees: Individuals holding a non-Korean nationality (based on data for Korea HQ)

Material Issues

Diversity and Inclusion

Maternity Protection and Family-Friendly Programs

INNOCEAN operates a range of maternity protection measures and family-friendly programs to help employees maintain a healthy work-life balance. When an employee registers a pregnancy through the company intranet, a maternity protection officer conducts an individual consultation to explain the relevant programs and available support. In addition, INNOCEAN presents the employee with a childbirth support gift and listens to any concerns that may arise throughout pregnancy and childbirth, helping employees continue their work in a stable and supportive environment. Going forward, INNOCEAN will continue to strengthen employee support programs that reflect different stages of the employee life cycle, fostering an organizational culture where work and life are balanced harmoniously.

Maternity Protection Program

■ Pregnancy and Childbirth
 ■ Pregnancy
 ■ Childbirth
 ■ Child care

Maternity Protection Program	
Restrictions on night and holiday work	Pregnant employees and women within one year of giving birth must receive approval before working at night or on holidays
Limitations on overtime work	Women within one year of giving birth are restricted to a maximum of 2 hours of overtime work per day, 6 hours per week, and 150 hours per year
Fertility Treatment Leave	Available to all employees requiring fertility treatment
Gifts for safe childbirth	Electromagnetic shielding blankets are presented to all pregnant female employees and male employees whose partners have given birth
Reduction of working hours during pregnancy	Female employees within the first 12 weeks of pregnancy or after 32 weeks of pregnancy may request a two-hour reduction in their daily working hours
Allowance for time off for prenatal checkups	Time off is permitted for necessary prenatal appointments and fetal examinations
Pregnancy stabilization leave	Leave of absence is allowed to ensure the health of the mother and fetus during the early and mid-stages of pregnancy.
Exemption from evaluation criteria	Employees whose pregnancy period covers six months or more of the evaluation period are excluded from the evaluation.
Congratulatory gifts for childbirth	Baby supplies are provided to all female employees who have given birth and male employees with pregnant partners.
Prenatal and postnatal leave	Female employees are entitled to 90 days of prenatal and postnatal leave, with paid leave during this period.
Leave for miscarriage and stillbirth	Leave of 10 to 90 days is granted depending on the stage of pregnancy.
Childcare leave	Employees (with more than 1 year of service) with a child aged 8 years or younger or in second grade or below can apply for up to 1 year of leave, which may be taken in two installments.
Breastfeeding break	Female employees with a child under 1 year old are entitled to two nursing breaks of at least 30 minutes each per day.
Puruni Direct Daycare Center	For children of employees aged 1 to preschool age.

Family-Friendly Program



Support for early childhood education expenses

- All employees with children aged 5 to under 8 who have not yet entered elementary school (excluding those who have used the company daycare center for one year or longer) are eligible.
- KRW 1,000,000 provided for one year as a one-time benefit.



Scholarship program

- For employees with children enrolled in high school or university
- Educational assistance for domestic schools, specialized schools, and overseas studies



Support for family events and condolence services

- Welfare benefits for immediate family members including siblings and parents



Employee resort facilities

- For all employees
- Promoting healthy rest and strengthening family bonds



INNOCEAN Company Daycare Center



INNOCEAN Maternity Protection Program

Human Resources Management

Talent Development

INNOCEAN's Human Resources Goals

INNOCEAN refers to all employees as "Innocians" to foster a people-centered organizational culture that instills pride and a sense of belonging. Guided by the philosophy of "a company where people enjoy their work and grow together," INNOCEAN operates a wide range of programs designed to enhance employees' quality of life and support work-life balance. By continuously expanding employee welfare programs—including family-friendly benefits, flexible working hours, and flexible work arrangements—INNOCEAN provides working environments tailored to individual needs, enabling employees to perform at their best in a stable and supportive workplace. Grounded in a culture that values diversity and inclusion, INNOCEAN respects differences in generation, gender, and values, while adopting flexible ways of working that reflect the diverse needs of its workforce. Further, INNOCEAN continues to advance its work environment with a focus on Employee Experience (EX) in response to digital transformation and evolving ways of collaboration. Through these efforts, INNOCEAN promotes work-life balance while implementing responsible human resources management that supports sustainable growth.

INNOCEAN 3C Talents

Challenger, embracing failure without fear

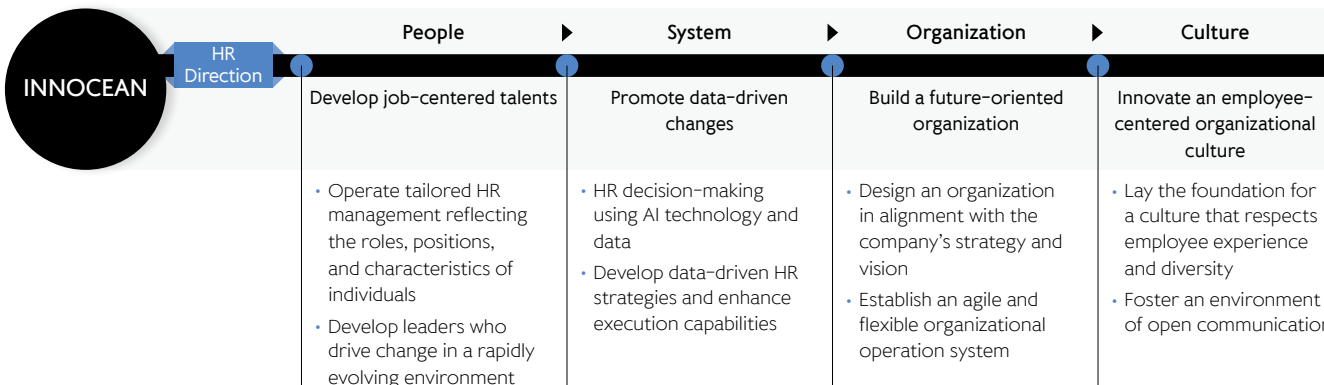
- Innocian embraces failure and takes on bold challenges.
- Innocian refuses to accept the status quo and continuously seeks challenges.
- Innocian transcends personal limitations through persistent pursuit of challenges.

Creator, discovering never-seen ideas

- Innocian thinks freely, without being bound by existing conventions.
- Innocian looks from a "different perspective" and discovers "different things."
- Innocian leads new changes with infinite curiosity.

Communicator, communicating and collaborating together

- Innocian acknowledges "differences" and values "individuality."
- Innocian fosters harmony with an open mind and communicates transparently.
- Innocian believes in the strength of collaboration and engages in active cooperation.



Selected as a Top Job-Creation Company in 2025

INNOCEAN is engaged in sustained efforts to create quality jobs by expanding opportunities for young talent and increasing the representation of female employees. In recognition of these achievements, INNOCEAN has been selected as one of Korea's Top Job-Creation Companies for three consecutive years since 2023, acknowledging its contribution to job creation and the enhancement of job quality. Moving forward, INNOCEAN will continue to provide equal opportunities for diverse talent while fostering a stable and sustainable employment environment.

Selected as a Top Job-Creation Company



Selected for **3** consecutive years
Korea's Top Job-Creation Company

Human Resources Management

Talent Development

Talent Recruitment

To secure future growth drivers, INNOCEAN continues to strengthen its recruitment brand by diversifying communication channels and enhancing its recruitment competitiveness to attract both entry-level and experienced talent. In addition, INNOCEAN has advanced its talent acquisition system by diversifying employment types—including full-time, contract, and experiential internship positions—and operating a rolling recruitment system by position to respond more effectively to the changing business environment. Based on this recruitment infrastructure, INNOCEAN continues to strengthen relationships with outstanding talent across diverse fields and experienced industry professionals while effectively communicating its unique values and vision. In 2025, INNOCEAN played a leading role in the 2025 ADD JOB Festival under the theme “Becoming an Advertising Professional in the AI Era,” sharing practical insights from outstanding professionals in the advertising industry. INNOCEAN provided specialized content, including a case study on “Night Fishing,” the Grand Prix winner at the Cannes Lions International Festival of Creativity, and a special lecture on the practical application of AI. The company also provided candidate-focused one-on-one consulting, including personalized résumé feedback and career counseling for international job seekers. Through this systematic internship program, INNOCEAN continues to proactively identify and secure talent with practical capabilities, thereby strengthening its human capital foundation for sustainable growth.



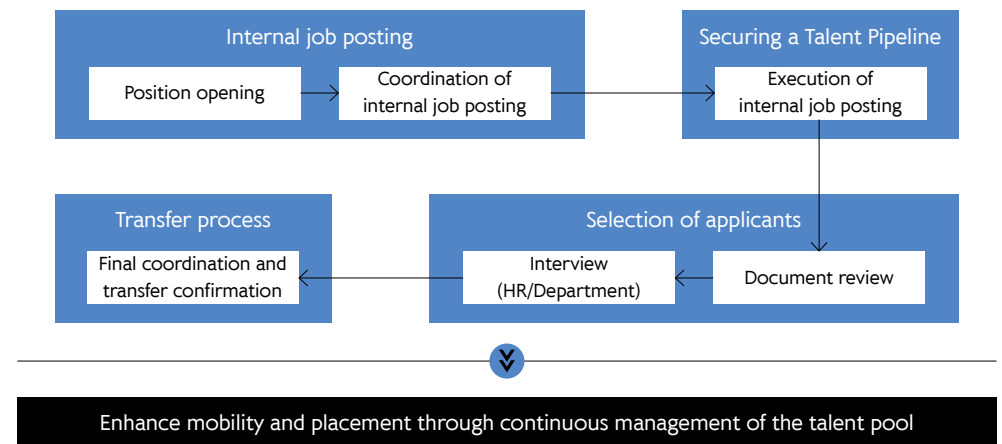
2025 ADD JOB Festival



Internal Job Posting

INNOCEAN operates an internal job posting system to enable employees to maximize their capabilities and support self-directed career development. Employees are encouraged to apply voluntarily for a wide range of roles and projects based on their interests and expertise, providing opportunities to gain new work experiences and broaden their professional capabilities. The system not only promotes employees' proactive participation but also strengthens organizational agility by enabling us to respond flexibly to a rapidly changing business environment. In addition, INNOCEAN pursues the effective utilization of human resources by placing the right talent in the right positions through the internal job posting system, while fostering cross-functional collaboration and synergy to improve overall organizational productivity and vitality. Going forward, INNOCEAN will continue to enhance its internal job posting system and further expand opportunities for employee growth. Through these efforts, INNOCEAN aims to establish a virtuous cycle in which both employees and the organization grow together, while further strengthening the foundation of its sustainable human resources management.

Internal Job Posting



Human Resources Management

Talent Development

Performance Evaluation Process

INNOCEAN operates a multi-layered performance evaluation system to objectively assess employees' job competencies and ensure fair performance evaluations. Individual performance is comprehensively assessed based on evaluations of both performance and competency, and promotion reviews are conducted according to fair and transparent criteria to systematically support employee growth. In addition to individual evaluations, INNOCEAN conducts 360-degree leadership evaluations for managerial employees to assess leadership capabilities from multiple perspectives and identify areas requiring improvement. This evaluation approach strengthens leadership accountability and capabilities while fostering healthy communication and an inclusive organizational culture. INNOCEAN will continue to enhance its performance evaluation system based on the principles of fairness and objectivity, supporting both employee growth and the creation of sustainable organizational performance.

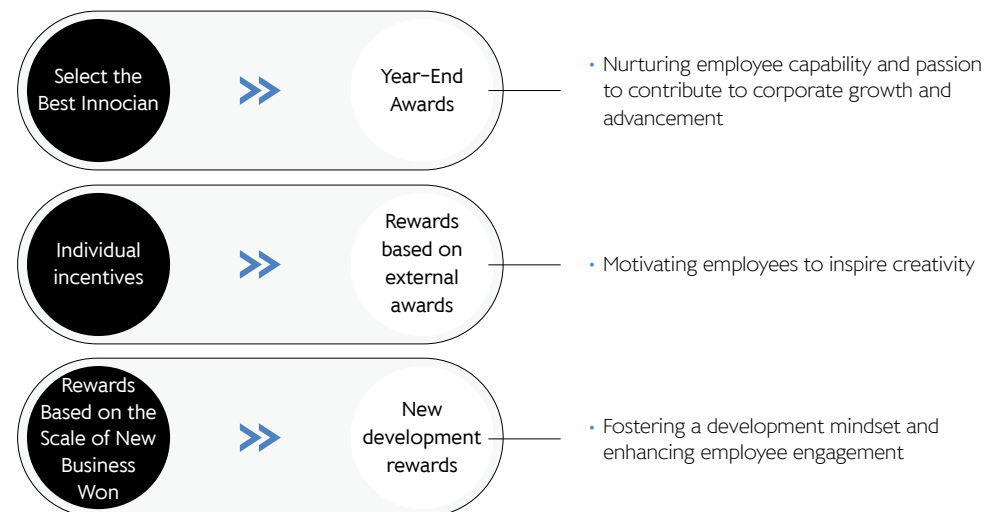
Performance Evaluation System

Performance and competency evaluation	Fair promotion review	360-degree leadership assessment
- Annual performance evaluations using "MBO (Management By Objective)" and competency assessments based on position and job role - Continuously updating the status of goal achievement through the year-round performance management system and conducting one-on-one meetings - Continuous performance management training for evaluators	- Performing fair promotion reviews of employees reaching the required tenure for their level based on individual evaluations - Granting special promotion reviews and opportunities for accelerated promotion for high-performing employees	- Conducting 360-degree leadership assessment once a year 360-degree leadership assessment involving the leader, their supervisor, and team members - Assessment results linked to leadership training and coaching programs

Fair Compensation and Award System

INNOCEAN operates a performance-linked compensation system based on a personal annual salary system to establish a fair and reasonable compensation structure. Compensation consists of fixed and variable pay. The fixed salary component is determined within a budget established by taking into account management performance, market conditions, and macroeconomic factors, and is differentiated according to individual performance evaluation results. Through this approach, INNOCEAN strengthens the link between individual contributions and organizational performance. Variable pay is designed to share a portion of the company's operating profit with employees, allowing corporate performance to be reflected in individual compensation. This structure enhances employee motivation and serves as a key driver of the company's sustainable growth and business performance. In addition, INNOCEAN operates various reward programs to ensure timely recognition and compensation for outstanding performance, thereby boosting employee morale and reinforcing motivation. INNOCEAN will continue to enhance its compensation system based on the principles of fairness and transparency, while strengthening both employee satisfaction and organizational competitiveness.

Award System



Material Issues

Human Resources Management

Employee Capacity Building Training

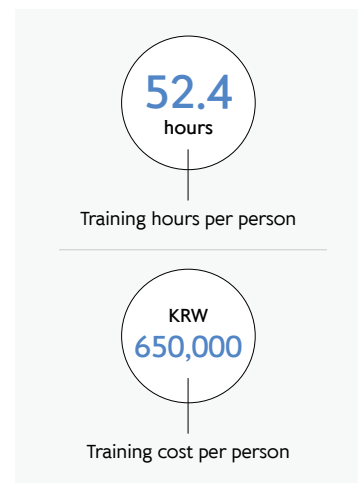
Employee Training Program

INNOCEAN operates a 4-Track Training System to enable both employees and the organization to pursue growth, providing a structured framework for the balanced development of job expertise, leadership, and digital capabilities. Each track is designed in alignment with employees' career stages and roles, with a focus on supporting the development of practical competencies. The Competency Track focuses on strengthening job-specific expertise through tailored training based on the competencies required for each role. The Leadership Track provides a structured curriculum that develops leadership capabilities according to employees' positions and career stages, while also supporting the successful onboarding of new employees through dedicated orientation programs. The Digital Track enhances employees' understanding of emerging technologies and capacity for data-driven thinking required in the era of digital transformation. The Skill Track offers practical learning opportunities—including compliance training and participation in advertising festivals—to strengthen job performance. In addition, INNOCEAN provides a variety of supplementary learning programs, including job-specific and language training for employees on overseas assignments, online job training content, and telephone-based foreign language programs. Through these initiatives, INNOCEAN actively supports employees' self-development while strengthening their global capabilities.

INNOCEAN 4-Track Training

Competency Track	Digital Track
- In-house job training program - Job special lectures	- In-house digital education program - AI DAY special lecture
Skill Track	Leadership Track
- Advertising festival attendance program - Online job training - Training in global capacity building - Ethics management training	- Orientation training for new employees - Introduction training for experienced employees - Junior level-up - Senior level-up - Basic/Advanced coaching program - Performance management training - Leadership special lecture

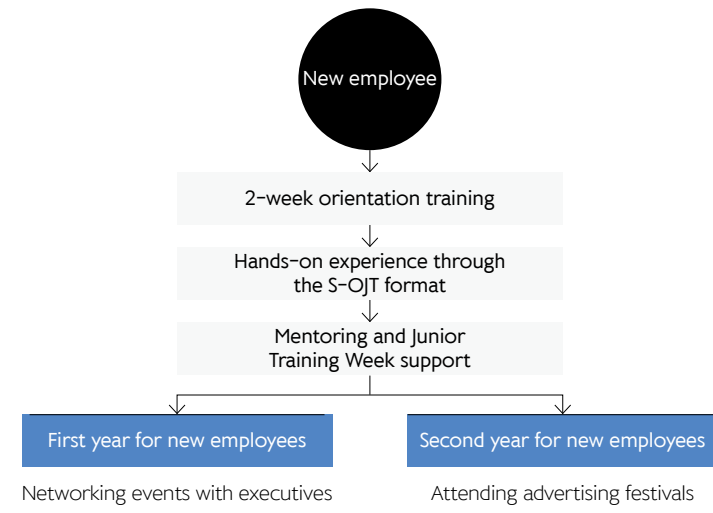
Training Hours and Investment



Soft-landing for New Employees

INNOCEAN operates a structured “Soft-landing Program” to help new and experienced employees adapt smoothly to the organization and quickly demonstrate their capabilities. Through a phased support system from the beginning of employment, INNOCEAN helps employees settle into the organization in a stable and effective manner. New employees participate in an approximately two-week onboarding program to acquire a fundamental understanding of the company and build essential competencies. They then gain practical experience through S-OJT (Structured On-the-Job Training) in their assigned departments and collaborating departments, enhancing their understanding of day-to-day operations. In addition, mentoring programs and “Junior Training Week” support practical job adaptation and professional growth. At the end of their first year, employees participate in networking programs with executives, while in their second year they are offered opportunities to attend advertising festivals as a group, further strengthening their understanding of the organization and sense of belonging. For experienced employees, INNOCEAN supports early adaptation through the HiNNOcean orientation program, the dedicated onboarding course INNOschool, and mentoring programs, helping them adapt quickly to both the organizational culture and their roles.

Soft-landing for New Employees



Material Issues

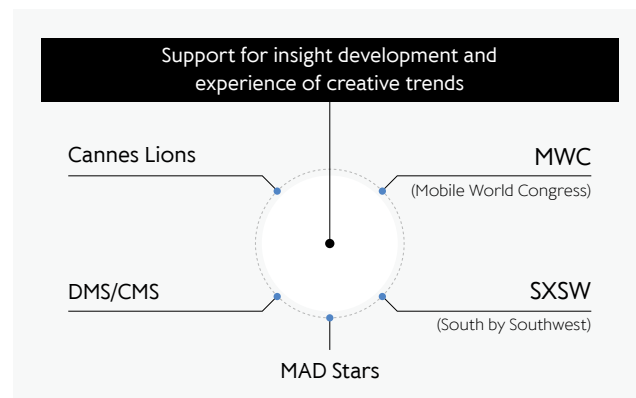
Human Resources Management

Employee Capacity Building Training

Domestic and Overseas Educational Programs

INNOCEAN actively supports employee participation in major domestic and international events and educational programs to broaden employee insight and enhance understanding of creative trends. Through these opportunities, employees gain first-hand experience of the latest global trends and innovative practices. In 2025, employees participated in major global events including Cannes Lions, MWC (Mobile World Congress), SXSW (South by Southwest), MAD Stars (Busan International Marketing Advertising Festival), and DMS (Digital Marketing Summit), which provided them with opportunities to experience the latest trends in the marketing and advertising industry firsthand. Following these events, participation reports are shared across the company, and online sessions are held to disseminate key insights, enhancing learning across the organization. Through this process, INNOCEAN creates a virtuous cycle in which individual experiences are accumulated as a repository of organizational knowledge, contributing to company-wide capability development.

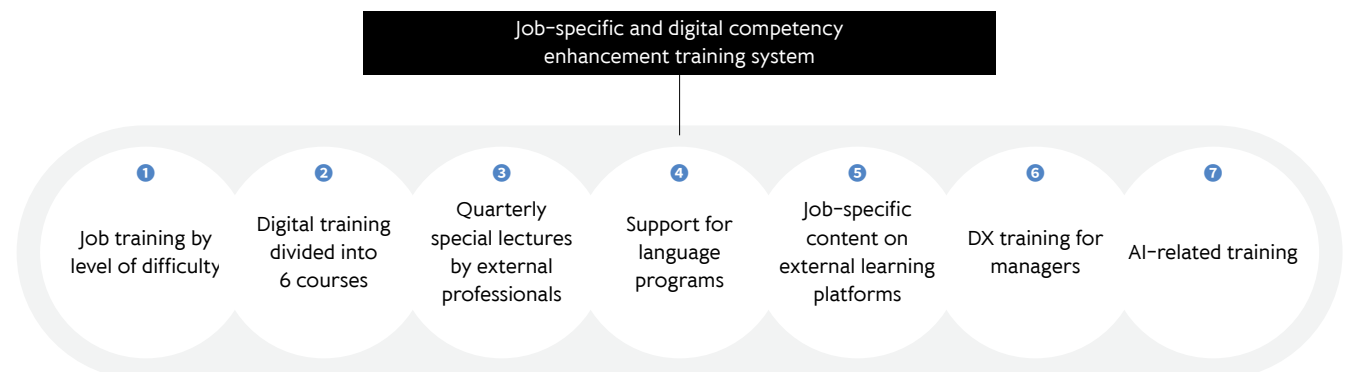
2025 Domestic and Overseas Educational Program Participation



Digital Competency Enhancement Training

INNOCEAN continuously enhances its job-specific training programs to strengthen employees' professional capabilities and secure future competitiveness. In particular, responding to the accelerating pace of digital transformation, INNOCEAN has established digital competency enhancement as a key priority and developed a training system focused on practical workplace application. Job-specific training is provided across Planning, Production, and Media, structured by level of difficulty to systematically strengthen employees' professional expertise. In addition, specialized digital training programs are conducted to enhance data-driven thinking and digital execution capabilities. While digital training is primarily conducted offline, it is also available through online content, providing employees with flexible learning opportunities regardless of time or location. In line with its business strategy, INNOCEAN also designs and operates generative AI training programs to enhance employees' understanding of emerging technologies. Practical capabilities are further strengthened through job-specific AI bootcamps and AI DAY sessions. Beginning in 2025, INNOCEAN has expanded DX training for managers and AI training for all employees to reinforce digital capabilities across the organization. In addition, external experts are invited each quarter to share the latest industry trends and practical insights, while job-related content and language programs are provided through various external learning platforms to strengthen global competitiveness. INNOCEAN also provides financial support for education expenses to foster a self-directed learning environment tailored to employees' individual development goals. INNOCEAN will continue to advance its training system to proactively respond to evolving technologies and industry trends, while further strengthening organizational capabilities to enable sustainable growth.

Operation of Job-centered Training



Material Issues

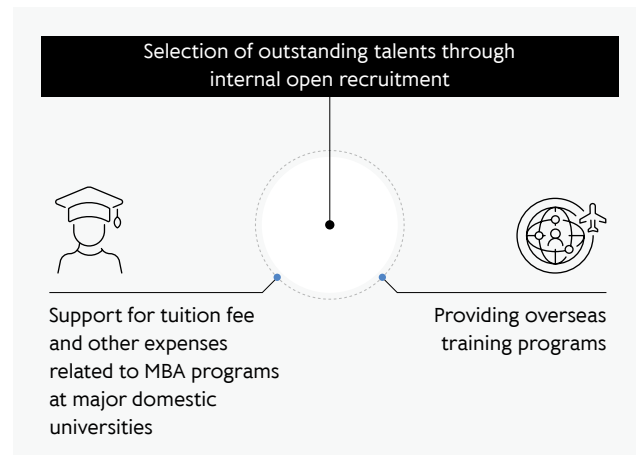
Human Resources Management

Employee Capacity Building Training

Degree Support Program

INNOCEAN operates a degree support program to enhance employee motivation and cultivate globally competitive talent. Outstanding employees with strong growth potential and professional expertise are selected through an internal open recruitment process and provided with support for tuition and other related expenses for MBA programs at leading domestic universities, offering them systematic learning opportunities. Through this program, employees deepen their understanding of advanced industry trends and new management strategies, thereby enhancing their individual expertise and contributing to greater organizational competitiveness. In addition, overseas training at distinguished educational institutions provides employees with opportunities to broaden their understanding of the global business environment and gain first-hand experience of advanced practices, further strengthening their global capabilities.

MBA Degree Program



Leadership Program

Recognizing leadership development as a core element of sustainable organizational growth, INNOCEAN operates a structured leadership development program. To strengthen managers' leadership capabilities, INNOCEAN provides a variety of programs, such as training for newly appointed team leaders, training for promoted employees, basic and advanced coaching courses, one-on-one intensive coaching, and group coaching for team leaders. These programs are designed to enhance decision-making and organizational management capabilities while improving practical execution in the workplace. In addition, INNOCEAN operates leadership development programs for next-generation leaders to strengthen its long-term leadership pipeline. Through programs that promote intergenerational understanding and communication, INNOCEAN also continues to foster a healthy organizational culture.

Various Leadership Programs



Program Effectiveness Evaluation

To continuously enhance the effectiveness and quality of its training programs, INNOCEAN systematically collects and manages training satisfaction data. Upon completion of each program, participants are surveyed to assess satisfaction across various aspects, including relevance of content, instructors' expertise, training delivery, and the learning environment. The collected data serves not only as an evaluation tool but also as a key indicator for the continuous improvement and advancement of training programs. Based on the results, INNOCEAN identifies strengths and areas for improvement and reflects these findings in the planning and operation of future programs to continuously enhance learning effectiveness. Through this feedback-driven management system, INNOCEAN provides employees with more practical and satisfying learning experiences while building a flexible training framework that responds to evolving learning needs.

Training Program Satisfaction Level

(Unit: Points/Out of 5)

Category	2023	2024	2025
Satisfaction level	4.63	4.51	4.62

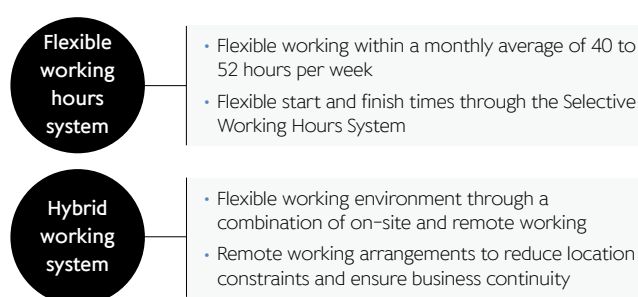
Human Resources Management

Employee Welfare Programs

Flexible Working

INNOCEAN operates flexible work arrangements designed to maximize autonomy and work efficiency by providing working environments optimized for different job functions. Reflecting the nature of the creative industry, where innovation and deep concentration are essential, INNOCEAN has established a framework that enables employees to determine their own working arrangements. By reducing constraints related to time and location, these work arrangements not only enhance flexibility in the way employees work but also serve as a key driver for improving productivity and retaining top talent. To induce employee engagement and create an efficient working environment, INNOCEAN operates both a Flexible Working System and a Hybrid Working System. The Flexible Working System is based on a selective working hours scheme, allowing employees to adjust their working hours according to business needs while strengthening autonomy in managing their work schedules. In addition, the Hybrid Working System, including remote work arrangements, enables employees to flexibly combine on-site and remote work, minimizing location constraints while supporting stable and efficient business operations. INNOCEAN will continue to regularly review and enhance the effectiveness of its working arrangements to foster a workplace culture that supports work-life balance.

Working System



INNOCEAN Rest & Recharge

Since 2015, INNOCEAN has been operating the "INNOCEAN Rest & Recharge" program to foster a healthy and happy work culture, creating a virtuous cycle between employee well-being and work engagement. Through initiatives such as "Happy INNO Day" and "Happy INNO Week," INNOCEAN encourages company-wide and recommended leave before and after public holidays and long weekends, helping employees enjoy meaningful periods of rest. In addition, "Cultural Afternoon" encourages employees to participate in cultural activities and outdoor events with colleagues, strengthening teamwork and bonding while fostering a flexible organizational culture that inspires creativity. Through the "Leader's Holiday" program, managers are encouraged to take two or more consecutive days of leave, providing opportunities for both personal rejuvenation and new cultural experiences that can generate business insights. INNOCEAN also operates the "Culture Experience" program, which allows employees to combine personal leave with overseas business trips, expanding opportunities to experience local cultures. Through these diverse initiatives, INNOCEAN continues to enhance work efficiency while creating an optimal working environment that improves employee satisfaction.

INNOCEAN Rest & Recharge

Happy INNO Day & Week	Cultural Afternoon
Company-wide and recommended leave before and after public holidays and long weekends to provide meaningful opportunities for rest	Cultural events and outdoor activities with colleagues to strengthen team relationships
Leader's Holiday	Culture Experience
Encouraging managers to avail two or more consecutive days of leave, supporting new cultural experiences	Support for combining personal leave with overseas business trips to broaden cultural experiences

Employee Wellness

INNOCEAN is prioritizing the enhancement of "wellness"—the harmonious balance of employees' physical, mental, and social health—as a core objective of its human capital management. Building on a significantly strengthened benefits system introduced in 2024, the company is steadily operating a variety of programs in 2025 designed to tangibly improve the quality of life for each employee. The company has renovated its on-site café and library using a biophilic design concept to provide employees with a sense of emotional stability and an environment that fosters creative renewal. In particular, by allocating a portion of the café's profits to a social contribution fund, INNOCEAN has established a virtuous cycle in which employee welfare leads to the creation of social value. Through a multi-layered welfare infrastructure that encompasses the quality of life for employees and their families, INNOCEAN is enhancing the organization's qualitative performance. We systematically manage employees' mental health and strengthen organizational bonds by expanding the scope of "Happy Counseling" and supporting healing camps and employee clubs. Additionally, we are creating a sustainable work environment where employees can fully focus on their duties by implementing effective programs such as on-site daycare centers and medical expense assistance.



In-house Café (Inno Café)



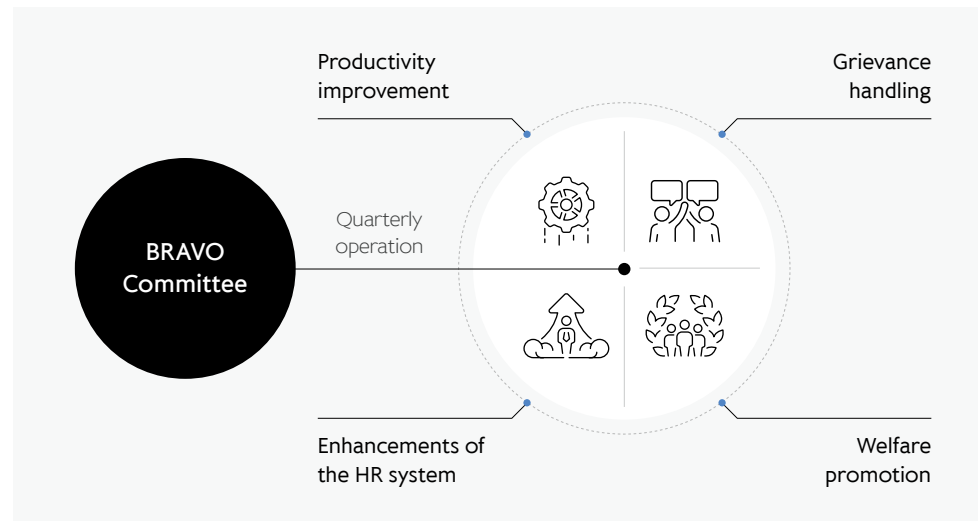
Human Resources Management

Organization Culture

Labor-Management Council

INNOCEAN recognizes the importance of maintaining a healthy and stable labor-management relationship as the foundation for sustainable growth and operates the “BRAVO Committee,” a labor-management council, to promote communication and cooperation between labor and management. The Committee convenes on a quarterly basis, bringing together executives and employee representatives to engage in broad discussions on key management issues. Topics discussed include productivity improvement, enhancements of the HR system, employee grievance handling, and welfare promotion. By reflecting the perspectives of both labor and management in a balanced manner, the Committee facilitates reasonable decision-making based on mutual understanding. Major agenda items discussed through the Committee are reviewed and implemented company-wide in a systematic manner, leading to meaningful institutional improvements and greater transparency in organizational operations. Moving forward, INNOCEAN will continue to strengthen a culture of open communication based on mutual trust and cooperation between labor and management, while fostering a workplace where employees can work with satisfaction.

Functions of the BRAVO Committee



Employee Communication Programs

INNOCEAN operates customized employee communication programs at the company-wide, division, and team levels to strengthen communication and encourage exchanges throughout the organization. At the company-wide level, INNOCEAN has established a hybrid communication platform that enables employees around the world to participate regardless of time or location, while regularly hosting year-end celebrations and company anniversary events. In particular, during the 20th Anniversary Celebration in 2025, INNOCEAN introduced the slogan “Surf, Now!”, symbolizing a new wave of growth toward 2030, and shared the company's future vision and guiding principles. Town Hall Meetings are held across domestic and overseas headquarters and international subsidiaries, to enable leaders and employees to openly share key achievements and future directions, fostering mutual trust throughout the organization. In addition, “Culture Afternoon” allows each team to plan and enjoy cultural activities together, strengthening teamwork and enhancing organizational engagement.

2025 Employee Communication Programs

Company	HQ/Subsidiaries	Team
• 20th Anniversary Celebration  • Global hybrid company anniversary event held across online and offline platforms • Shared the company's future vision and introduced the "Surf, Now!" slogan	• Domestic Town Hall Meeting  • Opportunities for communication between division leaders and members • Sharing key issues and achievements, discussing future direction	• Cultural Afternoon  • Cultural activities held once each in the first and second half of the year during afternoon working hours • Activities including one-day classes and company sports events
• 2025 Year-end Celebration  • Wish Tree decorating event organized and participated in by employees • Christmas Special Meal provided	• Overseas Town Hall Meeting  • Opportunities for communication between leaders and members by subsidiaries • Sharing key achievements and strengthening team spirit through networking	



Human Resources Management

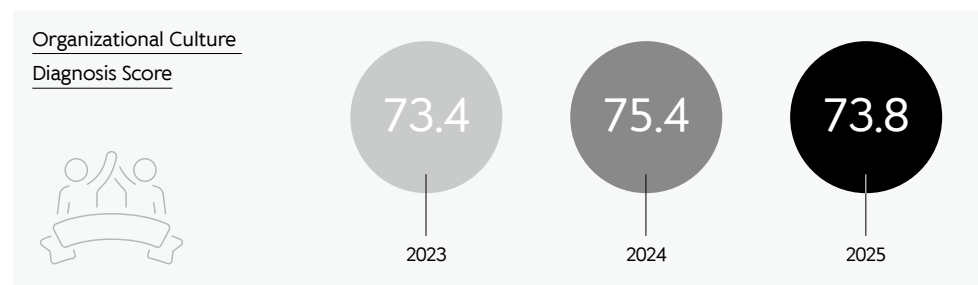
Organizational Culture

Horizontal Culture

INNOCEAN is committed to building a "Great Place to Work" by fostering an organizational culture where creativity and autonomy can thrive. Moving away from a rigid hierarchical job grade structure, INNOCEAN operates a three-level job grade system (L1, L2, and L3) based on roles and competencies. Job titles have also been simplified to Manager (L1, L2) and Senior Manager (L3). These changes have helped lower psychological barriers among employees and established a value-driven communication culture where ideas are evaluated based on merit rather than seniority. Beyond institutional changes, this approach has encouraged the development of a truly horizontal organizational culture in which employees actively contribute their expertise and perspectives. Reflecting the collaborative nature of project-based work, INNOCEAN also cultivates an environment where employees can maximize their individual strengths and expertise. This enables junior employees to demonstrate their capabilities while allowing diverse perspectives to be naturally incorporated into campaigns and business solutions. Through this horizontal culture, INNOCEAN continues to strengthen mutual trust and cooperation among employees and create an environment where creativity and autonomy contribute directly to organizational performance.

Culture Index (Culture Survey Overall Score)

(Unit: Score)



Organizational Culture Diagnosis

Since 2017, INNOCEAN has conducted the group-led Culture Survey on a regular basis to systematically assess its organizational culture and identify opportunities for continuous improvement. At each organizational unit, team leaders and Change Agents (CAs) conduct in-depth interviews to gain a comprehensive understanding of employees' needs and organizational issues. Based on these findings, key issues related to organizational culture and their root causes are systematically analyzed. The results of the survey and analysis are reflected in the development of practical improvement initiatives and action plans, contributing to the continuous advancement of the organizational culture and strengthening execution capabilities. INNOCEAN will continue to build a healthy working environment where employees can grow and remain fully engaged by conducting regular organizational culture assessments and implementing continuous improvements based on employee feedback, while fostering a sustainable organizational culture.

Organizational Diagnosis Utilization Process

Step 1

Analysis of organizational culture diagnosis results



- Analyze current status and root causes
- Year-over-year comparative analysis
- Identify areas requiring improvement

Step 2

Establishing improvement directions



- Report findings to the top management
- Gather feedback
- Find key directions for improvement

Step 3

Conducting change management



- Developing and implementing companywide and organizational action plans

Safety and Health Management

Safety and Health Management System

[Safety and Health Management Website](#)

INNOCEAN places the highest priority on employee safety and continues to strengthen company-wide safety management activities through a systematic approach. In 2024, INNOCEAN obtained the ISO 45001 certification for its occupational health and safety management system, demonstrating its safety and health management capabilities through the acquisition of internationally recognized standards. Building on this achievement, INNOCEAN is further advancing its safety and health management activities in 2026, with a focus on enhancing its management system, fostering a strong safety culture, and standardizing on-site safety management. In particular, INNOCEAN is strengthening its safety risk management framework across all business operations while elevating its integrated safety management system to encompass both employees and employees of partner companies. Moving forward, INNOCEAN will continue to promote systematic safety and health management practices, creating a safer working environment and reinforcing the foundations for sustainable business operations.

Safety and Health Management Performance



Safety and Health Management Initiatives

Guided by the objective of "continuously advancing safety and health activities to support creative excellence and sustainable growth," INNOCEAN pursues safety and health management through three strategic initiatives. First, to enhance its Safety and Health Management System, INNOCEAN conducts systematic assessments and improvements through surveillance audits and mock labor inspections; provides safety and health system consulting for registered production companies; and continuously enhances on-site safety management practices. Second, to foster a strong safety culture among employees, INNOCEAN provides division-specific safety support through customized training programs and enhanced practical exercises; promotes a participatory safety culture through channels for two-way communication; and continuously raises safety awareness by providing timely safety information through multiple communication channels. Third, to standardize safety management in project sites, INNOCEAN strengthens real-time safety management through dedicated on-site group communication channels and enhances on-site monitoring by introducing digital safety technologies.

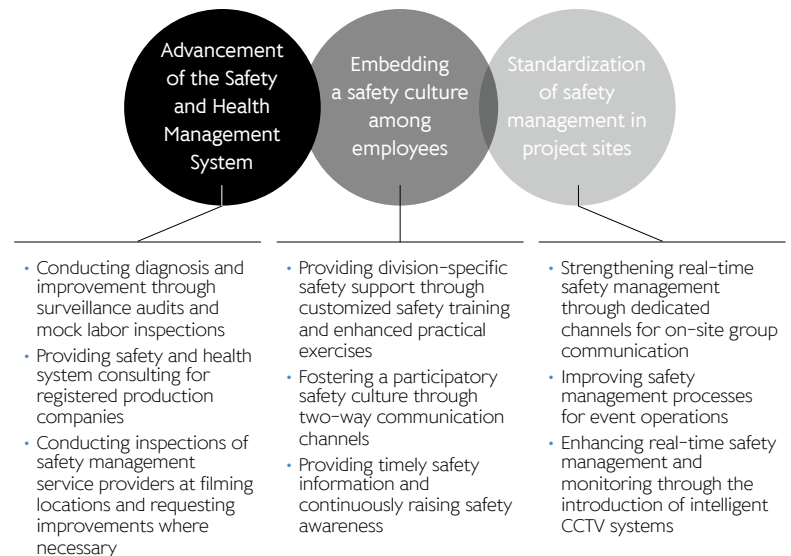
Key Directions and Plans for Safety and Health

Goal

Initiative

Detailed Tasks

Continuously advance safety and health activities for creative results and sustainable growth

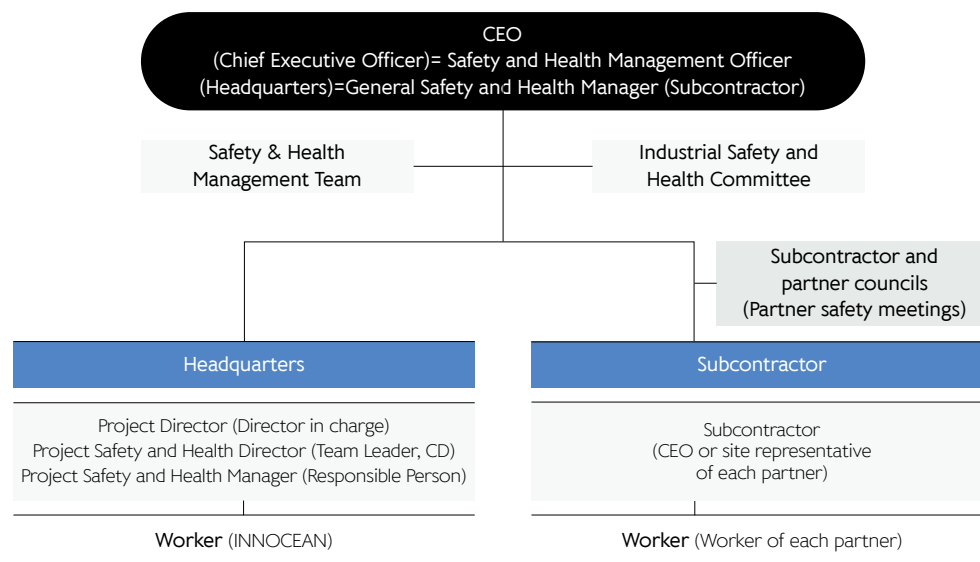


Safety and Health Management

Safety and Health Management Organization

The Chief Executive Officer (CEO) serves as INNOCEAN's Safety and Health Management Officer and General Safety and Health Manager, assuming overall responsibility for decision-making and oversight of key matters related to safety and health management. Based on this governance structure, INNOCEAN maintains a consistent and company-wide safety and health management system across all business operations. The Safety & Health Management Team, reporting directly to the CEO, oversees safety management not only at headquarters but also across external business sites, including advertising shoot locations, exhibitions, and events. Through this integrated approach, INNOCEAN maintains a systematic safety management framework throughout its operations. When carrying out production projects, INNOCEAN establishes subcontractor and partner councils with its partner companies and forms joint safety and health inspection teams comprising both contractors and subcontractors to strengthen site-oriented safety management. Through these collaborative efforts, INNOCEAN continues to enhance safety awareness among stakeholders and reinforce joint capabilities for accident prevention.

INNOCEAN Safety and Health Governance



Industrial Safety and Health Committee

INNOCEAN operates the Industrial Safety and Health Committee to ensure the safety and well-being of its employees and provide a safe and pleasant working environment. The Committee consists of five representatives from management and five representatives from employees and serves as a consultative body for discussing and making decisions on key safety and health matters. The Committee convenes on a quarterly basis to review and approve key agenda items, including industrial accident prevention plans and the establishment and revision of safety and health management regulations. Through these activities, INNOCEAN continues to strengthen its prevention-oriented safety management system and translate discussions into meaningful institutional improvements. Furthermore, through a decision-making structure based on cooperation between the management and employees, INNOCEAN enhances the effectiveness of its safety and health management practices and maintains a stable safety management framework across the organization.

Key Agendas for the 2025 Industrial Safety and Health Committee

1Q	2Q	3Q	4Q
Key Agenda Revision of the Safety and Health Management System Manual	Key Agenda - Revision of the Safety and Health Management System Manual and Safety and Health Management Regulations - Risk assessment results for 2024 and implementation plan for 2025 - Emergency response drill plan for external business sites	Key Agenda Review of the 2025 second-half headquarters fire evacuation drill (November)	Key Agenda Safety and health plan for 2026

Safety and Health Management

Safety and Health Management Guideline

[Safety and Health Management Guideline](#)

INNOCEAN places the protection of the lives and safety of its employees, partner companies, clients, and the general public at the highest level of its management priorities and has established and continuously updated its Safety and Health Management Policy to apply consistent safety management standards across the organization. Based on this policy, INNOCEAN has established a systematic framework to proactively identify and manage various industrial accident risks that may arise throughout its business operations. INNOCEAN strictly complies with applicable laws and regulations while establishing safety and health objectives and continuously enhancing its management system through regular inspections and improvement activities. This systematic approach focuses on strengthening a prevention-oriented safety management framework. In addition, INNOCEAN promotes active employee participation by reinforcing safety and health education and communication and by fostering an environment where safety-related reports, suggestions, and improvement activities can be freely and effectively undertaken. Through these efforts, INNOCEAN continues to strengthen organizational safety capabilities beyond individual awareness and responsibility. Building on these efforts, INNOCEAN is committed to embedding a company-wide safety culture and continuously expanding a safer and more reliable working environment.

Safety and Health Management Guideline



We place the safety and health of our employees, partner companies, clients, and the general public as our highest priority, recognizing that safety and health are the essential foundation for creative excellence and sustainable growth. Accordingly, we pursue safety and health principles as the highest priority in all business activities.

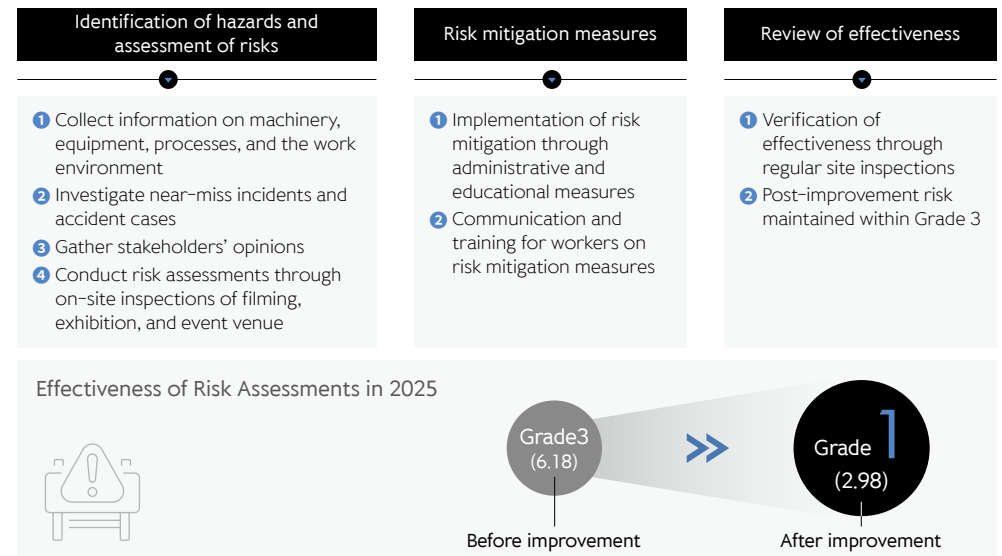


- 1 We proactively identify and prevent potential physical, environmental, and psychological hazards that may arise throughout work processes.
- 2 We implement proactive, site-oriented safety management that exceeds legal and social requirements and strive to prevent workplace accidents through the active participation of both INNOCEAN employees and employees of our partner companies.
- 3 We ensure that all employees have both the right and the responsibility to freely report safety and health concerns, make suggestions, and request improvements. Through continuous education and knowledge sharing, we strengthen organizational safety capabilities beyond individual awareness.
- 4 We establish safety and health objectives and continuously enhance our management systems and practices through regular inspections and ongoing improvement activities.

Safety and Health Risk Assessment

INNOCEAN continues to enhance its risk assessment framework as a key strategy for preventing industrial accidents, with a focus on establishing a prevention-oriented safety management system based on self-regulation. To effectively manage safety and health risks, INNOCEAN conducts risk assessments at its headquarters and permanent business sites, as well as across various operational environments, including filming locations and exhibition and event venues. Partner companies are also required to conduct risk assessments prior to commencing work to identify potential hazards preemptively and implement corrective measures for identified hazards. Through this process, INNOCEAN maintains an integrated safety management system across its entire business operation. In 2025, risk assessments were conducted at a total of 13 business sites, identifying 361 hazardous risk factors, of which corrective actions were completed for 60 issues. As a result of these improvement activities, the effectiveness of the risk assessment process improved significantly, with the overall risk level reduced from Grade 3 (6.18) before corrective action to Grade 1 (2.98) after corrective action, demonstrating the effectiveness of INNOCEAN's systematic risk management and prevention-oriented safety management practices.

Safety and Health Risk Assessment Process



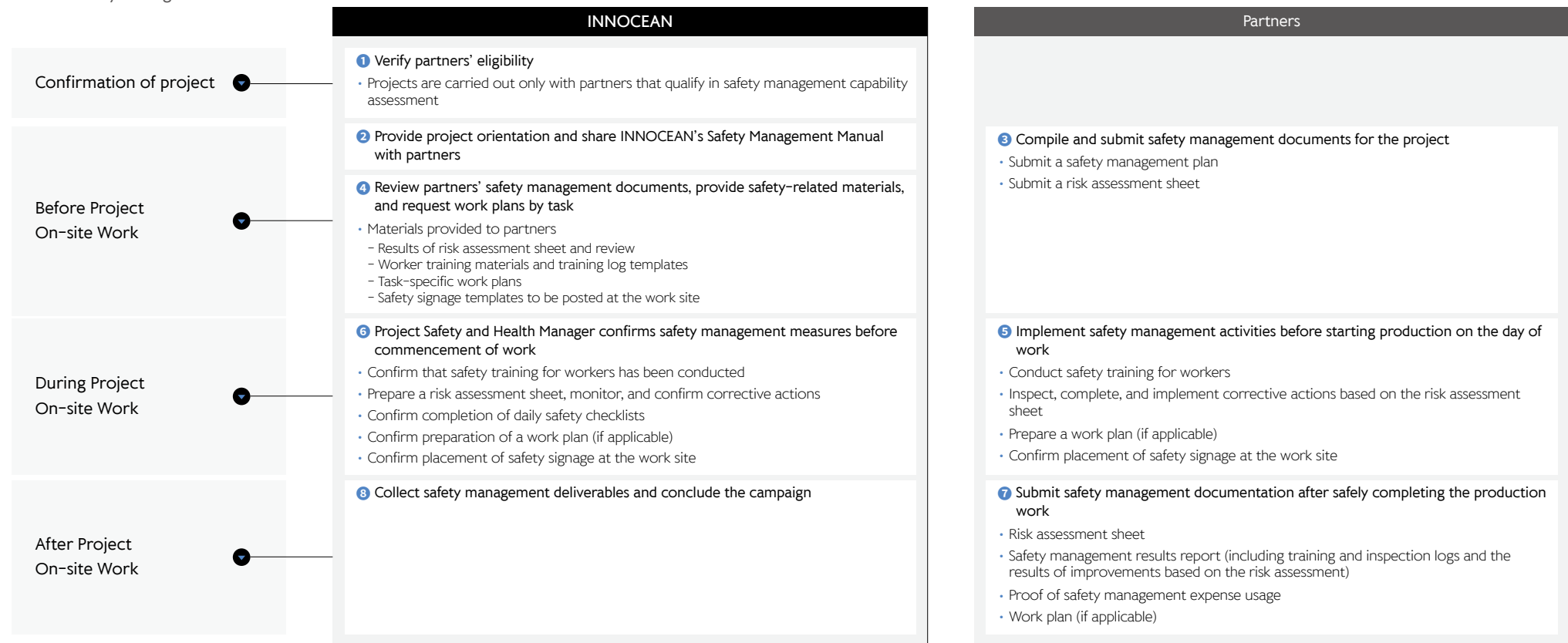


Safety and Health Management

Safety Management Process for Exhibitions and Events

As production work is carried out in collaboration with partner companies under subcontracting arrangements, INNOCEAN has established a systematic safety management process based on its Safety Management Manual and ensures its consistent implementation across all project sites. INNOCEAN operates a structured management and support system to ensure that safety management activities at each stage are executed effectively, thereby securing safety across production sites. In particular, to minimize safety risks from the early stages of collaboration, INNOCEAN operates a pre-assessment system to evaluate the safety management capabilities of its partner companies. This assessment is conducted annually for registered partners, and non-registered partners are also required to meet the same evaluation criteria on a project basis when necessary. The assessment results are directly reflected in partner selection, and only companies that demonstrate a certain level of safety management capability are permitted to participate in projects. Only partners who achieve at least a “Moderate (Level 5)” rating in an evaluation comprising of eight categories are eligible to participate in production activities, thereby ensuring a systematically managed safety standard throughout the entire collaboration process.

Partner Safety Management Process

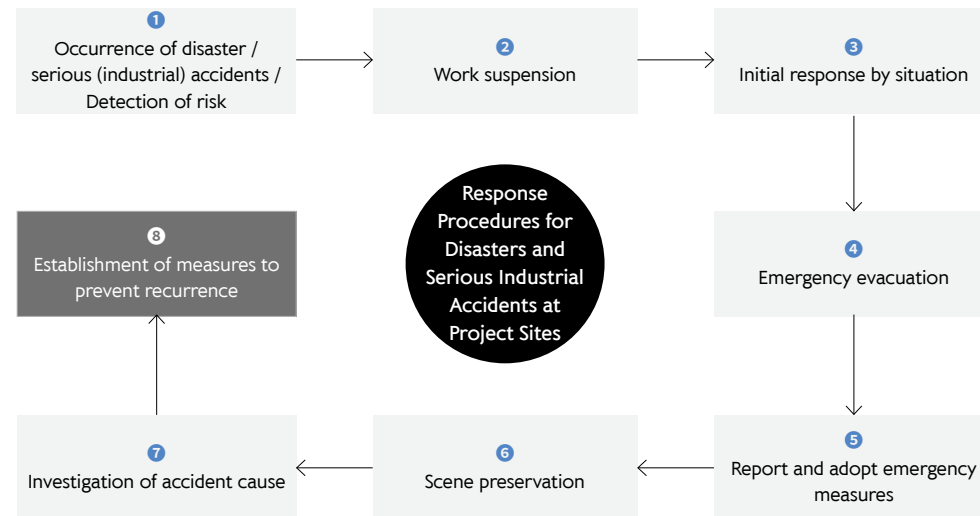


Safety and Health Management

Emergency Response Drills and Procedures

INNOCEAN has established and operates standardized emergency response procedures to ensure a swift and systematic response to various emergency situations that may occur at project sites. In the event of emergencies such as fires or worker injuries, the Project Safety and Health General Manager and the partner company's on-site manager immediately implement response actions in accordance with pre-established procedures, thereby minimizing damage. These response systems are designed in advance considering site-specific characteristics and risk factors, with a focus on enhancing response efficiency in real situations. In addition, INNOCEAN has established a clear reporting structure to enable rapid reporting and decision-making in emergency situations, and strengthens response capabilities through collaboration among relevant departments. Through this, the company operates an integrated safety management system that combines both prevention and response functions. INNOCEAN will continue to review and enhance its emergency response systems in order to further strengthen its operational response capabilities.

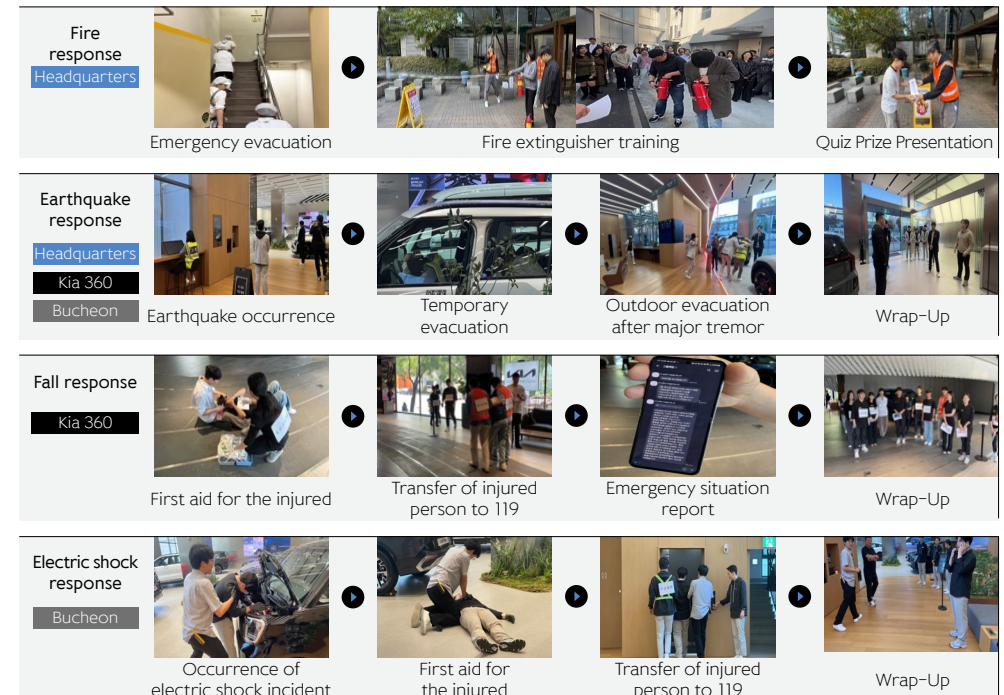
Response Procedures for Disasters and Serious Industrial Accidents at Project Sites

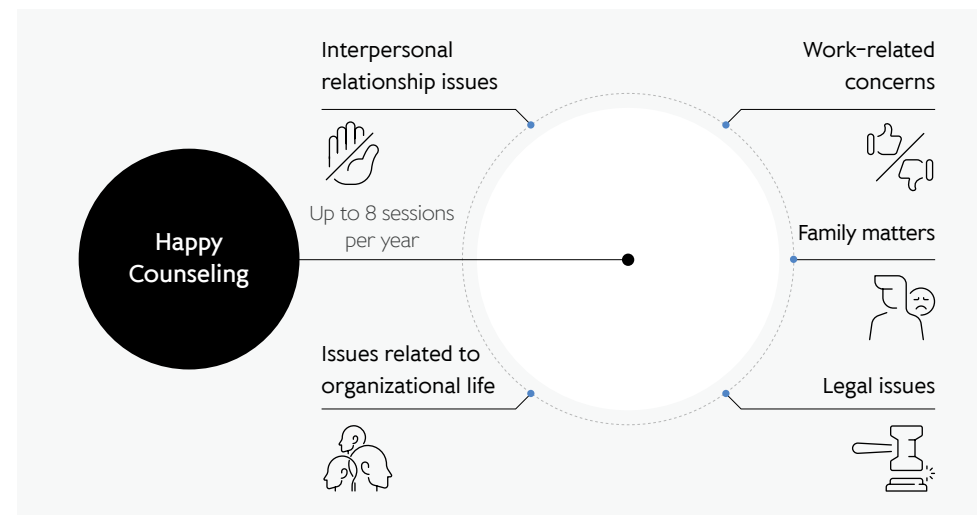


Emergency Response Training for Safety Incidents

INNOCEAN has established and operates standardized safety response procedures and training scenarios to ensure a swift and systematic response to various emergency situations that may occur at project sites. In the event of safety incidents such as fires, collisions, falling objects, or falls at production sites, the emergency response team is immediately deployed to carry out initial fire suppression, rescue operations, and site recovery activities, thereby minimizing human and material damage. These response systems are designed in advance based on site-specific conditions and risk factors, with a focus on improving practical response efficiency. In addition, regular emergency response training is conducted to strengthen the response capabilities of employees and on-site personnel, while fostering safety awareness through continuous training and repetition. Through these ongoing efforts, INNOCEAN enhances its organization-wide emergency response capabilities to ensure swift and accurate action in the event of emergency situations.

Emergency Response Drill Training



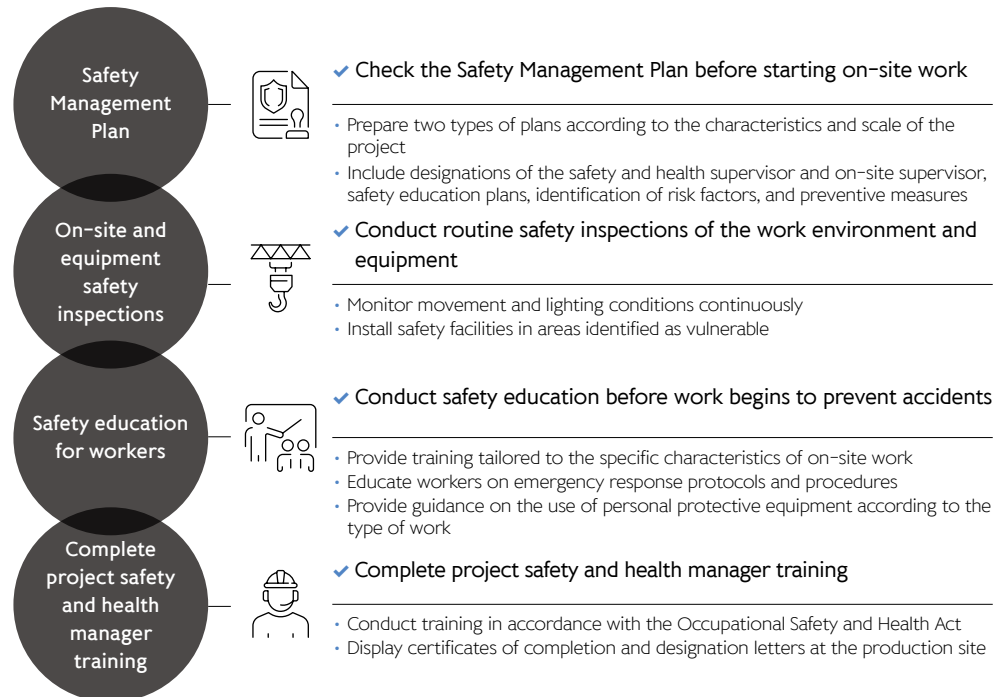


Safety and Health Management

Partner Safety and Health Support

In 2025, INNOCEAN revised its existing Safety Management Manual to reflect changes in external policies and key elements of the Serious Accident Reduction Roadmap, thereby further strengthening safety management standards at project sites. The revised manual incorporates updated legal and regulatory requirements as well as site-oriented management standards, enhancing practical effectiveness and reinforcing the overall safety management framework across business operations. In order to improve on-site applicability and execution of the manual, customized on-site training sessions were conducted for both executives and field personnel of partner companies, strengthening their understanding of safety management standards and encouraging effective implementation. In addition, INNOCEAN continuously monitors compliance with the manual at the project level and reviews implementation status on an ongoing basis, thereby reinforcing a field-oriented safety management system.

Production Site Safety Management Activities



Partner Safety Briefings

INNOCEAN conducts safety briefings to enhance safety management standards jointly with partner companies and to proactively respond to evolving policy environments by sharing key safety management standards and implementation directions. During the briefings in 2025, INNOCEAN introduced the transformation direction of the prevention-oriented safety management system in line with strengthened government safety policies, including expanded worker participation, involvement in risk assessment processes, and the reinforcement of the right to stop work. In response to the policy trend toward stricter safety regulation corporate accountability in the event of serious accidents, detailed explanations were also provided regarding safety management standards and the scope of responsibilities that partner companies are required to comply with. Furthermore, INNOCEAN shared key inspection cases from 2025 field operations, emphasizing the importance of compliance with safety management processes and the practical implementation of on-site safety training. In particular, major recurring risk factors such as non-compliance with ladder safety rules and failure to wear personal protective equipment were highlighted, and the importance of pre-work safety checks and prior coordination was strongly emphasized. At the same time, INNOCEAN shared its efforts to enhance preventive, forward-looking safety measures by advancing on-site inspection systems and expanding field communication activities conducted by the Safety & Health Management Team. Clear standards regarding work suspension and removal in cases of safety training or safety management violations were also communicated to strengthen the effectiveness of on-site safety management. In addition, INNOCEAN is conducting programs to enhance partner companies' safety management capabilities through consulting and field assessments in parallel, and continues to build a sustainable safety management system in collaboration with its partners.

2025 Partner Safety Briefings



Information Security and Privacy Protection

Information Security Policy

INNOCEAN has established and operates security policies and guidelines to strengthen its information security framework, reflecting relevant laws such as the Act on Promotion of Information and Communications Network Utilization and Information Protection, the Personal Information Protection Act, as well as its business environment and ISMS-P (Personal Information & Information Security Management System) standards. These policies define the security-related activities and responsibilities that employees and all stakeholders involved in business operations must comply with in order to systematically protect information assets. Through this, INNOCEAN has established a consistent management system and continues to foster organization-wide security awareness. In particular, INNOCEAN has developed 14 detailed behavioral guidelines covering key areas such as personnel security, risk management, and PC security management, thereby strengthening practical security execution capabilities. These guidelines focus on proactively addressing potential security threats that may arise during business operations and preventing data leakage and security incidents. INNOCEAN will continue to enhance its security policies and guidelines in line with changes in regulatory requirements and technological environments, and maintain a secure and reliable information protection system.

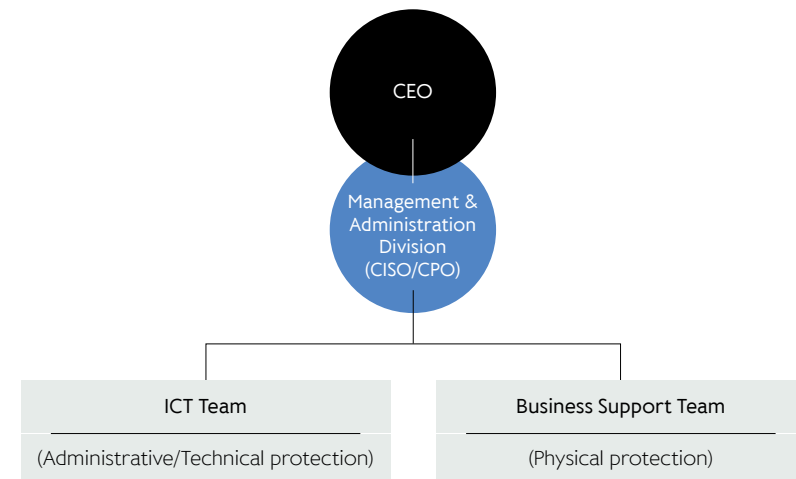
INNOCEAN Information Security Policy

✓ Compliance with laws and international standards	Fully comply with all applicable laws and international standards related to personal data protection. From service planning through termination, INNOCEAN strictly adheres to domestic privacy-related regulations, including the Personal Information Protection Act, the Act on Promotion of Information and Communications Network Utilization and Information Protection, and the Act on the Protection and Use of Location Information. In addition, INNOCEAN provides its services in compliance with international guidelines such as the OECD Privacy Guidelines.
✓ Respect for the "right to informational self-determination"	Respect users' right to informational self-determination. When users exercise their rights guaranteed under the Constitution and the Personal Information Protection Act—such as the right to access, correct, delete, or suspend the processing of their personal data—INNOCEAN responds promptly and accurately at all times.
✓ Minimal collection, responsible management	Collect only the minimum amount of personal data necessary for service provision and manage all collected data responsibly. Recognizing that users provide information based on trust, INNOCEAN acknowledges its responsibility to safeguard that trust. Accordingly, only the minimum required personal data is collected for service delivery, and all collected data is managed stringently with the highest level of care on a 24/7 basis.

Information Security Organization

INNOCEAN has enhanced its information security management framework and established a robust governance structure to proactively respond to the evolving security landscape. To ensure clear accountability at the highest level, INNOCEAN has appointed a Chief Information Security Officer (CISO) who is responsible for overseeing the entire information security lifecycle, including the establishment, implementation, and improvement of security plans, as well as the identification and assessment of security risks. At the operational level, a dedicated information security department is responsible for developing policies and guidelines, managing implementation status, and carrying out comprehensive security management activities. These include conducting security training for employees, responding to security issues arising during service operations, and monitoring compliance with relevant policies and guidelines. In parallel, the Information Security Committee serves as a key decision-making body and reviews internal management plans related to information security and personal data protection on a regular basis. The Committee deliberates on measures for security incident response and recurrence prevention while providing comprehensive review and coordinating improvements to security policies and systems. Through this multi-layered governance structure, INNOCEAN continuously monitors and enhances its organization-wide security posture, and will further strengthen its information security management capabilities and advance its proactive response system going forward.

Information Security Governance





Information Security and Privacy Protection

Operation of Information Security System

To protect organizational information assets from increasingly sophisticated cyber threats, INNOCEAN has established and operates an integrated information security framework based on a multi-layered defense strategy. The scope of security management has been segmented and systematic governance implemented to prevent unauthorized and illegal access that may occur through various channels. In particular, the information security system is structured into six core domains: breach and incident response, human and physical security, network security, system security, endpoint security, and administrative security. These domains are designed to operate in an interrelated and coordinated manner, enabling a multi-dimensional response to security threats. Through this structure, INNOCEAN ensures rapid detection and response in the event of an incident, and strengthens integrated control to prevent the spread of security risks. As a result, the company has strengthened its overall security response capabilities, enhanced the protection level of information assets, and minimized the potential occurrence of security incidents.

INNOCEAN Information Security Incident Response System

Establishment of INNOCEAN Information Security Incident Response System

PC Security

INNOCEAN applies the most current information security systems to the PCs of both internal employees and external personnel. This includes device management, controls for internet and wireless networks, antivirus protection, prevention of unauthorized software use, application of security patches, physical security measures, control of portable storage devices, email security, access control, and a PC maintenance process, all aimed at safeguarding confidentiality of data.



Physical Security

To protect critical information assets in offices and server rooms from damage, theft, and leakage, INNOCEAN strengthens its physical security controls. Designated security officers establish physical security plans, inspect server rooms and report the results, and systematically manage business sites through restricted-area designation, equipment removal controls, and office security measures.



Document and Media Security

Additionally, to prevent data leakage through printed materials and removable media, INNOCEAN designates departmental security managers and document administrators. Department heads are responsible for the storage, alteration, access, and disposal of confidential documents, while document administrators are responsible for classifying documents by importance and assign access rights based on user roles.



Development Security

INNOCEAN is committed to safeguarding information during the development and operation of applications by both internal personnel and external contractors. Relevant personnel, including developers, carry out security measures such as reviews of change requests and vulnerability assessments. Security risks at each stage, from development to operation, are analyzed thoroughly to reinforce the overall security framework.



Human Resources Security

To prevent security incidents involving both internal and external personnel, INNOCEAN implements a personnel security system during the hiring and termination processes, and annually requires employees to sign a pledge, provides security guidelines via the intranet, conducts training on information security and ethical business practices, and manages access permissions.



Cloud Computing Service Security

INNOCEAN also ensures the security of cloud computing services provided to employees and external users by establishing legal-based security requirements, which are stipulated in contracts and other documentation. In addition, INNOCEAN strictly supervises the implementation of security measures such as incident response, confidentiality, secure deletion of information assets, and post-contract protection.



Information Security and Privacy Protection

Response to Information Security Incidents

INNOCEAN has established a security operation system centered on continuous monitoring and structured response processes in order to prevent information security incidents in advance and ensure rapid response in the event of a crisis. Through continuous monitoring of the enterprise security system, potential indicators of intrusion are identified at an early stage, and immediate response measures are activated upon detection of any abnormal activity. In the event of an incident, the company promptly assesses the scope of impact and carries out system recovery to ensure business continuity, while simultaneously implementing containment measures to prevent further spread of damage. In addition, regular security updates are applied across systems to proactively eliminate vulnerabilities and continuously manage potential risk factors. Following an incident, a detailed root cause analysis is conducted, and a formal incident report is prepared and shared with relevant personnel and executive management. Based on these findings, corrective actions and preventive measures are derived to avoid recurrence. This end-to-end process contributes to the continuous improvement of the security management system and the enhancement of overall system stability.

Information Security Incident Response Process

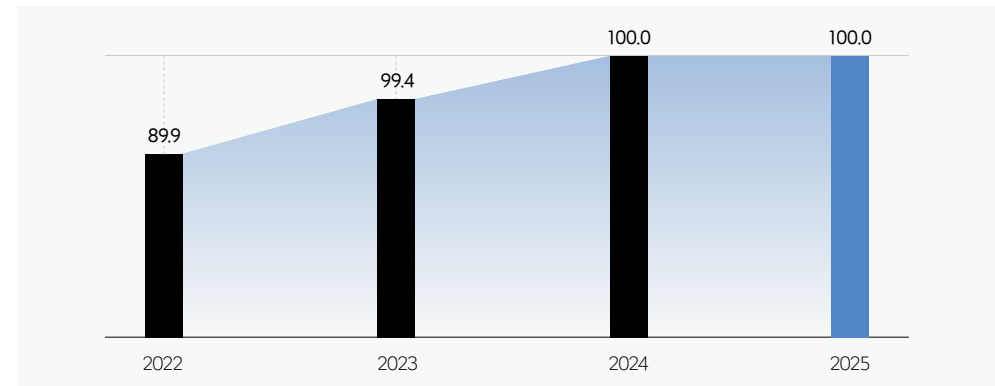
Step 1 Prevention of security incidents	- Conduct vulnerability checks at least once a year - Apply security updates - Establish communication systems and training
Step 2 Detection and reporting of security incidents	- Security monitoring personnel/ system administrators/ information security officer/ other employees detect and report security incidents - Report incidents to the information security manager
Step 3 Response to the security incident	- Take actions upon detection of intrusions - Analyze security incidents - Recover from security incidents
Step 4 Post-incident management	- Prepare incident reports - Implement post-incident measures

Information Security Education

INNOCEAN conducts company-wide annual training programs to enhance employees' awareness of information security. The training covers fundamental security management know-how required for the stable operation of information systems, including information security policies and guidelines, relevant laws and compliance requirements, major security incident case studies, and preventive measures against recurrence. In addition, phishing simulation exercises are conducted to strengthen employees' voluntary security awareness and minimize the risk of incidents caused by negligence or intentional actions. Separate onboarding training on information security and personal data protection is also provided to new employees, ensuring that all members perform their duties under a consistent security standard.

Information Security Training Completion Rate

(Unit: %)

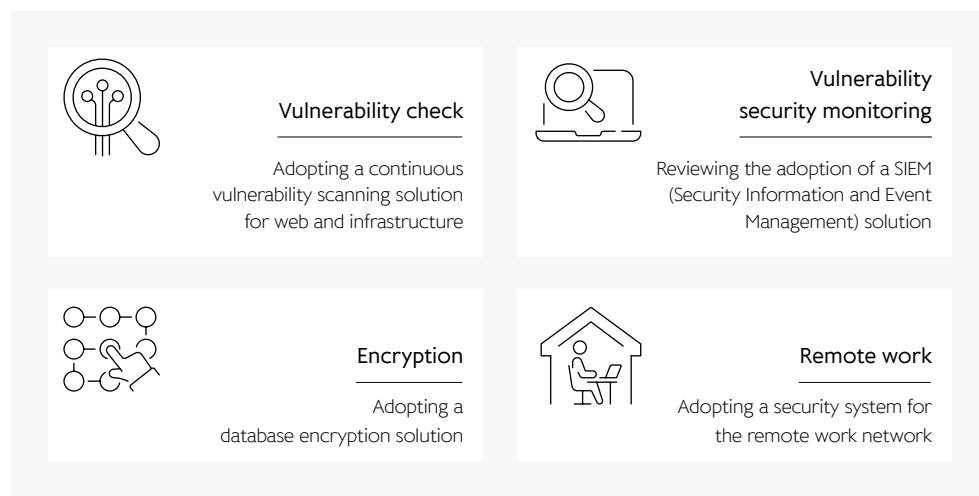


Information Security and Privacy Protection

Information Security Investment

INNOCEAN continues to expand its investment in strengthening security capabilities by reviewing the overall level of security systems across its business sites and enhancing its ability to respond to a wide range of cyber threats, including cyberattacks and data breaches. Through these efforts, the company is advancing its information security management system and maintaining a stable working environment. Currently, INNOCEAN operates a total of 28 security systems covering key areas such as data leakage and intrusion response, personnel and asset security, network security, system security, and endpoint security. These systems are organically integrated to establish a company-wide security response framework. This multi-layered structure enables the preemptive prevention of potential threats and supports rapid response in the event of security incidents. In addition, in 2026, INNOCEAN plans to reinforce vulnerability assessment and real-time monitoring capabilities by introducing an enhanced network security system optimized for remote work environments. Through this initiative, the company aims to improve the precision of risk management and further enhance response speed. INNOCEAN will continue to reinforce its information security foundation through sustained investment and continuous advancement of its management systems, ensuring proactive response to the evolving security landscape.

2026 Information Security Investment Plan



Information Security and Privacy Protection Plan

INNOCEAN has established a mid- to long-term roadmap to strengthen information security and personal data protection in response to increasingly sophisticated cyber threats and a rapidly changing digital environment, and is driving phased implementation initiatives accordingly. This roadmap serves as a strategic framework for the systematic enhancement of the company-wide security level. Each phase of the initiatives is designed around the refinement of information security and personal data protection management systems. Through this, INNOCEAN strengthens its capability to proactively identify and respond to potential security risks in advance. In addition, systematic monitoring and continuous improvement are carried out throughout the execution process to enhance the effectiveness of the management system. Moving forward, INNOCEAN will further advance its information security and personal data protection framework based on company-wide security governance and continuously strengthen its response capabilities against external threats. Through these efforts, the company aims to establish a safe and reliable working environment and build a stable foundation for business operations.

Information Security and Privacy Protection Plan

2024	2025	2026
Establishment of foundational capabilities for information security and privacy protection - Implementing privacy protection consulting - Reorganizing the organizational structure for privacy protection - Revising privacy protection policies and guidelines - Establishing a self-assessment process for privacy protection - Strengthening employee awareness and engagement in privacy protection activities	Restructuring the information security and privacy protection system - Systemization of privacy protection management - Introduction of systems for detection and prevention of personal data leakage	Strengthening organizational capability and operations in information security and privacy protection - Enhancing the expertise of the information security organization (completion of external specialized training) - Providing tailored internal training for employees (including overseas assignees and managers) - Strengthening partner companies' personal data protection management and supervision (conducting compliance inspections) - Establishing a continuous monitoring system for personal data leakage (detection of abnormal behavior and response)

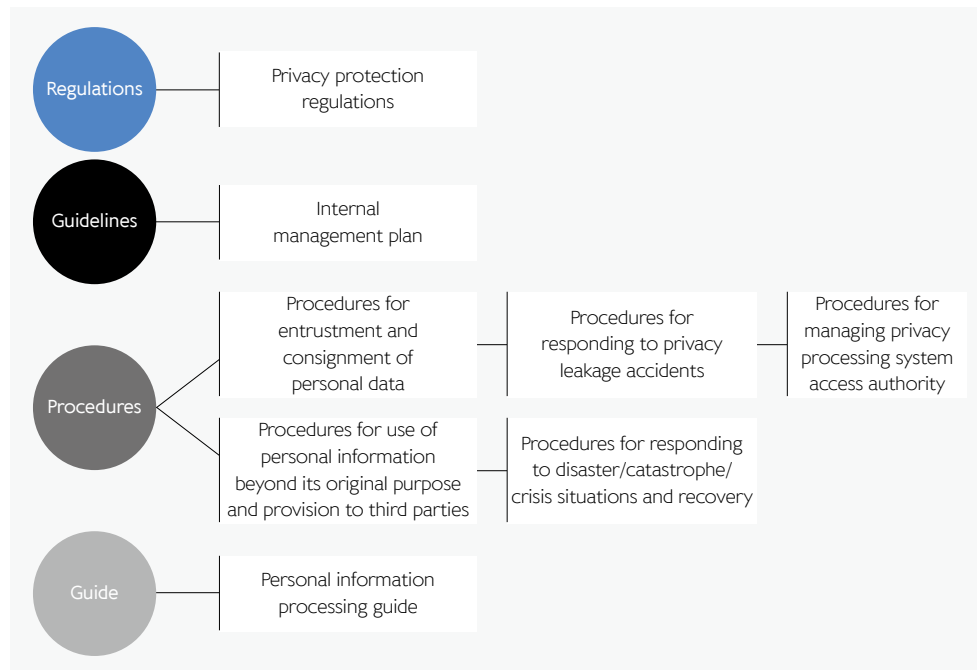
Information Security and Privacy Protection

Privacy Protection Policy

[Privacy Protection Policy](#)

INNOCEAN has established an internal management system in compliance with the Personal Information Protection Act and its enforcement decree, and has systematically developed and implemented regulations, guidelines, procedures, and operational manuals to ensure protection of personal information processed by the company. This framework serves as the foundation for applying consistent privacy protection standards across all personal information handled by the organization. In particular, standardized management principles are applied throughout the entire lifecycle of personal information, including collection, use, storage, and disposal, thereby proactively managing risks that may arise at each processing stage and ensuring full compliance with legal requirements. Through these measures, INNOCEAN maintains a stable and consistent level of privacy protection. In addition, all privacy protection-related policies and standards are shared with employees via the company intranet, enabling easy access and ensuring that they are properly reflected in daily business operations across the organization.

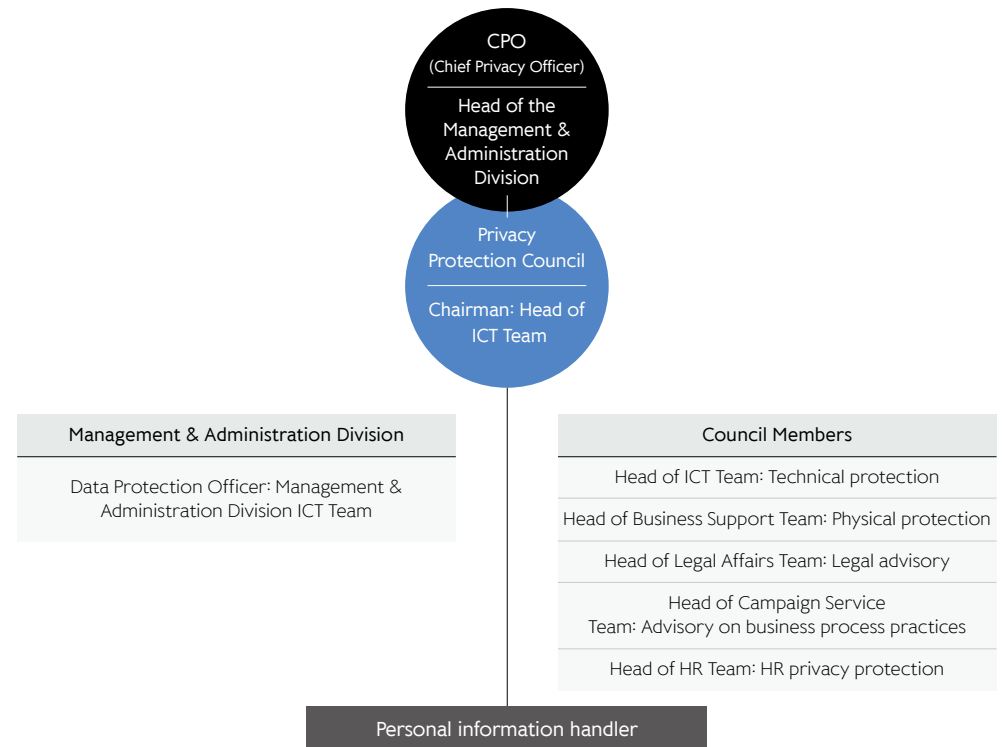
INNOCEAN Privacy Protection Policy



Privacy Protection Organization

INNOCEAN operates a dedicated organization and consultative body centered on the Chief Privacy Officer (CPO) to systematically manage the level of privacy protection across the company, performing oversight and control functions throughout the organization. Through this structure, INNOCEAN clearly defines accountability for privacy management and applies consistent governance standards company-wide. The Privacy Protection department establishes and operates relevant policies and guidelines based on applicable laws and regulations, while also conducting regular training for employees to strengthen awareness regarding secure handling of personal information. In addition, a self-assessment process has been implemented to ensure that employees handling personal data comply with legal requirements across the entire data lifecycle, from collection and use to storage and disposal.

Privacy Protection Governance





Information Security and Privacy Protection

10 Principles of Data Privacy

INNOCEAN has established ten internal principles for privacy protection and actively encourages all employees to apply these principles in their daily work through comprehensive training and ongoing awareness campaigns.

INNOCEAN 10 Principles of Data Privacy

Collection of essential personal data only	• Obtain consent when collecting additional information • Provide notice of the four required items when collecting and using personal data
Acquisition of separate consent or legal basis for sensitive data	• Resident registration numbers must not be processed, even with the data subject's consent
Secure processing through personal data encryption	• Store unique identifiers, passwords, and biometric data in encrypted form • Set passwords for documents and files containing personal data before saving them
Third-party sharing restricted to cases with subject consent or legal grounds	• Notify the five required items when obtaining the information subject's consent for third-party provision • Using personal data beyond the original collection purpose or providing it to third parties without proper justification is prohibited
Strict management of access rights to personal data processing systems	• Assign different levels of access according to responsibilities • Retain records of access permissions for at least three years • Implement password rules and other access controls
Access log retention for at least one year and monthly reviews	• If handling data of more than 50,000 individuals, or processing unique identifiers or sensitive information, retain logs for a minimum of two years
Implementation of safety measures including internal management plans, firewalls, and antivirus software	• Implement protective measures to prevent the leakage of personal information due to hacking or other causes • Keep antivirus software up to date • Do not open emails suspected of being phishing attempts or download their attachments
Thorough management and supervision of trustees upon outsourcing	• Prepare documentation and execute standard data processing contracts and confidentiality agreements • Conduct regular audits and training for subcontractors, and document the results
Prompt destruction of personal data after the purpose of use has been fulfilled	• Immediately dispose of personal data upon fulfillment of its collection purpose • Obtain a non-retention confirmation from (re)entrusted parties
Immediate notification to data subjects in the event of a data breach	• If a personal data breach is identified, notify the data subject within five days via written notice, phone, or email

Self-Check Process for Privacy Protection

INNOCEAN operates a self-check-based management system to ensure that legal requirements for privacy protection are reflected proactively across all stages of personal data processing. The system is designed to be applied at the operational level, enabling privacy protection principles to be embedded from the initial planning stage of each project. In particular, when a campaign is created in the ERP system, the system automatically identifies whether personal data is involved and triggers relevant notification emails accordingly, thereby enabling pre-emptive review and compliance checks at an early stage. This ensures that applicable legal standards are incorporated from the very outset of personal data processing. In addition, the Privacy Protection department provides necessary guidance and advisory support throughout the self-check process, enabling employees to comply with relevant regulations across all stages of personal data handling, including collection, use, storage, and disposal. This support system contributes to safeguarding the rights of data subjects and ensures that appropriate data protection measures are implemented in a structured manner. Furthermore, INNOCEAN operates a dedicated evidence management system to efficiently handle documentation related to privacy protection legal requirements, and manages relevant materials on a project-by-project basis in a systematic manner.

Self-Check Procedure for Privacy Protection

Step 1

When creating a campaign, confirm whether personal information will be handled

- Assist in determining whether the campaign involves the handling of personal information

Step 2

Automated notification by email

- Send procedural guide emails depending on the handling of personal information for the campaign (Y, N, or N/A)

Step 3

Conduct self-check

- Guide and support the execution of the self-check process

Step 4

Review of self-check result and documents

- Establish and operate a document management system for management by project

Information Security and Privacy Protection

Privacy Policy

[Privacy Policy](#)

INNOCEAN has established and operates a Privacy Policy based on the Personal Information Protection Act to ensure the secure handling of users' personal information and to respond promptly to related inquiries and complaints. The policy is available at all times on the company's official website, providing transparent and accessible information on overall personal data processing. The Privacy Policy systematically covers key matters related to personal information management, including the purpose of processing, retention and usage period, provision to third parties, outsourcing of processing, and disposal procedures. Through this framework, INNOCEAN applies clear standards for the entire personal data lifecycle. INNOCEAN processes personal data strictly within the scope of the stated purposes and stringently prohibits any use beyond those purposes. Personal data is securely managed from the time of collection until the purpose of processing is achieved, after which it is promptly deleted in accordance with applicable laws and regulations. In addition, INNOCEAN guarantees data subjects' rights to request access, correction, and deletion of their personal information. The related procedures and criteria are clearly defined in the Privacy Policy to ensure that such rights can be exercised smoothly and effectively.

INNOCEAN Privacy Policy

개인정보 처리방침

2025년 07월 02일

이노션(이하 '회사'라고 합니다)은 '개인정보 보호법' 및 관계 법령이 정한 바를 준수하여, 적법하게 개인정보를 처리하고 안전하게 관리하고 있습니다. 이에 회사는 '개인정보 보호법' 제30조에 따라 고객님께 개인정보 처리에 관한 절차 및 기준을 안내하고, 이와 관련한 고충을 신속하고 원활하게 처리할 수 있도록 하기 위하여 다음과 같이 개인정보 처리방침을 수립·공개합니다.

Contracting and Subcontracting Personal Information Processing

When entrusting the processing of personal data, INNOCEAN conducts compliance reviews of its privacy protection management system and legal compliance status in accordance with the data controller's inspection procedures, and provides the results in a structured manner. This ensures stable compliance with required privacy protection standards across all outsourced operations and strengthens trust-based partnerships with clients. The same standards are applied for management of subcontractors to ensure strict compliance with legal obligations related to personal data processing. Checklists and inspection results for subcontractors are shared through the Partners Portal, enhancing transparency and accessibility in the management process. Through this management framework, INNOCEAN maintains a consistent level of privacy protection across all contracted and subcontracted operations and proactively prevents potential risks.

Contracting and Subcontracting Personal Information Management Process

Management of entrusted personal information processing

- Inspecting the privacy protection management system and compliance with legal requirements in accordance with the data controller's inspection procedures
- Providing inspection results to ensure transparent operations

Subcontractor Management

- Compliance with legal obligations regarding privacy protection for subcontracted parties
- Checklists and results are posted on the Partners Portal

Response to Privacy Breach and Leakage Incidents

INNOCEAN operates a structured, step-by-step response system to minimize damage and ensure rapid response in the event of a personal data breach or leakage incident. To enable early detection of incident indicators, employees are required to immediately report any abnormal situations to the manager responsible for personal data operations. Upon receipt of a report, emergency response actions are carried out in accordance with pre-established manuals tailored to the type of personal data processing, ensuring prompt initial containment and preventing further damage. The Privacy Protection department then promptly assesses whether a breach has occurred and determines the scope of impact. The findings are reported to the Chief Privacy Officer (CPO), while relevant authorities are notified and investigation support is provided as required. Following the incident, a detailed root cause analysis is conducted, and corrective and preventive measures are established to prevent recurrence of similar incidents. When necessary, a rapid response task force is formed to concentrate organizational response capabilities and ensure effective crisis management.

Response Procedures for Personal Data Breach and Leakage Incidents

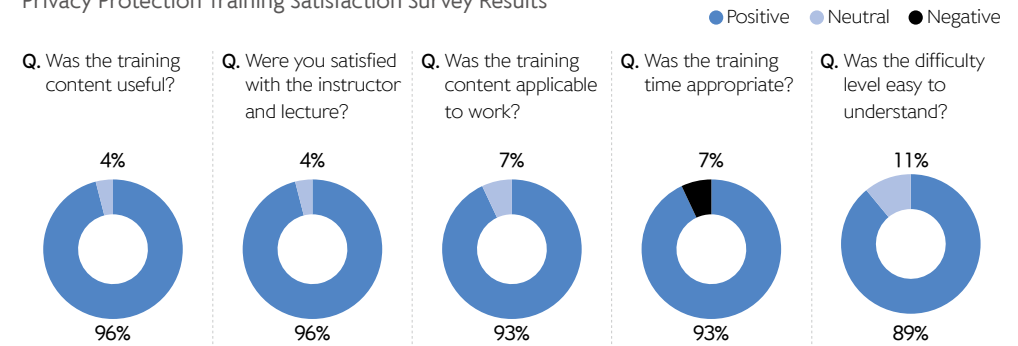
Step 1 Notification	▼	• Suspicion of personal data breach or identification of leakage
Step 2 Response	▼	• Manual-based response according to the type of personal data processing
Step 3 Reporting	▼	• Responsible personnel promptly check whether a breach has occurred and assess the scope of damage, then report to the responsible authority
Step 4 Prevention of recurrence and overall monitoring	▼	• Establishment of corrective and preventive measures and overall coordination and monitoring of breach response activities

Information Security and Privacy Protection

Privacy Protection Training

INNOCEAN operates practical programs that combine education and communication to strengthen its employees' capabilities in personal information protection and enhance their awareness of compliance. Going beyond the formal procedure of simply providing training, the company combines ongoing guidance with participatory activities to ensure that security awareness becomes a natural part of daily life. The company conducts annual personal information protection training for all employees to deepen their understanding of relevant laws, internal policies, and practical application standards, and shares the latest security issues and specific best practices through monthly infographic newsletters. Notably, in 2025, INNOCEAN introduced an additional in-depth group training session featuring external experts to thoroughly cover practice-oriented topics such as the latest personal information protection trends, policy developments, and measures for managing third-party service providers. This training was conducted in a group setting to boost participation and learning effectiveness. A post-training satisfaction survey recorded an average rating of 93%, confirming the program's effectiveness. INNOCEAN plans to continue developing its training system to strengthen employees' data protection capabilities and further embed a company-wide culture of security.

Privacy Protection Training Satisfaction Survey Results



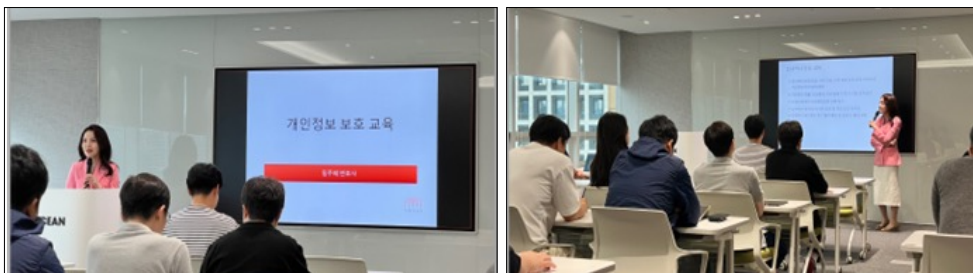
2025 Monthly Privacy Protection Infographic Newsletters Topics

No.	Infographic Newsletters Topic
01	Safe Use of Generative AI
02	Survey on Awareness of Personal Information Protection
03	Guide to Self-Assessment of Personal Information Protection
04	Creating a Safe Work Environment
05	A Complete Guide to the Entrustment of Personal Information
06	Warning: Beware of Quishing (QR Phishing) Scams
07	2-Step Verification Guide
08	Practical Guidelines for Privacy Protection
09	Important Notes for Personal Information File Delivery
10	Glossary of Personal Information Terms
11	Important Notes for Marketing Use of Personal Information
12	Secure Password Management
13	Guide to Personal Information Protection Solutions
14	Notice Regarding Personal Information Protection Week
15	Guidance on Document Security

Privacy Training Completion Status



Special Training by External Privacy Protection Specialists

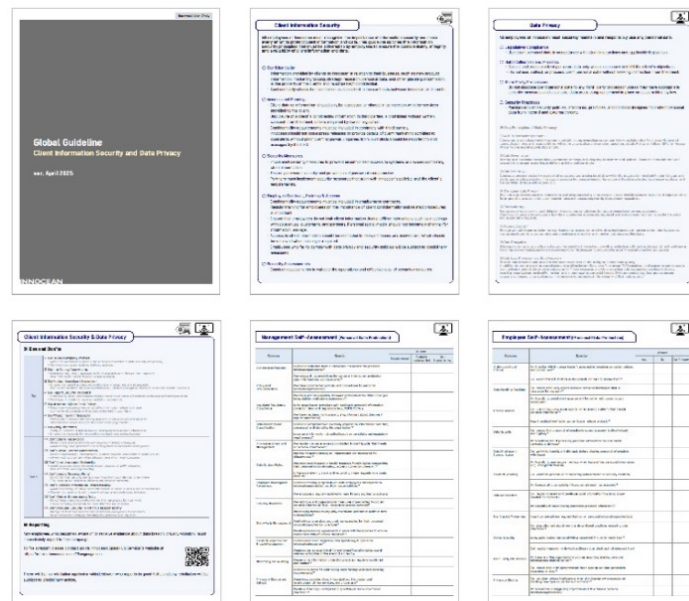


Information Security and Privacy Protection

Overseas Subsidiary Risk Management

INNOCEAN applies global guidelines that reflect differences in laws and regulatory systems by country in order to effectively manage privacy protection risks that may arise in the global business environment. By designing a framework centered on universally applicable principles while taking each jurisdiction's regulatory environment into account, INNOCEAN ensures a consistent level of privacy protection across overseas subsidiaries. These guidelines are structured to enable unified management of global customer information and personal data under the same standards, thereby establishing a stable foundation through which the company's headquarters privacy protection policies can be consistently applied across overseas entities. The guidelines include a self-assessment checklist that enables each subsidiary to independently evaluate its privacy protection management system and employee awareness levels. Through this, INNOCEAN implements a system that enables regular diagnosis of privacy protection levels across global operations and allows for the early identification of areas requiring improvement.

Global Guideline for Client Information Security and Data Privacy



Performance and Activities for Privacy Protection

INNOCEAN continuously advances its privacy protection management level by implementing phased improvement initiatives from a mid- to long-term perspective. INNOCEAN establishes annual tasks to enhance the effectiveness of its management system and executes them in a structured and systematic manner. In 2025, the company strengthened the operational level of its privacy protection management system by conducting training with support from external experts, revising the Privacy Policy, expanding activities for raising employee awareness, and systemizing the evidence materials management function. Through these initiatives, the company simultaneously strengthened organization-wide awareness and established an execution framework. In 2026, INNOCEAN plans to proactively secure response capabilities against privacy breaches and external data leakage by setting key initiatives such as the introduction of privacy protection solutions, strengthening partner inspection systems, and enhancing database encryption systems. INNOCEAN will continue to strengthen its privacy protection level through sustained investment and advanced governance systems, and establish a framework capable of actively responding to the evolving security environment.

Privacy Protection Management Achievements and Plans

Key Achievements in 2025

- Conducted training on privacy protection with external experts**
 - Conducted specialized in-person training sessions with privacy protection experts (separate from mandatory legal training)
- Revised privacy policies across all websites**
 - Updated and integrated privacy policies for INNOCEAN's official website, Partners Portal, and other platforms
- Continued privacy protection awareness activities**
 - Ongoing campaigns including card news, key announcements, surveys, and related communications
- Systemized management of evidence documents**
 - Manual management of privacy-related documentation
 - Electronic management through the ERP system

Initiatives for 2026

- Adopt a privacy protection solution**
 - Prevent personal data leakage through PC-based systems for data detection, document security, and data transfer control
- Assess partners' privacy protection status**
 - Conduct on-site inspections of privacy protection management status and support improvement measures
- Enhance encryption of the personal information database**
 - Implement DB encryption solutions to strengthen operational stability and management efficiency
- Introduce pre-security review system**
 - Conduct pre-security reviews prior to system development to identify vulnerabilities and ensure regulatory compliance

Material Issues

Partner Sustainability

INNOCEAN's Win-Win Growth

INNOCEAN's Win-Win Growth Strategies

INNOCEAN recognizes its relationships with partners as a foundation for sustainable growth beyond transactional relationships, and has established a collaboration framework based on fairness and transparency. Guided by the vision of “Together, We Thrive,” the company focuses on building long-term partnerships centered on mutual trust. To this end, INNOCEAN operates a range of win-win programs that support the enhancement of partner competitiveness and systematically lays the groundwork for shared growth. These efforts have not only strengthened collaborative relationships with partners but also contributed to fostering a healthy ecosystem across the industry. INNOCEAN will continue to develop its win-win growth policies and further reinforce a structure of shared growth with partners based on trust.

Win-Win Growth: Together, We Thrive

Vision

Slogan

Tasks

Direction



Four Core Practices for Win-Win Growth

To ensure fairness and transparency throughout its transactions with partner companies, INNOCEAN has adopted and systematically implemented the Four Best Practices for Shared Growth between Large Enterprises and Small-and-Medium Enterprise(SMEs), in accordance with the guidelines of the Korea Fair Trade Commission (KFTC). Through this framework, the company not only complies with subcontracting laws and regulations but has also established a robust system to proactively prevent statutory violations. These core principles are consistently applied across the entire lifecycle of subcontracting transactions, ensuring that a fair trade culture is maintained throughout all operations. Furthermore, by systematically running these programs, INNOCEAN strengthens mutual trust with its partners and lays a solid foundation for cementing healthy trading practices.

Four Core Practices for Win-Win Growth

✓ Fair contracting practices 1	Fair contracting practices for win-win growth between large enterprises and SMEs We promote equitable business practices by defining contractual guidelines that fairly reflect the interests of partner companies and prevent any infringement of the principles of freedom of contract.
✓ Partner selection and management 2	Partner selection and management practices We enhance transparency and fairness in the selection and management of our partners, thereby fostering a fair subcontracting environment.
✓ Establishment and operation of the Internal Subcontract Review Committee 3	Internal Subcontract Review Committee establishment and operation We uphold the fair subcontracting order through voluntary deliberations on the fairness and legality of subcontracting transactions of a certain size or larger in advance.
✓ Issuance and retention of written documents 4	Written documentation and recordkeeping in subcontracting We contribute to the creation of a fair subcontracting culture by promoting proper documentation practices and implementing robust policies throughout the subcontracting process.



Material Issues

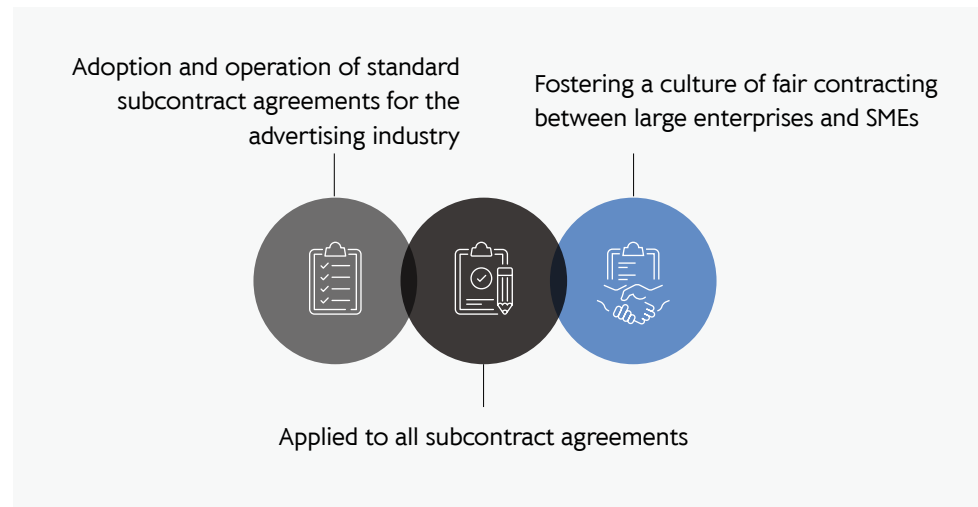
Partner Sustainability

INNOCEAN's Win-Win Growth

Adoption of Mutual Benefit Regulations and Standard Subcontract Agreements

INNOCEAN has established and complies with the Mutual Benefit Regulations in order to achieve win-win growth with partners and proactively manage risks related to subcontracting. These regulations include various elements such as criteria for partner selection and management, measures for cooperation with SMEs and rural communities, and standards for operating the Subcontract Review Committee, serving as internal guidelines for creating a fair business environment. Through this institutional framework, INNOCEAN applies consistent management standards across all stages of transactions with partners, ensuring fairness and transparency. In addition, INNOCEAN fully adopts the standard subcontract agreement recommended by the Korea Fair Trade Commission (KFTC), tailored to the advertising industry, and applies it to all subcontracting contracts, thereby strengthening the balance and rationality of contractual terms. Based on this operating framework, INNOCEAN continues to pursue sound business practices while further reinforcing trust-based relationships with its partners.

Adoption and Operation of Standard Subcontract Agreements



INNOCEAN Win-Win Growth Achievements

As an honored company with the highest rating in the Win-Win Growth Index, INNOCEAN plays a leading role in establishing fair trade practices and expanding a culture of mutual growth and collaboration. Based on continuous win-win initiatives with partners, INNOCEAN has consistently received strong evaluations in the Win-Win Growth Index and has built a stable framework of cooperative management. In particular, INNOCEAN has achieved the top-tier rating in the Fair Trade Agreement for six consecutive years and top-tier rating in the Win-Win Growth Index for five consecutive years, demonstrating consistent performance from a long-term perspective. In addition, INNOCEAN has maintained its status as an honored company in the Win-Win Growth Index, continuously proving its management capabilities based on mutual growth. INNOCEAN will continue to strengthen trust with partners based on fairness and transparency and further expand its efforts to build a sustainable ecosystem of win-win growth.

Win-Win Growth Achievements in 2025



* Awards for the 2024 shared growth performance were presented in 2025

Win-Win Growth Index by the
Korea Commission for
Corporate Partnership (KCCP)

Achieved top-tier rating
five consecutive years

2020 ~ 2024

Fair Trade Agreement Implementation
Evaluation by the Korea Fair Trade
Commission (KFTC)

Achieved top-tier rating for
Six consecutive years

2019 ~ 2024

Korea Fair Trade Commission

Award for fair trade agreements

2025



Material Issues

Partner Sustainability

Partner Capacity Building

Overseas Participation Program

INNOCEAN strives to expand collaboration with partners beyond task execution into an opportunity for shared growth, actively sharing creative capabilities and accumulated insights. This approach is focused on establishing a foundation that enables partners to independently strengthen their competitiveness. Support is also provided to enhance understanding of the global market. By offering opportunities to attend international advertising festivals and industry exhibitions, INNOCEAN has expanded participation beyond agencies to include partners, enabling more stakeholders to directly experience the latest trends and innovative practices. These experiences go beyond simple acquisition of information, translating into actionable insights that enhance partners' creative problem-solving capabilities and execution strength. Ultimately, this contributes not only to the improvement of individual partners' competitiveness but also to the advancement of the overall collaborative ecosystem. INNOCEAN will continue to expand global learning opportunities across various areas and further strengthen a collaborative structure for shared growth with partners.

Overseas Participation Support Status



INNOCEAN partner support for CES



INNOCEAN partner support for Cannes Lions Festival

CES
(Las Vegas, USA)

- The world's largest electronics and IT industry exhibition
- Total 5 INNOCEAN partners participated
- Supported approximately KRW 83 million

Cannes Lions Festival
(Cannes, France)

- One of the world's top three advertising festivals
- Total 4 INNOCEAN partners participated
- Supported approximately KRW 84 million

9 partners

2025 partners' participation
in overseas events

KRW
167
million

2025 financial subsidy for
overseas event participation

Training Support

INNOCEAN operates a learning-oriented collaboration framework to ensure that support for partners translates into sustainable capability building rather than short-term assistance. The focus goes beyond simple training to delivery of knowledge and insights that can be directly applied in practice. To this end, the continuously operated e-learning program adopts a microlearning approach consisting of short, focused content, enabling learners to quickly access the information they need without time constraints. This approach enhances learning efficiency while naturally increasing participation. In addition, carefully selected internal case studies and materials are provided as learning resources to help partners deepen their understanding of the latest industry trends and technological changes. Through this, learning is designed to go beyond simple knowledge acquisition and lead to tangible enhancement of capabilities.

Training Support Status

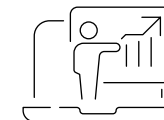


Microlearning application guide



INNOCEAN Learning Site for Partners

1,725
participants



2025 participants in online job
competency enhancement training



Material Issues

Partner Sustainability

Partner Welfare

Partner Cultural Life Support

INNOCEAN operates a support program based on cultural experiences to ensure that partners' creative capabilities translate into practical business outcomes. Reflecting the creative nature of the advertising industry, INNOCEAN provides opportunities to attend movies and exhibitions, creating an environment where diverse content can be experienced firsthand. These initiatives help enhance sensitivity to the latest content trends and contribute to the development of ideas and insights applicable to actual work. Beyond simple provision of experiences, these initiatives serve as opportunities to expand creative thinking and have a positive impact on strengthening partners' competitiveness. In addition, cultural experiences provide opportunities for refreshment and motivation, contributing to increased satisfaction and organizational engagement among partner employees.

Cultural life support status



2025 beneficiaries of cultural life support

176
partners

2025 cultural life support expenses

KRW
58 million

Partner Funeral Support

INNOCEAN provides practical support in the event of bereavement affecting partners' employees or their families, contributing to a stable working environment. Funeral support items are part of a practical welfare program that helps alleviate the psychological and financial burden on partners' employees and extends the scope of win-win support from business stability to stability of everyday life. Through this, INNOCEAN further strengthens trust-based relationships with its partners.

Funeral support status



Partners receiving funeral support in 2025

36
partners

2025 funeral support expenses

KRW
22 million

Partner Family Leave Support

INNOCEAN operates a family-based leave program to support partners' employees in maintaining work-life balance. In particular, the "Healing Camp" program provides opportunities for partners' employees to recharge with their families in a natural environment, and offers integrated support including accommodation and various amenities to create a practical rest environment. These programs contribute to improving employees' psychological stability and overall job satisfaction. Based on high satisfaction levels, INNOCEAN continues to expand family leave support programs.



Family Leave Support

2025 beneficiaries of family-friendly support

44
partners

2025 family-friendly support expenses

KRW
25 million

Partner Shared Growth Mall Support

INNOCEAN operates a Shared Growth Mall that allows partner companies to freely select welfare benefits according to their organizational and employee needs. Through a points-based Welfare Mall system, INNOCEAN provides customized benefits that employees can directly experience, enhancing both flexibility and satisfaction in the utilization of welfare. This system also contributes to improving the overall welfare level of partners' employees.

Shared Growth Mall Support



2025 beneficiaries of Shared Growth Mall support

64
partners

2025 Shared Growth Mall support expenses

KRW
10 million



Material Issues

Partner Sustainability

Financial Support for Partners

INNOCEAN recognizes securing financial stability as a key area of collaboration and operates various financial support programs to support the sustainable growth of partners. In particular, INNOCEAN provides practical support to ease financial burdens arising from changes in the business environment and to enable stable business operations. In 2025, INNOCEAN provided support with approximately KRW 1.5 billion in funding for a total of six partners through the Win-Win Growth Fund, contributing to the strengthening of partners' financial soundness. This fund is intended not only as short-term financial support but also to help partners secure long-term competitiveness on a more stable foundation. Such financial support enables flexible business response and plays an important role in ensuring stable business execution.

Financial Support Status



2025 beneficiaries of financial support

6

partners

2025 win-win growth fund support expenses

KRW
1.5
billion

Partner Technology Protection

INNOCEAN has introduced various technology protection measures to safeguard partners' core technological assets and support their sustained competitiveness. Beyond basic management practices, INNOCEAN strengthens a preventive approach to proactively block risks of technology leakage and infringement. To this end, regular internal and external technology protection training is conducted to raise partners' awareness levels and enhance practical management capabilities. In 2025, a total of 814 INNOCEAN employees and 203 partner employees participated in the training, jointly improving understanding and response capabilities regarding technology protection. In addition, INNOCEAN supports the use of credible systems such as the technology escrow system and provides support with related costs, enabling partners to actively utilize such systems. Through these efforts, INNOCEAN establishes a foundation for securely protecting core technological assets.

Partner Technology Protection Training Support Status



2025 technology protection training support (employees)

814
persons

2025 technology protection training support (partners)

203
persons

Support for Sales Channel Development

INNOCEAN operates win-win growth programs spanning from discovery to collaboration to expand opportunities for promising SMEs to enter and grow in the market. The identification of new partners is viewed not merely as expansion of the supply chain but as the starting point for long-term cooperative relationships. As part of these efforts, INNOCEAN participated in 11 government-led procurement consultation events in 2025, expanding points of contact with SMEs and actively identifying new partners with strong capabilities. Through this, INNOCEAN establishes a foundation for SMEs to secure tangible business opportunities and develop sustainable partnerships. In addition, INNOCEAN operates internal procurement policy briefing sessions to transparently share criteria for partner selection, transaction procedures, and operational directions, enabling partners to clearly understand and prepare for INNOCEAN's procurement process in advance.

Sales Channel Development Support Status

Participation in procurement consultation events

Discovery of promising companies

Disaster relief donation support

Discovering promising companies and providing support with relief donations

KRW
6
million

Recruitment Support for Partners

INNOCEAN recognizes talent as a key competitive factor in the creative industry and operates a support system to strengthen partners' capabilities in talent acquisition and retention. Beyond simple manpower support, INNOCEAN focuses on creating an environment that enables stable talent management. To this end, INNOCEAN operates practical programs such as youth employment incentives and support with recruitment advertisement costs to help partners secure high-quality talent more effectively. At the same time, long-term retention support programs are in place to help core employees remain stably within organizations. These initiatives alleviate workforce management burdens for partners while strengthening the foundation for sustainable organizational growth. Furthermore, they not only contribute positively at the corporate level but also address broader societal challenges such as labor shortages and the creation of quality jobs.

Recruitment Support Status



2025 targets for recruitment support

29
partners

2025 recruitment support expenses

KRW
22
million

Material Issues

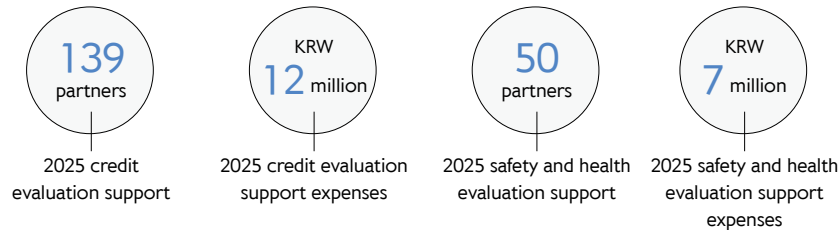
Partner Sustainability

Partner Management

Improvement of Partner Management Environment and Capability Enhancement

INNOCEAN operates evaluation and consulting programs that link diagnosis and improvement to facilitate partners' stable management and continuous capability enhancement. Rather than providing simple support, the program focuses on establishing a foundation that enables partners to strengthen their competitiveness on their own. In the financial area, INNOCEAN supports credit evaluation costs for SME partners to help assess financial soundness and enhance external credibility. This contributes to creating conditions for a more stable management foundation. In the safety and health area, external professional organizations conduct on-site visits to inspect risk factors and provide improvement guidance. INNOCEAN supports related evaluation costs, enabling partners to establish autonomous safety management systems.

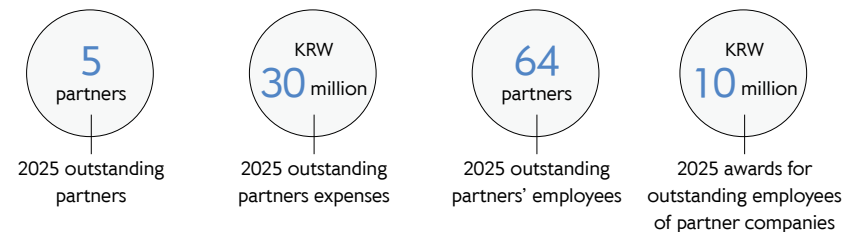
Improvement of Partners' Management Environment and Capability Enhancement Support



Partner Reward Programs

INNOCEAN has implemented a reward system for partners and employees to fairly recognize and reward performance achieved through collaboration. By ensuring appropriate rewards for performance, the program helps promote a performance-oriented culture across the industry. In particular, annual awards are provided to outstanding employees of partner companies to enhance motivation, while also contributing to long-term retention and stronger organizational engagement.

Reward Program Status



Partner Communication Support

INNOCEAN expands its relationship with partners beyond simple cooperations to a partnership based on continuous exchanges and trust, and operates various communication programs and channels for this purpose. By combining regular engagement activities with ongoing communication, INNOCEAN establishes a foundation for reflecting partners' voices in management. The representative engagement program, "Partners Day," is an annual event that serves as a key communication platform for strengthening relationships with partners. In 2025, 67 companies and 105 partner employees participated in the event, sharing win-win growth programs and discussing INNOCEAN's management direction, future vision, and strategy. In addition, INNOCEAN operates various channels to strengthen day-to-day communication. Regular visits and ad-hoc consultations are conducted to directly understand on-site feedback and concerns, while the website and the Win-Win Growth Kakao channel provide an open communication channel for partners at any time. INNOCEAN will continue to actively reflect partners' voices based on two-way communication and further develop a collaborative growth relationship.

Partner Communication Channel

Regular visits	Partners Day	Website	KakaoTalk channel
Annual regular visit	Annual breakfast event	VOC reception	Ad hoc consultations

Partner Communication Process



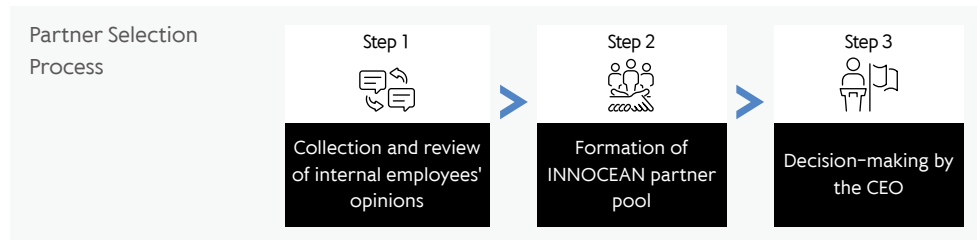
Material Issues

Partner Sustainability

Partner ESG Management

Partner Selection

INNOCEAN operates a structured process for partner selection and management to ensure that partnerships are formed based on fairness and trust. Partners are selected according to clearly defined criteria, with emphasis on securing suitability for collaboration through objective verification procedures. In the partner selection process, a pool of candidates is formed by incorporating diverse inputs from employees, followed by comprehensive review and final decision-making by the CEO, ensuring fairness and transparency. After selection, partners' capabilities and suitability for collaboration are continuously assessed through regular reviews, and the continuation of partnerships is managed systematically based on the results. This process contributes to maintaining both partner competitiveness and a stable foundation for collaboration.



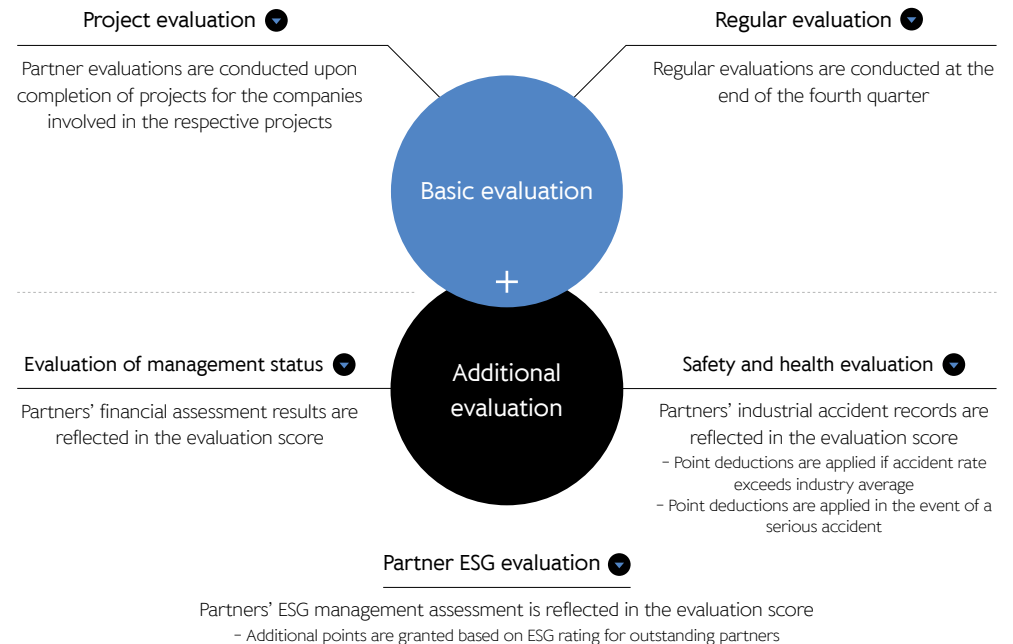
New Partner Registration Evaluation

INNOCEAN operates a multi-dimensional evaluation system that combines quantitative and qualitative assessments to select partners with both competitiveness and stability. The focus goes beyond simple eligibility to comprehensively assess actual execution capabilities and growth potential. Companies applying for partner registration are evaluated through quantitative criteria, including production performance, workforce status, and financial condition, as well as qualitative criteria, including portfolio, creative drafts, quality level, and work capability. Final selection is based on the combined score received for both evaluation components, ensuring that partners with both technical capability and operational stability are selected. The weighting of each evaluation component is flexibly adjusted in consideration of annual recruitment scale and operational plans, and evaluation criteria and procedures are disclosed at least 30 days prior to the commencement of the review process to ensure fairness and transparency. In particular, safety and health capability is applied as a key criterion in the selection of new partners, strengthening cooperation with partners that have established safety management capabilities and ensuring safety at production sites.

Partner Evaluation and Management

INNOCEAN enhances partner management through a multi-dimensional evaluation system that ensures a balanced assessment of performance and operational capability. The evaluation framework is designed to reflect not only short-term performance but also long-term operational capability, enabling more fair and substantive evaluation outcomes. The system applies equal weighting to "project evaluation," which reflects results of project execution, and "regular evaluation," which assesses overall operational performance. In addition, extra points are granted based on comprehensive factors such as management status, safety and health performance, and level of ESG implementation, encouraging responsible management and sustainable business practices among partners. Through this evaluation framework, INNOCEAN continues to systematically identify and develop high-performing partners while strengthening the overall competitiveness of its partner ecosystem.

Partner Evaluation and Management System



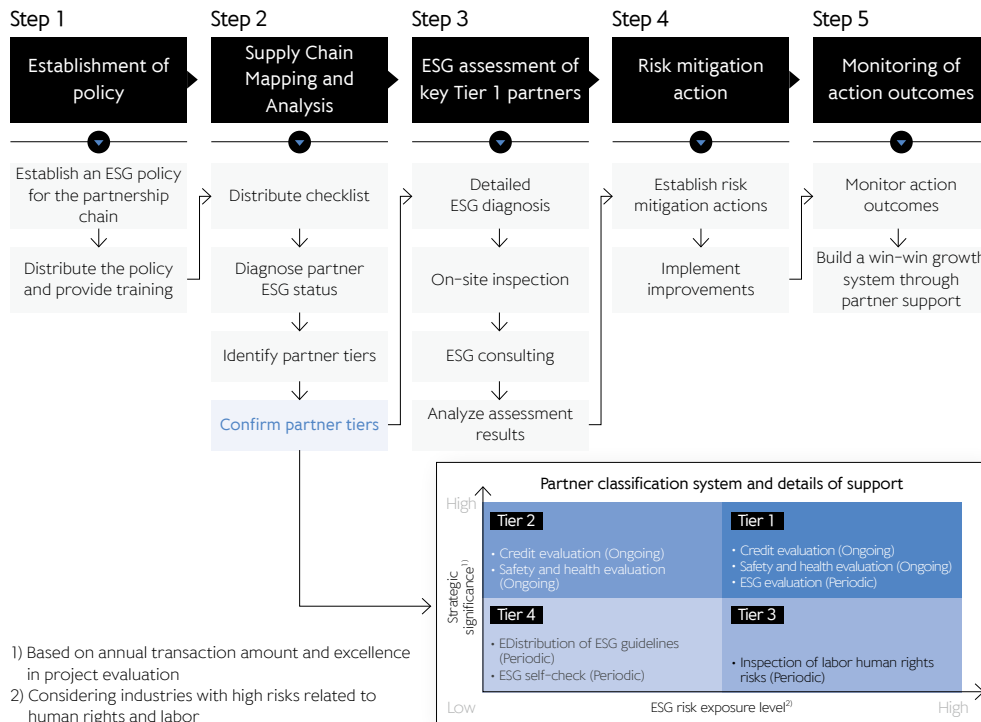
Material Issues

Partner Sustainability

Partner ESG Management Process

INNOCEAN has enhanced its partner management approach by strengthening the ESG risk management framework to ensure sustainability across the supply chain. Partners' ESG capabilities are positioned not as a simple assessment item but as a core management factor, supported by structured policies and operational standards. To this end, INNOCEAN has established a Supply Chain ESG Policy and classifies partners according to strategic importance and ESG risk level, applying differentiated management approaches. This risk-based approach enables more efficient supply chain operations and helps clarify management priorities. At the implementation stage, ESG performance is regularly assessed through checklist-based self-assessments. For key partners, on-site due diligence and customized ESG consulting are conducted in parallel to drive practical improvements. In addition, for major risks identified through ESG assessments, specific mitigation measures are established, and the implementation of corrective actions is monitored continuously to ensure the effectiveness of the management system.

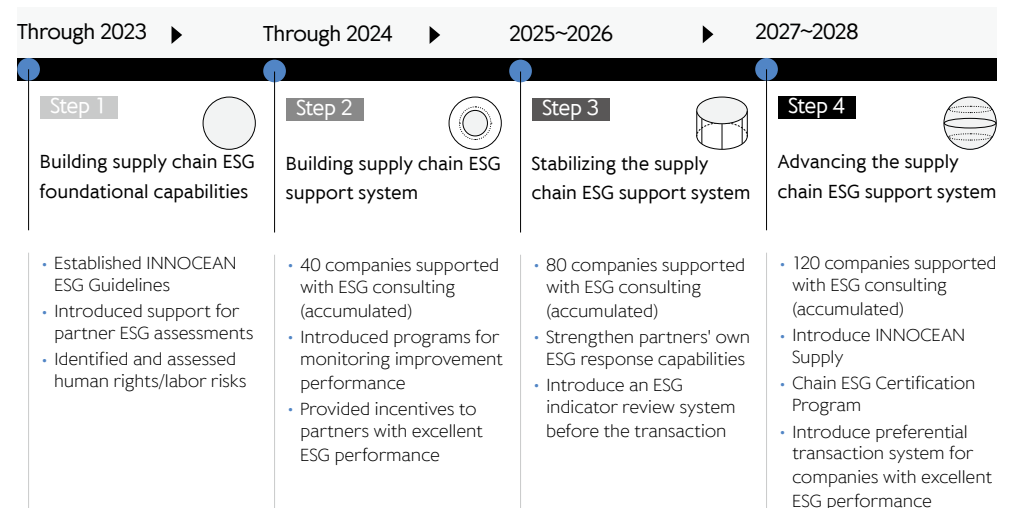
Partner ESG Management Process by Step



Mid- to Long-Term Plan for Partner ESG Management

INNOCEAN has continued to implement a range of support initiatives to promote the internalization of ESG management among its partners since gaining recognition as the first company in the advertising industry to sign an agreement with the Korea Commission for Corporate Partnership on the "Partner ESG Support Program" in 2023. Based on this, INNOCEAN has developed its own ESG guidelines to provide practical standards that partners can apply in their operations. In addition, INNOCEAN supports the strengthening of execution capabilities through ESG-related training and consulting programs. In particular, partners with strong ESG performance are provided with incentives as part of win-win growth programs, thereby encouraging voluntary participation and the dissemination of best practices. In 2025, ESG self-assessments and on-site audits were conducted for a total of 20 key partners, along with tailored consulting support for improvement. As a result, the average ESG compliance rate significantly improved from 45.1% before consulting to 84.1% after consulting. In addition, 16 of the evaluated partners were selected as ESG Excellent Companies by the Korea Commission for Corporate Partnership, demonstrating tangible outcomes. INNOCEAN plans to continue expanding its ESG support programs to further strengthen partners' sustainability capabilities and enhance ESG standards across the supply chain.

Partner ESG Roadmap



Social Contribution

CSR Mission

[INNOCEAN CSR Website](#)

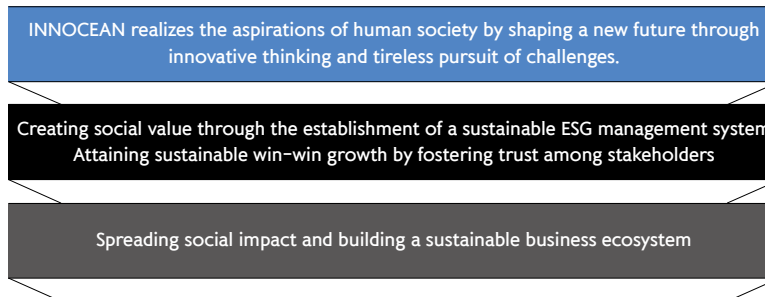
INNOCEAN defines creating social value and building trust with stakeholders as its core direction and carries out structured social contribution activities. INNOCEAN has established “Expanding Social Impact and Building a Sustainable Business Ecosystem” as its CSR mission and applies it as an organization-wide execution principle. Based on this mission, INNOCEAN sets environmental protection, nurturing future generations, and revitalizing local communities as key focus areas and operates tailored programs that reflect the characteristics and social needs of each area. Through this, INNOCEAN aims to move beyond activity-based initiatives and generate tangible social value. In addition, INNOCEAN strives to strengthen CSR activities linked to its core competencies, focusing on creating continuous impact beyond one-off donations.

CSR Strategy

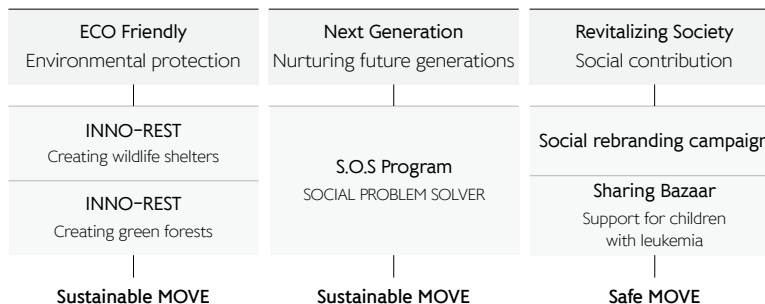
Management philosophy

ESG vision strategy

CSR mission



Core areas



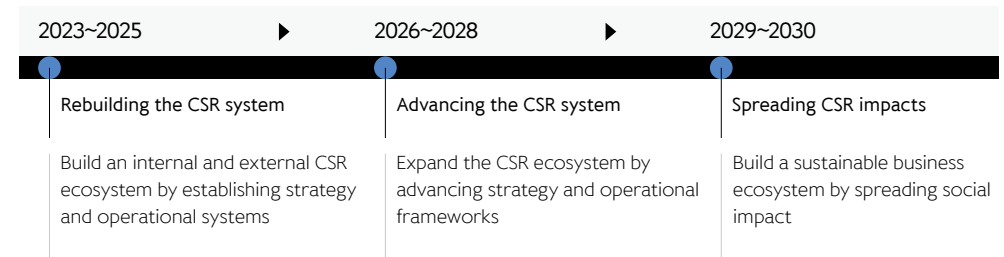
HMG¹⁾ Area

1) HMG: Hyundai Motor Group

Mid- to Long-Term CSR Roadmap

INNOCEAN has established a mid- to long-term CSR roadmap targeting 2030 and is carrying out structured social contribution activities in line with its phased strategy. First, until 2025, INNOCEAN focused on establishing CSR strategies and operational systems, clarifying the organization’s direction for social contribution and building foundations for execution. Through this, an enterprise-wide CSR execution and management framework was established. From 2026 onward, INNOCEAN plans to advance and expand CSR activities based on the established framework. The scope of social contribution initiatives will be broadened, and programs linked to the company’s core competencies will be strengthened to generate more substantial social value. Ultimately, INNOCEAN aims to expand social impact and carry out sustainable CSR activities, building a virtuous cycle in which both the company and society grow together.

CSR Roadmap



CSR Implementation Principles

Social Impact First	- INNOCEAN CSR will prioritize the maximization of social impact. - We will strive for win-win growth with local communities and work toward expanding our initiatives beyond Korea to the global stage.
Solution for Sustainability	- INNOCEAN CSR will take a data-driven approach to identify the root causes of issues, design solutions proactively, and address societal challenges. - By leveraging our diverse resources and capabilities, we will focus on creating sustainable solutions rather than one-off contributions.
Sharing Together	- INNOCEAN and its members will work together to actively engage in solving social problems. - We will foster a culture of voluntary participation among employees and build a community-oriented corporate culture that generates social value through our resources and expertise.

Social Contribution

ECO Friendly

INNO-REST

INNOCEAN operates the employee-participatory environmental volunteer program “INNOREST,” providing opportunities for employees to directly engage in environmental protection activities. At the Jungnangcheon Wildlife Shelter, which INNOCEAN has continuously supported, regular weekend ecological volunteer activities are carried out with participation from employees and their families. In 2025, employees went beyond traditional tree-planting activities and directly participated in biodiversity conservation by making and installing eco-friendly beehives together with their families. In addition, INNOCEAN contributed to the expansion of urban green spaces by donating trees to Noeul Forest in Sangam, Mapo, Seoul. INNOCEAN also operated the “Jipsitong (Log Container for Growing Seeds at Home)” initiative as a non-face-to-face program. This program is an extension of the “Planting Green Forest” activity that has been running since 2014. Employees grow acorn seeds into saplings at home and later transplant them to forests, forming a nature-cycle-based program. Through this initiative, a total of 75 trees were donated, enabling employees to practice environmental protection values in their daily lives. INNOCEAN will continue to expand employee-participation programs to raise awareness of environmental protection and contribute to the creation of a sustainable ecosystem.



Jungnangcheon Wildlife Protection Area volunteer activity

Sangam Noeul Park Jipsitong tree donation activity

Next Generation

S.O.S(SOCIAL PROBLEM SOLVER)

INNOCEAN hosts the “SOCIAL PROBLEM SOLVER (S.O.S)” competition to discover and nurture future creative talent and contribute to solving social issues through innovative ideas. First launched in 2011, the S.O.S competition has become a representative CSR initiative that explores solutions to social challenges based on students’ creative ideas, combining creativity with social value. The 2025 competition was held under the theme “Barrier-Free: Ideas for a More Accessible World,” and featured a wide range of creative proposals aimed at addressing both physical and psychological barriers. The Grand Prize was awarded to “Cancerless Ball,” which reinterpreted psychological, social, and economic barriers in breast self-examination through the familiar concept of a stress ball. INNOCEAN provided winners with industry-focused learning opportunities, including lectures by working professionals and office tours, as well as scholarships and internship opportunities, actively supporting the development and career growth of future talent.



S.O.S Program

Social Contribution

Revitalizing Society

Sharing Bazaar Supporting Treatment Costs for Children with Pediatric Cancer

INNOCEAN operates the year-end fundraising event “Sharing Bazaar” to realize social value through voluntary employee participation in sharing activities. The Sharing Bazaar is a representative internal CSR initiative that has continued for a total of 18 editions up to 2025 and has steadily expanded based on active employee participation. In the 2025 event, approximately 5,000 items including advertising production props and personal belongings donated by employees were sold through sales and auction, further enhancing the spirit of sharing. The entire proceeds of approximately KRW 30 million were donated to support the treatment of children with pediatric cancer, and the bazaar items were also donated to “Beautiful Store,” contributing to resource circulation and creation of additional social value. INNOCEAN will continue to expand employee-participatory CSR activities to foster a culture of sharing and fulfill its corporate social responsibility.



Sharing Bazaar Activities

Social Contribution

Case Collective Impact Forum for the “Life-saving Bathhouse” Social Space Rebranding Campaign



In September 2025, INNOCEAN co-hosted the “Collective Impact Forum” jointly with World Vision and the Global Social Innovation Group at Hanyang University. The forum was organized to share representative cases of communities, companies, NGOs, and academia collaborating to solve social issues, and to discuss ways to expand collaborative social contribution models. The “Iljuk Bathhouse Project” was introduced as a key case. The “Iljuk Mokyoktang Project” involved the full renovation of an aging public bathhouse located in Iljuk-myeon, Anseong, Gyeonggi Province—an area with a high proportion of elderly residents—into a safety-centered space for senior citizens. Beyond simple spatial improvement, the project was highly evaluated for transforming the facility into a community-oriented space where local residents can feel safe and interact naturally with one another. In addition, the project contributed to building a sustainable care ecosystem in cooperation with local residents and demonstrated strong social impact by achieving a Social Return on Investment (SROI) of 3.17 times through impact measurement, proving high social effectiveness relative to investment. INNOCEAN will continue to expand social projects that create meaningful change in local communities through collaboration with diverse partners.

Impact Highlights

Phase 1 Structural Change

Space changes

Total number of partner organizations
Public·Private·Non-profit

9
partners

Social Return on Investment (SROI)

3.17
times

INNOCEAN employee pro bono participation
Total number of participants x Hours

4,200
hours

Cost of building care system
Economic value of workforce training and job linkage

Approx.
KRW 0.22
billion

Phase 2 Relational Change

A forum for connections

Awareness of safety facilities
Percentage of users who recognize the 11 newly installed safety facilities

89.7%

Vital track usage rate
Percentage of users checking pre/post health status for safe bathing

97.6%

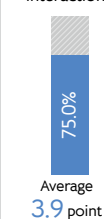
Satisfaction with care services



Awareness of safe bathing guidelines

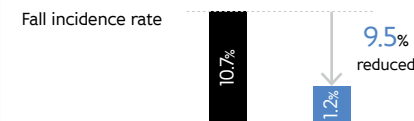


Enhancement of social interaction



Phase 3 Transformational Change

Care becomes part of daily life



Before	After
Beneficiaries/Users	Proposers/Care providers
Sanitation facility	Community hub space
Unknown space, individual visits	Repeated visits, relationship building
Passive participation	Voluntary planning and implementation

Working-level TF by task and phase

INNOCEAN
• Funding support / project planning / production supervision
• Dedicated lead for rebranding as a social space

World Vision
• Project operation
• Dedicated support for vulnerable groups

Gyeonggi-Do Social Impact Creators
• Establishment of public-private collaboration structure for solving social problems

Anseong Health Welfare Social Cooperative
• Development and operation of the care system (Iljuk Companion Network)

Hyundai Motor Group
• Fund support

Anseong Social Economy Support Center
• Connection of social economy organizations

Anseong-si
• Coordination of facility use
• Employment support

Iljuk-myeon
• Facility management
• Local resource linkage

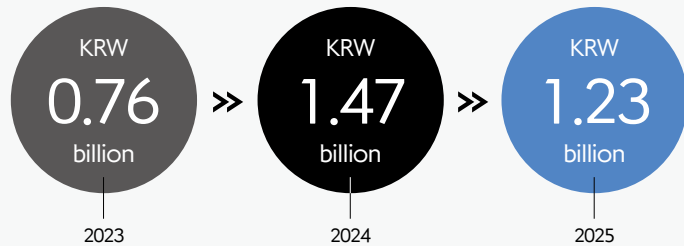
Community Chest of Korea
• Management of donation fund

Social Contribution

Key CSR Achievements in 2025

INNOCEAN does not pursue one-off donation activities and instead tracks and manages CSR performance quantitatively to create sustainable social value. In particular, alongside the continuous expansion of its CSR budget, the company is diversifying its CSR initiatives, including rebranding of social spaces and development of future talent, leveraging its differentiated creative capabilities. Going forward, INNOCEAN will continue its sincere win-win efforts as a “Social Problem Solver,” addressing social issues together with stakeholders through effective and impactful CSR management.

CSR Achievements in Over the Past 3 years

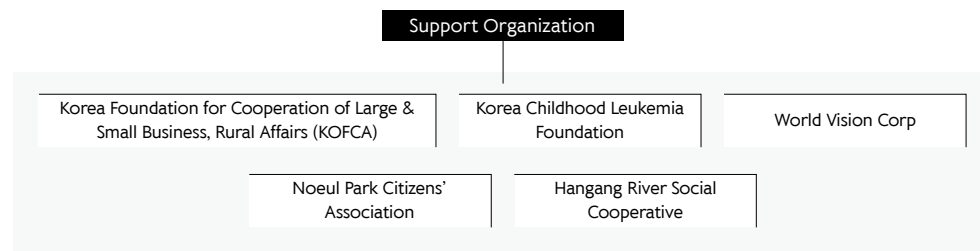


Employee Volunteer Participation Hours

* Number of employees
(As of the end of 2025) : 1,005 persons



Partnership Organization



Awards



Grand Prize at the Korea Public Brand Awards

INNOCEAN has received various domestic and international awards in recognition of its CSR initiatives based on creative capabilities. In addition to international design and advertising awards, INNOCEAN has also achieved outstanding results in public branding and social value creation, thereby demonstrating its CSR competitiveness. This year, INNOCEAN received the Grand Prize in the Non-Competition Private Sector category at the Korea Public Brand Awards, as well as the Grand Prize in the Citizen and Civil Society category in the competition division.

CSR Film Festival Awards

At the 14th CSR Film Festival held this year, INNOCEAN received the Ministry of Science and ICT Award in the Value Expansion category, in recognition of the excellence of content conveying social messages.

Outstanding Institution Certification for Cultural and Arts Sponsorship

INNOCEAN has continuously maintained certification as an “Outstanding Institution for Cultural and Arts Sponsorship,” awarded by the Ministry of Culture, Sports and Tourism since 2024, maintaining a credible assessment process of its cultural and arts sponsorship activities. INNOCEAN will continue to expand its CSR initiatives that create social value based on its creative capabilities and are consistently recognized across diverse fields.



Title	Category	Award
14 th CSR Film Festival Awards	Value	Ministry of Science and ICT Award
3 rd Korea Public Brand Awards	Private sector	Grand Prix
3 rd Korea Public Brand Awards	Civil society category	Grand Prize
Outstanding Institution for Cultural and Arts Sponsorship Certification	-	Certified for two consecutive years



Governance

90 Board of Directors and Shareholders

97 Risk Management

100 Compliance · Ethical Management



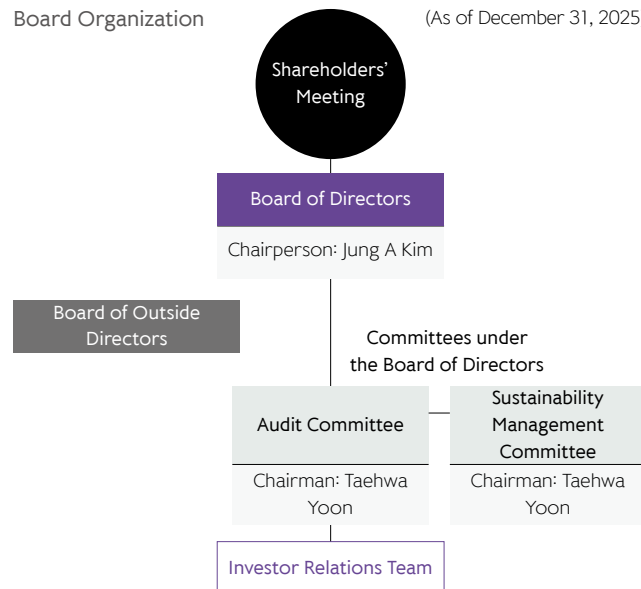
Board of Directors and Shareholders

Board of Directors

INNOCEAN continues to strengthen its governance system to enhance transparency and independence, thereby supporting responsible management and sustainable growth. In particular, INNOCEAN places emphasis on reinforcing the roles and functions of the Board to improve the reliability of decision-making processes. To this end, individuals with strong expertise in diverse domains are appointed as members of the Board, ensuring that checks and balances across overall management operate effectively. Recently, INNOCEAN also established a Board of Outside Directors, laying the foundation for more independent perspectives in decision-making. In addition, by operating the Board from an ESG perspective, INNOCEAN seeks to embed sustainability into key business decisions and foster a culture of responsible decision-making throughout the organization.

Board Organization

(As of December 31, 2025)



Board Composition

INNOCEAN's Board of Directors consists of seven members in total: three executive directors, three outside directors, and one Other Non-Executive Directors. Outside director constitutes approximately 43% of the Board, meeting legal requirements while ensuring an effective independent oversight function. This structure enables objective supervision of management and balanced decision-making, providing a solid foundation for both advisory and monitoring roles of the Board. To enhance decision-making speed and agility in execution while strengthening accountability, the Board is chaired by the CEO. In addition, a lead Outside director has been appointed to reinforce the Board's independence. INNOCEAN also ensures that directors with diverse industry experience and professional expertise are appointed, enabling a wide range of perspectives to be reflected in management decisions.

Board of Directors

(As of December 31, 2025)

Category	Name	Gender (Age)	Position	Initial Appointment Date - Term Expiration (Expected) Date	Area of Expertise	Highlights of Career Experience
Executive Directors	Jung A Kim	Female (52)	CEO Member of the Sustainability Head of CR Division (Concurrent)	2025.12.18~2028.12.17	General Management	Current) INNOCEAN President
	Sungyi Chung	Female (63)	Executive Directors	2008.03.31~2026.03 Regular Shareholders' Meeting	General Management	Current) INNOCEAN Executive Director
	Seungho Shin	Male (57)	Head of the Finance & Accounting Management Division	2022.03.31~2028.03 Regular Shareholders' Meeting	Financial Support	Current) INNOCEAN Managing Director
Outside Director	Taehwa Yoon	Male (65)	Chairman of the Audit Committee Chairman of the Sustainability Management Committee	2020.03.25~2026.03 Regular Shareholders' Meeting	Finance/Accounting	Current) Gachon University Business School Professor and Business School Dean
	Seungjoo Kim	Male (54)	Member of the Audit Committee Member of the Sustainability Management Committee	2021.03.29~2027.03 Regular Shareholders' Meeting	Information Security	Current) Korea University Cyber Defense Department/ Information Security Graduate School Professor
	Donghwa Kim	Female (53)	Member of the Audit Committee Member of the Sustainability Management Committee	2024.03.28~2027.03 Regular Shareholders' Meeting	Financial Consulting	Former) Netflix Korea Managing Director of Partnerships
Other Non-Executive Directors	Jaehyeong Choi	Male (56)	Board of Directors	2024.03.28~2029.03 Regular Shareholders' Meeting	Management Strategy	Current) Lotte Cultureworks New Growth Strategy Division Head



Ratio of outside director

43%



Ratio of female directors

43%



Average age of the Board members

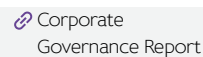
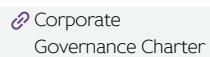
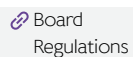
56.3 years old



Board of Directors and Shareholders

Board Policy

INNOCEAN established its Board Regulations in 2015 to build a structured decision-making framework and has since developed its corporate governance operating system based on these regulations. The regulations clearly define the authority and responsibilities of the Board, serving as the foundation for ensuring consistent decision-making standards across the organization. As the highest decision-making body, the Board of Directors comprehensively considers the interests of various stakeholders, including shareholders, investors, customers, employees, and partners, while deliberating, supervising, and approving key matters related to overall management. Through this, INNOCEAN maintains responsible management and a transparent decision-making framework. In addition, in 2024, INNOCEAN introduced the Corporate Governance Charter to advance its governance structure. The Charter strengthens management transparency, soundness, and stability with a focus on enhancing shareholder value and protecting shareholder rights, while further reinforcing the principle of checks and balances centered on the Board. Furthermore, in November 2025, INNOCEAN revised its Board Regulations to introduce a Lead Outside Director system. This system facilitates the convening of Outside director meetings, collection of Outside directors' opinions, and communication among shareholders, the Board, and management, thereby reinforcing the independence and accountability of outside directors. Based on these institutional foundations, INNOCEAN continues to evolve its governance structure in alignment with its organizational characteristics.



Board Meeting Status

(As of December 31, 2025)
(Unit: Session, Case)

Category	2023	2024	2025
Number of Board meetings held	9	7	7
Number of Agenda Items Submitted	26	16	25

Board Performance

INNOCEAN ensures both transparency and responsiveness in key management decision-making by systematically operating its Board governance structure. Regular Board meetings are held on a quarterly basis, with additional extraordinary meetings convened as needed to flexibly respond to changing business environments. To enhance the effectiveness of Board operations, all agenda materials are distributed five days in advance of meetings, enabling directors to review the contents sufficiently prior to decision-making. Meeting schedules are also managed with consideration for directors' availability to maintain stable participation. Based on this operational framework, a total of seven Board meetings were held in 2025, during which 25 key agenda items were reported and resolved. The Board also recorded an average attendance rate of 93%, demonstrating strong engagement and stable governance operation. Moving forward, INNOCEAN will continue to strengthen the efficiency and professionalism of its Board operations to further reinforce responsible decision-making and sound governance.

Board Performance Status

(As of December 31, 2025)

Category	2025 Status	Key Agenda in 2025
Number of Board meetings held	7 sessions	• Approval of 2025 Safety and Health Plan • Approval of the 20th year-end dividend (including dividend record date) • Enactment of Sustainability Disclosure Standards • Report of management performance • Approval of the 21st interim dividend • Appointment of the CEO • Appointment of the Director of Board of Outside Directors • Board operation improvement plan
Number of items reported/approved (Cases)	8/17	
Average attendance rate for all Board meetings	93%	
Attendance rate of Executive directors	90%	
Attendance rate of Outside director	100%	
Attendance rate of other non-executive directors	83%	

Board Compensation

INNOCEAN provides directors' remuneration within the limits approved at the general shareholders' meeting, operating a transparent and reasonable compensation system. For executive directors, compensation is determined by the Board of Directors based on comprehensive consideration of position, tenure, job performance and contribution, as well as business performance indicators such as revenue and operating profit, along with overall internal and external business conditions. Outside directors are provided only fixed remuneration to ensure independence, and no performance-based incentives are provided. Any future consideration of reflecting outside directors' evaluation results in compensation will be determined by the Board following sufficient review and deliberation of various relevant factors.

Shareholders Meeting Approved Amount and Actual Compensation Paid in 2025

(Unit: KRW million)

Category	Number of Persons	Amount Approved by the Shareholders Meeting	Compensation Amount	Average Compensation per Person
Directors and Outside Directors	7	6,000	4,051	579

CEO-to-Employee Compensation Ratio

(Unit: KRW million, Multiple)

CEO's Total Compensation	Median Total Compensation of Employees ¹⁾	Ratio of CEO's Total Compensation to Median Employee Total Compensation
1,083	97.00	11.21

1) Based on total compensation of full-time regular employees who have worked continuously for one year, excluding contract workers, employees on leave, and staff dispatched overseas

Board of Directors and Shareholders

Board Independence

INNOCEAN regards board independence and transparency as core principles of its governance structure and continues to strengthen its oversight and monitoring functions over management. The board is authorized under its Articles of Incorporation to request the submission of management-related materials and to conduct investigations, enabling strict supervision of overall business operations. For the appointment of outside directors, INNOCEAN applies rigorous qualification reviews and a fair, structured selection process to ensure that only candidates with fully secured independence are appointed. In particular, since 2025, INNOCEAN has introduced the Lead Outside Director system and an outside directors' meeting, thereby strengthening the practical framework through which outside directors can participate in decision-making from an autonomous perspective to better protect shareholder rights and enhance corporate value.

Board of Outside Directors

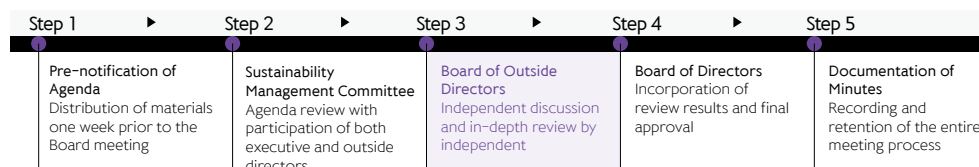
INNOCEAN operates a separate consultative body composed exclusively of outside directors to meaningfully strengthen the Board's independence and oversight functions. In December 2025, the company formally established the Outside Directors' Meeting as a body with characteristics of an independent committee, providing an institutional framework for outside directors to exchange views autonomously and engage in in-depth deliberations on key agenda items. Through this mechanism, INNOCEAN has established a system that enables objective review of major business issues from a management-independent perspective and ensures that impartial judgment is reflected in the decision-making process. INNOCEAN will continue to enhance the Board's checks-and-balances function and further strengthen transparent and responsible governance through the operation of the Outside Directors' Meeting.

Board of Outside Directors Composition

(As of December 31, 2025)

Position	Category	Name	Field of Expertise	Main Role
Senior Outside Director	Outside Director	Taehwa Yoon	Financial Expert	- Independent assessment on the operation and effectiveness of the internal accounting control system - Evaluation of external auditors' activities and operation of regular communication channels - Review of the company's financial soundness and preliminary feasibility review of major investment proposals - Independent monitoring of management decisions and provision of opinions from the perspective of shareholder-rights protection
Member	Outside Director	Seungjoo Kim	Information Security Expert	
Member	Outside Director	Donghwa Kim	Financial Expert	

Board of Outside Directors Operation Process



Lead Outside Director

INNOCEAN voluntarily introduced and operates a Lead Outside Director system to enhance the Board's independence and expertise. Although this system is typically recommended under the Act on Corporate Governance of Financial Companies, INNOCEAN—a non-financial company—has proactively adopted it in line with its own management environment, reflecting its commitment to strengthening the Board's independence beyond legal requirements. INNOCEAN appoints a lead outside director with both leadership capabilities and financial expertise within the Board. In December 2025, Director Taehwa Yoon was appointed as Lead Outside Director through a Board resolution. The term of the Lead Outside Director is aligned with that of the outside directors to ensure continuity in responsible governance.

The Lead Outside Director serves as the chairman of the Board of Outside Directors, overseeing its convening and operation, facilitating open discussion among outside directors, and faithfully conveying the outcomes and recommendations to the Board. In addition, the Lead Outside Director acts as a communication channel between the management and outside directors, helping to reduce information asymmetry and improve the efficiency of Board decision-making. Through the Lead Outside Director system, INNOCEAN strengthens the independence and accountability of its outside directors while enhancing communication between shareholders and the management, ultimately contributing to both shareholder value protection and enhancement of corporate value.

Role and Appointment of the Lead Outside Director

Role of the Lead Outside Director	Appointment of the Lead Outside Director
- Convene the meeting as the chairman of the Board of Outside Directors - Facilitate discussions and coordinate opinions among outside directors - Communicate the outcomes and recommendations of the Outside Directors' Meeting to the Board of Directors - Serve as a communication channel between the company and outside directors	- Appointed by a resolution of the Board of Directors - Term aligned with the tenure of the outside directors - Selected based on board leadership experience and financial expertise to support in-depth review of agenda items

Board of Directors and Shareholders

Board Expertise

INNOCEAN operates a structured support system for outside directors to ensure the Board's decision-making and oversight functions are carried out effectively. The Investor Relations Team supports the duties of outside directors, with a dedicated team of four members responsible for providing management-related materials, delivering key information, responding to requests, and offering administrative support. By providing both administrative and operational support, INNOCEAN enables outside directors to fully understand management conditions and make independent and objective decisions. In addition, INNOCEAN assigns designated internal departments and organizations to each committee to provide more specialized and efficient operational support for outside directors. This approach enhances the operational effectiveness of the Board and its committees, while strengthening directors' capacity to perform their duties. INNOCEAN will continue to advance its outside director support system in order to further strengthen the Board's independence and expertise.

Outside Director Training in 2025

(As of December 31, 2025)

Training Date	Attending Outside Directors	Key Training Content
2025.12.28	Taehwa Yoon Seungjoo Kim Donghwa Kim	• Issues concerning minority shareholders from judicial and legislative perspectives • Trends in corporate governance legislation and their implications • Changes in the capital market environment and shareholder activism • Practical implementation of corporate governance reports based on key indicators • Measures for temporary exemption from audits for companies with excellent corporate governance

Outside Director Support Organization

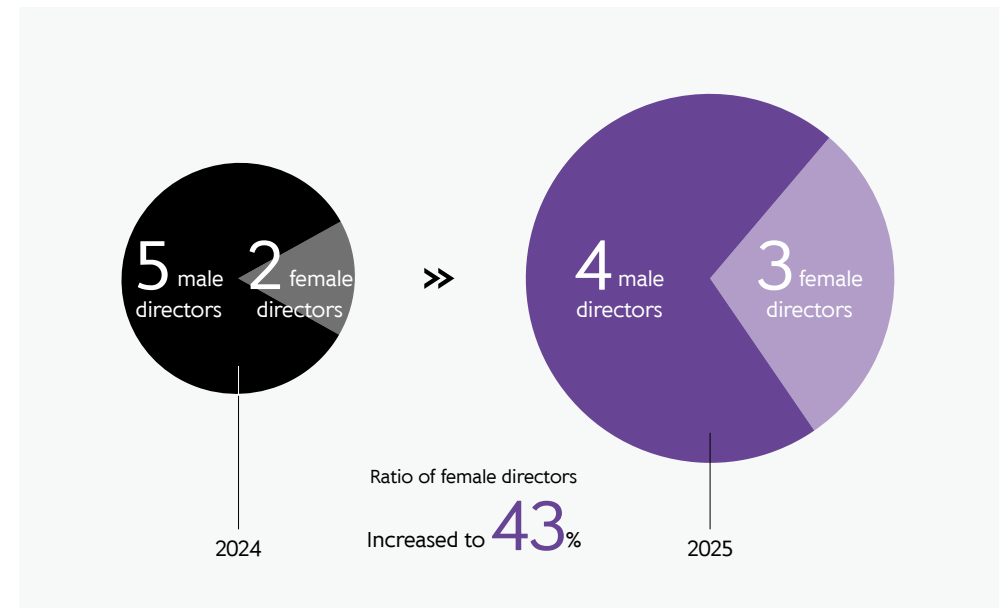
(As of December 31, 2025)

Department	Number of Employees	Position	Key Activities
Investor Relations Team	4	• Team Leader • Senior Manager • Manager	• Providing support for outside directors' duties • Providing materials for Board operations and agenda review

Board Diversity

INNOCEAN considers diversity and expertise as core principles in decisions regarding Board composition and strives to appoint directors with a wide range of backgrounds and experience. In the candidate selection process, INNOCEAN takes into account not only professional factors such as education, industry experience, and functional expertise, but also broader diversity dimensions including gender, ethnicity, and culture, in order to enhance the Board's competitiveness and enable balanced decision-making. This approach helps ensure that diverse perspectives are reflected in management decisions. In particular, in 2025 INNOCEAN increased the number of female directors from two to three, further strengthening Board diversity. As a result, the proportion of female directors reached approximately 43% of the total Board membership. Moving forward, INNOCEAN will continue to enhance Board composition guided by principles of diversity and inclusion, and further develop a more innovative and balanced decision-making structure.

Expansion of Female Directors in 2025





Board of Directors and Shareholders

Audit Committee

INNOCEAN operates an Audit Committee although the company has no legal obligation to do so, in order to strengthen the independence and expertise of its audit function. The Audit Committee is composed entirely of outside directors with accounting and financial expertise, ensuring that audit activities are carried out in an objective manner independently from the management. Through this structure, the company enhances the reliability of financial reporting and effectively monitors its internal control system. In 2025, the Audit Committee convened five times, with a 100% attendance rate among outside directors. INNOCEAN will continue to strengthen the independence and expertise of the Audit Committee to maintain a transparent and sound management environment.

Composition of Audit Committee

(As of December 31, 2025)

Position	Category	Name	Main Role
Chairman	Outside Director	Taehwa Yoon	• Evaluation on the operation status of the internal accounting management system • Evaluation of audits by external auditor • Communication with external auditors • Review of corporate financial soundness and validity
Member	Outside Director	Seungjoo Kim	
Member	Outside Director	Donghwa Kim	

Audit Committee Operation in 2025

(As of December 31, 2025)

Number of Audit Committee Meetings Held	Number of Reports and Resolutions	Attendance Rate of Outside Directors (%)
5 Sessions	10 reports/2 resolutions	100

Sustainability Management Committee

INNOCEAN established the Sustainability Management Committee under the Board of Directors in 2023 to systematically advance ESG management and review key sustainability issues with professional oversight. The committee consists of three outside directors and one executive director, with the CEO participating as the executive director to strengthen the execution of ESG-related decision-making. The committee oversees key ESG issues such as ensuring transparency in internal transactions, protecting shareholder rights, fulfilling social responsibility, and managing safety and health. In addition, the Sustainability Management Committee reviews ESG management initiatives and reports on the fair trade compliance program, while also providing prior review and feedback on major decisions before they are submitted to the Board, thereby enhancing both the expertise and efficiency of Board-level decision-making. INNOCEAN will continue to further advance its ESG governance system through the Sustainability Management Committee and strengthen the foundations for responsible management and sustainable growth.

Sustainability Management Committee Composition

(As of December 31, 2025)

Position	Category	Name	Senior Background	Main Role
Member	Executive Director	Jung A Kim*	CEO	• Ensuring transparency in internal transactions; protecting shareholders' rights; operates by assigning decision-making tasks on social responsibility and safety and health management
Chairman	Executive Director	Taehwa Yoon	Finance/Accounting	
Member	Outside Director	Seungjoo Kim	Information Security	
Member	Outside Director	Donghwa Kim	Financial Consulting	

* Following appointment on December 18, 2025, the committee activity results for 2025 reflect the activities of the former committee members.

Sustainability Management Committee Operation Performance in 2025

(As of December 31, 2025)

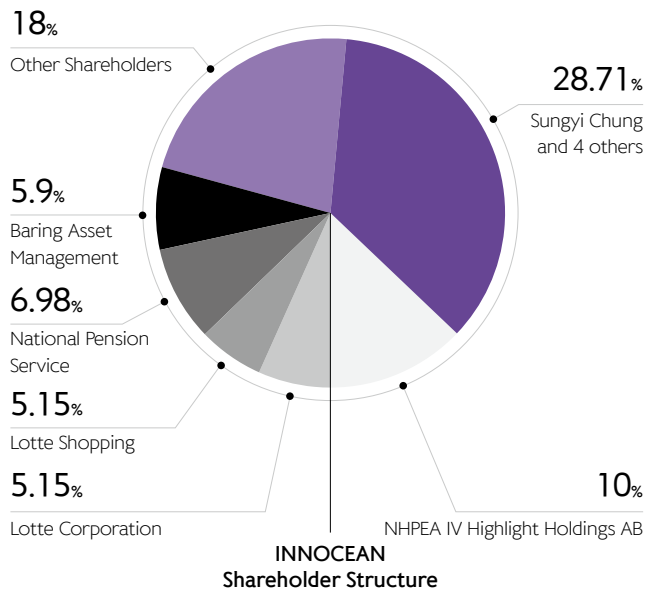
Category	2025 Status	Key Agenda for 2025
Number of committee meetings held	4 Sessions	• Report of the 2025 quarterly dividend schedule • Appointment of office construction contractor • Performance of the 2025 ethics management and fair trade compliance program
Number of items reported/approved (cases)	6 / 0	
Average attendance rate for all committee meetings	94%	
Attendance rate of Executive directors	75%	
Attendance rate of outside directors	100%	

Board of Directors and Shareholders

Shareholder Status

As of December 31, 2025, INNOCEAN had a total of 40,000,000 issued common shares, with minority shareholders holding 40.33% of the total outstanding shares. The largest shareholder, Sungyi Chung, together with four related parties, held a total of 11,487,034 shares (28.71%). Major institutional investors included NHPEA IV Highlight Holdings AB (10.00%) and Baring Asset Management (5.90%). In addition, Lotte Corporation and Lotte Shopping Co., Ltd. each held a 5.15% stake, representing a combined ownership of 10.30%. The National Pension Service (6.98%), together with other pension funds, continues to maintain long-term investments, contributing to a stable shareholder base and supporting stability of share prices.

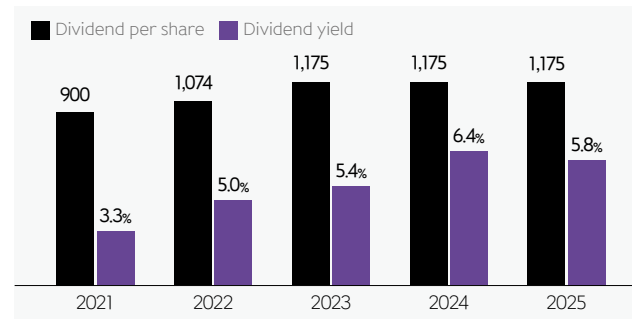
Shareholder Status



Return to Shareholders Policy

Since its Initial public offering (IPO) in 2015, INNOCEAN has continuously expanded dividends to enhance shareholder value. dividend payout levels are determined by comprehensively evaluating growth investments, operational earnings, and consolidated net income attributable to owners of the parent to ensure stability. Over the past three years, the year-end dividend payout ratio recorded 46.2% in 2023, 46.9% in 2024, and 51.2% in 2025, yielding an average of approximately 48.1%. Balancing future growth with shareholder returns, INNOCEAN plans to maintain a rational dividend policy aligned with global industry peer benchmarks.

Dividend Per Share and Dividend Yield for the Past 5 Years (Unit: KRW)



Category	Unit	In the last 3 years	In the last 5 years
Average dividend yield	%	5.9	5.2

Year	Unit	Dividend Yield
2021		3.3
2022		5.0
2023	%	5.4
2024		6.4
2025		5.8

Quarterly Dividend

INNOCEAN has consistently paid quarterly dividends since introducing the quarterly dividend system in 2021 as part of its commitment to enhancing shareholder value. At the Annual General Meeting of Shareholders held in March 2026, INNOCEAN adopted a revised quarterly dividend procedure in accordance with the amended Capital Markets Act, introducing a process under which the dividend amount is disclosed before the dividend record date is determined. Going forward, INNOCEAN will continue to regard shareholder returns as a key management priority and pursue sustainable enhancement of shareholder value through a stable dividend policy and a range of shareholder-friendly initiatives.

Quarterly Dividend Details for the Past 3 Years

Year	Dividend Per Share (KRW)	Total Dividend Amount (KRW million)
2023	225	9,000
2024	225	9,000
2025	225	9,000

Board of Directors and Shareholders

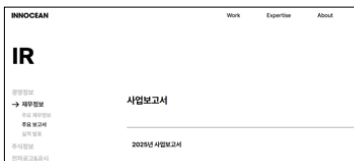
Protection of Shareholder Rights

INNOCEAN continues to enhance the accessibility and convenience of its General Meeting of Shareholders to protect shareholders' rights and encourage active participation. Since introducing the electronic voting system in 2020, the company has operated it annually, allowing shareholders to exercise their voting rights conveniently regardless of time or location. The electronic voting system has helped increase shareholder participation, including that of minority shareholders, while enhancing the transparency and fairness of the decision-making process. To provide shareholders with sufficient time to review agenda items in advance, notices of the General Meeting of Shareholders are issued at least four weeks prior to the meeting, accompanied by relevant materials to support informed decision-making. In addition, beginning in 2024, the Annual General Meeting of Shareholders has been scheduled outside Korea's peak shareholder meeting dates to improve accessibility and encourage greater shareholder participation.

Strengthening of Shareholder Communication

[INNOCEAN Dividend Inquiry Service](#)

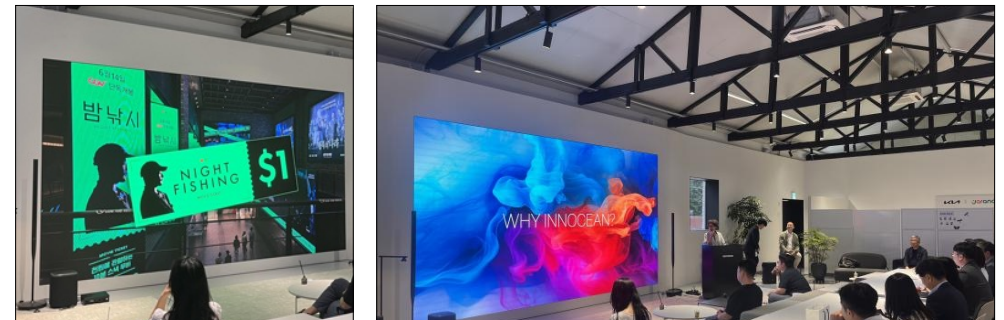
INNOCEAN continues to strengthen transparent communication with shareholders and investors through a variety of engagement channels. The company hosts annual Analyst Day events and investor relations (IR) presentations to share updates on its management performance, financial objectives, and shareholder return policy, thereby enhancing investor understanding and strengthening market confidence. Results of shareholder voting and dividend-related information are disclosed promptly through INNOCEAN's IR website and the electronic disclosure system (DART), ensuring transparent access to information. In 2025, the company conducted more than 91 conferences and investor meetings with domestic and international investors, maintaining active communication while continuously incorporating stakeholder feedback into its management activities. At year-end, INNOCEAN also introduced an online dividend inquiry service that enables shareholders to access dividend information directly through the company's website, replacing the previous postal notification system. This initiative improved convenience for shareholders while reducing paper consumption and supporting environmentally responsible management. Going forward, INNOCEAN will continue to strengthen investor trust through proactive communication and transparent disclosure while advancing shareholder-focused, accountable management.



INNOCEAN Dividend Inquiry Service

2025 Analyst Day

INNOCEAN hosted the 2025 Analyst Day to strengthen communication with shareholders and investors and to share its strategic direction for responding to changes across the industry. The event focused on the evolution of "Branded Creative" and "INNOCEAN AX: A New Inflection Point in Customer Experience Transformation," highlighting the structural changes driven by AI. In particular, the company presented AI as a key growth opportunity for the advertising industry and outlined its long-term strategy and execution roadmap for strengthening INNOCEAN's creative competitiveness. The event was hosted at KIA Unplugged Ground, a 926m² (280 pyeong) electric vehicle focused complex cultural space, providing an immersive setting that effectively showcased the company's vision alongside future mobility and brand experience. Going forward, INNOCEAN will continue to hold Analyst Day events on a regular basis to communicate its strategic direction and long-term objectives while strengthening its commitment to enhancing corporate value.



Hosting of the 2025 Analyst Day

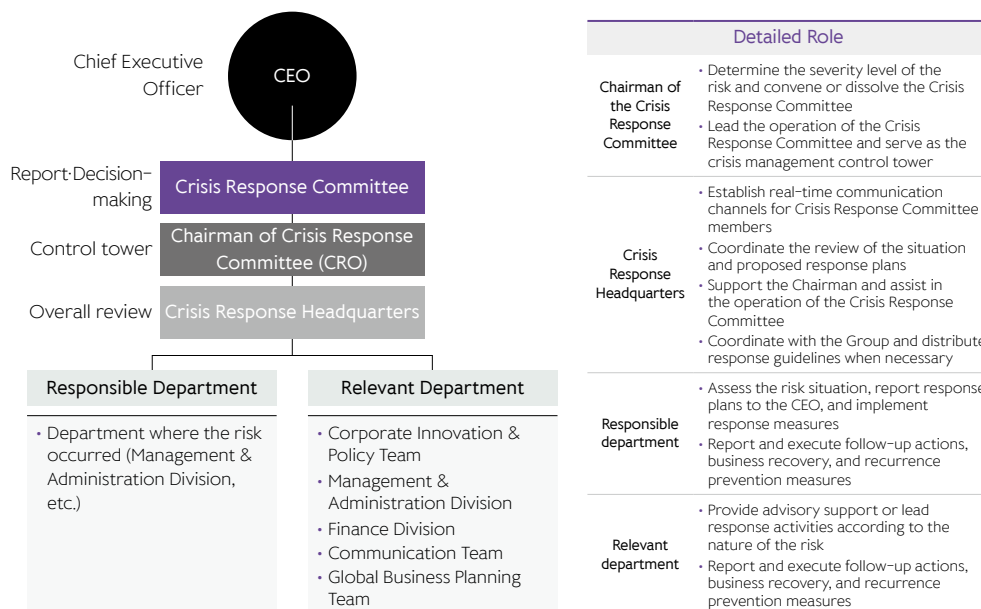
Risk Management

Risk Management Governance

INNOCEAN has established an integrated risk management governance framework to enable prompt and coordinated responses to enterprise-wide risks. In particular, when a risk event occurs, the Chief Risk Officer (CRO), who also serves as the head of the Management & Administration Division, acts as the control tower, overseeing and facilitating rapid decision-making and response measures to minimize corporate risk and potential damage. When a significant risk requiring cross-functional collaboration arises (one or more Emergency cases or two or more Caution cases), the Crisis Response Committee, chaired by the CRO, is immediately convened.

Supported by the Crisis Response Headquarters, the CRO's operational organization, the Crisis Response Committee works closely with the responsible department and relevant support and advisory functions—including the Corporate Innovation & Policy Team, Finance Division, and Communications Team—to assess the situation and develop company-wide response measures. Through this governance framework, INNOCEAN supports swift executive decision-making while ensuring responsible management through post-crisis recovery and the implementation of measures to prevent recurrence.

Risk Management Organization



Identification of Key Risks

To proactively and systematically manage potential risks across its business operations, INNOCEAN has reorganized its enterprise risk framework into three key categories: External Environment, Compliance, and Business Impact, and operates an integrated risk management system based on these classifications. Moving beyond its previous approach of managing financial and non-financial risks separately, the company now identifies individual risks based on their underlying causes and potential business impact.

Specifically, INNOCEAN continuously monitors: risks associated with the external environment, including geopolitical issues and external reputation; compliance risks, encompassing occupational safety and health, information security, and ethical management; and business impact risks, including client-related issues and matters directly affecting financial performance and profitability. This framework clarifies the roles and collaborative responsibilities of relevant departments according to the characteristics of each risk, enabling early identification of potential threats and preparation for a wide range of scenarios. As a result, INNOCEAN has strengthened its foundation for swift and effective company-wide responses in the event of a crisis.

Financial and Non-Financial Risks

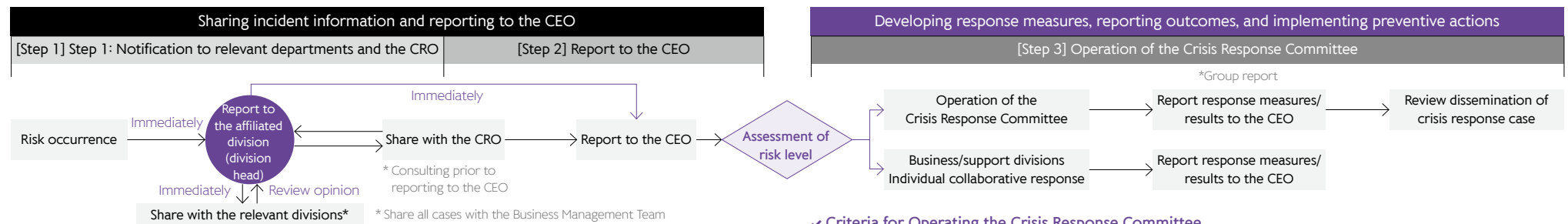
✓ Financial Risk ✓ Non-financial Risk	Financial & Business Review of financial stability including credit, interest rates, taxes, etc.
	Environment・Safety - Review of risks related to greenhouse gas emissions and waste generation, etc. - Review of risks due to fire/safety accidents, etc.
	Legal affairs Review of risks related to compliance with laws and regulations
	Personal Information Review of leaks of customers' Data Privacy and Information Security and data security accidents
	Greenwashing Pre-inspection and monitoring of greenwashing risks for productions

Risk Management

Risk Management Process

INNOCEAN has enhanced its enterprise-wide risk response process to proactively address various risk factors that may threaten business continuity. All risks arising within the company are assessed objectively based on their potential impact on human life and safety, legal and regulatory compliance, and corporate reputation, and are managed through a structured reporting and coordination process tailored to each risk level. When a risk is identified, the process is carried out as follows. Step 1: Notification to Relevant Departments and the CRO. Within 24 hours of identifying the risk, the responsible department verifies the initial facts and immediately shares the information with the Crisis Response Headquarters, relevant departments, and the Chief Risk Officer (CRO), enabling initial assessment and implementation of preliminary response measures. In Step 2: Report to the CEO, risks that are expected to have a significant impact on the company's creditworthiness or external reputation are identified and escalated. Matters with substantial implications for management—including safety incidents, personnel issues, litigation, and legal or regulatory violations—are reported directly to the CEO in real time to enable prompt executive decision-making and leadership. Finally, when the assessed risk requires coordinated company-wide action, the process advances to Step 3: Operation of the Crisis Response Committee. The committee is mobilized immediately once predefined escalation thresholds are met, such as the occurrence of one or more Emergency-level incidents or two or more Caution-level incidents. Led by the CRO as the company's crisis management control tower, the committee develops and executes enterprise-wide response measures while overseeing follow-up reporting, preventive actions, and the dissemination of lessons learned across the organization, thereby reinforcing responsible management.

Company-Wide Risk Response Process



✓ Notification / Reporting Requirements

- Timing/method of notification: Immediately upon occurrence (within 24 hours), written report (e-mail, messenger, etc.)
- Required information: Priority should be given to reporting the factual circumstances (Situation assessment and response measures should be reported subsequently)
- * Penalties for delayed or omitted reporting will be reviewed (from 2027, including potential adjustments of KPIs for department heads)

Reporting Issues	
External environment	- Geopolitical-Policy (war, civil unrest, riots, terrorist acts, sovereign default, policy changes, etc.) - Natural disasters - Pandemic (typhoons, floods, earthquakes, tsunamis, extreme weather, pandemics, etc.) - Damage to corporate reputation (potential reputational damage due to adverse media or public opinion, negative media coverage)
Compliance	Occupational safety and health, information security, fraud/ethical violations, fair trade, human resources, labor, legal affairs
Business impact	- Client issues (claims or issues related to project quality, brand reputation, etc.) - Finance/profits and losses, etc. (issues considered likely to affect business operations, financial performance, or profitability)

✓ Criteria for Operating the Crisis Response Committee

- The Crisis Response Committee is established based on the assessed risk level
- * One or more Emergency cases (urgent) or two or more Caution cases (initial) → Mobilize the Crisis Response Committee
- * One or fewer Caution cases → Managed by the responsible department * However, if two or more cases arise, the risk level may be escalated.

• Criteria for Risk Level Assessment (Based on human life and safety, legal and regulatory compliance, and corporate reputation)

Category	Caution	Emergency	Consulting Department
Human Life · Safety	- Minor injuries - Indications of inadequate safety management	- Serious injuries or fatalities - Potential major industrial accident	Management & Administration Division
Legal · Regulatory	- Uncertainty regarding legal violation - Inquiries or reports from external authorities	- Official investigation, inspection, audit, or litigation - Potential legal proceedings	Management & Administration Division Corporate Innovation & Policy Team
External reputation	- Prior to media coverage - Potential for spread of negative reputation	- Widespread coverage in media or online community - Signs of collective action	Communication Team
Others	-	Determined to have caused significant business losses	Financial Division

Risk Management

Greenwashing Risk Management

Compliance with Greenwashing Prevention Principles

INNOCEAN complies with the "8 Principles for Preventing Greenwashing" established by the Ministry of Environment and the Fair Trade Commission, while managing greenwashing risks systematically throughout the advertising production process. From the planning and production stages onward, the company reviews the appropriateness of environmental claims and messaging and conducts advance assessments to ensure compliance with applicable laws, regulations, and relevant guidelines. Through these efforts, INNOCEAN seeks to provide consumers with accurate and trustworthy information and prevent exaggerated or potentially misleading claims before they arise. Going forward, INNOCEAN will continue to strictly adhere to the principles for preventing greenwashing and further strengthen the credibility of environmental communications through responsible advertising practices.

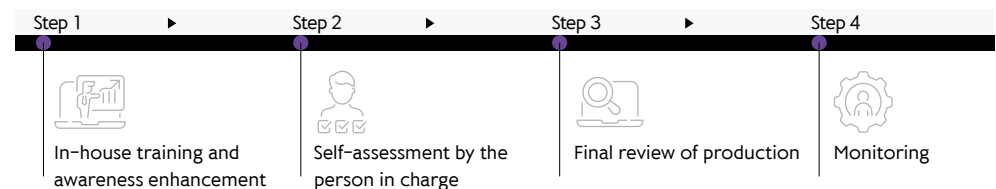
8 Principles for Preventing Greenwashing

Sincerity	• All eco-friendly advertising content must be based on factual information • All advertising content must be accurate and not misleading / deceptive for consumers
Voluntariness	• Prohibiting the advertising of legally mandated compliance requirements as voluntary improvements
Clarity of Expression	• Accurate and clear positioning and sizing of text and graphic elements • Prevention of consumer deception or misconception caused by omission or reduction
Completeness of Information	• Important information that influences purchasing decisions must not be omitted, concealed, or minimized • All relevant information must be readily accessible to consumers to verification
Specificity of Target	• The scope of claims must clearly communicate whether they apply to the entire company, the whole product, or specific components
Relevance	• Advertising improvements to environmental factors that are unlikely to occur constitutes misleading communication
Proportionality	• Isolated improvements must not be exaggerated to appear as enterprise-wide enhancements • Concrete and statistically specific evidence must be presented to back claims
Verifiability	• Current, objective, and scientifically reproducible evidence must be provided

Establishment of Greenwashing Risk Self-Assessment Process

To proactively prevent greenwashing risks that may arise during the production of environmentally focused advertising, INNOCEAN operates a Pre-Assessment Process for Eco-Friendly Productions. This process enables frontline practitioners to conduct self-assessments while implementing checklist-based reviews and monitoring from the earliest stages of advertising planning and production. Particular attention is given to verifying that environmental claims are fact-based and free from exaggeration or misleading representations, thereby ensuring the reliability and accuracy of advertising materials. INNOCEAN also provides practical guidelines and regular training to improve employees' understanding of responsible environmental communication and strengthen awareness of greenwashing prevention. Recognizing greenwashing as a key management risk, the company will continue to strengthen its preventive framework to improve the transparency and credibility of its advertising.

Pre-Assessment Process for Eco-Friendly Productions



Greenwashing Prevention Training

INNOCEAN operates several training programs to help employees recognize greenwashing risks independently and prevent potential issues proactively in the course of their work. In particular, the company uses accessible educational content, including card news, to explain the concept of greenwashing, present key case studies, and highlight practical considerations. These initiatives help employees naturally incorporate awareness of greenwashing risk into their day-to-day work and respond appropriately when incorporating environmental claims into advertising content. Going forward, INNOCEAN will continue to expand practical, role-based training and educational content to foster a culture of greenwashing prevention and support responsible advertising practices.



Compliance and Ethical Management

Ethical Management System

INNOCEAN operates a systematic ethical management framework to embed compliance principles into its corporate culture and build trust with all stakeholders. Guided by three core pillars policy definition, culture-building, and operational systems the company drives multifaceted initiatives, including regulatory refinement, company-wide training, and regular as well as special compliance audits. INNOCEAN remains committed to advancing this framework to foster a corporate environment where ethical values are deeply integrated throughout the organization.

INNOCEAN Ethical Management System

Fraud and non-compliance prevention activities	
Management of policies / guidelines	✓ HQ Compliance & Ethics Infrastructure (Development, Revision, and Dissemination) – Policies : Operational Audit Policy, Whistleblowing Policy, Anti-Corruption Policy – Guidelines : Business Conduct Guidelines, Expense Guidelines, Subcontracting Compliance Guidelines ✓ Overseas Subsidiary Compliance Integration (Enactment, Revision, and Dissemination) – Guidelines : Business Conduct Guidelines, Anti-trust Global Guidelines, Client Information Security & Data Privacy Global Guidelines, Speak up Handbook, Supplier Practice Guidelines, etc.
Cultivating a Culture of Compliance & Ethics	✓ Comprehensive Employee Training – Annual compliance and ethics training, INNOCEAN's whistleblowing channels awareness training ✓ Internal Communication & Engagement – Monthly internal campaigns promoting whistleblowing channels awareness – Annual employee surveys across headquarters and overseas subsidiaries to measure the alignment and maturity of our ethical culture – Targeted awareness campaigns (e.g., zero-tolerance policy for holiday gifts) ✓ Extending Ethical Standards to Our Supply Chain – Compliance campaigns for subsidiaries and business partners
Compliance & Integrity Monitoring Systems	✓ Integrity & Ethics Pledges (Annual) – Headquarters Employees: Compliance with ethical management and fair trade guidelines – Overseas Expatriates: Adherence to the Code of Ethics, mutual respect principles, and accounting integrity principles – Business Partners: Commitment to the Supplier Code of Conduct ✓ Fraud Risk Assessments – Headquarters employees (annually), overseas subsidiary employees (annually), partners (semi-annually) ✓ Operation of secure, anonymous reporting channels accessible to both internal and external stakeholders via the corporate website and intranet

Audit activities (Fraud Detection & Operational Assessments)	
Regular audits	✓ Conducted four times annually by organizational unit or business function, in alignment with the annual audit plan [Scope of audit] – Business Audits : Identification of short-, medium-, and long-term operational risks, with concrete recommendations for continuous improvement. – Management & Internal Control Audits : Evaluation of preventive measures and internal controls to mitigate misconduct and fraud risks. Review of compliance frameworks designed to prevent legal and regulatory violations. Verification of adherence to internal corporate policies and guidelines. – Compliance Program (CP) Audits : Semi-annual partner perception surveys and rigorous compliance inspections. – Organizational Integrity Assessments : Evaluation of ethical health and culture across corporate departments.
Special inspections (Ad hoc)	✓ Special audit – Inspections conducted at the discretion of management in response to specific issues or business activities ✓ Whistleblowing investigations – Investigations based on reports received through internal or external reporting channels, or on independently identified indicators of potential misconduct

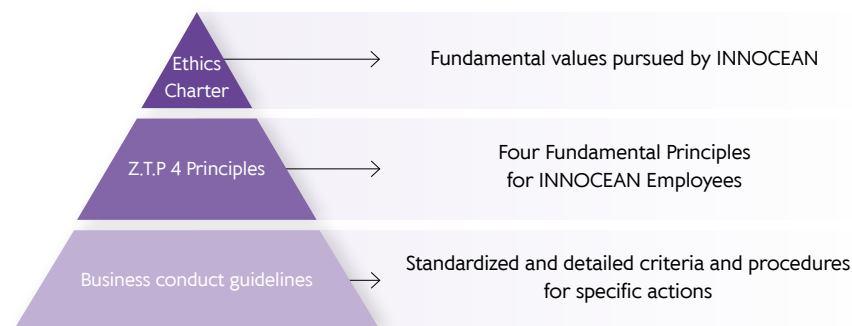
Compliance and Ethical Management

Compliance and Ethics Policies and Guidelines

Ethics Charter, Four Principles of the Zero Tolerance Policy (Z.T.P.), and Anti-Corruption Ethics Management Guidelines

INNOCEAN has established and implements an Ethics Charter to fulfill its corporate social responsibilities and strengthen trust with stakeholders. In particular, the company reinforces its commitment to compliance through the Zero Tolerance Policy (Z.T.P.), which sets out four core principles and holds employees accountable for violations without exception, fostering a culture of ethics awareness and accountability throughout the organization. To support the effective implementation of ethical management, INNOCEAN has also established the Anti-Corruption Ethics Management Guidelines. These guidelines provide practical standards of conduct covering employee ethics, fair trade, customer value, respect for employees and stakeholders, and sustainability, enabling consistent application in day-to-day business operations. Going forward, INNOCEAN will continue to strengthen its ethics management framework to reinforce its reputation as a transparent and responsible company.

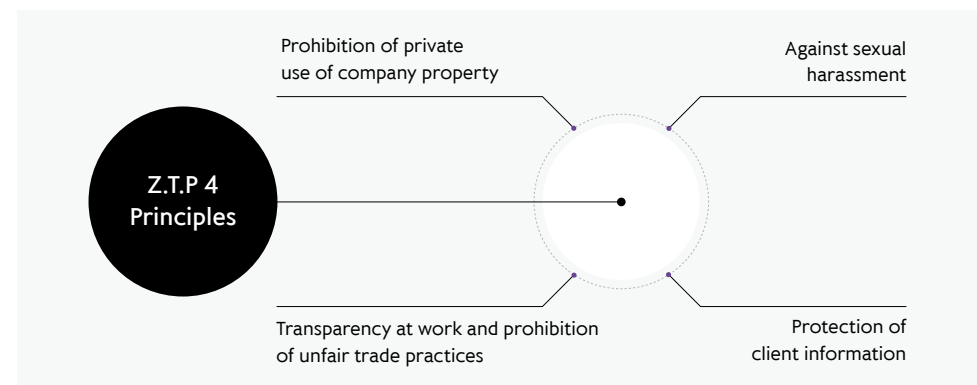
Compliance & Ethical Governance Framework



Ethics Charter

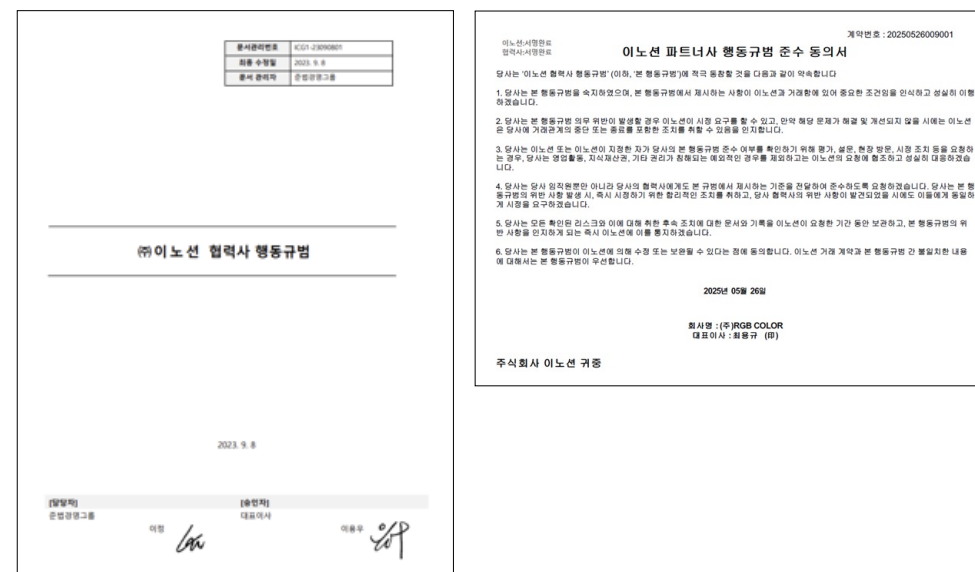
5 Ethics Charter		
01		• We shall perform our duties based on clear and transparent standards, and do our utmost to fulfill our responsibilities with integrity.
02		• We shall compete fairly in the market and conduct business ethically with parties that engage in contractual relationships with us.
03		• We shall provide safe products, exceptional services and accurate information, and we shall rigorously protect personal information to increase customer value.
04		• We shall respect our members as independent individuals, and to this end, we shall provide fair working conditions and safe working environments.
05		• We shall contribute to sustainable development by fulfilling our social and environmental responsibilities as a member of society, so that diverse stakeholders may prosper together in harmony.

Four Principles of Z.T.P (Zero Tolerance Policy)



Business Conduct Guidelines

Employee ethics	Realization of customer value	Respect for employees
- Protecting our assets and intellectual property rights - Preventing information leakage - Prohibition of insider trading - Guidelines for external communications and social media - Prevention of conflicts of interest - Guidelines for documentation and reporting	- Provision of complete information - Client Information Security - Data Privacy	- Protection of human rights/ Prohibition of harassment - Prohibition of discrimination
Fair Competition & Anti-Corruption	Commitment to sustainability	
- Fair competition - Lawful information collection - Gifts, entertainment & hospitality / Abuse of power	- Environment - Philanthropy - Contribution and sponsorship	



Compliance and Ethical Management

Compliance and Ethics Awareness Activities

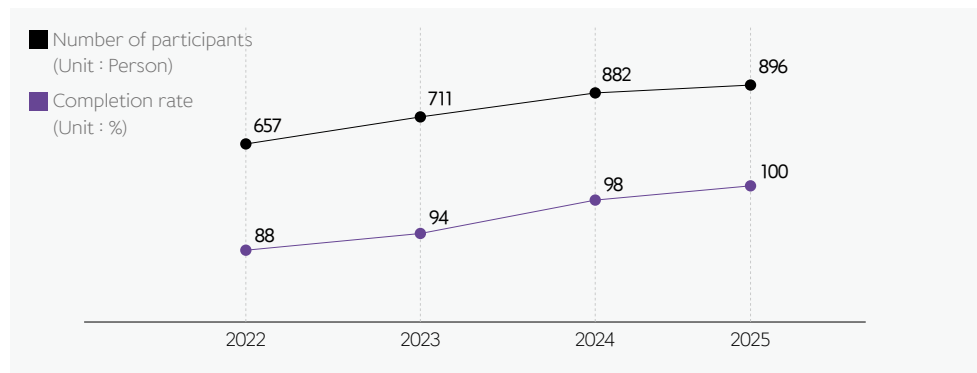
Ethical Management Training

INNOCEAN operates a diverse range of training programs designed to sharpen employees' awareness of compliance and ethical management. Notably, the company actively leverages video-based online education, maximizing accessibility and empowering personnel to participate seamlessly regardless of time or location. To ensure the equal effectiveness of this education across its global operations, INNOCEAN expanded its offerings in 2024 by introducing enhanced multilingual training content tailored for overseas subsidiaries. Moving forward, INNOCEAN remains committed to advancing its educational initiatives to deeply embed ethical values throughout the organization and cultivate a resilient culture of responsible business conduct.

Ethical Management Training Courses

Training Title	Training Target	Training Frequency	Training Type
Foundational Compliance & Ethics	All employees	Annual	E-Learning
Leadership & Promotion Compliance	Promoted Personnel & Newly Appointed Team Leaders	Upon Promotion or Appointment	Blended (Online & In-person)
Expatriate Pre-Deployment Training	Newly Dispatched Expatriate Personnel	Prior to / Upon Assignment	In-person

Ethical Management Training Completion Status

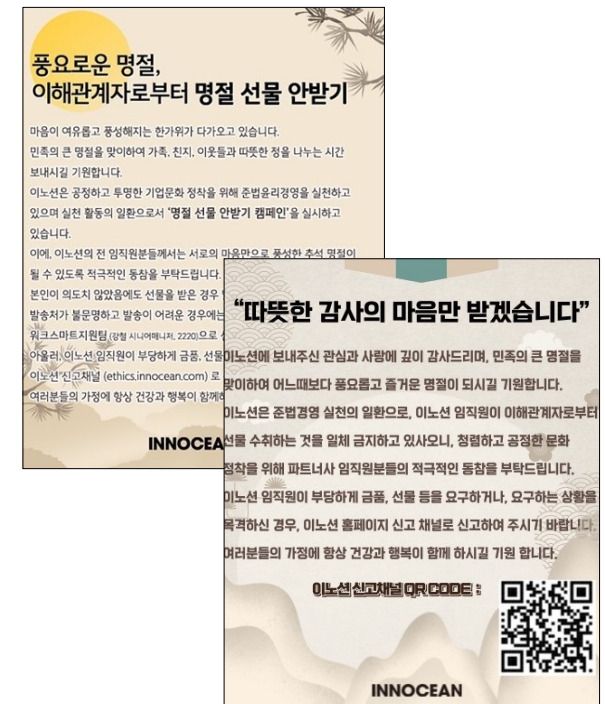


Regular Notification for Reporting Channels and Ad Hoc Awareness Campaigns

INNOCEAN executes systematic awareness activities to institutionalize compliance and ethical management among its employees and business partners. The company maintains an open and safe reporting environment by deploying monthly communications that promote its whistleblowing channels and stringent reporter protection protocols. Furthermore, during high-risk holiday periods, INNOCEAN strictly enforces its "No Gifts Between Business Stakeholders" campaign to prevent potential compliance breaches and ensure integrity in all business relationships. Moving beyond passive legal compliance, these continuous communication frameworks allow INNOCEAN to anchor ethical principles enterprise-wide and secure long-term sustainability throughout its value chain.



Regular Notifications about Reporting Channels



Ad Hoc Campaign (No Holiday Gift Exchange Between Business Stakeholders)

Compliance and Ethical Management

Compliance and Ethics Awareness Activities

Distribution of Compliance Management Information to Subsidiaries

INNOCEAN systematically transfers compliance management guidelines to its subsidiaries to institutionalize ethics and corporate integrity across the entire group. This framework addresses critical regulatory mandates, including antitrust laws and stringent data privacy standards, ensuring standard compliance execution across all operational branches. These regular updates allow subsidiaries to pre-emptively adapt to shifting regulatory environments and eliminate operational legal and ethical vulnerabilities. Ultimately, by enhancing structural transparency, INNOCEAN reinforces its governance foundation and secures sustainable value creation enterprise-wide.

Distribution of Compliance Management Information to Subsidiaries

INNOCEAN

「 컴플라이언스 경영정보 」

2025. 4. 1.

수신 : 각 사 대표이사

참조 : 컴플라이언스 담당자

제목 : 준법경영을 위한 준법지침 자율준수 활동 강조

공정거래 자율준수를 위해 최선의 노력을 다하시는 각 사 대표이사님 및 임직원 여러분께의 노력에 진심으로 감사드립니다. 올해는 대내외적 불확실성이 더욱 확대됨에 따라 공정거래 환경이 복잡하고 어려울 것 것으로 예상됩니다.

이에, 어느덧의 공정거래 자율준수 방침을 공유드리오니 각 사 대표이사님들께서는 이를 참조하시어 임직원의 자발적인 준법지침 자율준수 문화확산과 관련 법령 준수에 만전을 기하여 주시기 바랍니다.

부담공동행위(당첨)는 공정거래 기본 원칙을 무시하려는 가장 심각한 행위입니다. 경쟁시간 앞당김은 단기 목표 달성 또는 재무성과 개선에 도움이 되는 듯 보일 수 있으나, 법 위반시 과징금 부과(관련 매출액의 최대 20%), 입찰권 행사차별, 손해배상 주주대표소송, 입찰참가제한 등 막대한 법적 책임 및 기업에 평판 악화를 초래합니다. 각 사에서는 경쟁사와의 가격 / 물량 협의 또는 인감 정보 교환 등 합법행위가 발생하지 않도록 지속적인 예방 활동을 시행하여 주시기 바랍니다.

공정위 제 시장경쟁을 저해하는 부당내부거래에 대해서도 양정 대응하고 있으며, 검찰-국회 시민단체에서도 면면히 감시하고 있습니다. 따라서 모든 거래는 투명한 절차를 통해 진행하여 주시기 바라며, 내부 규정, 가이드라인 수립 배포 등 활동도 시행하여 주시기 바랍니다.

협력사(재래집/가맹점) 거래시 부당거래금지 / 위약금소 / 단기계약/강제 등 불공정 하도급계약 행위가 발생 하지 않도록 구매 프로세스 점검과 엄격한 교육을 당부드리며, 아울러, 2024년부터 납품단계 연동제가 본격적으로 시행되고 있으나 협력사와의 연동조건 등을 면밀히 점검하고 이행하여 주시기 바랍니다.

중소기업 기술지원/유망행위는 공정위를 비롯한 경쟁, 중소기업법, 경쟁법, 특허법 등 규제기관의 법집행이 강화되고 있으며 정부차별 공조도 확대되는 추세입니다. 법 위반시 손해배상 한도가 5배로 상향되었음, 무엇보다 회사와 대외이미지에 심각한 손상을 초래할 수 있으니 이에 대한 관심과 주의를 당부 바랍니다.

시장경제 질서를 지키고 준법경영을 실천함으로써 투명하고 공정한 기업으로 자리잡을 수 있을 것입니다. 다시 한번 각 사의 태심 있는 공정거래 자율준수 활동에 최선의 노력을 다하여 주시기 바랍니다.

감사합니다.

주식회사 이노션 서울특별시 강남구 삼성대로 308 (06253)
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INNOCEAN

발송일 : 2025. 12. 1.

수신 : 각 지회사 대표이사

발신 : (주)이노션 대표이사

제목 : 지회사의 준법준수경영 강화를 위한 당부 말씀

안녕하십니까,

먼저, 급변하는 경영 환경 속에서 지회사의 성장과 발전을 위해 불철주야 노력하시는 대표이사님과 임직원 여러분의 헌신에 깊이 감사드립니다.

이노션과 지회사의 지속 가능한 성장과 사회적 신뢰를 확보하기 위해서는 무엇보다 '준법준수경영'의 확고한 실천이 필수적입니다. 법과 윤리의 준수는 선택이 아닌, 그들의 미래를 담보하는 핵심 가치를 다시 한번 강조드립니다.

이에 지는 대표이사님께 다음 네 가지 핵심 영역에서의 철저한 준수와 각별한 관심을 당부드립니다.

- 정보보안 및 개인정보보호**
고객 및 이해관계자 정보, 판매처를 핵심 기술 등 모든 정보 자산 보호에 만전을 기해주시요. 정보 유출 사고는 그룹 전체의 신뢰도와 직결되는 중대한 사안입니다. 관련 법규와 내부 규정을 철저히 준수하고, 임직원 보안 의식 제고를 위한 지속적인 교육을 요청드립니다.
- 연천 경쟁**
임직원과 고객에 안전한 그 어떤 거짓보다 우선되어야 합니다. 안전한 근무 환경 조성 및 산업 안전 관련 법규 준수를 통해 사고 예방에 총력을 기울여 주시기 바랍니다.
- 양적 윤리**
모든 업무 활동에서 투명하고 윤리적인 기준을 확립해야 합니다. 특히 이해충돌 방지, 자금 수수 금지 등 그룹 윤리강령을 철저히 실천하여 공정하고 청정한 조직 문화를 구축해 주십시오.
- 가짜 뉴스 준수**
공정거래 관련 법규를 포함하여, 업무와 관련된 법규 및 내부 규정을 반드시 준수해야 합니다.

대표이사님께서 솔신수범하여 임직원에게 명확한 준법 의지를 보여주실 때, 지회사의 준법 문화는 더욱 단단해질 것입니다. 이노션 차원에서 지회사의 윤리경영 및 컴플라이언스 활동을 적극 지원하겠습니다. 어려운 시기임수록 기본과 원칙에 충실하여 실행하는 기업으로 지속 성장이 필요하며, 다시 한번 적극적인 협조를 당부드립니다.

감사합니다.

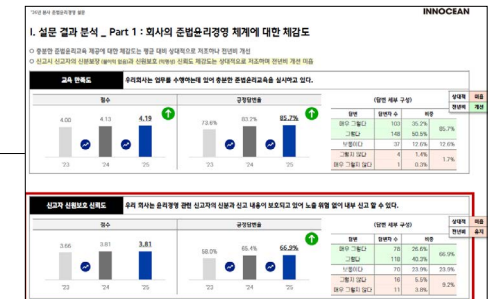
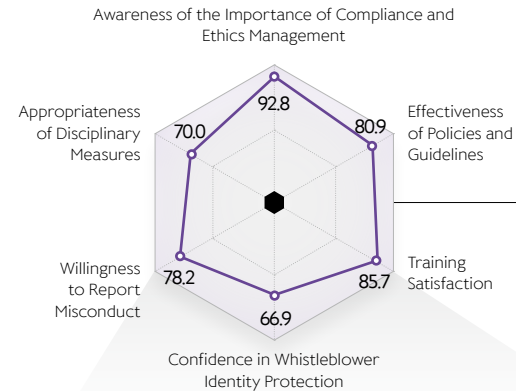
주식회사 이노션 서울특별시 강남구 삼성대로 308 (06253)
+82 (02) 2016 2300/2301 | innocean.com

Ethical Management Awareness Survey

INNOCEAN administers regular Ethical Management Awareness Surveys for all employees across its headquarters and overseas subsidiaries to fortify its compliance governance. This evaluation serves as a key benchmark to measure global ethical compliance alignment, analyze multifaceted risk indicators, and pre-emptively identify operational vulnerabilities. Leveraging these data-driven findings, INNOCEAN executes concrete corrective actions and enhancement measures, systematically reinforcing its integrity culture and securing long-term operational sustainability.

Survey Results Analysis

(Unit : %)



2026 Strategic Improvement Plan

- Diversification of compliance and ethics training
 - Continue annual mandatory video-based compliance training for all employees
 - Conduct annual offline special training in compliance management for all employees
 - Conduct annual advanced compliance training for team leaders
- Support the establishment of a compliance and ethics training framework for subsidiaries (reflecting the results of the assessment conducted in fourth-quarter 2025)

2025년 윤리경영 인식 조사 설문

경영혁신팀은 이노션 임직원의 윤리경영에 대한 의식을 파악하고, 소중한 의견과 제언 사항 강화를 위해 2025년 정기 윤리경영 인식 조사 설문을 실시하고자 합니다.

본 설문은 연 1회 정기적으로 실시되는 설문으로, 설문 결과는 이노션 윤리경영의 개선을 위한 중요한 기초자료로 사용될 예정입니다.

당첨권 이벤트의 많은 관심과 적극적인 참여 부탁드립니다.

설문 기간 : 10.13 (월요일) ~ 10.24 (금요일)
설문 대상 : 이노션 본사 전 임직원
설문 방법 : Google Forms
설문 분량 : 총 25 문항 (약 5분 소요)
설문 링크 : 이메일 개별 발송 예정

INNOCEAN

Ethical Management Awareness Survey Notice

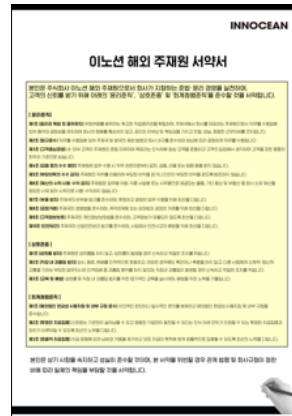
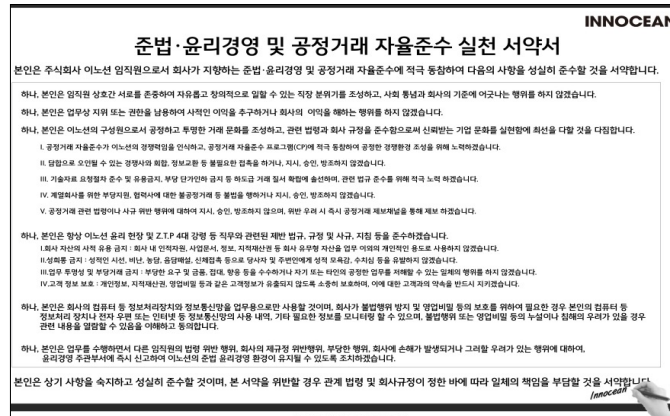
Compliance and Ethical Management

Compliance and Ethical Management System

Compliance and Ethics Pledge of Practice

INNOCEAN requires all personnel to sign an annual Compliance and Ethics Pledge of Practice to enforce internal compliance metrics. A key milestone was achieved in 2025, with all 896 eligible employees completing the pledge, marking a 100% participation rate and solidifying organizational integrity. Furthermore, to maintain unified standards across global offices, overseas expatriates execute separate annual compliance commitments spanning the Code of Ethics, Mutual Respect Principles, and Accounting Integrity Principles. Going forward, INNOCEAN will continue to integrate these formal pledges with its comprehensive internal control systems to build a transparent and sustainable corporate ecosystem.

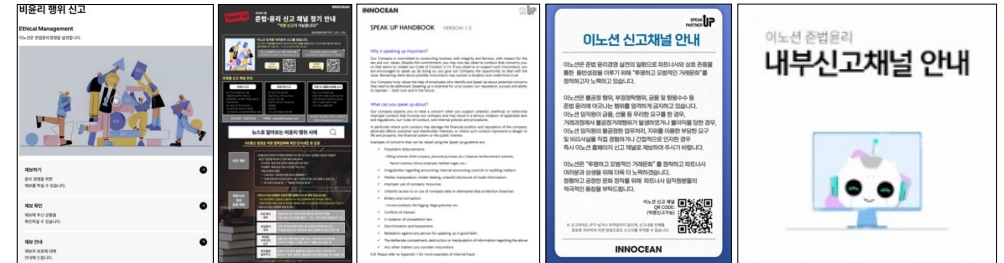
Compliance and Ethics Pledge of Practice



Unethical Behavior Reporting Channels

INNOCEAN maintains comprehensive reporting channels to reinforce compliance verification and proactively prevent risk vulnerabilities. Accessible to both employees and external partners, the system is actively promoted through regular outreach to encourage collective participation in fostering corporate integrity. This online cyber-audit portal enables users to report legal violations, anti-competitive practices, or ethical breaches, while providing real-time tracking of report status and resolution metrics. Operating under a strict anti-retaliation framework, INNOCEAN guarantees complete anonymity, identity masking, and liability exemptions for whistleblowers, securing an open and risk-insulated grievance mechanism.

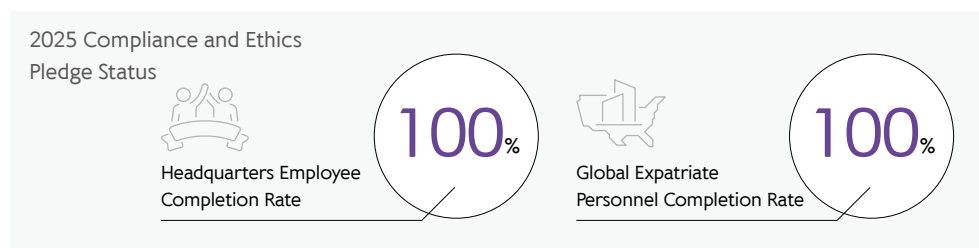
Reporting Channel Information*



* From left to right: [Cyber audit platform], [Monthly internal notice], [Global speak-up policy], [Business partner communication], [Reporting channel training videos].

Whistleblower Protection Policy

Confidentiality	Identity & Status Protection	Leniency Policy
Strict prohibition on disclosing or implying a whistleblower's identity without their explicit prior consent.	Protection against any retaliation, or discrimination within business relationships or affiliated departments resulting from reporting, providing statements, or submitting evidence.	Reporting wrongdoing or corruption in which you are personally involved will be handled reasonably with full consideration of mitigating factors.

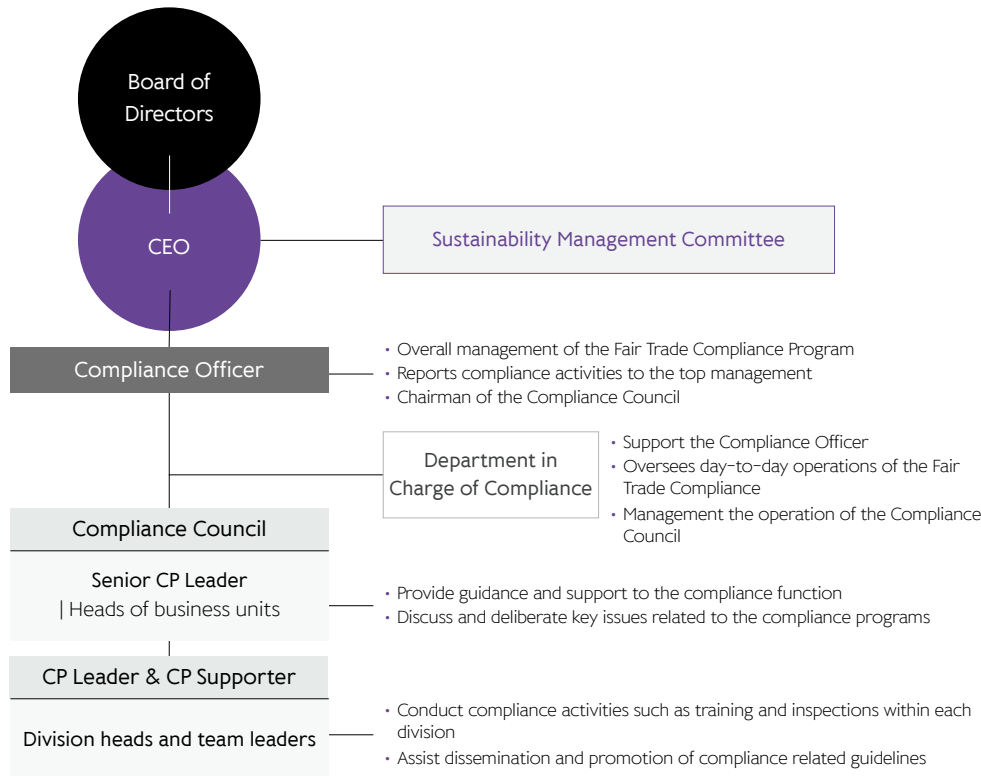


Compliance and Ethical Management

Fair Trade Compliance Program Management Framework

INNOCEAN maintains a comprehensive Fair Trade Compliance Program (CP) to institutionalize fair market competition and secure compliance across all operations. To govern this framework, the Board of Directors designates a Compliance Officer backed by independent executive authority, a direct board-reporting channel, and adequate corporate resources. To enhance governance oversight, the Sustainability Management Committee reviews the operational status of the CP twice a year (February and November). Furthermore, the CEO integrates the CP into core management priorities through systemic resource allocation, regular performance monitoring, and transparent compliance communication with all stakeholders. As a result of these structured initiatives, INNOCEAN earned an 'AA' rating in the Fair Trade Commission's Compliance Program (CP) Evaluation, reaffirming its exceptional fair trade compliance track record. INNOCEAN remains committed to strengthening its compliance infrastructure to ensure structural transparency and sustainable corporate governance.

Fair Trade Compliance Program Organization



CEO's Commitment and Message

이노션 임직원 여러분,

우리 이노션은 지난 20년 동안 끊임없는 자기 혁신을 바탕으로 글로벌 시장에 성공적으로 진출하며, 탁월한 창의적 역량을 확보해 왔습니다. 이러한 성과에 걸맞게, 임직원 여러분의 자율적이고 능동적인 공정거래 자율준수의 중요성을 다시 한 번 강조드립니다.

이노션은 공정거래 자율준수 프로그램(Compliance Program, CP)을 기반으로 공정한 거래 문화를 조성하고, 파트너사와의 동반성장을 실현하며 경쟁력을 강화해왔습니다. 올해는 '공정하고 정직하게 거래하면 레벨상승'이라는 4행시 슬로건을 선정하여, 공정거래의 필요성과 가치를 더욱 널리 알리고 있습니다.

대외적으로도 신정부의 '공정과 상생의 시장질서 확립'을 주요 국정 과제로 제시하고 있으며, 공정거래위원회의 조직 확대를 바탕으로 다양한 정책이 추진될 것으로 예상됩니다. 이러한 환경 속에서 우리 모두는 공정거래 자율준수 프로그램(CP)을 철저히 준수함으로써 더욱 성숙한 준법문화를 구축해야 합니다.

이에 다음과 같이 당부의 말씀을 드립니다.

첫째, 공정거래 자율준수 프로그램(Compliance Program, CP)에 적극적인 참여를 부탁드립니다.

현재 당사는는 준법 교육 및 다양한 CP 활동을 진행 중이며, 2024년부터 공정거래위원회의 CP 등급평가를 통해 사내 CP 운영체계에 대한 평가를 시행하고 있습니다. 2024년 공정위 주관 등급평가에서 광고업계 최초로 "AA" 등급을 획득하였습니다. 임직원 모두 공정거래 교육 등 준법경영 활동에 적극적으로 참여하여 좋은 성과가 유지 향상될 수 있도록 노력하여 주시기 바랍니다.

둘째, 공정거래 관련 법령을 철저히 준수하여 주시기 바랍니다.

공정거래 등 법령의 준수는 선택이 아닌 필수입니다. 이노션은 파트너사와 대등한 위치에서 법적 절차를 준수한 공정한 거래를 추구하며, 계약서 및 자회사와의 거래에 있어서도 객관적이고 합리적인 기준을 적용해야 합니다. 업무 과정에서 사전업무협의 제도 등 내부 절차를 적극 활용하여, 위험 리스크를 사전에 점검하고 충분한 검토 후 업무를 진행해 주시기 바랍니다.

셋째, 협력사와의 동반 성장에 앞장서 주시기 바랍니다.

당사는 연속해서 동반성장지수 최우수 등급 및 최우수 명예기업에 선정된 만큼, 협력사와의 거래 시 불공정 거래를 예방하고, 협력사의 권리를 보호하여 상생 문화를 지속적으로 정착시켜 주시기 바랍니다.

임직원 여러분,

공정거래 자율준수는 기업의 명성과 지속 가능한 성장을 담보합니다. 법 위반 발생 시, 이는 제재뿐만 아니라 기업의 사회적 명성에도 큰 영향을 미칠 수 있습니다. 책임자는 솔선수범을, 실무자는 적극적인 참여를 통해 공정거래 자율준수 문화가 개개인의 업무에 내재화되고, CP 운영이 더욱 활성화될 수 있도록 함께 노력해 주시기 바랍니다.

감사합니다.

(주)이노션 CEO 이용우

Excellent rating
AA

2024 CP Evaluation

Excellent rating
AA

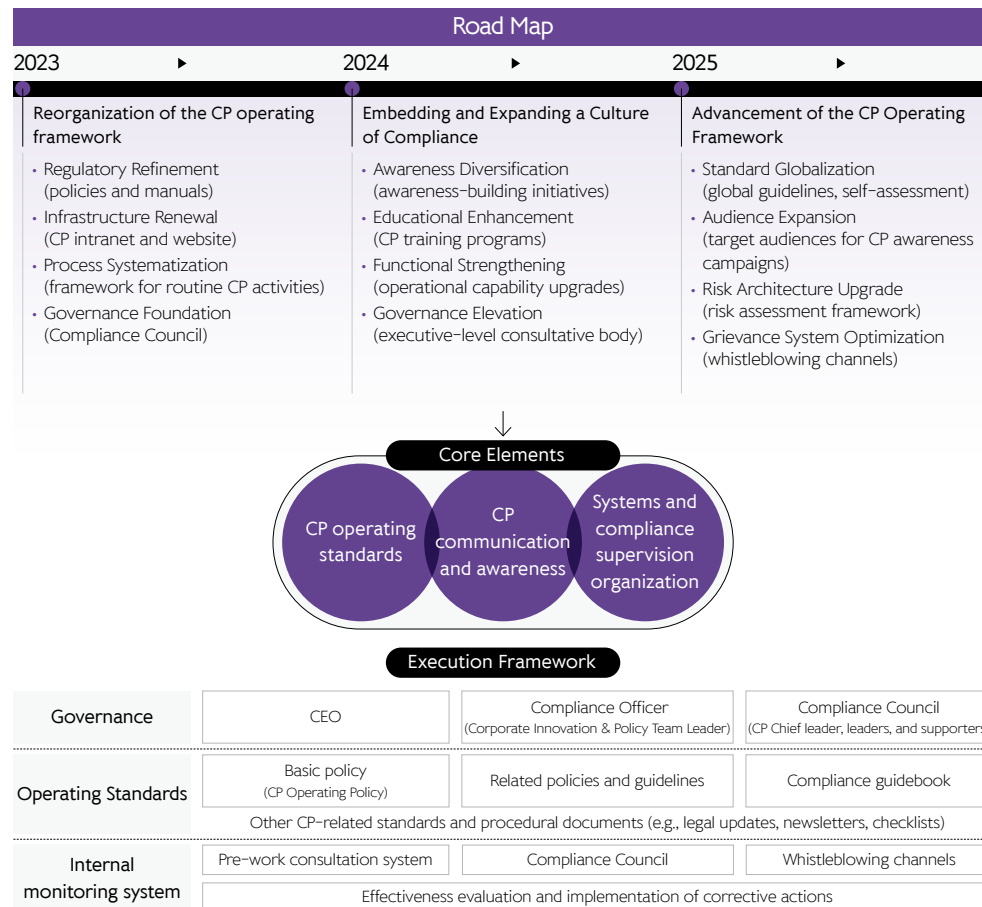
2025 CP Evaluation

Compliance and Ethical Management

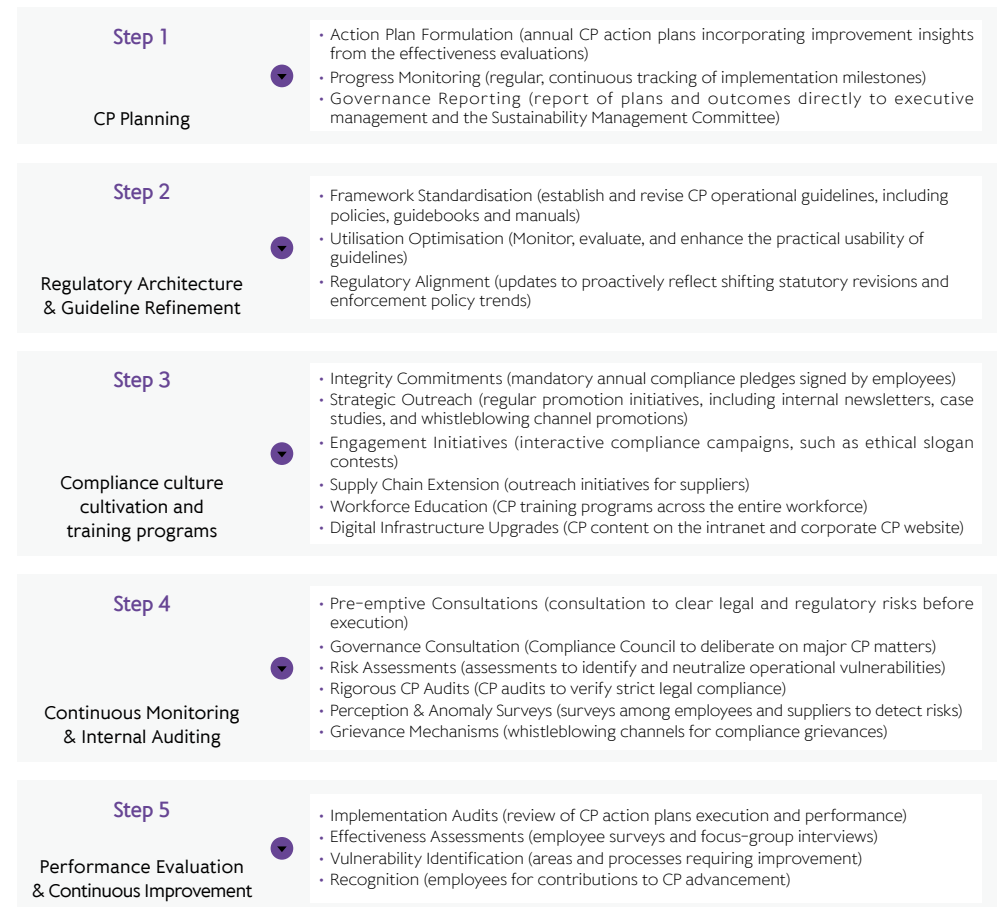
Operation of Fair Trade Compliance Program

INNOCEAN reinforces the execution capabilities of its Fair Trade Compliance Program (CP) to secure complete compliance with fair trade laws and embed a legal integrity culture. The framework comprises three distinct pillars: CP operational standards, communication & awareness-building, and systems & regulatory oversight. All CP activities adhere to a structured, continuous five-stage optimization cycle: Planning, Implementation of Standards, Education & Communication, Compliance Monitoring, and Performance Evaluation. To close the compliance feedback loop, the results of the annual effectiveness evaluation are directly incorporated into the following year's action plan, with rigorous audits and personnel perception surveys conducted to measure operational maturity and drive continuous program upgrades.

Fair Trade Compliance Program Operating Framework



Fair Trade Compliance Program Key Framework



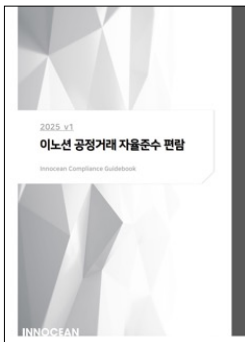
Compliance and Ethical Management

Strengthening CP Operating Standards

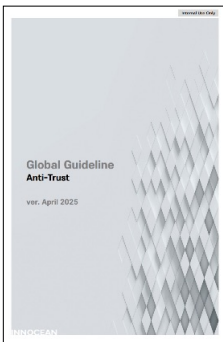
Policies and Guidelines

In 2025, INNOCEAN significantly enhanced its Fair Trade Compliance Program (CP) operational criteria and updated its relevant compliance guidebooks to ensure regulatory alignment. Specifically, the company developed and distributed specialized global guidelines for international subsidiaries, essential legal compliance frameworks, and internal compliance self-assessment checklists. This strategic expansion effectively institutionalized compliance practices enterprise-wide and optimized the company's internal self-monitoring architecture.

Category	Operating Standard	Enactment / Revision
Policy	CP Operating Policy	Revised in July 2025
	CP Training Program Policy	Revised in July 2025
	Compliance Council Operating Policy	Revised in July 2025
	Disciplinary and Reward Policy	Revised in July 2025
Compliance Guidebook	2025 Compliance Manual / Mini Compliance Manual	Revised in September 2025 (1 st)
	2025 Compliance Manual	Revised in December 2025 (2 nd)
Guidelines	Key legal compliance guidelines	Revised in June 2025
	Guidelines for Fair Trade Compliance and Code of Conduct	Revised in July 2025
	Global Anti-Trust Policy	Revised in April 2025
Checklist	Fair trade compliance checklist	Prepared and distributed in July 2025



Compliance Guidebooks



Global Guideline



Compliance Checklist

CP Communication and Awareness

Awareness Building Activities

INNOCEAN executes continuous awareness programs to reinforce compliance and ethical management principles among its workforce and mitigate legal risks. Centered on executive leadership, the CEO issues an official Compliance Commitment Statement at least twice a year to promote fair market competition. The company also institutionalizes Compliance and Ethics Management Week during the last week of each month, deploying educational newsletters and regulatory case reviews to enhance employee risk sensitivity. Supported by engaging initiatives such as compliance slogan contests and fair trade trivia competitions, INNOCEAN successfully integrates compliance practices into day-to-day business operations. The company will continuously elevate these communication frameworks to secure long-term transparency and organizational integrity.

Category	Detail	Implementation Date
CEO's Commitment	CEO's Compliance Commitment Statement posted on the CP website	Ongoing
	Distribution of the CEO's compliance message to employees	October 2025
	Distribution of compliance and ethics management message to subsidiaries	March, December 2025
	Distribution of compliance and ethics management cooperation message to suppliers	May 2025
Newsletter	Distribution of Fair Trade Newsletter to all employees (bimonthly)	5 issues in 2025
	Distribution of Fair Trade Newsletter to CP Leaders (quarterly)	5 issues in 2025
Press Releases & Case Studies	Distribution of fair trade press releases and case studies (monthly)	9 issues in 2025
Global CP Newsletter	Distribution of Global CP Newsletter to overseas subsidiaries (quarterly)	3 issues in 2025
Guide to Reporting Channels	Monthly notification on INNOCEAN's reporting channels	12 issues in 2025
	Reporting channel notice for suppliers	Ongoing
Awareness events	2025 CP Slogan Contest	April 2025
	2025 CP Quiz Champion Competition	April 2025
CP contributor awards	2025 INNOCEAN CP Contributor Awards	December 2025



Slogan Contest Awards



CP Quiz Champion Awards



CP Contributor Awards

Compliance and Ethical Management

CP Communication and Awareness

CP Training

INNOCEAN operates a structured training program to cultivate fair trade compliance capabilities throughout the organization. Moving beyond the delivery of foundational knowledge, the program focuses on practical application that can be directly integrated into day-to-day business operations. Notably, the company delivers customized training tailored to specific job levels and functional responsibilities, ensuring that legal compliance aligns perfectly with each employee's role. Backed by these targeted efforts, the 2025 CP Foundational Training achieved an exceptional 97% completion rate, with 931 employees successfully concluding the curriculum—a clear testament to its institutional effectiveness. Furthermore, fair trade guidelines are made accessible at all times via the employee intranet and the dedicated CP website, empowering personnel to continuously reinforce their compliance awareness.

Category	Course	Target	Date	Training Method	Instructor
By job level	Basic course	All employees	5/21	Live online & offline	External expert
	Introductory course	New employees	Quarterly	Offline	Internal instructor
	Executive course	CEO and executives	9/18	Offline	External expert
By department	Basic course	All departments	5/21	Live online & offline	External expert
	Advanced course	High-risk departments	11/20	Live online & offline	External expert
By relevance	Basic course	All employees	5/21	Live online & offline	External expert
	Special Course	Employees in specific-fields	12/15	Live online & offline	Internal instructor
Other Training	Protection of SME technologies	All employees	7/21~8/8	Online video	External expert
	Compliance and ethics training	All employees	9/1~12/29	Online video	Materials prepared by the CP Department
	CP card news training	All employees	Quarterly	Posting	Materials prepared by the CP Department
	Legal insights	All employees	Monthly	Posting	Materials prepared by Legal Affairs Team
	Press releases & case studies	All employees	Monthly	Posting	Materials prepared by the CP Department
	Intranet / website training materials	All employees	Ongoing	Ongoing	Materials prepared by the CP Department



CP Basic Training



Training for New Employees



Training for CEO and Executives



Advanced Training for High-Risk Departments



CP Infographic Newsletters Training

Compliance and Ethical Management

Systems and Compliance Supervision Organization

Pre-Business Consultation System

INNOCEAN operates a structured internal monitoring framework rooted in its Compliance Program (CP) to pre-emptively mitigate fair trade risks. Moving beyond reactive, post-event responses, the system emphasizes the early identification and systematic management of potential compliance vulnerabilities. Key commercial activities—including subcontracting transaction reviews, internal transaction assessments, and contractual evaluations—are mandated to undergo prior consultation with the CP Department and the Legal Affairs Team. This institutionalized process ensures that compliance risks are uncovered and resolved before execution. Furthermore, our continuous legal advisory support serves as a proactive safeguard against regulatory violations, cultivating an equitable and transparent business environment.

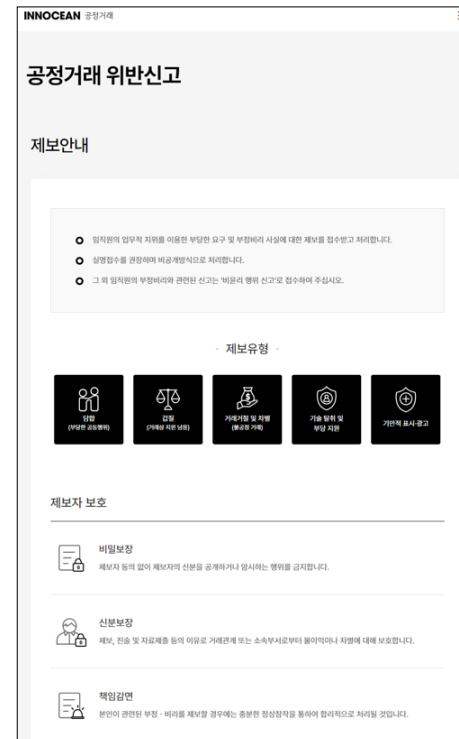
Pre-Business Consultation System

Category	Detail
Formalization of the pre-business consultation system	Pre-business consultation procedures are specified in the CP Operating Policy
Communication of the pre-business consultation system	- Provision of guidelines through the intranet and the INNOCEAN Fair Trade website - Provision of regular notification through the Fair Trade Newsletter - CEO's encouragement for active participation in the Compliance Council
Review / advisory by the Legal Affairs Team	- As a core component of the pre-business consultation system, the Legal Affairs Team reviews and provides advisory on contracts and transactions to prevent legal violations - Provision of standard contract templates
Subcontract Transaction Review Committee	Review of the fairness and legal compliance of subcontract transactions, including advance written documentation and payment procedures
Compliance Council	Matters are submitted to the Compliance Council for review according to their significance
Other consultation channels	Internal AI chatbot
	FAQ

Unfair Trade Reporting Channels

INNOCEAN operates dedicated reporting channels to pre-emptively mitigate unfair trade practices and foster a transparent business environment. Seamlessly managed by the Audit and the Compliance Program (CP) Department, these channels process all reported cases in strict compliance with the company's policy. To robustly protect whistleblowers, INNOCEAN guarantees absolute anonymity and maintains a resilient protection framework to ensure that reporters are shielded from any institutional disadvantage or secondary harm. Moving forward, INNOCEAN remains committed to advancing its reporting infrastructure to further solidify a deeply rooted culture of fair trade competition.

Website Unfair Trade Reporting Channel and Reporting Channel Notice for Business Partners



Compliance and Ethical Management

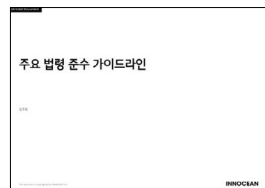
Compliance Officer System

INNOCEAN has established a systematic compliance management framework by appointing a legal expert as its Compliance Officer pursuant to a resolution of the Board of Directors. Through this system, the company enforces compliance across the organization and fosters a sound and sustainable management environment. The Compliance Officer provides practical support by delivering training on key laws and regulations to employees and offering proactive legal advice to mitigate legal risks arising from day-to-day business operations. In addition, the Compliance Officer conducts quarterly analyses of legislative and regulatory developments that may affect the company's business and shares the findings with relevant departments, enabling INNOCEAN to respond proactively to the evolving regulatory environment and minimize potential legal risks.

Key Activities of Compliance Officer in 2025

Frequency	Initiatives	Inspection and Outcome
On-going	Compliance inspection on legal issues	On-going legal advice
As-needed	Identification of high-risk areas	Development and dissemination of compliance guidelines for 20 major laws applicable to INNOCEAN's business
Monthly	Compliance training for employees (document-based)	Publication of educational materials on major legal issues (e.g., Legal Insights, etc.)
Bi-monthly	Compliance training for employees (in person)	Training on four compliance risks and business-related regulations
Quarterly	Analysis of trends in the enactment and revision of laws	Analysis of trends in the enactment and amendment of 26 business-related laws and notification to relevant departments

Major Contents of the Legal Compliance Manual



Intellectual property	Advertising Industry
- Copyright Act - Unfair Competition Prevention and Trade Secret Protection Act - Trademark Act - Design Protection Act	- Act on Fair Labeling and Advertising - Outdoor Advertisements and Outdoor Advertisement Industry Promotion Act - Broadcasting Act - Broadcasting Advertising Sales Agency Act
Labor / Fair trade	General corporate
- Act on the Protection, etc., of Temporary Agency Workers - Act on the Promotion of Collaborative Cooperation between Large Enterprises and Small and Medium Enterprises - Act on the Regulation of Terms and Conditions - Act on the Collection of Insurance Premiums for Employment Insurance and Industrial Accident Compensation Insurance	- Criminal Act - Commercial Act - Financial Investment Services and Capital Markets Act - Improper Solicitation and Graft Act - General Corporate

Issuance of Legal Insights

Issue Date	Issue
'25. 01.	If it fails, it's plagiarism: if it succeeds, it's parody?
'25. 02.	Recent U.S. developments in generative AI copyrights
'25. 03.	Industrial accidents and legal liability
'25. 04.	The Ghibli profile picture trend: the line between ideas and expression
'25. 05.	When does a vague promise become legally definite?
'25. 06.	Detective A's trap: how the pursuit of truth led to criminal liability
'25. 07.	A Complete Guide to False and Misleading Advertising (Part 1)
'25. 08.	A Complete Guide to False and Misleading Advertising (Part 2)
'25. 09.	A Complete Guide to False and Misleading Advertising (Part 3)
'25. 10.	The case of the missing key producer: understanding the characteristics of contracting disputes
'25. 11.	The link between you and me: understanding warranty of rights clauses
'25. 12.	Why Is Chicken Breast allowed but chicken isn't?





ESG POLICY BOOK





ESG Policies

Category	Policies	Link
Environmental	INNOCEAN Environmental Management Policy	Quick Link
	INNOCEAN Human Rights Charter	Quick Link
Social	INNOCEAN INC. Supplier Code of Conduct	Quick Link
	INNOCEAN D&I Policy (Diversity & Inclusion Policy)	Quick Link
	INNOCEAN Community Engagement Policy	Quick Link
Governance	INNOCEAN Ethics Charter & Code of Conduct	Quick Link



ESG FACTBOOK

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Financial DATA

Consolidated Financial Statements

Financial Statements

Category	Unit	2023	2024	2025
Current Assets	KRW million	2,006,089	1,984,555	2,021,363
Cash and Cash Equivalents	KRW million	529,267	482,694	679,474
Short-Term Financial Instruments	KRW million	99,648	155,256	106,059
Trade Receivables and Other Current Receivables	KRW million	1,168,573	1,149,540	1,063,541
Other Current Financial Assets	KRW million	24,672	27,997	25,430
Current Corporate Tax Assets	KRW million	6,406	8,674	10,722
Other Current Assets	KRW million	177,524	160,394	136,137
Non-current Assets	KRW million	554,120	730,027	760,275
Long-Term Financial Instruments	KRW million	4,304	6,292	7,828
Other Non-current Financial Assets	KRW million	18,470	21,657	17,519
Investments in A Joint Ventures and Associates	KRW million	7,432	4,665	5,420
Property, plant and equipment	KRW million	53,709	253,429	264,698
Right-Of-Use Assets	KRW million	152,814	129,892	151,810
Intangible Assets	KRW million	303,608	303,847	275,921
Net Defined Benefit Assets	KRW million	3,277	68	4,710
Deferred Tax Assets	KRW million	10,506	10,176	32,369
Total Assets	KRW million	2,560,209	2,714,582	2,781,638
Current Liabilities	KRW million	1,407,005	1,484,041	1,462,296
Trade and Other Payables	KRW million	1,193,342	1,197,180	1,168,563
Other Current Financial Liabilities	KRW million	62,717	32,002	36,501
Short-Term Borrowings	KRW million	3,703	103,523	103,388
Current Provisions	KRW million	162	142	190
Current Tax Payable	KRW million	11,011	12,025	6,883
Other Current Liabilities	KRW million	136,070	139,169	146,770
Non-current Liabilities	KRW million	215,736	198,661	226,008
Trade and Other Non-current Payables	KRW million	1,180	1,183	277
Other Non-current Financial Liabilities	KRW million	151,121	129,323	148,323
Long-Term Borrowings	KRW million	439	143	35
Net Defined Benefit Liabilities	KRW million	3,429	3,789	3,826
Provisions	KRW million	8,134	8,757	9,554
Deferred Tax Liabilities	KRW million	51,433	55,465	63,994
Total Liabilities	KRW million	1,622,740	1,682,702	1,688,304

Category	Unit	2023	2024	2025
Capital Attributable to Owners of the Parent Company	KRW million	910,830	1,001,999	1,064,714
Capital Stock	KRW million	20,000	20,000	20,000
Other Paid-in Capital	KRW million	122,315	122,315	122,315
Components of Equity	KRW million	-36,438	3,000	20,637
Retained Earnings	KRW million	804,954	856,683	901,762
Non-controlling Interests	KRW million	26,638	29,882	28,620
Total Capital	KRW million	937,469	1,031,880	1,093,334

Consolidated Income Statement

Income Statement

Category	Unit	2023	2024	2025
Sales	KRW million	2,092,893	2,120,578	2,146,041
Cost of Sales	KRW million	1,243,198	1,178,633	1,155,841
Gross Profit	KRW million	849,695	941,945	990,200
Selling and Administrative Expenses	KRW million	699,677	786,282	827,400
Operating Profit	KRW million	150,018	155,663	162,800
Equity Method Investment Income and Loss	KRW million	804	749	883
Financial Income	KRW million	42,887	38,374	27,598
Financial Expenses	KRW million	13,325	16,451	30,628
Other Income	KRW million	2,784	8,289	1,964
Other Expenses	KRW million	21,927	17,934	27,395
Net Income (Loss) Before Corporate Tax Expense	KRW million	161,241	168,690	135,223
Income Tax Expense (Income)	KRW million	44,524	52,568	26,251
Profit (Loss)	KRW million	116,717	116,122	108,972



Financial DATA

Generation and Distribution of Direct Economic Value

Distribution of Economic Value

Category	Unit	2023	2024	2025
Distribution of Economic Performance	Employees	KRW million	111,415	122,595
	Government	KRW million	44,524	52,568
	Partners	KRW million	15,841.51	15,739.22
	Community and NGOs	KRW million	670	1,012
	Shareholders and investors	%	46.50	46.90
				51.20

1) The 2025 data represents the total social contribution expenditures, including community donations.

Retirement Pension

Pension Support

Category	Unit	2023	2024	2025
Retirement Pension Reserves	DC (Defined Contribution)	KRW million	454	1,012
	DB (Defined Benefit)	KRW million	59,355	61,110
Number of Participants in Retirement Pension	DC (Defined Contribution)	Persons	6	10
	DB (Defined Benefit)	Persons	751	806
				844

Political Contributions²⁾

Category	Unit	2023	2024	2025
Political Contributions	KRW million	0	0	0

2) In compliance with Article 31 of the Political Funds Act of Korea, the company does not use any corporate funds for political purposes

Credit Rating

Credit Rating

Category	2023	2024	2025
ECREDIBLE	AAA	AAA	AA-

Tax Information

Corporate Tax Expense Status³⁾ (As of 2025)

Category	Unit	Sales	Operating Profit	Income Tax Expense
Korea	KRW million	625,733	20,374	(12,924)
Overseas		0	0	0

3) Based on head office, excluding overseas subsidiaries

Environmental DATA

Key Environmental Indicators

(Reporting Boundary: Head Office)

Category	Subcategory	Unit	2023	2024	2025
Sales		KRW million	664,943	601,695	625,733
Raw Material	Disposable Cups	Items	105,000	119,000	158,000
	Copy Paper	Sheets	607,048	548,640	576,674
Energy	Total Usage	TJ	5.297	5.176	5.546
	Direct Energy (Scope 1)				
	Gasoline	TJ	1.752	2.041	1.851
	Diesel	TJ	0.219	0.006	0.000
	LNG	TJ	3.326	3.129	3.695
	Indirect Energy (Scope 2)				
	Total Consumption	TJ	7.054	7.614	8.149
	Electricity	TJ	7.009	7.555	8.062
	Other (Electric Vehicles)	TJ	0.045	0.059	0.087
	Total Energy Usage	TJ	12.349	12.790	13.695
	Energy Intensity	TJ/KRW million	0.000019	0.000021	0.000022
Water Consumption	Total Water Consumption ¹⁾	m ³	5,532	5,721	8,133
	Usage Intensity	m ³ /KRW million	0.008320	0.009508	0.012998
Waste Generation	Total Waste Generation ²⁾	Ton	17.30	18.56	27.06
	Generation Intensity	Ton/KRW million	0.000026	0.000031	0.000043

1) Only potable water consumption is included

2) The method of disposal after collection cannot be confirmed

Category		Subcategory	Unit	2023	2024	2025
Greenhouse Gas	Direct Emission (Scope 1)	Total Emissions	tCO ₂ eq	302	296	312
		Emission Intensity	tCO ₂ eq/ KRW million	0.000454	0.000492	0.000499
	Indirect Emission (Scope 2)	Total Emissions	tCO ₂ eq	338	364	390
		Emission Intensity	tCO ₂ eq/ KRW million	0.000508	0.000605	0.000623
	Total Greenhouse Gas Emissions (Scope 1, 2)		tCO ₂ eq	640	660	702
	Greenhouse Gas Intensity		tCO ₂ eq/ KRW million	0.000962	0.001097	0.001122
	Other Indirect Emissions (Scope 3)	Total Emissions	tCO ₂ eq	1,076	1,184	1,069
		Emission Intensity	tCO ₂ eq/ KRW million	0.001618	0.001971	0.001708
	Total Greenhouse Gas Emissions (Scope 1, 2, 3)		tCO ₂ eq	1,715	1,844	1,770
Environmental Expenditure		Environmental Investment	KRW million	47	57	474
		Environmental Cost	KRW million	10	60	42
		Eco-friendly Vehicles	KRW million	51	95	107
		Eco-friendly Product	KRW million	51	66	59
Environmental Education		Participants	Persons	344	943	955
		Participation Rate	%	38.18	99.00	99.00

Social DATA

Key Social Indicators

Category	Subcategory		Unit	2023	2024	2025	
Status of Domestic Employees	Total Number of Employees		Persons	901	949	1,005	
	Gender	Male	Persons	454	465	491	
		Female	Persons	447	484	514	
	Ratio of Total Female Employees		%	49.61	51.00	51.14	
Employee Composition Status	By Employment Type	Full-time	Total Number of Employees	Persons	819	872	894
			Male	Persons	431	451	459
			Female	Persons	388	421	435
			Ratio of Female	%	47.37	48.28	48.66
		Contract and Dispatch	Total Number of Employees	Persons	82	77	111
			Male	Persons	23	14	32
			Female	Persons	59	63	79
			Ratio of Female	%	71.95	81.82	71.17
	By Age	Under 30	Persons	155	157	150	
		Over 30 and Under 50	Persons	694	738	794	
		Over 50	Persons	52	54	61	
	Diversity ¹⁾	Disabled	Persons	4	4	4	
		Youth Internship	Persons	0	0	0	
		High School Graduates	Persons	24	38	20	
		Foreigners	Persons	13	18	14	
		Female Managers ²⁾	Persons	217	267	307	
		Total Managers	Persons	553	622	694	
		Ratio of Female Managers	%	39.24	42.93	44.24	

1) Number of employees as of the end of the year

2) Senior manager level or higher

Category	Subcategory		Unit	2023	2024	2025	
Status of Employees by Position	Executives (Management)	Total Number of Employees		Persons	21	19	19
		Gender	Male	Persons	18	15	15
			Female	Persons	3	4	4
		Ratio of Female		%	14.29	21.05	21.05
	Senior Management	Total Number of Employees		Persons	35	38	35
		Gender	Male	Persons	30	32	29
			Female	Persons	5	6	6
		Ratio of Female		%	14.29	15.79	17.14
	Middle Management	Total Number of Employees		Persons	137	144	147
		Gender	Male	Persons	108	112	105
			Female	Persons	29	32	42
		Ratio of Female		%	21.17	22.22	28.57
Status of Overseas Employees	Lower-level Management	Total Number of Employees		Persons	553	622	694
		Gender	Male	Persons	336	355	387
			Female	Persons	217	267	307
		Ratio of Female		%	39.24	42.93	44.24
	Total Number of Employees	Full-time		Persons	2,546	2,722	2,648
		Contract		Persons	157	207	163
	Detailed Status	Overseas Dispatch		Persons	48	49	49
		Local Recruitment		Persons	2,655	2,880	2,762
	Non-affiliated Workers			Persons	0	0	0



Social DATA

Key Social Indicators

Category	Subcategory	Unit	2023	2024	2025
New Hires	Total Number of New Hires	Persons	924	894	816
	Headquarters	Persons	225	279	259
	Gender	Male	412	97	89
		Female	512	182	170
	By Employment Type	Full-time	118	132	103
		Non-regular	116	147	156
	Experienced	New	2	43	49
		Experienced	225	236	210
	By Age	Under 30	116	167	146
		Over 30 and Under 50	115	106	111
		Over 50	3	6	2
	Overseas Subsidiaries	Persons	699	615	557
Turnover and Resignation	Total Number of Turnover and Resigned Employees	Persons	79	79	82
	Total Number of Employees	Persons	63	54	72
	Headquarters	Persons	63	53	72
	Overseas Subsidiaries	Persons	0	1	0
	Number of Voluntary Turnover Employees	Gender	Male	27	19
		Female	36	35	45
	By Age	Under 30	12	12	13
		Over 30 and Under 50	51	41	59
		Over 50	0	1	0
	Voluntary Turnover Rate	%	6.27	5.37	7.16
	Total Number of Employees	Persons	16	25	10
	Non-voluntary Turnover Employees	%	1.78	2.63	1.00

Category	Subcategory	Unit	2023	2024	2025
Length of Service	Average Length of Service ¹⁾	Year	5.3	5.8	6.2
	Gender	Male	6.3	6.4	6.9
		Female	4.7	5.1	5.5
Labor Relationship	Number of Labor-Management Council Meetings Held	Case	4	4	4
	Implementation Rate of Labor-Management Council Resolutions	%	100	100	100
Salary	Average Salary per Persons	KRW million	102	99	101
	Average Wage	Gender	Male	119	117
		Female	84	83	85
	Ratio to Average Wage	Male	%	116.67	118.18
		Female	%	82.35	83.84
	Ratio of Female to Male Average Base Salary ²⁾	%	100	100	100
Employee Communication ³⁾	Number of Employee Grievance Reception Cases	Case	4	2	2
	Number of Employee Grievance Handling Cases	Case	4	2	2
Human Rights Impact Assessment	Ratio of Human Rights Impact Assessment Implementation	%	-	-	100
Status of Discrimination Incidents	Number of Discrimination Incidents	Case	0	0	0
	Number of Discrimination Incidents Handled	Case	0	0	0
Employee Training Status	Total Number of People Subject to Training	Persons	801	940	1,005
	Total Training Hours	Hour	33,402	48,176	52,694
	Average Training Hours per Person	Hour	41.7	51.3	52.4
	Training Cost per Persons	KRW 10,000	81	94	65

1) Based on full-time employees as of year-end

2) Comparison of female salaries to male salaries as of the end of the year (Salary: Basic salary for new hires)

3) Includes all reported cases other than official channels



Social DATA

Key Social Indicators

Category		Subcategory	Unit	2023	2024	2025	
Statutory Compulsory Training ¹⁾	Disability Awareness	Training Hours ²⁾	Hour	885	943	994	
		Number of Employees who Completed Training	Persons	885	943	994	
	Industrial Safety and Health Training	Training Hours ²⁾	Hour	20,162	41,848	40,836	
		Number of Employees who Completed Training	Persons	3,138	1,924	2,062	
	Workplace Sexual Harassment Prevention Training	Training Hours ²⁾	Hour	885	943	994	
		Number of Employees who Completed Training	Persons	885	943	994	
	Privacy Protection Training	Training Hours ²⁾	Hour	885	943	994	
		Number of Employees who Completed Training	Persons	885	943	994	
	Workplace Bullying Prevention Training	Training Hours ²⁾	Hour	885	943	994	
		Number of Employees who Completed Training	Persons	885	943	994	
	Performance Evaluation ³⁾	Number of Employees Subject to Performance Evaluation ⁴⁾	Male	Persons	470	502	470
			Female	Persons	387	422	443
Number of Employees who Received Regular Performance Evaluation		Male	Persons	437	480	445	
		Female	Persons	339	376	396	
Ratio of Employees who Received Regular Performance Evaluation		Male	Persons	92.98	95.62	94.68	
		Female	Persons	87.60	89.10	89.39	

Category	Subcategory		Unit	2023	2024	2025		
Welfare Benefit	Total Annual Welfare Benefit Cost ⁵⁾		KRW Million	14,591	16,523	17,443		
	Average Welfare Benefit Cost per Persons ⁵⁾		KRW	16,034,986	17,411,841	17,425,304		
	Number of Employees on Childcare Leave	Male	Number of Employees on Childcare Leave	Persons	6	4	10	
		Male	Number of Employees who Returned to Work after Childcare Leave	Persons	5	2	6	
			Male	Number of Employees who Worked for More Than 1 Year after Returning from Childcare Leave	Persons	1	4	2
				Female	Number of Employees on Childcare Leave	Persons	27	32
	Female	Number of Employees who Returned to Work after Childcare Leave	Persons		8	17	18	
		Female	Number of Employees who Worked for More Than 1 Year after Returning from Childcare Leave		Persons	8	8	15

1) Statutory mandatory training reflects the number of employees who completed training (including retiree and indirect personnel)

2) Once a year for 1 hour

3) Number of employees excluding non-working employees for a certain period

4) Evaluation baseline for full-time employees as of November 1

5) Data for 2023 and 2024 have been revised due to a change in the calculation criteria of welfare benefit expenses



Social DATA

Key Social Indicators

Category	Subcategory	Unit	2023	2024	2025
Scope of Industrial Safety and Health System	Number of Employees and Non-employee Workers Covered by the System	Persons	–	949 ¹⁾	1,005
	Number of Workplace Risk Factors Identified	Case	193	244	355
Workplace Safety Management	Risk Factor Improvement Rate (based on INNOCEAN's criteria)	%	100	100	100
	Safety and Health Training Hours	Hour	20,346	42,035	41,221
Safety and Health Training	Number of Safety and Health Training	Case	11	20	21
	Number of Safety and Health Training Participants	Persons	3,247	2,036	2,273
	Total Hours Worked (Employees)	Hour	2,259,108	2,308,092	2,520,540
Industrial Accidents	Total Number of Fatal Accidents (Employees)	Case	0	0	0
	Total Number of Fatal Accidents (Non-employee Workers)	Case	0	0	0
	Number of Industrial Accidents (Employees)	Case	0	0	0
	Number of Industrial Accidents (Non-employee Workers)	Case	2	1	0
	Lost Time Injury Frequency Rate: LTIFR (Employees)	Cases / 1,000,000 Hours	0	0	0
	Lost Time Injury Frequency Rate: LTIFR (Non-employee Workers) ⁴⁾	Cases / 1,000,000 Hours	N/A	N/A	0
	Total Recordable Incident Rate: TRIR (Employees)	Cases / 200,000 Hours	0	0.08	0.16
	Total Number of Partners	Company	85	86	84
Partner Status	Number of Core Partners	Company	20 ²⁾	20	20
	Amount of Contribution to Win-Win Growth Fund	KRW million	534	889	889
	Social Contribution Investment	KRW million	767	1,472 ³⁾	1,234
Social Contribution Activities	Ratio of Social Contribution Investment to Sales	%	0.037	0.069	0.058
	Number of Employee Volunteer Activity Participants	Persons	159	243	326
	Total Volunteer Activity Hours	Hour	3,141	4,591	1,319
Legal Actions regarding Information Protection	Number of Violations Related to Information Security	Case	0	0	0
	Number of Violations Related to Customer Privacy	Case	0	0	0
	Fines	KRW million	0	0	0

1) Obtained new ISO 45001 certification in 2024

2) Established and managed core partner classification criteria since 2023

3) Total social contribution expenses, including donations

4) Data for workers who are not employees in 2023 and 2024 could not be quantified due to tracking limitations.



Governance DATA

Key Governance Indicators

Category	Subcategory	Unit	2023	2024	2025
Board Organization	Number of Executive Directors	Persons	3	3	3
	Number of Outside Directors	Persons	3	3	3
	Number of Non-Executive Directors	Persons	1	1	1
Independence, Expertise, and Diversity of Board	Number of Female Directors (Ratio)	Persons (%)	1(14.29)	2(28.57)	3(42.86)
	Number of Directors with Industry Experience	Persons (%)	3(42.86)	3(42.86)	3(42.86)
	Number of Financial Experts (Ratio)	Persons (%)	1(14.29)	1(14.29)	1(14.29)
	Ratio of Outside Directors on the Board	%	42.86	42.86	42.86
Board Operation Status	Total Number of Board and Committee Meetings Held	Sessions	9	7	16
	Number of Board Agenda Items (Reported/ Voted)	Case	21	16	25
	ESG Related Agenda	Case	4	3	4
	Average Board Attendance Rate	%	92.1	100.0	96.1
Audit Committee Operation Status	Number of Committee Meetings Held	Sessions	6	5	5
	Ratio of Outside Directors on the Committee	%	100	100	100
Sustainability Management Committee Operation Status	Number of Committee Meetings Held	Sessions	6	4	4
Director Compensation / Bonus Status	Ratio of Outside Directors on the Committee	%	75	75	75
	Annual executive directors Compensation Amount	KRW million	4,571	3,858	4,785
	Average executive directors Compensation per Persons ¹⁾	KRW million	1,523	1,286	1,595
	Total Outside Director Compensation Amount	KRW million	191	193	209
	Average Outside Director Compensation per Persons	KRW million	64	64	70
	Total Audit Committee Member Compensation Amount	KRW million	191	193	209
	Average Audit Committee Member Compensation per Persons	KRW million	64	64	70

Category	Subcategory		Unit	2023	2024	2025
Total Compensation of Highest-Paid Employee	Ratio of Highest-Paid Employee to Median Employee Compensation		Times	18.90	15.04	11.21
Board Training Status	Outside Director Training		Case	2	2	1
Ethical Management	Ethics Training	Number of Employees who Completed Ethics Training	Persons	711	882	885
		Participation Rate in Ethics Training	%	94	98	97
	Unethical Conduct Reports Status	Number of Ethics Reports	Case	4	2	2
		Number of Ethics Reports Handled	Case	4	2	2
		Ratio of Ethics Reports Handled	%	100	100	100
	Code of Ethics	Number of Employees Who Pledged to the Code of Ethics	Persons	597	911	896
		Ratio of Pledge to the Code of Ethics	%	66.26	100.00	100.00
	Anti-Corruption	Anti-Corruption Training	Number of Employees who Completed Anti-Corruption Training	Persons	711	882
Anti-Corruption Training Hours			Hour	1.5	0.3	0.3
Anti-Corruption Training Completion Rate			%	94	98	97
Number Violations of Anti-monopoly and Anti-competitive Acts		Number of Cases Involving Fair Trade Fines Imposed	Case	0	0	0
		Number of Non-monetary Sanctions Related to Fair Trade	Case	0	0	0
		Total Amount of Fines for Fair Trade Violations	KRW million	0	0	0

1) Data for 2023 and 2024 has been restated due to a change in the calculation methodology for the average compensation per inside director.



APPENDIX

124	GRI Contents Index
127	SASB Index
128	KSSB Index
129	Independent Assurance Statement
131	GHG Emission Verification Opinion
132	Member Associations and Contributors to This Report





GRI Contents Index

Statement of Use	INNOCEAN has reported in accordance with the GRI Standards (2021) for the period from January 1 to December 31, 2025
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	As of June 2026, no applicable GRI Sector Standards have been published for INNOCEAN.

GRI Standard	Disclosure	Index	Page	Remarks
General Disclosures				
GRI 2: The organization and its reporting practices	2-1	Organizational details	2, 6, 9	
	2-2	Entities included in the organization's sustainability reporting	2	
	2-3	Reporting period, frequency and contact point	2	
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	2-8	Workers who are not employees	118	
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GRI 2: Governance	2-10	Nomination and selection of the highest governance body	91-93	
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	2-17	Collective knowledge of the highest governance body	93	
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	2-20	Process to determine remuneration	91	
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GRI 2: Strategy, policies and practices	2-22	Statement on sustainable development strategy	5	
	2-23	Policy commitments	113	
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	2-25	Processes to remediate negative impacts	48	
	2-26	Mechanisms for seeking advice and raising concerns	81, 105	
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Material Topics

GRI Standard	Disclosure	Index	Page	Remarks
Material Topics				
Material Topics	3-1	Process to determine material topics	22	
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Expansion of Employee Capability Development and Training				
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	404-1	Average hours of training per year per employee	119	
GRI 404: Training and Education	404-2	Programs for upgrading employee skills and transition assistance programs	54-56	
	404-3	Percentage of employees receiving regular performance and career development reviews	120	
Enhancement of Diversity and Inclusion				
GRI 3: Material Topics	3-3	Management of material topics	24	
	401-1	New employee hires and employee turnover	119	
GRI 401: Employment	401-3	Parental leave	120	
	405-1	Diversity of governance bodies and employees	93, 118, 122	
GRI 405: Diversity and Equal Opportunity	405-2	Ratio of basic salary and remuneration of women to men	119	
Establishment of a Human Rights Management System				
GRI 3: Material Topics	3-3	Management of material topics	24	
GRI 406: Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	119	
Partner Sustainability Management				
GRI 3: Material Topics	3-3	Management of material topics	24	
GRI 308: Supplier Environmental Assessment	308-2	Negative environmental impacts in the supply chain and actions taken	82-83	
GRI 414: Supplier Social Assessment	414-2	Negative social impacts in the supply chain and actions taken	82-83	
Establishment of a Climate Change Response System				
GRI 3: Material Topics	3-3	Management of material topics	24	
GRI 302: Energy	302-1	Energy consumption within the organization	117	
	302-3	Energy intensity	39, 117	
GRI 305: Emissions	305-1	Direct (Scope 1) GHG emissions	39, 117	
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	305-3	Other indirect (Scope 3) GHG emissions	39, 117	
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GRI Standard	Disclosure	Index	Page	Remarks
GRI 101: Biodiversity	101-4	Identification of Biodiversity Impacts	42	
	101-5	Locations where Biodiversity Impacts Occur	42	
GRI 201: Economic Performance	201-1	Direct economic value generated and distributed	116	
GRI 203: Indirect Economic Impacts	203-1	Infrastructure investments and services supported	84-88	
GRI 205: Anti-corruption	205-2	Communication and training about anti-corruption policies and procedures	122	
	205-3	Confirmed incidents of corruption and actions taken	122	
GRI 206: Anti-competitive Behavior	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	122	
GRI 207: Tax	207-4	Country-by-country reporting	116	
GRI 303: Water and Effluents	303-5	Water consumption	117	
GRI 306: Waste	306-3	Waste generated	117	
GRI 403: Occupational Health and Safety	403-1	Occupational health and safety management system	60	
	403-2	Hazard identification, risk assessment, and incident investigation	62-64	
	403-4	Worker participation, consultation, and communication on occupational health and safety	61, 65-66	
	403-5	Worker training on occupational health and safety	64, 121	
	403-6	Promotion of worker health	65	
	403-8	Workers covered by an occupational health and safety management system	121	
	403-9	Work-related injuries	121	
GRI 413: Local Communities	413-1	Operations with local community engagement, impact assessments, and development programs	84-88	



SASB Index

Topic	Code	Metric	Page	Remarks
Data Privacy	SV-AD-220a.1	Discussion of policies and practices relating to targeted advertising and consumer privacy	67-75	
	SV-AD-220a.2	Percentage of online advertising impressions that are targeted to custom audiences	N/A	
	SV-AD-220a.3	Total amount of monetary losses as a result of legal proceedings associated with consumer privacy	121	
Advertising Integrity	SV-AD-270a.1	Total amount of monetary losses as a result of legal proceedings associated with false, deceptive or unfair advertising	99	
	SV-AD-270a.2	Percentage of campaigns reviewed for adherence with a self-regulatory assessment procedure or equivalent, percentage of those in compliance	N/A	
	SV-AD-270a.3	Percentage of campaigns that promote alcohol or tobacco products	N/A	0 Case
Workforce Diversity & Inclusion	SV-AD-330a.1	Percentage gender and diversity group representation for (1) executive management, (2) professionals, and (3) all other employees	49, 93, 118	



KSSB Index

Disclosure Standards	Key Elements	Metric	Climate Change Response
KSSB Statement No. 2: Climate-related Disclosures	Governance	Board Oversight of Climate-related Risks and Opportunities	31
		Management's role in assessing and managing climate-related risks and opportunities	31
	Strategy	Climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects	31, 36
		Current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain	37
		The resilience of the entity's strategy and business model to climate-related changes, developments, and uncertainties	37
	Risk Management	The processes the entity uses to identify, assess, prioritize, and monitor climate-related risks and opportunities	36
		Direct GHG Emissions (Scope 1)	39
		Indirect GHG Emissions (Scope 2)	39
		Other Indirect GHG Emissions (Scope 3)	39
	Metrics and Targets	Climate-related Transition Risks	36
		Climate-related Physical Risks	36
		Climate-related Opportunities	36
		Climate-related Targets	38

Disclosure Standards	Key Elements	Metric	Expansion of Employee Capability Development and Training	Enhancement of Diversity and Inclusion	Establishment of a Human Rights Management System	Partner Sustainability Management
KSSB Statement No. 1: General Requirements for Disclosure of Sustainability-related Financial Information	Governance	Board Oversight of Sustainability-related Risks and Opportunities	27	28	29, 45	30
		Management's role in assessing and managing sustainability-related risks and opportunities	27	28	29, 45	30
	Strategy	Sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects	27	28	46	30
		Current and anticipated effects of sustainability-related risks and opportunities on the entity's business model and value chain	23	23	29	23
		The effects of sustainability-related risks and opportunities on the entity's strategy and decision-making	27	28	29	30
		The effects of sustainability-related risks and opportunities on the entity's financial position, financial performance, and cash flows	23	23	23	23
		The entity's ability to respond to uncertainties arising from sustainability-related risks	27	28	29	30
	Risk Management	The processes the entity uses to identify, assess, prioritize, and monitor sustainability-related risks and opportunities	27	28	29	30
		Sustainability-related Metrics	27	28	29	30
	Metrics and Targets	Sustainability-related Targets	27	28	29	30

Independent Assurance Statement

Assurance Outline

Korea Productivity Center Quality Assurance (hereinafter "KPCQA") was commissioned by Innocean Worldwide (hereinafter "Innocean Worldwide") to conduct an independent assurance on the 2025 ESG Sustainability Report (hereinafter "the report") and issues an assurance statement. Innocean Worldwide has sole responsibility for the preparation of the data within the report. KPCQA's responsibility is to provide objective opinions on this report with the specified criteria and scope of assurance.

Scope

This report describes Innocean Worldwide's sustainability efforts and performance. The scope of assurance covered activities from January 1, 2025 to December 31, 2025. Some activities conducted in 2026 are also included. The assurance focused on the reporting of sustainable management policies, strategies, goals, businesses, and performance, and conformity of data collection and analysis, and the report creation process.

Criteria

- The assurance was carried out in accordance with the following standards:
- AA1000AS v3
 - KPCQA ESG Report Assurance Protocol

Levels

The assurance of this report was conducted in line with the requirements of the AA1000AS v3 Type 1 (Adherence to the AA1000 four principles) at moderate level of assurance. The assurance was applied by professional judgement about materiality. The report has been produced in accordance with GRI Standards. We confirmed that the report complied with reporting principles of GRI Standards, Universal Standards, and Topic Standards based on the data and information provided by Innocean Worldwide.

Universal Standards	
Organizational and its reporting practices	2-1~2-5
Activities and workers	2-6~2-8
Governance	2-9~2-21
Strategy, policies and practices	2-22~2-28
Stakeholder engagement	2-29~2-30
Material topics	3-1~3-3
Topic Standards	
Biodiversity	101-4, 101-5,
Economic Performance	201-1
Indirect Economic Impacts	203-1
Anti-corruption	205-2, 205-3
Anti-competitive Behavior	206-1
Tax	207-4
Energy	302-1, 302-3
Water and Effluents	303-5
Emissions	305-1, 305-2, 305-3, 305-4
Effluents and Waste	306-3
Supplier Environmental Assessment	308-2
Employment	401-1, 401-3
Occupational Health and Safety	403-1, 403-2, 403-4, 403-5, 403-6, 403-8, 403-9
Training and Education	404-1, 404-2, 404-3
Diversity and Equal Opportunity	405-1, 405-2
Non-discrimination	406-1
Local Communities	413-1
Supplier Social Assessment	414-2

Methodology

- Review of sustainability performance data and management system
- Review of the reporting process and data management framework
- Review of materiality assessment process and Internal Analysis Procedure
- Review of media reports on sustainability
- Interviews with executives and employees involved in material topics and report preparation
- Review of the overall report

Limitations

This assurance is limited assurance over a limited scope with comparative review of data provided by Innocean Worldwide. It has its own limitations depending on the characteristics and calculation method of the data.

Independent Assurance Statement

Conclusions

KPCQA conducted assurance on the draft by review of the data, on-site verification and interview with the employees. It was confirmed that all errors identified during the assurance were corrected.

As a result of the assurance of this report, no material errors or improper descriptions have been found and the conclusions are as follows.

• Inclusivity : Participation of stakeholders

Innocean Worldwide operates stakeholder communication channels to gather opinions from various stakeholders to derive material topics and ensure that they are reflected in decision-making.

• Materiality : Selection and reporting of material topics

Innocean Worldwide presented sustainability performance data without any material omissions. Relating to the material issues in the report, nothing had come to our attention that would cause a problem in decision-making process.

• Responsiveness : Organizational response to issues

KPCQA checked and reviewed the data related to the internal and external stakeholders of Innocean Worldwide.

We confirmed Innocean Worldwide identified the reporting scope and stakeholders' interests and reflected them.

We confirmed Innocean Worldwide has a management process of material topics through materiality assessment.

• Impact : Monitoring and measurement of business activities

KPCQA reviewed how Innocean Worldwide identifies and monitors the impact of its business activities on stakeholders.

We confirmed that the impacts associated with material issues have been properly measured.

Independence of Assurance

KPCQA is a 3rd Party Conformity Assessment Body that conforms to ISO/ IEC 17021:2015 and has documented policies, assessment processes, and quality assurance systems with a team of ESG assurance experts.

KPCQA was not involved in any of the business operations of the Innocean Worldwide's and the assurance was conducted independently.

June 2026,

Korea Productivity Center Quality Assurance

President Jang Jean, Kang

GHG Emission Verification Opinion

1. Verification Objectives

The goals of greenhouse gas (GHG) emission verification (hereinafter referred to as 'verification') conducted by the Korean Standards Association are as follows.

- Confirming the conformity with standards and procedures of GHG emission and GHG emissions calculated within the scope of verification
- Checking the validity of declarations related to the organization's GHG emissions or removals
- Confirming the effective implementation of the organization's management of GHG emissions or removals
- Confirming the conformity of processes for implementing, managing and improving the organization's GHG emissions or removals estimates

2. Verification Scope

Korean Standards Association conducted verification at a limited level of assurance over INNOCEAN Inc.'s Scope 1, Scope 2, Scope 3 GHG statement.

- Reporting Target : INNOCEAN Inc. Head Office
- Boundary : Scope 1(Direct emissions), Scope 2(Indirect emissions), Scope 3(Other Indirect emissions)
 - Scope 1 : Stationary combustion, Mobile combustion
 - Scope 2 : Externally purchased power
 - Scope 3 : Category 6. Business trip (domestic and foreign air travel)
Category 7. Commuting
- Year : January 1, 2025 to December 31, 2025

3. Verification Criteria

Korean Standards Association conducted verification according to the procedures stipulated in ISO 14064-3 : 2019.

- Calculation criteria
 - KS I ISO 14064-1:2018
 - Guidelines for Reporting and Certification of Emissions from Greenhouse Gas Emissions Trading System (Ministry of Environment Notice No. 2025-64)
 - 2006 IPCC (Intergovernmental Panel on Climate Change) Guidelines
 - WRI (World Resources Institute) Greenhouse Gas Protocol
 - Corporate Value Chain (Scope 3) Accounting and Reporting Standard (WRI)

4. Level of Assurance and Responsibility

Korean Standards Association provides verification at limited level of assurance to strengthen GHG management for your company's GHG emissions.

- On-site inspection : Visit to INNOCEAN Inc. Head Office
- Verification Methods

- Interview with greenhouse gas emissions manager and field staff
- Review of the management system and data used to calculate greenhouse gas emissions during the reporting period
- Tracking review of internal documents and basic data

INNOCEAN Inc. should provide fair data on information and evidence related to GHG emissions, and the KSA is limited to guaranteeing GHG emissions.

5. Verification Limitations

GHG emissions can be affected by factors such as data limits and uncertainties in the scope of verification, and inherent limitations may exist accordingly.

6. Verification Conclusion

Korean Standards Association confirmed that the GHG emissions calculated by INNOCEAN Inc. meet the level of assurance and the materiality threshold (less than 10%) in accordance with the verification criteria. No evidence was found to suggest that the GHG data and information were unfairly presented.

INNOCEAN Inc. has taken appropriately corrective actions on the major findings identified by the verification team. Based on the verification results, including the absence of material errors of omissions, the data and processes are considered to meet the verification and guidelines. Therefore, a 'Unmodified opinion' is issued.

Appendix 1. GHG emissions (Scope 1, Scope 2)

Category	GHG emissions (tCO ₂ eq)
Scope 1	Stationary combustion 188
	Mobile combustion 124
Scope 2	Externally purchased power 390
Total Emission (Scope 1+2)* 701	

Appendix 2. GHG emissions (Scope 3)

Category	GHG emissions (tCO ₂ eq)
Category 6 Domestic and foreign air travel	652
Category 7 Commuting	418
Total*	1,069

* The final greenhouse gas emission was cut below the decimal point and expressed in integer units.



Member Associations

Association Membership
Korea Association of Advertising Agencies
Korea Digital Advertising Association
Korea Out of Home Association

Contributors to This Report

Management & Administration Division

HR Team

ICT Team

Legal Affairs Team

Safety & Health Management Team

Finance & Accounting Management Division

Finance Team

Accounting Team

Project Management Team

Investor Relations Team

Corporate Innovation & Policy Team

Corporate Strategy Division

Domestic Brand Experience Unit

Customer Experience Unit

Global Business Unit

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INNOCEAN