Everyone's Sustainability for Generations

2025 E-LAND WORLD Sustainability Report



E·LAND

INTRODUCTION
About This Report
Contents
CEO Message
About E-Land World
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
APPENDIX

About this Report

Report Overview

E-Land World has been publishing its annual Sustainability Report since 2023 to foster engagement with diverse stakeholders. The 2026 edition, released in November, marks the company's third report and highlights its ESG management initiatives, achievements, and future strategies. Moving forward, E-Land World intends to use the annual Sustainability Report as a key communication channel to share updates on ESG activities, gather stakeholder feedback, and incorporate it into its management practices.

Reporting Principles

This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards, meeting the "In accordance with" reporting requirement. Additionally, the financial data presented in this report complies with Korean International Financial Reporting Standards (K-IFRS) to ensure reliability and comparability.

Reporting Period

This report covers business activities and achievements from January 1, 2024, to December 31, 2025. Key data spans a three-year period from 2023 to 2025 to enhance comparability. Additionally, it includes select information from before 2024 and up to the first half of 2026, if deemed significant to stakeholders. Certain data further incorporates details from subsidiaries.

Reporting Scope

This report focuses on the domestic business sites of E-Land World's fashion division. Financial performance has been prepared in compliance with Korean International Financial Reporting Standards (K-IFRS). Non-financial information is also presented based on the fiscal year. For sections with varying reporting scopes, specific notes have been included for clarity.

Third-Party Assurance

To ensure the reliability and quality of this report, a third-party verification was conducted by an external organization. The verification results can be found on pages 94-95.

For More Information

This report is available in both Korean and English and can be accessed or downloaded from the E-Land World website (www.eland.co.kr).

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INTRODUCTION
About This Report
Contents
CEO Message
About E-Land World
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
APPENDIX

Contents

1
INTRODUCTION

About This Report 02
Contents 03
CEO Message 04
About E-Land World 05

2
ESG OVERVIEW

ESG Framework 14
Double Materiality Assessment 16
Stakeholder Communication 19

3
OUR PRIORITIES

Eco-Friendly Products & Technologies 21
Climate Change Response 27

4
ESG FACTBOOK

ENVIRONMENTAL 32
Advancing Environmental Management 33
Resource Circulation & Waste Management 37

SOCIAL 39
Strengthening Human Rights Management 40
Talent Acquisition & Development 42
Building Safe Workplaces 45
Enhancing Quality Management & Customer Satisfaction 51
Sustainable Supply Chain 53
Promoting Social Contribution 59

GOVERNANCE 65
Governance 66
Ethical Management & Internalization 69
Strengthening Information Security 72
Risk Management 76

5
ESG DATABOOK

Financial Data 79
Environmental Data 80
Social Data 81
Governance Data 88

6
APPENDIX

GRI Index 91
Third-Party Assurance Statement 94
Awards and Achievements 96

INTRODUCTION
About This Report
Contents
CEO Message
About E-Land World
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
APPENDIX

CEO Message



"E-Land World will embed ESG as a core competitive advantage rather than an auxiliary element of management. We will continue to create a positive impact on the environment and society while driving sustainable growth in the global market."

Since its founding in 1980, E-Land World has led the fashion industry under the mission of creating "A World Enjoyed by Everyone," delivering reasonable prices and top quality. Over the past 40 years, E-Land World has established new benchmarks for the Korean fashion industry, continuously leading the domestic market and successfully positioning global SPA brands. This growth is not merely the result of quantitative expansion, but a testament to E-Land's management philosophy of sharing profits with society by donating 10% of its net profit annually, guided by the core values of "Honesty, Service, and Sharing."

E-Land World's management philosophy aligns closely with the global demand for ESG management today. Beyond financial metrics, companies earn true recognition only when they consider environmental, social, and stakeholder sustainability. Proactively responding to this trend, E-Land World established its ESG strategy in 2022 and published its first Sustainability Report in 2023, transparently disclosing its ESG execution framework and key initiatives. Through this third report in 2026, we aim to share our past achievements and future execution directions in detail with our stakeholders.

Despite challenging market conditions marked by high interest rates, high inflation, and global supply chain uncertainties, E-Land World achieved meaningful results through flexible and agile operational capabilities. In particular, we strengthened our supply chain stability and competitiveness amid crises through close collaboration with overseas production entities and the efficient operation of global logistics hubs. Beyond simple cost efficiency, this operational structure plays a vital role in laying the foundation for long-term sustainable growth.

On the environmental front, we are refining the "2-Day 5-Day" production process, to minimize waste disposal and resource loss. We also continue our efforts to reduce environmental impacts across the entire product lifecycle by expanding the use of eco-friendly materials and optimizing logistics efficiency. By applying these same principles to global hubs, including the Shanghai Phase 2 Logistics Center in China, we are enhancing both resilience and efficiency across our supply chain.

Fulfilling social responsibility remains a core pillar of E-Land World's management. We continue to practice our commitment to returning 10% of net profits to society while reinforcing a fair and transparent management framework by operating and establishing Consumer-Centered Management (CCM) standards. Furthermore, through bottom-up innovation led by our Organizational Culture TFT, we foster an organizational culture where employees actively participate and make responsible decisions. E-Land World believes that sustainable growth is only achieved when corporate success creates shared social value. Together with our customers, employees, partners, and local communities, we will create positive change and fulfill our responsibility as a corporate citizen contributing to society.

Moving forward, E-Land World will embed ESG as a core competitive advantage rather than an auxiliary element of management. By doing so, we will continue to create a positive impact on the environment and society while driving sustainable growth in the global market. We kindly invite our stakeholders to continue accompanying E-Land World on our journey toward "A World Enjoyed by Everyone."
Thank you.

CEO of E-Land World
Dong-ju Cho

INTRODUCTION
About This Report
Contents
CEO Message
About E-Land World
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
APPENDIX

About E-Land World

Company Overview

About E-Land World

Starting from a small apparel shop in a university district in 1980, E-Land World has led the fashion industry with differentiated strategies adapted to market changes, driven by its mission to create "A World Enjoyed by Everyone with Reasonable Prices and Top Quality."
In particular, the company has successfully cultivated diverse sports fashion brands and continuously strengthened its position in the sports fashion market, notably securing the exclusive domestic license for New Balance in 2008. Furthermore, starting with SPAO—Korea's first global SPA brand launched in 2009—E-Land World sequentially launched innovative brands such as MIXXO and SHOOPEN, proving its competitiveness in both domestic and global markets. Post-COVID-19, E-Land World has expanded customer touchpoints by reinforcing omni-channel strategies across online and offline platforms, further solidifying its standing as a leading Korean fashion enterprise.

(As of December 31, 2025)

Company name
E-Land World Co.,Ltd.

No. of employees
2,739 persons

Establishment date
February 1982

CEO
Dong-ju Cho

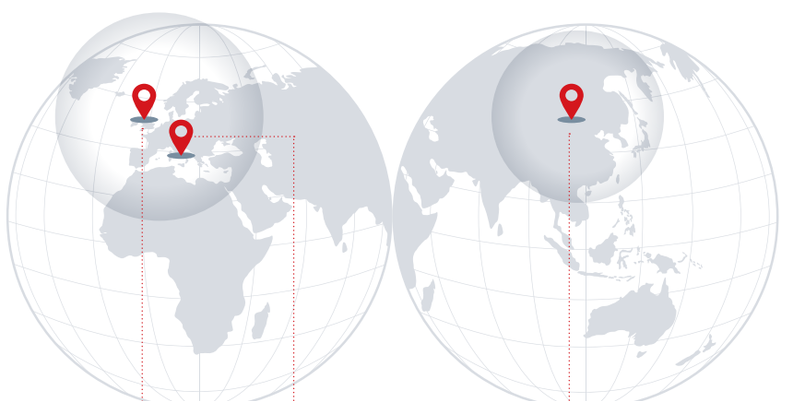
HQ address
E-Land World Building, 159, Gasan Digital 1-ro, Geumcheon-gu, Seoul

Business area
Manufacturing, retail, and distribution in the fashion sector (sports, SPA, women's apparel, etc.)

Website
www.eland.co.kr

Business Network

Centering on its Chinese fashion operations, E-Land World has pursued global M&As and expanded its business presence across 10 countries worldwide, including Asia, the Americas, and Europe. Through these efforts, E-Land World continues to reinforce its global market presence and drive sustainable growth via localization strategies tailored to regional culture and consumer trends.



UNITED KINGDOM
- Gloverall
- Lochcarron

ITALY
- Coccinelle
- Mandarina duck
- Sutor Mantellassi

CHINA SHANGHAI
- E.Land International Fashion

INTRODUCTION
About This Report
Contents
CEO Message
About E-Land World
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
APPENDIX

About E-Land World

Mission and Values

E-Land Mission & Core Values

In 1980, E-Land set out with a vision to create "A world where anyone can wear beautiful clothes at affordable prices." Since then, we have expanded beyond fashion into retail, food & beverage, hospitality, construction, and entertainment, drawing closer to the daily lives of customers both domestically and around the globe. Regardless of race, gender, or age, E-Land will always be part of our customers' daily lives so that "everyone can enjoy the best."

E-Land Mission

Creating "a world where everyone can enjoy" with reasonable prices and the best quality.

Our Value

Sharing	Rightness	Growth	Serving
"We work not to earn, but to spend."	"The virtuous path, though longer, is the most direct route to true success."	"The workplace serves as a school for life."	"A satisfied customer is the most powerful advertisement."
Businesses must generate profits, but they also have a responsibility to use those profits wisely. E-Land ensures steady revenue generation while contributing 10% of its net profits back to society.	A business must uphold honesty in every step of generating profits. E-Land strives to be a positive influence, embodying the roles of light and salt, while cultivating ethical leaders.	We grow and learn through the process of working, making that journey an essential part of our mission. Our goal is to cultivate ethical leaders with a refined character and exceptional abilities.	A business should operate with the purpose of serving its customers. It must leave a lasting positive impact on both its customers and society as a whole.

INTRODUCTION
About This Report
Contents
CEO Message
About E-Land World
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
APPENDIX

About E-Land World

History of E-Land

Starting from a small apparel shop in 1980, E-Land World has grown into a leader in the Korean fashion industry and subsequently expanded its reach into the global market. The growth story of E-Land World is a journey of realizing a culture where anyone can effortlessly enjoy beautiful fashion, grounded in its founding philosophy to create "A World Enjoyed by Everyone" where all can wear beautiful clothes at affordable prices.

1980

Entry into the fashion market and brand business

- **1980** Founded England, a boutique clothing store near Ewha Womans University
- **1989** Entered the children's apparel market
- **1990** Launched a watch and jewelry brand and expanded into women's apparel
- **1991** Established the E-Land Foundation
- **1994** Expanded into the Chinese fashion market
- **1999** Entered the U.S. market

2000

Strategic M&A

- **2001** Received the Knowledge Management Award
- **2008** Signed a licensing agreement with New Balance
- **2009** Launched SPA brand SPAO / Acquired Thanh Cong in Vietnam

2010

Global market expansion

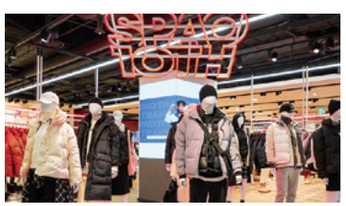
- **2010** Achieved KRW 1 trillion in sales in China, marking a first for a Korean company / Completed the M&A of European luxury brands
- **2011** Launched the women's SPA brand MIXXO
- **2012** Introduced the shoe SPA brand SHOOPEN
- **2014** Implemented the Fair Trade Compliance Program
- **2018** Received the Zhonghua Charity Award for the fourth time

2020

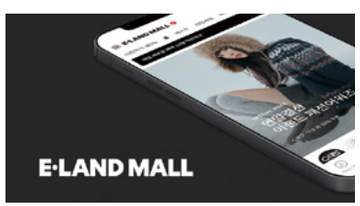
Strengthening online platforms and promoting mutual growth

- **2020** Introduced the children's platform KidiKidi
- **2021** Launched official websites for fashion brands (SPAO, New Balance, MIXXO)
- **2022** Honored with the Minister's Award by the Ministry of SMEs and Startups / Achieved the highest rating for four consecutive years in the Fair Trade Agreement Implementation Evaluation / Recognized as a "Partnering Company with Distributors" by the Fair Trade Commission for two consecutive years
- **2023** Received the Presidential Citation for Contributions to Mutual Growth /Recognized as a Partnering Company with Agencies by the Fair Trade Commission for three consecutive years
- **2024** Received the Minister's Commendation from the Ministry of SMEs and Startups (MSS)/ Designated as an "Accompanying Enterprise for Agencies" for four consecutive years
- **2025** Selected as an Outstanding Company for Delivery Payment Indexation by the Ministry of SMEs and Startups (MSS)/ Designated as an "Accompanying Enterprise for Agencies" for five consecutive years/ Rated "Outstanding (Best)" in the Fair Trade Compliance Program Evaluation
- **2026** Obtained Consumer-Centered Management (CCM) Certification









INTRODUCTION
About This Report
Contents
CEO Message
About E-Land World
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
APPENDIX

About E-Land World

Brand Portfolio

As a leading enterprise in the Korean fashion industry, E-Land World has established a broad brand portfolio that reflects diverse lifestyles and customer preferences. Currently, the company operates 15 fashion brands in Korea, 10 in China, and 5 in Europe, while managing 12 online platforms to strengthen its competitiveness in the global market.



INTRODUCTION
About This Report
Contents
CEO Message
About E-Land World
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
APPENDIX

About E-Land World

Brand Portfolio



SPAO

Popularizing Sustainable Fashion Through Innovative Eco-Friendly Processes

SPAO

SPAO is Korea's first SPA brand, launched in 2009. It delivers high-quality basic apparel for all ages, alongside trendy collaboration products, at reasonable prices. Transcending age barriers, SPAO has established itself as a flagship SPA brand offering everyone the joy of choice.

BRAND SUSTAINABILITY STRATEGY

SPAO is continuously strengthening its "Eco Denim" lineup to minimize environmental impact. By incorporating nano-bubble processing techniques that dramatically reduce water consumption and utilizing recycled materials, SPAO has spearheaded the popularization of "sustainable fashion," transitioning denim products to eco-friendly materials since 2023.



WHO.A.U.

A Journey Inspired by Nature's Heritage, Driven Toward a Responsible Future

WHO.A.U. Californian Dream

Who.A.U, an American casual global SPA brand, was born in reference to the California pioneer spirit of 1849, when young people set out toward a new world in search of their dreams and identities. Reflecting this pioneer spirit, Who.A.U presents styles centered around "Campus Street Life, Outdoor Adventures, Farm Life, and Beach Sports."

BRAND SUSTAINABILITY STRATEGY

To repay the inspiration drawn from nature, Who.A.U focuses on "responsible production." We carefully select materials that minimize environmental impact and enhance product durability to extend product lifecycles, thereby pursuing "slow fashion" that substantively addresses the issue of clothing waste.

INTRODUCTION
About This Report
Contents
CEO Message
About E-Land World
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
APPENDIX

About E-Land World

Brand Portfolio



New Balance

"A Promise for Sustainable Balance, Better Balance"

New Balance is a global brand originating in Boston, USA, in 1906, operating across diverse areas including sports such as running, soccer, baseball, and tennis, as well as premium lifestyle, women's, and kids' lines.

BRAND SUSTAINABILITY STRATEGY

The brand practices transparent supply chain management centered on its global guideline, "The Green Leaf Standard". It adheres to the principle of complying with ethical and eco-friendly standards across all stages—from production to disposal—as well as spreading healthy living through sports.



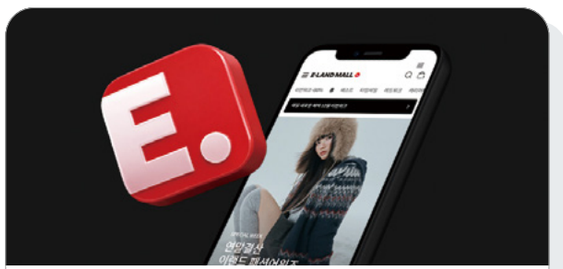
Kidikidi

"Curation Thinking of Children's Future"

Kidikidi is a kids' lifestyle select shop that proposes trendy kids' fashion every season, ranging from domestic and international designer brands to seller market products.

BRAND SUSTAINABILITY STRATEGY

Going beyond a simple sales platform, Kidikidi serves as a hub connecting the values of "mutual growth and safety." It fosters an ecosystem that grows alongside small and medium-sized designer brands and leads a value-driven consumption culture through eco-friendly and ethical product curation that parents can trust and choose.



E-LAND MALL

"An Online Shopping Platform Connecting Brands and Customers"

E-LAND MALL provides a variety of E-Land brands and products encompassing fashion and lifestyle in one place, enhancing customer convenience and expanding contact points between brands and customers.

BRAND SUSTAINABILITY STRATEGY

Based on customer-centered service operations, E-LAND MALL continuously manages Voice of Customer (VOC) feedback and collaborates with relevant departments and vendor partners to resolve customer inconveniences and refine service processes. Through these efforts, the platform aims to deliver a more reliable online shopping experience.

INTRODUCTION
About This Report
Contents
CEO Message
About E-Land World
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
APPENDIX

About E-Land World

Brand Portfolio



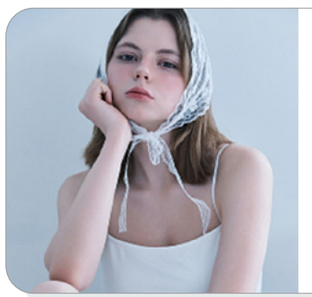
ROEM

Roem is a women's fashion brand launched in 1991 with a "Romantic Young Casual" concept, offering feminine semi-formal lines alongside casual lines infused with romantic elements.



MIXXO

MIXXO, a global women's SPA brand launched in 2011, was inspired by "Mixology," meaning the art of crafting cocktails. True to its name, MIXXO offers products that combine globally appealing basic items with trendy designs, empowering customers to create their own Mix & Match styles.



EBLIN

Eblin is a romantic comfort lingerie brand with the slogan "Making My Day Comfortable and Beautiful."



NEW BALANCE KIDS

New Balance Kids is a global sports kidswear brand that combines New Balance's functional expertise with kids' fashion trends.



CLOVIS

Clovis is a women's apparel brand capturing everyday comfort and natural sensibilities. Utilizing feminine, clean-cut designs and versatile colors, Clovis offers everyday womenswear that is effortless to wear daily.



SHOOPEN

Shoopen, Asia's first shoe SPA brand, presents optimal curations tailored to customer lifestyles and trends. It offers shoes and accessories for the whole family at reasonable prices.

INTRODUCTION
About This Report
Contents
CEO Message
About E-Land World
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
APPENDIX

About E-Land World

Brand Portfolio



GLOVERALL

Gloverall is a British heritage brand founded in 1951, recognized as the original creator of the duffle coat. For over 70 years, it has continuously presented duffle coats featuring classic designs.



COCCINELLE

Coccinelle is a practical luxury bag brand originated in Parma, Italy—a city renowned for its craftsmanship—characterized by simple designs that boldly omit unnecessary details.



MANDARINA DUCK

Mandarina Duck is an Italian apparel and fashion accessories brand established in 1977, specializing in daily and business bags as well as luggage.



SCOFIELD

Scofield delivers independent, elegant, and romantic designs by infusing modern trends into authentic British heritage classics.



LOCHCARRON

Lochcarron is an authentic tartan fabric specialist established in 1892 in Selkirk, Scotland, offering classic accessory collections crafted from soft cashmere and lamb's wool.



SUTOR MANTELLASSI

Sutor Mantellassi is a footwear brand founded in 1912 in a small workshop in Florence, offering handcrafted shoes with elegant styling and exceptional techniques rooted in artisan craftsmanship.

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
APPENDIX



ESG OVERVIEW.

2

ESG Framework 14
Double Materiality Assessment 16
Stakeholder Communication 19

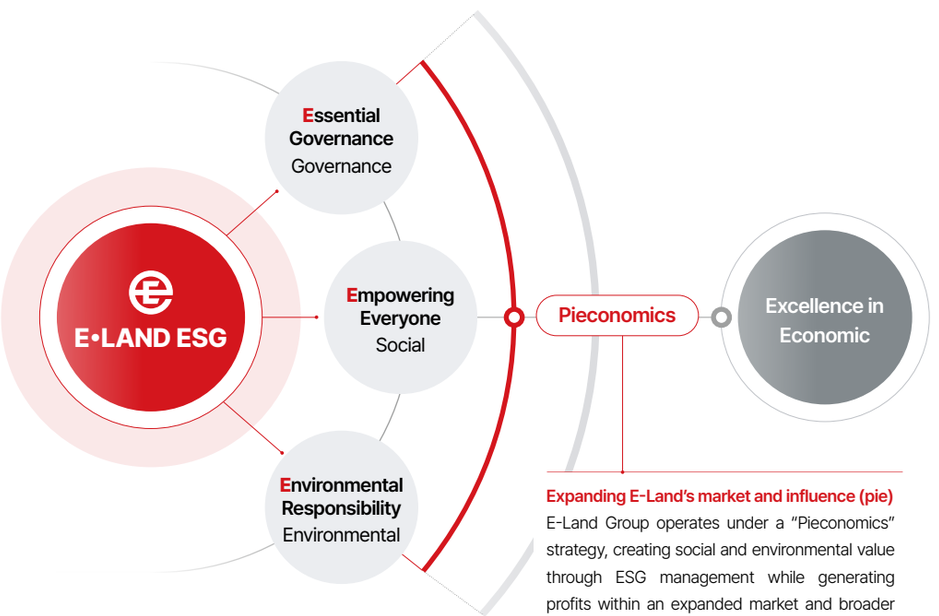
INTRODUCTION
ESG OVERVIEW
ESG Framework
Double Materiality Assessment
Stakeholder Communication
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
APPENDIX

ESG Framework

ESG Implementation Strategy

E-Land World practices sustainability centered on a "Pieconomics" strategy that pursues long-term corporate growth based on environmental responsibility and social value. Under the mission "Everyone's Sustainability for Generations," we have established core strategic directions to secure future competitiveness across each ESG area and are systematically executing detailed initiatives. Furthermore, aligned with the Group's ESG management strategy, we have established the ESG 2025 Roadmap and are committed to building a sustainable business ecosystem by driving phased action items. As a leading fashion company in Korea, E-Land World will faithfully fulfill its corporate social responsibility while expanding positive impacts across the environment, society, and the economy.

Pieconomics Strategy



Expanding E-Land's market and influence (pie)

E-Land Group operates under a "Pieconomics" strategy, creating social and environmental value through ESG management while generating profits within an expanded market and broader sphere of influence.

Implementation Framework

ESG Mission	Everyone's Sustainability for Generations			
Area	E	S	G	Excellence in Economic
	Environmental Responsibility	Empowering Everyone	Essential Governance	
Key Direction	Strengthening environmental responsibility	Improving accountability and capabilities for stakeholders	Building governance as the foundation of responsible management	Enhancing E-Land's distinctive competitive advantage
Focus Area	• Expanding eco friendly products and services • Waste management and reduction • Air quality and carbon emissions management • Transition to renewable energy • Environmental management in the supply chain	• Promoting employee growth, engagement, and commitment • Managing social responsibility within the supply chain • Enhancing product quality and accountability • Driving mutual growth with local communities • Advancing corporate citizenship	• Strengthening stakeholder communication • ESG organization • Creating ESG-driven decision-making standards and performance tracking systems • Reinforcing ethical management practices • Promoting consumer centered management • Ensuring fair trade compliance	• Expanding global business operations • Strengthening investments in new business areas and R&D • Advancing knowledge based management practices
UN SDGs	7, 12, 13	3, 4, 8, 11, 16	16, 17	4, 8, 9

INTRODUCTION
ESG OVERVIEW
ESG Framework
Double Materiality Assessment
Stakeholder Communication
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
APPENDIX

ESG Framework

Building the ESG 2025 Roadmap

E-Land World declared 2022 as the inaugural year of its ESG management and established the ESG 2025 Roadmap to achieve its mid-to-long-term vision. In line with phased strategic goals, 2022 was dedicated to laying the foundation for ESG practices and building internal management systems to embed ESG across all business operations. Currently, aiming to "expand impact through external communication and engagement" by 2025, we are strengthening collaboration with stakeholders and realizing sustainable value creation.

ESG 2025 Roadmap

Goals	STEP 01	STEP 02	STEP 03
	2022	2023	2024~2025
	Build a foundation for implementing ESG management practices	Establishing Internal Systems and Fostering Culture	Expanding Impact through External Communication and Engagement
Details	① ② ③ ④ ⑤		

① Establish ESG decision-making and implementation organizations
② Develop ESG management strategies, detailed plans, and goals
③ Establish and implement risk and performance management systems, while assessing and enhancing supply chain management frameworks
④ Conduct ESG training for employees and promote ESG-driven organizational culture and value-creation activities
⑤ Actively engage with external stakeholders, publish non-financial disclosures, and initiate customer-participation programs

ESG Management Framework

To realize sustainable value, E-Land World positions ESG management as a core strategy across all business areas. To this end, we have established a governance framework centered on the ESG Committee and the ESG Steering Committee under the Board of Directors to systematically manage ESG-related issues. The ESG Committee deliberates on company-wide ESG strategies and key agenda items, reviews execution progress and performance, and continuously monitors major risks to determine strategic responses. Operating in alignment with the Committee's strategic direction, the ESG Steering Committee formulates detailed goals and action plans, playing a leading role in embedding ESG practices into daily business operations. By supporting all officers and employees to recognize and practice the importance of ESG management, E-Land World strives to establish a sustainable management culture throughout the entire organization.

ESG Governance

* As of December 2025

Board of Directors
ESG Committee
- Chairperson: Executive Vice President Hyung-wook Choi
- Members: CEO Dong-ju Cho, Director Gwan-ju Ko

ESG Expert Advisory Panel
Fashion Division EYB
- Role: Provide ESG-related suggestions and opinions from the perspective of the MZ generation and serve as an internal ESG communication channel

ESG Steering Committee
- Members: CEO Dong-ju Cho, the 4CO (Fashion CHO, CFO, CSO, CAO), and others

INTRODUCTION
ESG OVERVIEW
ESG Framework
Double Materiality Assessment
Stakeholder Communication
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
APPENDIX

Double Materiality Assessment

Overview of Double Materiality Assessment

To realize sustainable growth and responsible management, E-Land World conducted a Double Materiality Assessment to identify key ESG issues impacting its overall business and to provide transparent, reliable information to stakeholders. This assessment is a systematic process designed to identify and manage material issues by considering not only financial performance but also environmental and social impacts. This year's assessment was conducted in accordance with the guidance of the European Sustainability Reporting Standards (ESRS 1) and EFRAG IG 1, analyzing issues at the IRO (Impact, Risk, Opportunity) level rather than individual topic levels to derive results that can be substantively reflected in business strategies. Based on these findings, E-Land World will specify core directions and actionable tasks for ESG management, actively incorporating them across all business operations.

Double Materiality Assessment Process

STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
Identification of Issue Pool	**Implementation of Double Materiality Assessment**	**Derivation of Material Topics**	**IRO Identification for Material Topics**	**IRO Assessment**
Selection of 10 E-Land World ESG Issue Pools Reflecting Industry Trends and Global Developments by Comprehensively Analyzing Global Sustainability Standards, ESG Assessment Indicators, Internal Strategies, Benchmarks, and Media Outlets	Selected a total of 6 material issues by evaluating the socio-environmental and financial impacts across the 10 issue pools	Finalization of Material Issues through Internal Validity Assessment of Selected Issues at E-Land World	Identification of IROs (Impacts, Risks, and Opportunities) for core material topics to execute a more systematic and detailed sustainability strategy	Evaluation of the likelihood and level of impact of identified IROs for each core material topic among E-Land World executives, employees, and external stakeholders
Derivation of Issue Pool Long-List • Established a long-list of 93 potential issues based on ESRS 1 and IG 1 **Screening Issues Related to Own Operations and Value Chain** • E-Land World's material issues from the previous year, industry value chain, and ESG disclosures • Disclosure standards (SASB), ratings agency metrics (MSCI), peer benchmarking issues, etc. **Derivation of Issue Pool Short-List** • Derived a short-list of 19 topics by integrating E-Land World's existing material issues, topics related to own operations and the value chain, and evaluations from relevant internal departments **Finalization of the Issue Pool** • Finalized a total of 10 issues by mapping the 19 short-listed topics to the previous year's issue names	**Social·Environmental Impact** Analysis of industry disclosure standards (GRI), media analysis, peer company material issue analysis, and E-Land World's existing material issue analysis **Financial Impact** Analysis of industry disclosure standards (SASB), media analysis, peer company material issue analysis, legal and regulatory analysis, and E-Land World's existing material issue analysis	**2025 E-Land World Materiality Assessment Results** Core Material Topics 1 Eco-Friendly Products & Technologies 2 Climate Change Response 3 Sustainable Supply Chain Material Topics 4 Talent Acquisition & Development 5 Resource Circulation & Waste Management (new) 6 Strengthening Human Rights Management (new)	**Social·Environmental Materiality** Identification of 14 positive impacts and 7 negative impacts **Financial Impact** Identification of 16 risks and 10 opportunities	**Selection of IRO Evaluators** Selection of internal employees, external experts in Environmental, Social, and Governance fields, and partner representatives as evaluators based on their understanding and expertise to derive reliable assessment results **Execution of IRO Assessment** Evaluation of IRO priorities by incorporating survey results from internal and external stakeholders

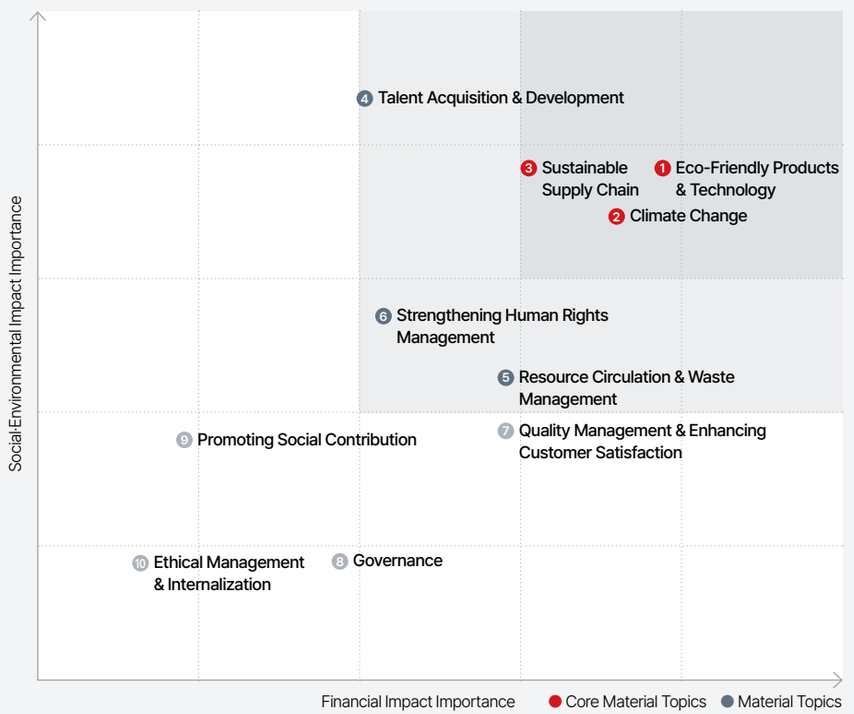
INTRODUCTION
ESG OVERVIEW
ESG Framework
Double Materiality Assessment
Stakeholder Communication
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
APPENDIX

Double Materiality Assessment

Double Materiality Assessment Results

E-Land World identified a total of 10 topics through the double materiality assessment and selected the top six requiring strategic prioritization as material issues. The assessment revealed "Eco-Friendly Products & Technologies", "Climate Change Response", and "Sustainable Supply Chain" as core material issues, while "Talent Acquisition & Development", "Resource Circulation & Waste Management", and "Strengthening Human Rights Management" were confirmed as material issues. E-Land World will establish systematic response strategies for these material issues to drive the sustainable transition of the fashion industry and deliver long-term value creation.

Double Materiality Matrix



Ranking	Topic	Category	Significance		Previous Year Ranking	Reporting Page
			Social/ Environmental	Financial		
1	**Eco-Friendly Products & Technology**	Environmental	○	○	5	21-26
2	**Climate Change**	Environmental	○	○	3	27-31
3	**Sustainable Supply Chain**	Social	○	○	1	53-58
4	**Talent Acquisition & Development**	Social	○	◎	6	42-44
5	**Resource Circulation & Waste Management**	Environmental	◎	○	8	37-38
6	**Strengthening Human Rights Management**	Social	○	◎	-	40-41
7	**Quality Management & Enhancing Customer Satisfaction**	Social	◎	○	2	51-52
8	**Governance**	Governance	◎	◎	15	66-68
9	**Promoting Social Contribution**	Social	◎	◎	-	59-64
10	**Ethical Management & Internalization**	Governance	◎	◎	12	69-71

○ High Impact ◎ Moderate Impact ◎ Low Impact

INTRODUCTION
ESG OVERVIEW
ESG Framework
Double Materiality Assessment
Stakeholder Communication
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
APPENDIX

Double Materiality Assessment

IROs and Response Strategies by Material Topic

E-Land World identified the impacts, risks, and opportunities (IROs) across its value chain for the material topics derived from the double materiality assessment and established execution strategies to systematically manage them. By analyzing financial and socio-environmental impacts in a multi-dimensional manner for each material topic, we aim to proactively prevent potential business risks while capturing opportunities for sustainable growth.

Material Topic	Rank Change	Scope of Value Chain	Identification of Impacts, Risks, and Opportunities (IRO)		Strategic Responses
			Financial Impact	Social·Environmental Impact	
Eco-Friendly Products & Technology	↑ 4	R&D / Raw Materials / Product Planning	• Risk of brand image damage, litigation, legal sanctions, and fines due to greenwashing issues upon failure to achieve eco-friendly performance • Opportunity to increase revenue from growing consumer preference for eco-friendly products (Green Consumerism) and reduce production costs through technological innovation	• Concerns over increased greenhouse gas emissions and microplastic discharge during waste incineration due to continued use of fossil fuel-based raw materials (polyester, etc.) • Mitigation of risks related to natural resource depletion (e.g., water scarcity) and biodiversity loss through the adoption of recycled materials and eco-friendly impact reduction processes	• Develop eco-friendly new materials through the Thanh Cong R&D Center in Vietnam and expand product application of proprietary fill materials (Duck Fiber, Flower Down) • Expand the Eco-Denim line for SPAO and WHO.A.U, and scale up Eco-Innovation Washing, Nano-Bubble Tech, and Ozone Processing to reduce water consumption by up to 99%
Climate Change	↑ 1	Logistics / Operations / Entire Value Chain	• Risk of asset value impairment due to seasonal demand forecasting failures and excess inventory caused by global warming and abnormal weather events • Opportunity to reduce electricity, fuel, and carbon emissions allowance trading costs by operating energy consumption forecasting and management systems	• Delay in greenhouse gas reduction across the supply chain and environmental damage to surrounding communities under continued high-carbon fuel operations • Contribution to national GHG reduction targets (NDC) and global climate goals (1.5°C) by expanding the transition to renewable energy	• Obtaining LEED (Leadership in Energy and Environmental Design) certification for the Magok Global R&D Center, and operating solar power generation facilities, geothermal heating and cooling systems, and Energy Storage Systems (ESS)
Sustainable Supply Chain	↑ 2	Suppliers / Sourcing / 3PL Logistics	• Risk of rising supplier operational costs and finished goods procurement prices driven by minimum wage hikes and stricter labor-related regulations • Opportunity to secure key value chain stability and supply reliability through proactive supply chain ESG management and shared growth investments	• Concerns over worker human rights violations and deterioration of local living environments if suppliers fail to establish non-discrimination, anti-forced labor, anti-child labor, and industrial accident prevention policies • Mutual growth and improved health and safety standards by establishing stable labor and welfare conditions for suppliers	• Activate supply chain governance centered on the Shared Growth Committee chaired by the CEO, and provide sub-contracting financial support to mitigate raw material price volatility risks • Conduct on-site inspections for top 20 core suppliers, and provide multifaceted mutual growth support including KRW 10 billion shared growth loans and joint R&D projects
Talent Acquisition & Development	↑ 2	Enterprise-wide (Headquarter & Operations)	• Financial risk from inventory loss liabilities and alternative facility investments if major fires occur due to inadequate facility inspections • Opportunity to enhance process quality stability and enterprise productivity by retaining outstanding talent long-term and securing human capital competitiveness	• Threats to physical health and safety of workers and local residents if maintenance of logistics centers and facility automation equipment is neglected • Expansion of social job diversity and inclusive opportunities by establishing direct employment of persons with disabilities and inclusive hiring frameworks	• Operate Job Schools based on the EBG education framework—a core business principle—and implement the '3×5 CDP' system for nurturing next-generation leaders • Establish a quarterly operational health and safety inspection and improvement system through the quarterly operation of the Industrial Health and Safety Committee, attended by equal numbers of labor and management under the direct authority of the CEO
Resource Circulation & Waste Management	↑ 3	Production / Store Operations / Logistics	• Concerns over increased financial burden from recycling levies for post-consumer waste management if the scope of mandatory Extended Producer Responsibility (EPR) compliance expands • Opportunity to reduce raw/subsidiary material purchasing costs and long-term storage/disposal expenses by controlling unnecessary surplus inventory generation during production	• Air pollutant emissions during landfill/incineration of packaging waste (plastic shopping bags, polybags, courier bags) and environmental damage caused by microplastics • Acceleration of circular economy culture among consumers by operating resource circulation systems and adopting eco-friendly upcycling	• Advance E-Land World's proprietary '2-Day, 5-Day' zero-inventory production model to prevent long-term inventory and resource waste at the source • Monitor waste disposal processes in real-time via the national Allbaro system, and activate New Balance upcycling campaigns using reusable blocks
Strengthening Human Rights Management	Newly Added	Enterprise-wide / Supply Chain	• Risk of partnership severance with global partner brands and rapid operating revenue loss in the event of improper forced labor or human rights violations within the organization • Proactive prevention of financial penalties (charges) incurred upon non-compliance with statutory employment quotas for persons with disabilities	• Concerns over dignity impairment and rights infringement of vulnerable employees if blind spots in internal grievance handling or discriminatory gender/age practices persist • Contribution to a fair societal culture by securing practical self-reliance opportunities for vulnerable groups beyond formal regulatory compliance	• Establish 'Human Rights Management Guidelines' reflecting international standards (e.g., UDHR) and strictly enforce zero-tolerance policy for workplace harassment and gender/disability discrimination • Construct an anonymous mobile channel 'E-Land Suggestion Box' to guarantee anonymity, establishing a investigation and resolution system within 7 days of grievance receipt via the HR Subcommittee

INTRODUCTION
ESG OVERVIEW
ESG Framework
Double Materiality Assessment
Stakeholder Communication
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
APPENDIX

Stakeholder Communication

Communication with Stakeholders

To drive sustainable corporate growth, E-Land World categorizes its key stakeholders into employees, customers, partners, shareholders & investors, and local communities across overall business activities. We operate diverse communication channels to reflect the unique characteristics and needs of each stakeholder group, closely identifying their primary areas of interest and continuously strengthening our response measures. Moving forward, we will reinforce collaborative relationships with our stakeholders through transparent and trust-based communication, further solidifying the foundation for sustainable management.

Communication channels and key issues of interest by stakeholder group

Stakeholders	Communication channels	Key issues of interest	Key activities
Employees	• Company website • Labor-management council • Internal cultural activities • Online QR reporting system/ E-Land whistleblowing channel	• Positive and happy workplace culture • Welfare benefits and health promotion support • Ensuring worker safety and protection of human rights • Labor-management relations • Talent acquisition and development	• Engagement in the in-house club (CREW) activities • Participation in regular health check-ups (once a year, including spouses) • Completion of safety & health education, disability awareness improvement training, and sexual harassment prevention training • Participation in internal competitions (held confidentially)
Customers	• Company website • Customer satisfaction surveys (VoC) • Company brochures • Customer service center	• Product safety • Customer Satisfaction • Resource circulation and eco-friendly products/services	• Customer Satisfaction: Preparing for Consumer-Centered Management (CCM) certification
Partner companies	• Business partner meetings • Unfair practices reporting channel	• Collaborative management with partners • Fair trade practices • Ensuring labor rights within partner workforces • Strengthening product quality competitiveness	• Participation in the Win-Win Growth Index evaluation • Recognized as a Partnering Company with Agencies by the Fair Trade Commission • Participated in the Fair Trade Agreement Evaluation (Subcontracting, Agencies)
Shareholders and investors	• IR activities and disclosures • Shareholders' meetings	• Strengthening investments in new business areas and R&D • Stakeholder communication • Transparent governance	• Participation in 2024~2025 Partnership Support Projects for Innovation between Large and Small-Medium Enterprises
Local communities	• E-Land CSR • Contributions to local communities through donations and volunteer work	• Fulfilling social responsibilities • Social contributions for marginalized and vulnerable groups • Promoting diversity and inclusion	• Participation in talent-sharing initiatives four times a year (once per quarter) • Donation of Children's Day gifts to local children's centers during Family Month • Contribution of Winning Lounge proceeds to local children's centers • Collaboration with the E-Land Welfare Foundation for sharing events at local children's centers

Economic value distribution by stakeholder group

E-Land World strives to ensure that its business performance extends beyond shareholder value to benefit a wide range of stakeholders evenly. By fairly and efficiently distributing economic and social value to key stakeholders—including employees, local communities, and suppliers—we are establishing a virtuous cycle of sustainable growth.

Economic value distribution by stakeholder group

Unit: KRW million

Employees	Personnel expenses	109,892	
	Welfare benefit expenses	11,477	
Local communities	Social contribution costs	3,087	
Suppliers	Raw materials and supplies procurement costs	819,055	
Total		943,511	

*As of 2025

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
APPENDIX



3

OUR PRIORITIES.

Eco-Friendly Products & Technology **21**
Climate Change **27**

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
Eco-Friendly Products & Technologies
Climate Change Response
ESG FACTBOOK
ESG DATABOOK
APPENDIX

Eco-Friendly Products & Technology

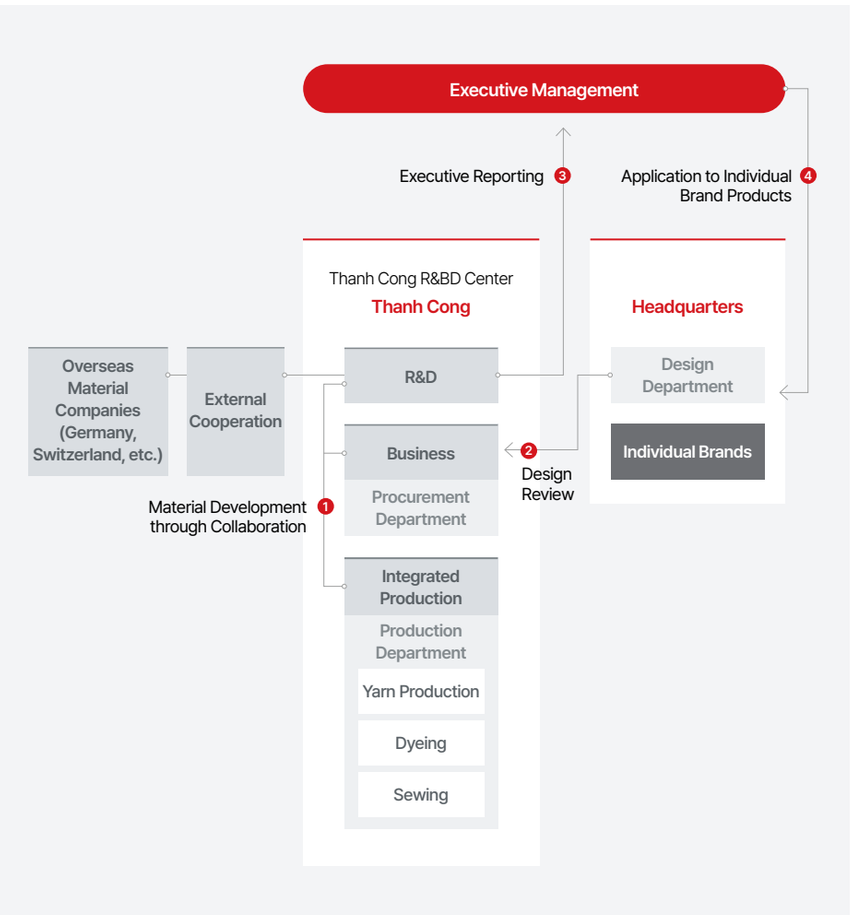
Governance

E-Land World operates an eco-friendly product and technology development framework based on strategic collaboration with Thanh Cong, a Research & Business Development (R&BD) center in Vietnam. Thanh Cong, in which E-Land World holds equity and management control, is a specialized fashion R&D hub equipped with vertically integrated capabilities across all manufacturing processes—from yarn production to dyeing and sewing. It plays a pivotal role in enterprise-wide sustainable product development by seamlessly combining research and development with commercial business. E-Land World has established an internal governance structure driven by collaboration among R&D, design, production, and procurement departments, efficiently linking the end-to-end process from novel material development to commercial application. Eco-friendly innovative materials developed at Thanh Cong are applied to individual brand products following design reviews and executive reporting. This ensures that the enterprise-wide ESG goal of expanding eco-friendly products and services is consistently reflected across all brand portfolios. Through this structure, Thanh Cong serves as a core hub for sustainable innovation, driving the use of recycled raw materials, the adoption of eco-friendly processes, and the development of sustainable materials. Moving forward, E-Land World plans to leverage Thanh Cong's technical expertise and operational experience to strengthen linkages with the domestic Magok Global R&D Center, establishing a world-class eco-friendly technology research and validation system to lead sustainable value chain innovation in the fashion industry.

Major Development Achievements of Thanh Cong

Recycled Nylon	Wood Rayon	Eco-PET Yarn	Eco-Wood Yarn
Fabric produced by recycling marine waste and plastics recovered from the ocean	Eco-friendly regenerated fiber produced using FSC (Forest Stewardship Council)-certified waste wood instead of conventional timber	Yarn produced using discarded PET bottles as the primary raw material	Yarn produced using waste wood as the main raw material through eco-friendly manufacturing methods that minimize the use of harmful substances used for dissolving wood, such as sodium hydroxide and sulfurous acid

Eco-Friendly Products & Technology Governance Structure



INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
Eco-Friendly Products & Technologies
Climate Change Response
ESG FACTBOOK
ESG DATABOOK
APPENDIX

Eco-Friendly Products & Technology

Strategy

IRO(Impact, Risk and Opportunity) Identification

E-Land World identified the positive and negative impacts of its business activities on the external society and environment, as well as the risks and opportunities that external socio-environmental changes present to its business model. Based on these findings, E-Land World plans to systematically execute its eco-friendly product and technology strategies from a sustainability perspective.

Impact Identification

Category	Cause of occurrence	Likelihood[1]	Impact	Boundary	Strategic Response
Negative	Continued or expanded use of petroleum-based raw materials such as polyester, as well as facilities/equipment during product manufacturing processes	4.67	Increased greenhouse gas emissions and discharge of microplastics during textile waste incineration	Business Model, Value Chain	• Use 'Sorona', an eco-friendly synthetic fiber that reduces petroleum dependence by combining corn-derived bio-based raw materials with terephthalic acid (TPA), a petroleum-based raw material, in the production process of polyester (PLA)
Positive	Expansion of environmentally friendly materials such as Eco-Denim and Sorona, alongside environmental impact reduction processes like sustainable ozone processing techniques	4.00	Prevention of natural capital depletion (e.g., water, cotton) and reduction of environmental pollution from hazardous chemicals and greenhouse gases	Value Chain	• Continuously expand the adoption of eco-friendly materials and environmental impact reduction processes
	Expansion of animal-derived raw material alternatives such as Duck Fiber and Flower Down	3.83	Mitigation of animal cruelty occurring during animal raw material extraction and reduction of threats to biodiversity	Value Chain	• Increase the proportion of alternative materials replacing animal-derived raw materials and develop new innovative materials

Risk and Opportunity Identification

Category	Cause of occurrence	Likelihood[1]	Impact	Boundary	Strategic Response
Risk	Emergence of greenwashing issues for products without verified environmental performance due to regulatory tightening, such as the "Guidelines for Display and Advertising of Eco-Friendly Management Activities"[2]	4.29	Brand image damage and litigation risks due to warning actions, or fines resulting from legal sanctions	Business Model	• Use eco-certified cotton raw materials, such as 'COTTON USA' yarn • Promote R&D projects for 'recycled fiber identification technologies' to enhance the credibility of material quality
Opportunity	Continuous rise in the influence of climate change on consumer choices, including the expansion of the 'Green consumer' customer base	3.43	Meeting consumer preferences for eco-friendly products and increasing sales revenue	Business Model	• Use of Eco-Friendly Materials: Duck Fiber, Flower Down, Sorona, COTTON USA yarn, RUC (Re-Used Cotton) yarn, Turkey ISKO & KIPAS materials, Bio-Foam, Recycled Rubber, Recycled Polyester Mesh materials, etc. • Adoption of Eco-Friendly Processes: Eco-Innovation Washing Technology, Nano-Bubble Technology, Sustainable Ozone Technology, etc.
	Expansion of eco-friendly product portfolios based on government targets for activating circular economy business models, such as resource recycling	3.29	Securing incentives such as government subsidies and tax benefits, and creating new market opportunities	Business Model, Value Chain	• Expand key eco-friendly lines including SPAO & WHO.A.U Eco Denim, New Balance Green Leaf line, SPAO Eco Linen line, etc.
	Price reductions resulting from technological innovation and expanded supply of environmentally friendly and recycled materials	3.42	Improvement in operating profit due to production cost savings	Business Model, Value Chain	• Develop eco-friendly products and technologies centered around Thanh Cong R&BD Center in Vietnam

1) Likelihood of Impact: Evaluated the likelihood of impact from external factors by categorizing it into five levels (scale of 1 to 5).
2) Greenwashing Prevention: Guidelines on Environmental Management Labeling and Advertising to prevent eco-bleaching/misleading environmental claims (so-called "Greenwashing")

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
Eco-Friendly Products & Technologies
Climate Change Response
ESG FACTBOOK
ESG DATABOOK
APPENDIX

Eco-Friendly Products & Technology

Strategy

Development and Use of Eco-Friendly & Recycled Materials

Sustainable Fillers & Insulation

E-Land World continues its research into sustainable fill materials to minimize the use of animal-derived materials and expand resource-circulating product structures. In particular, for its down outer line—a flagship product category for the winter season—the company has independently developed and applied eco-friendly alternative materials, such as Duck Fiber and Flower Down, to its products.

Duck Fiber

Duck Fiber is an eco-friendly insulation material made by recycling down fibers that were previously discarded during the traditional duck down production process. Through collaborative R&D with our suppliers, E-Land World has enhanced its tactile feel, resilience, and thermal insulation performance. By transforming discarded by-products into high-quality materials through this process, we reduce resource waste while delivering a level of wearing comfort comparable to natural down.

Bio-Synthetic Fiber 'Sorona'

Sorona is an eco-friendly synthetic fiber that reduces petroleum dependence by combining corn-derived bio-based raw materials with terephthalic acid (TPA), a petroleum-based raw material, during the polyester (PLA) production process. Although it has limitations due to TPA remaining the primary raw material—thus constraining the proportion of nature-based inputs—it has a significantly lower environmental impact, reducing energy consumption by approximately 44% and greenhouse gas emissions by around 59% compared to non-renewable resource-based nylon production. Sorona holds great significance in that it presents new possibilities as a commercialized eco-friendly material in the sustainable synthetic fiber market, where recycled fibers were previously the sole alternative. Leveraging these characteristics, New Balance launched the 'NB Frozen Collection', applying Sorona to its summer cooling functional line, thereby realizing product innovation through sustainable materials.

DUPONT™ sorona®

Bio-Synthetic Fiber 'Sorona'

SPAO & WHO.A.U Eco Denim



The fashion industry is an sector that incurs environmental burdens—such as high water consumption and greenhouse gas (GHG) emissions—during raw cotton cultivation, dyeing, and processing. Consequently, transitioning to eco-friendly materials is a critical imperative to mitigate environmental impacts across the entire product lifecycle. E-Land World actively promotes the application of eco-friendly materials and recycled yarns starting from the product design stage. SPAO and WHO.A.U, our flagship SPA brands, incorporate sustainable materials—such as recycled yarn (Re-Used Cotton) and certified fabrics (Cotton USA)—into their denim product lines, and continued to utilize sustainable fabrics for denim products in the 2025 Fall/Winter (FW) season. Moving forward, E-Land World plans to progressively expand the application of eco-friendly materials across major product categories.

Utilization of Recycled Yarns

By utilizing Re-Used Cotton (RUC) yarn—recycled from by-products generated during fabric production—alongside materials from Turkey's ISKO and KIPAS, which offer rapid biodegradability, superior color vibrancy, and high durability, E-Land World has enhanced both product durability and tactile feel. In 2024, the proportion of recycled fiber applied was expanded to approximately 50% of all denim fabrics. Furthermore, to increase the credibility of material quality, the company is newly promoting an 'R&D Project for Recycled Fiber Identification Technology.' This initiative applies specialized tracer pigments to fibers to identify recycled content, establishing a foundation to systematically manage recycled fabrics across all denim products moving forward.

2025 FW SPAO Denim Sustainable Fabric Utilization Ratio

Category	TOTAL			Male			Female		
	Fabric Order Volume	STY Count	STY Count	Fabric Order Volume	STY Count	STY Count	Fabric Order Volume	STY Count	STY Count
Quantity	189,199	25	49	96,499	13	26	92,700	12	23
Ratio(%)	51	76	51	51	76	54	45	75	47

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
Eco-Friendly Products & Technologies
Climate Change Response
ESG FACTBOOK
ESG DATABOOK
APPENDIX

Eco-Friendly Products & Technology

Strategy

New Balance Green Leaf Collection

E-Land World is driving the expansion of product lines incorporating sustainable materials and eco-friendly processes in collaboration with its global partner brand, New Balance. Upon launching the Green Leaf line in 2022, New Balance introduced a sustainable manufacturing framework wherein 50% or more of apparel and footwear products are manufactured using eco-friendly raw materials. The Green Leaf line maintains the same high quality in design and functionality as conventional products while utilizing environmentally friendly materials. In particular, the iconic 574 series was newly introduced as a Green Leaf version that minimizes environmental impact while preserving its heritage design. It features an upper (the upper part of the shoe) made of over 50% recycled and bio-based materials, alongside a sole incorporating bio-foam, recycled rubber, and 100% recycled polyester mesh material, effectively reducing carbon emissions and environmental burdens across the entire product lifecycle.

Sustainability of the 574 Green Leaf



1 — Bio-based foam midsole to reduce carbon emissions

2 — ENCAP midsole offering enhanced stability, shock absorption, and durability

3 — 100% recycled polyester mesh

Adoption of Eco-Friendly Processes

E-Land World is driving eco-friendly process innovation to reduce power and water consumption during the manufacturing stage and to minimize hazardous substance emissions. Considering the nature of processes such as dyeing, laundering, and washing that require substantial water usage, the company is reinforcing its water resources and hazardous chemical management systems across overseas production bases, including Vietnam.

The dyeing facility in Vietnam systematically manages local groundwater and saltwater resources, operating wastewater pretreatment and recycling facilities to prevent pollutants from entering the surrounding environment. Furthermore, during the dyeing stage, eco-friendly technologies—such as low-temperature dyeing, the application of biodegradable dyes, and shortened rinsing cycles—have been implemented to minimize chemical use, effectively mitigating environmental loads across the entire manufacturing process.



SPAO Eco-Linen Line

SPAO is continuously expanding its sustainable product lineup by applying eco-friendly eco-linen fabrics to its flagship warm-weather categories. By combining natural linen fibers with recycled yarns, the Eco Linen line minimizes raw material footprint and chemical usage during production while delivering superior breathability, lightweight comfort, and enhanced durability. Moving forward, SPAO plans to progressively broaden the application of eco-linen across its seasonal casual and outerwear lines to promote sustainable fashion choices.

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
Eco-Friendly Products & Technologies
Climate Change Response
ESG FACTBOOK
ESG DATABOOK
APPENDIX

Eco-Friendly Products & Technology

Strategy

Eco-Innovation Washing Technique

Eco-Innovation Washing Technology is an environmentally friendly process that completely eliminates water usage during the dyeing phase, reducing water consumption by up to 99% and significantly mitigating the generation of wastewater containing dyes and bleaching agents.

Nano-Bubble Tech Process

Nano-Bubble Technology is an eco-friendly process that performs washing operations using minimal amounts of water, minimizing wastewater generation and significantly reducing energy consumption. Applying this method can cut water usage by 45–95%, chemical consumption by 20–80%, and energy consumption by 30–70%, making it widely recognized as a sustainable solution that effectively mitigates environmental loads across manufacturing processes.

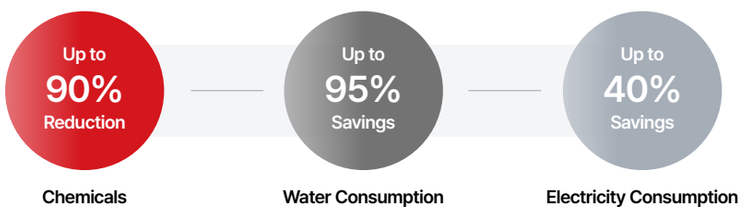
Sustainable Ozone Processing Technology

E-Land World applies Sustainable Ozone Technology to the denim lines of SPAO and WHO.A.U, dramatically reducing environmental impacts during the manufacturing process. By replacing traditional washing processes with an ozone oxidation treatment, ozone processing is an eco-friendly method that cuts water consumption by approximately 95%, chemical usage by 90%, and electricity consumption by over 40%. Conventional denim production processes relied on large amounts of chemicals to achieve signature colors and textures, requiring repeated laundering cycles that consumed nearly 7,000 liters of water per garment. In contrast, ozone processing technology delivers equivalent visual effects while minimizing water and chemical inputs, establishing itself as a sustainable alternative to address chronic water waste and environmental pollution in the fashion industry. Moving forward, E-Land World plans to expand the application of ozone processing technology across a wider range of product categories, leading eco-friendly manufacturing innovation and the fashion industry's sustainable transition.

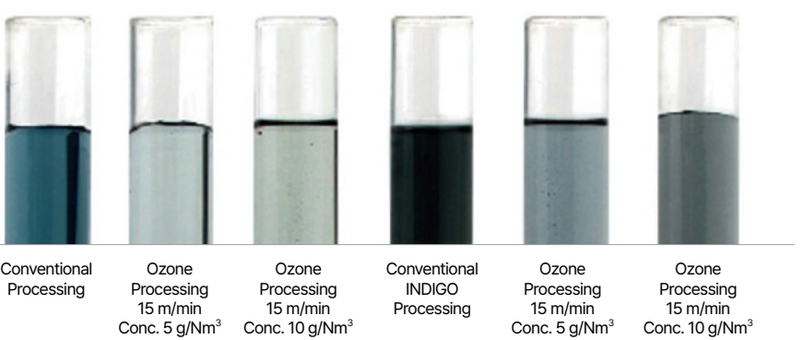
Eco Smart Reduction (ESR) Method

E-Land World has introduced and operates Eco Smart Reduction (ESR), an eco-friendly technique designed to minimize chemical usage and maximize resource efficiency. ESR is an innovative process that dramatically reduces water consumption during garment laundering and processing while shortening lead times, playing a pivotal role in reducing energy consumption and minimizing chemical emissions. Leveraging these eco-friendly process management capabilities, the company is establishing a sustainable manufacturing ecosystem spanning from yarn production to final sewing, thereby enhancing the environmental value of its products company-wide.

Environmental Impact & Performance: Sustainable Ozone Technology



Sustainable Ozone Technology Water Washing Test



*Comparison of rinse water appearance 10 minutes after cold water washing

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
Eco-Friendly Products & Technologies
Climate Change Response
ESG FACTBOOK
ESG DATABOOK
APPENDIX

Eco-Friendly Products & Technology

Risk Management

Eco-Friendly Product Marketing Principles

To provide consumers with accurate, transparent environmental information and proactively mitigate greenwashing risks, E-Land World conducts eco-friendly product marketing in accordance with the Guidelines for Review of Environment-Related Labels and Advertisements. By sharing environment-related labeling and advertising principles based on these official guidelines with employees, the company ensures consistent standards across the entire process of product planning, marketing, and advertising. Furthermore, major in-house brands such as MIXXO and SPAO are guided to apply environmental disclosure criteria based on relevant laws. Through these efforts, internal standards have been structured to ensure that all external communications regarding product environmental claims are based on objective evidence, clear, and non-deceptive. Grounded in this legal framework, E-Land World continues to enhance the credibility of environmental disclosures and reinforce its anti-greenwashing system.

Principles for Environment-Related Labeling and Advertising

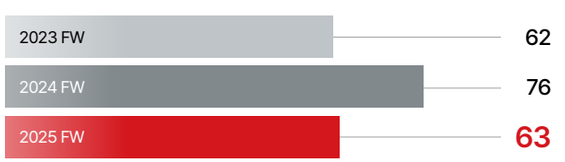
Authenticity	Environment-related labels and advertisements must be based on objective facts and must not present information that differs from the truth, ensuring there is no risk of directly or indirectly deceiving or misleading consumers.
Clarity	The expression and presentation—including text, symbols, color placement, and size—must be accurate and clear, avoiding ambiguous claims that could mislead consumers.
Proportionality	Environmental claims must address aspects recognized as having significant environmental impact, presented through appropriate expressions and means, and must not cause consumers to perceive the impact as exaggerated.
Substantiation	Claims must be supported by accurate, reproducible, and up-to-date objective/scientific evidence, and all factual assertions must be verifiable.
Lifecycle Consideration	Labels and advertisements must consider environmental impacts across the entire product lifecycle, including raw material acquisition, production, distribution, consumption, and disposal.
Specificity	Claims must clearly distinguish whether they apply to the product or its packaging; if applicable to only a specific part, that component must be explicitly defined.
Completeness	Advertisements must not omit, conceal, or downplay all or part of key facts that could significantly influence a consumer's purchasing decision.

Metrics & Targets

Under its ESG governance framework, E-Land World has designated the expansion of eco-friendly products and services as a key priority area in the environmental domain and continuously manages it. By systematically establishing phased tasks by brand and product line and reviewing annual implementation performance, the company provides sustainable products that reduce environmental impact while satisfying both quality and functionality. In particular, SPAO has established a goal to increase the proportion of eco-friendly materials in its denim products to 100% by 2028 and is systematically executing a phased action plan to achieve this target. E-Land World plans to progressively extend this eco-friendly product and technology roadmap across various major brands and product categories. Through these initiatives, the company will accelerate company-wide transition to sustainable materials and manufacturing process innovation, solidifying its position as a leader in creating sustainable value across the fashion industry.

Proportion of Eco-Friendly Materials
*** Used in SPAO Denim Products**

(Unit: %)



*Eco-friendly materials: Naturally cultivated and recycled material yarns

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
Eco-Friendly Products & Technologies
Climate Change Response
ESG FACTBOOK
ESG DATABOOK
APPENDIX

Climate Change Response

Governance

E-Land World operates an ESG Committee under its Board of Directors as the highest executive and oversight body governing climate-related decision-making. The ESG Committee analyzes the environmental impact of company-wide activities and systematically manages overall environmental management to secure a foundation for sustainable growth. The Committee Chair leads key roles and responsibilities concerning climate change responses, while the Committee evaluates environmental management strategies and directions and deliberates and decides on key agenda items. Furthermore, it regularly reviews company-wide energy reduction and cost-efficiency progress, using the results to discuss future environmental management strategies and improvement initiatives. In 2024, E-Land World reviewed key agenda items, including the acquisition of Leadership in Energy and Environmental Design (LEED) certification for its Magok Global R&D Center and the status of Energy Storage System (ESS) installation. Continuing into 2025, the company is strengthening its climate response capabilities by continuously advancing infrastructure operations and energy efficiency improvements.

Strategy

Identification of IRO (Impact, Risk and Opportunity)

E-Land World identified risks and opportunities regarding the environmental impacts of its business activities and the effects of climate change on its business model, reviewing their impacts on product planning, sourcing and production, site operations, and financial performance. Key risks confirmed include increased seasonal product demand forecasting uncertainty due to climate change, production and logistics disruptions caused by extreme weather, and tightening GHG regulations along with rising carbon costs. Conversely, advancing energy consumption management was evaluated as a major opportunity for cost reduction and GHG mitigation. Accordingly, major climate risks have been categorized into physical and transition risks to analyze potential business and financial impacts and establish phased response measures.

Category	Sub-type	Key Climate-Related IRO	Likelihood[1)]	Key Expected Impact	Impact Location
Transition Risk	Policy & Legal	Strengthening response to GHG-related laws and regulations	3.43	Increased costs from Scope 3 management and GHG calculation, due diligence, and verification	Own Operations, Value Chain
	Policy & Legal	Rising carbon cost burden, including reduction of total emission allowances and expansion of paid allocation	3.29	Increased costs from purchasing emissions allowances, energy efficiency improvements, and renewable energy transition	Own Operations, Upstream Value Chain
	Market	Increased difficulty in seasonal product demand forecasting due to global warming and extreme weather	4.00	Asset devaluation due to excess inventory and reduced cash flow efficiency	Own Operations
Physical Risk	Acute	Production and logistics disruptions caused by increased extreme weather such as heatwaves and heavy rain	3.86	Revenue loss from product supply delays and increased transportation costs	Own Operations
Opportunity	Energy	Energy savings through the operation of energy consumption forecasting and management systems	3.14	Reductions in electricity/fuel costs and carbon-related expenses	Own Operations

1) Evaluated on a 5-point scale (1–5 points) based on external factors.

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
Eco-Friendly Products & Technologies
Climate Change Response
ESG FACTBOOK
ESG DATABOOK
APPENDIX

Climate Change Response

Strategy

Transition Risk

E-Land World has qualitatively reviewed transition risks by considering potential changes in policy and legal, technology, market, and reputational domains arising during the transition to a low-carbon economy. In particular, the company identified key transition drivers that could impact business operations, raw material procurement, and product competitiveness, evaluating their potential financial impacts.

Key Transition Risks and Potential Financial Impacts

Type	Key Risk Factor	Description	Potential Financial Impact
Policy & Legal	Strengthening regulations on GHG emissions/reduction and climate disclosure	• Driven by mandatory domestic sustainability disclosures and the adoption of climate disclosure standards, demands for systematic calculation, management, and data reliability of climate information are expected to expand.	• Increased operating costs for emission calculation, disclosure, and verification systems • Higher facility investment costs for energy efficiency improvements and GHG reduction
	Strengthening regulations on environmental information and sustainability of textile/apparel products	• Based on the Act on Promotion of Transition to a Circular Economy, expanding demands for recycled raw material use, resource/energy efficiency, and product environmental performance will increase burdens related to raw material traceability and eco-friendly product design/management.	• Increased costs for product information management systems and data governance • Higher material transition and product development costs • Potential sales restrictions or compliance costs in case of non-compliance
Technology	Expanding transition to low-carbon production technologies and high-efficiency equipment	• Enhanced national GHG reduction targets and advanced emission trading schemes will increase demands for low-carbon production methods and high-efficiency equipment, driving up facility/technology investments across owned sites and supply chains.	• Higher product development and manufacturing response costs during low-carbon transition • Increased production/sourcing costs as suppliers pass on technology/facility transition costs • Increased facility investment costs from adopting and replacing high-efficiency equipment at owned sites
Market	Seasonal shifts and product demand fluctuations due to climate change	• Increased volatility in seasonal patterns due to climate change (e.g., abnormal high temperatures) complicates seasonal product demand forecasting, leading to inventory build-ups from sluggish sales and expanded markdowns.	• Increased inventory assets resulting from sluggish seasonal product sales • Reduced profitability due to expanded promotional markdowns for inventory clearance • Increased inventory valuation losses and inventory management costs from long-term excess stock
	Changes in eco-friendly/low-carbon raw material prices and procurement environment	• Rising policy and market demand for circular raw materials and eco-friendly materials will cause price increases and supply volatility, elevating purchasing costs and supply chain management burdens.	• Increased procurement costs due to price premiums on eco-friendly raw materials • Higher sourcing costs stemming from supply shortages of specific materials or supplier switches • Potential product cost increases caused by amplified raw material price volatility
	Growing consumer preference for eco-friendly products	• As consumers increasingly prioritize eco-friendly materials and product sustainability, failure to respond adequately may diminish product competitiveness, while material transition increases cost burdens.	• Potential decline in product competitiveness and revenue loss due to delayed responses to market shifts • Increased costs for planning, developing, and certifying eco-friendly products • Additional costs incurred during product assortment changes and marketing for eco-friendly lines
Reputation	Increasing demands for climate response and transparency of environmental information	• Under the Environmental Technology and Industry Support Act, oversight of environmental claims/advertising is tightening; eco-claims lacking objective evidence may lead to compliance costs, loss of trust, and brand erosion.	• Potential decline in brand value due to inadequate climate responses or low disclosure reliability • Customer churn and revenue loss resulting from diminished consumer trust • Additional expenses incurred to strengthen environmental data verification and internal control systems

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
Eco-Friendly Products & Technologies
Climate Change Response
ESG FACTBOOK
ESG DATABOOK
APPENDIX

Climate Change Response

Strategy

Physical Risk

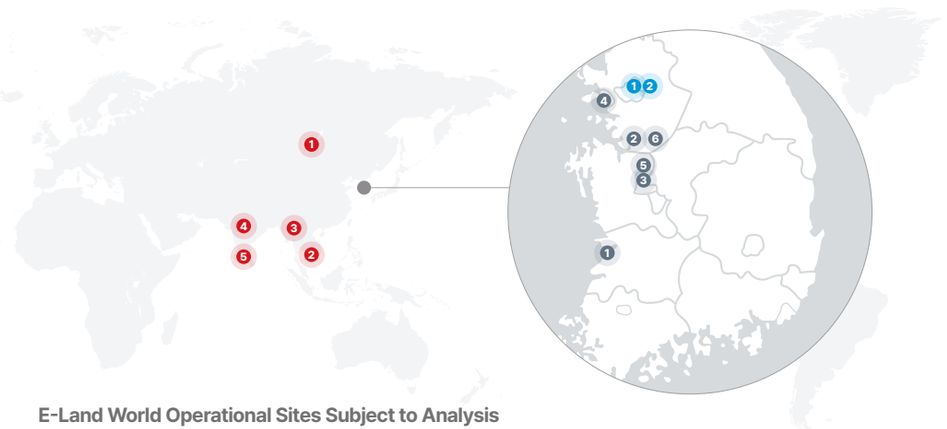
E-Land World selected heatwaves, typhoons, and floods as key physical risks that could impact its business activities, performing a quantitative analysis across 16 major operating sites based on the IPCC AR6 SSP2-4.5 and SSP5-8.5 climate scenarios. The assessment timeline was categorized into short-term (2025–2030), medium-term (2031–2040), and long-term (2041–2050) horizons to compare and analyze physical risk levels according to the geographical location and climatic characteristics of each facility.

Analysis Process

STEP 1	**Setting Risk Pool** Deriving potential physical risk candidates through industry peer benchmarks and global standards review
STEP 2	**Selecting Major Risk Factors** Selecting heatwaves, typhoons, and floods as core analysis targets based on business characteristics and industry peer cases
STEP 3	**Scenario Analysis** Conducting scenario-based analysis under SSP2-4.5 and SSP5-8.5 models utilizing global climate data
STEP 4	**Risk Rating & Response Strategy Formulation** Categorizing risk levels (VL / L / M / H / VH) across short-, medium-, and long-term horizons and comparing site-specific risk profiles

Timeline Analysis Criteria

2025-2030	2031-2040	2041-2050
Short-Term	Medium-Term	Long-Term
Period during which the existing business structure—based on current production bases, product lines, and buyer relationships—is maintained	Period where business structure adjustments intensify, including order expansion, shifting buyer requirements, and manufacturing footprint realignment	Period requiring structural transformation through asset replacement investments to secure global value chain competitiveness



E-Land World Operational Sites Subject to Analysis

Overseas Subsidiaries & Manufacturing Plants

1 CHINA
WISH TRADING SHANGHAI

2 VIETNAM
THANH CONG TEXTILE GARMENT INVESTMENT
ELAND VIET NAM - BINHDUNG
ELAND VIETNAM CORP LTD-CUCHI

3 MYANMAR
JEWOO MANUFACTURING COMPANY LIMITED

4 INDIA
ELAND APPAREL LIMITED
ELAND FASHION INDIA PRIVATE LIMITED

5 SRI LANKA
ELPHIS LANKA PRIVATE LIMITED

Headquarter and R&D

1 Magok R&D Center
2 Gasan Office

Logistics Centers

1 Mokcheon Logistics Center
2 Anseong Logistics Center
3 Cheonan Logistics Center
4 Bupyeong Logistics Center
5 Jiksan Logistics Center
6 Miyang Logistics Center

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
Eco-Friendly Products & Technologies
Climate Change Response
ESG FACTBOOK
ESG DATABOOK
APPENDIX

Climate Change Response

Strategy

Analysis Results

E-Land World analyzed the physical risk levels of heatwaves, floods, and typhoons across 16 major operating sites, categorizing each risk into five rating levels. The analysis revealed that across most scenarios and time horizons, physical risks remained at Low to Medium levels. However, heatwave risks exhibited an upward trajectory over the long term, reaching a Very High level under the SSP5-8.5 long-term scenario. Floods and typhoons maintained a Medium level across all time horizons, indicating risks that require continuous monitoring and management rather than presenting immediate short-term surges. Based on these findings, E-Land World plans to continuously monitor site-specific climate risks and progressively formulate response strategies for major risk factors.

Physical Risk Analysis Results by Climate Scenario

Risk Factor	SSP2-4.5			SSP5-8.5		
	Short-Term	Medium-Term	Long-Term	Short-Term	Medium-Term	Long-Term
Heatwaves	Low	Medium	Medium	Low	Medium	Very High
Floods	Medium	Medium	Medium	Medium	Medium	Medium
Typhoons	Medium	Medium	Medium	Medium	Medium	Medium

Expected Physical Risks and Potential Financial Impacts

Heatwaves

Deterioration of working environments and loss of labor productivity caused by extreme temperatures

- Reduced Process Efficiency: Lower operational and process efficiency resulting from work restrictions and extended mandatory rest periods for workers.
- Increased Infrastructure Costs: Additional capital expenditures (CAPEX) and operating expenses (OPEX) incurred for installing and operating HVAC systems, ventilation facilities, and heatwave response infrastructure.
- Surging Energy Expenses: Escalating energy costs driven by increased power consumption for facility cooling.

Floods

Asset damage and operational disruptions caused by inundation and torrential rain

- Property & Facility Restoration Expenses: Restoration and repair costs incurred for buildings, equipment, and electrical infrastructure damaged by site flooding.
- Inventory Loss Risks: Potential financial losses resulting from damage to inventory, including raw materials and finished goods.
- Logistics Surcharges & Delays: Delays in inbound/outbound shipments along with additional expenses incurred for alternative freight transport and temporary storage.

Typhoons

Facility damage and supply chain disruptions caused by strong winds and heavy rainfall

- Structural Repair & Restoration Costs: Repair and restoration expenses incurred for damaged facility components, including roofs, exterior walls, windows, and signage.
- Production & Logistics Delays: Production and supply chain bottlenecks stemming from power outages, road closures, and port or shipping disruptions.
- Delivery Delays & Surcharges: Additional financial expenses resulting from fulfillment delays, alternative manufacturing arrangements, and expedited freight transport.

Energy Reduction and GHG Emissions Reduction Activities

Installation of Solar Photovoltaic (PV) Systems at Magok Global R&D Center

E-Land World has installed and is currently operating solar photovoltaic (PV) power generation systems to reduce greenhouse gas (GHG) emissions associated with facility energy consumption and to expand the use of renewable energy. By installing solar PV equipment on the rooftop of the Magok Global R&D Center, the company meets a portion of its operational electricity demand with renewable energy, thereby driving down GHG emissions resulting from power consumption. Moving forward, E-Land World plans to continuously evaluate opportunities to expand renewable energy adoption, considering the unique energy consumption profiles and facility conditions of each operational site.

Status of Solar PV Power Generation (Unit: MWh)





Solar PV Power Generation Infrastructure: Magok Global R&D Center

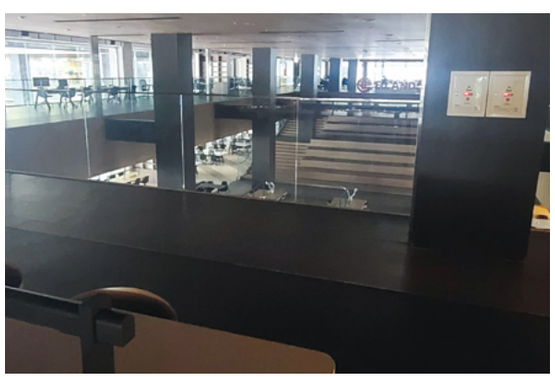
INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
Eco-Friendly Products & Technologies
Climate Change Response
ESG FACTBOOK
ESG DATABOOK
APPENDIX

Climate Change Response

Strategy

Employee-Driven Energy Reduction Initiatives Across Operational Sites

E-Land World operates a lunch-hour lights-out initiative to minimize unnecessary energy consumption across its operational sites and to integrate energy-saving practices into the daily routines of its employees. By switching off non-essential lighting in office spaces during lunch breaks, the company reduces electricity consumption while fostering a culture of daily energy conservation through voluntary employee participation. Moving forward, E-Land World plans to continuously identify and implement actionable energy-saving initiatives, contributing to enhanced energy efficiency across facilities and the mitigation of greenhouse gas (GHG) emissions.

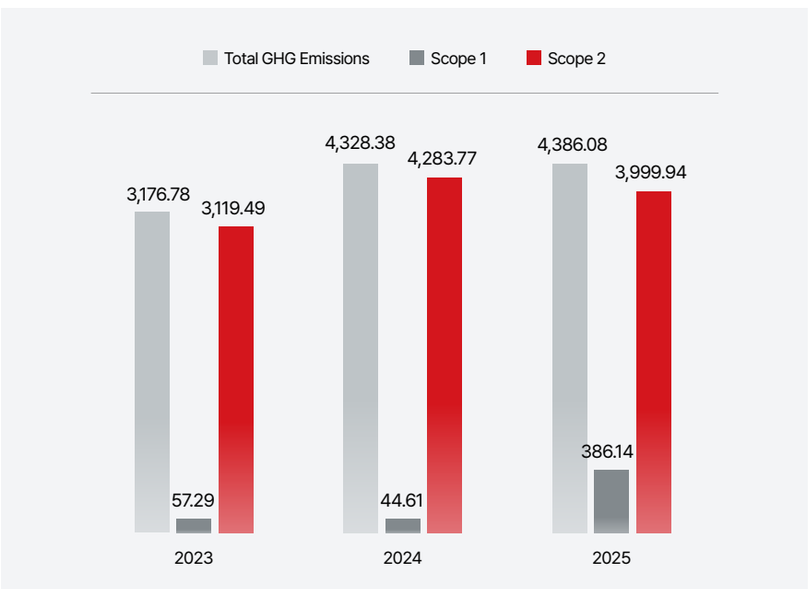


Lunch-Hour Lights-Out Campaign

Metrics & Targets

In response to the global mandate to address the climate crisis, the South Korean government has set its Nationally Determined Contribution (NDC) to reduce national greenhouse gas (GHG) emissions by 53% to 61% by 2035 compared to 2018 levels. Furthermore, under the 4th Allocation Plan for Emissions Trading Scheme (2026–2030), the paid allocation ratio will increase from 10% to 15%, intensifying GHG reduction obligations. In alignment with these policy directions, E-Land World is advancing GHG mitigation initiatives by enhancing energy efficiency. As a result, the company reduced its electricity consumption by approximately 6.53 TJ in 2025 compared to 2024, successfully mitigating Scope 2 GHG emissions by approximately 283.83 tCO_2eq. Moving forward, E-Land World plans to continuously strengthen its energy efficiency policies and realize sustained emission reductions by expanding its long-term transition to renewable energy. Through these efforts, the company aims to contribute to national carbon neutrality goals while easing financial burdens related to emissions trading.

3-Year GHG Emissions Trend (Unit: tCO_2eq)



GHG Emissions Intensity

(Unit: tCO_2eq/KRW 10 Billion)



INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environmental
Social
Governance
ESG DATABOOK
APPENDIX



ESG Factbook

ENVIRONMENTAL.

Advancing Environmental Management 33
Resource Circulation and Waste Management 37

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environmental
Advancing Environmental Management
Resource Circulation and Waste Management
Social
Governance
ESG DATABOOK
APPENDIX

Advancing Environmental Management

Approach

Environmental Management System

Environmental Management Policy

E-Land World recognizes corporate responsibility for environmental conservation as a core management value and operates all business activities on the foundation of environmental management principles. To respond to domestic and international environmental regulations as well as societal expectations, the company formulates and implements a systematic environmental management policy. Furthermore, through continuous investments in developing eco-friendly materials and advancing manufacturing technology, E-Land World is progressively mitigating the environmental impacts of its products.

Environmental Management Directions

Environmental Management Strategy

E-Land World establishes and systematically executes enterprise-wide strategies to achieve efficient environmental management. The company regularly calculates and manages energy consumption across operational sites while formulating targeted reduction plans. Additionally, it contributes to environmental protection through sustainable business practices, such as incorporating resource circulation across the entire product life cycle. Recognizing that the environment serves as the baseline for sustainable growth, E-Land World will continuously and systematically advance key environmental protection priorities.

Environmental Compliance & Regulatory Response Status

Key Focus Area	Relevant Regulation		Response Strategy
Waste Management	Wastes Control Act	Article 13 (Standards for Treatment of Wastes, etc.)	• Prioritizing sorting, storage, and processing of recyclable resources • Entrusting waste designated for incineration to specialized treatment contractors
		Article 18 (Disposal of Industrial Wastes)	• Entering the entire life cycle of waste discharge, transport, and treatment into 'Allbaro System' (National Waste Management System)
Sustainable Products & Raw Materials	Act on Promotion of Transition to Circular Economy Society	Article 3 (Basic Principles)	• Considering recycling activation and waste minimization during product design stage
		Article 6 (Duties of Business Operators)	• Utilizing circular raw materials such as Duck Fiber and RUC (Re-Used Cotton) • Applying resource and energy-efficient processes including Eco-Innovation Wash, Nano-Bubble Tech, and Sustainable Ozone Processing
	Guidelines for Review of Environment-Related Labeling & Advertising		• Establishing sample-based inspection procedures at the raw material receiving stage

Environmental Compliance

E-Land World strictly complies with key environmental laws and regulations, driving the systematic management of operational and response strategies built upon these legal frameworks. The company regularly monitors directly applicable legislation, such as the Wastes Control Act and the Act on Promotion of Transition to Circular Economy Society, proactively managing environmental risks associated with regulatory changes. Furthermore, even for regulations that may not apply directly—such as the Framework Act on Carbon Neutrality and Green Growth for Coping with Climate Crisis and the Energy Act—E-Land World actively deploys energy efficiency and GHG mitigation initiatives in alignment with government policy directions toward a low-carbon transition.

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environmental
Advancing Environmental Management
Resource Circulation and Waste Management
Social
Governance
ESG DATABOOK
APPENDIX

Advancing Environmental Management

Approach

Participation in Environmental Management Initiatives

Joining the Joint Declaration for Eco-Friendly Fashion Execution

On August 24, 2022, E-Land World joined the "Joint Declaration for Eco-Friendly Fashion Execution" during the "Sustainability Transformation (SX) of the Textile and Fashion Industry" policy roundtable hosted by the Ministry of Trade, Industry and Energy (MOTIE). The roundtable centered on strategic pathways for driving a low-carbon, eco-friendly transition across the domestic fashion sector. Building upon this declaration, E-Land World continues to actively engage in industry-wide collaborations as a market leader, fulfilling its role as a pivotal driver in realizing a sustainable fashion ecosystem..

Participating in the Ministry of Environment's "Apparel Environmental Consultative Body"

In response to mounting environmental challenges—including rising greenhouse gas emissions and a surge in end-of-life textiles—E-Land World joined the "Apparel Environmental Consultative Body" launched by the Ministry of Environment in 2024. This public-private partnership platform convenes key stakeholders to deliberate policy enhancements and regulatory frameworks aimed at mitigating environmental impacts across the full lifecycle of apparel: production, distribution, reuse, recycling, and disposal.

Through its active involvement in the consultative body, E-Land World contributes to solving shared industry challenges by establishing circular economy models, improving textile waste treatment, and formulating eco-design criteria. In alignment with tightening global environmental regulations, E-Land World supports the broader transition toward a sustainable fashion ecosystem. Moving forward, the company plans to continuously participate in various environmental initiatives, including this consultative body, to drive circular economy solutions, lower operational footprints, and foster a responsible industry value chain.

Green Fashion Initiative Declaration

Companies involved in the "Green Fashion Initiative Declaration" recognize the vital role of the fashion industry in proactively and voluntarily addressing the climate crisis and paving the way for a sustainable future.
Companies involved in the "Green Fashion Initiative Declaration" pledge to take the following actions to fulfill their responsibilities as key contributors to a sustainable global fashion industry.

1. Actively support and participate in achieving carbon neutrality, acknowledging its critical role in combating climate change.
2. Continue expanding the use of eco-friendly materials and actively develop and implement recycling measures for textile and fashion products.
   * This includes raising the proportion of eco-friendly materials to over 30% by 2030, encouraging upcycling, and reducing overproduction through 3D sampling, along with other initiatives.
3. Strengthen the company's ESG initiatives to build a sustainable future. This involves engaging with consumers, promoting social value, and fostering a virtuous cycle that prioritizes environmental sustainability

* Participating entities: E-Land World and 11 leading domestic fashion companies.

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environmental
Advancing Environmental Management
Resource Circulation and Waste Management
Social
Governance
ESG DATABOOK
APPENDIX

Advancing Environmental Management

Performance

Energy Management

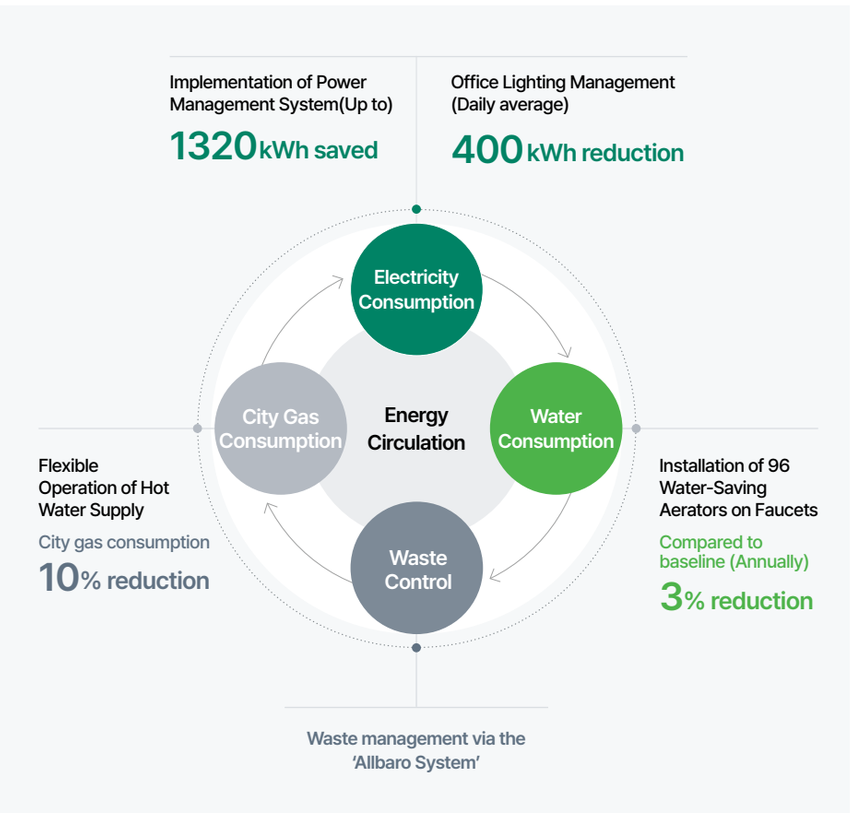
Facility Optimization and Data-Driven Monitoring

E-Land World operates a group-wide integrated energy management framework to ensure sustainable energy utilization and operational efficiency. Led by executive management, the company establishes enterprise-wide energy reduction and cost-optimization policies while monitoring real-time energy usage across facilities via an internal management system. Headquarters analyzes key consumption metrics—including electricity, water, and heating—on daily, weekly, and monthly bases, meticulously managing consumption patterns against variables such as occupancy, seasonality, and time of day. When consumption spikes occur, root causes are immediately identified to minimize waste through optimized facility operations, power-saving campaigns, and automated control system enhancements. Furthermore, E-Land World collaborates with major business units across the Group to identify best practices, standardizing them into an "E-Land Energy Management Model" for cross-affiliate expansion. This strengthens a virtuous cycle of energy conservation and cost reduction, simultaneously fulfilling economic efficiency and environmental responsibility.

Gasan Headquarters

The Gasan Headquarters maximizes energy conservation through targeted facility retrofits and operational enhancements. Restrooms are equipped with patented water-saving aerators and high-efficiency toilets to lower water volume while maintaining pressure, alongside automatic sensors on sinks and urinals to eliminate unnecessary water flow. The underground parking structure features motion-sensing smart LED lighting systems that illuminate only active zones, with efficiency validated through pre- and post-installation power audits. Additionally, revolving and automatic doors are arranged in staggered orientations to minimize heating thermal loss, while natural daylighting design principles reduce daytime reliance on artificial lighting.

Energy Management Activities



INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environmental
Advancing Environmental Management
Resource Circulation and Waste Management
Social
Governance
ESG DATABOOK
APPENDIX

Advancing Environmental Management

Performance

Magok Global R&D Center

LEED Certification E-Land World operates the Magok Global R&D Center as a hub for research, development, and sustainable innovation. Completed in January 2024, the facility spans 5 underground and 10 above-ground floors with a gross floor area of approximately 250,000m², serving as the primary hub for key E-Land Group affiliates. Developed to support national 2030 GHG reduction targets, the facility was designated under Article 14 of the Green Building Construction Support Act for energy-saving plans. Consequently, it achieved a Preliminary Energy Efficiency Rating of 1+ in March 2024 and a Level 2 (Excellent) Green Building Certification in April 2024. Notably, the center earned LEED (Leadership in Energy and Environmental Design) certification—the first within E-Land Group—solidifying its status as a world-class eco-friendly R&D infrastructure.

Renewable Energy Integration Rooftop solar photovoltaic (PV) systems operate across all four main blocks of the center, with generation metrics and performance managed via a centralized disaster prevention control room. To maximize energy efficiency, the facility combines geothermal heating and cooling with district heating heat sources. Additionally, Energy Storage Systems (ESS) are deployed in designated zones to store and utilize self-generated power. This architecture elevates the center's energy self-sufficiency while lowering operational carbon emissions.

Employee-Driven Conservation

E-Land World runs a lunch-hour lights-out campaign and public transit incentives for employees at the center. The company is also evaluating collaborative measures with local transportation authorities to promote bicycle commuting.

Natural Capital and Biodiversity Conservation

E-Land World operates practical, employee-driven engagement programs to preserve local ecosystems adjacent to its operational sites. The company conducts regular plogging campaigns on a quarterly or semi-annual basis. This initiative aims not only to improve the local environmental landscape but also to promote employee wellness and cultivate environmental protection awareness.



Magok Global R&D Center

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environmental
Advancing Environmental Management
Resource Circulation and Waste Management
Social
Governance
ESG DATABOOK
APPENDIX

Resource Circulation and Waste Management

Approach

Resource Circulation

Resource Management Guidelines

To minimize environmental impacts resulting from its business activities, E-Land World has established Resource Management Guidelines that prioritize resource efficiency across the entire product life cycle.

Resource Circulation Management Framework

E-Land World is continuously advancing its resource circulation management system. Beginning at the product planning stage, the company incorporates eco-friendly materials and design principles aimed at reducing resource consumption. It systematically enhances resource efficiency across the entire value chain—spanning procurement, production, usage, and recycling. By establishing a closed-loop product and process management system that minimizes resource inputs and reduces waste generation, E-Land World fulfills its corporate responsibility in driving the transition toward a circular economy.

Resource Circulation Management System



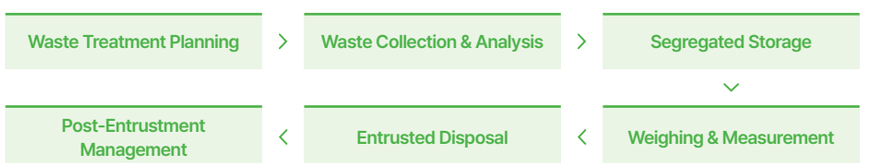
Waste Management

Waste Management System

E-Land World is strengthening its resource circulation-centered management system to tackle waste reduction—a critical environmental priority in the fashion industry. By embedding a circular economy model that accounts for recyclability and waste minimization right from the product design stage, the company systematically tracks and manages waste generation across production and distribution processes.

Specifically, E-Land World has established entity-level waste management systems to quantitatively measure waste generation across business units, conducting weekly monitoring and operational review meetings for facilities with high output volumes. This approach minimizes general waste generation and reinforces an operational culture that reduces unnecessary resource consumption. Generated waste is first sorted and stored to recover recyclable resources as raw materials for manufacturing, while non-recyclable waste is entrusted to specialized contractors for lawful incineration and treatment. Moving forward, E-Land World will continuously advance its data-driven waste management system and strengthen entity-level performance metrics to drive recycling rates and sustain circular business practices.

Waste Treatment Process



INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environmental
Advancing Environmental Management
Resource Circulation and Waste Management
Social
Governance
ESG DATABOOK
APPENDIX

Resource Circulation and Waste Management

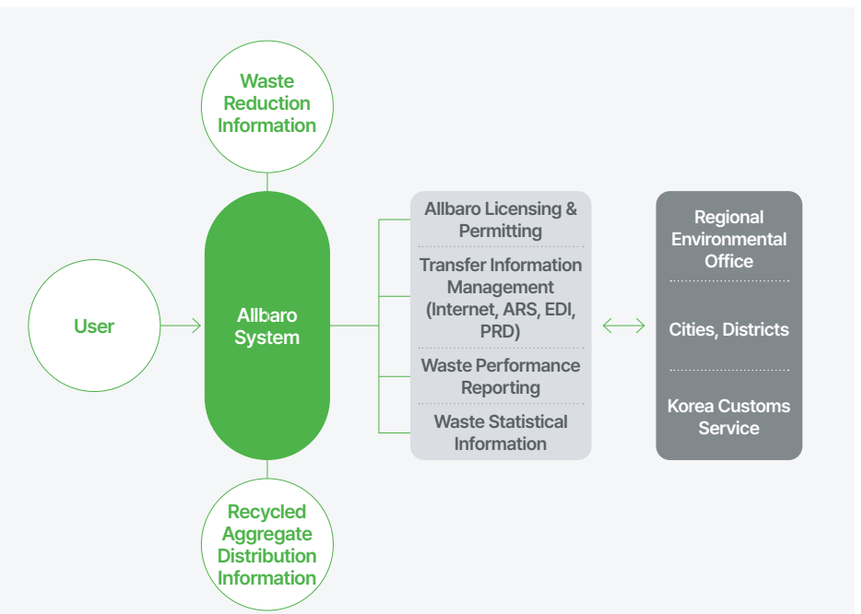
Approach

Utilization of the Allbaro System

To comply with relevant regulations such as the Wastes Control Act and to realize a sustainable resource lifecycle, E-Land World utilizes the 'Allbaro System' to transparently manage and disclose the full process of waste handling. The Allbaro System is a national integrated waste management platform that enables real-time monitoring across all stages of waste discharge, transport, and treatment.

Through this system, E-Land World verifies whether waste is processed properly and lawfully, while precisely tracking site-level waste flows. This data-driven management contributes directly to waste reduction and enhances performance in resource circulation.

Allbaro System Process Framework



Performance

Resource Circulation Activities

New Balance Reusable Upcycled Bag

E-Land World's New Balance brand is strengthening its resource circulation initiatives by offering upcycled bags created from reusable bags on its official online store, integrated with its customer membership tier benefits. Tailored for "greensumers"—environmentally conscious consumers who value sustainable consumption—the New Balance Reusable Upcycled Bag has gained significant traction by transforming reusable bags, which might otherwise be discarded after use, into value-added products through upcycling. Through this effort, the brand fosters a consumer-participatory circular culture while raising the value of reuse and recycling and driving upcycling practices.



New Balance Reusable Bag

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environmental
Social
Governance
ESG DATABOOK
APPENDIX



ESG Factbook

SOCIAL.

Strengthening Human Rights Management 40
Talent Acquisition & Development 42
Building Safe Workplaces 45
Enhancing Quality Management & Customer Satisfaction 51
Sustainable Supply Chain 53
Promoting Social Contribution 59

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Strengthening Human Rights Management
Talent Acquisition & Development
Building Safe Workplaces
Enhancing Quality Management & Customer Satisfaction
Sustainable Supply Chain
Promoting Social Contribution
Governance
ESG DATABOOK
APPENDIX

Strengthening Human Rights Management

Approach

Human Rights Management System

E-Land World recognizes its responsibility to respect and protect the human rights of all stakeholders, including employees, across all business operations. Accordingly, the company has established a human rights management system aligned with universally accepted international standards, such as the UN Universal Declaration of Human Rights and the UN Guiding Principles on Business and Human Rights (UNGPs). E-Land World systematically and regularly reviews the appropriateness of its human rights policies and standards by comprehensively considering domestic laws, international guidelines, and societal expectations, thereby maintaining a human rights management framework that adapts to evolving social environments.

Human Rights Management Principles

E-Land World's fundamental principles of human rights management are establishing a fair, non-discriminatory working environment and cultivating an organizational culture based on mutual respect. The company ensures that no individual faces discrimination on any grounds, including gender, background, or disability, and continuously endeavors to prevent human rights violations so that all members can work in an environment where their dignity and rights are respected. Furthermore, E-Land World practices human rights management to enable all stakeholders to participate in business activities safely based on equal opportunities and responsibilities.

Human Rights Protection

To practically implement its human rights management principles, E-Land World has established and operates a Human Rights Protection Policy. This protection policy applies across the entire value chain, including suppliers and partners as well as employees, with a core focus on prohibiting discrimination and preventing human rights violations.

Through this protection policy, E-Land World prohibits discrimination based on factors such as gender or disability and clearly defines prevention and response standards for major human rights issues, including workplace sexual harassment and workplace bullying. Thereby, the company operates a management framework that ensures all members can work in a safe and respected environment.

Human Rights Protection Policy

Prohibition of Gender Discrimination

Gender-based discrimination in the placement, promotion, and training of employees is strictly prohibited.

Prohibition of Discrimination Against Persons with Disabilities

Workplace prejudice against persons with disabilities is eliminated, recruitment of employees with disabilities is expanded, and disability awareness training is conducted.

Prevention of and Action Against Workplace Sexual Harassment

Employees participate in workplace sexual harassment prevention training. A Grievance Committee is established and operated to handle issues under the principle of confidentiality. In the event of sexual harassment, immediate measures are taken to prevent recurrence.

Prohibition of and Action Against Workplace Bullying

Actions that cause physical or mental suffering or deteriorate the working environment are prohibited. Workplace bullying prevention training is conducted, and victim protection is prioritized by ensuring confidentiality and prohibiting disadvantageous treatment.

Mutual Respect	Integrity & Sound Conduct	Fair Treatment
Practice mutual respect between suppliers and employees and use polite language.	Refrain from unethical private conduct and sexual harassment, and lead an honest and frugal life.	Provide growth opportunities without discrimination based on gender or origin, and take responsibility for work outcomes.

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Strengthening Human Rights Management
Talent Acquisition & Development
Building Safe Workplaces
Enhancing Quality Management & Customer Satisfaction
Sustainable Supply Chain
Promoting Social Contribution
Governance
ESG DATABOOK
APPENDIX

Strengthening Human Rights Management

Performance

Employee Training & Awareness Raising

E-Land World conducts regular human rights-related training to enhance employee awareness and reinforce practical execution of human rights management. Every year, the company operates disability awareness improvement training to prevent workplace discrimination against persons with disabilities and foster a respect-based organizational culture by promoting mutual understanding between employees with and without disabilities. Additionally, sexual harassment prevention training provides practical guidance on relevant laws, grievance counseling, and remedy procedures. Workplace bullying prevention training strengthens employees' capacity to protect human rights by sharing definitions, types, response measures, and support plans regarding bullying. E-Land World will continuously refine its training programs in line with its human rights management goals to establish a sustainable working environment where all employees can work safely and healthily.

Communication with Management

E-Land World builds a healthy corporate culture through open communication between management and employees. Monthly communication sessions with executive management, including the CEO, are held both online and offline to share business performance, key achievements, and growth strategies across each business unit. In particular, through dialogue with management, the company builds organizational consensus by communicating core business directions, such as customer value realization, growth strategies responding to environmental changes, and mid- to long-term visions, thereby strengthening a transparent and trust-based organizational culture.

Grievance Handling & Human Rights Violation Response Procedures

E-Land World operates grievance channels to protect the rights of all employees and respond to human rights violation issues, such as workplace bullying and sexual harassment. Employees can report grievances through various channels, including the online reporting center, the mobile app-based 'E-Land Whistleblower Box,' email, and telephone. Submitted cases are immediately forwarded to the Audit Office, and an HR Sub-committee consisting of HR, Audit, Labor Relations, Legal, and relevant departments is convened according to internal response protocols. The sub-committee collaborates with the Audit and HR departments to conduct prompt and objective investigations, in principle within 7 days. Throughout this process, all information related to the report is strictly kept confidential, with informant personal data protection treated as the highest priority. Upon completion of the investigation, follow-up measures are established to resolve the issue based on investigation results, and strict disciplinary actions are implemented against perpetrators in accordance with relevant regulations. Furthermore, processing results are communicated to victims, and additional measures to prevent recurrence are implemented alongside case closure and post-management.

Human Rights Grievance Handling Process

Step	Responsible Entity	Key Details
1 Reporting	Victim	Reporting grievances to the HR Sub-committee (HR / Audit / Labor Relations / Legal) upon occurrence
2 Initiation of Investigation	Audit / HR	Reporting to audit, requesting correction, and initiating fact-finding procedures
3 Victim Protection Measures	Company	Implementing immediate measures for victim protection
4 Verification of Requirements	Company	Verifying details of harm and victim's requests
5 Fact-Finding Investigation	Audit / HR	Conducting fact-finding and investigation regarding the perpetrator
6 Deliberation & Decision	Disciplinary Committee	Deliberating and deciding via the Disciplinary Committee based on investigation results
7 Notification of Results	Company	Notifying the perpetrator and relevant parties of disciplinary results

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Strengthening Human Rights Management
Talent Acquisition & Development
Building Safe Workplaces
Enhancing Quality Management & Customer Satisfaction
Sustainable Supply Chain
Promoting Social Contribution
Governance
ESG DATABOOK
APPENDIX

Talent Acquisition & Development

Approach

Talent Acquisition & Development Strategy

E-Land World recognizes talent as a core asset driving the company's sustainable growth and promotes talent management to enhance employee capabilities. Based on its ideal talent profile rooted in the four core values of 'Sharing, Integrity, Growth, and Service,' the company has established a talent recruitment and development system. During the recruitment process, fair and transparent procedures are operated to ensure no disadvantage occurs due to factors unrelated to job performance, such as gender, age, or background. In particular, an employee referral hiring system was introduced in 2022 to select talent aligned with E-Land World's vision and organizational culture. For new hires, onboarding programs are conducted to deepen their understanding of corporate culture and support smooth job adaptation and stable organizational settlement. Furthermore, customized training programs by job role and position are provided to all employees to strengthen job execution capabilities and leadership. By systematically nurturing employee potential, E-Land World aims to foster an organizational culture where both individuals and the enterprise grow together.

Talent Management Strategy

1	E-Land World provides diverse educational opportunities to employees and systematically nurtures next-generation leaders (CEO candidates) equipped with global capabilities through the 3×5 CDP system.
2	Commemorating its 30th anniversary in 2011, the company introduced an industry-leading compensation system to provide fair rewards to talent with outstanding performance and capabilities.
3	Since its early founding days, the company has operated various cultural initiatives—such as flexible working hours, all-family retreats, all-employee athletic meets, and Gimbap year-end parties—continuously strengthening communication and bonding among employees.
4	Based on high standards of ethical management, E-Land World fosters a working environment where employees can collaborate on the foundation of mutual respect and trust.
5	Through job rotation and internal recruitment systems, the company offers opportunities to gain diverse industry and functional experience across fashion, retail, hospitality/leisure, food & beverage, IT, and construction.

Inclusive Recruitment Culture Respecting Diversity

To secure talent that supports future competitiveness, E-Land World prohibits discrimination based on personal characteristics such as gender, social status, disability, or race across all recruitment stages, operating a hiring culture that respects diversity. Guided by the principle of providing fair opportunities, the company applies competency-centered hiring procedures focused on job performance capabilities. In particular, E-Land World established a recruitment system for persons with disabilities in 2014, applying reasonable preferential standards for disabled individuals and national merit recipients during hiring, thereby meeting direct employment ratio targets for persons with disabilities. As a result of these efforts, E-Land World received the Tower of Iron Tower Order of Industrial Service Merit at the Disability Employment Promotion Convention hosted by the Korea Employment Agency for Persons with Disabilities in 2019, and was designated as an Equal Employment Opportunity Workplace in 2010, earning recognition for its achievements in creating an inclusive employment environment.

Recruitment Process

Document Screening	Job Aptitude Test (ESAT)	Working-level Interview	Final Interview
Document screening is conducted to select applicants suitable for recruitment plans, and successful candidates are chosen based on evaluation criteria.	A job aptitude test covering cognitive ability, verbal, and numerical domains is administered to comprehensively evaluate organizational adaptability and job execution capabilities.	Working-level interviewers comprehensively evaluate job capabilities, values, and growth potential through various interview formats.	1:1 executive interviews are conducted with candidates who passed the working-level interview to select final successful applicants.

Employee Referral Hiring System for Top Talent

Hiring Purpose Employee referral recruitment system to hire top talent for E-Land World's Fashion Division
Target Candidates External applicants recommended by employees
Participation Method Open to all employees for recommendation; rewards provided to recommender upon successful hiring
Operation Period Until December 31, 2026
Referral Reward Up to KRW 500,000
Successful Hiring Reward Up to KRW 1,000,000

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Strengthening Human Rights Management
Talent Acquisition & Development
Building Safe Workplaces
Enhancing Quality Management & Customer Satisfaction
Sustainable Supply Chain
Promoting Social Contribution
Governance
ESG DATABOOK
APPENDIX

Talent Acquisition & Development

Performance

Talent Development Enhancement Programs

E-Land World establishes "nurturing core talent that drives sustainable growth" as its strategic direction and operates a multifaceted support framework for employee professional enhancement and self-actualization. In particular, the company strengthens human capital value by operating customized training curricula by position and job role, considering job diversity and individual growth paths. Moving forward, the company plans to continuously expand learning platforms and growth opportunities to elevate employee competitiveness, enabling agile responses to the rapidly changing global business environment.

Customized Training by Position

E-Land World operates its proprietary business principle education framework, "EBG (E·LAND BUSINESS GOLDEN RULE)," to systematically support employee growth. This program is a lifecycle-based training system tailored to role transitions at each position level, aiming to internalize corporate culture and build foundational job competencies for new hires, while developing advanced problem-solving capabilities and strategic leadership for experienced hires and promoted staff. Through this, the company nurtures specialized talent capable of flexibly responding to change and generating sustainable performance.

Job Competency Enhancement Training

E-Land World operates a job expertise enhancement system based on an integrated online-offline learning platform to proactively respond to rapidly changing industry paradigms and global environment shifts. To secure global market competitiveness, the company conducts language resource support programs and operates a Production School that maximizes technical expertise at production sites to facilitate practical know-how transfer. In particular, to cultivate store leaders who form the core of field management, step-by-step training is provided for store manager candidates and senior store managers, systematically building everything from operational skills to strategic leadership. These enterprise-wide talent development initiatives build a learning ecosystem where members can continuously acquire the latest trends and core skills, ultimately raising human capital value to secure overall organizational business competitiveness and generate sustainable performance.



Employee Welfare & Benefit System

E-Land World recognizes that securing employee work-life balance and improving quality of life are core driving forces for the organization's sustainable growth. Accordingly, the company has established and operates a multifaceted welfare and benefit system to ensure all members can maintain a healthy and happy daily life. Alongside comprehensive health checkup support to promote employees' physical and emotional health, E-Land World operates an in-house daycare center and fosters a family-friendly environment to achieve work-family balance. In addition, effective programs are continuously implemented, such as financial support systems for economic stability and resort facility partnerships for leisure activities. Notably, the company spreads an inclusive welfare culture free of discrimination by guaranteeing equal benefit opportunities to all employees regardless of employment type. This enterprise-wide welfare framework leads to enhanced belonging and satisfaction among employees, ultimately contributing to the stable retention of top talent and overall organizational productivity.

Employee Benefits Policy

Family	Health	Housing & Living	Others
Congratulatory and condolence financial support and leave, Operation of in-house daycare centers	Comprehensive health checkups, Group accident insurance	Providing financial benefits through the internal Saemaul Geumgo	Affiliate discounts, Resort discounts, Welfare points, Cultural events

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Strengthening Human Rights Management
Talent Acquisition & Development
Building Safe Workplaces
Enhancing Quality Management & Customer Satisfaction
Sustainable Supply Chain
Promoting Social Contribution
Governance
ESG DATABOOK
APPENDIX

Talent Acquisition & Development

Performance

Retiree Support

E-Land World operates a retiree support system to assist middle-aged employees in successfully preparing for a new future. Through the retirement transition process, the company strives to support career transition, achieve economic stability, and promote continuous personal growth and happiness.

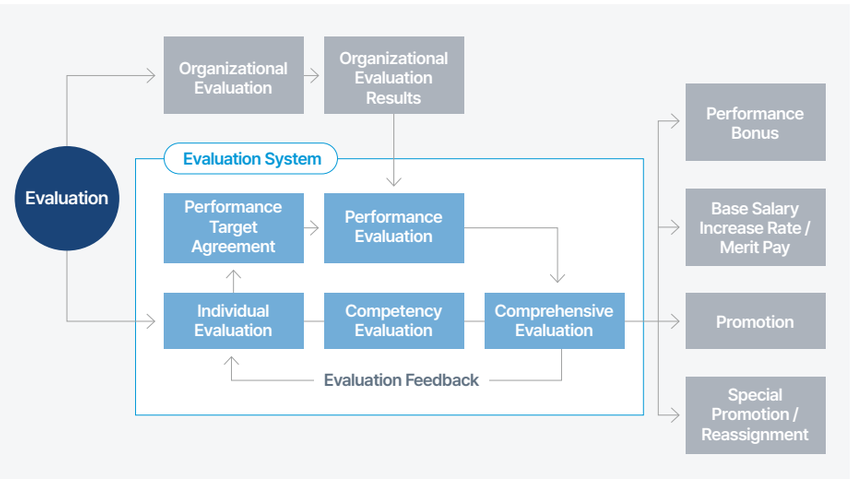
Objectives and Expected Effects of the Retiree Support System

Company	• Supporting smooth organizational transition • Systematizing the retirement process	• Fulfilling corporate social responsibility • Minimizing potential legal litigation and social issues
Middle-Aged Employees (Aged 45 and Older)	• Alleviating anxiety and shock regarding retirement • Supporting positive and constructive retirement preparation	• Promoting continuous individual growth and happiness
Organizational Culture	• Boosting productivity and morale • Enhancing work engagement and organizational commitment	• Improving trust and satisfaction toward the organization • Minimizing anxiety regarding employment and the future

Performance Evaluation & Compensation

E-Land World recognizes that a fair and transparent performance management system is a core foundation for motivating employees and building organizational trust, and operates an objective performance evaluation and reasonable compensation framework. Through specialized committees, the company verifies employee performance and capabilities from multiple perspectives, providing regular feedback based on a systematic process to actively support goal achievement and continuous individual growth. Furthermore, by establishing a performance-linked compensation structure, E-Land World delivers tangible rewards such as performance bonuses and promotions, thereby properly recognizing the value of talent who contribute to performance creation. This advancement of performance management fosters autonomous work engagement and instills organizational pride among employees. Moving forward, the company will continuously strengthen evaluation fairness and compensation transparency to solidify a trust-based, performance-oriented organizational culture.

Evaluation Process



Strengthening Employee Communication

E-Land World recognizes open communication based on mutual respect and trust as a core value of a healthy corporate culture, implementing multifaceted initiatives to reinforce cohesion among members and foster horizontal relationships. To enable all employees to share information and express opinions freely without time and space constraints, the company has expanded its digital communication infrastructure—including the corporate intranet and dedicated messenger systems—activating real-time communication. Furthermore, through support for in-house clubs, employee-participatory video content creation, and regular social contribution and athletic events, E-Land World breaks down departmental silos and internalizes the value of collaboration. In particular, through signature enterprise-wide cultural events such as the Song Festival, the company solidifies organizational bonding and establishes a communication culture of mutual growth. These efforts serve as a vital foundation for inspiring a sense of belonging among members and cultivating a creative corporate culture that responds flexibly to change.

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Strengthening Human Rights Management
Talent Acquisition & Development
Building Safe Workplaces
Enhancing Quality Management & Customer Satisfaction
Sustainable Supply Chain
Promoting Social Contribution
Governance
ESG DATABOOK
APPENDIX

Building Safe Workplaces

Governance

Occupational Health & Safety System

E-Land World prioritizes the safety and health of its employees as a top value and is fully committed to building safe workplaces. To this end, the company established its Health & Safety Management Policy in 2022 and strives to realize healthy and pleasant workplaces where all employees can work with peace of mind.

Health & Safety Management Policy

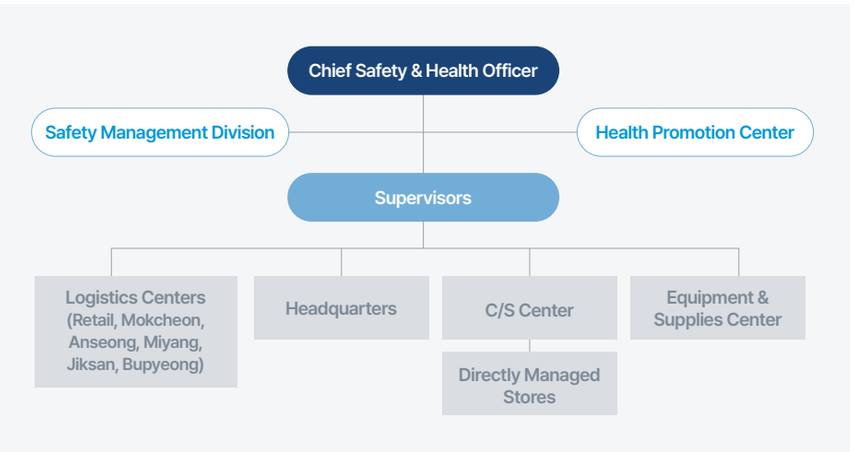
E-Land World Fashion Division recognizes safety and health as core values, strives to promote employee safety and health, prevents industrial accidents, and does its utmost to ensure continuous improvement and support.

1. We do our utmost to raise health and safety standards in compliance with the Occupational Safety and Health Act and relevant safety regulations.
2. We minimize hazardous risk factors to prevent safety accidents in advance and create a pleasant and safe working environment.
3. We assign safety and health activities as a primary responsibility to all employees, establishing communication channels and providing education and training to encourage active participation.
4. We establish safety and health targets and action plans, execute them, and regularly review and evaluate progress.

Occupational Health & Safety Governance

E-Land World operates a safety management framework to proactively identify and prevent risk factors. Established in 2021 under the direct leadership of the CEO, the Safety Management Division fulfills a responsible role regarding all health and safety affairs—including mandatory compliance under the Occupational Safety and Health Act and the Serious Accidents Punishment Act, allocation of workforce and budget, and the establishment of occupational health and safety management systems. Furthermore, for work environments with high risks of safety accidents, the company establishes separate standards, conducts branch inspection tours, and provides special safety training to ensure the safety of employees and customers.

Health & Safety Management Organization Chart



Operation of the Occupational Safety and Health Committee

In accordance with Article 24 of the Occupational Safety and Health Act, E-Land World has established and operates the Occupational Safety and Health Committee to systematically gather employee feedback and deliberate on key safety and health issues. The committee features a democratic decision-making structure with equal representation from labor and management, jointly deliberating and deciding on workplace safety and health matters. In particular, through quarterly regular meetings, the committee thoroughly discusses core agenda items—including the establishment of industrial accident prevention plans, review of safety and health management regulations, workplace environment inspections, and measures to prevent serious accidents—and continuously refines enterprise-wide safety management processes based on the outcomes. This labor-management cooperative governance framework serves as a driving force for identifying and improving practical site hazards and risk factors, ultimately contributing to the creation of a safe workplace environment where employees can work with peace of mind.

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Strengthening Human Rights Management
Talent Acquisition & Development
Building Safe Workplaces
Enhancing Quality Management & Customer Satisfaction
Sustainable Supply Chain
Promoting Social Contribution
Governance
ESG DATABOOK
APPENDIX

Building Safe Workplaces

Governance

Key Deliberation and Decision Agenda of the Occupational Safety and Health Committee

Q1
1. Appointment of Line Managers and Conduct of Collective Training; Change of Employer Representatives on the Occupational Safety and Health Committee
2. Review on the Appropriateness of Establishing the 2025 Safety and Health Management Plan
3. Deliberation and Decision on Amendments to Safety and Health Management Regulations

Q2
1. Replacement of Aging Forklifts and Introduction of Safety Equipment at Logistics Centers (Red beam, voice alarm system, warning lights, battery storage racks with automatic fire extinguishers)
2. Operation of Safety Compliance Pledges and High-Risk Work Permit Systems

Q3
1. Analysis of Job Stress Survey Results and Formulation of Improvement Measures
2. Appointment of Additional Health Managers
3. Verification of Industrial Lift Usage Status and Safety Inspection Progress
4. Review and Finalization of 2025 Regular Risk Assessment Execution Results and Completed Improvement Items

Q4
1. Execution of Collective Health and Safety Training for Line Managers
2. 100% Completion Goal for Regular Health and Safety Training – Addition of Collective Training
3. Performance Analysis of 2025 Health and Safety Operations and Establishment of 2025 Improvement Directions

Operation of Safety & Health Risk Committee

E-Land World holds regular monthly Risk Committee meetings chaired by the Head of the Legal Entity (CEO) to inspect safety management status. This meeting brings together not only the safety management division but also related administrative organizations to analyze workplace safety risks from multiple perspectives, share case studies of occurred accidents, and establish recurrence prevention measures. In particular, for matters requiring immediate remediation, the company uses the committee as a real-time communication channel to swiftly address site risk factors, operating it as a core governance structure that enhances the effectiveness of safety management.

Strategy

Operation of Safety & Health Management Plan

To enhance the effectiveness of safety and health management, E-Land World establishes an annual Safety & Health Management Plan, which is reported to and approved by the Board of Directors. In accordance with occupational safety and health regulations and internal policies, the plan is formulated through a structured process of identifying and evaluating workplace risk factors, establishing management priorities, and devising action plans based on the evaluation results. During this process, field feedback is actively integrated through consultations with worker representatives. Once finalized, the Safety & Health Management Plan is submitted to the Board of Directors for final approval before implementation, with execution progress monitored and evaluated on a regular basis. Furthermore, the evaluation results are incorporated into the subsequent year's plan to drive continuous improvements in health and safety governance.

01	02	03	04	05
Review of Safety & Health Plan Establishment	Board Reporting & Approval of Safety & Health Plan	Implementation of Safety & Health Plan	Performance Evaluation of Safety & Health Plan Implementation	Feedback Integration into Subsequent Year's Safety & Health Plan

Core Safety & Health Targets



INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Strengthening Human Rights Management
Talent Acquisition & Development
Building Safe Workplaces
Enhancing Quality Management & Customer Satisfaction
Sustainable Supply Chain
Promoting Social Contribution
Governance
ESG DATABOOK
APPENDIX

Building Safe Workplaces

Risk Management

Safety & Health Risk Management

E-Land World regularly conducts risk assessments across all business sites to systematically manage health and safety risks. Risk assessments are performed by proactively identifying hazardous and risky factors that may arise during work processes, comprehensively considering both the likelihood of an accident and the severity of its consequences. In this process, feedback from site employees is integrated to derive risk factors based on actual working environments and to formulate effective improvement measures. Furthermore, new stores undergo risk assessments within one month of opening, while high-risk tasks are classified according to site risk levels to establish and execute enhanced safety management measures. Hazardous factors and improvement outcomes derived through risk assessments are recorded and retained to serve as baseline data for future recurrence prevention and continuous health and safety management.

Risk Assessment Management Process

To ensure that risk assessments operate as an ongoing framework rather than a one-time inspection, E-Land World has built and operates a Risk Assessment Management Process. This process is structured into four stages: Risk Assessment Education, Identification of Hazardous & Risky Factors, Establishment & Implementation of Risk Reduction Measures, and Record-Keeping & Preservation of Evaluation Results, ensuring systematic oversight across the entire risk assessment lifecycle.

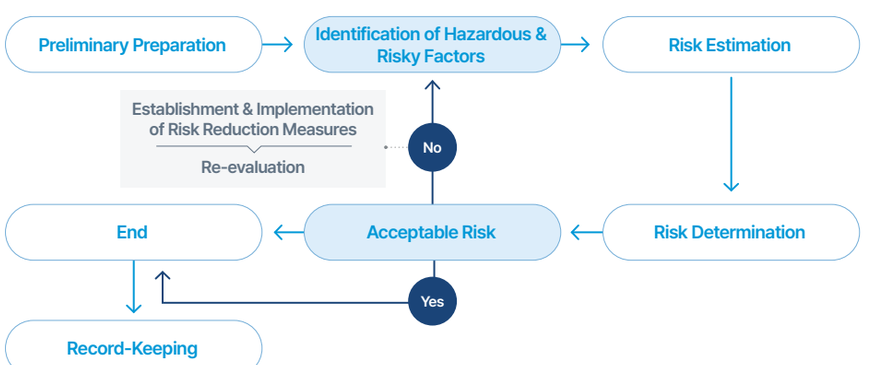
Site Risk Assessment Process

Under the umbrella of the Risk Assessment Management Process, individual business sites execute field-level risk assessments on actual tasks and processes according to the Site Risk Assessment Process. The site assessment proceeds through Preliminary Preparation, Identification of Hazardous & Risky Factors, Risk Estimation & Determination, and Establishment & Implementation of Risk Reduction Measures, repeating evaluation and corrective actions iteratively until risks reach an acceptable level. Evaluation results and residual risk information are systematically managed to continuously elevate site safety standards.

Risk Assessment Management Process



Site Risk Assessment Process



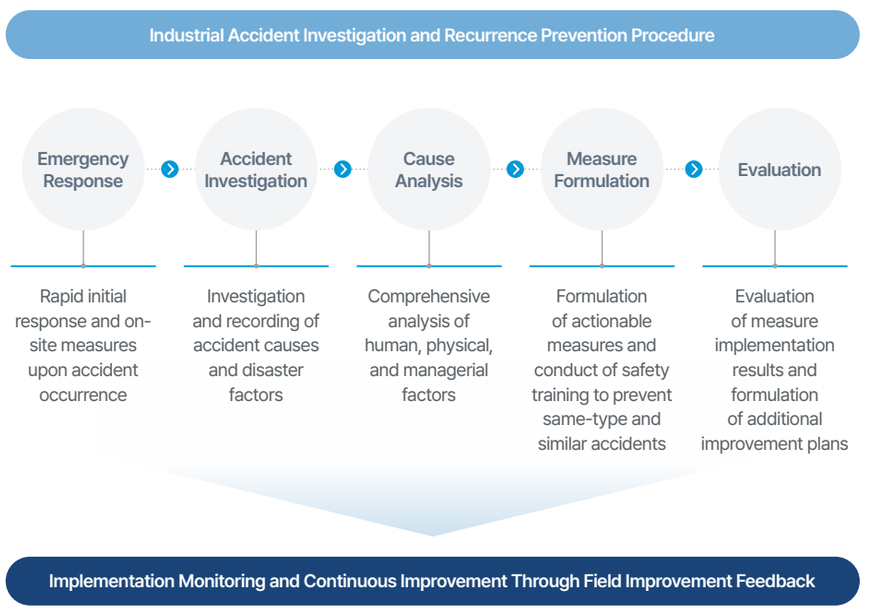
INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Strengthening Human Rights Management
Talent Acquisition & Development
Building Safe Workplaces
Enhancing Quality Management & Customer Satisfaction
Sustainable Supply Chain
Promoting Social Contribution
Governance
ESG DATABOOK
APPENDIX

Building Safe Workplaces

Risk Management

Recurrence Prevention Measures

In the event of an industrial accident, E-Land World immediately forms a dedicated response team to perform swift accident response and root-cause analysis. Concurrently with accident response, human, physical, and managerial factors are comprehensively examined to establish recurrence prevention measures aimed at preventing the recurrence of same-type accidents and similar incidents. Based on risk assessment results, safety and health line managers formulate improvement plans for recurrence prevention measures and manage and supervise their implementation through relevant training and inspections to ensure their effective execution at operational sites.



Safety & Health Management Activities

Safety & Health Training Programs

To protect employee safety and health, E-Land World enacts and amends safety and health manuals and operates a safety and health training system based on them for employees across all domestic business sites. Through regular training that reflects site-specific characteristics and risk factors, the company strengthens required site safety and health knowledge and response capabilities. Online safety and health training is provided for new hires, while role-based training is conducted for line managers across nationwide business sites, including the Gasan Office, directly managed stores, and logistics centers. Line manager training covers statutory document management, accident response procedures, store and warehouse management, risk assessment methodology, and management measures reflecting assessment outcomes. As of 2024, the average safety and health training hours per employee reached 24 hours with a participation rate of 96%, and achieved a 100% training participation rate in 2025. Training completion status is managed on a regular basis, with the outcomes incorporated into formulating subsequent year training plans and operational improvements. Moving forward, E-Land World plans to continuously operate effective safety and health training linked with risk assessments through completion tracking and field feedback collection.

Training Category	Target Audience	Training Hours
Regular Training	Headquarters Employees	6+ hours per quarter
	Store Employees	3+ hours per quarter
	Supervisors	16+ hours per year
Training Upon Hire	New Hires	1+ hours
		8+ hours
Training Upon Job Change	Workers with Significant Task Changes	1+ hours
		2+ hours
Special Training	Personnel Subject to Separate Regulations	Pursuant to Separate Regulations

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Strengthening Human Rights Management
Talent Acquisition & Development
Building Safe Workplaces
Enhancing Quality Management & Customer Satisfaction
Sustainable Supply Chain
Promoting Social Contribution
Governance
ESG DATABOOK
APPENDIX

Building Safe Workplaces

Risk Management

Safety & Health Training and Capability Building

E-Land World conducts safety and health training focused on preventing musculoskeletal disorders to reduce physical strain on workers and prevent industrial accidents. In accordance with the Ministry of Employment and Labor's guidelines for musculoskeletal disorder prevention training, the company identifies hazardous factors by work process and carries out prevention-focused training alongside improvement activities.

Additionally, to improve employees' physical functions and heighten safety awareness, the company is pilot-running stretching and strength-building training utilizing professional yoga and pilates instructors. Based on evaluations of operational results, E-Land World is reviewing potential program improvements and expansions.

Field-Centered Proactive Risk Prevention Activities

E-Land World has established a safety and health management system to ensure employees at directly managed stores and logistics centers work in a safe environment, performing regular inspection activities based on this system. While systematically managing statutory documents required for each business site, the company has established standardized management criteria applicable across both stores and warehouses to strengthen the consistency of on-site safety management. Through these efforts, E-Land World strives to minimize health and safety management gaps that may arise from line manager rotations.

At retail stores, there are risks of musculoskeletal disorders caused by repetitive heavy material handling and fall hazards during ladder work. At logistics centers, risks of safety accidents persist due to the operation of mechanical equipment such as conveyors and forklifts. To proactively manage these potential risk factors, E-Land World conducts regular risk assessments and joint inspections at these business sites, driving continuous improvement activities for items requiring remediation based on inspection results. In particular, frontline employees' feedback is actively integrated across all stages—from risk identification to corrective measures—to operate an effective safety management system.

Furthermore, E-Land World thoroughly analyzes accident types by business site to implement tailored recurrence prevention measures. Specifically, after analyzing the causes of slip-and-fall accidents (8 cases) that occurred in 2024, the company supported all business sites with anti-slip tape installation and safety ladders, successfully achieving a tangible outcome of reducing related accidents to 2 cases in 2025—a reduction of approximately 75%. In conjunction with these measures, E-Land World is strengthening field-centered proactive prevention activities—such as enforcing the two-person buddy system during high-risk operations and providing customized protective equipment for individual workers—to establish a safe working environment where employees can work with peace of mind.

Field Walk-Around Inspection

E-Land World regularly conducts Walk-Around Inspections to manage safety and quality at operational sites, including retail stores and logistics centers. Walk-around inspections are conducted jointly by a council composed of multiple departments to check working environments, compliance with safety rules, and potential risk factors, deriving improvement items based on inspection outcomes. Concurrently, regular inspections involving experts in relevant fields are conducted in parallel to identify risk factors from diverse perspectives and continuously manage site safety standards.

Support for Strengthening Contractors' Safety and Health

E-Land World recognizes contractors as vital members of its sustainable value chain and supports the elevation of their safety and health management standards. To this end, the company conducts safety and health inspections and evaluations for contractors, providing training and operational support for areas requiring improvement. Through these activities, E-Land World supports contractors in establishing autonomous safety and health management systems and raising overall workplace safety standards.

Category	Target	Safety & Health Support Activities
Regular Safety & Health Activities	Contractors	• Provision of safety & health training and information • Risk assessments • Formation and operation of safety & health consultative bodies • Safety & health inspections and execution of corrective measures • Provision and improvement of safe and pleasant working environments
	Affiliated Subcontractors	• Strengthening safety capabilities • Safety & health consultative council meetings and joint safety & health inspections • Confined space rescue drills • Operation of behavior-based safety inspections

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Strengthening Human Rights Management
Talent Acquisition & Development
Building Safe Workplaces
Enhancing Quality Management & Customer Satisfaction
Sustainable Supply Chain
Promoting Social Contribution
Governance
ESG DATABOOK
APPENDIX

Building Safe Workplaces

Risk Management

Employee Health Promotion Activities

E-Land World establishes its safety and health management system aiming for tangible employee health improvements and the creation of safe working environments, rather than ceremonial system operations. The company plans and operates over 15 health promotion programs each year, all of which are designed and improved based on employee participation and feedback. Operational performance is managed centered on felt effectiveness: programs with satisfaction scores below 70% are discontinued and replaced with new programs that reflect employee feedback. Furthermore, the company supports field-centered safety and health operations by conducting hazardous factor surveys by work process across retail stores and logistics centers, implementing immediate corrective measures for items requiring remediation.

Employee Physical and Mental Health Support

E-Land World recognizes not only physical health but also psychological stability and emotional recovery of employees as critical components of safety and health management. Through voluntary health management initiatives such as the 'Pedometer Challenge' and the 'InBody Change Reward System', the company encourages proactive employee participation in personal health management. In addition, group emotional support programs are provided to departments with high workload stress, alongside individual counseling sessions led by professional counselors. Counseling services are accessible outside working hours, with linkages to external specialized institutions for additional psychological support when necessary. Concurrently, a prevention-focused mental health management system is established through regular information dissemination activities.

Metrics & Targets

Safety & Health Performance Indicators

(Unit: %)

	2023	2024	2025	
Fatal Occupational Accident Rate	0	0	0	0 100% Target Achievement
Accident Rate	0.15	0.15	0.12	0.03 Decrease YoY Reduction
Occupational Illness Rate	0	0.01	0	0.01 Decrease YoY Reduction

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Strengthening Human Rights Management
Talent Acquisition & Development
Building Safe Workplaces
Enhancing Quality Management & Customer Satisfaction
Sustainable Supply Chain
Promoting Social Contribution
Governance
ESG DATABOOK
APPENDIX

Enhancing Quality Management & Customer Satisfaction

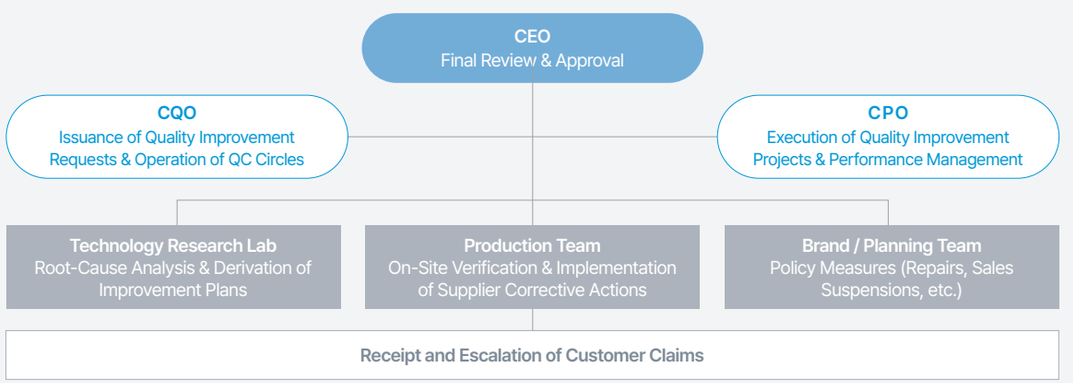
Governance

Quality Control Circle Operations

E-Land World operates regular field audits and Quality Control (QC) Circle activities to ensure that suppliers faithfully comply with established quality and safety standards. Major supplier factories, including overseas production bases, continuously enhance their quality levels through regular audits by specialized inspection personnel and quality training, while also strengthening a collaborative framework for sharing quality improvement experiences among suppliers. Furthermore, based on close partnerships with suppliers, the company secures global-standard quality competitiveness, thereby elevating customer trust across the entire value chain and establishing a sustainable quality management system.

Quality Management Executive Reporting System

To enhance product quality perfection, E-Land World operates a rigorous quality reporting system centered on the Chief Product Officer (CPO) and Chief Quality Officer (CQO). To inspect overall quality status, CQO-led regular reports twice a week and CPO-led ad-hoc reports are conducted to share the status of immediate improvement projects for major quality defects, such as mass defects or printing process issues. Beyond simple status sharing, this continuous reporting and resolution system serves as a core of quality management, enabling real-time identification of quality risks occurring throughout the entire production process and driving actionable improvement solutions.



Strategy

Quality Management System & Implementation Framework

E-Land World operates an enterprise-wide quality management process to deliver safe and reliable products to customers. During the product design phase, explicit quality specifications are established by reflecting customer requirements alongside statutory and internal quality standards, preventing quality risks proactively through step-by-step inspections across the entire production process. Prior to mass production, suppliers perform initial sample inspections to identify potential quality issues in advance, followed by shipment sample inspections during the dispatch phase to verify compliance with E-Land World's quality standards. Furthermore, the company maintains systematic quality control standards and detailed checklists across all manufacturing stages, including factory selection, raw and auxiliary material inspections, wash testing, and final warehouse release inspections. In 2024, E-Land World advanced its process by introducing a sample-based additional inspection procedure at the raw material intake stage, enabling early detection and remediation of quality anomalies at the initial production phase. Through these measures, the company enhances supplier product reliability, customer satisfaction, and brand credibility.

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Strengthening Human Rights Management
Talent Acquisition & Development
Building Safe Workplaces
Enhancing Quality Management & Customer Satisfaction
Sustainable Supply Chain
Promoting Social Contribution
Governance
ESG DATABOOK
APPENDIX

Enhancing Quality Management & Customer Satisfaction

Risk Management

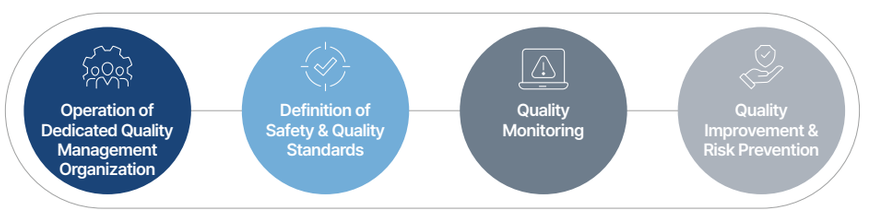
Quality Assurance Operational Process

E-Land World applies foundational quality and safety standards and conducts regular inspections across the entire lifecycle from planning and production to warehouse dispatch to deliver safe products to customers. Led by dedicated quality management organizations and Quality Control (QC) Circles, step-by-step reviews are conducted, while weekly monitoring results are accumulated as data to identify recurring defect types and strengthen management of relevant brands and suppliers. For children's products in particular, safety issues are proactively prevented by evaluating design elements alongside hazardous substance testing. When quality defects occur, a standard response process—comprising customer counseling center receipt, cause identification, case sharing, and corrective action execution—is operated, with identified items incorporated into future product development and quality management processes. Through these activities, the company continuously inspects and elevates product quality and safety standards.

Supplier Quality Management Process

E-Land World maintains a structured management process to secure the quality of supplier products reliably. Across all suppliers, standards are established during the design phase to reflect customer requirements, and potential issues are proactively verified through initial inspections prior to full-scale production. Upon production completion, final inspections are performed on shipment samples immediately before dispatch to verify compliance with company standards. Furthermore, detailed step-by-step checklists covering factory selection, raw/auxiliary material checks, wash testing, and warehouse release inspections are maintained to examine safety compliance from multiple perspectives, supported by periodic audits conducted by specialized field inspectors.

Quality Assurance Policy



Supplier Safety & Quality Requirements

Safety Requirements	Quality Requirements	Functional Quality Standards
• Essential guidelines for KC testing • Safety standards for textile products • Safety standards for cold-weather wear • Safety standards for leather products • Safety standards for umbrellas and parasols • Safety standards for children's accessories • Synthetic resin standards • Common safety standards for children's products • Target items for safety testing by auxiliary material type	• Quality standards for apparel raw materials • Quality standards for washability of finished apparel products • Applicable products by clothing category • Quality standards for general merchandise raw materials • Applicable products by item category • Quality standards for auxiliary materials	• Drying rate • Absorbency • Cool-touch feeling • Antibacterial performance • Thermal insulation • UV protection factor (UPF) • Deodorization performance, etc.

Metrics & Targets

To swiftly and systematically reflect customer feedback, E-Land World operates an integrated online Voice of Customer (VOC) system alongside brand-specific customer service centers, receiving diverse customer inquiries ranging from product questions to quality defect reports. Received reports are escalated to headquarters through customer service centers, where Quality Improvement Requests and Quality Improvement Project Plans (QIA Sheets) are shared enterprise-wide to enable relevant departments to rapidly verify root causes and execute corrective actions. Driven by this management framework, E-Land World faithfully complies with product and service-related laws and regulations, resulting in zero fines incurred from regulatory non-compliance across key areas—including health and safety, marketing, and labeling—over the past three years.

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Strengthening Human Rights Management
Talent Acquisition & Development
Building Safe Workplaces
Enhancing Quality Management & Customer Satisfaction
Sustainable Supply Chain
Promoting Social Contribution
Governance
ESG DATABOOK
APPENDIX

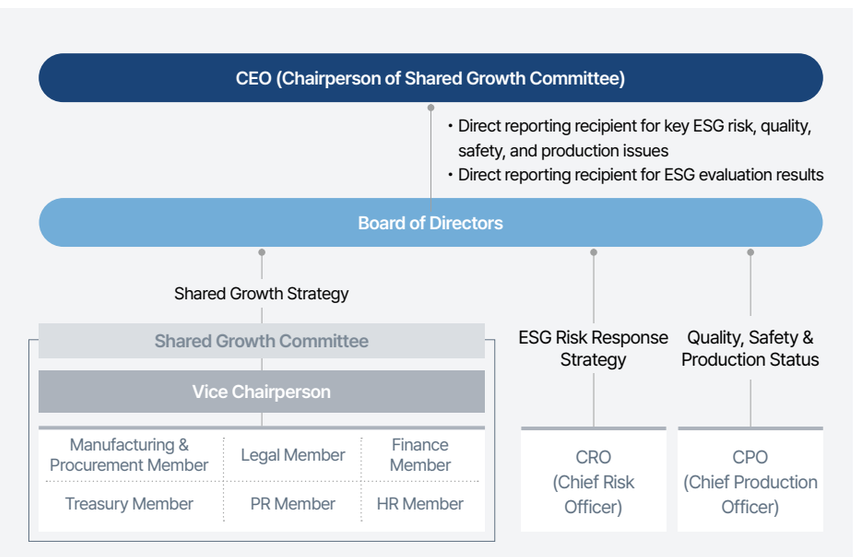
Sustainable Supply Chain

Governance

Supply Chain Management Governance & Organization

E-Land World operates a supply chain management governance framework centered on the Shared Growth Committee, the Chief Risk Officer (CRO), and the Chief Production Officer (CPO). Chaired by the CEO, the Shared Growth Committee comprises experts across various domains—including manufacturing, procurement, legal, finance, treasury, public relations, and human resources—overseeing shared growth strategies aimed at enhancing supplier competitiveness. The CRO reports overall ESG risk response strategies to the Board of Directors, while the CPO reports on quality, safety, and production status. Key issues and inspection results across all areas derived from ESG evaluations are reported directly to the CEO. Driven by this integrated decision-making framework, E-Land World strengthens sustainable development and ESG risk mitigation across its entire supply chain.

Supply Chain Management Organizational Chart



Supply Chain Management Policy

To respond to global standards driving supply chain ESG management across the apparel industry, E-Land World operates a systematic governance framework based on internal supply chain management policies. For existing suppliers, we evaluate risks using comprehensive checklists that incorporate ESG evaluation results and various inspection criteria. To ensure fairness and objectivity, we enforce standards established under the "Regulations on Supplier Selection and Operation." Through these procedures, E-Land World's key suppliers maintain international certifications covering human rights, welfare, and labor standards. Selected suppliers are guaranteed fair profit pursuit and the principle of freedom of contract in accordance with the "Regulations on Contract Execution for Mutual Growth with Suppliers." E-Land World continues to reinforce a sustainable and transparent supply chain through policy-driven execution.

Supplier Evaluation Checklist



Regulations on Supplier Selection and Operation

Article 5 [Provision of Fair Opportunities to Initiate Business]
Opportunities to participate in bidding for initiating business transactions shall not be restricted or discriminated against without justifiable reasons for business entities selected and registered as suppliers.

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Strengthening Human Rights Management
Talent Acquisition & Development
Building Safe Workplaces
Enhancing Quality Management & Customer Satisfaction
Sustainable Supply Chain
Promoting Social Contribution
Governance
ESG DATABOOK
APPENDIX

Sustainable Supply Chain

Governance

Regulations on Contract Execution for Shared Growth with Suppliers

Article 5 [Determination of Unit Price by Reasonable Calculation Method]

❶ Unit prices of parts shall be determined through mutual consultation based on a reasonable calculation method that considers factors such as quantity, quality, specifications, delivery schedule, payment terms, raw material prices, labor costs, and market price trends, with appropriate overhead and profit added.

❺ The standards and procedures for consultation between the parties when the initially determined unit price is modified shall be specified in the contract.

Supplier Integrity Pledge Commitment

E-Land World mandates the submission of an Integrity Pledge for all suppliers to strengthen their participation in ethical management, explicitly defining obligations such as the prohibition of unfair trade practices and adherence to ethical business standards. Through this pledge, all suppliers commit to fair, transparent, and corruption-free transactions with E-Land World, thereby raising reliability and accountability across the entire supply chain.

Integrity Pledge Provisions



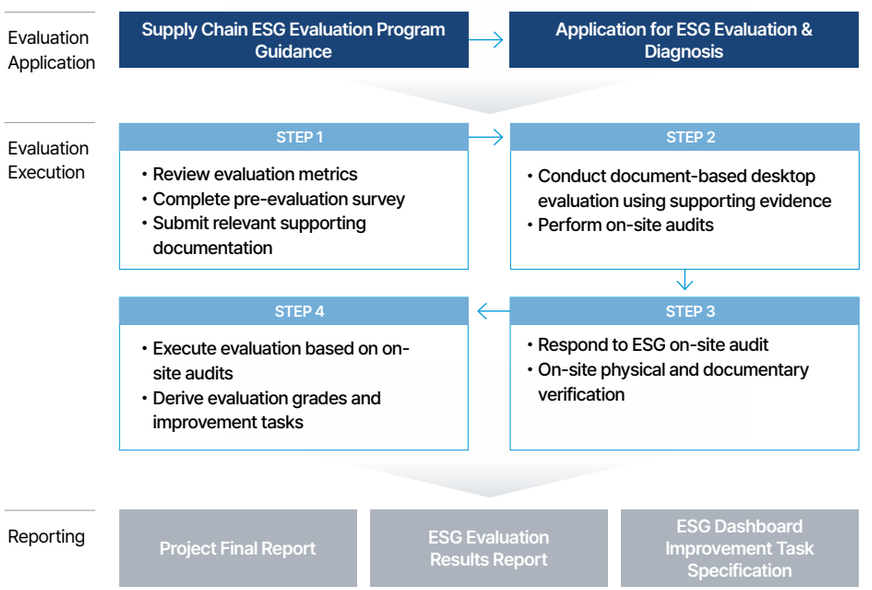
Prohibition of Unfair Trade Practices & Misconduct	Prohibition of Issuing False Tax Invoices	Information Protection & Security	Cooperation in Data Submission	Reporting Unfair Practices & Whistleblowing

Performance

Supplier ESG Evaluation

E-Land World operates a systematic supplier ESG evaluation framework to raise ESG performance standards across its entire supply chain. Rather than merely diagnosing risk levels, supplier evaluations are conducted regularly each year with a clear focus on devising improvement plans and providing implementation support for identified risks. To minimize the burden on suppliers and drive broader participation, E-Land World fully covers all ESG evaluation costs and offers targeted incentives to top-performing suppliers. Moving forward, E-Land World will continue to embed ESG standards across the supply chain, strengthen actionable inspection and feedback systems, and build a truly sustainable value chain.

ESG Evaluation Process



INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Strengthening Human Rights Management
Talent Acquisition & Development
Building Safe Workplaces
Enhancing Quality Management & Customer Satisfaction
Sustainable Supply Chain
Promoting Social Contribution
Governance
ESG DATABOOK
APPENDIX

Sustainable Supply Chain

Performance

Key Supplier Selection & Management

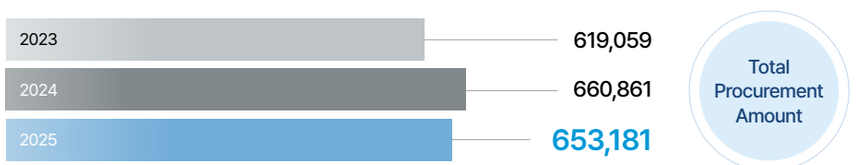
E-Land World currently manages its supply chain centered on approximately 150 manufacturing suppliers, reinforcing regular on-site audits and risk monitoring for key suppliers representing the top 20% by sales revenue. Furthermore, starting in 2024, the inspection scope was expanded to include outsourced production facilities and subcontractors, establishing a framework to proactively identify and remediate ESG risks across the entire supply chain.

Supplier Status

(Unit:Companies)



(Unit:KRW Million)



On-Site Inspection

E-Land World conducts direct on-site inspections at overseas production bases, such as Myanmar and Vietnam, at least once a year, with the CEO and operational staff personally visiting the sites. The local factories undergo focused inspections on environmental, safety, and employee welfare conditions. Should issues be identified through on-site interviews and photographic verification, immediate corrective actions are executed.



On-Site Inspection Image

CASE STUDY

Advanced Supply Chain Management Aligned with Global Standards

SMETA

E-Land World is enhancing its supply chain management standards based on New Balance's ESG evaluation framework to align with the supply chain requirements of global partner brands. New Balance conducts annual supply chain assessments, and E-Land World has built an internal checklist tailored to these criteria by touring Asian production bases over three years. Major supplier factories have obtained SMETA (Sedex Members Ethical Trade Audit) certification, fulfilling labor and employee welfare standards, while also responding to region-specific issues through country-level human rights consultative bodies. Through these initiatives, E-Land World maintains a transparent and responsible supply chain management system that complies with global buyer expectations.

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Strengthening Human Rights Management
Talent Acquisition & Development
Building Safe Workplaces
Enhancing Quality Management & Customer Satisfaction
Sustainable Supply Chain
Promoting Social Contribution
Governance
ESG DATABOOK
APPENDIX

Sustainable Supply Chain

Performance

Supplier Support Programs



E-Land World leads the establishment of a sustainable shared growth ecosystem and strengthens the competitiveness of the overall textile and fashion industry based on solid supplier partnerships. Building upon joint growth activities initiated in 2014, the company operates multifaceted support programs, including technical development assistance, financial support, and sales channel expansion. Furthermore, E-Land World has fully introduced the Fair Trade Commission's (FTC) Standard Subcontract Agreement to establish a transparent and fair trading culture. This cooperative framework enhances partners' management stability and technological competitiveness, creating shared outcomes through transparent cost structures and proactive dispute prevention. Moving forward, E-Land World will continue strengthening supplier partnerships in diverse areas, including joint development of new materials, digital manufacturing innovation, supply chain ESG management dissemination, and material localization—solidifying sustainable growth foundations to jointly adapt to evolving global market conditions.

Supplier Joint R&D Projects

In 2024, E-Land World advanced its existing Performance Sharing System into expanded "Supplier Joint R&D Projects." Aimed at improving supplier technological capabilities and product quality, this program provides R&D consulting and joint technology development to enhance product performance, such as waterproofing and durability. When self-developed supplier technologies meet designated standards, E-Land World directly purchases and commercializes them, ensuring stable sales channels for partners. Concurrently, through a dedicated Innovation Partnership Program, the company offers technology development and productivity enhancement consulting to drive continuous supplier growth and competitive advantage.

Provided-Materials System

E-Land World operates a provided-materials system to ease cost burdens on suppliers and foster a stable manufacturing environment. Under this system, E-Land World directly purchases key raw materials required for production and supplies them to partner companies at set prices, minimizing supplier risk from raw material price volatility and enhancing production plan predictability. Consequently, suppliers reduce their exposure to price fluctuations, supply disruptions, and quality variance during raw material procurement, maintaining consistent manufacturing operations.

Technical Assistance System

E-Land World maintains a technical assistance system to elevate suppliers' production capabilities and quality competitiveness. Upon supplier request, specialized E-Land World personnel across production, quality, and FTA compliance conduct on-site visits to deliver tailored technical consulting, driving practical operational improvements. The scope of technical support encompasses production facility inspections, quality control system enhancements, productivity optimization strategies, and FTA utilization assistance. This field-centered technical support yields tangible outcomes—such as lower defect rates, process optimization, and cost savings—contributing to a higher baseline of quality across the entire supply chain.

Win-Win Loan Program

E-Land World expands its Win-Win Loan Program to alleviate financial pressures on suppliers. As of 2025, in partnership with Industrial Bank of Korea (IBK), the company established a Win-Win Fund totaling KRW 10 billion, enabling suppliers to access low-interest loans up to KRW 500 million per company. This program delivers direct interest rate reductions and returns a portion of loan margins to suppliers, ensuring practical financial assistance.

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Strengthening Human Rights Management
Talent Acquisition & Development
Building Safe Workplaces
Enhancing Quality Management & Customer Satisfaction
Sustainable Supply Chain
Promoting Social Contribution
Governance
ESG DATABOOK
APPENDIX

Sustainable Supply Chain

Performance

Win-Win Sales

E-Land World operates the innovative "OMNI" program, a win-win model helping offline agencies enter the online market and achieve mutual growth amid changing retail environments. To overcome individual agency limitations in e-commerce infrastructure, headquarters manages the full sales process—from store setup to marketing, CS, and sales—while routing online orders to nearby agencies for fulfillment. Agencies earn steady commission without extra online operating costs. By sharing online growth, E-Land World fosters a virtuous cycle between online and offline channels, establishing an exemplary model of mutual growth.

Supplier Training & Education Support

To elevate supply chain competitiveness, E-Land World delivers structured training programs for Tier-1 and Tier-2 suppliers. Conducted over one month for 121 suppliers (3 mid-sized enterprises and 118 SMEs), the online curriculum covers ESG, tax, labor relations, and textile specialization. These capacity-building initiatives enhance quality, delivery timeliness, and operational stability across supplier sites while strengthening proactive risk prevention.

Shared Growth Program Outcomes

E-Land World practices win-win partnerships with suppliers and agencies through diverse shared growth initiatives. Consequently, the Fair Trade Commission (FTC) designated E-Land World as an "Agency Partner Company" for five consecutive years through 2025. Additionally, the company has maintained an "Excellent" rating or higher in the Fair Trade Agreement Execution Assessment annually since 2019. Moving forward, E-Land World will continue strengthening fair trade partnerships, leading a healthy transaction culture, and contributing to a sustainable retail ecosystem.

Small Business Support Program



MOU Signing for Strengthening the Competitiveness of Small Apparel Manufacturers

In collaboration with E-Land Retail, the Shared Growth Committee, and the Small Enterprise and Market Service (SEMAS), E-Land World executed a practical working environment improvement initiative for small business owners and startups. The company provided sample clothing production funding to a fashion production center in Changsin-dong, Seoul, alongside essential equipment—such as shelving, workbenches, and air coolers—designed to boost on-site operational efficiency. This initiative helps relieve financial burdens on small business owners while fostering a safer, more productive working environment.

Shared Growth Performance & Achievements

2018 - 2023
Benefit Sharing System Projects
104 projects completed

2019 - 2023
Innovation-Led Wage Gap Reduction Agreement
KRW 14.1 Billion Agreement

2024
Supplier Win-Win Fund Establishment
Total KRW 10.0 Billion
Established a total Win-Win Fund of KRW 10 billion

Shared Growth Awards & Accreditations

- Presidential Commendation at Shared Growth Week Ceremony (2023.11)
- Designated as an "Agency Partner Company" for 5 Consecutive Years (2021 – 2025)
- Best-Performing Enterprise in Fair Trade Agreement Execution Assessment

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Strengthening Human Rights Management
Talent Acquisition & Development
Building Safe Workplaces
Enhancing Quality Management & Customer Satisfaction
Sustainable Supply Chain
Promoting Social Contribution
Governance
ESG DATABOOK
APPENDIX

Sustainable Supply Chain

Performance

Supplier Communication

Supplier Communication Channels

E-Land World maintains a transparent and highly accessible communication system to reinforce trust-based partnerships with its suppliers. Through the "Online Shinmungo" (Whistleblowing & Feedback Portal) on the Shared Growth Website (https://partner.eland.co.kr/), the company continuously receives diverse supplier feedback and operational grievances. This portal seamlessly connects to the "Report" channel on E-Land World's Ethical Management Website (https://www.elandethic.co.kr/report/reportRegister), ensuring rapid submission and processing of reports. To guarantee psychological safety, the "Report" page explicitly outlines strict regulations regarding security, confidentiality, and whistleblower protection, allowing suppliers to submit issues with confidence. Full process transparency is maintained through real-time tracking of report status and resolution progress. Additionally, E-Land World operates a dedicated "Unfair Trade Practices & Dispute Mediation" page on the Shared Growth Website. This platform enables subcontractors and agency partners to report unfair practices—such as outstanding payment disputes—and receive direct responses. By leveraging these continuous communication channels to actively integrate supplier feedback and address issues promptly, E-Land World continuously strengthens responsible supply chain operations and a culture of mutual prosperity.

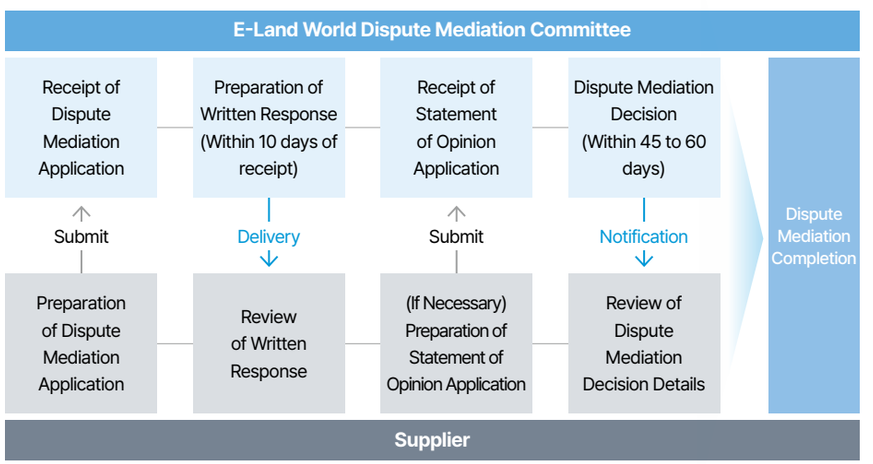


E-Land World Ethical Management Website: "Report" Page

Dispute Mediation Committee

E-Land World operates a Dispute Mediation Committee to strengthen trust-based collaboration with suppliers and maintains a structured system to resolve potential trade conflicts fairly and rapidly. Upon receiving an application for dispute mediation, the company prepares a formal response and notifies the supplier within 10 days in accordance with relevant regulations. Suppliers may actively participate in the process by submitting an Application for Statement of Opinion when necessary. After a comprehensive review of supplier feedback, E-Land World renders a final mediation decision within 45 to 60 days and executes necessary follow-up actions. Driven by this systematic dispute mediation process, E-Land World has recorded zero supplier disputes over the past three years, maintaining stable and transparent trading relationships.

Dispute Mediation Process



INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Strengthening Human Rights Management
Talent Acquisition & Development
Building Safe Workplaces
Enhancing Quality Management & Customer Satisfaction
Sustainable Supply Chain
Promoting Social Contribution
Governance
ESG DATABOOK
APPENDIX

Promoting Social Contribution

Governance

Social Contribution Governance

E-Land World established the foundation for its social contribution activities in 1992 under the corporate philosophy of "Helping our neighbors with God's love," starting with scholarship programs for future generations and welfare initiatives. Subsequently, to provide more systematic support for neighbors in societal blind spots, the company established the E-Land Foundation (established in 1991) and the E-Land Welfare Foundation (established in 1996), systematically fulfilling its corporate social responsibility.

The E-Land Foundation focuses on strengthening the self-reliance capacity of future generations as its core mission, while the E-Land Welfare Foundation focuses on supporting the recovery of families in crisis and vulnerable groups. Although the two foundations operate as independent non-profit organizations, they maintain an organic cooperative structure while sharing E-Land World's social contribution philosophy. In addition, E-Land World's Fashion Division operates various social contribution programs in cooperation with the two foundations by brand and business division to contribute to realizing the group's social contribution values.

CSR Core Values

VALUE Sharing
"We work not to earn, but to give"

Mission	Vision
A world where everyone enjoys a dignified life	We unite to solve the fundamental problems of marginalized and underprivileged neighbors from a "customer" perspective. We intervene swiftly for "families in crisis" in blind spots to achieve daily recovery and life transformation.

CSR Core Values			
Service	Integrity	Excellence	Collaboration
We respect, care for, and dedicate ourselves to every customer.	We believe that doing what is right is the fastest path.	We pursue continuous innovation with expertise.	We work in partnership with diverse stakeholders.

Social Contribution Strategy & Goals

Under the corporate philosophy that "a enterprise must generate profit and use that profit rightly," E-Land World identifies "sharing" as a core value in fulfilling its corporate social responsibility. To practice this philosophy, the company contributes 10% of its net operating income to a social contribution fund, continuously driving diverse initiatives—including future generation support, crisis family recovery, and vulnerable group care—in partnership with the E-Land Foundation and the E-Land Welfare Foundation.

Furthermore, E-Land World has established a transparent and trustworthy donation system by delivering 100% of external donations directly to field sites without deducting operational overhead. Through this systematic management and execution, the company internalizes social contribution as a core business operating principle, realizing sustainable social value creation.

Guidelines for Fulfilling Social Responsibility

Mission Statement	We are the light and salt of the world, pursuing value and inspiration. We sincerely serve marginalized people with God's love. We work as dedicated volunteers, honest stewards, and excellent managers.	
Principles	Authenticity	Customer (beneficiary)-centered, becoming a good neighbor to the underprivileged
	Sustainability	Initiatives capable of creating sustainable value → Avoiding one-off or promotional projects
	Transparency	Transparent accounting and feedback → Disclosure following external financial audit, monthly financial disclosure
Code of Conduct	We serve rather than bestow. We earn trust rather than fame. We deliver both bread and the gospel. We work according to God's will. We become intellectuals who utilize donations responsibly. We work proactively on the ground. We joyfully rush even to places that are hard to reach.	

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Strengthening Human Rights Management
Talent Acquisition & Development
Building Safe Workplaces
Enhancing Quality Management & Customer Satisfaction
Sustainable Supply Chain
Promoting Social Contribution
Governance
ESG DATABOOK
APPENDIX

Promoting Social Contribution

Performance

E-Land Foundation

The primary focus of E-Land Group's "sharing" initiatives is on "future generations" in welfare blind spots—such as youth outside family care and multicultural youth—and "families in crisis." Youth outside family care refers to adolescents who lack a physically safe living space or emotional support from a trustworthy guardian. The E-Land Foundation operates "every's," the only charity platform in Korea dedicated to welfare blind spots, partnering with experts to provide sustainable mentoring to youth outside family care and multicultural youth. In 2024, the foundation supported a total of 9,281 youth in newly emerging blind spots and delivered KRW 4.6 billion worth of donated goods and funds.

Good Luck, Good Job Academy

The "Good Luck, Good Job Academy" is a practical employment capability enhancement program designed for youth preparing for self-reliance. E-Land's HR team and active employee professionals participate directly as mentors, empowering young adults to develop practical skills and problem-solving capabilities by executing actual corporate projects. During the intensive three-week training course, participants learn business processes, research methodologies, and task execution strategies while refining their career paths through mentor feedback. To date, the program has completed its third cohort with a total of 25 graduates, many of whom were connected to internship opportunities. Notably, 95% of employee mentors voluntarily participate outside working hours, serving as a landmark case that exemplifies E-Land's social contribution philosophy of "mutual growth through mentoring."

Dop-Dop Project

The "Dop-Dop" (Helping Those Who Help) Project identifies small-scale, field-level organizations supporting youth self-reliance and assists in ensuring their sustainable operation. The program targets future generations in societal blind spots, including youth outside family care, multicultural youth, and isolated/reclusive youth. The foundation selects trustworthy organizations through rigorous on-site audits and reputation assessments. As of 2024, 44 organizations are receiving support, with each entity establishing Key Performance Indicators (KPIs) at the start of the year and undergoing year-end evaluations. Rather than simply transferring funds, the foundation provides practical operational funding and networking opportunities to enable field organizations to run youth self-reliance programs continuously. By supporting field sites beyond the reach of large-scale NGOs, this project strengthens diversity across the social welfare ecosystem and contributes to building local-level self-reliance networks.

E-Land Welfare Foundation

The E-Land Welfare Foundation operates the "SOS WE GO" program, centered on the SOS WE GO Volunteer Corps—a team of verified professionals—to proactively identify and deliver close, targeted support to families facing urgent crisis situations. Through organic cooperation with local governments, field coordinators, and external networks, the program eliminates welfare blind spots and offers practical aid to help neighbors in crisis rapidly recover their daily lives. Additionally, the foundation operates three senior welfare centers under contract to support the well-being of vulnerable elderly populations. Starting in 2024, it launched "Morning Meet", a free meal center for marginalized groups in meal blind spots, providing breakfast along with lunch and dinner services. Through these diverse initiatives designed to ensure a dignified life for families in crisis within welfare blind spots, the E-Land Welfare Foundation assisted in the self-reliance of approximately 268,000 cumulative crisis families from 1996 through 2025.

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Strengthening Human Rights Management
Talent Acquisition & Development
Building Safe Workplaces
Enhancing Quality Management & Customer Satisfaction
Sustainable Supply Chain
Promoting Social Contribution
Governance
ESG DATABOOK
APPENDIX

Promoting Social Contribution

Performance

SOS Crisis Family Support Program

The E-Land Welfare Foundation's SOS Crisis Family Support Program has established itself as a 24-hour private safety net dedicated to welfare blind spots, assisting families facing economic and psychological crises. Adhering to the principle of "Completing emergency goods delivery within 1 day and crisis support within 3 days," the program diagnoses complex crisis factors—including livelihood, housing, and medical treatment—to deliver integrated support solutions. Under a field-centered principle, 100% of beneficiaries undergo on-site verification, identifying and assisting more than 1,000 marginalized families annually. Post-support, re-visits and monitoring are conducted within six months to assess the complete recovery of the family's daily life. In particular, combining the nationwide "SOS WE GO Volunteer Corps" with AI-based systems has reduced preliminary screening times and established an efficient, data-driven local resource linkage framework. This systematic operational model ensures both swift crisis response and operational transparency, earning recognition as Korea's No. 1 private crisis family support platform.



SOS WE GO Volunteer Corps Inauguration Ceremony

"Morning Manna" Free Meal Center Initiatives

The "Morning Manna" free meal center at Seoul Station provides comprehensive meal services—including breakfast—to marginalized neighbors in urgent need of nutritional support, such as unhoused individuals, flophouse (Jjokbang-chon) residents, and vulnerable youth. Guided by the principle of offering a "Dignified Meal" where every visitor is treated with respect, the center has served a cumulative total of 300,000 warm meals since its opening, emerging as a cornerstone of local welfare with an average of 653 daily visitors.



"Morning Manna" Employee Free

Beyond providing simple nutrition, the center works with welfare centers under the E-Land Welfare Foundation to curate systematically balanced meals designed to serve as a catalyst for health recovery and societal reintegration. The center maintains a sustainable operational model through ingredient donations from diverse enterprises and organizations—including E-Land Retail, NH Nonghyup, and Giving Plus—alongside regular volunteer work from five churches affiliated with the Maga Community and 100% volunteer participation.

Senior Welfare Center Operation Program

Under the slogan "A Welfare Center Like a Hotel, A Welfare Center Like a Family," the E-Land Welfare Foundation became the first corporate foundation to manage senior welfare centers through contract operations starting in 1999, operating a total of 12 centers and establishing a benchmark for senior welfare models in Korea. The foundation introduced a Service Quality Management System for the first time in the non-profit sector, earning recognition for its expertise, which culminated in receiving the Presidential Citation in 2024.


Jindo Senior Welfare Center Program Activity Photos

Currently, to address the rapidly changing welfare environment, the foundation is executing a "selection and concentration" strategy through business restructuring. By concentrating its capacities and operating senior welfare centers across three core regional hubs (Mokpo, Jindo, and Bonghwa), the foundation is actively strengthening local welfare networks.

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Strengthening Human Rights Management
Talent Acquisition & Development
Building Safe Workplaces
Enhancing Quality Management & Customer Satisfaction
Sustainable Supply Chain
Promoting Social Contribution
Governance
ESG DATABOOK
APPENDIX

Brand Value Translating into Social Change

HIGHLIGHTS

MIXXO

Good Luck, Good Job Campaign

In collaboration with the E-Land Foundation, MIXXO conducts the "Good Luck, Good Job" campaign to support the successful entry into society of youth preparing for self-reliance (youth aging out of care). This tailored social contribution program provides practical infrastructure so job-seeking young adults can prepare for interviews without financial burden and gain confidence.

In 2025, marking the 10th edition of the campaign launch, MIXXO provided interview suit sets valued at approximately KRW 20 million, along with career support kits worth KRW 30 million containing skincare products and vitamins. Additionally, the campaign combined emotional and practical capability building by inviting 30 youth preparing for self-reliance to special career lectures delivered by active HR professionals. Since its inception in 2019 through 2025, the program has established a social safety net by supporting over 1,170 young adults with interview attire and goods valued at a cumulative total of KRW 450 million. Moving forward, E-Land World will continue leveraging its specialized strengths as a fashion enterprise to support youth taking their first steps into society, striving to create sustainable social value through authentic sharing initiatives.



Female Youth Preparing for Self-Reliance Support Goods Handover Ceremony

New Balance

Youth Track and Field Prospect Support Fund Handover Ceremony

New Balance conducts multifaceted sponsorship initiatives to support the dreams of future sports generations and create tangible social value. On March 6, 2025, in collaboration with the running crew "RUN WITH JUDY," New Balance held a sponsorship handover ceremony for young track and field talent. Promising multicultural track and field youth selected through recommendations from the E-Land Foundation were provided with scholarships and sports equipment valued at approximately KRW 6 million, designed as a practical opportunity for growth to enable talents in blind spots to focus on training in a stable environment. Additionally, to assist youth preparing for self-reliance in successfully entering society, New Balance operates the "New Balance Giveback Campaign," a consumer-participatory donation program. Through value-driven consumer purchasing combined with matching funds from the E-Land Foundation, a total fund of KRW 40 million was raised, expanding the scope of support for future prospects. Moving forward, New Balance will continue operating unique donation campaigns through running and fulfill its corporate social responsibility while realizing the value of sustainable sharing by identifying and supporting next-generation sports talent with potential.



Youth Track and Field Prospect Support Fund Handover

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Strengthening Human Rights Management
Talent Acquisition & Development
Building Safe Workplaces
Enhancing Quality Management & Customer Satisfaction
Sustainable Supply Chain
Promoting Social Contribution
Governance
ESG DATABOOK
APPENDIX

Promoting Social Contribution

HIGHLIGHTS

SPAO

Warmtech (Thermal Underwear) Donation for the Underprivileged in Suwon and Hanam

In collaboration with the E-Land Foundation, SPAO conducts the "Warmtech Sharing" campaign for the local underprivileged. On January 25, 2024, in partnership with the Suwon Multicultural Family Support Center, Suwonsung Church, and Paldal-gu Office, SPAO held a handover ceremony donating 1,000 Warmtech garments valued at approximately KRW 20 million. Considering Suwon's multicultural population of around 68,000, this program was designed to deliver warmth to neighbors in welfare blind spots and realize the value of local co-prosperity. Subsequently, on October 1, 2025, SPAO engaged in additional donation activities for the local underprivileged in cooperation with Hanam City, Gyeonggi Province. Utilizing proceeds from the sale of collaboration T-shirts featuring Hanam's official characters, "Hanami & Banguri," SPAO provided 500 Warmtech garments to neighbors facing hardships, including multicultural families and youth outside family care. Grounded in its brand message, "Wearing the Joy of Sharing Together," SPAO will continue to strengthen co-prosperity with local communities and consistently expand a culture of warm sharing.



Warmtech (Thermal Underwear) Donation

SPAO

'Support Your First Step! Employment CHEER UP' Campaign

From March 17 to March 23, 2025, SPAO conducted the 'Support Your First Step! Employment CHEER UP' campaign across nationwide offline stores to ease the burden of purchasing interview suits for job seekers. Designed to support young adults taking their first steps toward employment and new challenges, the campaign offered customers who purchased slacks a free men's dress shirt or women's blouse. Through this initiative, SPAO delivered practical job preparation support while simultaneously alleviating financial burdens. Moving forward, SPAO will continue to expand social value-driven marketing activities and offer fashion items that contribute to improving the daily lives and quality of life for the public.



Employment CHEER UP

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Strengthening Human Rights Management
Talent Acquisition & Development
Building Safe Workplaces
Enhancing Quality Management & Customer Satisfaction
Sustainable Supply Chain
Promoting Social Contribution
Governance
ESG DATABOOK
APPENDIX

Promoting Social Contribution

Metrics & Targets

Social Contribution Indicators

E-Land World regards co-prosperity with local communities and sustainable development as core values, faithfully fulfilling its corporate social responsibility activities to deliver better life values to all stakeholders. Throughout 2025, E-Land World executed approximately KRW 3.1 billion in social contribution funds in connection with the E-Land Foundation and the E-Land Welfare Foundation. In 2024, 169 employees participated in 525 hours of volunteer activities, while 92 employees completed 239 hours of volunteer activities in 2025. Moving forward, E-Land World will continue to grow as a enterprise leading social value creation by expanding public-private partnerships and collaboration with public-interest foundations.

E-Land World Operational Performance

Category	2023	2024	2025
Number of Beneficiary Households (Households)	1,079	1,876	2,273
Total Volunteer Hours(Hours)	2,098	525	239
Annual Participant Count (Persons)	284	169	92
Average Activity Hours per Person (Hours)	7.4	3.1	2.6

E-Land Foundation Performance (As of 2025)

Indicator	Unit	2025
New Blind Spot Beneficiary Count	Persons	10,745
Mentoring Support Count	Persons	166
Field Organizations Identified	Cases	50
Fundraising & Goods Support Amount	KRW 100 Million	19

E-Land Welfare Foundation Performance (As of 2025)

Indicator	Unit	2025
Crisis Family Support Count	-	961
WE GO Volunteer Corps Members	Persons	117
Fundraising & Goods Support Amount	KRW 100 Million	59
External Awards Received	Cases	1

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environmental
Social
Governance
ESG DATABOOK
APPENDIX



ESG Factbook

GOVERNANCE.

Governance 66
Ethical Management & Internalization 69
Strengthening Information Security 72
Risk Management 76

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Governance
Governance
Ethical Management & Internalization
Strengthening Information Security
Risk Management
ESG DATABOOK
APPENDIX

Governance

Approach

Board of Directors Composition and Operations

Board Composition

To realize the fundamental management philosophy of "transparent and fair business activities," E-Land World has established a governance structure centered on the Board of Directors as its highest decision-making body. Based on fairness and accountability, the Board exercises independent judgment during major decision-making processes and faithfully fulfills its roles and responsibilities to enhance trust among shareholders and stakeholders. E-Land World's Board of Directors consists of four executive directors appointed through the general meeting of shareholders and operates by electing a Chairman from among the directors in accordance with Board Operating Rules. Currently, the CEO serves concurrently as the Chairman of the Board, which secures operational efficiency and management continuity based on deep expertise in the fashion industry and a comprehensive understanding of business operations. The Board holds regular monthly meetings to deliberate and decide on critical management matters, including key corporate strategies, financial performance, and risk management, while convening extraordinary meetings as necessary to execute swift and responsible decision-making.

Board Composition Status

*As of December 31, 2025

Category	Name and Position	Gender	Term	Key Career Highlights
Executive Director	Jong-yang Choi, CEO (Chairperson)[1)]	Male	2019. 11. 10. ~ 2028. 11. 9.	(Former) Head of E-Land China BG
	Dong-ju Cho, CEO	Male	2024. 10. 24. ~ 2027. 3.31.	(Former) COO of E-Land World Co., Ltd.
	Hyung-wook Choi, Vice President (equivalent)	Male	2017. 3. 31. ~ 2026. 3. 30.	(Former) CHO, E-Land World Co., Ltd. (Concurrent) Representative Director of E-Land Leadership Development Institute Co., Ltd.
	Kwan-joo Ko, Senior Managing Director	Male	2016. 3. 28. ~ 2028. 3. 30.	(Former) Head of Tax Division at E-Land World Co., Ltd. (Current) Head of Finance Division, CFO Office at E-Land World Co., Ltd.

1) For efficient decision-making, the CEO concurrently holds the position of Chairperson of the Board.

Board Diversity and Independence

When nominating board candidates, E-Land World comprehensively considers their professional background and expertise. Based on their expertise in management, finance, accounting, and other key fields, the appointed directors support rational decision-making across overall corporate management. Furthermore, the company endeavors to strengthen independence to ensure that directors do not represent specific interest groups, while maintaining diversity and balance in the board's composition. Through these efforts, E-Land World prevents conflicts of interest and aims to practice transparent and accountable management built on trust with shareholders and stakeholders.

Board Operations Status

E-Land World convenes Board meetings with notice provided by the Representative Director or a designated director one week prior to the meeting. The Board meets regularly once a month, while extraordinary meetings are held as needed to respond swiftly to major management issues. In 2025, a total of 19 Board meetings were held to deliberate and resolve 82 agenda items, achieving an average attendance rate of 80%. By executing responsible decision-making focused on key corporate matters—such as major business strategies, financial performance, and risk management—the Board supports the company's sustainable growth. E-Land World plans to continuously strengthen stakeholder trust through professional and efficient Board operations moving forward.

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Governance
Governance
Ethical Management & Internalization
Strengthening Information Security
Risk Management
ESG DATABOOK
APPENDIX

Governance

Approach

Board of Directors Operating Regulations

1. Number of Directors: 3 or more directors
2. Appointment of Directors: Appointed at the general meeting of shareholders
3. Term of Office for Directors: 3 years
4. By-Election of Directors: Appointed at the general meeting of shareholders in the event of a vacancy
5. Appointment of Representative Directors, etc.: Representative Directors are appointed from among the directors by Board resolution (2 or more may be appointed), and several Senior Vice Presidents and Managing Directors may be appointed as necessary
6. Duties of Directors: Representative Directors represent the company; in the case of 2 or more, each represents the company individually. Representative Directors divide and execute business operations and adhere to Article 40, Paragraph 2 of the Articles of Incorporation in the event of incapacitation
7. Reporting Obligation of Directors: If a director discovers facts that threaten to cause significant harm to the company, they must immediately report them to the Auditor
8. Composition and Convocation of Board Meetings: The Board consists of directors and resolves key corporate matters. Meetings are convened with notification issued 1 day prior by the Representative Director or a director designated by the Board
9. Voting Method of Board Resolutions: Resolutions are passed by the attendance of a majority of directors and the approval of a majority of attending directors. Those with a special interest in a Board resolution cannot exercise voting rights. Resolution participation via telecommunication tools that simultaneously transmit and receive voice audio across all directors is permitted without direct physical attendance
10. Board Minutes: Minutes are prepared regarding Board proceedings, signed or sealed by the Chairman, attending directors, and the Auditor, and kept at the head office

2025 Board of Directors Operational Performance

Number of Board Meetings Held	2025 Executive Director Attendance Rate	Number of Resolved Agenda Items
19	80%	82

Key Board Resolutions in 2025*

Date	Agenda Items	Resolution Status
2025.01.22	Approval of the 2025 Management Plan Approval of the 2025 Industrial Safety and Health Management Plan	Approved
2025.02.03	Approval of Pre-Audit Financial Statements for 2024 Issuance of Unsecured Public Corporate Bonds	Approved
2025.02.26	Convocation of Regular General Meeting of Shareholders Provision of Support Letters to Affiliates Appointment of ESG Subcommittee Members Modification of Asset and Liability Management Committee	Approved
2025.06.25	Relocation of E-Land World Branch Office	Approved
2025.08.18	Issuance of Unsecured Public Corporate Bonds	Approved
2025.08.27	Approval of Investment Budget for Gasan Remodeling	Approved
2025.09.03	E-Land World Financial Borrowings Execution of Collateral Trust Agreement	Approved
2025.09.22	Provision of Toss Bank Shares as Collateral Provision of Collateral to Financial Institutions	Approved
2025.09.24	Gasan Lease Agreement	Approved
	Establishment of New Fashion Business Operations	Conditional Approval
2025.10.29	Issuance of Private Hybrid Securities by Affiliates Re-enrollment (New) in Win-Win Payment System	Approved
2025.11.26	Establishment of New Fashion Business Operations	Approved
2025.12.17	Exercise of Right of First Refusal for Toss Bank Shares	Approved

* Duplicate agenda items such as extension of loans to affiliates, establishment of new business sites, extension of borrowings, financial support for affiliates, participation in rights offerings of affiliates, and corporate bond issuances have been excluded, and all resolved items have been disclosed in the annual business report.

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Governance
Governance
Ethical Management & Internalization
Strengthening Information Security
Risk Management
ESG DATABOOK
APPENDIX

Governance

Performance

Board Evaluation and Remuneration

E-Land World determines directors' remuneration, divided into fixed pay and performance-based incentives, through General Meeting of Shareholders resolutions. Compensation is paid per Executive Compensation Regulations, considering job position, duties, and past performance. Additionally, the company transparently discloses annual average remuneration per director in its business report to enhance system rationality and accountability.

Board Remuneration

Category	Number of Persons	Amount Approved at General Meeting of Shareholders
Registered Directors	4	KRW 8,000 million
Auditor	1	KRW 400 million

Committees Under the Board of Directors

To ensure specialized and responsible decision-making, E-Land World operates the ESG Committee and the Asset and Liability Management Committee under the Board of Directors. These committees conduct in-depth reviews on delegated matters to support the Board. Specifically, the ESG Committee drives sustainable management while the Asset and Liability Management Committee manages financial soundness, together contributing to the company's stable growth and long-term corporate value.

Roles and Composition of Committees Under the Board of Directors

Category	Purpose of Establishment	Authority	Members
ESG Committee	• Enhance corporate soundness through a transparent governance structure and analyze the company's impacts on the environment and society • Systematically manage the company's environmental, social value, and governance sectors	• Review the company's environmental, social, and governance (ESG) strategies • Deliberate and resolve ESG-related matters	Hyung-wook Choi (Chairperson), Dong-ju Cho, Kwan-joo Ko
Asset and Liability Management Committee	• Deliberate and coordinate matters related to asset management and debt control	• Establish and approve debt management strategies • Establish and approve cash and idle fund management strategies, etc.	Kwan-joo Ko (Chairperson), Hyung-wook Choi , Hyun-ju Ko (Auditor)

ESG Committee

The ESG Committee is a committee under the Board of Directors composed of 3 executive directors, serving as a body that professionally deliberates and resolves key issues related to environmental, social, and governance (ESG) matters. The committee establishes ESG-driven management strategies and reports as well as submits major ESG management items to the Board for sustainable value creation. E-Land World has established ESG Committee Regulations as internal corporate rules to clearly define the committee's roles, authority, and responsibilities, thereby supporting the Board in making more systematic and effective decisions regarding core sustainability issues.

ESG Committee Regulations

Purpose	Defines the functions, composition, and authority of the ESG Committee
Functions and Roles	Serves as the ESG oversight body within the Board, responsible for reviewing and approving management matters related to environmental, social, and governance.
Composition	❶ Chairperson: One member is appointed from the committee ❷ Committee Members: Consists of at least three directors with a one-year term ❸ Advisory Body: May include external experts ❹ Secretary: Responsible for facilitating the committee's ESG-related activities
Resolutions	Decisions require the attendance of a majority of all committee members and approval by a majority of those present * External advisory committee members have no voting rights
Matters for Resolution	ESG strategy direction, progress of initiatives, implementation of the previous year's ESG tasks, non-financial issues related to environmental and social matters, ESG-related stakeholder communication, and other ESG-related matters

Asset and Liability Management Committee

The Asset and Liability Management Committee is a body under the Board of Directors operated to mitigate financial risks and maintain financial soundness by comprehensively managing E-Land World's assets and liabilities. By formulating or approving key strategies regarding debt management, cash flow, and idle fund allocation, the committee supports the company's continuous growth on a foundation of a stable financial structure. In 2025, the committee held 12 meetings to deliberate and resolve 85 agenda items related to asset management and debt control.

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Governance
Governance
Ethical Management & Internalization
Strengthening Information Security
Risk Management
ESG DATABOOK
APPENDIX

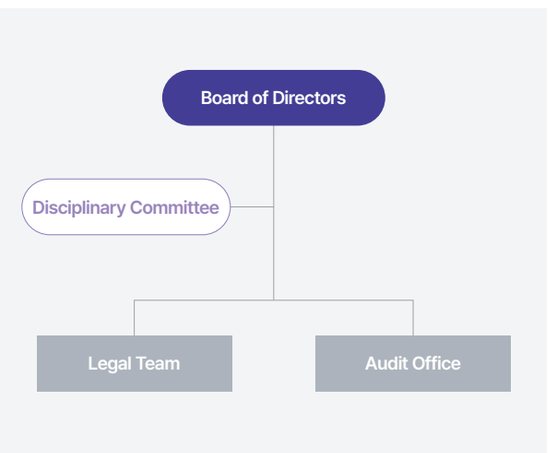
Ethical Management & Internalization

Governance

Ethical Management Promotion System

E-Land World regards ethical responsibility and legal compliance as fundamental principles of corporate management, striving to establish a transparent and fair corporate culture. To this end, the company has enacted the "Code of Ethics" and "Ethical Guidelines," clearly presenting standards that all executives and employees must comply with during business operations. In addition, an anti-corruption program is operated to systematically identify risk factors, and discovered corruption cases along with corrective action results are managed through the Disciplinary Committee, which is reported monthly to the Board of Directors to reinforce organizational accountability and governance standards.

Organizational Chart



Ethical Management Implementation Framework

E-Land World has established and operates the "10 E-Land Ethical Codes" and "Ethical Guidelines" to clarify the ethical standards and behavioral principles that executives and employees must adhere to. The 10 Ethical Codes are publicly disclosed on the E-Land Ethical Management website, as well as the internal intranet, making them easily accessible to external stakeholders. Furthermore, the company has prepared and applied Ethical Guidelines to ensure that executives and employees practice ethical behavior during all transaction processes with customers and business partners, thereby preventing the risk of fraudulent transactions. Through these efforts, E-Land World aims to continuously enhance customer value and stakeholder trust by ensuring all employees thoroughly comply with ethical standards and by creating a transparent, trustworthy business environment.

Ethical Management Website

E-Land's 10 Key Code of Ethics

Customer Respect	Compliance with Laws and Regulations	Transparent Transactions	Anti-Corruption	Distinction Between Public and Private Matters
Provide value that resonates with customers, thereby earning their love and trust.	Adhere to the applicable laws, regulations, and business standards in all corporate philosophies and business activities.	Engage in fair and transparent dealings, avoiding any unjust actions or pursuit of personal interests with business partners.	Refrain from requesting or accepting any form of money, gifts, entertainment, compensation, favors, or conveniences from business partners.	Avoid the improper acquisition or personal use of the company's or its partners' assets, products, or funds.
Information Security	**Mutual Respect**	**Ethical Living**	**Fair Treatment**	**Accident Prevention**
Refrain from disclosing any information or confidential matters obtained from customers, business partners, or work-related activities.	Foster mutual respect and use courteous language in interactions between partners and employees.	Avoid inappropriate personal conduct and sexual harassment while maintaining an honest and modest lifestyle.	Provide equal growth opportunities regardless of gender or background and take responsibility for work outcomes.	Commit to safeguarding the environment and ensuring customer safety through diligent accident prevention efforts.

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Governance
Governance
Ethical Management & Internalization
Strengthening Information Security
Risk Management
ESG DATABOOK
APPENDIX

Ethical Management & Internalization

Governance

E-Land Ethical Practice Guidelines

Meals
- Limit joint meals with business partners (if dining together, each party must cover their own expenses)
- Prohibition on shifting departmental dining expenses onto partners, such as suppliers or clients

Celebrations and Condolences
- Prohibition on directly or indirectly notifying business partners of personal celebrations or condolences

Monetary Transactions
- Prohibition of monetary transactions, including the exchange of money, acting as an intermediary for payment (or delivery) of invoices, and borrowing or lending funds

Gifts
- Prohibition on receiving or giving gifts

Entertainment
- Prohibition on offering or accepting entertainment, such as lavish hospitality or drinking gatherings
- Entertainment of business partners is permitted solely for meals and requires prior approval from the Branch Manager

Business Transactions
- Prohibition on conducting business transactions with individuals with whom there is a personal relationship

Risk Management

Ethical Risk Management

Reporting Ethical Violations

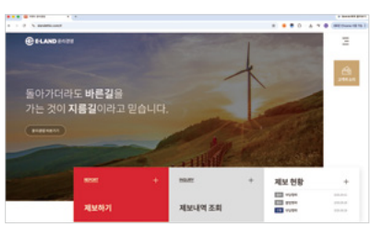
E-Land World operates an ethical violation reporting channel to ensure that all stakeholders, including executives and employees, can safely report illegal or corrupt acts and unethical behavior that violate laws or company regulations. Upon receiving a report, a dedicated manager is designated according to the issue type to objectively and independently conduct fact-finding and investigation procedures, with investigation results and follow-up actions transparently communicated through a customer-centric reporting mailbox. Furthermore, the company operates a reward system through deliberation for reports that contribute to corporate financial gain or assist in preventing financial losses, thereby strengthening an ethical compliance culture and continuously refining its corruption prevention system.

Ethics Violation Reporting Process

Report Submission	Report Review	Report Verification	Result Confirmation
Receive reports regarding improper business conduct or fraudulent activities	Assign the submitted report to a responsible party and review its contents	Verify objective information and conduct an investigation	Provide access to the results of report processing

Whistleblower Protection System

E-Land World operates its ethical violation reporting channels under the principle of anonymity, strictly protecting whistleblowers' identities so they face no disadvantages. Furthermore, by utilizing systems operated by independent external agencies, the company configures setup parameters to render IP tracking impossible and blocks unauthorized access, thereby rigorously managing the confidentiality of whistleblowers and reported information.



Whistleblower Protection System

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Governance
Governance
Ethical Management & Internalization
Strengthening Information Security
Risk Management
ESG DATABOOK
APPENDIX

Ethical Management & Internalization

Risk Management

Ethical Management Activities

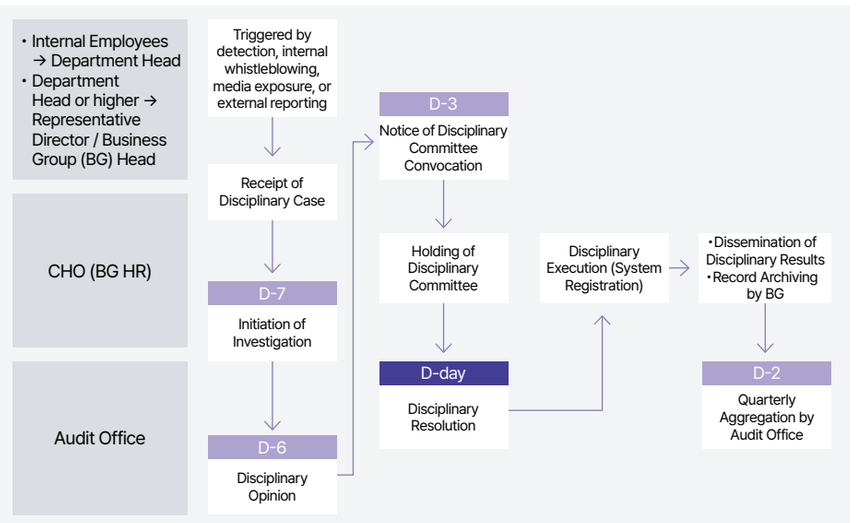
Ethical Training for Employees and Business Partners

E-Land World operates various ethics training programs to strengthen the ethical awareness of employees and business partners. For employees, key issues are selected based on amendments to relevant laws and changes in the business environment to provide case-centered face-to-face training, thereby enhancing practical ethical judgment capabilities. Furthermore, the company directly visits business partners and store managers to conduct training on essential ethical decision-making topics, such as anti-corruption and fair trade, supporting the establishment of a responsible corporate culture across the entire supply chain.

Disciplinary System for Ethical Violations

E-Land World operates systematic procedures to process ethical violations swiftly and accurately. When an ethical violation is reported, a requesting department and a Disciplinary Committee are immediately formed, and the Audit Office initiates an investigation within the target processing period of 7 days. The disciplinary opinions derived from investigation results are reviewed by relevant departments, resolved by the Disciplinary Committee, and ultimately executed. Following disciplinary action, follow-up measures such as institutional improvements and training program enhancements are continuously pursued to prevent recurrence. Disciplinary actions for ethical violations totaled 30 cases in 2024 and 33 cases in 2025, while cases related to anti-competitive practice and legal violations were reported as 1 case in 2024 and 4 cases in 2025.

Disciplinary Process for Ethical Violations



INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Governance
Governance
Ethical Management & Internalization
Strengthening Information Security
Risk Management
ESG DATABOOK
APPENDIX

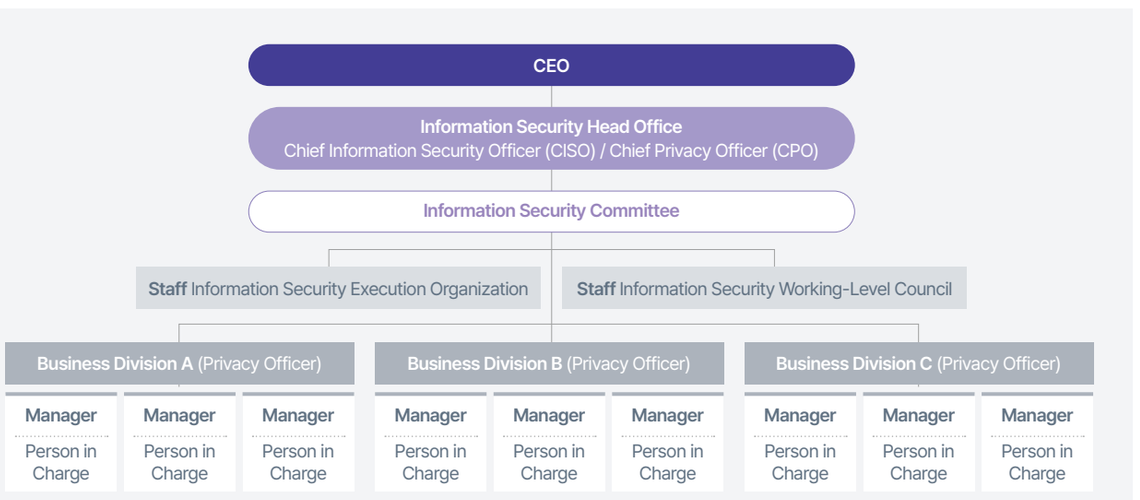
Strengthening Information Security

Governance

Information Security Framework

E-Land World recognizes information security as a core management domain of the enterprise and has established and operates an organizational and systematic management framework. The information security organization consists of the Chief Privacy Officer (CPO), Chief Information Security Officer (CISO), and information security officers and managers for each brand. The Information Security Committee, directly under the CPO and CISO, formulates company-wide information security policies and supervises their implementation status. In addition, the company operates an information security execution organization and a working-level council to systematically manage internal personal information management plans. Key information security issues are reported directly to executive management through monthly regular information security reports. The reported content includes monthly security issues, action status, required investment areas, and inspection results. Major risk information, such as safety, health, and product-related incidents, is also shared through the corporate Risk Committee. Through this framework, executive management continuously monitors information security levels and maintains a foundation to review swift decision-making and resource allocation when necessary. These regular inspection and reporting procedures serve as a key element ensuring that the information security management framework functions beyond mere regulatory operation, establishing itself as a practical governance system under direct management and oversight by executive management.

Information Security Management Organizational Chart



Information Security Policies and Regulations

E-Land World manages customer personal information as a core protection asset to respond to advancing cybersecurity threats, operating established information security policies and guidelines. These policies include the scope, targets, responsibilities, and organizational operation standards of information security, which are continuously shared via the corporate intranet for smooth compliance by executives and employees. In addition, separate guidelines are provided for partner companies and contractors, with personal information handler training and pledge procedures operated to systematically manage and supervise security execution.

In accordance with personal information protection guidelines and internal management plans, management standards across all stages—collection, storage, processing, and destruction—of personal information are explicitly defined. A protection framework is maintained to identify risk factors that may occur during processing stages and ensure rapid response in the event of an incident. Furthermore, vulnerability assessments, mock hacking, risk evaluations, and security audits are conducted annually through external information security experts. The company regularly obtains Information Security Management System (ISMS) certification from the Korea Internet & Security Agency (KISA) to secure the reliability and objectivity of its information security level. In 2025, AI information security guidelines and internal management standards were established and operated to minimize information leakage risks resulting from the expanded use of AI technology.

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Governance
Governance
Ethical Management & Internalization
Strengthening Information Security
Risk Management
ESG DATABOOK
APPENDIX

Strengthening Information Security

Governance

Information Security Management System

Information Security Management System Certification

E-Land World maintains a stable level of security across overall online service operations based on Information Security Management System (ISMS) certification. ISMS certification is a rigorous certification system requiring compliance with 80 management system criteria and approximately 250 detailed control items. Comprehensive inspections and evaluations are conducted annually for E-Land World's online services and corporate information systems through step-by-step procedures, including preliminary inspections, on-site audits, and follow-up inspections. Based on this, the continuous reliability and stability of the information security management framework are secured.

Advancing Information Security Operations

E-Land World continuously promotes security enhancement beyond certification requirements by immediately formulating improvement plans and implementing actions for vulnerabilities identified during audit processes. In addition, separate from certification procedures, the company operates an internal inspection system for ongoing security capability reinforcement, conducting regular inspections with itemized criteria tailored to system characteristics such as servers, databases, networks, security equipment, websites, and mobile apps. By including system inspection items alongside ISMS control criteria, security risks potential in actual operational environments are preemptively identified and managed. Furthermore, annual technical diagnostics by external specialized institutions are conducted to derive improvement tasks, maintaining a continuous security management framework linked with the certification cycle and advancing company-wide information security standards.


CERTIFICATE
OF
Information Security Management System

1. Certificate Number : ISMS-KISA-2023-057
2. Name Of Organization : E-LAND WORLD LTD.
3. Name of Representative : cho dongju
4. Scope of Certification : Electronic Commerce Business of E-LAND WORLD LTD.
5. Period Of Validity : 2026.05.03 ~ 2029.05.02
6. Examination institution : Telecommunications Technology Association

This is to certify that the above-mentioned organization is compliant to the assessment standard for Information Security Management System certification in accordance with Article 47 Paragraph 1 of "Act on Information Network Utilization and Data Protection, etc.," and Article 47 of the Enforcement Decree of the same Act

Date of Issuance : 17 June 2026

Korea Internet & Security Agency President

ISMS Certification

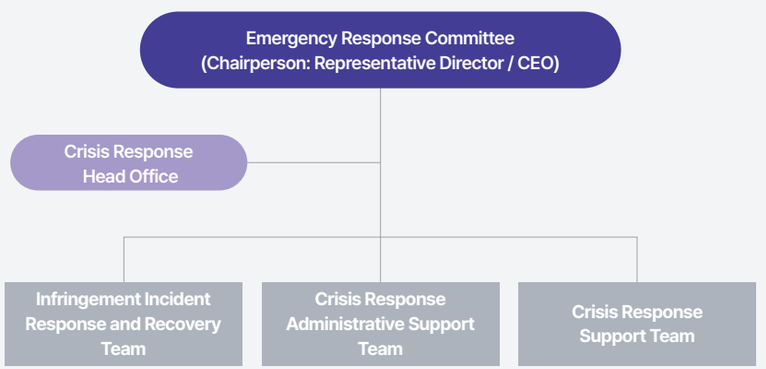
Risk Management

Strengthening Information Security Response

Emergency Response Committee

E-Land World operates an Information Security Emergency Response Committee to respond swiftly and systematically in the event of information security risks. The organization plays a pivotal role in minimizing damage to core information assets and ensuring business continuity during emergency situations, including disasters and calamities. The committee has systematically established step-by-step response procedures—such as infringement incident response guidelines, business continuity management guidelines, and emergency contact networks—building a management system capable of responding rapidly to various crisis situations, including information system failures.

Organizational Chart



INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Governance
Governance
Ethical Management & Internalization
Strengthening Information Security
Risk Management
ESG DATABOOK
APPENDIX

Strengthening Information Security

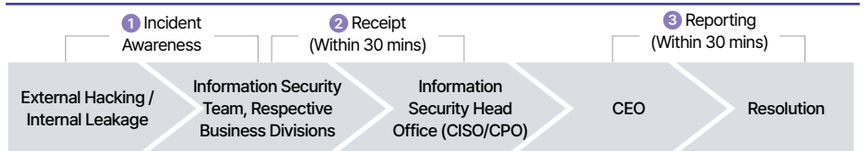
Risk Management

Customer Personal Information Leakage Response System

E-Land World standardizes and operates company-wide response procedures spanning from incident detection to reporting, investigation, and recovery to ensure rapid response to personal information infringement incidents. When an incident occurs—such as external hacking or internal leakage—the respective business division, customer service center, or system room submits a report to the Information Security Head Office within 30 minutes, and the Information Security Head Office immediately reports to the CISO (CPO) / CEO to activate the initial response system. Subsequently, centered around the Information Security Head Office, a Comprehensive Control Room is established with participation from the Information Security Team, Customer Service Center, Business Support Team, and Legal Team to execute step-by-step tasks, including incident status assessment, cause analysis, customer protection measures, media relations, legal review, and system recovery. Through these structured procedures, consistent response execution is realized, encompassing minimization of incident impacts, protection of customer trust, and establishment of recurrence prevention frameworks.

Personal Information Leakage Response Process

Incident Awareness and Reporting Framework



Departmental Leakage Incident Response Process

Information Security Head Office Process	Receipt and reporting, incident status investigation, establishing Comprehensive Control Room	Reporting leakage incident and cause analysis	Establishing comprehensive countermeasure plans, legal response
Information Security Team	System emergency measures and incident status investigation		System recovery
Customer Service Center	Customer response and operating damage reception desk		
Business Support Team	Media relations (distribution of press releases)		
Legal Team	External information collection and operating legal response advisory framework		

Enhancing Information Security Awareness

Employee Information Security Training

E-Land World systematically operates information security awareness activities for executives and employees to establish a company-wide security culture. Regular personal information protection training is provided to all employees, while practical, in-depth training is provided to staff handling customer information. Additionally, IT and security training are conducted on an ad-hoc basis depending on job characteristics and needs to strengthen role-specific response capabilities. To enhance cyber threat response capabilities, ransomware response simulation training is conducted twice a year (once in each half of the year) based on Korea Internet & Security Agency (KISA) scenarios, simulating actual malicious email attacks. The training results are shared by department to inspect vulnerabilities, and re-training is conducted for employees who opened suspicious emails to continuously strengthen individual security levels.

Spreading Campaigns and Participatory Culture

To foster a culture where executives and employees voluntarily practice information security in their daily tasks, E-Land World operates the "ITHELP" desk as a malicious email reporting channel. The company has built and operates a system to immediately report emails showing risk indicators and share action status in real time. Furthermore, daily security awareness among employees is continuously raised through various communication activities, such as information security campaigns and internal broadcasts, aiming for a participatory security culture where all members proactively identify and respond to threats.

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Governance
Governance
Ethical Management & Internalization
Strengthening Information Security
Risk Management
ESG DATABOOK
APPENDIX

Strengthening Information Security

Metrics & Targets

Information Security Metrics

E-Land World continuously advances a prevention-centered information security framework. Furthermore, the company mandates security review procedures when introducing new business systems to preemptively block the possibility of personal information leakage due to technical vulnerabilities.

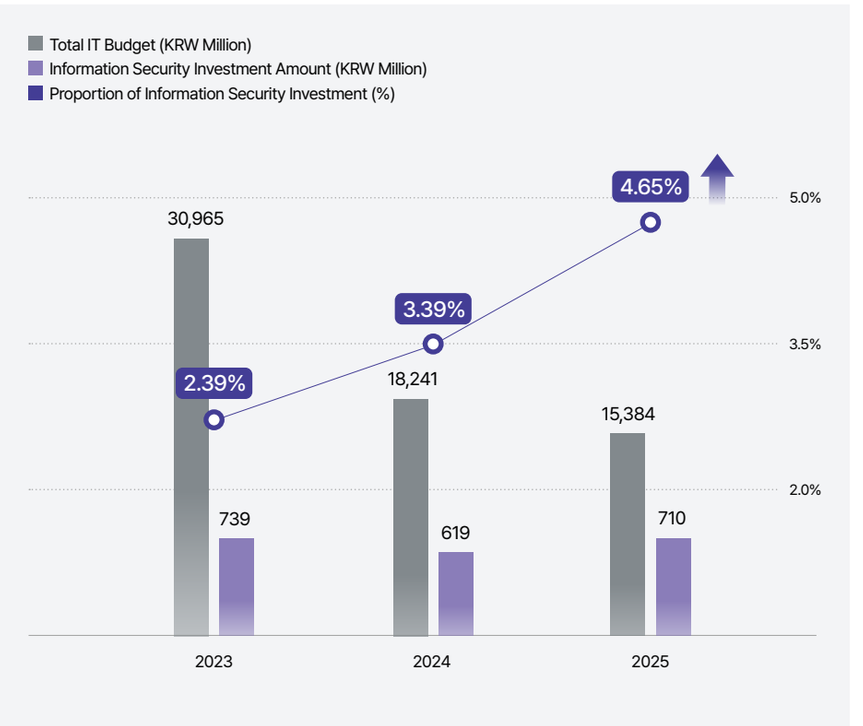
Information Leakage Status

Category	Unit	2023	2024	2025
Customer data leakage, theft, and loss	Cases	0	0	0
Complaints regarding customer personal information protection violations raised by regulatory authorities	Cases	0	0	0
Complaints regarding customer personal information protection violations raised by external parties	Cases	0	0	1

Information Security Investment

E-Land World recognizes the importance of information security and continues its efforts to gradually expand the proportion of information security investments relative to total information technology expenditure. To securely protect key assets—such as information assets, technical information, electronic documents, and customer data—the company reviews investment plans in essential areas, step-by-step strengthening their application scope and effectiveness. Moving forward, E-Land World will enhance the adequacy of information security investments while advancing management systems, heightening employee awareness, and strengthening self-inspection frameworks to build a safe, reliable digital business environment and continuously reinforce its position as an outstanding enterprise in information security.

Information Security Investment Status



INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Governance
Governance
Ethical Management & Internalization
Strengthening Information Security
Risk Management
ESG DATABOOK
APPENDIX

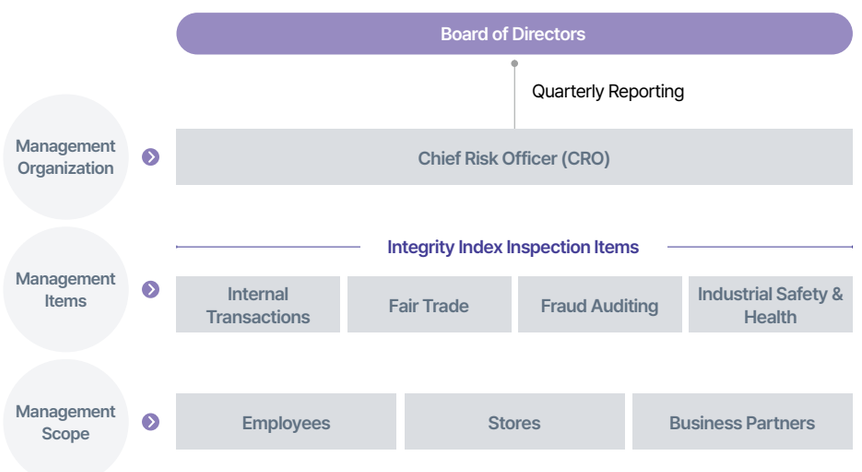
Risk Management

Governance

Risk Management Framework

E-Land World has established and operates a risk management framework to preemptively identify and systematically respond to financial and non-financial risks that may arise across overall management activities. The Board of Directors carries final oversight responsibility for risk management, regularly receiving reports on major risk status centered around the Chief Risk Officer (CRO). The company designates internal transactions, fair trade, fraud auditing, and industrial safety & health as the 4 Core Integrity Index inspection items, integrally managing risks that may occur in diverse areas, including fair trade, intellectual property rights, auditing, industrial safety, and information security. Through these efforts, the company strives to prevent risks across all business domains—including executives, employees, stores, and business partners—and to minimize potential damage to corporate stability and value.

Risk Management Framework Chart



Strategy

Risk Types and Management Activities

Financial Risk

E-Land World prepares reliable financial statements for all business transactions and discloses them transparently. To this end, the company thoroughly conducts preliminary reviews of financial statements and prevents errors and fraudulent acts through an internal accounting control system. The company operates financial risk management policies established under the approval of the Board of Directors to respond to major financial risks, such as market, credit, and liquidity risks, and minimizes negative impacts on financial performance by identifying and managing related risks centered around the Finance Team.

Non-Financial Risk

Fair Trade Risk Management E-Land World operates its business based on transactions with numerous brands, agency stores, and business partners, recognizing that establishing a fair trade order and complying with relevant laws and regulations directly affect corporate trust and sustainability. As fair trade risks can lead not only to legal sanctions but also to negative management-wide impacts, such as brand equity damage and weakened transaction relationships, prevention-centered management is critical. Accordingly, E-Land World participates in the Fair Trade Agreement Evaluation for subcontracting and agency sectors hosted by the Fair Trade Commission to inspect overall transaction fairness. Based on inspection results, the company improves business processes and continuously refines relevant internal regulations to minimize fair trade risks and strengthen the foundation for mutual growth with business partners.

Operation of Industrial Safety Management Team E-Land World recognizes employee safety and health as a crucial management task and operates an industrial safety and health management system to systematically manage it. Regular on-site inspections are conducted across overall business sites, including headquarters, retail stores, and logistics centers, with inspection cycles itemized daily, weekly, and monthly to preemptively manage risk factors. When potential risk factors are identified during inspections, immediate corrective actions and follow-up management and oversight are taken to ensure accident prevention, thereby continuously lowering safety and health risks across all business sites.

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
Environment
Social
Governance
Governance
Ethical Management & Internalization
Strengthening Information Security
Risk Management
ESG DATABOOK
APPENDIX

Risk Management

Strategy

Emerging Risks

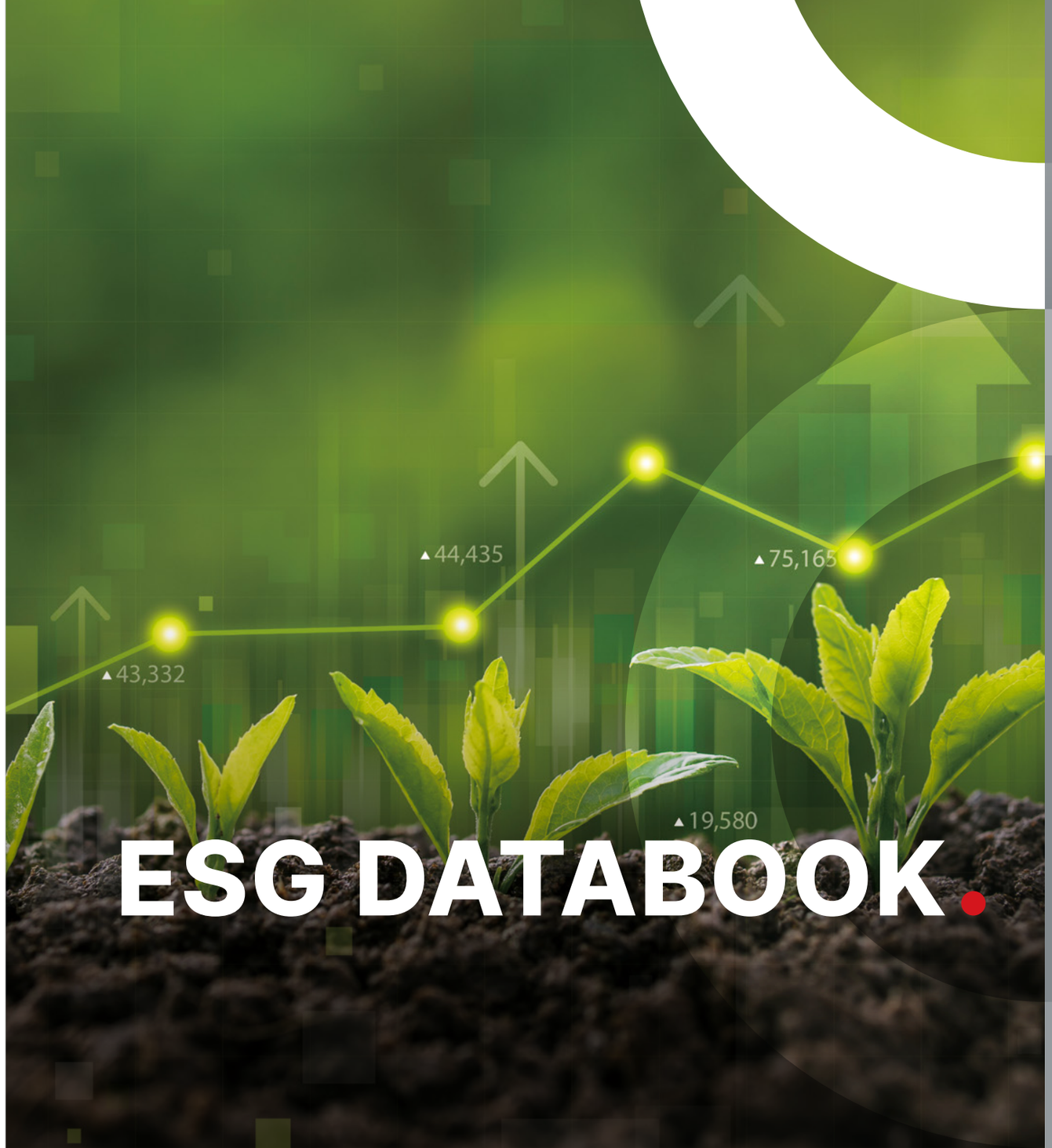
Strengthening Regulations on Waste Clothing Management and the Circular Economy

Risk Definition & Description	As the environmental burden resulting from the increase in waste clothing has recently emerged as a social issue domestically, discussions on institutional improvements to reduce textile waste and expand recycling are gaining full momentum. Regulatory possibilities from a circular economy perspective—such as mandatory separate disposal of waste clothing, strengthened recycling responsibilities, and the potential application of Extended Producer Responsibility (EPR)—are being raised, with related laws and systems likely to be reorganized in phases. Particularly, if policy discussions demand environmental responsibility across the entire lifecycle of products targeting fashion and retail companies, a new regulatory environment affecting the overall clothing production and distribution structure may take shape.
Potential Business Impact	As a company operating multiple fashion brands, E-Land World may face various business impacts if regulations related to waste clothing management and recycling are tightened. Operating costs may increase due to the establishment of product collection and processing systems, expansion of recycled material proportions, and transition to eco-friendly materials, while a lack of related infrastructure could escalate regulatory compliance burdens. Failure to meet circular economy standards could also lead to declining brand trust or reputational risks. Conversely, preemptive responses can serve as an opportunity to reinforce an eco-friendly brand image and secure sustainable business competitiveness.
Risk Response Activities	Transition to eco-friendly materials, including Duck Fiber, Flower Down, Sorona, Cotton USA yarn, RUC (Re-Used Cotton) yarn, Turkey ISKO and KIPAS materials, Bio-Foam, recycled rubber, and recycled polyester mesh materials.

Risk Management

E-Land World operates a systematic risk management process centered on the Chief Risk Officer (CRO). The CRO conducts Integrity Index inspections for employees, stores, and business partners twice a year. If financial or non-financial risks are identified during the inspection process, they are immediately reported to the Board of Directors, and necessary response measures are pursued. In addition, quarterly company-wide special audits are conducted to inspect deficiencies in risk management and derive improvement plans, with implementation results regularly reported to the Board of Directors. In cases requiring risk specificity and expertise, company-wide inspections are entrusted to external law firms, demonstrating dedicated efforts to minimize operational risks through prevention-centered risk management activities.

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
APPENDIX



ESG DATABOOK.

5

Financial Data 79
Environmental Data 80
Social Data 81
Governance Data 88

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
Financial Data
Environmental Data
Social Data
Governance Data
APPENDIX

Financial Data

Summary of Separate Financial Statements

(Unit: KRW million)

Category	42nd(End of December 2023)	43rd(End of December 2024)	44th(End of December 2025)
Current assets	774,439	783,675	693,078
· Cash and cash equivalents	71,591	32,956	33,834
· Short-term financial instruments	29,142	16,509	77,297
· Other financial assets	6,844	13,020	35,566
· Accounts receivables	133,867	139,269	134,055
· Other receivables	183,699	126,149	126,774
· Inventories	337,840	432,488	269,197
· Current tax assets	0	11,230	0
· Other current assets	11,456	12,054	16,355
Non-Current Assets	2,574,963	2,971,591	2,963,331
· Long-term financial instruments	4,573	8	8
· Long-term other receivables	148,567	113,316	126,468
· Long-term other financial assets	9,753	49,954	56,063
· Investments in subsidiaries and associates	1,607,308	1,710,184	1,704,368
· Tangible assets	658,465	881,451	735,097
· Right-of-use assets	84,943	157,757	129,699
· Intangible assets	21,780	20,901	19,110
· Investment properties	39,574	38,020	192,518
· Other non-current assets	-	-	-
Total Assets	3,349,402	3,755,266	3,656,409

Category	42nd(End of December 2023)	43rd(End of December 2024)	44th(End of December 2025)
Current liabilities	950,286	1,149,957	1,119,941
Non-current liabilities	678,406	706,785	715,051
Total liabilities	1,628,692	1,856,742	1,834,992
Capital stock	28,284	28,284	28,284
Additional paid-in capital	492,945	492,945	492,945
Retained earnings	850,621	870,521	797,071
Accumulated other comprehensive income	106,782	264,696	261,039
Other capital	242,078	242,078	242,078
Total equity	1,720,710	1,898,524	1,821,417
Valuation method for investments in subsidiaries and affiliates	Cost Method 2023.01.01 ~ 2023.12.31	Cost Method 2024.01.01 ~ 2024.12.31	Cost Method 2025.01.01 ~ 2025.12.31
Revenue	1,549,774	1,683,943	1,823,205
Operating profit	195,131	173,704	224,302
Profit (loss) before income tax	165,469	23,647	(107,296)
Net profit (loss)	155,307	20,899	(73,201)
Earnings (loss) per share (Unit: KRW)	59,577	8,017	(28,080)

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
Financial Data
Environmental Data
Social Data
Governance Data
APPENDIX

Financial Data

Income Statement

(Unit: KRW million)

Category	42nd(End of December 2023)	43rd(End of December 2024)	44th(End of December 2025)
Revenue	1,549,774	1,683,943	1,823,205
Cost of sales	613,755	669,143	707,713
Gross profit	936,019	1,014,800	1,115,492
Selling and administrative expenses	740,888	841,096	891,190
Operating profit	195,131	173,704	224,302
Other income	76,399	15,445	16,243
Other expenses	44,922	87,300	258,920
Finance income	25,552	39,639	29,846
Finance costs	86,691	117,841	118,767
Profit before income tax	165,469	23,647	(107,296)
Income tax expense (benefit)	10,162	2,748	(34,094)
Net profit(Loss)	155,307	20,899	(73,201)

Environmental Data

Greenhouse Gas Emissions[1)]

Category	Indicator	Unit	2023	2024	2025
Greenhouse gas	Total GHG emissions	tCO_2eq	3,176.78	4,328.38	4,386.08
	Direct GHG emissions (Scope1)	tCO_2eq	57.29	44.61	386.14
	Indirect GHG emissions (Scope2)[2)]	tCO_2eq	3,119.49	4,283.77	3,999.94
	Intensity	tCO_2eq/KRW 10 billion	20.50	25.70	24.06

1) GHG Emissions Calculation Methodology: Calculated based on the Intergovernmental Panel on Climate Change (IPCC) guidelines; Direct Emissions (Scope 1) are calculated based on gas usage, while Indirect Emissions (Scope 2) are calculated based on electricity usage.
2) GHG Emissions Calculation Scope: Aggregated based on E-Land World's Gasan Building and the Pungse Logistics Center used by the Fashion Division. For the Pungse Logistics Center, as there are no meters to divide usage by floor, Scope 2 is calculated by dividing total electricity consumption.

Energy Consumption[1)2)]

Category	Indicator	Unit	2023	2024	2025
Energy	Total energy consumption	TJ	66.32	99.43	99.64
	Electricity consumption	TJ	65.19	98.55	92.02
	Heating consumption (city gas)	TJ	1.13	0.88	7.63
	Intensity	TJ/ KRW 10 billion	0.43	0.59	0.55

1) Energy Consumption Calculation Scope: Aggregated based on E-Land World's Gasan Building and the Pungse Logistics Center used by the Fashion Division. In the case of the Pungse Logistics Center, since there are no meters to divide usage by floor, consumption is calculated by dividing total electricity usage.

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
Financial Data
Environmental Data
Social Data
Governance Data
APPENDIX

Environmental Data

Water Usage

Category	Indicator		Unit	2023	2024	2025
Water	Municipal water usage	Gasan headquarters	ton	20,097	17,746	12,219
		Magok headquarters	ton	-	11,887	26,223
	Groundwater usage	Pungse logistics center	ton	27,616	37,933	25,026

Waste

Category	Indicator	Unit	2023	2024	2025
Waste	Waste disposal amount[1)]	ton	217.41	255.61	287.56

1) Waste Generation Calculation Scope: Aggregated based on the Gasan Building, Magok Building, and Pungse Logistics Center; all generated waste is entirely consigned for disposal.

Social Data

Total Employee Status

Category	Indicator	Unit	2023	2024	2025
Total no. of employees[1)]		Persons	3,026	3,180	2,739
Age	Under 30	Persons	2,107	2,235	1,834
	30 to 50	Persons	835	859	832
	Over 50	Persons	84	86	73
Gender	Male	Persons	1,130	1,183	988
	Female	Persons	1,896	1,997	1,751
No. of permanent employees		Persons	1,481	1,534	1,367
Gender	Male	Persons	569	592	526
	Female	Persons	912	942	841
No. of contract employees		Persons	183	181	33
Gender	Male	Persons	73	59	19
	Female	Persons	110	122	14
No. of part-time employees		Persons	1,362	1,465	1,339

1) Figures for 2025 reflect personnel with confirmed internal transfers and may differ from the workforce status in the Business Report; the status of non-employee workers (workers outside of the direct payroll) is disclosed separately in the Business Report.

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
Financial Data
Environmental Data
Social Data
Governance Data
APPENDIX

Social Data

Employee Diversity

Indicator	Unit	2023	2024	2025
No. of female employees	Persons	1,896	1,997	1,751
Executive positions	Persons	4	5	3
Managerial positions	Persons	247	248	222
New hires	Persons	2,512	1,749	1,344
National veterans	Persons	7	8	8
Employees with disabilities	Persons	57[1)]	52[2)]	47[3)]

1) 39 severely disabled employees, 18 general disabled employees
2) 50 severely disabled employees, 2 general disabled employees
3) 46 severely disabled employees, 1 general disabled employees

Recruitment and Turnover Management[1)2)]

Indicator		Unit	2023	2024	2025
Total domestic new hires		Persons	3,906	4,453	3,204
Age	Under 30	Persons	3,680	4,083	3,060
	30 to 50	Persons	213	356	139
	Over 50	Persons	13	14	5
Gender	Male	Persons	1,394	1,596	1,133
	Female	Persons	2,512	2,857	2,071
Total domestic employee turnover		Persons	486	286	343
Voluntary turnover rate		%	12.03	8.33	11.28
Total turnover rate		%	16.10	8.99	12.29

1) Due to the nature of part-time employment, turnover rate calculations may be inaccurate; therefore, short-term part-time workers and interns are excluded from the scope of turnover-related data calculation.
2) Data values differ from last year's report as short-term part-time workers and interns have been excluded from the turnover-related data.

Parental Leave

Indicator		Unit	2023	2024	2025
No. of employees eligible for parental leave[1)]	Male	Persons	100	101	118
	Female	Persons	117	120	121
No. of parental leave users[2)]	Male	Persons	15	15	18
	Female	Persons	66	71	82
No. of employees returning after childcare leave[3)]	Male	Persons	5	10	11
	Female	Persons	24	38	43
No. of employees retained 12 months after parental leave[4)]	Male	Persons	4	9	4
	Female	Persons	18	14	19
12 month retention rate for parental leave users[5)]	Male	%	80.00	90.00	36.33
	Female	%	75.00	36.84	44.18
Return-to-work rate for parental leave users[6)]	Male	%	33.33	66.66	61.11
	Female	%	36.36	53.52	52.43

1) Total number of employees covered by employment regulations or employment contracts that include parental leave provisions.
2) Number of employees who took parental leave among those entitled to parental leave.
3) Number of employees who returned to work in the reporting year after completing parental leave.
4) Number of employees who returned to work after completing parental leave in the previous reporting year and remained employed for 12 months up to the reporting year.
5) (Number of employees who returned to work after parental leave and remained employed for 12 months / Number of employees who returned to work after parental leave) * 100
6) (Number of employees who returned to work after parental leave / Number of employees scheduled to return after using parental leave) * 100

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
Financial Data
Environmental Data
Social Data
Governance Data
APPENDIX

Social Data

Salary and Compensation

Indicator		Unit	2023	2024	2025
Total employee working hours		Hours	5,467,384	5,818,904	4,914,624
Total annual salary		KRW million	105,007	87,064	82,928
Average salary per employee[1]		KRW million	29	39	31
Gender	Male	KRW million	24	33	37
Gender	Female	KRW million	21	26	27

1) Includes all job categories, such as headquarters staff and sales representatives

Employee Training

Indicator	Unit	2023	2024	2025
Average training cost per managerial employee	KRW	96,846	97,238	87,044
Average training hours per employee	Hours	39	41	35
Average training cost per employee	KRW	50,859	53,447	46,035

Employee Performance Evaluation[1]

Indicator		Unit	2023	2024	2025
Percentage of employees receiving regular performance evaluations		%	48.94	48.23	49.90
By employment type[2]	Permanent employees	%	100	100	100

1) Includes all job categories, such as headquarters staff and sales representatives
2) Employees ineligible for performance evaluations (e.g., long-term absentees) are excluded from the scope

Industrial Accidents

Category	Indicator	Unit	2023	2024	2025
No. of employees covered by the Occupational Safety and Health Management System		Persons	3,078	2,823	2,618
Percentage of employees covered by the Occupational Safety and Health Management System		%	100	100	100
No. of accident victims		Persons	14	14	13
No. of industrial accident victims		Persons	14	14	13
No. of industrial accident cases		Cases	14	14	13
Industrial accident rate[1]		%	0.15	0.15	0.12
No. of serious accident victims		Persons	0	0	0
Serious accident rate		%	0	0	0
No. of injury accidents		Cases	14	13	13
No. of fatal accidents		Cases	0	0	0
No. of serious accidents excluding fatal accidents		Cases	0	0	0
Illness	No. of cases	Cases	0	1	0
	No. of fatalities	Persons	0	0	0
No. of fatalities		Persons	0	0	0
Fatality rate		%	0	0	0
Total No. of fatalities among partner companies		Persons	0	0	0

1) Based on the industrial accident rate data from the Ministry of Employment and Labor

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
Financial Data
Environmental Data
Social Data
Governance Data
APPENDIX

Social Data

Violations of Safety and Health Regulations

Category	Indicator	Unit	2023	2024	2025
Regulatory violations	No. of violations	Cases	0	0	0
	Fines	KRW thousand	0	0	0
	Penalties	KRW thousand	0	0	0

Safety and Health Training

Category	Indicator	Unit	2023	2024	2025
General employees	No. of participants	Persons	3,078	2,823	2,618
	Training hours	Hours	24	24	24
	Training hours per employee	Hours	24	24	24
	Training participation rate	%	78	96	100
Partner companies	No. of participants	Persons	-	-	69
	Training hours	Hours	-	-	24

Industrial Safety and Health Management

Category	Indicator	Unit	2023	2024	2025
Safety accident prevention and management	Risk assessment	Y/N	Y	Y	Y
	Safety prevention management for partner companies	Y/N	Y	Y	Y
Health support	Physical health management support	Y/N	Y	Y	Y
	Mental health management support	Y/N	Y	Y	Y

Human Rights Violations[1)]

Indicator	Unit	2023	2024	2025
No. of human rights-related grievances received	Cases	0	0	0
No. of human rights-related grievances resolved	Cases	0	0	0
No. of discrimination and harassment cases reported	Cases	1	3	0
No. of participants in human rights training (completion rate)	Persons(%)	2,885(100)	1,777(100)	1,407(100)

1) Based on the No. of final dispositions

E-Land Foundation 2025 Achievements

Indicator	Unit	2025
No. of vulnerable individuals supported	Persons	10,745
No. of mentoring recipients	Persons	166
No. of on-site organizations identified	Cases	50
Value of donations provided	KRW 100 million	19

E-Land Welfare Foundation 2025 Achievements

Indicator	Unit	2025
No. of crisis-affected families supported	-	961
No. of WeGO Volunteer Corps members	Persons	117
Value of donations provided	KRW 100 million	59
External awards received	Cases	1

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
Financial Data
Environmental Data
Social Data
Governance Data
APPENDIX

Social Data

Social Contribution Total Funds Provided in 2025

(Unit: KRW)

Support for marginalized communities	Support for regional welfare	Support amount for overseas projects	Total support amount (sum)
2,490,320,375	483,308,749	113,435,291	3,087,064,415

Donation Amount

Indicator	Unit	2023	2024	2025
Cash donation amount	KRW million	13,071	8,816	13,718
In-kind donation amount	KRW million	9,520	1,114	1,498

Elderly Welfare Support

Indicator	Unit	2023	2024	2025
No. of care participants	Persons	6,086	3,096	900
No. of free meals provided	-	455,167	243,342	66,506
No. of elderly employed through job support	Persons	1,035	571	29

Support for Underprivileged Communities

Indicator		Unit	2023	2024	2025
Youth outside of family care	No. of families supported	-	65	173	166
	Support amount	KRW	132,357,260	398,902,730	416,489,364
Families in emergency crisis	No. of families supported	-	789	792	961
	Support amount	KRW	1,224,524,989	1,388,640,401	1,732,335,329
Multicultural families	No. of families supported	-	6	11	62
	Support amount	KRW	15,277,632	45,260,000	135,364,790
Free Meal Center	No. of families supported	Persons	-	82,435	184,655
	Support amount	KRW	-	298,051,500	206,130,892

Scholarship Support

Indicator	Unit	2023	2024	2025
No. of scholarship recipients	Persons	8	9	3
Scholarship support amount	KRW	15,570,000	20,460,000	16,500,000

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
Financial Data
Environmental Data
Social Data
Governance Data
APPENDIX

Social Data

Community Welfare Support

Indicator		Unit	2023	2024	2025
Support amount for coal briquette donation		KRW	30,000,000	50,000,000	-
Support amount for kimchi sharing		KRW	70,000,000	100,000,000	6,760,000
Support amount from bazaar proceeds		KRW	23,332,663	-	-
Support amount for E-World invitation events		KRW	20,000,000	20,000,000	58,413,890
Love Grocery Baskets No. of families supported		-	1,314	156	-
Love Grocery Baskets Support amount		KRW	100,770,000	82,807,698	-
Angel Boxes No. of families supported		-	3,012	2,160	3,012
Angel Boxes Support amount		KRW	1,050,000,000	23,775,500	56,735,950
Value of goods provided	New Balance (MY NB)	KRW	23,000,000	449,100,000	355,181,073
	SPAO	KRW	-	31,293,609	6,217,836

Overseas Support Programs

Indicator		Unit	2023	2024	2025
International child sponsorships	No. of children sponsored	-	-	-	-
	Support amount	KRW	650,370,120	193,034,893	113,435,291

Essential Goods Voucher Support Program

Indicator	Unit	2023	2024	2025
No. of families supported	-	184	-	-
Support amount	KRW	104,580,000	-	-

Operation of Senior Welfare Centers

Indicator	Unit	2023	2024	2025
Senior welfare centers	KRW	1,873,351,362	1,162,523,468	894,456,700
Daycare services	KRW	10,000,000	17,500,000	-
Nursing homes	KRW	-	-	-

Underfunded Social Welfare Facilities

Indicator	Unit	2023	2024	2025
Health and Life	KRW	4,500,000	-	-
Shalom House	KRW	21,600,000	19,300,000	21,000,000
Seum	KRW	30,000,000	30,000,000	15,000,000
Yeomyung School	KRW	42,000,000	-	-
Peace House	KRW	7,500,000	-	-
Shelter	KRW	14,400,000	-	-
Hanbeot School	KRW	18,700,000	-	-

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
Financial Data
Environmental Data
Social Data
Governance Data
APPENDIX

Social Data

Support for Welfare Programs

Indicator	Unit	2023	2024	2025
Geumcheon District Office	KRW	11,300,100	11,653,460	19,170,030
Gangseo District Office	KRW	41,150,000	-	7,942,000
Emergency disaster relief	KRW	-	-	201,076,080
Housing support for the homeless	KRW	114,000,000	48,000,000	117,000,000

Overseas and Third World Support Programs

Indicator	Unit	2023	2024	2025
Support programs for foreign workers in Korea	KRW	276,400,000	534,000,000	553,800,000
Domestic and international religious training and research programs	KRW	114,000,000	148,200,000	144,000,000
Support programs for Christian magazines and publications	KRW	44,000,000	40,800,000	40,800,000
Third World school support programs	KRW	63,200,000	216,000,000	303,000,000
Cross-cultural understanding and c ooperation programs	KRW	58,000,000	163,200,000	157,200,000
Health screening support programs for overseas volunteers	KRW	113,223,700	113,000,000	119,973,000
Regular sponsorship programs for overseas volunteers	KRW	2,675,145,951	2,580,175,508	2,849,549,040
Training and development programs for overseas volunteers	KRW	120,140,000	80,400,000	80,400,000
Overseas ship-based volunteer programs	KRW	188,186,750	229,555,813	241,276,750

Status of Partner Companies

Indicator	Unit	2023	2024	2025
Total No. of partner companies	Companies	430	435	363
Total purchase amount	KRW million	619,059	660,861	653,181
No. of Tier 1 partner companies	Companies	255	319	257
No. of Tier 2 and above partner companies	Companies	175	116	106

Partner Company Management

Indicator	Unit	2023	2024	2025
Annual No. of ESG evaluations for partner companies	Times	1	1	1
No. of partner companies evaluated for ESG[1)]	Companies	12	23	20
No. of partner companies completing ESG training	Companies	59	24	20
Safety and Health Practical Council grievance handling	%	-	-	-
Resolution rate of issues via partner communication channels	%	-	-	-
No. of complaints submitted by partner companies	Cases	0	0	0
No. of complaints resolved among those submitted by partner companies	Cases	0	0	0

1) To guarantee fair business opportunities, ESG evaluations are not conducted for new suppliers during the registration phase. They are included in the ESG evaluation scope under the same conditions as existing suppliers starting the year following the commencement of business transactions.

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
Financial Data
Environmental Data
Social Data
Governance Data
APPENDIX

Social Data

Compliance with Product and Service Regulations

Indicator	Unit	2023	2024	2025
Fines for violations of safety and health regulations related to products and services	KRW	0	0	0
Fines for violations of marketing regulations	KRW	0	0	0
Fines for violations of product and service labeling regulations	KRW	0	0	0

Information Security

Indicator	Unit	2023	2024	2025
Percentage of business sites certified for information security	%	100	100	100
Percentage of IT budget allocated to information security investments	%	2.39	3.39	4.65
Total IT budget	KRW million	30,965	18,241	15,384
Information security investment amount	KRW million	739	619	710
No. of complaints filed by regulatory authorities regarding customer privacy violations	Cases	0	0	0
No. of complaints filed by external parties regarding customer privacy violations	Cases	0	0	1
No. of incidents involving customer data breaches, thefts, or losses	Cases	0	0	0

Governance Data

Board Composition

Category	Indicator	Unit	2023	2024	2025
Composition of the Board of Directors	No. of non-executive directors	Persons	0	0	0
	No. of independent directors on the board	Persons	0	0	0
	Percentage of independent directors on the board	%	0	0	0
	Total No. of board members	Persons	5	4	4
BOD performance	Total No. of agenda items resolved	Cases	95	113	82
	Total No. of board meetings held	Cases	23	19	19
	Attendance rate of executive directors	%	87	85	80

Board Diversity

Category	Indicator	Unit	2023	2024	2025
Board diversity	No. of board members (under 30 years old)	Persons	0	0	0
	No. of board members (aged 30–50)	Persons	1	1	1
	No. of board members (over 50 years old)	Persons	4	4	3
	No. of male board members	Persons	4	4	4
	No. of female board members	Persons	1	0	0
	Percentage of female directors	%	20	0	0
	No. of female registered executives independent of controlling shareholders and their relatives	Persons	1	0	0

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
Financial Data
Environmental Data
Social Data
Governance Data
APPENDIX

Governance Data

Board Compensation

Category	Indicator	Unit	2023	2024	2025
Board of Directors compensation	Disclosure of criteria for determining individual director compensation	Y/N	Y	Y	Y

Asset and Liability Management Committee Composition

Category	Indicator	Unit	2023	2024	2025
Composition	No. of Independent directors	Persons	0	0	0
Operations	No. of reporting agenda items	Cases	80	73	85
	No. of meetings held	Cases	14	12	12
	Attendance rate	%	100	100	100

Anti-Corruption

Category	Indicator	Unit	2023	2024	2025
Operation of reporting channels	No. of reports received through reporting channels	Cases	72	56	77
	No. of reports resolved among those received through reporting channels	Cases	72	56	77
Anti-corruption training	No. of employees who completed anti corruption training by country	Persons	1,677	1,787	1,408
	No. of board members who completed anti-corruption training	Persons	6	6	6
Anti-competitive practices	No. of legal actions for anti-competitive behavior or antitrust violations	Cases	0	0	0
Regulatory violations	No. of regulatory violations	Cases	0	0	0
Corruption cases	No. of corruption cases	Cases	1	1	0
	No. of cases where employees were dismissed or disciplined due to corruption	Cases	1	1	0
	No. of cases where contracts with business partners were terminated or not renewed due to corruption	Cases	0	0	0
	No. of cases involving violations of the Code of Conduct or ethical policies	Cases	0	0	0
Code of Conduct violations	Corruption or bribery cases	Cases	0	0	0

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
APPENDIX



APPENDIX.

6

GRI Index **91**
Third-Party Assurance Statement **94**
Awards and Achievements **96**

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
APPENDIX
GRI Index
Third-Party Assurance Statement
Awards and Achievements

GRI Index

Statement of use	E-Land World has reported the information cited in this GRI content index for the period from January 1, 2024 to December 31, 2025 in the "2025 E-Land World Sustainability Report" in accordance with the GRI Standards.
GRI 1 used	GRI 1 : Foundation 2021
Applicable GRI Sector Standards	As of December 2026, when E-Land World publishes this report, there are no applicable GRI Sector Standards.

Universal Standard

Topic	No.	Disclosure	Page
GRI 2 : General Disclosures 2021			
The organization and its reporting practices	2-1	Organizational details	5
	2-2	Entities included in the organization's sustainability reporting	2
	2-3	Reporting period, frequency and contact point	2
	2-4	Restatements of information	
	2-5	External assurance	94-95
Activities and workers	2-6	Activities, value chain and other business relationships	5-12, Business Report 13-17
	2-7	Employees	81-82
	2-8	Workers who are not employees	81, Business Report 277
Governance	2-9	Governance structure and composition	66-68, 88
	2-10	Nomination and selection of the highest governance body	66
	2-11	Chair of the highest governance body	66
	2-12	Role of the highest governance body in overseeing the management of impacts	15, 66-67
	2-13	Delegation of responsibility for managing impacts	15, 67
	2-14	Role of the highest governance body in sustainability reporting	15-16, 67, 68
	2-15	Conflicts of interest	66
	2-16	Communication of critical concerns	16, 67, 68
Governance	2-17	Collective knowledge of the highest governance body	66
	2-18	Evaluation of the performance of the highest governance body	68
	2-19	Remuneration policies	Business Report 277-279
	2-20	Process to determine remuneration	68
	2-21	Annual total compensation ratio	83, Business Report 273-279
Strategy, policies and practices	2-22	Statement on sustainable development strategy	4
	2-23	Policy commitments	40, 69
	2-24	Embedding policy commitments	33, 40-41, 45-46, 51-52, 53-57, 59-61, 69-70, 72-74
	2-25	Processes to remediate negative impacts	40-41, 45-48, 51-52, 58, 70-71
	2-26	Mechanisms for seeking advice and raising concerns	41, 45-48, 51-52, 58, 70-71, 84, 87, 89
	2-27	Compliance with laws and regulations	33, 71 ,84, 89, Business Report 286
	2-28	Membership associations[1)]	-
Stakeholder engagement	2-29	Approach to stakeholder engagement	19
	2-30	Collective bargaining agreements[2)]	-

1) Korea International Trade Association(KITA), Korea Packaging Recycling Cooperative (KPRC), Korea Federation of Textile Industries(KOFOTI), Korea Fashion Industry Association
2) There are no rights to collective bargaining or collective agreements under relevant laws, and operations are conducted through the labor-management council

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
APPENDIX
GRI Index
Third-Party Assurance Statement
Awards and Achievements

GRI Index

Topic	No.	Disclosure	Page
GRI 3: Material Topics 2021			
Disclosures on material topics	3-1	Process to determine material topics	16
	3-2	List of material topics	17

Material Topics

Topic	No.	Disclosure	Page
Eco-friendly products and services	3-3	Management of material topics	17, 21-26
GRI 301: Materials	301-2	Recycled input materials	23-25
	301-3	Reclaimed products and their packaging materials	23-25
Climate Change	3-3	Management of material topics	17, 27-31
GRI 302:Energy	302-1	Energy consumption within the organization	80
	302-3	Energy intensity	80
GRI 305:Emissions	305-1	Direct (Scope 1) GHG emissions	80
	305-2	Energy indirect (Scope 2) GHG emissions	80
	305-4	GHG emissions intensity	80
Supply chainmanagement	3-3	Management of material topics	17, 53-58
GRI 308:Supplier environmental assessment	308-2	Negative environmental impacts in the supply chain and actions taken	53-55, 87
GRI 414:Supplier social assessment	414-1	New suppliers that were screened using social criteria	53-55, 87
	414-2	Negative social impacts in the supply chain and actions taken	53-55, 87
Talent Acquisition andDevelopment	3-3	Management of material topics	17, 42-44
GRI 401: Employment	401-1	New employee hires and employee turnover	82
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	43-44
	401-3	Parental leave	82
GRI 404: Training and education	404-1	Average hours of training per year per employee	83
	404-2	Programs for upgrading employee skills and transition assistance programs	42-44
	404-3	Percentage of employees receiving regular performance and career development reviews	83
Waste Management and ResourceCirculation	3-3	Management of material topics	17, 23-25, 33-38
GRI 303:Water and effluents	303-5	Water consumption	81
GRI 306:Waste	306-1	Waste generation and significant waste-related impacts	23-25, 33-38
	306-2	Management of significant waste-related impacts	37-38
	306-3	Waste generated	81
Strengthening Human Rights	3-3	Management of material topics	17, 40-41, 66-71
GRI 406: Non discrimination	406-1	Incidents of discrimination and corrective actions taken	41, 70-71, 84

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
APPENDIX
GRI Index
Third-Party Assurance Statement
Awards and Achievements

GRI Index

Other topics

Topic	No.	Disclosure	Page
GRI 405:Diversity and equal opportunity	405-1	Diversity of governance bodies and employees	66, 81-82, 88
	405-2	Ratio of basic salary and remuneration of women to men	83
GRI 416:Customer health and safety	416-1	Assessment of the health and safety impacts of product andservice categories	51-52
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	52, 88
GRI 417:Marketing and labeling	417-2	Incidents of non-compliance concerning product and service information and labeling	52, 88
	417-3	Incidents of non-compliance concerning marketing communications	52, 88

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
APPENDIX
GRI Index
Third-Party Assurance Statement
Awards and Achievements

Independent Assurance Statement

To readers of E-LAND WORLD Report

Introduction

NICE D&B Co., Ltd. (hereinafter referred to as the "Assurer") was commissioned by E-LAND WORLD LIMITED (hereinafter referred to as "E-LAND WORLD") to conduct an independent assurance of its Sustainability Report 2025 (hereinafter referred to as the "Report"). The responsibility for all information and statements included in the report lies with the management of E-LAND WORLD. The assurer's responsibility is to perform an assurance engagement as agreed upon in our agreement with E-LAND WORLD and issue an assurance statement.

Competence and Independence

The assurer is composed of members who have accumulated long-term experience in sustainability, with deep understanding of the assurance standard methodology. The assurer has no other contract with E-LAND WORLD and did not provide any services to E-LAND WORLD that could compromise the independence of our work.

Scope and Standards

The assurer applied the international verification standard AA1000AS v3 and conducted the verification using the Type 1 method with a Moderate level of assurance. In other words, the verification was conducted as a Type 1 verification to assess compliance with the principles of inclusivity, materiality, responsiveness, and impact as outlined in AA1000AP (2018). Accordingly, the scope of this assurance engagement does not include providing separate assurance on the reliability of specific performance information and quantitative data.

The scope of the verification applied to the report is as follows:

- Report contents included in the report during the period from January 1st 2024 to December 31st 2025 and limited review of selected activities in 2026
- Appropriateness of the selection of key issues based on materiality assessments
- Review of the key activities and related processes included in the Report to the extent necessary to assess compliance with the AA1000 AccountAbility Principles (AA1000AP).
- Validity of the processes for measuring and collecting selected information based on sampling

Assessment on the Application Level of GRI Standards

The assurer confirmed that the report by E-LAND WORLD was prepared in accordance with the GRI Standards and that there were no inappropriate elements based on the materials presented by E-LAND WORLD in relation to the Universal Standards and Topic Specific Standards.

Universal Standards

Topic Specific Standards

Environmental: 301-2~3 (Materials), 302-1, 3 (Energy), 303-5 (Water and Effluents), 305-1, 2, 4 (Emissions), 306-1~3(Waste), 308-2 (Supplier Environmental Assessment)

Social: 401-1~3 (Employment), 404-1~3 (Training and Education), 405-1~2(Diversity and Equal Opportunity), 406-1(Non-discrimination), 414-1~2 (Supplier Social Assessment), 416-1~2 (Customer Health and Safety), 417-2~3 (Marketing and Labeling)

Conclusion and Opinion

Based on the document reviews, the assurer had several discussions with E-LAND WORLD on the revision of the Report regarding the reporting principles, and reviewed the final report after incorporating recommendations for revisions and improvements. The verification results confirm that the report has been prepared in accordance with the GRI Standards, and no inappropriate aspects were found in relation to the compliance with the principles outlined in AA1000AP (2018). The assurer's opinions on the principles are as follows:

[Inclusivity]

E-LAND WORLD has stakeholder engagement processes in place that involve key stakeholders such as customers, shareholders and investors, partners in the supply chain, affiliated companies, government agencies, local communities, employees who are directly or indirectly affected by its operations. It has established channels to identify and communicate with these stakeholders to reflect their core needs in decision-making.

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
APPENDIX
GRI Index
Third-Party Assurance Statement
Awards and Achievements

Independent Assurance Statement

[Materiality]

E-LAND WORLD conducted a double materiality assessment to identify key issues that require focused management in relation to sustainability. The assessment included an analysis of ESG standards and assessment criteria relevant to its business characteristics, an analysis of material issues identified by benchmarking peer companies, and surveys of internal stakeholders and external ESG experts. Based on the assessment, E-LAND WORLD identified and reported six material issues, taking into consideration their potential impacts, risks, and opportunities for the company.

[Responsiveness]

E-LAND WORLD has established management directions and ESG strategic tasks for each of the six key issues identified, and reported on the detailed actions and performance related to these tasks.

[Impact]

E-LAND WORLD identifies and monitors the direct and indirect impacts of material topics found through the materiality assessment, and quantifies such impacts as much as possible.

Sep. 2026 Seoul, Korea
CEO Oh, Gyu Geun

NICE디앤비 AA1000 Licensed Report 000-915/V3-CJGUQ

INTRODUCTION
ESG OVERVIEW
OUR PRIORITIES
ESG FACTBOOK
ESG DATABOOK
APPENDIX
GRI Index
Third-Party Assurance Statement
Awards and Achievements

Awards and Recognitions

Date	Award Details	Presenting Organization
2023.01	Ho-sik Shin, CEO of Saipan MRI, received the Saipan Entrepreneur of the Year Award	Saipan Chamber of Commerce, Northern Mariana Islands
2023.02	E-Land World Fashion Division honored as a Leading ESG Fashion Company	Institute of Textile & Fashion Policy
2023.06	Mokpo E-Land Senior Welfare Center awarded Presidential Citation for contributions to elderly rights promotion	Ministry of Health and Welfare, Central Elderly Protection Agency
2023.06	E-Land PIC Saipan awarded Best Family Hotel	TripAdvisor
2023.11	Presidential Citation for Contributions to Mutual Growth	Ministry of SMEs and Startups
2023.11	Recognized as a "Partnering Company with Agencies" by the Fair Trade Commission for three consecutive years	Fair Trade Commission
2024.09	E-Land Farm & Food awarded Minister's Prize for contributions to social responsibility	Ministry of Trade, Industry and Energy
2024.09	E-Land Welfare Foundation awarded Minister's Citation on Social Welfare Day	Ministry of Health and Welfare
2024.12	Recognized as a "Partnering Company with Agencies" by the Fair Trade Commission for four consecutive years	Fair Trade Commission
2024.12	Received the Minister's Commendation from the Ministry of SMEs and Startups for contributions to supporting micro-enterprises	Ministry of SMEs and Startups
2025.01	E-Land Textile R&D Center Thanh Cong won the Ho Chi Minh Golden Brand Award for 3 consecutive years	Ho Chi Minh City People's Committee
2025.11	Recognized as a "Partnering Company with Agencies" by the Fair Trade Commission for five consecutive years	Fair Trade Commission
2025.12	Obtained Consumer Centered Management (CCM) Certification	Fair Trade Commission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