

PERFORMANCE DATA

ESG PERFORMANCE DATA

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| Greenhouse gas emissions | | Unit | 2021 | 2022 ❶ | 2023 ❷ |
|--------------------------|----------------------------------------------------------------------|-----------------------------|------------|------------|--------------------------------|
| Scope 1+2 emissions | Global | tCO ₂ e | 10,335,203 | 10,035,577 | 9,558,199 |
| | Korea | tCO ₂ e | 8,839,571 | 8,616,934 | 8,129,037 |
| | excl. Korea | tCO ₂ e | 1,495,632 | 1,418,643 | 1,429,162 |
| | Emission intensity ❸ | tCO ₂ e / KRW 1M | 0.4444 | 0.4090 | 0.4600 |
| Scope 1 emissions | Global | tCO ₂ e | 5,439,321 | 5,628,898 | 5,176,673 |
| | Korea | tCO ₂ e | 5,290,343 | 5,489,586 | 5,032,008 |
| | excl. Korea | tCO ₂ e | 148,978 | 139,312 | 144,665 |
| | Emission intensity | tCO ₂ e / KRW 1M | 0.2339 | 0.2294 | 0.2491 |
| Scope 2 emissions | Global | tCO ₂ e | 4,895,882 | 4,406,678 | 4,381,526 |
| | Korea | tCO ₂ e | 3,549,228 | 3,127,348 | 3,097,029 |
| | excl. Korea | tCO ₂ e | 1,346,654 | 1,279,330 | 1,284,497 |
| | Emission intensity | tCO ₂ e / KRW 1M | 0.2105 | 0.1796 | 0.2109 |
| Scope 3 ❹ emissions | Korea | tCO ₂ e | 1,339,125 | 1,217,390 | 11,471,953 |
| Category | 1. Purchased goods and services | tCO ₂ e | 571,164 | 425,556 | 10,215,107 |
| | 2. Capital goods | tCO ₂ e | 56 | 83 | 245,912 |
| | 3. Fuel and energy-related activities (not included in Scope 1 or 2) | tCO ₂ e | 175,732 | 193,940 | 399,605 |
| | 4. Upstream transportation and distribution | tCO ₂ e | 197,919 | 124,744 | 611,329 |
| | 5. Waste generated in operations | tCO ₂ e | 63,358 | 61,972 | Developing calculation methods |
| | 6. Business travel | tCO ₂ e | 970 | 621 | |
| | 7. Employee commuting | tCO ₂ e | 7,488 | 10,474 | |
| | 15. Investments | tCO ₂ e | 322,438 | 400,000 | |

❶ Figures for Scope 1 and Scope 2 emissions in Korea in 2022 have been partially revised based on the verification results of the Ministry of Environment.

❷ Figures for Scope 1 and Scope 2 emissions in Korea in 2023 are based on values reported to the Ministry of Environment, and the above figures are subject to revision depending on the verification results.

❸ Emission Intensity = Global GHG emissions / Revenues excluding LG Energy Solution, and Common and others. Figures for emission intensity in 2021 and 2022 have been partially revised due to the restatements reflecting discontinued operations.

❹ Calculation of Scope 3 emissions has been limited to select categories of the Greenhouse Gas (GHG) Protocol's Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).

LG Chem's Scope 3 Emissions Reporting

- With the introduction of sustainability reporting and climate disclosure rules and the growing importance of Scope 3 management, we are reexamining our data collection and calculation methods for Scope 3 emissions.
- The calculation is based on the GHG Protocol's Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011). In 2023, we expanded the scope of activity data collection and calculated Category 1 to 4 emissions using the emission factors for each activity (Figures for Scope 3 emissions in 2021 and 2022 remain unchanged from last year's report and were not recalculated using the 2023 calculation criteria).
- Category 1: Calculated emissions based on the purchase statements (more than 95% of the relevant purchase amount) of key material inputs (raw materials, intermediary goods, goods) of Petrochemicals and Advanced Materials businesses.
- Category 2: Calculated emissions based on asset statements of acquired, acquired/replaced tangible goods (buildings, facilities, machinery, vehicles, equipment, etc.).
- Category 3: Calculated emissions based on external fuel and energy purchases on the Statement of Greenhouse Gas Emissions.
- Category 4: Calculated transport-related emissions based on goods calculated in Category 1.
- We plan to continue reviewing and developing calculation methods for other categories relevant to our value chain.

| Energy consumption | | Unit | 2021 | 2022 ❶ | 2023 ❷ |
|--------------------------------------------------|--------------------|-------------|---------|---------|---------|
| Total energy consumption | Global | TJ | 147,322 | 151,401 | 133,424 |
| | Korea | TJ | 138,022 | 142,386 | 124,335 |
| | excl. Korea | TJ | 9,300 | 9,015 | 9,089 |
| | Energy intensity ❸ | TJ / KRW 1M | 0.0063 | 0.0062 | 0.0064 |
| Direct energy Consumption (fuel) | Global | TJ | 109,043 | 107,352 | 96,272 |
| | Korea | TJ | 106,349 | 104,876 | 93,692 |
| | excl. Korea | TJ | 2,694 | 2,476 | 2,580 |
| | Energy intensity | TJ / KRW 1M | 0.0047 | 0.0044 | 0.0046 |
| Indirect energy consumption (steam, electricity) | Global | TJ | 38,279 | 44,049 | 37,152 |
| | Korea | TJ | 31,673 | 37,510 | 30,643 |
| | excl. Korea | TJ | 6,606 | 6,539 | 6,509 |
| | Energy intensity | TJ / KRW 1M | 0.0016 | 0.0018 | 0.0018 |
| Renewable energy consumption ❹ | Global | MWh | 306,316 | 741,480 | 878,569 |

- ❶ Figures for energy consumption in Korea in 2022 have been revised based on the verification results of the Ministry of Environment.
- ❷ Figures for energy consumption in Korea in 2023 may be revised in the future based on the verification results of the Ministry of Environment.
- ❸ Energy Intensity = Global energy consumption / Revenues excluding LG Energy Solution, and Common and others. Figures for energy intensity in 2021 and 2022 have been partially revised due to the restatements reflecting discontinued operations.
- ❹ Means of renewable energy procurement include green pricing, renewable energy certificates (solar, wind), and self-generation (solar).

| Water resources management | | Unit | 2021 | 2022 | 2023 |
|----------------------------|------------------------------|-------------|------------|------------|------------|
| Water withdrawal | Total | m³ | 78,063,643 | 74,781,261 | 73,423,047 |
| | Surface water | m³ | - | - | - |
| | Groundwater | m³ | 444,068 | 440,512 | 464,569 |
| | Seawater | m³ | - | - | - |
| | Municipal water | m³ | 77,597,935 | 74,326,951 | 72,813,032 |
| | Others ❶ | m³ | 21,640 | 13,798 | 145,446 |
| | Water withdrawal intensity | m³ / KRW 1M | 3.2434 | 2.9400 | 3.5336 |
| | in regions with water stress | m³ | 4,521,147 | 4,457,410 | 4,405,035 |
| Wastewater discharge | Total | m³ | 21,449,266 | 21,190,129 | 22,543,478 |
| | Water discharge intensity | m³ / KRW 1M | 0.8912 | 0.8831 | 1.0849 |
| | in regions with water stress | m³ | 1,656,575 | 1,765,931 | 1,625,892 |
| Water consumption | Total | m³ | 56,614,377 | 53,591,133 | 50,879,569 |
| | Water consumption intensity | m³ / KRW 1M | 2.3522 | 2.1069 | 2.4486 |
| | in regions with water stress | m³ | 2,864,572 | 2,691,479 | 2,779,143 |
| Water reuse rate ❷ | % | 2.30 | 2.57 | 2.65 | |

- ❶ Other water sources include rainwater, etc.
- ❷ Calculation of water reuse rate includes the amount of recycled water within the operation and purchased reclaimed wastewater.

| Water resources management (Yeosu, Daesan) | | Unit | 2021 | 2022 | 2023 |
|--------------------------------------------|-------------------|------|------------|------------|------------|
| Yeosu | Water withdrawal | m³ | 50,420,936 | 48,143,272 | 43,611,260 |
| | Municipal water ❶ | m³ | 50,420,936 | 48,143,272 | 43,611,260 |
| | Water consumption | m³ | 40,209,460 | 38,272,526 | 32,254,609 |
| Daesan | Water withdrawal | m³ | 14,130,202 | 13,096,040 | 17,462,242 |
| | Municipal water ❶ | m³ | 14,130,202 | 13,096,040 | 17,462,242 |
| | Water consumption | m³ | 8,611,123 | 7,967,640 | 12,039,271 |

❶ Yeosu and Daesan plants source 100% of water from municipal water.

| Water pollution management | | Unit | 2021 | 2022 | 2023 |
|----------------------------|---------------------|-------------|--------|--------|--------|
| Water pollutant discharge | COD ❶ | Metric tons | 589 | 472 | 244 |
| | Discharge intensity | kg / KRW 1M | 0.0245 | 0.0186 | 0.0117 |
| | TOC ❶ | Metric tons | 318 | 457 | 381 |
| | Discharge intensity | kg / KRW 1M | 0.0132 | 0.0179 | 0.0183 |
| | SS | Metric tons | 255 | 240 | 228 |
| | Discharge intensity | kg / KRW 1M | 0.0106 | 0.0094 | 0.0110 |
| | T-N | Metric tons | 273 | 211 | 211 |
| | Discharge intensity | kg / KRW 1M | 0.0113 | 0.0083 | 0.0102 |
| | T-P | Metric tons | 25 | 34 | 41 |
| | Discharge intensity | kg / KRW 1M | 0.0010 | 0.0013 | 0.0020 |

❶ Reflects the gradual transition of reporting metrics from COD to TOC under the Korean Water Environment Conservation Act.

| Air pollution management | | Unit | 2021 | 2022 | 2023 |
|--------------------------|--------------------|-------------|--------|--------|--------|
| Air pollutant emissions | Dust | Metric tons | 167 | 183 | 176 |
| | Emission intensity | kg / KRW 1M | 0.0069 | 0.0072 | 0.0085 |
| | NOx | Metric tons | 4,134 | 3,823 | 3,150 |
| | Emission intensity | kg / KRW 1M | 0.1718 | 0.1503 | 0.1516 |
| | SOx | Metric tons | 184 | 240 | 119 |
| | Emission intensity | kg / KRW 1M | 0.0076 | 0.0094 | 0.0057 |
| | VOCs | Metric tons | 956 | 1,206 | 151 |
| | Emission intensity | kg / KRW 1M | 0.0397 | 0.0474 | 0.0073 |
| | HAPs | Metric tons | 273 | 298 | 105 |
| | Emission intensity | kg / KRW 1M | 0.0113 | 0.0117 | 0.0051 |

| Waste management | | Unit | 2021 | 2022 | 2023 |
|------------------------------------------------|---------------------------------------|-------------|---------|---------|---------|
| Waste generated | Total | Metric tons | 278,345 | 279,585 | 248,036 |
| | Waste intensity | kg / KRW 1M | 0.0120 | 0.0114 | 0.0119 |
| Nonhazardous waste | Total | Metric tons | 153,981 | 150,922 | 125,043 |
| | Recycling | Metric tons | 108,145 | 111,612 | 97,692 |
| | Incineration (w/ heat recovery) | Metric tons | 22,682 | 23,149 | 13,779 |
| | Incineration | Metric tons | 12,359 | 6,177 | 4,433 |
| | Landfill | Metric tons | 10,795 | 9,984 | 9,138 |
| | Other | Metric tons | - | - | - |
| Hazardous waste | Total | Metric tons | 124,364 | 128,663 | 122,994 |
| | Recycling | Metric tons | 53,961 | 60,374 | 57,458 |
| | Incineration (w/ heat recovery) | Metric tons | 53,407 | 54,361 | 52,210 |
| | Incineration | Metric tons | 15,501 | 12,862 | 11,930 |
| | Landfill | Metric tons | 1,495 | 1,066 | 1,395 |
| | Other | Metric tons | - | - | - |
| Waste recycling rate | incl. Incineration (w/ heat recovery) | % | 86 | 89 | 89 |
| | excl. Incineration (w/ heat recovery) | % | 58 | 62 | 63 |
| Zero Waste to Landfill (ZWTL) certifications ❶ | | Site | - | 3 | 4 |

❶ Gimcheon, Cheongju (Separator), Guangzhou, Quzhou.

| Hazardous substances management ❶ | | Unit | 2021 | 2022 | 2023 ❷ |
|--------------------------------------------------------------------|--|------|-------|-------|--------|
| Proportion of sold products containing REACH ❸ Annex 17 substances | | % | 16.10 | 9.69 | 20.46 |
| Proportion of sold products containing REACH ❸ SVHCs ❹ substances | | % | 1.57 | 2.47 | 4.85 |
| Proportion of sold products containing CMR ❺ substances | | % | 2.71 | 4.65 | 7.07 |
| Hazardous chemicals risk assessment ❻ | | % | 25.09 | 26.33 | 26.64 |

❶ Calculated the proportion of products containing each substance relative to the number of products sold per year.

❷ Proportion of products containing hazardous substances has increased with the addition of Annex 17, SVHCs, and CMR substances compared to 2022.

❸ REACH: Registration, Evaluation, Authorization and Restriction of Chemicals.

❹ SVHC: Substances of Very High Concern.

❺ CMR: Carcinogenic, Mutagenic and Reprotoxic chemicals.

❻ Proportion of substances that have completed or are exempt from substance registration among the constituent substances of the sold product.

| Reused/recycled materials | | Unit | 2021 | 2022 | 2023 |
|-------------------------------------------------|----------------|------|------|------|--------|
| Proportion of reused/recycled materials ❶ Input | PC | % | 1.44 | 1.68 | 2.50 |
| | ABS ❷ | % | 0.02 | 0.12 | 0.19 |
| | PO ❷ | % | - | 0.05 | 0.18 |
| | PVC ❷ | % | - | - | 0.0010 |
| | Plasticizers ❷ | % | - | - | 0.0019 |

❶ Reused/recycled Materials refer to Post-Consumer Recycled (PCR) or Post-Industrial Recycled(PIR) products. The proportion of reused/recycled input is the amount of PCR or PIR material input relative to the total material input.

❷ Following the expansion of the recycled plastics business, the proportion of reused/recycled materials for ABS, PO, PVC, and Plasticizers products have been calculated in addition to PC products.

| Employee and process EH&S | | Unit | 2021 | 2022 ❶ | 2023 |
|---------------------------|-----------------|-------|--------|--------|--------|
| Employees | Fatality Rate ❷ | Rate | 0.0056 | - | - |
| | TRIR ❸ | Rate | 0.7642 | 0.6079 | 0.8344 |
| | LTIR ❹ | Rate | 0.2454 | 0.0968 | 0.1597 |
| Subcontractors | Fatality Rate | Rate | - | 0.0104 | - |
| | TRIR | Rate | 0.5078 | 1.1025 | 0.7816 |
| | LTIR | Rate | 0.2132 | 0.3640 | 0.1804 |
| Process safety ❺ | PSE ❻ | Event | - | 1 | - |
| | PSER ❼ | Rate | - | 0.0035 | - |
| Transport incidents | Road | Event | 1 | 1 | - |
| | Rail | Event | - | - | - |
| | Ship | Event | - | - | - |

❶ From 2022 onward, the accident rate is calculated by applying actual hours worked.

❷ Fatality rate: Total number of fatality cases * 200,000 / total hours worked.

❸ TRIR(Total Recordable Incident Rate): Total number of recordable incidents * 200,000 / total hours worked.

❹ LTIR(Lost Time Incident Rate): Total number of lost time incidents * 200,000 / total hours worked.

❺ Calculations for process safety events are based on the internal accident index standard which includes injuries, fires, leakages, amount of loss, etc.

❻ PSE(Process Safety Events).

❼ PSER(Process Safety Event Rate): Number of process safety events * 200,000 / total hours worked.

| Diversity, Equity, and Inclusion (DE&I) ❶ | | Unit | 2021 | 2022 | 2023 |
|---------------------------------------------------------------|-------------------------------------------------------------------------------|--------|--------|--------|--------|
| No. of employees ❷ by region | Total | Person | 18,792 | 19,627 | 19,218 |
| | Korea | Person | 13,906 | 14,572 | 14,360 |
| | China | Person | 3,564 | 3,705 | 3,488 |
| | Asia-Pacific (excl. China) | Person | 627 | 578 | 513 |
| | Europe | Person | 419 | 471 | 479 |
| | Americas | Person | 276 | 301 | 378 |
| No. of executives ❸ | Total | Person | 108 | 113 | 113 |
| | Male | Person | 100 | 103 | 105 |
| | Female | Person | 8 | 10 | 8 |
| No. of employees by employment contract (Korea) | Non-fixed term | Person | 13,652 | 14,249 | 14,029 |
| | Fixed-term | Person | 254 | 323 | 331 |
| No. of employees by gender (Korea) | Male | Person | 11,946 | 12,356 | 12,088 |
| | Female | Person | 1,960 | 2,216 | 2,272 |
| | Ratio of female employees (non-fixed term) | % | 14 | 15 | 16 |
| | Ratio of female employees (incl. fixed term) | % | 14 | 15 | 16 |
| No. of employees by age (Korea, non-fixed term employees) | Under 30 | Person | 2,441 | 2,508 | 2,187 |
| | 30 to 49 | Person | 8,655 | 9,110 | 9,275 |
| | 50 or above | Person | 2,556 | 2,631 | 2,567 |
| No. of leaders in revenue-related ❹ departments (Korea) | Male leaders ❺ | Person | 427 | 486 | 506 |
| | Female leaders | Person | 21 | 23 | 28 |
| | Ratio of female leaders | % | 5 | 5 | 5 |
| No. of employees in R&D ❻ departments (Korea, non-fixed term) | Male | Person | 1,821 | 2,004 | 2,030 |
| | Female | Person | 855 | 962 | 1,020 |
| | Ratio of female employees | % | 32 | 32 | 33 |
| Social minorities (Korea) | Persons with disabilities | Person | 252 | 250 | 251 |
| | National Veterans | Person | 270 | 286 | 290 |
| Gender pay gap ❼ | Non-management level (base salary) | % | 77 | 80 | 84 |
| | Management ❽ level (base salary) | % | 94 | 94 | 95 |
| | Management level (base salary + cash incentives) | % | 94 | 94 | 95 |
| | Executive level (base salary) | % | 93 | 86 | 91 |
| Parental leave (Korea) | Total number of employees due to return to work after taking parental leave | Person | 129 | 157 | 90 |
| | Male | Person | 46 | 60 | 41 |
| | Female | Person | 83 | 97 | 49 |
| | Total number of employees that did return to work after taking parental leave | Person | 129 | 157 | 84 |
| | Male | Person | 46 | 60 | 39 |
| | Female | Person | 83 | 97 | 45 |

| Employee hires | | Unit | 2021 | 2022 | 2023 |
|--------------------------------|-------------|--------|-------|-------|-------|
| New employee hires | Total | Person | 3,140 | 2,651 | 1,025 |
| | Korea | Person | 1,560 | 1,431 | 662 |
| | excl. Korea | Person | 1,580 | 1,220 | 363 |
| by employment contract (Korea) | Non-fixed | Person | 1,330 | 1,261 | 922 |
| | Fixed-term | Person | 230 | 170 | 103 |
| by Gender (Korea) | Male | Person | 1,255 | 1,070 | 466 |
| | Female | Person | 305 | 361 | 196 |
| by Age (Korea) | Under 30 | Person | 759 | 849 | 409 |
| | 30 to 49 | Person | 635 | 469 | 201 |
| | 50 or above | Person | 166 | 113 | 52 |

| Employee turnover | | Unit | 2021 | 2022 | 2023 |
|-----------------------------------|-------------|--------|------|------|------|
| No. of voluntary turnover (Korea) | Total | Person | 306 | 344 | 303 |
| | | | | | |
| by Gender (Korea) | Male | Person | 245 | 257 | 225 |
| | Female | Person | 61 | 87 | 78 |
| by Age (Korea) | Under 30 | Person | 133 | 161 | 100 |
| | 30 to 49 | Person | 158 | 173 | 182 |
| | 50 or above | Person | 15 | 10 | 21 |

❶ Figures for 2021 and 2022 have been partially revised due to changes in the organizational boundaries and internal classification criteria.
 ❷ Calculated based on the number of employees at the end of the fourth quarter of each year.
 ❸ Executives refer to executive officers and registered directors at the Vice President level and above. Figures for 2021 and 2022 have been revised to reflect the criteria in the Business Report.
 ❹ Revenue-related refers to departments directly related to goods and services, such as production, sales, etc.
 ❺ Leaders refer to employees at the positions of team leader and above, excluding executives.
 ❻ R&D refers to departments related to research & development, technology, etc.
 ❼ Gender pay gap is calculated by dividing the average remuneration of all women in a position by the average compensation of all men in the same position. There are no distinctions based on gender, while factors such as years of service contribute to the pay gap.
 ❽ Management refers to employees at the level of professionals/senior managers and above, excluding executives.

| Training and Development | | Unit | 2021 | 2022 | 2023 |
|-------------------------------------------|----------------------------------------|---------------------|-----------|-----------|-----------|
| Training hours (Korea, non-fixed term) | Total | Hour | 567,604 | 506,803 | 373,011 |
| | Male | Hour | 449,714 | 412,266 | 300,215 |
| | Female | Hour | 117,890 | 94,537 | 72,796 |
| | Average training hours per employee | Hour / Person | 41.6 | 35.6 | 19.7 |
| Mandatory training hours (Korea) | Total | Hour | 69,170 | 95,990 | 62,048 |
| | Male | Hour | 57,675 | 86,004 | 56,723 |
| | Female | Hour | 11,496 | 9,986 | 5,325 |
| Training cost (Korea) | Total | KRW 10K | 1,564,100 | 2,139,966 | 2,219,761 |
| | Average training cost per employee | KRW 10K / Person | 115 | 150 | 118 |

| Labor and human rights | | Unit | 2021 | 2022 | 2023 |
|---------------------------------------------------------------------|------------------------------------------|--------|-------|-------|-------|
| Labor union (Korea) | No. of employees eligible to join | Person | 7,337 | 7,447 | 6,799 |
| | No. of employees participating | Person | 5,436 | 5,410 | 5,279 |
| | Percentage of employees participating | % | 74 | 73 | 78 |
| Percentage of employees covered by collective agreements (Korea) | | % | 100 | 100 | 100 |

| Supply chain management | | Unit | 2021 | 2022 | 2023 |
|---------------------------------------------------|----------------------------------------------------------------------------|---------|-------|-------|-------|
| ESG self-assessment | Total number of suppliers ❶ | Company | 1,262 | 1,433 | 1,168 |
| | Number of suppliers that have finished ESG self-assessment | Company | 232 | 762 | 1,000 |
| | Total number of core suppliers ❷ | Company | 240 | 178 | 118 |
| | Number of core suppliers that have finished ESG self-assessment | Company | 53 | 77 | 97 |
| ESG on-site audit | Total number of high-risk suppliers ❸ | Company | 42 | 169 | 13 |
| | Number of high-risk suppliers that have finished ESG on-site audit | Company | - | 17 | 6 |
| | Total number of high-risk core suppliers | Company | - | 1 | - |
| | Number of high-risk core suppliers that have finished ESG on-site audit | Company | - | - | - |
| ESG on-site audit findings and improvements | Number of findings ❹ | Case | - | - | 142 |
| | Number of improvements | Case | - | - | - |

- ❶ Suppliers refer to domestic and overseas suppliers with records of annual purchase amounts of KRW 100M or more, and three or more purchase orders.
 ❷ Core suppliers refer to suppliers in the top 90% of purchase amounts and include companies of all sizes.
 ❸ High-risk suppliers refer to suppliers who fall under a high-risk rating as a result of self-assessment or fall into the high-risk group due to findings of critical non-conformance items, etc.
 ❹ The increase in the number of findings is attributed to on-site audits focused on ESG risk monitoring and inspection after the supplier training and support period until 2022.

| Social contributions and community engagement | | Unit | 2021 | 2022 | 2023 |
|-----------------------------------------------|------------------------|--------|--------|--------|--------|
| Social contributions | Total | KRW 1M | 16,194 | 21,725 | 16,884 |
| | Charitable donations | KRW 1M | 9,641 | 17,760 | 13,101 |
| | Community investments | KRW 1M | 6,071 | 3,852 | 3,730 |
| | Commercial initiatives | KRW 1M | 482 | 113 | 53 |
| Employee volunteer hours | | Hour | 4,965 | 3,371 | 2,993 |

| Ethics, anti-corruption, and fair trade | | Unit | 2021 | 2022 | 2023 |
|-----------------------------------------|------------------------------------------------------------|--------|--------|--------|--------|
| Corruption and bribery | No. of investigated cases | Case | 7 | 14 | 13 |
| | No. of handled cases | Case | 3 | 4 | 3 |
| Unfair trade practices | No. of legal investigations | Case | - | - | - |
| | No. of legal actions | Case | - | - | - |
| Ethics training | No. of employees participating in ethics training ❶ | Person | 13,431 | 15,159 | 15,068 |
| | No. of employees participating in fair trade training ❷ | Person | 14,413 | 15,191 | 15,298 |

- ❶ Includes contents on Jeong-Do management and the Code of Ethics.
 ❷ Includes contents related to subcontractors and compliance.

| Information security and cybersecurity | | Unit | 2021 | 2022 | 2023 |
|----------------------------------------|------------------------------------|--------------------|------|------|------|
| ISO 27001 | Certified business sites | Site | 4 | 16 | 16 |
| Information security training | Awareness raising activities | Campaign | 12 | 12 | 12 |
| | Average training hour per employee | Minute / Person | 30 | 30 | 10 |

| Public policy and regulation | | Unit | 2021 | 2022 | 2023 |
|----------------------------------------|--|--------|-------|-------|-------|
| Contributions to trade associations ❶ | | KRW 1M | 2,223 | 2,497 | 3,076 |
| Contributions to political campaigns ❷ | | KRW 1M | - | - | - |

- ❶ In 2023, contributions have been made to the following top 5 organizations:
 — World Economic Forum (WEF): 437,400 (KRW 1K)
 — Korea Enterprises Federation (KEF): 331,082 (KRW 1K)
 — Korea Vinyl Environmental Council (KOVEC): 293,000 (KRW 1K)
 — Korea PC/BPA Council (KPBC): 291,471 (KRW 1K)
 — Korea Petrochemical Industry Association (KPIA): 236,761 (KRW 1K)
 ❷ The Political Funds Act prohibits companies from sponsoring political organizations.

| Tax reporting | | Unit | 2021 | 2022 | 2023 |
|-------------------------------|--------------------------|--------|-----------|-----------|-----------|
| Reported taxes ^① | Total | KRW 1M | 1,235,790 | 641,482 | 432,501 |
| | Korea | KRW 1M | 672,683 | 747,539 | 5,387 |
| | Asia (excl. Korea) | KRW 1M | 565,833 | 389,245 | 424,168 |
| | Europe | KRW 1M | -61,505 | 186,016 | 66,978 |
| | Americas | KRW 1M | 2,421 | 4,141 | 20,589 |
| | Others | KRW 1M | 39 | 247 | 642 |
| | Consolidated adjustments | KRW 1M | 56,319 | -685,706 | -85,264 |
| Cash payment of corporate tax | | KRW 1M | 1,281,796 | 1,707,449 | 1,348,461 |

^① Based on the consolidated financial statements of FY 2023.

| Customer satisfaction | | Unit | 2021 | 2022 | 2023 |
|------------------------------|--------------------|-------|------|------|------|
| Customer satisfaction survey | Scope ^① | % | 100 | 100 | 100 |
| | Score | Score | 79 | 84 | 84 |

^① Refers to the percentage of business divisions that have conducted customer satisfaction surveys. Since 2020, the Customer Value Innovation Team conducts customer satisfaction surveys across all business divisions.

| Economic performances | | Unit | 2021 | 2022 | 2023 |
|--------------------------------------------------------------------------|-------------------------------------------------|--------|------------|------------|------------|
| Revenues ^① | Total | KRW 1M | 41,786,572 | 50,983,251 | 55,249,785 |
| | Petrochemicals | KRW 1M | 20,175,492 | 21,151,355 | 17,208,803 |
| | Advanced Materials ^② | KRW 1M | 2,390,269 | 2,538,394 | 2,441,790 |
| | Life Sciences | KRW 1M | 690,346 | 849,289 | 1,128,075 |
| | LG Energy Solution | KRW 1M | 17,803,863 | 25,586,365 | 33,667,228 |
| | Common and others | KRW 1M | 726,602 | 857,848 | 803,889 |
| Revenue excluding LG Energy Solution, and Common and others ^③ | | KRW 1M | 23,256,107 | 24,539,038 | 20,778,668 |
| R&D expenses | Total | KRW 1M | 710,071 | 869,634 | 1,007,779 |
| | Sustainable technology and product ^④ | KRW 1M | 90,250 | 143,604 | 178,401 |

^① Based on the consolidated financial statements of FY 2023.

^② Revenues for 2021 and 2022 have been restated, reflecting discontinued operations.

^③ Represents simple deductions of revenues of LG Energy Solution and Common and others from the total; Common and others include revenues of FarmHannong. This figure has been used to calculate the intensity of environmental performance data. For details, please refer to the notes to the consolidated financial statements.

^④ Includes expenses for projects in the areas of bio materials, recycling, and carbon neutrality.

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GRI INDEX

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| Disclosure | Location | Notes |
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BUSINESS AND
STRATEGY

CHAPTER 2
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ON ESG

CHAPTER 3
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| Disclosure | Location | Notes |
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| GRI 416 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services | - | Business Report-XI-3. |
| GRI 417 417-1 Requirements for product and service information and labeling | - | Company website |
| GRI 417 417-2 Incidents of non-compliance concerning product and service information and labeling | - | Business Report-XI-3. |
| GRI 417 417-3 Incidents of non-compliance concerning marketing communications | - | Business Report-XI-3. |

SASB INDEX

SASB INDEX

| Topic | Code | Accounting metric | Disclosures |
|----------------------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Greenhouse Gas Emissions | RT-CH-110a.1 | Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations | 5,176,673 tCO ₂ e, 97% (emissions in Korea subject to K-ETS relative to global Scope 1 emissions) |
| | RT-CH-110a.2 | Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets | p. 22, 47 |
| Air Quality | RT-CH-120a.1 | Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs) | (1) 3,150 tons (2) 119 tons (3) 151 tons (4) 105 tons |
| Energy Management | RT-CH-130a.1 | (1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy ¹ | (1) 133,424 TJ (2) Korea 32%, overseas 52% (3) Korea 3%, overseas 45% (4) 377 MWh |
| Water Management | RT-CH-140a.1 | (1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress | (1) 73,423,047m ³ , 5.9% (Percentage of water withdrawn from regions with water stress) (2) 50,879,570m ³ , 5.5% (Percentage of water consumption from regions with water stress) |
| | RT-CH-140a.2 | Number of incidents of non-compliance associated with water quality permits, standards, and regulations | 0 |
| | RT-CH-140a.3 | Description of water management risks and discussion of strategies and practices to mitigate those risks | p. 19 |
| Hazardous Waste Management | RT-CH-150a.1 | Amount of hazardous waste generated, percentage recycled | (1) 122,994 tons (2) 89% (incl. incineration w/ heat recovery), 47% (excl. incineration w/ heat recovery) |
| Community Relations | RT-CH-210a.1 | Discussion of engagement processes to manage risks and opportunities associated with community interests | p. 78 |
| Workforce Health & Safety | RT-CH-320a.1 | (1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees | (1) (a) 0.8344 (b) 0.7816 (2) (a) 0 (b) 0 |
| | RT-CH-320a.2 | Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks | p. 63 |

| Topic | Code | Accounting metric | Disclosures |
|-------------------------------------------------------|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Product Design Efficiency | RT-CH-410a.1 | Revenue from products designed for use-phase resource efficiency | 25% (Excluding revenues from LG Energy Solution, and Common and others) |
| Safety & Environmental Stewardship of Chemicals | RT-CH-410b.1 | (1) Percentage of products that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, (2) percentage of such products that have undergone a hazard assessment | (1) 37.10% (2) 84.97% |
| | RT-CH-410b.2 | Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact | (1) p. 68-69 (2) p. 68-69, We identify product toxicity as one of the Sustainable Value criteria used to determine the sustainability contribution of products and technologies, and we are introducing a process to consider toxicity from the product design stage. |
| Genetically Modified Organisms | RT-CH-410c.1 | Percentage of products by revenue that contain genetically modified organisms (GMOs) | N/A |
| Management of the Legal & Regulatory Environment | RT-CH-530a.1 | Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry | We participate in policy proposals through our local public affairs networks at home and overseas and continuously monitor new legislation and regulations that may affect our global business. We also participate in the activities of industry associations that represent our business areas and collaborate with various stakeholders by engaging in professional networking activities like external seminars, forums, and conferences. We secure incentives related to major investments and conduct policy support activities. |
| Operational Safety, Emergency Preparedness & Response | RT-CH-540a.1 | Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR) | Number of Process Safety Events (PSE): 0 Process Safety Event Rate (PSER): 0 |
| | RT-CH-540a.2 | Number of transport incidents | 0 |

¹ LG Chem was the first Korean chemicals company to declare 2030 Carbon-neutral Growth and 2050 Net-Zero goal, and aims to maintain greenhouse gas emissions in 2030 in line with 2019 emissions. Accordingly, the total amount of self-generated energy was calculated including only the energy generated by facilities installed in or after 2020. Based on this new calculation method, the total amount of self-generated energy in 2022 (in last year's report) is revised to 377 MWh, the same as in 2023.

TCFD INDEX

TCFD INDEX

| Recommendations | | Location |
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| Governance | a) Describe the board's oversight of climate-related risks and opportunities. | p. 21, 35 |
| | b) Describe management's role in assessing and managing climate-related risks and opportunities. | p. 37 |
| Strategy | a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term. | p. 19 |
| | b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning. | p. 19-20, 47 |
| | c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario. | p. 19, 47 |
| Risk Management | a) Describe the organization's processes for identifying and assessing climate-related risks. | p. 37-38, 47 |
| | b) Describe the organization's processes for managing climate-related risks. | p. 47-49, 54 |
| | c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management. | p. 37-38 |
| Metrics and Targets | a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process. | p. 18 |
| | b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks. | p. 82 |
| | c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets. | p. 22 |

ASSURANCE STATEMENT

LRQA INDEPENDENT ASSURANCE STATEMENT

Relating to LG Chem, Ltd.'s Sustainability Report for the calendar year 2023

This Assurance Statement has been prepared for LG Chem, Ltd. in accordance with our contract but is intended for the readers of this Report.



Terms of engagement

LRQA was commissioned by LG Chem, Ltd. (LG Chem) to provide independent assurance on its 'LG Chem Sustainability Report 2023' ("the report") against LG Chem's data management procedure to a limited level of assurance and materiality of professional judgement using ISAE 3000 and ISAE 3410.

Our assurance engagement covered evaluating the accuracy and reliability of ESG performance data and information on CHAPTER 3 PERFORMANCE DATA of the report relating to LG Chem's operations and activities at domestic and overseas sites from 1 January 2023 to 31 December 2023.

Our assurance engagement excluded the data and information of LG Chem's suppliers, contractors and any third parties mentioned in the report.

LRQA's responsibility is only to LG Chem. LRQA disclaims any liability or responsibility to others as explained in the end footnote. LG Chem's responsibility is for collecting, aggregating, analysing and presenting all the data and information within the report and for maintaining effective internal controls over the systems from which the report is derived. Ultimately, the report has been approved by, and remains the responsibility of LG Chem.

LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that LG Chem has not, in all material respects, disclosed accurate and reliable performance data and information as all errors identified during the assurance engagement were corrected.

The opinion expressed is formed on the basis of a limited level of assurance and at the materiality of the professional judgement of the verifier.

Note: The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

LRQA's approach

LRQA's assurance engagements are carried out in accordance with our verification procedure. The following tasks though were undertaken as part of the evidence gathering process for this assurance engagement:

- Auditing LG Chem's data management systems to confirm that there were no significant errors, omissions or mis-statements in the report. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal verification. We also spoke with those key people responsible for compiling the data and drafting the report.

- Checking whether direct (Scope 1) and indirect (Scope 2) greenhouse gas (GHG) emissions, and energy consumptions in domestic sites were transposed correctly from the GHG inventory which was verified by the third-party assurance provider.
- Verifying other indirect GHG emissions (Scope 3) using GHG Protocol - Corporate Value Chain (Scope 3) Accounting and Reporting Standard.
- Checking whether financial data were transposed correctly from the financial statements.
- Reviewing additional evidence made available by LG Chem at its head office in Seoul.

LRQA's standards, competence and independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition and ISO/IEC 17021 Conformity assessment – Requirements for bodies providing audit and certification of management systems that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

LRQA is LG Chem's certification body for ISO 9001, ISO 14001, ISO 37001 and ISO 37301. We also provide LG Chem with a range of training services related to management systems. The verification and certification assessments, together with the training, are the only work undertaken by LRQA for LG Chem and as such does not compromise our independence or impartiality.

Dated: 16 June 2024

Tae-Kyoung Kim
LRQA Lead Verifier
On behalf of LRQA
2nd Floor, T Tower, 30, Sowol-ro 2-gil, Jung-gu, Seoul, Republic of Korea
LRQA reference: SEO00000269

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