CJ ENM

2025 ESG REPORT

Sustainable Tomorrow, Together.

PLANET PEOPLE BUSINESS

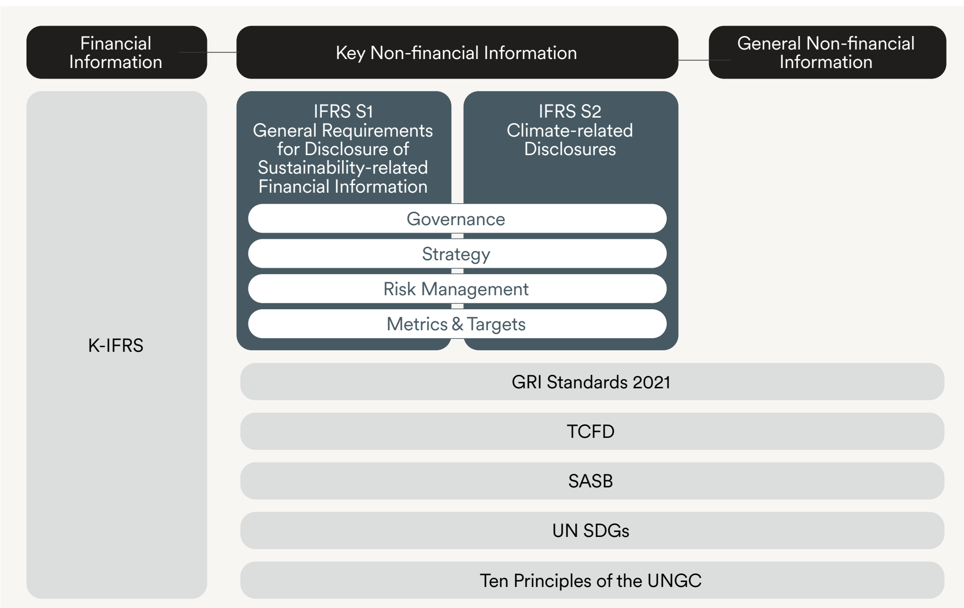
ABOUT THIS REPORT

Since publishing our first ESG Report in 2021, CJ ENM has maintained transparent communication with stakeholders through annual reporting. In 2025, we present our fifth ESG Report, reflecting our ESG philosophy and strategic direction, along with key initiatives and achievements across our three core pillars: Planet, People, and Business. Demonstrating that ESG is not merely a commitment but a practice, CJ ENM will continue our journey toward sustainability management with integrity, working together with our stakeholders at every stage of this journey.

Reporting Standards

This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards 2021 and incorporates the disclosure recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), the standards of the Sustainability Accounting Standards Board (SASB), the Ten Principles of the UN Global Compact (UNGC), and the UN Sustainable Development Goals (SDGs). The material topics identified through the double materiality assessment have been developed with reference to the 'IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information' and 'IFRS S2 Climate-related Disclosures' issued by the International Sustainability Standards Board (ISSB). Financial information presented in this report is based on the consolidated financial statements prepared in accordance with the Korean International Financial Reporting Standards (K-IFRS).

Overview of Reporting Standards



Third-Party Assurance

To ensure the reliability of the qualitative and quantitative data in this report, the Korea Standards Association, an independent third-party assurance provider, assessed CJ ENM's compliance with the AA1000AP (2018) principles of inclusivity, materiality, responsiveness, and impact, as well as the quality and credibility of specific sustainability performance information. The assurance statement can be found on page 87 of this report.

Reporting Period and Scope

This report primarily covers the activities undertaken during the FY2025 (Jan. 1 through Dec. 31, 2025). The financial statements included in the 'ESG FACT BOOK' are based on the consolidated financial statements disclosed in the Company's annual business report. Non-financial indicators cover CJ ENM's major domestic business sites—including the CJ ENM Headquarters (Bangbae Office Building), Sangam Office Building, CJ ENM Studio Center, Ilsan Studio, Yeoju Studio, Gunpo Logistics Center, and leased offices—as well as 23 key subsidiaries.[1] In addition, CJ Group's common ESG Indicators are also disclosed to improve comparability and completeness of information across the reporting entities. Key quantitative ESG performance indicators include data from the most recent three years (2023–2025), enabling year-over-year (YoY) trend analysis. Certain qualitative performance disclosures also cover the activities from the first half of 2026. Where further explanation is necessary, the report includes footnotes to promote transparent disclosure and improve stakeholder communication.

1) 13 domestic subsidiaries: Studio Dragon Corporation, CJ ENM STUDIOS, TVING, CJ MEZZOMEDIA, AOMG, BEPCTANGENT CREATIVE, Studio Takeone, Amoeba Culture, WAKEONE, DXE, H1GHR MUSIC RECORDS, BRANDWORKS KOREA, and CJ Telenix; and 10 overseas subsidiaries: CJ ENM HONG KONG, CJ ENM JAPAN, CJ ENM MEDIA FILM PRODUCTION AND DISTRIBUTION JOINT STOCK COMPANY, CJ ENM USA, CJ HK Entertainment, FIFTH SEASON, ROLEMODEL ENTERTAINMENT GROUP, True CJ, Shanghai Yiheya Media, and YONGFILM JAPAN.

Inquiries on the Report

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OVERVIEW

CEO MESSAGE

Greetings to all our valued stakeholders,

As CEO of CJ ENM, it is my pleasure to present our fifth ESG Report, which reflects CJ ENM's ESG management activities toward a sustainable future.

In 2025, despite a challenging business environment marked by a global economic slowdown and increasing external uncertainties, we improved profitability and achieved sustained growth by advancing our business model and expanding global performance.

In the Entertainment Division, we achieved tangible results through globally co-produced projects such as the mega-hit <Bon Appétit, Your Majesty> and the Japanese adaptation of <Marry My Husband>. We also laid the foundation for global expansion through TVING's entry into Disney+ Japan and HBO Max across 17 Asia-Pacific countries. In addition, the record-breaking success of the <2025 MAMA AWARDS> and the rapid growth of Mnet Plus, which is now available in more than 250 regions worldwide, once again demonstrate CJ ENM's leadership in the music-based intellectual property (IP) ecosystem.

The Commerce Division also strengthened its competitiveness in high-involvement premium products based on mobile live commerce, while expanding short-form content and creator commerce to solidify its position as a leading video commerce platform. In particular, by successively launching content IPs such as <Get It Beauty> and <Eunse's New Discovery>, we expanded differentiated shopping experiences aligned with customer preferences and interests, resulting in a 66% increase in mobile live commerce transaction value in 2025.

In addition to such business achievements, we have further improved our sustainability management by faithfully fulfilling corporate responsibility across environmental, social, and governance (ESG) areas.

In the environmental (E) aspect, we have practiced sustainable environmental management by reducing environmental impacts throughout the content production process and by engaging in environmental protection activities together with local communities. By continuously expanding the use of LED walls in virtual production (VP) stages and extended reality (XR) studios, we reduced waste generated from production sets. In addition, through the 'Intergenerational Water Conservation Project: Clean Yangjae Stream Partnership,' in which three generations participated together, we carried out initiatives to raise environmental and biodiversity awareness within local communities. Furthermore, we expanded the scope of our greenhouse gas (GHG) inventory management to include overseas subsidiaries, establishing a more systematic management framework.

In the social (S) aspect, we placed strong emphasis on mutual growth with stakeholders and social value creation in order for our content, products, and services to have a positive impact on society as a whole. To foster a responsible content production culture, we developed standardized guidelines based on the Eco-balanced Content Production (ECP) checklist and refined indicators for measuring our content's social impact. These efforts have laid a more systematic foundation for assessing the positive change created by our business activities in society. Furthermore, by signing the third Agreement on Strengthening the Ecosystem of Partner Companies with the Korea Commission for Corporate Partnership (KCCP), following previous agreements in 2019 and 2022, we reinforced our position as an industry leader in mutual growth.

In the governance (G) aspect, we focused on embedding a culture of ethics and compliance management across the organization by setting compliance as the core foundation of business operations. By assigning Compliance Coordinators across all business units and actively operating this network, we maintained ISO 37301 certification and won the Grand Prize in the Corporate Category at the 2025 Compliance Korea Awards. These achievements further cemented our standing as a trusted, industry-leading company, while we also strengthened our responsible management system by closely monitoring potential risks across our business operations and continuously improving related processes.

CJ ENM will remain committed to pursuing sustainability management as a core driver of corporate growth, fulfilling our responsibilities across all ESG areas and creating balanced financial and social value together with all stakeholders. We sincerely thank all stakeholders who continue to place their trust in and support our journey toward a more valuable world.

Yoon Sang-hyun
CEO of CJ ENM

CJ ENM PROFILE

OVERVIEW

As of Dec. 31, 2025

CJ ENM delivers the joy of everyday life through two business divisions: the 'Entertainment Division', which leads cultural trends through content, and the 'Commerce Division', which curates personalized lifestyle solutions.

Company Information

Company Name	Business Divisions	Address		Founded	Total Employees
CJ ENM Co., Ltd.	Media Platform, Film & Drama, Music, Commerce	Headquarters (Bangbae Office Building) 870-13 Gwacheon-daero, Seocho-gu, Seoul	Sangam Office Building 66 Sangamsan-ro, Mapo-gu, Seoul	December 16, 1994	3,108

Key Financial Highlights (Based On Consolidated Financial Statements)

Total Assets	Revenue	Operating Profit
KRW **8,666.8** billion	KRW **5,134.5** billion	KRW **132.9** billion

12 Major Subsidiaries

STUDIO DRAGON CORPORATION Production and distribution of TV shows	CJ ENM USA INC Holding company
CJ LIVECITY CO., LTD. Convergent cultural business	CJ ENM USA HOLDINGS LLC Holding company
CJ MEZZOMEDIA INC (FORMERLY MEZZOMEDIA INC.) Internet advertising and media rep business	CJ ENM FIFTH SEASON, LLC Media and entertainment business
CH HOLDINGS LIMITED Holding and managing stocks of overseas subsidiaries	LAPONE ENTERTAINMENT Production of TV shows
CJ ENM INVESTMENTS AMERICA, LLC Investing in and managing overseas corporations	CJ ENM STUDIOS CO., LTD. Production and distribution of TV shows
TVING CO., LTD. Supply of TV shows and films	HWA & DAM PICTURES CO., LTD. Production and distribution of TV shows

* Based on the consolidated subsidiaries listed in the 32nd Business Report

PHILOSOPHY

Embracing its mission to become a global lifestyle creator, CJ ENM strives to enrich and energize people's lives around the world by creating captivating 'Content and Brand' experiences. Building on its originality and distinctive strengths, CJ ENM is committed to resonate with audiences worldwide and respond to evolving cultural trends. CJ ENM will harness its irresistible charm and limitless potential to deliver richer, more diverse customer experiences, deliver sustainable happiness, and contribute to a more engaging world.

MISSION

We create a more valuable world with our captivating 'Content and Brand' experiences.

VISION

WORLD'S NO.1 LIFESTYLE CREATOR

to inspire vitality in the everyday lives of people

SPIRIT

ADVANCED

Shaping the Future, Driving Paradigm Shifts

BORDERLESS

Unlocking Infinite Possibilities, Transcending Borders

CAPTIVATING

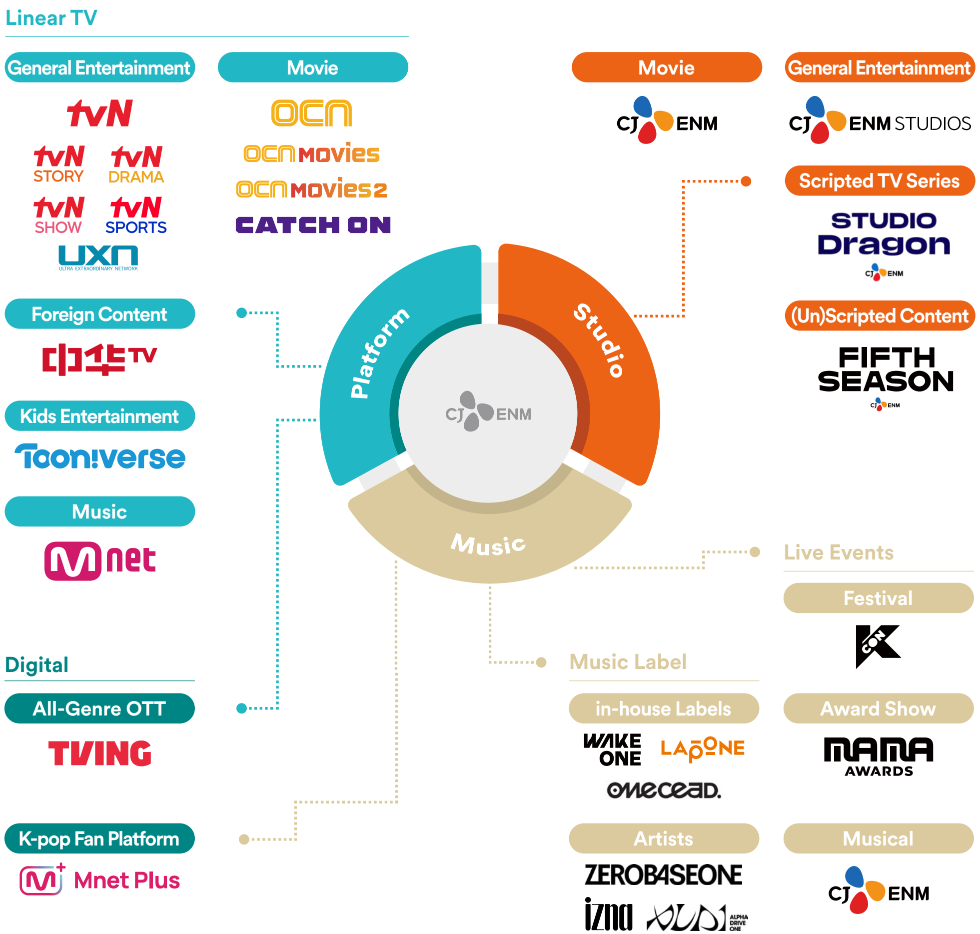
Irresistible Charm, Enthralling All

CJ ENM PROFILE

CJ ENM BUSINESS | ENTERTAINMENT DIVISION

Business Overview

CJ ENM began its entertainment business in 1995 with an investment in DreamWorks and has since grown into Korea's largest global IP powerhouse, marking the 30th anniversary of its cultural business in 2025.



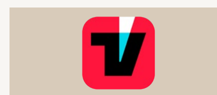
Studio

CJ ENM systematically operates its in-house production studios—each specializing in a distinct genre — through co-planning and co-production, IP franchising, and global partnerships, securing a wide range of high-quality IPs. This multi-studio system, anchored by three core studios, is central to CJ ENM's global competitiveness. 'Studio Dragon', Korea's first drama-focused studio, draws on its comprehensive capabilities spanning planning, production, and distribution, and partners with major global over-the-top (OTT) platforms to elevate the global standing of K-dramas. 'CJ ENM STUDIOS', which covers diverse genres including drama, film, and entertainment shows, drives premium content production across multiple genres as another key pillar. 'FIFTH SEASON', headquartered in Los Angeles, rounds out this lineup, expanding CJ ENM's global influence through its extensive networks in Europe and Latin America.


Bon Appétit, Your Majesty


No Other Choice

Platform


TVING

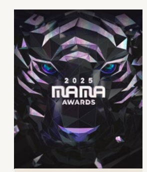

Mnet Plus


Linear TV

CJ ENM offers a rich content experience with a wide range of broadcast channels across genres including drama, entertainment shows, sports, music, film, and animation. Additionally, we run digital channels tailored to viewer interests such as humanities, current affairs, and reality. With our OTT platform 'TVING', CJ ENM brings unique original content and the power of K-content to enrich the everyday lives of audiences. We are also positioning ourselves as a cultural hub that links artists with fans through the global K-pop fan platform 'Mnet Plus'. With this comprehensive content distribution infrastructure that spans genres, platforms, and generations, CJ ENM continues to strengthen its status as a global IP powerhouse.

Music

CJ ENM, as a global IP powerhouse, creates music content that connects the world beyond language, generations, and ethnicity. Leveraging our industry-leading planning and producing capabilities and expertise in both online and offline platforms, we are expanding the 'Mnet Universe' and leading the globalization of K-culture through flagship events such as 'MAMA AWARDS' and 'KCON'. With a full value chain spanning from pre-planning to artist training and management, CJ ENM discovers the next generation of mega artists, contributing to the development of a sustainable K-pop ecosystem.


MAMA AWARDS


ZEROBASEONE

CJ ENM PROFILE

CJ ENM BUSINESS | COMMERCE DIVISION

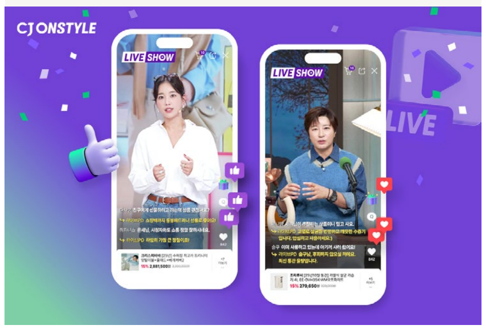
Building on over 30 years of expertise in merchandising and content production, CJ ENM's Commerce Division delivers differentiated shopping experiences through 'CJ ONSTYLE', a video commerce platform that integrates mobile live commerce, TV live commerce, T-commerce (interactive, data-based TV shopping), and e-commerce. In particular, CJ ONSTYLE is expanding its 'discovery commerce' ecosystem through mobile live commerce, short-form video content, and original content IPs. This approach enables customers to discover products aligned with their preferences while engaging with content, then move seamlessly from product discovery to purchase—setting a new standard for the commerce industry.

CJ ONSTYLE

CJ ONSTYLE

MOBILE APP / MOBILE LIVE

The CJ ONSTYLE mobile app aims to be an AI-powered, hyper-personalized video shopping platform. It analyzes customer activity history to recommend tailored products and content across categories such as fashion, beauty, and living. Leveraging South Korea's most advanced mobile live and short-form capabilities, CJ ONSTYLE delivers a differentiated live commerce experience that connects sellers, products, and content. Through these efforts, CJ ONSTYLE will continue to advance the shopping journey from product discovery to purchase.



TV LIVE / T-COMMERCE

CJ ONSTYLE pioneered TV Live in Korea in 1995 and has since grown into a leading video commerce platform, built on over 30 years of expertise in commerce operations and content production. CJ ONSTYLE offers differentiated shopping experiences by presenting a wide range of lifestyle products and information through content. Operating on a video-on-demand (VOD) system, the T-commerce channel 'CJ ONSTYLE+' supports small- and medium-sized enterprises (SMEs) by expanding their sales channels and providing growth opportunities.

BRANDWORKS KOREA

BRANDWORKS KOREA INC.

'BRANDWORKS KOREA' is a CJ ENM's subsidiary specializing in planning and operating fashion and lifestyle brands. Centered on original and licensed brand businesses, the Company integrates the entire brand value chain—from product planning and development to marketing and distribution. Its flagship portfolio includes prominent lifestyle brands: 'Rockport' (global comfort shoes), 'Brooks Brothers' (American classic fashion), 'Pyrenex Home' (premium duck-down bedding), 'odense' (ceramics), 'LEGODT' (lifestyle), and 'Brooklyn Works' (city camper). Furthermore, leveraging its online and offline distribution channels, Through the strategic operation of online and offline channels tailored to each brand's positioning and product identity, we seek to enhance customer experience.

Brand

FASHION

THE AtG — THE AtG

'THE AtG', CJ ONSTYLE's flagship fashion brand launched in 2011, offers comfortable yet trendy everyday looks ranging from casual to workwear, driven by refined colors and sophisticated styling.

CelebShop edition — CelebShop edition

'CelebShop edition' is a contemporary fashion brand for women, built around the concept of 'practical chic', blending premium sensibility with practicality. Through signature items and collaborations with artists and IPs, the brand offers fresh, sophisticated styles.

BARNEYS NEW YORK — BARNEYS NEW YORK

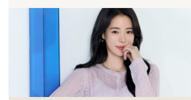
'BARNEYS NEW YORK' is a luxury brand with a 100-year heritage based in New York. It leads high fashion and reinterprets iconic styles through its distinctive brand heritage.

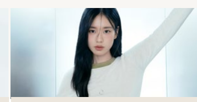
g studio — g studio

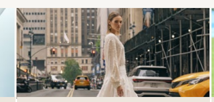
'g studio' is a premium fashion brand created in collaboration with Ji Choon-hee, a designer favored by actresses. Using high-quality fabrics and sophisticated design, the brand accentuates feminine silhouettes to bring everyday elegance to life.

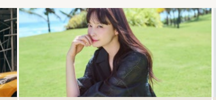
DANIEL CREMIEUX — CREMIEUX

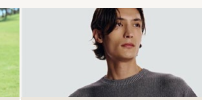
'DANIEL CREMIEUX' presents polished casual wear for everyday life, offering comfortable fits and sophisticated silhouettes to deliver urban-inspired daily looks.


THE AtG


CelebShop edition


BARNEYS NEWYORK


g studio


DANIEL CREMIEUX

LIVING

taylor scents — taylor scents

'taylor scents' is a high-end fragrance brand rooted in natural, mood-enhancing scents, promoting a sensory lifestyle through scent and interior design. Its unique blends are crafted with expert perfumers' formulations. The brand is expanding its living and beauty product lineups by incorporating vegan-certified ingredients and premium natural fragrances.

odense — odense

'odense' is a tableware and kitchenware brand rooted in Korean ceramic craftsmanship. Through its use of ceramic materials, the brand aims to convey the aesthetic and philosophical value of craftsmanship and objects. Centered on its ceramic design studio LAB, odense conducts ongoing research and development into materials and technologies to lead the domestic ceramic market.

STAKEHOLDER ENGAGEMENT

COMMUNICATION CHANNEL

CJ ENM prioritizes open communication with internal and external stakeholders as a core value in implementing ESG management. To this end, we have identified key stakeholder groups that affect or may be affected by our business activities and maintain a variety of communication channels to actively reflect their feedback.

Stakeholder Group	Key Communication Channels	Frequency	Key Topics and Issues
Customers	• Corporate Website • Social Media • Customer Satisfaction Surveys • Customer Service Center • Audience Committee's Regular Meeting & Audience Opinion Reflection Report • Program Evaluation by Audience • ESG Report	• As needed • As needed • As needed • As needed • Monthly (Commerce Division) / Bi-monthly (Entertainment Division) • Weekly • Annually	• Enhancing customer service and satisfaction • Strengthening customer privacy protection activities • Communicating with customers and gathering feedback • Enhancing content, product, and service quality • Protecting consumer rights and remedying infringements
Shareholders and Investors	• Corporate Website • Annual Shareholders Meeting • NDR (Non-Deal Roadshow) • Securities Company Conference • Earnings Conference Call • Key Periodic Reports and Disclosures • IR Hotline (Company hotline connected to IR Team; investor-exclusive line) • Company Visits • Business and Audit Reports • ESG Report	• As needed • Annually • As needed • As needed • Quarterly • Regular Reports: Quarterly Key Disclosures: As needed • As needed • As needed • Annually • Annually	• Driving business growth and improving profitability • Securing future growth drivers • Providing transparent reporting on financial and other performance • Disclosing dividend-related matters • Enhancing sound corporate governance
Suppliers	• Corporate Website • Cyber Audit Office (Online Reporting) • Partner System • Meaningful Stories of Partnership with SMEs • Regional Sales Supporting Consultation Meetings • Mutual Growth Meeting • ESG Report	• As needed • As needed • As needed • As needed • Semi-annually • As needed • Annually	• Promoting mutual growth • Managing the supplier bidding process • Promoting cooperation and communication with supplier • Implementing development and support programs such as education and infrastructure • Protecting human rights • Practicing ethics and compliance and ensuring fair trade management
Employees	• Employee Survey • Corporate Portal • Internal Broadcasting • Town Hall Meetings • Labor-Management Council • Cyber Audit Office (Online Reporting) • ESG Report	• As needed • As needed • As needed • Semi-annually • Quarterly, ad-hoc meetings • As needed • Annually	• Establishing a horizontal organizational culture • Promoting awareness of respect for human rights • Providing a safe working environment • Ensuring work-life balance • Promoting employee growth and self-development • Ensuring equal opportunities and fair performance evaluations
Local Communities	• Corporate Website • Employee Volunteer Work • CJ Donors Camp • CJ Welfare Foundation • CJ Cultural Foundation • Community Chest of Korea • Korea Disaster Relief Association • Regional Councils • ESG Report	• As needed • Ad-hoc activities • As needed • As needed • As needed • As needed • As needed • As needed • Annually	• Expanding social contribution activities • Revitalizing local economies • Creating shared value • Practicing corporate social responsibility • Addressing cultural gaps • Expanding environmental protection activities
Government and the Press	• Corporate Website • Press Releases • Media Briefings • ESG Report	• As needed • As needed • As needed • Annually	• Participating in key policy initiatives • Complying with laws and regulations • Generating economic performance and creating value • Preventing corruption and ensuring compliance

ESG FOUNDATIONS

ESG MANAGEMENT STRATEGY

ESG PLACEMENT

CJ ENM drives positive change across the natural environment and industrial ecosystem through ESG management. Through compelling content and brand experiences, we aim to create a more valuable world by systematically advancing our ESG management. As a responsible corporate citizen, CJ ENM complies with global standards and guidelines and pursues sustainable growth together with local and global communities.

ESG MISSION

We create a more valuable world by delivering compelling 'Content and Brand' experiences.

ECP
(Eco-balanced Content Production)
Content planning → Content production → Content distribution

+

ECV
(Eco-balanced Commerce Value-chain)
Brand planning → Sourcing & production → Sales & distribution

ESG PILLARS

PLANET
Earth, Water, Air, and Nature
- We are committed to conserving the natural environment.
- We strive to minimize our carbon footprint.
- We are dedicated to reducing waste.

PEOPLE
A Culture of Respect and Passion for Mutual Growth
- We respect the dignity of everyone in our ecosystem.
- We understand and respect diversity in lifestyles and thoughts.
- We cultivate a healthy ecosystem where we all grow together.

BUSINESS
Stories That Connect Us to the World
- We bring joy and Good Impact through our content and brands.
- We create shared value through stories that connect people to the world.

GOAL

PLANET
2030 Scale up infrastructure investment and development for environmental management
2050 Achieve net-zero emissions

PEOPLE
2030 Establish a virtuous cycle in the content industry ecosystem through our integrated ESG framework
2050 Build a sustainable content industry ecosystem together with our supplier and local communities

BUSINESS
2030 Expand Good Impact across content and commerce categories
2050 Transform Good Impact content and commerce into a business and expand globally

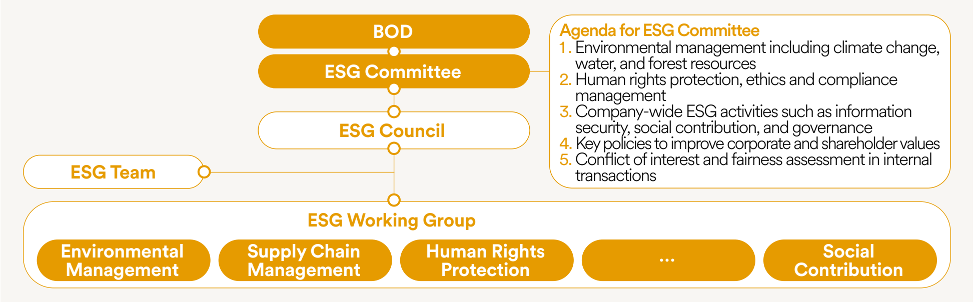
FOUNDATIONS

- **Enhancing the Operations of the ESG Committee and Council**
- **Advancing Compliance Management Systems**
- **Strengthening ESG Communications with Internal and External Stakeholders**

ESG GOVERNANCE

CJ ENM operates a comprehensive ESG management framework to drive sustainability. With a dedicated ESG organization and a clear governance structure in place, we have embedded ESG management into our business and built trust with stakeholders. The ESG Committee under the Board of Directors (BOD) plays a pivotal role in regularly reviewing ESG-related agenda items, including non-financial issues spanning environmental, human rights, ethical, and information security matters. It also pre-approves major internal transactions and sets the company-wide mid- to long-term direction for ESG management. The ESG Council reviews and coordinates key ESG issues and tasks, improving ESG execution capabilities across the organization. Through close collaboration among dedicated ESG organizations, CJ ENM will continue to improve its risk response capabilities and ESG strategy execution.

ESG Governance Framework



2025 ESG Committee Activities

The ESG Committee convenes at least once every quarter to address and report key issues related to sustainability. The committee reviews the company's overall ESG activities and supports sustainability management through timely decision-making, focusing on material ESG topics such as the environment, society, ethics, and compliance.

No.	Date	Key Agenda	
1	Jan. 22, 2025	• Participation in a subsidiary paid-in capital increase for large-scale internal transaction review	
2	Mar. 12, 2025	• Review of 2Q 2025 large-scale internal transactions • Approval of the 2025 Annual ESG Plan	• Report on 2024 ESG materiality assessment results
3	Jun. 25, 2025	• Review of 3Q 2025 large-scale internal transactions • Approval of <2024 ESG Report> publication • Deliberation on ESG Working Group operations and plans	• Report on Scope 3 emissions calculation results • Progress report on 2025 Partner Sustainability Initiatives
4	Sep. 25, 2025	• Review of 4Q 2025 large-scale internal transactions	• Report on activities conducted to create a sustainable content industry ecosystem
5	Dec. 11, 2025	• Review of large-scale internal transactions • Approval of donation execution	• Report on ESG management performance in 2025

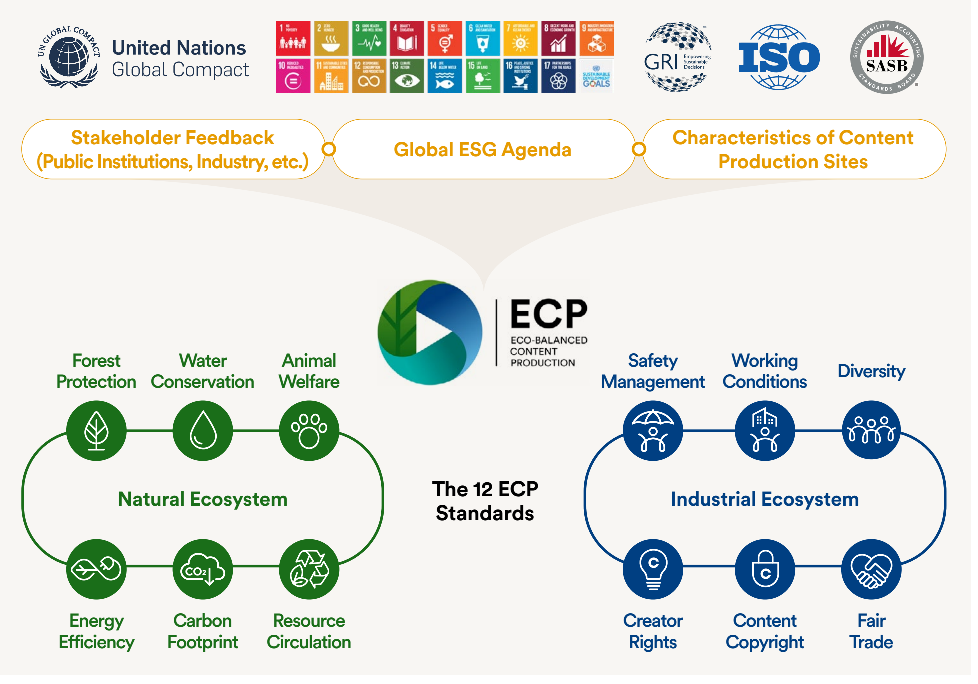
ESG APPROACH

ECP INITIATIVE

Beyond mere content production, CJ ENM lays a sustainable foundation for the content industry and fosters a responsible production ecosystem where all participants in production are respected. To this end, we are playing an active role in laying the groundwork to improve sustainability across the industry. In December 2022, CJ ENM launched the ECP (Eco-balanced Content Production) Initiative with the Korea Creative Content Agency. As both a founding and participating member, we have since worked to build a more sustainable content industry.

12 ECP Standards

CJ ENM has established a total of 12 standards and guidelines that reflect global ESG benchmarks—including SASB, GRI Standards, UN SDGs, and the Ten Principles of the UNGC—as well as the characteristics of content production sites. These standards are a collection of ESG elements tailored to the content industry from both natural ecosystem and industrial ecosystem perspectives, and provide actionable criteria applicable across the entire content value chain—from production to distribution. CJ ENM aims to foster a sustainable content production environment and promote a culture of responsible production through collaboration with various stakeholders.



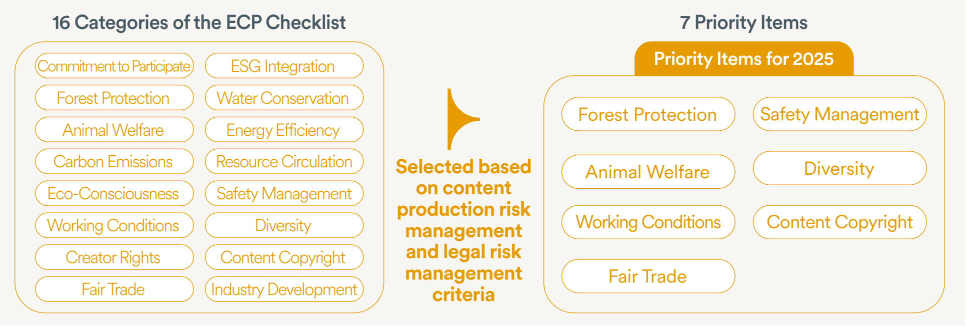
ECP Checklist

CJ ENM is developing the ECP Checklist, an environmental and social responsibility guideline designed to enable the effective implementation and on-site monitoring of the 12 standards previously established in production settings. Building on these 12 standards, the checklist incorporates additional items aimed at promoting a culture of sustainable production across the industry. It consists of detailed action items across 16 categories, covering both natural and industrial ecosystems.|

Development of the ECP Checklist began in 2024 with an initial draft. In 2025, effectiveness reviews were conducted with production sites and relevant stakeholders. The reviews confirmed a strong commitment to compliance with legal risks and content Risk Management (RM) items, while identifying the development of a detailed handbook as a priority task to enhance on-site applicability. The progress of the ECP Checklist was reported to the ESG Committee held in December 2025, and the report included handbook development plans related to natural ecosystems, such as forest protection and animal welfare. In 2026, CJ ENM plans to prioritize the development of the ECP Production Handbook—the detailed handbook mentioned above—and to further advance the checklist based on it.

ECP Production Handbook

The ECP Production Handbook will build on the existing ECP Checklist draft, offering practical, field-ready standards tailored to content production and legal risk management. In 2025, CJ ENM identified seven priority items based on industry needs. The following year, the company plans to draft the handbook, then validate it through effectiveness reviews and expert input—laying the groundwork for industry-wide adoption.



ESG APPROACH

GOOD IMPACT OF CONTENT (G.I.C.)

With a mission to spread ‘Good Impact’, CJ ENM creates content that resonates with audiences. Our content brings new experiences and laughter, while also touching hearts—and at times, sheds light on pressing social issues, driving change in public perception and action. Through original content, CJ ENM brings authentic voices from diverse individuals—across generations and languages—to audiences around the world. Through our high-quality content, we will continue working alongside the industry to build a better tomorrow.

Development and Measurement of the G.I.C. Index

‘Good Impact Content (G.I.C.)’ refers to the social value of content that goes beyond delivering entertainment and emotional resonance to drive positive changes in viewers’ perception and behavior. To expand the production of socially impactful content, CJ ENM has developed and operated its own G.I.C. Index since 2022. Utilizing this index, we assess the impact of content themes, stories, and characters on audiences. In 2024, CJ ENM enhanced the index to include diversity-related criteria.

Enhancing the G.I.C. Index

In 2025, with guidance from a professor in the Department of Communication at Seoul National University, CJ ENM refined the G.I.C. Index around a new concept: the ‘Good Impact Journey.’ This journey traces how content creates social impact—starting at the planning and production stage, moving through viewer response, and ultimately expanding into broader societal change. Content built on ‘value’ and ‘diversity & inclusion’ first sparks empathy and emotional resonance in viewers (primary impact). This, in turn, shifts how they see and act in the world (secondary impact)—and eventually ripples out across society as a whole. By comprehensively measuring each stage of this journey, CJ ENM is enhancing its measurement framework to more objectively and precisely assess the real social impact of its content.

The Good Impact of Content Journey

Content Creation	Customer Engagement	Social Impact
Content Attribute: **Value** — Content that addresses issues and values shared across society	Primary Impact: **Empathy & Emotional Resonance** — Viewers' emotional responses, including empathy and emotional resonance	**Enhanced Awareness** — Social spread of related discussions and public discourse
Content Attribute: **Diversity & Inclusion** — Content that incorporates diverse identities and perspectives	Secondary Impact: **Changes in Perception & Behavior** — Inspiring new perspectives for tangible behavioral change	**Social & Institutional Change** — The integration of these values into society through cultural norms and institutional frameworks

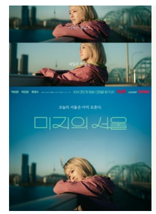
G.I.C. Contents in 2025

(Unit: %, percentage of positive responses (ratings of 4–5) on a 5-point scale[1])

“The Power of Dialogue in Confronting Conflict and Transforming Relationships”

<Kim Chang-ok Show 4> is a lecture-style talk show focused on resolving conflicts, where participants share and work through their own large and small conflicts they encounter in everyday life. Viewers find themselves in the stories of others and realize that relationship recovery begins when conflicts are not avoided but openly shared and addressed together—leading to real, positive changes in their own lives.

Empathy & Emotional Resonance (Primary Impact)	76.0
Changes in Viewer Perception & Behavior (Secondary Impact)	52.6
Diversity of Content (Representative Item)[2] (Gender Role Diversity)	68.0



“The Value of Being Yourself, Discovered through Living Another's Life”

<Our Unwritten Seoul> is a romantic coming-of-age drama about identical twin sisters who exchange lives and, through that experience, discover true love and their authentic selves. As viewers follow the sisters’ journey of living each other’s lives, they are naturally confronted with the question, ‘Who am I?’ and experience a profound resonance in discovering and embracing their own identity.

Empathy & Emotional Resonance (Primary Impact)	71.2
Changes in Viewer Perception & Behavior (Secondary Impact)	52.9
Diversity of Content (Representative Item)[2] (Cultural/Lifestyle Diversity)	48.6

“Iron Girls: A Gift of Challenge to Millions of Women”

<Iron Girls 2> is a personal growth and challenge-based reality program that follows ordinary women as they push beyond their physical and mental limits and strengthen themselves through perseverance and self-discipline. The participants’ sweat, determination, and struggles move viewers with the message, ‘I can do it too.’ Beyond providing emotional inspiration, the show encourages audiences to engage in self-reflection and empowers them to pursue positive change in their own lives.

Empathy & Emotional Resonance (Primary Impact)	55.2
Changes in Viewer Perception & Behavior (Secondary Impact)	42.2
Diversity of Content (Representative Item)[2] (Age/Generational Diversity)	46.8

“The Power of Public Interest Storytelling: Bringing the Voices of the Marginalized into the Courtroom”

<Pro Bono> is a human-centered legal drama about a former judge, once driven solely by career advancement, who reinvents himself as a public interest lawyer and becomes a voice for socially disadvantaged groups. The series brings often-overlooked social issues—including domestic violence and divorce, animal protection, and disability rights into the courtroom, naturally awakening viewers' sensitivity to legal and human rights issues, as well as their awareness of the need for social and institutional change.

Empathy & Emotional Resonance (Primary Impact)	54.5
Changes in Viewer Perception & Behavior (Secondary Impact)	39.7
Diversity of Content (Representative Item)[2] (Gender Role Diversity)	54.4

1) The figures presented represent the results of a survey conducted among viewers of the respective content, and the number of respondents varies by program.
2) The following diversity dimensions were assessed for the content: culture/lifestyle, occupation, age/generation, gender roles, and other categories (including disability, LGBTQ+, and religion). This report presents the representative diversity dimension for each program.

ESG APPROACH

YESGO, FUTURE TOGETHER

Since announcing its ESG management policy, 'YESGO', in 2022, CJ ENM has worked with its supplier to foster a healthy and sustainable distribution ecosystem. Moving beyond conventional commercial relationships, CJ ENM treats supplier as true allies for mutual growth and promotes responsible consumption that takes social and environmental impacts into account. CJ ENM continues to strengthen its ESG support framework for supplier and expand capacity-building initiatives, including training and consulting. Through these efforts, CJ ENM aims to enhance supplier ESG capabilities and competitiveness and build a mutually beneficial ecosystem across the distribution value chain.

ESG Management Policy

YESGO

Y — YOU
Leaders Shaping a Shared Future
Our customers, supplier, environment, employees, and society

ESG — ESG
Connecting You to the Future with CJ ONSTYLE
Value-based consumption, the WIN-WIN COMMERCE ecosystem, a sustainable working environment, and championing youth aspirations

O — ONSTYLE
A Platform to Unfold the Future of Your Dream
Commerce Platform and Our Everyday Life

ESG Strategy and Key Focus Areas

ESG 6 PILLARS	PEOPLE	PARTNER	EMPLOYEE	ENVIRONMENTAL	SOCIAL	GOVERNANCE
ESG Strategy	Expanding Value-based Consumption by CJ ONSTYLE	Fostering a Mutual-growth Ecosystem	Providing a Sustainable and Inclusive Workplace	Achieving Eco Packaging Net Zero	Championing Youth Aspirations and Fulfilling Local Corporate Citizenship	Establishing an ESG Indicator Management System for Transparent Management
Key ESG Initiatives	• Managing content and product quality • Practicing consumer-centered management • Advancing customer touchpoint service	• Managing mutual-growth policies and indicators • Supporting small business owners • Operating the CJ Oncubating Program	• Implementing human rights management strategies • Fostering talent and managing human resources • Operating programs to improve organizational culture	• Calculating GHG emissions (Scope 1–3) • Developing and operating the 3-Free & 3R Policy • Operating XR studios equipped with eco-friendly technologies	• Conducting community contribution activities • Supporting children's welfare and cultural initiatives • Promoting information security and personal data protection	• Operating the ESG Committee and Council • Monitoring the ESG Working Council • Overseeing ESG management at subsidiaries

PARTNERS CLUB

To strengthen its robust mutual-growth framework with its supplier and foster a sustainable retail ecosystem, CJ ENM hosted the 'CJ ONSTYLE PARTNERS CLUB' in 2025. A total of 45 supplier participated in the event, where CJ ENM reaffirmed its commitment to collaboration by presenting shared-growth strategies focused on 'supporting K-brands' entry into global markets' and 'developing offline stores and pop-up stores' linked to ONSTYLE's flagship festivals. To reduce disparities among small and medium-sized supplier and foster a sustainable industry ecosystem, CJ ENM signed the Partner Ecosystem Enhancement Agreement, committing a total of KRW 80.3 billion over three years beginning in 2025. Through this agreement, CJ ENM operates a practical and effective mutual growth model. To enhance its value chain, CJ ENM adopted a dedicated AI chatbot for supplier to dramatically streamline operational processes. It also provides quality inspection support, professional training, and access to logistics infrastructure, helping supplier strengthen their operational capabilities and long-term viability while maximizing customer satisfaction.

Introducing and Operating an AI Chatbot for Supplier

- Introducing a dedicated AI chatbot for supplier to enhance operational convenience
  - Establishing a real-time response system to enhance service quality
  - Improving operational efficiency and reduced operating costs by shortening response times for routine inquiries

Supporting Testing, Training, and Associated Costs

- Providing cost support to enhance product quality
  - Testing and certification support; certification/training by MOU agencies
  - Pre-import/sales quality inspection; performance and efficacy verification
- Supporting the application of specialized delivery services
  - Support for line-haul shipping costs for warehousing; simplification of warehousing procedures (e.g., packaging); assist with reconditioning returned products

Offering Supplier Support Services

- Process for selecting supplier for on-site support
  - Identify Support Candidates (Upon Request/ Nomination) → Select Suppliers for Monthly Scheduled & Ad-hoc Visits → Select Data-driven Inspection Items
- On-site inspection and training
  - SCM: Feedback and training on fulfillment operations
  - Quality: Quality guidance on domestic and overseas supplier production

CJ ONCUBATING

CJ ENM operates a comprehensive brand incubation program designed to support mutual growth between CJ ONSTYLE and participating brands. The program covers the entire business journey—from brand onboarding and commercialization to global expansion and investment assistance. Through its newly established Influencer Track, the Company has expanded its incubation support beyond promising SMEs in the beauty and health functional food sectors to emerging star startup brands with differentiated technologies and strong growth potential. Through these initiatives, CJ ENM is committed to supporting brands' successful market entry and growth, strengthening the global competitiveness of K-brands, and establishing a robust virtuous cycle of mutual growth.

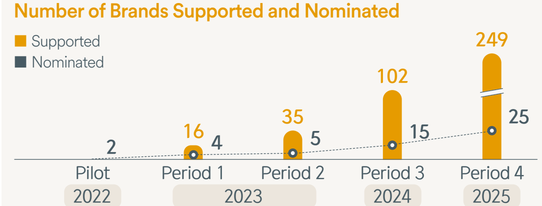
TRACK 1 Emerging Small- and Medium-sized Brands

- Operating a brand incubation program to support promising small- and medium-sized brands at each growth stage
- Identifying promising early-stage small- and medium-sized brands with less than five years of business history
- Providing support for 'planning, manufacturing, logistics, and export linkage' through partnerships

TRACK 2 Influencer Brands

- Operating a global influencer brand incubation program
- Co-developing new products by combining influencer IP
- Providing support for global market expansion, including overseas store entry, logistics, and marketing

Number of Brands Supported and Nominated



MATERIAL ESG TOPICS

DOUBLE MATERIALITY ASSESSMENT METHODOLOGY

DOUBLE MATERIALITY ASSESSMENT PROCESS

To identify ESG topics that may have a significant impact on our overall business operations, CJ ENM conducts a double materiality assessment based on the European Sustainability Reporting Standards (ESRS), adopting CJ Group's standard materiality assessment methodology. CJ ENM's double materiality assessment process consists of four stages: (i) identifying a universe of ESG topics through internal and external context analysis; (ii) assessing the impact materiality and financial materiality of each topic; (iii) designing detailed assessment criteria and conducting materiality evaluations; and (iv) selecting material topics and reporting the results to the ESG Committee for review. Following a thorough review of the Company's 2025 operations and changes in the external environment, CJ ENM confirmed that the material topics identified in 2024 remain valid and applicable, and carried forward the same material topics into 2025.

Stage 1 — Context Analysis and Topic Identification

Compiling an Initial List of Topics

- Mapping ESG disclosure regulations, global initiatives, and reporting standards and frameworks (e.g., GRI[2] Standards 2021, SASB[3], ESRS, ISSB[4], K-ESG, UN SDGs[5]) to topics specific to the entertainment and commerce industries

Identifying Key Stakeholders

- Selecting key stakeholders by assessing the salience and relevance of each topic among internal and external stakeholders, including employees, supplier, customers, and external experts

Internal and External Context Analysis

- Internal Context Analysis
  - Material topics from the past two years
  - Agendas discussed and reported at the ESG Committee and Working Council
- External Context Analysis
  - Media coverage and press releases
  - ESG topics and business environment of peer industries
  - Laws and regulations

Developing a Topic Universe

- Refining an initial universe of 126 topics down to a long list of 44 topics based on the results of the context analysis

Stage 2 — Identification of IROs[1]

Identifying Impact Materiality

- Global ESG Standards and Frameworks
- Focus Group Interviews (FGI) on Impact Materiality

Identifying Financial Impact

- ESG Metrics Analysis
- ESG Management Overview
- Laws and Regulations
- FGI on Financial Impact

Topic Shortlisting

- Consolidating topics based on feedback from internal practitioners and external experts, shortlisting 19 topics for materiality assessment.

Stage 3 — Materiality Assessment

Developing Assessment Tools and Questions

Impact Materiality (Positive/ Negative)	Severity*	Scale of Impact
		Scope of Impact
		Irremediability
	Likelihood*	Likelihood of Impact (Prior Occurrence/Timing/ Frequency/Probability)
Financial Materiality (Risks/ Opportunities)	Severity*	Scale of Impact
	Likelihood*	Likelihood of Impact (Prior Occurrence/Timing/ Frequency/Probability)

* Each question is rated on a five-point scale.

Materiality Assessment

- Conducting surveys among employees from relevant departments, including stakeholders who participated in FGI

Stage 4 — Selection and Approval of Material Topics

Selecting Material Topics

- Evaluating topics based on impact materiality and financial materiality using the double materiality assessment methodology
- Setting thresholds for identifying material topics
  - Selecting six topics as material because at least one of their impact or financial materiality scores exceeded the relevant internally defined thresholds

Approval of Material Topics

Date	Key Agenda
Mar. 12, 2025	Report on 2024 ESG Materiality Assessment Results
Mar. 10, 2026	Report on 2025 ESG Materiality Assessment Results and IROs by Material Topic

Disclosing Material Topics

- Reporting each topic in detail under the 'MATERIAL ESG TOPICS' section in accordance with ESRS requirements.

Employee Growth and Development | Customer Satisfaction | Sustainable Supply Chain | Information Security | Employee Working Conditions | Ethics and Compliance Management

1) Impacts, Risks, and Opportunities (IROs)
2) Global Reporting Initiative (GRI)
3) Sustainability Accounting Standards Board (SASB)
4) International Sustainability Standards Board (ISSB)
5) Sustainable Development Goals (SDGs)

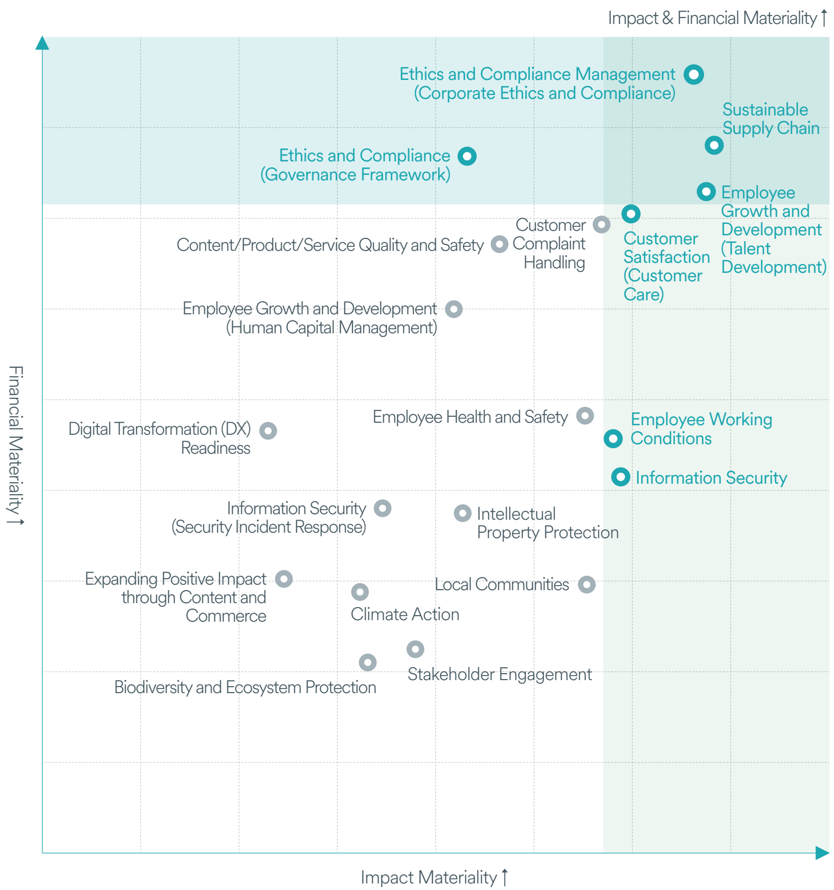
DOUBLE MATERIALITY ASSESSMENT METHODOLOGY

DOUBLE MATERIALITY ASSESSMENT RESULTS

CJ ENM's Final Material Topics for 2025

- Assessing and analyzing the impacts of 19 ESG topics identified as highly relevant to CJ ENM through the 2024 double materiality assessment—the six final material topics identified remain valid and are carried forward into 2025

Distribution of Double Materiality Assessment Results



MANAGEMENT OF MATERIAL TOPICS

- Conducting an in-depth analysis of each material topic based on Impacts, Risks, and Opportunities (IROs), and systematically managing each topic aligned with corporate strategies and targets

Topic	Impact Analysis						
	GRI	Impact Materiality	Financial Materiality	Value Chain	Stakeholders	Response Strategy	Goal Alignment
Employee Growth and Development	401-1~3	●	●	Business Sites	Employees	• Fostering core job experts and strengthening leadership • Operating diverse training programs	• Expanding expert training system and enhancing leadership pipeline
Sustainable Supply Chain	414-1~2	●	●	Supply Chain, Business Sites, Products/ Services	Customers Supplier Employees	• YESGO • Promoting supplier competency-building activities	• Implementing ESG education and field audits (consulting) for supplier
Employee Working Conditions	405~409	●	○	Supply Chain, Business Sites, Products/ Services	Customers Supplier Employees Local Communities	• Implementing human rights management declaration and managing related risks	• Embedding human rights management and improving working environment
Customer Satisfaction	417-1~3	●	○	Products/ Services	Customers	• Enhancing product, service, and content quality based on customer feedback	• Strengthening customer satisfaction and VOC handling capabilities
Information Security	418-1	●	○	Supply Chain, Business Sites, Products/ Services	Customers Supplier Employees	• Maintaining information security certifications and investing in security technologies	• Enhancing systems for detecting external cyberattacks and data breaches
Ethics and Compliance Management	2-27, 205-1~3, 206-1	●	●	Supply Chain, Business Sites	Shareholders/ Investors Supplier Employees Government and Media	• Conducting compliance training • Operating compliance portal and coordinator programs	• Strengthening compliance governance by embedding ethics and compliance practices

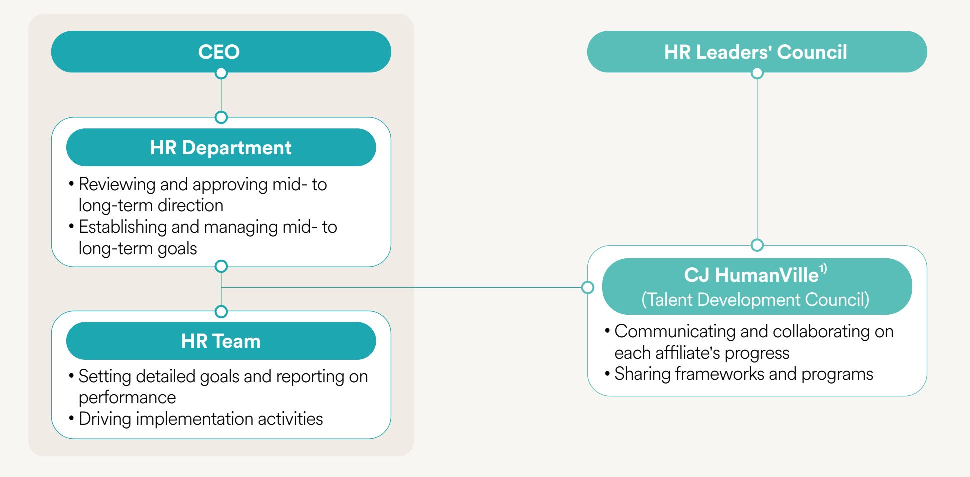
EMPLOYEE GROWTH AND DEVELOPMENT

CJ ENM pursues talent-centered, innovation-driven growth, grounded in CJ Group's founding philosophy of 'Talent First.' CJ ENM operate talent development programs tailored to the characteristics of the entertainment and commerce industries and to each employee's competency level, providing systematic support to strengthen creativity and expertise. CJ ENM regularly reviews participant satisfaction and program effectiveness. By incorporating these findings into our operations, CJ ENM continues to advance our employee competency development framework.

GOVERNANCE

Employee Development Implementation Framework

- Reviewing and approving key employee development agenda items at the CEO level
- Maintaining a standing consultation mechanism with CJ HumanVille to strengthen communication and collaboration on talent development
- Planning, operating, and systematically managing the performance of training programs, led by the Talent Development Team



1) CJ Group's corporate learning institute

STRATEGY

Employee Development Strategy

- Strengthening employee competencies and expertise based on detailed strategic directions specialized for each business division
- Advancing a comprehensive talent development framework in the Entertainment Division, covering new ways of working, leadership, job-specific expertise, and self-directed learning
- Operating an on-the-job, performance-oriented talent development framework in the Commerce Division by cultivating next-generation leaders through a leadership pipeline and building strategic capabilities aligned with business trends

EMPLOYEE GROWTH AND DEVELOPMENT

STRATEGY

Employee Development Programs

- Designing a stage-by-stage learning system spanning the entire employee lifecycle—from onboarding to retirement—and operating tailored training programs across six program categories
- Providing industry-tailored training programs that reflect the industry characteristics of each business division, aimed at developing specialized experts in each job function

Training Programs by Six Categories

Company-wide Learning
- CJ Youniverse[1]
- CJ Campus[2]

Organizational Development

Entertainment Division
- Connect ONE

Commerce Division
- One Team Workshop
- Connect Together

Onboarding[5]
- CJ Group Orientation Session
- ONLYONE Fair[3]
- Onboarding Mentorship Program

Professional Development

Entertainment Division
- THE Series Academy: programs for producers/directors (PDs), AI application roles, and HR professionals
- Mentoring and special lectures

Commerce Division
- Job competency-building programs for merchandisers (MDs), content production, and AI application roles

Leadership Development[5]
- Advanced Management Program
- Executive Coaching
- SERI CEO[4]
- Expatriate Training

Other Programs[5]
- GMP (Offline MBA program in partnership with the Seoul National University Graduate School of Business)
- Outplacement Support
- Elective Training Programs (incl. trend seminars and self-directed learning subsidies)
- Global Training (incl. Executive Language Program, Language Lab, and Global Exploration Program)

1) In-person group training programs
2) Online training platform operated for all employees, including contract employees
3) CJ Group New Employee Idea Competition
4) An executive education platform operated by the Samsung Economic Research Institute (SERI)
5) Operating additional division-specific training programs beyond those listed above

Degree and Certification Support Programs

- Support for training delivered through partnerships with external educational institutions, as well as the acquisition of job-related qualifications through internal programs, to strengthen job expertise and work competency
  - Facilitates the acquisition of language and job-related qualifications (e.g., computerized tax accounting, distribution management), available to all employees, including fixed-term employees
- Providing support for employees selected through an internal review process to participate in CJ Group-sponsored advanced programs, including the GMP at Seoul National University Graduate School of Business
  - Providing additional division-specific support for advanced programs, including the Management Program (CHRO)[1] at Korea University Graduate School of Business for the Entertainment Division and the Online MBA at Sogang University Graduate School of Business for the Commerce Division

1) Chief Human Resources Officer

Leadership Development Programs

- Establishing and operating a systematic leadership development framework by defining core leadership competencies by job level, and creating stage-based growth pathways
- Expanding leadership development opportunities for all employees to foster a leadership-driven culture and enable early identification of future leaders

Category	Target	Division	Program	Description
Ongoing Leadership Learning	All employees	All	Leadership Learning Content	• Instilling the ONLYONE mindset at each role-specific leadership stage, covering areas such as coaching, feedback, motivation, and delegation
Developing Future Leaders	Next-generation leaders	Entertainment	HCL[1] Growth Vision Workshop	• A self-directed leadership development program that connects employees' individual career growth paths with the organization's future strategy
	Executives	Commerce	Leadership Start-ON	• Cultivating the mindset and skills for leadership transition, mindset transformation, and project management
	Assistant managers (2nd year+)	Commerce	Self-leadership	• Empowering employees to motivate themselves and pursue proactive personal growth through self-leadership
New Leader Transition Training	Executives	Entertainment	New Business Division Head Leadership Session	• Focusing on the transition to second-line leadership through business strategy development, organizational culture innovation, and new business development
	Executives	Commerce	New Manager Program	• One-on-one coaching with executive leaders and formulating customized leadership action plans to cultivate the mindset required of newly appointed managers
	Team leaders	All	New Team Leader Program	• Helping first-time leaders recognize and adapt to their new leadership roles while building essential leadership competencies through the CJ Leadership Model, peer coaching, and leadership redesign
Leadership Coaching and Performance Management	Leaders	Entertainment	Performance Coaching Program	• Customized one-on-one leadership coaching based on 360-degree feedback and emotional well-being assessments
	Executives	Commerce	ONSTYLE Leadership Group Coaching	• Building leadership competencies and practical skills for emerging leaders, with a focus on addressing real-world leadership challenges
	Team leaders	Commerce	Leadership Reflection Workshop	• A leadership reflection and retention support program utilizing group assessment tools and organizational resources
		Commerce	One-on-One Coaching Skills Training	• Learning and practicing how to conduct coaching interviews, to strengthen performance management competencies
Executive Leadership and Business Insights	Senior executives	All	Executive Leadership Session	• Featuring case studies aligned with business strategy, including corporate governance, global IP strategy, and overseas benchmarking
	Executives	Entertainment	Business Division Head Leadership Session	• Enhancing executive leadership by leading and disseminating organizational culture change, and gaining organizational and business insights
	Team leaders	Entertainment	Team Leader Leadership Session	• Learning customized ENM Playbook (way of working) skills based on leadership assessments

1) High Competent Leader

EMPLOYEE GROWTH AND DEVELOPMENT

RISK MANAGEMENT

Training Satisfaction Survey

- Conducting training satisfaction surveys following role-based training programs, such as new employee onboarding and new team leader training
- Compiling and analyzing training satisfaction survey results by business division to improve training quality tailored to the characteristics of each business division

Indicator	Program	Division	Participants	Completers	Completion Rate (%)	Goal Achievement Rate (out of 5)
Role Training	New Employee Onboarding	Entertainment	34	34	100	4.9
		Commerce	20	20	100	5.0
	New Team Leader Training	Entertainment	22	20	91	4.7
		Commerce	8	8	100	4.9

Training Effectiveness Evaluation

- Conducting quantitative pre- and post-training evaluations for AI programs in response to growing demand for AI competency development to verify improvements in content production productivity and job competency
- Operating a training effectiveness evaluation system that collects and shares AI application case studies and outcomes, and incorporates them into the design of future training programs

Division	Program	Description	Evaluation Results in 2025
Entertainment	THE AI ACADEMY	• Conducted a hands-on project for creators and staff to improve AI tool utilization competencies tailored to each job function	• Content production time reduced by 71.6% • Revision turnaround time reduced by 71.8% • Threefold increase in draft generation
Commerce	Copilot Challenge: Leveraging GitHub Copilot	• Conducted a three-month hands-on project for IT developers and planners to improve software development productivity using GitHub Copilot	• Repetitive code writing speed increased by 58.3% • Test code writing speed increased by 49.1% • Code refactoring speed increased by 45.8%
	Firefly Challenge: Leveraging Adobe Firefly	• Conducted a hands-on project for PDs, designers, and marketers to improve image and video production efficiency using Adobe Firefly	• Identified cases of improved efficiency in AI-generated image and video content creation and editing
	Midjourney Challenge: Leveraging Midjourney	• Applied an advanced hands-on project for PDs and broadcast production staff to create AI-generated images and videos	• Improved the practical application of AI in video production • Identified cases of innovation in content production methods using AI

METRICS & TARGETS

Employee Development Management Metrics

- Monitoring training hours and expenses per employee to assess the appropriateness of the Company's investment in employee development

Category		Unit	2023	2024	2025
Employee Training	**Hour per employee**	hour/person	36	36	39
	Cost per employee[1]	KRW 10,000/ person	58	73[2]	72

1) From 2024 onward, training expenses are recorded in the Business Report as part of a new reporting standard.
2) Corrected 2024 data due to a data entry error.

Employee Development Targets

- Establishing and implementing a mid- to long-term talent development roadmap to progressively strengthen employees' functional expertise and leadership competencies

Talent Development Roadmap

Category	2025–2026	2027	2028
Strategic Direction	• Implementing development programs based on functional expert development frameworks and leadership pipeline	• Expanding functional expert development frameworks and enhancing the leadership pipeline	• Embedding functional expert development frameworks into the organization and generating performance through the leadership pipeline

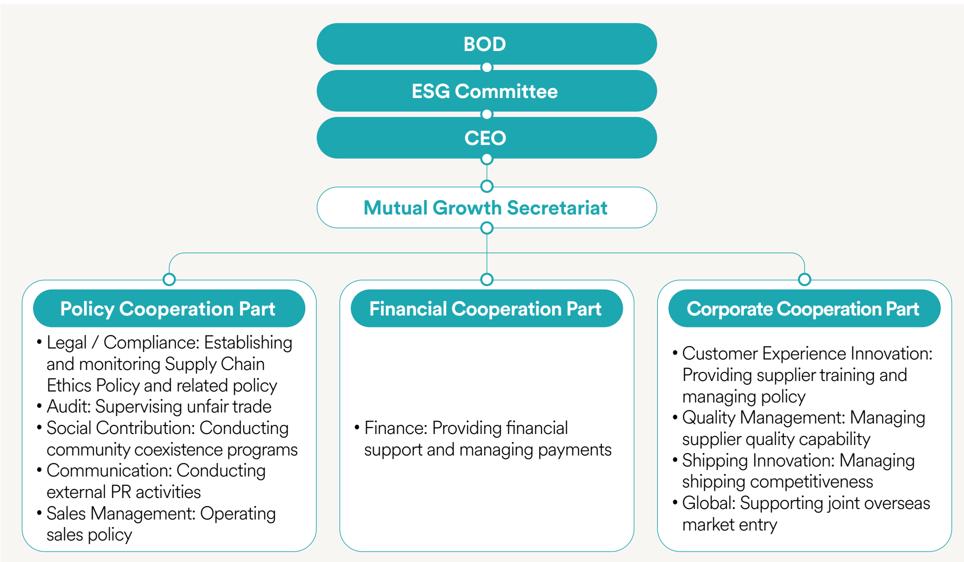
SUSTAINABLE SUPPLY CHAIN

CJ ENM operates a sustainable and responsible supply chain management system built on trust and collaboration with our suppliers. Based on CJ ENM Supply Chain Management Policy, which covers the Supply Chain Ethics Policy and the Supplier Code of Conduct, CJ ENM systematically identifies and manages ESG-related supply chain risks across environmental, social, and business ethics dimensions. CJ ENM continuously strengthen our proactive risk management system to address potential supply chain risks before they materialize. In addition, CJ ENM actively support the capability development and market expansion, with the aim of promoting sustainable, mutually beneficial growth across the value chain.

GOVERNANCE

Sustainable Supply Chain Management Implementation Framework

- Key agenda items are reviewed and approved by the CEO and reported to the ESG Committee on a regular basis at least once a year
- Operating an integrated support system, centered on the Mutual Growth Secretariat, to promote fair and transparent business practices and foster mutual growth with suppliers



ESG Committee Agenda Items in 2025

Date	Agenda	Reviewed by
Jun. 25, 2025	Progress report on 2025 Partner Sustainability Initiatives	ESG Committee (Report)
Sep. 25, 2025	Report on activities conducted to create a sustainable content industry ecosystem	ESG Committee (Report)

STRATEGY

Sustainable Supply Chain Management Policy

Supply Chain Management Policy

- Establishing the CJ ENM Commerce Supply Chain Sustainability Management Policy to manage ESG risks across the supply chain and build a responsible value chain
- Disclosing the final Supply Chain Sustainability Management Policy following the CEO's review and approval
- Outlining a supplier sustainability risk management process across the value chain and the Company's approach to supplier engagement, support, and communication

CJ Global Supply Chain Ethics Policy

- Encouraging suppliers' voluntary implementation of ethical, labor and human rights, health and safety, and environmental practices based on CJ Group's Global Supply Chain Ethics Policy
- Monitoring suppliers' compliance on a regular and an ad-hoc basis, and operating the CJ Alert Line[1], where both real-name and anonymous reporting is available, to carry out follow-up management of policy violations and potential risks

1) A set of CJ's comprehensive anti-corruption reporting channels through which reports of policy violations may be submitted. This includes the company's website, e-mail, fax, telephone, mail, and CJ Whistle.

Supplier Code of Conduct

Entertainment Division Supplier Code of Conduct
Commerce Division Supplier Code of Conduct

- Establishing and operating the Supplier Code of Conduct by business division, which reflects the characteristics and supply chain structure of each business and serves as the standard for responsible supply chain management with suppliers
- Applying each Supplier Code of Conduct not only to Tier 1 suppliers but also throughout the entire supply chain, including Tier 2 and lower-tier suppliers—incorporating compliance with the Code as a contractual obligation upon the execution of supplier agreements

Supplier Code of Conduct Structure

Category	Description
Ethics Management	Anti-corruption, financial transparency, fair trade, information disclosure, protection of intellectual property rights and confidential information, personal data protection, compliance with global regulations
Human Rights and Labor	Prohibition of forced labor, protection of child and adolescent employees, working hours, wages and benefits, humane treatment, non-discrimination
Health and Safety	Safe working environment, emergency preparedness, occupational injuries and diseases, prevention of excessive workloads, health and safety training
Environmental Protection	Compliance with environmental laws and regulations, pollution prevention, energy and GHG emissions management, conservation of natural resources and biodiversity

SUSTAINABLE SUPPLY CHAIN

STRATEGY

Supplier Compliance Pledge

Supplier Code of Conduct Compliance Pledge

- Requiring suppliers with purchase or sales transactions—whether new or renewing—to submit a Supplier Code of Conduct Compliance Pledge prior to contract execution, to establish responsible business relationships
- Including detailed requirements related to global supply chain compliance, such as adherence to applicable foreign trade laws and regulations, implementing regulations, resolutions of international organizations, International Labour Organization (ILO) conventions, and international agreements such as the Convention on International Trade in Endangered Species of Wild Fauna and Flora

Category		Description
Subjects Required to Submit		• Domestic purchasing suppliers (229 suppliers in the Entertainment Division and 1,453 suppliers in the Commerce Division, as of 2025)
Submission Frequency		• Once per year (for new transactions or upon pledge expiration)
Compliance Fields	Ethics Management	• Pledge to comply with all applicable domestic and global laws and regulations relating to business integrity, financial transparency, fair trade, and other ethical business practices
	Human Rights and Labor	• Pledge to uphold the dignity and rights of all employees in accordance with domestic and international standards
	Health and Safety	• Pledge to provide a safe working environment and improve workplace safety standards
	Environmental Protection	• Pledge to minimize negative environmental impacts and comply with all applicable environmental laws and regulations

Information Security Pledge

- Requiring suppliers and related personnel to submit an Information Security Pledge before commencing work to raise their security awareness and accountability

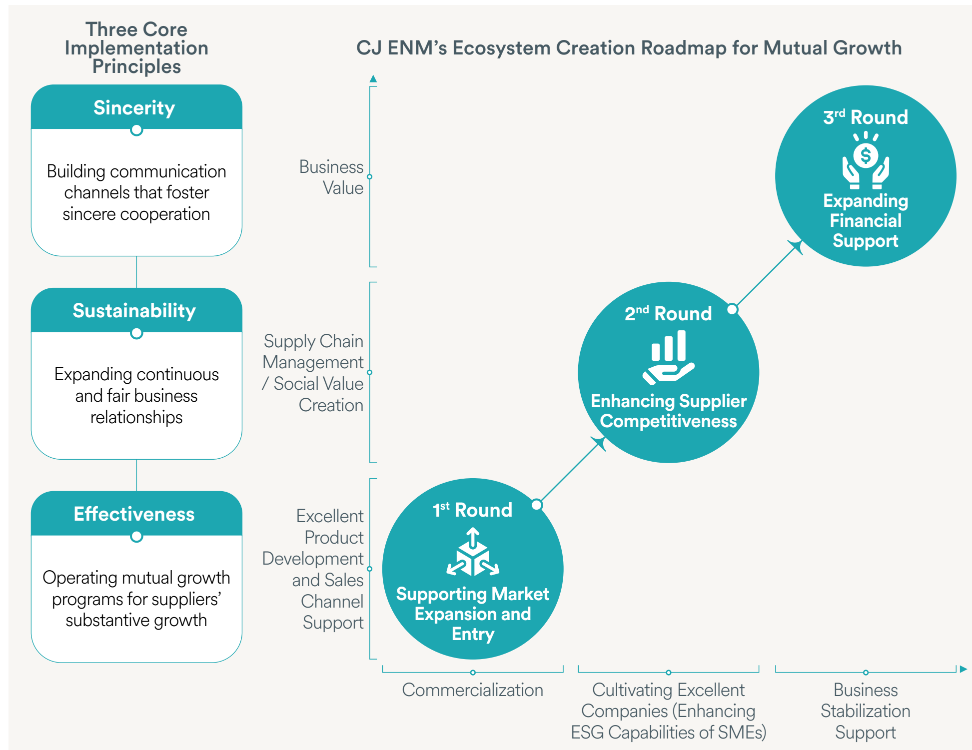
Safety Pledge

- Mandating suppliers to submit a Safety Pledge pursuant to Article 6 of the Occupational Safety and Health Act to raise workers' safety awareness and improve compliance with workplace safety requirements

Mutual Growth Activities

Mutual Growth Activity Implementation Framework

- Promoting mutual growth activities to build a sustainable industry ecosystem based on fair partnerships with suppliers
  - Facilitating the commercialization of small- and medium-sized brands through brand incubation and the development of new domestic and international sales channels
  - Supporting supplier growth tailored to each stage, including new product R&D and high-quality content production
  - Creating social value by helping suppliers embed ESG management practices into their operations



SUSTAINABLE SUPPLY CHAIN

STRATEGY

1st Round Supporting Market Expansion and Entry

KCON 2025 Supporting Overseas Market Expansion for SMEs

• Conducting export consultation sessions and promotional events together with the Korea Foundation for Cooperation of Large & Small Business, Rural Affairs (KOFCA) to provide SME suppliers with opportunities to enter and expand into global markets

Category	Date	Participating Companies	Performance	
KCON JAPAN	May 2025	39 companies	• On-site sales worth KRW 100 million • Online sales worth KRW 8.29 billion	• Export contracts worth KRW 850 million
KCON LA	Aug. 2025	50 companies	• On-site sales worth KRW 180 million • Online sales worth KRW 2.65 billion	• Export contracts worth KRW 335 million

Global Market Expansion Seminar

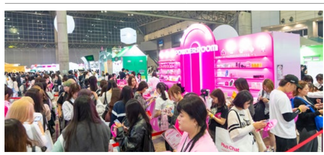
• Holding a Global Market Expansion Seminar to strengthen suppliers' global capabilities, targeting working-level staff, attended by 40 participants from 23 companies
- CJ ONSTYLE's global expansion roadmap, TikTok-based short-form marketing, TikTok Shop operating strategies, Amazon marketplace success stories

CJ Oncubating

• Identifying high-potential health and beauty SMEs with less than five years of experience, and nurturing them through structured, phased support
- Providing eligible brands with comprehensive support through direct investment from CJ ONSTYLE, linkages with government support programs[1], and assistance with global market expansion
- Receiving the Minister of SMEs and Startups Award for two consecutive years, and a commendation from the Governor of Gyeonggi-do Province

1) Tech Incubator Program for Startups

Category	Key Activities in 2025
Investment and Commercialization Support	• Provided funding for brand development and commercialization, and executed direct investments totaling KRW 8.8 billion • Enhanced our mutual growth model by combining direct investment with government support programs
Sales Growth Program	• Operated sales growth programs based on influencer marketing and product development support
Global Expansion Support	• Supported international expansion through partnerships in the US, Japan, and Malaysia • Provided Amazon marketplace strategy consulting and assigned dedicated account managers to 12 companies


KCON JAPAN 2025 SME Promotion Fair

Minister of SMEs and Startups Award Ceremony


Global Market Expansion Seminar

O'PEN, Emerging Creator Discovery and Development Program

• Entertainment Division's program for discovering and nurturing emerging creators, providing integrated support across the entire content value chain—from talent discovery and content planning to development, production, programming, and business matching
• Launching the Single-Episode Drama & Film Category in 2017, followed by Music (2018), Short-form (2021), and Series (2022)—now operated as two: Story (Drama & Film) and Music
• Nurturing a cumulative total of 276 storytellers (scriptwriters) and 115 composers as of 2025, with new participants selected annually through an open recruitment process
• Connecting creators with production companies, platforms, music companies, and video content partners to expand the creative talent pool and create new content IP, thereby contributing to the vitalization of the content industry ecosystem

O'PEN

O'PEN STORY

• Discovering and nurturing storytellers across various fields, including drama and film
• Achieving more than 40 broadcasts or OTT releases of works by O'PEN scriptwriters
• Adapting 70 O'PEN-winning works into drama or film and earning 23 awards at international film festivals, demonstrating the quality of the works and the competitiveness of the creators

O'PEN MUSIC

• Discovering and nurturing composers across diverse fields, including drama/broadcast original soundtracks and artist albums
• Releasing more than 650 tracks, demonstrating creators' competencies and industry competitiveness

STEP 1 Creator Discovery

• Hosting annual open competitions (19 and 12 creators selected for O'PEN STORY and O'PEN MUSIC, respectively, in 2025)
• Providing creative grants to selected creators

STEP 2 Creator Development

• Providing private and collaborative workspaces
• Conducting expert mentoring, monitoring, special lectures, and seminars
• Providing field research and expert interviews with organizations (e.g., National Forensic Service, Korean National Police Agency)
• Holding creative workshops and Character Camp (O'PEN STORY)
• Holding 'Song Camp' (O'PEN MUSIC)

STEP 3 Support for content Production

• Providing debut opportunities through tvN Single-Episode Drama, artist releases, and drama original soundtracks
• Supporting throughout the entire submission process for domestic and international film festivals
• Supporting commercialization through the transmedia development of scriptwriters' IP
• Facilitating domestic and international business matching and contract execution

SUSTAINABLE SUPPLY CHAIN

STRATEGY

2nd Round Enhancing Supplier Competitiveness

Supplier Training

- Holding regular biannual training sessions tailored to industry characteristics, covering health and safety, ethics and compliance, and ESG management to raise supplier awareness of risks and improve their response capabilities (163 companies participated in 2025)
- Providing specialized compliance training sessions to improve suppliers' practical compliance capabilities related to the Improper Solicitation and Graft Act, transaction management regulations, and other relevant requirements (71 companies participated in May 2025 and 75 companies in Dec. 2025)

Supplier ESG Support Program

- Operating ESG support programs for mutual-growth suppliers to improve their ESG management capabilities and mitigate supply chain risks
  - Establishing the large enterprise–SME cooperation fund and providing suppliers with financial assistance totaling KRW 150 million for their ESG management initiatives

Category	Program	Support Provided in 2025	Anticipated Effects
Diagnosis	ESG Education & On-site Inspection (Consulting)	• Provided customized ESG guidance, training, and on-site inspections - Conducted training, consulting, and on-site inspections for 32 companies (KRW 150 million provided for training/consulting expenses) - Issued ESG certification for outstanding SMEs by KCCP[1]	• Strengthening supply chain due diligence capabilities • Gaining early access to government support programs for SMEs • Laying the groundwork for attracting investment funds
Regular Evaluation	Certification Fee Support	• Supported ESG-related certification costs, including ISO 14001 (Environmental Management Systems), ISO 45001 (Occupational Health and Safety Management Systems), and ISO 9001 (Quality Management Systems) • Provided support for obtaining new CCM certification	
Follow-up Actions	ESG Report Publication Support	• Supported publication and assurance of sustainability reports	• Addressing stakeholders' demands for ESG management and disclosure • Promoting ESG adoption across the industry

1) Korea Commision for Corporate Partnership

3rd Round Expanding Financial Support

Support Program for ESG Small Giants

- Giving preferential treatment to ESG Small Giant suppliers demonstrating outstanding ESG performance
  - Two suppliers received free broadcasting rights worth KRW 400 million in 2025

Category	Content Area
Eligibility	• Companies meeting the criteria under Article 2 of the Framework Act on Small and Medium Enterprises • Companies designated as public-interest channels by the Korea Communications Commission • Companies satisfying at least 10 fields in the application form and a minimum of one field in each E/S/G category
ESG-related Fields in the Application Form	• Environmental (E): Establishment of eco-friendly policies such as environmental goals and plans; management of environmental data including GHG emissions and energy consumption • Social (S): Inclusion of social responsibility goals in management policies; compliance with labor contracts and overtime work regulations; fair trade manuals; community engagement policies and activities; customer data protection • Governance (G): Standards for managing unethical issues; compliance with ESG-related laws and regulations
Benefits	Provision of free or discounted CJ ENM broadcasting rights for one year from the contract date

Incentives for Consumer Centered Management (CCM) Certification

- Encouraging the adoption of CCM certification by offering CCM-certified suppliers early payment of up to 90% of total receivables, regardless of sales conditions

Awarding Outstanding Sustainable Suppliers

- Selecting outstanding suppliers and providing them with financial incentives in the Commerce Division to strengthen partnerships and promote sustainability
  - Evaluating suppliers eligible under Article 2 of the Framework Act on Small and Medium Enterprises based on a comprehensive set of criteria, including contribution to sales performance, contribution to new customer acquisition, and recommendations from merchandise directors
  - Awarding 20 outstanding suppliers with incentives totaling KRW 340 million in 2025
  - Giving additional benefits to the top four suppliers, including Mobile Live Commerce (MLC) programming slots and marketing support packages, to improve brand exposure and drive sales growth

Supplier Financial Support Program

- Establishing mutual-growth funds, providing low-interest financing, and shortening payment periods to improve suppliers' financial competitiveness, as well as their cash flow and business stability
  - Providing financial support of up to KRW 1 billion per supplier (76 suppliers supported in 2025)
  - Offering reduced loan interest rates through network loan agreements
  - Reducing the payment period from 12.7 days to 7.9 days to improve cash liquidity

Support for Digital Content Production and R&D

- Reorganizing the existing R&D support program into the 'Innovation Partnership' program to provide financial assistance for digital content production and promotional material development (10 companies selected; up to KRW 25 million provided per company)
- Providing SMEs with R&D support for new product and technology development (10 companies selected; up to KRW 15 million in R&D funding provided per company)

SUSTAINABLE SUPPLY CHAIN

RISK MANAGEMENT

Supplier Adequacy Assessment and Risk Management

Entertainment Division's Supplier Management

• Operating a supplier management process that incorporates the level of ESG awareness as a mandatory criterion, from supplier selection through periodic assessments, to enhance transparency and fairness in transactions
- Quantitatively assessing supplier risk levels through direct evaluations conducted by working-level and management departments
- Applying a five-point scale across 10 criteria, including operational capability, reliability, and sustainability awareness

Key Activities for Each Supplier Management Process

Stage	Key ESG Activities	Key Management Items
Supplier Selection	• Incorporating ESG awareness levels into the evaluation criteria (incl. factors related to safety, human rights, ethics/compliance, and the environment)	• Assessment of ESG awareness and management practices • Review of records related to legal violations and misconduct • Fair and transparent evaluation and grading standards
Contract Execution	• Incorporating provisions requiring compliance with applicable laws, such as the Fair Transactions in Subcontracting Act, into contracts • Provision of guidance on compliance precautions and prohibited practices	• Execution of contracts incorporating compliance obligations under the Fair Transactions in Subcontracting Act • Supplier Code of Conduct Compliance Pledge
Supplier Support and Inspection	• Providing education to suppliers within the supplier pool on compliance with ESG standards • Conducting on-site safety inspections and surveys • Collecting supplier opinions and implementing improvement measures	• Implementation of ESG education sessions and management of outcomes • Sharing feedback from on-site inspections and survey results with relevant departments • Review of the implementation of corrective and remedial actions
Regular Evaluation and Management	• Incorporating ESG awareness levels into periodic supplier evaluations (e.g., communication capabilities, safety awareness, social management practices) • Adjusting supplier ratings and applying rewards or sanctions based on the evaluation results	• Regular evaluations (at least once a year) • Integration of ESG criteria into the evaluation framework • Rating-based reward and sanction system • Sharing of evaluation reports with relevant departments

* Throughout the entire supplier management process, ESG awareness level (e.g., safety, human rights, ethics/compliance, and environment) is incorporated as a mandatory evaluation criterion.

Regular Evaluation and Monitoring Activities in 2025

Category	Key Activities	
New Supplier	• Registered 17 new suppliers out of 23 recommended companies	
Regular Evaluation	• Conducted supplier adequacy review for 92 suppliers	• Evaluation results: Grade 1 (16 suppliers), Grade 2 (71 suppliers), Grade 3 (4 suppliers), 1 supplier excluded from evaluation • Evaluation results are used as reference materials for transactions and contract renewals in the following year
Follow-up Actions	• Outstanding suppliers: Awarded incentives to three Grade 1 suppliers and recommended increased order allocations by the relevant departments	• Suppliers requiring improvement: Issued official notices encouraging compliance with the Supplier Code of Conduct and requested enhanced management efforts (suppliers that fail to demonstrate continuous improvement may be excluded from the supplier management program)
Annual Contract	• Executed annual contracts for 2026 with 40 partners, including resident suppliers and companies with regular transactions	• Supplier Code of Conduct Compliance Pledge; Safety Pledge; Information Security Pledge

Commerce Division's Supplier Management

• Operating a supplier management process based on the assessment of key ESG criteria, covering all stages from supplier registration to ongoing monitoring
- Supporting the adoption of eco-friendly packaging materials and the sharing of carbon reduction technologies, reflecting the characteristics of product sourcing
- Operating a tiered sanction system, including restrictions on transactions in cases of material violations

Key Activities for Each Supplier Management Process

Stage	Key Activities
New Supplier	• Conducting ESG pre-assessments when registering new suppliers
Contract Execution	• Explicitly incorporating compliance with the Supplier Code of Conduct into contractual agreements • Including provisions requiring acceptance of ESG assessments and due diligence activities
Regular Evaluation	• Conducting self-assessment surveys and on-site audits for key suppliers
Follow-up actions	• Requesting suppliers not meeting performance requirements to develop improvement plans and providing them with consulting/education support • Restricting or terminating transactions in cases of material violations
Monitoring	• Requiring the submission of Supplier Code of Conduct Compliance Pledge and Occupational Health and Safety Pledge, and executing annual contracts

SUSTAINABLE SUPPLY CHAIN

RISK MANAGEMENT

Supplier Compliance and Transaction Transparency Management

Compliance Chatbot 'T&A Compli' for Suppliers

• Operating the 'T&A Compli' chatbot in the Entertainment Division to prevent supplier compliance risks and provide real-time responses to supplier inquiries
  - Providing guidance customized for supplier working-level staff on compliance risks related to the Improper Solicitation and Graft Act, the Fair Transactions in Subcontracting Act, the Monopoly Regulation and Fair Trade Act, and the Supplier Code of Conduct.
  - Sharing compliance training materials and providing one-on-one consultations with the Compliance Team and the Tech & Art Business Management Team to improve suppliers' compliance capabilities
  - Utilizing the chatbot to disseminate local compliance issues and guidance during overseas convention events, such as 'KCON' and 'MAMA AWARDS'

'Cloud-based Electronic Bidding System'

• Utilizing a cloud-based electronic bidding system when selecting stage system suppliers to improve transaction transparency and proactively manage compliance risks
  - Ensuring fair participation opportunities for suppliers and proactively preventing unethical business practices, including unfair subcontracting and improper solicitations
  - Raising suppliers' awareness of risk management through compliance notice pop-ups displayed when accessing the bidding system
  - Strengthening transparent transaction management by gradually expanding the scope of electronic bidding applications
  - <u>Additionally applying the Cloud Electronic Bidding System to selected projects related to stage systems and CAPEX in 2025</u>

Electronic Bidding Process and Responsible Departments

METRICS & TARGETS

Mutual Growth Management Metrics

• Supporting the commercialization and ESG integration of suppliers and monitoring the effectiveness of these initiatives through mutual growth management metrics

Category			Unit	2023	2024	2025
Mutual Growth Program	1 Company 1 Product	No. of products	Units	50	40	35
		Revenue	KRW thousand	2,922,960	3,214,566	2,799,987
	1 Village 1 Product	No. of products	Units	17	14	16
		Revenue	KRW thousand	2,320,238	2,094,029	1,919,835
	CJ Oncubating	Sales Revenue	KRW 100M	93	215	370
Win-Win Fund for Suppliers		Fund Raised	KRW 100M	700	700	700

Supplier Management Metrics and Targets

• Developing key indicators, including supplier training and due diligence activities, and monitoring progress toward target achievement, to improve suppliers' ESG capabilities

Division	Category	Management Indicator	2025	
			Target	Performance
Entertainment	Integrated Training for Suppliers (Ethics, Safety, ESG)	Offline Training	At least 2 times/year	2 sessions in total
		Supplier Survey	At least 1 time/year	1 session in total
Commerce	ESG Training	Completion Rate	80% or higher	100%
		Satisfaction Score	Avg. 80 or more	Avg. 92.9
		Self-assessment Participation Rate	60% or higher	100%
	On-site Inspection (Consulting)	Improvement Rate	20% points or higher	21.1% points
		ESG Excellent SME Ratio	50% or higher	31.1%

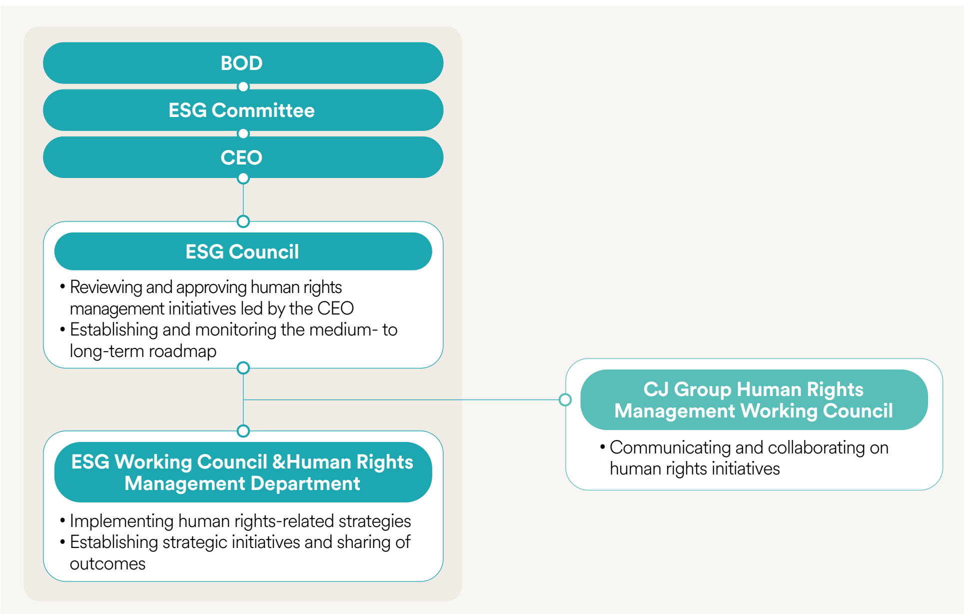
EMPLOYEE WORKING CONDITIONS

CJ ENM practices human rights management across its entire value chain in alignment with international standards, including the Universal Declaration of Human Rights and the UN Guiding Principles on Business and Human Rights (UNGPs). CJ ENM has publicly declared its commitment to human rights protection—both internally and externally—through its Human Rights Management Declaration. CJ ENM operates education programs to raise employee awareness of human rights, and identifies and manages potential human rights risks through human rights impact assessments. In addition, CJ ENM maintains grievance and counseling channels to ensure that all employees can promptly respond to human rights violations, thereby fostering a workplace where human rights are respected.

GOVERNANCE

Human Rights Protection Implementation Framework

- Key agenda items are managed through the ESG Council reporting directly to the CEO, with major human rights management matters submitted to the Board of Directors and ESG Committee for deliberation and approval
- Strengthening human rights management implementation capabilities and establishing an implementation framework aligned with CJ Group-wide policies, through collaboration with the CJ Group Human Rights Management Working Council
- Developing human rights management strategic initiatives and operating a performance management system for tracking implementation outcomes, led by the Human Rights Management Department and the ESG Working Council



STRATEGY

Human Rights Protection Policy

- The Human Rights Management Declaration was revised following CEO approval, incorporating human rights due diligence processes and grievance handling mechanisms
  - Applying to all stakeholders affected by CJ ENM's business activities
  - Encompassing the overall human rights management framework, including human rights risk analysis and assessment, monitoring based on human rights due diligence, and grievance handling and remediation procedures

Human Rights Management System by Stakeholder

- Establishing a structured human rights management framework by identifying key human rights issues for each stakeholder group—including employees, suppliers, customers, and local communities—and operating management systems tailored to each risk category

Category	Description
Employees	Prohibiting forced labor and child labor; prohibiting discrimination; providing equal opportunities and fair performance evaluations; ensuring a safe working environment, among others
Suppliers	Building a fair supply chain; assessing human rights risks; ensuring a safe production environment; prohibiting undue benefits and harassment, among others
Customers	Providing content, products, and services reflecting the value of diversity; providing barrier-free services; protecting customer personal data, among others
Local Communities	Respecting local cultures; pursuing mutual growth with communities; participating in socially responsible initiatives
Risk Management	Analyzing and assessing human rights risks; conducting monitoring, including human rights due diligence; operating grievance handling and remediation procedures; and maintaining the human rights management system, among others

EMPLOYEE WORKING CONDITIONS

STRATEGY

Human Rights Protection Activities

Human Rights Management Training

- Conducting human rights training programs to enhance employee awareness, in alignment with the Human Rights Management Declaration
- Conducting annual statutory training for all employees, including contract employees, covering workplace disability awareness, workplace harassment prevention, and sexual harassment prevention, among others

Training Program	Participants	Completers
2025 Workplace Disability Awareness Training	3,122	3,052
2025 Workplace Harassment Prevention Training	3,000	2,982
2025 Sexual Harassment Prevention Training	2,974	2,917

Employee Counseling Program

- Operating a psychological counseling program, the Employee Assistance Program (EAP), to address employee concerns, improve workplace engagement, and enhance overall quality of life
  - Providing psychological counseling services in collaboration with professional counseling institutions, by appointment and under strict confidentiality
  - Assessing counseling cases by risk level and categorizing them into a five-level system: Level 1 (Safe) through Level 5 (Protection)
  - Providing dedicated support programs for high-risk individuals (Levels 4–5) through separate intensive follow-up care

Counseling Fields
Job stress, interpersonal issues, emotional concerns

Counseling Areas
Individual, workplace, and family concerns

Counseling Methods
In-person, phone, video

Number of Cases in 2025
667 cases

RISK MANAGEMENT

Human Rights Impact Assessment (HRIA)

- Conducting HRIAs in accordance with international standards, including the UNGC Human Rights Principles, the UNGPs, and the National Human Rights Commission of Korea's Human Rights Management Guidelines
- Conducting HRIAs across both the Entertainment and Commerce Divisions in 2024, and advancing CJ ENM's company-wide human rights management framework based on identified human rights improvement initiatives
- Strengthening the management framework in 2025 by focusing on mitigating risks in high-risk domains identified in the previous year's assessment and verifying the effectiveness of implemented measures

HRIA Process

STEP 1 Issue Identification
Identifying Risk Areas
- Proactively identifying human rights risk areas based on international human rights standards
- Analyzing risks across value chain stakeholders and establishing assessment indicators

STEP 2 Risk Assessment
Selecting Evaluation Targets and Conducting Impact Assessment
- Identifying stakeholders vulnerable to human rights risks based on HRIAs and FGIs
- Conducting HRIAs using anonymous survey methods
- Reviewing the effectiveness of systems based on internal regulations, internal documents, and departmental interviews

STEP 3 Issue Remediation
Identifying and Implementing Improvement Initiatives
- Developing improvement measures for high-risk human rights domains
- Prioritizing tasks and devising action plans
- Executing tasks in collaboration with relevant departments across each stage

STEP 4 Results Reporting and Monitoring
Reviewing Effectiveness and Reporting
- Reviewing the effectiveness of improvements carried out in the previous year
- Reviewing and reporting evaluation results and key task implementation status
- Monitoring the implementation of improvement initiatives

EMPLOYEE WORKING CONDITIONS

RISK MANAGEMENT

Scope of HRIA

• Selecting HRIA targets according to each division's characteristics, with vulnerable stakeholders identified in each division

Division	Assessment Year	Target	Vulnerable Stakeholders Identified	Basis for Identification
Entertainment	2022 (1st Cycle)	All employees	(As the initial stage of the assessment, indicators were developed based on context analysis and field surveys, and the foundation for identifying vulnerable stakeholders was established.)	
	2023 (2nd Cycle)	All employees	• Production-related employees	• Groups with relatively higher exposure to human rights risks, based on assessment results
	2024 (3rd Cycle)	Production-related employees	• Production site employees • Non-production employees (concerts, conventions, etc.) • Pregnant employees • Employees on overseas business trips, etc.	• Groups with higher potential exposure to human rights risks due to working conditions and working environment
	2025	Suppliers, Freelancers	• Production supplier and freelancers	• Groups that are relatively vulnerable to human rights risks, considering structural characteristics such as short-term/project-based contract arrangements and limited bargaining power
Commerce	2024 (1st Cycle)	All employees	• Social hierarchy: Younger employees, lower job grade employees • Job categories: MD, PD, and broadcasting-related roles	• Groups with relatively higher exposure to human rights risks based on assessment results

HRIA Results and Actions

Human Rights Risk Identification

• Conducting an HRIA in 2025 targeting production supplier and freelancers in the Entertainment Division to identify human rights risks across the production process and contractual structures
  - Identifying and specifying potential human rights risks through analysis of operational practices, including contract practice reviews, stakeholder interviews, and on-site production inspections
• Identifying improvement initiatives such as revising standard contract templates and establishing on-site manager guidelines, based on identified risks

Human Rights Risk Mitigation Measures

• Reviewing the implementation of the company-wide flexible work system to address working hour-related risks identified in the 2024 HRIA, and completing the introduction of tailored work arrangements reflecting job and task characteristics
  - Abolishing the minimum daily working hour requirement under the discretionary work schedule to enable more flexible work design
  - Supporting transition to tailored work arrangements reflecting content production types and job functions across organizational units
  - As a result, approximately 30% of employees transitioned to work arrangements better suited to their job characteristics, improving both employee autonomy and work engagement

Human Rights Grievance Handling System

Human Rights Grievance Handling Channels

• Both online and offline human rights grievance channels operate to enhance access to anonymous reporting and consultation

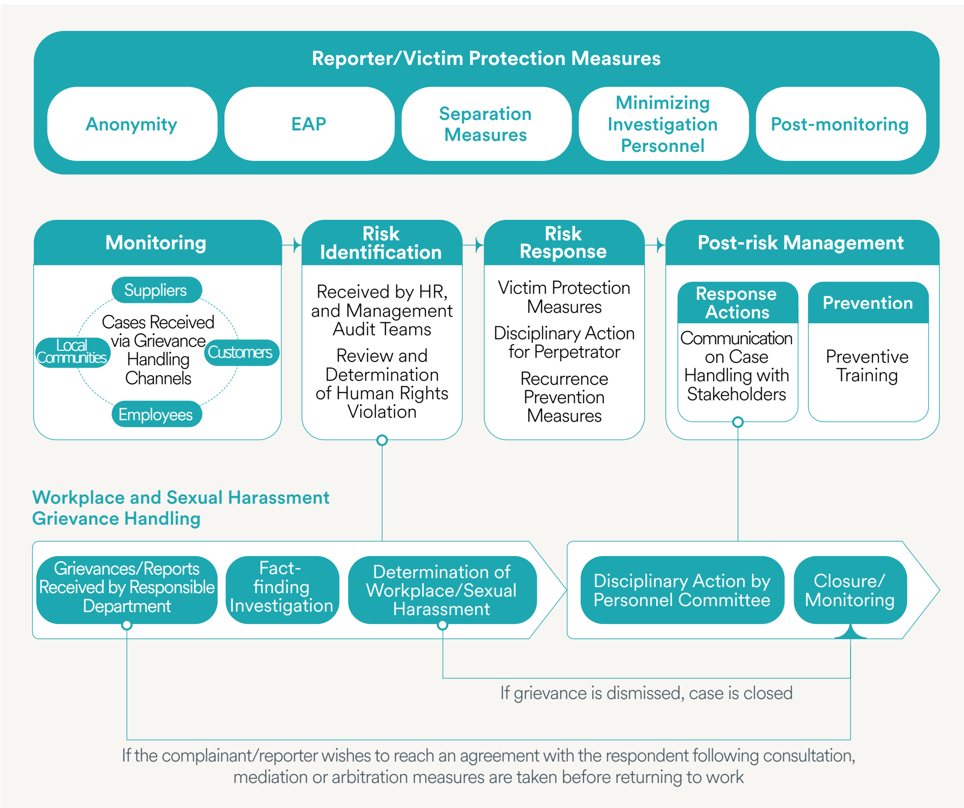
Category	Description	Method
Grievance Box	Collecting human rights-related complaints through grievance boxes installed on each floor	Offline
Person in Charge of Handling Workplace and Sexual Harassment	Handling grievances via HR personnel	Online/ Offline
Workplace Grievances Office	Providing consultations and handling labor-related grievances through in-house labor attorneys	Offline
Hotline (Open Council / One Mind Council)	Anonymous human rights-related grievance reporting and handling channel via intranet	Online
CJ Group Integrated Reporting System	CJ Group's online anonymous reporting channel for human rights violations and misconduct	Online
K-Whistle	Anonymous internal misconduct reporting channel operated by an external professional organization, the Korea Business Ethics Institute	Online

EMPLOYEE WORKING CONDITIONS

RISK MANAGEMENT

Human Rights Grievance Handling Process

• An end-to-end response process for human rights grievances, covering reporter and victim protection measures, investigation, response actions, and post-grievance follow-up management



METRICS & TARGETS

Human Rights Risk Management Metrics

• Operating human rights grievance channels to manage the receipt and handling of reports, and strengthening the protection of employees' human rights

Human Rights Grievance Handling Data

Category	Unit	2023	2024	2025
Total No. of reports	ea	3	6	8
No. of valid and resolved reports	ea	3	5	8

Human Rights Protection Targets

• Developing and implementing phased human rights protection plans, including HRIA-based improvement initiatives and strengthening global supply chain human rights policies, to address supply chain human rights risks from the Commerce Division's global expansion

Human Rights Protection Action Plan

Category	2025	2026	2027
Strategic Direction	• Internalizing human rights protection activities and improving the operating environment	• Establishing supply chain human rights management systems reflecting business-specific characteristics	• Elevating the human rights due diligence and management system to a global standard
Target	• Implementing improvement initiatives identified through HRIAs • Establishing the basic infrastructure for a global supply chain human rights policy	• Reviewing human rights due diligence frameworks and systems for key suppliers • Establishing standard guidelines for global supply chain human rights management	• Fully applying human rights due diligence standards to key suppliers • Monitoring and enhancing the management of human rights risks in global supply chains
Detailed Action Plans	• Internalizing grievance remedy processes for employees and new hires • Establishing a human rights risk monitoring system through grievance handling channels • Mandating supplier commitments to the code of conduct for human rights protection and operating mandatory training programs	• Establishing an expanded grievance handling process to include supplier and implementing manager training • Identifying human rights risks in the supply chain and deriving improvement initiatives • Establishing a monitoring and disclosure framework aligned with global human rights standards	• Providing feedback on improvement initiatives and execution based on supplier grievance remedy results and implementing them • Monitoring human rights disclosures and preemptively addressing risks based on global human rights guidelines

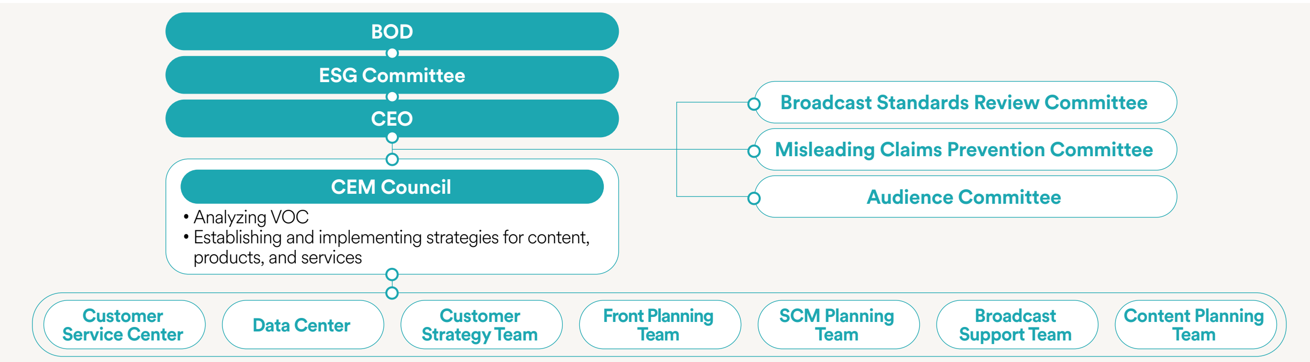
CUSTOMER SATISFACTION

CJ ENM pursues a consumer-centric management approach by incorporating customer and viewer feedback to improve its content, products, and services. Building on the Customer Experience Management (CEM) framework, CJ ENM collects customer and viewer feedback through various channels, including Voice of Customer (VOC) programs and the Audience Committee. Major consumer satisfaction-related issues are reviewed by the CEO and subsequently reported to the Board of Directors and the ESG Committee. Maintaining its CCM[1] certification, CJ ENM strengthens content risk management and consumer and viewer rights protection activities, while remaining committed to enhancing customer and viewer trust.

GOVERNANCE

Consumer Satisfaction Management Implementation Framework

- Key agenda items are submitted and reported to the Board of Directors and the ESG Committee following CEO approval
- Leading VOC analysis and developing and implementing customer satisfaction strategies across content, products, and services, centered on the CEM Council



Committee Operations for Consumer Satisfaction

- Operating a committee-based review and improvement system covering in-house reviews, prevention of false and exaggerated advertisements, and collection and reflection of viewer feedback to improve consumer satisfaction

Category	Purpose	Division	Frequency	Key Activities	Key Customer Satisfaction Improvements in 2025
Broadcast Standards Review Committee	Operate a compliance framework for broadcast review regulations and internal guidelines to ensure sound and ethical broadcasting practices	Commerce	Monthly	• Conducted internal reviews to assess compliance with broadcasting standards and identify improvement tasks	• Monitored cases of non-compliance with broadcast review regulations • Improved review criteria and expanded the scope of application
Misleading Claims Prevention Committee	Prevent false and exaggerated advertisements to support viewers' rational consumption choices	Commerce	Monthly	• Reviewed the appropriateness of product information and advertising claims, including labeling and promotional expressions; identified potentially misleading expressions and corrective measures • Collected feedback from external advisory members	• Appointed expert advisors for high-risk categories, including food and beauty products • Identified and eliminated potential risks in advance and implemented corrective actions
Audience Committee	Protect viewers' rights and contribute to enhancing the quality of broadcasts	Commerce	Monthly	• Reviewed and reflected viewer complaints, opinions from viewer evaluators, and actions taken by the Broadcast Review Committee • Operated pre-announcement system and constant feedback channels for agenda	• Adopted an agenda selection process based on viewer interest levels • Introduced review procedures based on actual products • Enhanced the effectiveness of committee operations through improvements in viewer feedback collection and reflection
		Entertainment	Bimonthly	• Provided feedback on required corrections for broadcast programs • Discussed matters related to protecting viewer rights • Strengthened the review framework for cultural diversity representation in programs	• Generated a total of 70 recommendations for 44 programs across major channels • Strengthened standards for accident prevention during production and management of inappropriate language in subtitles • Improved response procedures related to overseas performance programs

STRATEGY

Consumer Satisfaction Management Policy

Commerce Division Consumer Rights Protection Policy

- Practicing responsible management for customer satisfaction based on the CJ Group Code of Business Conduct
- Providing employees with guidelines for promoting customer satisfaction through the Entertainment Division Code of Ethical Business Conduct
- Operating employee guidelines for delivering customer satisfaction based on the Commerce Division's customer service principles established in 2007
  - Establishing a trust-based framework for protecting the rights of customers and business supplier through the enactment of the Consumer Rights Protection Policy in 2026

Consumer Centered Management Framework

- Maintaining CCM certification for 19 consecutive years after becoming the first home shopping company in Korea to obtain the certification in 2007
- Operating an effectiveness evaluation system covering all aspects of CCM, including pre- and post-VOC management
- Participating in the Consumer Complaint Resolution Council organized by the Korea Consumer Agency to enhance customer service capabilities
- Providing financial incentives to business supplier that obtain or maintain CCM certification, including the maximum early settlement payment rate[2]

1) A certification program that evaluates whether a company has established consumer centered management practices and continuously improves them.
2) Following the advancement of payment practices, the early payment rate has increased from 70% to 90% since September 2024.

CUSTOMER SATISFACTION

STRATEGY

Consumer Satisfaction Improvement Activities

Consumer Panel Operations

- Operating qualitative and quantitative consumer research panels to collect customer feedback on CJ ONSTYLE's products and services
  - 'Simmian[1]' Panel: Qualitative research through FGIs with women residing in the Seoul metropolitan area
  - 'Onsumer' Panel: Quantitative research through online surveys targeting men and women aged 25 to 59 residing in the Seoul metropolitan area
- Conducting a total of 28 consumer research projects in 2025, including new product studies, to gather VOC on new product reception, satisfaction with broadcasts and services, and areas for improvement

1) A korean term meaning 'an eye for beauty'

AI-based Consumer VOC and Review Analytics Solution

- Introducing and operating an AI-powered natural language analysis solution for VOC and product reviews related to returns and exchanges, aimed at improving customer service through data-driven insights
  - Utilizing a customer response dashboard that enables intuitive analysis of customer VOC and reviews
  - Applying AI-based keyword classification to analyze conversion rates, customer responses, product strengths and weaknesses, and derive actionable insights
- Sharing analysis results with business departments and supplier to identify and implement product improvement initiatives
- Enhancing customer satisfaction through a structured operational framework encompassing analysis, sharing, and ongoing improvement

STEP 1: Analysis — AI-based analysis of customer VOC and reviews → **STEP 2: Sharing** — Sharing results with sales departments and supplier → **STEP 3: Improvement** — Driving improvement and enhancing consumer satisfaction

Consumer Service Quality Improvement

- Continuously conducting consumer service quality improvement activities based on human error analysis, VOC management, and product information verification

Category	Purpose	Frequency	Key Activities and Performance in 2025
Human Error	Operating a customer-oriented response system and identifying improvement initiatives by analyzing human error occurrence patterns	Ongoing	• Reduced the number of affected customers by 52% YoY through IT system improvements based on process innovation (PI)[1] activities, as well as improved employee awareness • Strengthened human error recurrence prevention activities by establishing a case-based prevention framework
Customer VOC	Improving customer satisfaction by identifying issues through company-wide VOC analysis and improving systems and processes	Ongoing	• Conducted AI-based analysis of inquiries related to exchanges, returns, and product quality to identify key issues • Established a VOC database to enable rapid identification of products and brands associated with emerging issues and to support proactive response measures • Operated a pre-announcement system and feedback collection process for material VOC-related issues
Product Information Disclosure	Protecting consumers' right to know and fostering a safe purchasing environment through the disclosure of essential product information	Ongoing	• Operated a mandatory information entry system at the product listing stage, requiring disclosure of essential information (e.g., country of origin, ingredients and content, safety precautions, energy efficiency ratings) • Ensured that only products with all necessary information are listed to prevent the sale of products with incomplete information

1) Process Innovation

RISK MANAGEMENT

Broadcast Content Risk Management

- Prioritizing compliance with broadcast review regulations and content risk management, taking into account the public nature of broadcast media

Risk Identification and Assessment Process

- Operating a six-step risk identification process in the Commerce Division to systematically manage risks related to consumer rights infringements in broadcast content
  - Conducting risk grading assessments based on the likelihood and impact of consumer rights infringements
  - Performing continuous monitoring by grade through registration and updates of risk factors

Category	STEP 1 Regulatory Environment Analysis	STEP 2 Case Data Collection	STEP 3 Stakeholder Consultation	STEP 4 Consumer Response Monitoring	STEP 5 Risk Identification and Classification	STEP 6 Risk Registration and Updating
Purpose	Identifying changes in relevant laws, regulations, and policies	Accumulating internal/external risk cases	Incorporating perspectives from frontline staff and experts	Identifying signals from the consumer perspective	Identifying and systematizing key risks	Integrating identified risks into the risk management framework
Key Activities	• Monitoring the Broadcasting Act, broadcast review regulations, the Fair Trade Act, etc. • Tracking changes in policy, standards, and sanctions	• Collecting and classifying internal risk management cases • Monitoring peer cases • Identifying issues and trends	• Conducting interviews and surveys with production staff and show hosts • Consulting with Legal & Compliance team • Collecting feedback from external advisors and experts	• Analyzing submitted cases • Tracking public opinion on social media and communities • Monitoring consumer groups and social issues	• Identifying and classifying risks • Enhancing the identification of consumer harm risks related to product information and labeling	• Recording identified risks in the integrated risk register • Conducting quarterly reviews and updates • Operating a product information and labeling management system

Risk Mitigation Measures

- Planning and implementing specific improvement measures for identified key risks in consultation with relevant departments
- Verifying the effectiveness of improvement measures through pre- and post-implementation comparative analysis and advancing risk management standards

Risk Factor	Mitigation Measure
Consumer harm caused by inadequate product information	• Shared cases and precautions through monthly meetings • Provided customized review training by job function and product category • Regularly updated the list of prohibited expressions
Low awareness of broadcast review regulations among show hosts	• Expanded the scope of sharing review information and training for show hosts through monthly meetings • Distributed educational leaflets focused on regulations and case studies
Limited ability to respond immediately due to the nature of live broadcasting	• Improved the use of pre-broadcast checklists • Enhanced real-time monitoring and response systems
Insufficient communication of broadcast review information	• Provided review-related information via intranet • Shared information through monthly meetings with production staff and show hosts

CUSTOMER SATISFACTION

RISK MANAGEMENT

Risk Prevention Activities

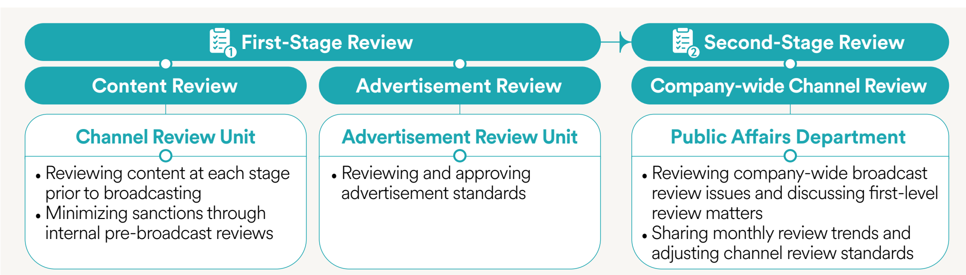
Distribution of Content Risk Management Report

- Sharing specific cases and recommendations by issue through the Entertainment Division's Content Risk Management Reports published in the first and second halves of 2025

Issue	Description
Protection of Children and Adolescents	• In response to the growing importance of protecting child and adolescent viewers and performers in the digital media environment, considered emotional and developmental impacts throughout the content and production processes
Inappropriate portrayal due to insufficient gender sensitivity	• Strengthened pre-review procedures incorporating gender sensitivity considerations for scenes involving physical contact, sexual contexts, or potentially unlawful content
Protection of cultural heritage and cultural/historical sensitivity	• Strengthened pre-review processes to prevent controversies arising from definitive expressions that fail to consider cultural or historical contexts, as well as derogatory or satirical portrayals • Operated a proactive response framework through consultation with relevant authorities based on an understanding of applicable laws and related guidelines
Discriminatory or derogatory expressions toward specific groups	• Considered the social impact of content based on understanding and respect for the subjects portrayed • Conducted prior review and applied a conservative approach to potential hate speech or derogatory content
Caution regarding political bias controversies during election periods	• Minimized the use of expressions and symbols that may be misunderstood as endorsing a specific political party or exhibiting political bias

Operation of Broadcast Review Processes and Guidelines

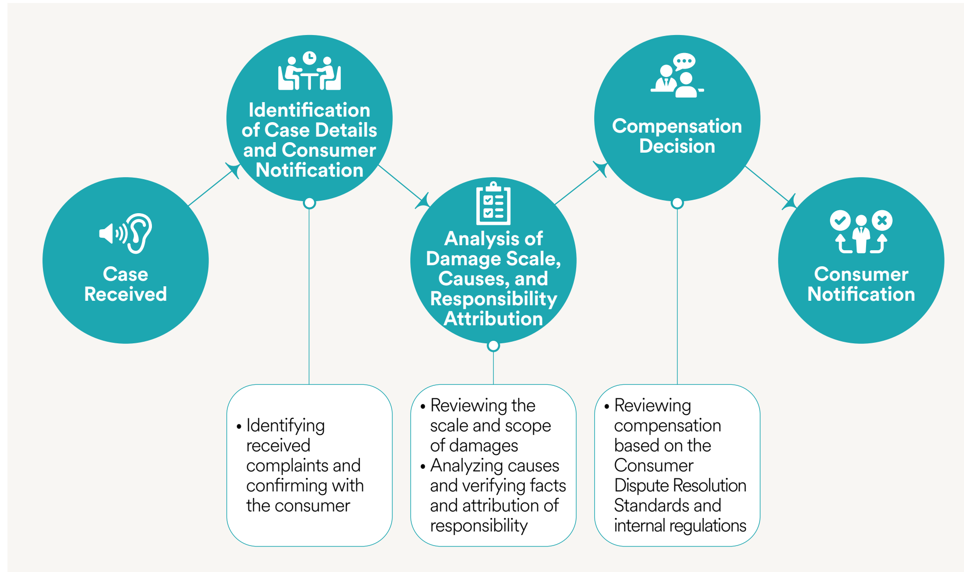
- Reviewing regulatory compliance through a two-stage process based on internal broadcast review guidelines and proactive response to potential sanctions by the Korea Communications Standards Commission (KCSC)
- Broadcasting all content only after conducting a comprehensive review of all scheduled video content across all channels in the Entertainment Division



Consumer Rights Risk Management

Consumer Dispute Management Process

- Systematically managing the Commerce Division's consumer dispute resolution process based on the Korea Fair Trade Commission (KFTC)'s Consumer Dispute Resolution Standards, covering the entire process from dispute filing and fact-finding to compensation decisions and customer notification
- Disclosing product-specific warranty periods, compensation standards, and related procedures on the Company's website on an ongoing basis to ensure consistency in consumer remedies and external transparency



CUSTOMER SATISFACTION

RISK MANAGEMENT

Consumer Complaint Response Process

	Receipt and Classification	Processing and Response	Follow-up Management and Improvement
General Inquiries and Complaints	• Operating multiple channels; classifying VOC types	• Handling inquiries and complaints through dedicated customer service teams • Recording in the CCM system	• Aggregating and analyzing VOC; implementing improvement measures • Sharing with relevant departments through the CCM framework
High-risk Issues and Claims	• Identifying and classifying risk cases	• Transferring to dedicated departments for processing • Recording in the CCM system	• Transferring to complaints filed with external organizations; cooperating with relevant institutions

Notification of Results and Collection of Consumer Feedback

- Multi-channel Operation | Operating various channels, including telephone, one-to-one inquiry board, fax, mail, and e-mail, as well as the CEO Hot Line
- CCM System | Sharing VOC data and coordinated response with relevant departments based on CCM certification
- Response to High-risk Issues | Handling risk cases separately; actively responding to complaints filed with external organizations (e.g., Korea Fair Trade Commission, consumer organizations)
- Feedback Incorporation | Notifying processing results; incorporating consumer feedback to improve ordering and consultation processes and enhance service quality

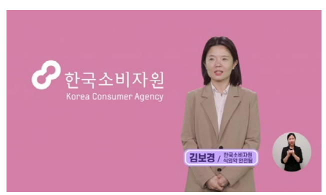
Operating the Ombudsman Program

Open TV CJ ONSTYLE

- Collecting and broadcasting the strengths, areas for improvement, and requests regarding product sales broadcasts from the viewer monitoring panel (broadcast 4 times a month)
- Key Segments
  - <Live Monitor>: Discussing better alternatives with civic organization panels and recommending their incorporation into future broadcasts
  - <This is the Era of Consumers>: Contributing to a safe consumption environment by promptly broadcasting useful lifestyle tips and consumer harm prevention information related to social issues, based on content produced by the Korea Consumer Agency

Live Monitor


Live Monitor



This is the Era of Consumers

METRICS & TARGETS

Customer Satisfaction Activity Metrics

- Operating an analysis and management system for VOC handling based on consumer complaints and grievance data
- Achieving a 100% annual VOC resolution rate to promptly address customer concerns and enhance consumer satisfaction

Category	Unit	2023	2024	2025
Consumer Complaint and Dissatisfaction Rate	%	4.5	4.5	4.8
Total No. of VOC Cases	Case	2,003,113	2,031,083	1,960,098
Annual VOC Resolution Rate	%	100	100	100

Customer Satisfaction Activity Targets

- Establishing and implementing systematic mid- to long-term targets to protect consumer rights and improve customer satisfaction
- Minimizing customer inconvenience through establishing a prompt and transparent VOC handling system and phased management of consumer rights protection objectives
- Committed to continuously strengthening customer service capabilities through the phased 2024–2027 roadmap, including establishing an integrated customer consultation system, expanding real-time consultation channels, and advancing AI-based automated response services

2024–2025	2026	2027
• Establishing response standards and a mobile-based consultation system • Expanding the Q&A management system • Enhancing mobile-based consultation quality	• Establishing an integrated customer consultation management system based on one-to-one inquiries - 99% response rate within 4 hours - Operating and managing service request processes for suppliers and merchandisers	• Establishing a real-time consultation system available 24/7 - Enhancement of call center agents' in-depth consultation capabilities - Enhancing automated response channels, including chatbots

INFORMATION SECURITY

CJ ENM has established an information security governance framework by appointing a Chief Information Security Officer (CISO) and a Chief Privacy Officer (CPO) for each business division. We are improving our information security capabilities through employee training, maintenance of information security certifications, and supplier assessments, while systematically managing privacy risks through compliance with privacy protection laws and continuous improvement of internal systems and policies. Furthermore, CJ ENM ensures continuous management of information security risks by establishing incident response procedures and enhancing systems for detecting cyberattacks and data breaches.

GOVERNANCE

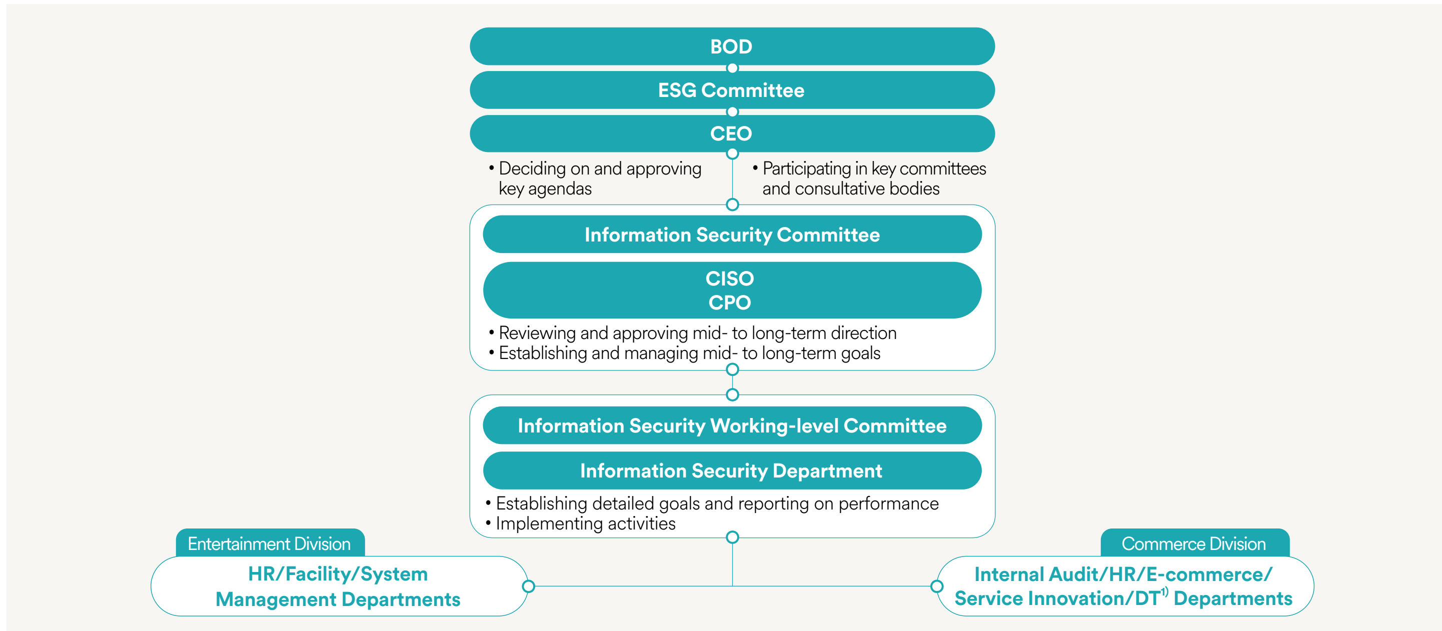
Information Security Implementation Framework

Information Security Management and Operating System

- Managing key agenda items with the approval of the CEO and submitting significant matters to the Board of Directors and the ESG Committee for review and reporting
- Overseeing company-wide information security developing strategic plans, and managing performance through the Information Security Committee
- Deliberating on company-wide information security issues and key security matters with CISOs from each business division
- Convening Information Security Committee and working-level committee meetings at least once annually to identify and analyze security risks and implement improvement tasks

Roles and Responsibilities of the CISO and CPO

- Designating a CISO and a CPO for each business division to operate an information security management system tailored to the division's characteristics
- Appointing CISO from individuals who meet applicable legal and regulatory qualification requirements and assigning responsibility for company-wide information security activities, including establishing information security policies, managing security risks, and preventing and responding to security incidents
- Entrusting each CPO with overseeing privacy protection matters and reviewing, coordinating, and supervising privacy protection management plans



1) Digital Transformation

ESG Committee Agenda Items in 2025

Category		Agenda Item	Reviewed by	Date
Deliberating on the 2025 Annual ESG Plan	2025 ESG operational goals – Information security	① Operating information security councils ② Improving the security management level of personal data processing systems ③ Advancing the anomaly detection system	ESG Committee (Approval)	Mar. 2025
Reporting on ESG Management Performance in 2025	ESG management performance in 2025 – Information security	① Advancing and strengthening the information security framework (incl. establishing and operating the Information Security Committee and company-wide councils within the Entertainment Division) ② Maintaining external certifications (incl. ISMS, ISO 27001, and ISO 27701) ③ Introducing and operating AI-based threat detection solutions	ESG Committee (Report)	Dec. 2025

INFORMATION SECURITY

STRATEGY

Information Security Policy

Information Security Policy

- Establishing and operating an information security policy to protect company and customer data and respond to external threats and attacks
- Minimizing internal and external information security risks through the establishment of security systems and systematic management, along with continuous review of the latest security technologies
- Ensuring the effectiveness of the information security framework through policy revisions and guideline updates reflecting changes in the security environment
  - Scope of Application: Applies to all internal and external stakeholders, including employees
  - Inspection Timing: Regular inspections conducted at least once annually to measure the effectiveness and appropriateness of information security policies

Privacy Policy

- Applying common standards across all business lines based on the CJ Global Privacy Policy to ensure the protection of data subject rights and compliance with domestic and international privacy protection laws and regulations
- Establishing protection principles in line with the Privacy Policy and conducting inspections of administrative and technical protection measures
- Establishing a privacy policy for each personal data processing service to clarify data subjects of collection and processing practices
  - Purposes of data collection and use; categories of data collected and retention periods; provision to third parties; outsourcing of data processing; methods for exercising data subject rights; procedures and methods for disposing of data; data security measures; information on CPOs and departments responsible for handling complaints
  - Consolidating the decentralized management system for personal data processors into a single framework led by the information security organization in 2025, thereby unifying privacy protection governance and applying consistent protection standards across all business lines

Privacy Policies of Major CJ ENM Services

Service	Customers' Rights to Access, Correct, and Delete Their Information	Third-party Processing of Personal Data and for Customer Consent Requirements
CJ ENM	5. Users' rights to personal information and how to exercise them	7. Consent for providing and sharing personal information to a third party
CJ ONSTYLE	Article 8. Rights and obligations of data subjects and legal representatives, and methods for exercising such rights	Article 4. Provision of Personal Data to Third Parties
tvN	5. Users' rights to personal information and how to exercise them	7. Consent to the Provision and Sharing of Personal Information with Third Parties
Mnet Plus	9. Users' Rights and How to Exercise Them	8. Provision of Personal Information to Third Parties

Information Security Activities

Employee Information Security Training

- Conducting information security training by each division at least once annually for all employees of CJ ENM (full-time, fixed-term, and dispatched employees) and supplier
  - Entertainment Division (2025): 1,748 and 1,387 employees completed training in the first half and second half, respectively
  - Commerce Division (2025): A total of 1,200 individuals completed training, including 1,125 CJ ENM employees and 75 supplier employees
- Strengthening the Entertainment Division's practical privacy protection capabilities with job-specific training that complements general training programs
  - For marketing and content production personnel: Establishing and distributing task-specific guidelines for personal data handling (e.g., event operations, audition management)
  - For IT service operation personnel: Providing advanced training on the amended Personal Information Protection Act and the maintenance of ISMS certification

Information Security Awareness Improvement Activities

- Operating a proactive external attack prevention system through simulated hacking exercises targeting company-wide web and application servers, networks, and employee email systems (organized by the Korea Internet & Security Agency (KISA) at least twice annually)
- Addressing system vulnerabilities in the Entertainment Division through threat analysis and penetration testing across administrative, technical, and physical security areas, while raising awareness with internal campaigns, clean-desk inspections, and participation in external events
- Strengthening service stability in the Commerce Division through KISA-led cyber crisis response exercises and building employee information security competencies through monthly security newsletters covering legal and regulatory developments

INFORMATION SECURITY

STRATEGY

Personal Data and Privacy Protection of Supplier

Establishment of a Privacy Protection System for Supplier

- Mandating compliance with CJ ENM's information security policies among personal data processors and supplier
  - Imposing sanctions for violations, including terminating contractual business relationships
- Applying information security and privacy obligations from the contracting stage and tailoring requirements to each supplier type
  - Personal data processors: Executing standard outsourcing agreements that include provisions on restricting subcontracting, requiring security measures, and limiting personal data processing
  - Purchasing supplier: Obtaining information security and confidentiality agreements prior to the commencement of work to ensure compliance with regulations and confidentiality obligations

Assessment of Supplier Information Security Status

- Conducting security inspections of personal data processors at least once annually through external specialized organizations, including the Korea Online Privacy Association
- Requiring corrective action for identified deficiencies and monitoring completion
- Assessing seven companies in the Entertainment Division in 2025, covering administrative, physical, and technical safeguards and the full personal data processing lifecycle; Conducting document reviews and on-site audits of 434 companies in the Commerce Division and strengthening on-site inspections based on self-regulatory frameworks in the e-commerce sector

Improving Supplier Information Security Management Capabilities

- Providing regular privacy protection training and capability enhancement support for supplier under the supervision of CJ OliveNetworks
- Continuously improving the level of security management among resident supplier by applying and providing guidance on CJ ENM's security standards and guidelines

RISK MANAGEMENT

Information Security Risk Management

Information Security Risk Management Process

- Conducting company-wide privacy protection and information security risk assessments annually to proactively identify security threats related to business operations
- Assessing administrative, physical, technical, and legal vulnerabilities for key IT assets, including servers, networks, applications, and cloud environments
- Determining risk levels based on asset criticality, likelihood of threats, and vulnerability exposure, and managing identified risks according to short-, medium-, and long-term priorities

Step	Description
STEP 1 Risk Identification	• Assessing vulnerabilities in administrative, physical, technical, and legal sectors for company-wide IT assets
STEP 2 Risk Assessment	• Calculating risk levels based on asset ratings × threat ratings × vulnerability ratings • Identifying risks requiring management based on acceptable risk thresholds
STEP 3 Risk Treatment Planning	• Selecting risk treatment strategies • Finalizing action plans according to risk levels
STEP 4 Risk Treatment Implementation	• Implementing actions according to priorities, including short-, medium-, and long-term measures
STEP 5 Reassessment and Monitoring	• Verifying the effectiveness of response measures • Reconfirming improvements during subsequent assessments

INFORMATION SECURITY

RISK MANAGEMENT

Security Risk Assessment Results and Actions

- Classifying risk assessment results into emergency, short-term, and mid- to long-term risks, and systematically managing them at each business division
  - Implementing immediate response for high-risk issues, such as applying security patches and reconfiguring access permissions
  - Establishing and executing phased improvement plans for medium- and long-term risks
- Quantitatively comparing security levels before and after risk mitigation measures in each business division to verify improvement effectiveness
  - Strengthening pre-launch security reviews for the Entertainment Division's new services, remediating vulnerabilities, and verifying fixes before service launch
  - Identifying risk factors in the Commerce Division through ISMS certification risk assessments, establishing and implementing corrective action plans, and verifies risk reduction through post-implementation review

Key Identified Risks and Mitigation Measures

Division	Key Identified Risk	Mitigation Measure
Entertainment	Insufficient security review process when introducing new IT assets	• Mandating pre-security reviews for newly introduced or modified IT assets (e.g., web, mobile, cloud, servers) before deployment • Establishing a portal-based inspection process (Asset registration → inspection request → vulnerability assessment → remediation → compliance verification) • Applying the principle of launching services only after passing implementation verification, and mandating compliance with the review process
Commerce	Administrative controls: Strengthening account and access privilege management systems	• Establishing a monthly login access log review and reporting process • Defining periodic inspection cycles and procedures for company-wide role-based access control • Documenting and lifecycle managing administrator accounts with full audit trail tracking
	Technical controls: Strengthening input validation and application programming interface (API) access control mechanisms	• Implementing input validation logic to address vulnerabilities such as Structured Query Language injection (SQLi) and cross-site scripting (XSS) • Verifying access permissions for all APIs, including legacy systems, and enforcement of authentication and authorization frameworks

Regular Security Inspections and Audits

- Conducting internal audits and external independent audits at least once a year to ensure the effectiveness and reliability of the information security management system

Internal Audit

- Conducting CJ Group-level security inspections and CJ ENM internal audits twice a year
- Covering internal personal data processing systems as well as personal data processors in company-wide security inspections
- Reviewing key security control areas including access control, user privilege management, data encryption, and log management

External Independent Audit

- Conducting independent audits are with external specialized institutions at least once a year to ensure management system objectivity and reliability
- Maintaining ISMS, ISO 27001/27701, and ePRIVACY certifications as of 2025, undergoing renewal audits every 2–3 years and at least one annual surveillance audit by external experts

Security Incident Response

- Classifying security incidents on severity and impact, and establishing and operating systematic pre- and post-incident response procedures

Proactive Threat Prevention Activities

- Ongoing proactive security risk prevention through regular inspections, real-time monitoring, and employee training

Category	Description
Regular Security Inspections and Risk Assessments	• Conducting security vulnerability assessments across all company information systems once a year • Performing annual penetration testing to verify potential intrusion pathways (once a year) • Implementing immediate remediation measures for all identified risks • Conducting annual risk assessments for key information assets • Mandating security reviews prior to the new system development and service launches
Real-time Security Monitoring	• Monitoring systems 24/7 in coordination with the CJ Group Computer Emergency Response Team • Operating firewalls, intrusion detection systems, intrusion prevention systems, and web application firewalls • Detecting and automatically blocking threats in real time (e.g., hacking attempts, malware infiltration) • Issuing immediate alerts to response teams upon detection of abnormal activities, followed by prompt countermeasures
Security Awareness Improvement and Simulated Training	• Mandating annual information security and privacy protection training for all employees • Conducting annual cyber incident response simulation exercises conducted for key departments

INFORMATION SECURITY

RISK MANAGEMENT

Reactive Incident Response Activities

• Operating a structured response process covering reporting and receipt, response team formation, analysis and response, and post-response management

Step	Description
STEP 1 Reporting and Receipt	• Reporting security incident signs or occurrences to the security officer and relevant service departments
STEP 2 Response Team Formation	• Forming a response team based on severity, including area-specific managers • Establishing a reporting structure from the security officer to the information security manager • Allowing direct reporting to the CISO in urgent cases • Convening the Information Security Committee for emergency coordination and overall command in the event of serious incidents
STEP 3 Analysis and Response	• Identifying detailed incident information and analyzing the causes under the direction of the response team leader • Implementing immediate response measures based on the analysis results • Establishing fundamental recurrence prevention measures following temporary measures
STEP 4 Post-response Management	• Disseminating security incident cases company-wide and conducting recurrence prevention training • Continuously monitoring the implementation status of corrective actions • Improving policies and systems to prevent similar incidents

Response to the 2026 'TVING' Personal Data Breach Incident

CJ ENM identified signs of a personal data breach resulting from an external cyberattack at its subsidiary TVING. Immediately upon receiving the incident report, the Company activated its emergency response system and took immediate action in accordance with its internal information security incident response procedures. The Company has also notified the relevant authorities and is operating a support channel through its customer service center to assist affected customers.

The company reaffirms that personal data protection is a fundamental responsibility in operating digital services and the foundation of customer trust. Accordingly, the Company conducted a comprehensive review of its information security management system as a whole. Following this incident, CJ ENM is committed to further strengthening its information security framework and implementing improvement measures to prevent harm to customers.

METRICS & TARGETS

Information Security Management Metrics

• Continuously maintaining and renewing major information security certifications, including ISMS, ISO 27001, ISO 27701, and ePRIVACY, to ensure reliability and objectivity of the security management system

Category	Scope of Each Certification				
	Business Area	Period	No. of Websites		
			2023	2024	2025
Information Security Management System Certification (ISMS)	Operating media/broadcast content and media services (Mnet+)	Nov. 2025–Nov. 2028	12	10	12
	Operating media/broadcast content and commerce services	May 2024–May 2027			
	Developing and operating CJ ONSTYLE	May 2023–May 2026			
ISO 27001 (International Information Security Management Systems) ISO 27701 (International Privacy Information Management Systems)	Commerce IT platform 'SHOP+'	Jan. 2025–Oct. 2027	1[1]	1[1]	3
ePRIVACY	CJ ONSTYLE website	Jan. 2007–present	1	1	1

1) Corrected according to changes in certification status.

Information Security Management Targets

• Establishing mid- to long-term objectives across three key domains for each business division (information security management system, privacy protection, and cloud & AI security) to progressively advance the overall level of information security

Key Domain	Division	2025–2026	2027	2028
Information Security Management System	Entertainment	• Operating Information Security Committee & CJ ENM Integrated Council • Redefining ISMS certification scope (Mnet Plus) • Re-establishing security inspection procedures and strengthening internal leakage controls	• Advancing DevSecOps diagnostics and control systems • Strengthening security policies and detection and control capabilities	• Ensuring integrated governance management across CJ ENM
	Commerce	• Managing personal data lifecycle • Strengthening processor/vendor management	• Configuring service-specific software-defined perimeter and controlling and monitoring each segment • Establishing foundational software bill of materials	• Introducing a governance, risk, compliance (GRC) system
Privacy Protection	Entertainment	• Re-establishing security review procedures and strengthening vendor inspection and improvement processes • Establishing global information security principles and classification-based inspection standards	• Introducing a personal data management system and analyzing lifecycles • Analyzing major global regulations and developing response guidelines for key countries	• Constructing a global information security management portal • Responding to global legal requirements and company-wide information security indicator management
	Commerce	• Obtaining ISMS-P certification	• Establishing global regulatory compliance guidelines (GDPR,[1] CCPA,[2] CCRA[3])	• Ensuring integrated personal data management based on a GRC system
Cloud & AI Security	Entertainment	• Re-establishing cloud information security principles and expanding the security framework • Identifying AI security risks and establishing technical protection measures	• Strengthening security policies and detection and control capabilities • Expanding AI security gateways	• Improving secret key and hard-coded credential detection and management
	Commerce	• Establishing AI security governance and introducing security gateways	• Protecting AI content environments and developing an agentic AI framework	• Introducing security agentic AI for automated intrusion detection and control

1) General Data Protection Regulation
2) California Consumer Privacy Act
3) Common Criteria Recognition Arrangement

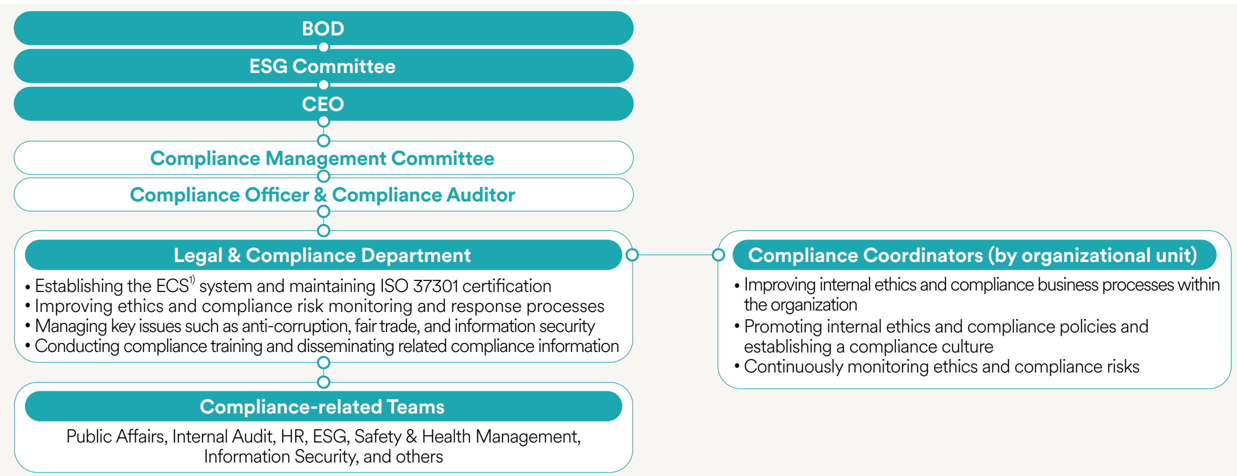
ETHICS AND COMPLIANCE MANAGEMENT

Regarding ethical awareness and compliance culture as core corporate values, CJ ENM operates a management system to embed these principles across the organization. The BOD reviews ethics and compliance management related key policies and monitors compliance activities. The Compliance Management Committee ensures the independence and expertise of decision-making through the appointment of external members. In addition, the committee oversees practical compliance management activities, including overseeing the implementation of the compliance program, area-specific risk compliance inspections, and confirming the results. CJ ENM will continue to maintain a responsible management system based on fair and transparent corporate governance.

GOVERNANCE

Ethics and Compliance Management Implementation Framework

- Key agenda items are reviewed and approved by the Board of Directors, the ESG Committee, and the Compliance Management Committee reporting directly to the CEO
- To ensure independence and expertise, the Board of Directors appointed a Compliance Officer, a Compliance Auditor, and two external members of the Compliance Management Committee
- Establishing and executing ethics and compliance management implementation strategies through a dedicated legal and compliance organization and managing compliance risks across each business unit
- Appointing Compliance Coordinators across the organization to support compliance risk monitoring, training, and improvement activities



1) ENM Compliance System

ESG Committee Agenda Items in 2025

Date	Agenda Item	Reviewed by
Mar. 12, 2025	Report on results of compliance control standards review	BOD (Report)
Jun. 25, 2025	2025 Compliance Management Review Report (Commerce Division)	BOD (Report)
Aug. 7, 2025	2025 Compliance Management System Review Report (Entertainment Division)	BOD (Report)

Management KPIs

- Linking ethics and compliance evaluation items to KPIs of the CEO and executive leadership

CEO and Executive Leadership KPIs

Management commitment and culture dissemination Declaring compliance commitment, expanding company-wide training, and activating the compliance portal
Internal control and risk management Operating compliance governance organization and system, and real-time risk monitoring
Global governance Strengthening overseas subsidiary compliance systems and enhancing global compliance framework

STRATEGY

Ethics and Compliance Management Policies

Code of Conduct: CJ Code of Business Conduct

- Establishing guidelines on principles of conduct based on CJ's management philosophy and enforcing strict compliance
- Publishing policies reviewed and signed by the CEO on the Company's website to demonstrate the CJ ENM's commitment to compliance management
- Applying these standards uniformly to all stakeholders, including employees, customers, shareholders, and suppliers

Key Ethics and Compliance Management Policies

Category	Description
Global Economic Sanctions Compliance Policy	Economic sanctions compliance policies implemented by individual countries or international organizations
Global Fair Competition Policy	Antitrust and competition policies of all countries in which we operate our business
Global Anti-Corruption Policy	Laws and regulations related to anti-corruption and countermeasures in all countries and regions
Guide to Compliance with the Improper Solicitation and Graft Act	Compliance guide to observe anti-graft laws, including the Improper Solicitation and Graft Act
Global Supply Chain Ethics Policy	Guideline covering ethics, human rights, safety, environment, and cooperation principles applied across the entire supply chain
Fair Trade Best Practice Guidelines	Guidelines containing statutory interpretation and case studies on fair trade laws and systems
Supplier Code of Conduct	Supplier mutual growth, proactive prevention of ethical risks / regulations and guidelines
Supplier Transaction Management Guide	
CJ ENM Entertainment Division Code of Ethics	Guidelines for ensuring content integrity, including fair trade and production ethics

ETHICS AND COMPLIANCE MANAGEMENT

STRATEGY

Ethics and Compliance Activities

Ethics and Compliance Training

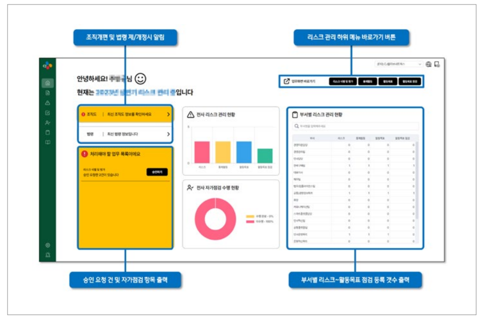
• Conducting ethics and compliance training at least twice a year
- Providing training to all employees, including full-time and fixed-term employees, focusing on compliance standards and practical case studies

Division	Period	Program	Target	Participants	Completers	Completion Rate (%)
Common	May	CJ Code of Business Conduct	All employees	2,871	2,826	98.4
	October	CJ ENM Compliance Training	All employees	2,880	2,831	98.3
Entertainment	March	Training on Compliance Activity Cases for New Coordinators	New Compliance Coordinators	21	21	100
	April	Compliance Activities of Executive Leaders	Executive leaders	43	43	100
	August	Improper Solicitation and Graft Act Case Study	Entertainment Division Employees	1,787	1,756	98.3
	October	Key Issues of the Revised Trade Union and Labor Relations Adjustment Act and Corporate Response	Legal & Compliance Department, HR and labor departments	60	60	100
	October	Recent Trends and Case Studies in Personal Data Compliance	Executive leaders	41	36	87.9
Commerce	March	Improper Solicitation and Graft Act Session	Commerce Division Employees	1,072	1,072	100
	September	Intellectual Property Rights Session	Commerce Division Employees	81	76	93.8

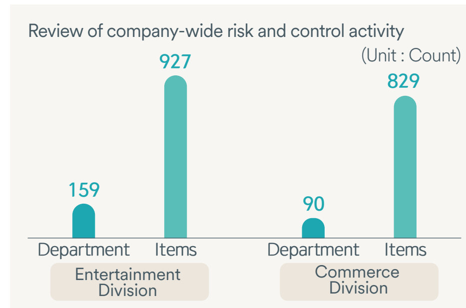
Operation of the Compliance Portal

• Operating the Compliance Portal to enhance accessibility and enable integrated management of compliance risks across the organization
- Managing the full compliance risk lifecycle, including identifying and assessing risks, establishing control measures, setting goals, and conducting self-assessments
- Supporting the systematic management of key risk areas such as licensing and permits, minority equity investments, non-compete obligations, and improper solicitation
- Providing information on compliance policies, regulatory trends, and compliance guidelines
- Continuously monitoring and identifying risks through quantitative indicators of risk status and dashboard visualization

Compliance Portal Dashboard



2025 Compliance Portal Utilization Performance



Supplier Transaction Management Guide

• Revising the Supplier Transaction Management Guide (originally established on Oct. 1, 2021) in 2025 to improve ethical management, social responsibility practices, and transaction efficiency and transparency in business relationships with supplier
- Establishing and operating detailed guidelines reflecting the characteristics of each business division
- Defining key management standards across the entire supplier lifecycle, including supplier selection, contract execution, transaction implementation and suspension, and contract termination
- Introducing a monitoring system to prevent concentration of authority and ensure regular and ad-hoc oversight
- Improving the supplier transaction management system and conducting ongoing monitoring of transaction counterparties

ETHICS AND COMPLIANCE MANAGEMENT

STRATEGY

Compliance Coordinators

• Operating Compliance Coordinators (122 members as of 2025) composed of employees from operation units
• Facilitating communication and collaboration between the compliance organization and operational teams through Compliance Coordinators
  - Identifying, monitoring, and improving compliance risks within each organization
  - Managing compliance implementation through KPI setting by organization
  - Disseminating internal policies and regulations and operating compliance culture initiatives
• Operating an incentive system including monthly allowances and annual awards with bonuses for outstanding coordinators

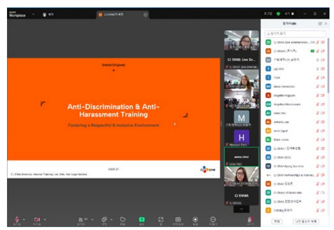
Compliance Activities at Overseas Subsidiaries

• Conducting compliance activities across the Entertainment Division's 10 overseas subsidiaries in 2025, including the US, Japan, China, Türkiye, Vietnam, and Thailand
  - Reinforcing each subsidiary's commitment to compliance and conducting training twice annually (e.g., CJ Code of Business Conduct, CJ Global Anti-Corruption Policy)
  - Reviewing the management of key documents and confidential information, with checklist-based corrective actions

Compliance Coordinator Activities in 2025

Category	Division	Key Activities and Performance
ISO 37301 Review and Training	Entertainment	• Maintained ISO 37301 (compliance management systems) certification (2025) • Trained 28 internal auditors and completed on-site audits for 11 teams; recognized 4 best practices and achieved 0 non-conformities
	Commerce	• Completed surveillance audit to maintain ISO 37301 certification (2025) • Trained 15 internal auditors and completed on-site audits for 9 teams; recognized 6 best practices and achieved 0 non-conformities
Operations & Dissemination	Entertainment	• Conducted biannual coordinator meetings (total of 2 sessions per year) • Disseminated compliance messages through video and in-person meetings with executive leaders
	Commerce	• Held quarterly coordinator meetings (total of 4 sessions per year) • Disseminated compliance messages through video and in-person meetings with executive leaders
Risk Pre-assessment Activities	Entertainment	• Provided local compliance training for KCON events • Established risk management checklists for each marketing activity (e.g., copyright, supplier) • Operated a Mega IP risk management process
	Commerce	• Improved internal processes reflecting amendments to the Act on the Consumer Protection in Electronic Commerce • Improved and applied MLC (Mobile Live Commerce) agreement processes • Assessed compliance and proposed alternatives for promotional activities and use of supplier employees
Compliance Practice Activities by unit/Team	Entertainment	• Held 'Compliance Day' events • Held compliance-themed content contest (images and videos) • Produced compliance song 'Come,Fly!' • Created and distributed compliance travel name tags for business trip
	Commerce	• Developed detailed guidelines to ensure compliance with social media 'hidden advertising' regulations • Reviewed and improved sales promotion processes • Implemented improvements by type of dark patterns (e.g., hidden renewals, sequential price disclosure, pre-selected options, obstruction of cancellation or account deletion, repetitive interference)


Internal auditor training program



KCON LA
online compliance training program

Entry work for the
AI-based Compliance Content Contest

Production of coffee cup sleeves
for Compliance Day event

ETHICS AND COMPLIANCE MANAGEMENT

RISK MANAGEMENT

Ethics and Compliance Risk Management

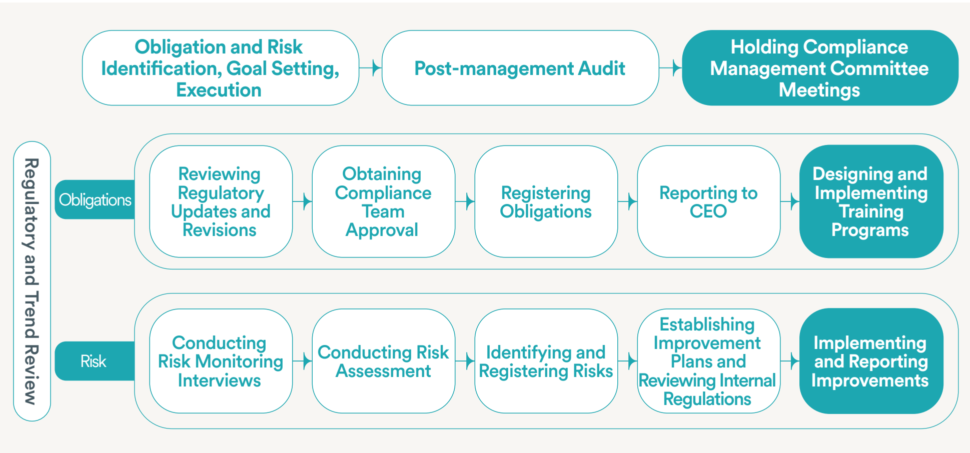
ISO 37301 (Compliance Management Systems) Certification

• Operating a company-wide compliance system based on the ISO 37301 PDCA cycle[1]
• Undergoing annual surveillance audits and a three-year recertification cycle conducted by independent external certification bodies to maintain ISO 37301 certification in each business division

1) A core tool emphasized by the International Organization for Standardization (ISO) for 'continuous improvement', involving the cycle of plan, do, check, and act (PDCA), through which changes are implemented to achieve ongoing quality improvement.

Compliance Management System Process

• Systematically structuring compliance obligations and risk management processes through reporting to the Compliance Management Committee



Regular Internal Compliance Monitoring Activities

• Continuously monitoring and identifying key compliance risk areas in the Entertainment Division—including broadcast program voting and selection processes, inter-subsidiary transactions, subcontracting practices, supplier transaction management, safety inspections, and privacy protection—and implementing corrective actions accordingly
• Conducting monthly monitoring and improvement activities in the Commerce Division to ensure compliance with the Act on Fair Transactions in Large Retail Business
• Monitoring employees' implementation of the compliance control program, reporting the results to the Compliance Management Committee for review (held at least once a year per division)

Subcontracting Transaction Risk Management

• Identifying subcontracting transaction risks and deriving key control items
  - Conducting an intensive review of subcontracting transactions in 2024 and identifying key risks including failure to issue written contracts, unfair special clauses, and non-compliance with payment terms
  - Using the review results to identify key risk areas such as omission of payment terms and delays in acceptance of deliverables
• Operating a system in 2025 to prevent and address delayed subcontracting payments
  - Expanding the notification system from single-recipient alerts to company-wide distribution across all relevant departments to improve internal control visibility and compliance management level
  - Introducing an approval process for interest payments on overdue amounts exceeding 60 days, with mandatory documentation of delay details, reasons, and recurrence prevention measures in approval forms

ETHICS AND COMPLIANCE MANAGEMENT

RISK MANAGEMENT

Internal Reporting and Grievance Handling System

CJ Group Integrated Reporting System

- Operating an integrated reporting system that receives and handles grievances related to anti-corruption and fair trade across the organization
- Enabling all stakeholders, including employees, suppliers and customers, to submit reports anonymously or under their real identity; assigning responsible departments to handle reports independently under CJ Group reporting policies, ensuring confidentiality and security
  - Operating a detailed classification system for supplier grievance reports, including collusion in transactions, unfair trade practices, coercion to disclose trade secrets, and misappropriation of technical information
  - Receiving a total of nine grievance reports from supplier in 2025 and resolving all nine cases
  - Taking strict disciplinary action for regulatory violations in accordance with applicable laws and internal ethics and compliance guidelines, and ensuring whistleblower protection and full anonymity of the reporter's identity and content

K-Whistle

- Using 'K-Whistle,' a whistleblowing platform operated by the Korea Business Ethics Institute, to enhance independence and transparency in report handling
  - An independent third-party reporting channel to ensure whistleblower protection and an objective investigation process
  - Offering services in 11 languages, enabling participation in ethics and compliance management by overseas operations and global supplier

Internal Reporting and Grievance Handling System Operating Process

Report Receipt
- Registering report content and supporting evidence (anonymous or real-name reporting)

Handling by Responsible Officer & Investigation
- Reviewing report details and verifying facts
- Collecting relevant evidence and investigation start
- Requesting additional clarification from reporter if necessary

Confirming Investigation Results
- Results available for inquiry via the 'Integrated Reporting System' and 'K-Whistle' website

Three Core Policies for Whistleblower Protection

Whistleblower Protection
- Maintaining strict confidentiality of whistleblower identities and report content under CJ Group's reporting policies
- Prohibiting any attempts to identify whistleblowers
- Minimizing access to the minimum number of authorized personnel

No Retaliatory Actions against Whistleblowers
- Prohibiting discrimination or disadvantage resulting from reporting
- Encrypting data
- Applying separation measures to prevent secondary harm

Rewards and Mitigation of Disciplinary Actions
- Considering rewards when reports contribute to improvements in business operations and ethical culture
- Mitigating disciplinary action for employees who voluntarily report misconduct

METRICS & TARGETS

Ethics and Compliance Management Metrics

- Tracking key indicators such as the number of violations of ethics and compliance-related laws and regulations, total number of reports received, number of valid and resolved cases, and number of sanctions related to anti-corruption and fair trade violations
- Analyzing indicator trends to proactively identify ethics and compliance risks and manage reporting workflows

Regulatory Violations and Reports Handled

Category		Unit	2023	2024	2025
Legal & Regulatory Violations	No. of violations of marketing & labeling related laws	Case	0	0	0
	No. of personal information protection violations	Case	0	0	0
Total No. of reported related to ethical and compliance management		Case	58	46	61
No. of valid and resolved reports related to ethical and compliance management		Case	41[1]	42	52

1) Corrected 2023 data due to changes in data criteria.

Anti-corruption and Fair Trade Violations

Category		Unit	2023	2024	2025
Legal & Regulatory Violations	No. of violations of fair competition related laws	Case	0	0	0
	No. of violations of anti-corruption related laws	Case	0	0	0

ESG DISCLOSURE

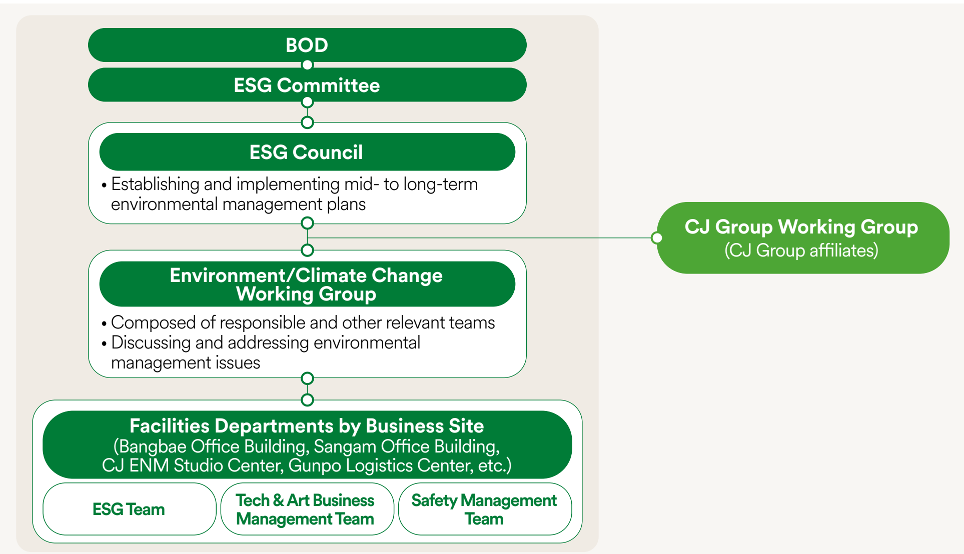
ENVIRONMENTAL | ENVIRONMENTAL MANAGEMENT

CJ ENM is making ongoing efforts to reduce negative environmental impacts across its business activities and value chain. The Company is strengthening its environmental management system through oversight by the ESG Committee and relevant working groups, as well as the establishment of environmental management policies. It is also expanding a range of eco-friendly initiatives related to the distribution and sales of eco-friendly products, waste management, and resource circulation. Going forward, CJ ENM will proactively identify and manage environmental risks while continuously enhancing its response measures and overall environmental management system.

GOVERNANCE

Environmental Management Implementation Framework

- Reviewing environmental performance regularly and providing oversight through the Board of Directors and the ESG Committee
- Clarifying senior management's responsibility and authority by designating the CEO as the Chief Environmental Management Officer to ensure a systematic governance structure
- Developing and implementing environmental management strategies and relevant activities through the Environment/Climate Change Working Group
- Implementing environmental management activities through facility and operations departments at major business sites, and establishing a site-level implementation framework



Executive KPIs

- Incorporating environmental management indicators into the ESG team manager's KPIs to link performance management with climate change response and carbon neutrality in the Entertainment Division
- Setting quantitative KPIs for greenhouse gas (GHG) emissions reduction, energy savings, renewable energy adoption, and GHG inventory expansion, and evaluating annual performance against established targets

STRATEGY

Environmental Management Policy

- Establishing an environmental management policy reviewed and approved by the CEO, to achieve carbon neutrality by 2050 and build a sustainable content production ecosystem

CJ ENM Environmental Management Policy

- Establishing six priority guidelines under the environmental management policy, including improving energy efficiency, reducing the carbon footprint, and minimizing waste

1. We practice carbon neutrality through innovation focused on energy efficiency.
2. We make every effort to preserve the natural environment.
3. We strive to minimize our carbon footprint.
4. We strive to reduce waste.
5. Our employees and suppliers comply with environmental laws and other environmental requirements.
6. Our employees continue to improve the environmental management system to enhance environmental performance.

3-Free & 3R Eco-Friendly Packaging Policy

- Becoming the first in the TV home shopping industry to sign the Ministry of Environment's 'Voluntary Agreement for Reducing Packaging Materials in Distribution' and introducing '3-Free Packaging' without plastic film, non-woven fabric, and expanded polystyrene (EPS)
- Expanding eco-friendly packaging under the 3R Policy—Reduce, Redesign, Reuse—to promote resource circulation

Category	Description
3-Free	• Replace polyethylene tapes and cushioning materials with paper-based ones • Replace non-woven garment packaging with paper hanger boxes • Replace EPS packaging with eco-friendly cold-chain packaging using paper-based cooling boxes and tapes
3R	• Reduce: Reduce the use of environmentally harmful plastic packaging materials, including OPP[1] tapes, plastic air caps, nonwoven fabric, and EPS • Redesign: Design custom delivery boxes that comply with space utilization standards to prevent over-packaging • Reuse: Use reusable packaging materials such as corrugated boxes and shipping tape

1) Oriented polypropylene(OPP): tape made by coating stretched polypropylene film with adhesive.

ENVIRONMENTAL | ENVIRONMENTAL MANAGEMENT

STRATEGY

Distribution and Sale of Eco-friendly Products

- Operating an 'eco-friendly product distribution and sales system' based on the Commerce Division's product planning, sourcing, and distribution capabilities, using environmentally certified product standards
  - Classifying products with credible third-party certifications, such as the Korea Eco-Label, as eco-friendly and supporting their distribution, promotion, and sales thereby promoting a culture of eco-friendly consumption
- Generating approximately KRW 9 billion in 2025 sales from selected organic, low-carbon, and eco-friendly products(including biodegradable wet wipes, food storage bags, and cleaning products)

Eco-friendly Packaging

- Supporting the commerce industry's transition to a circular economy by signing the Ministry of Environment's 'Voluntary Agreement for Reducing Packaging Materials in Distribution' in March 2024
- Identifying improvement areas across the packaging processes and establishing an eco-friendly packaging strategy

Resource Circulation Management System for Packaging Materials in Distribution

- Operating a resource circulation management system centered on packaging reduction, reuse, and recycling
- Improving resource efficiency and reducing waste through expanded use of eco-friendly packaging

Step	Description
STEP 1 Definition of Packaging Management Scope	• High Involvement: Scope of packaging directly controlled by the company • Low Involvement: Scope of packaging primarily operated by supplier
STEP 2 Eco-friendly Packaging	• Reduced Packaging Materials: Using custom packaging boxes and prevention of over-packaging • Improved Materials: Adopting paper-based tape and eco-friendly, biodegradable materials • Reuse and Circularity: Using reusable delivery boxes • Dissemination Activities: Operating eco-friendly packaging guidelines and communications for supplier

Environmental Management Activities

Waste Management

- Engaging qualified waste management companies to process all waste generated at regular intervals
- Monitoring waste generation using data on total volume, intensity, and recycling and incineration amounts
- The Entertainment Division reduces waste by using 360-degree LED Virtual Production stages to minimize set installation and dismantling and replace overseas location shoots, with 90 shoots conducted using this method in 2025.
- Reducing set construction, installation, and set waste generated during production in the Commerce Division by using a virtual lighting system at the CJ ONSTYLE MediaWall Studio

Resource Circulation

- Establishing a circular resource system in the Commerce Division for donating and reselling unsold products through a partnership with the Korea Food for the Hungry International
  - Donating a total of 185,509 fashion, accessory, health food, and household items to the Sharing Happiness reuse stores
  - Reinvesting 10% of sales proceeds from donated goods in store expansion and operations, social enterprises and vulnerable communities
- Preventing individual waste disposal by having Entertainment Division employees donate 350 clothing and accessory items to Goodwill Store
- Quantifying a carbon reduction benefit of 14.56 tCO_2eq from donation and resale activities in 2025

Employee Environmental Education

- Conducting environmental education and an upcycled tumbler bag-making workshop for 25 employees with OWNU, an upcycling-focused social enterprise, in February 2025
  - Building awareness of resource circulation, eco-friendly activities in daily life and carbon neutrality through hands-on activities

RISK MANAGEMENT

ISO 14001 (Environmental Management Systems) Certification

- Obtaining ISO 14001 certification to embed environmental management and strengthen environmental risk management
  - Maintaining ISO 14001 certification at four sites—Bangbae Office Building, Sangam Office Building, CJ ENM Studio Center, and Ilsan Studio—since obtaining it in 2022
  - Strengthening the risk prevention and response system by refining implementation procedures, such as operational planning, management, and emergency preparedness protocols

Environmental Risk Management

- Establishing a systematic environmental risk management process by developing a risk management process and implementing an ISO 14001-aligned environmental management system
  - Enhancing and continuously improving response effectiveness through a PDCA[1] process
- Identifying, collecting, and addressing stakeholder requirements and concerns regularly and disclosing outcomes transparently

1) Plan, do, check, act.

Environmental Risk Management Process

- Identifying potential environmental impacts arising from products, services, and business operations in advance based on environmental impact assessments
- Assessing environmental issues and risks according to materiality, and establishing response and improvement plans based on the risk level
- Enhancing and continuously improving the effectiveness of environmental risk management through regular monitoring and follow-up actions

ENVIRONMENTAL | ENVIRONMENTAL MANAGEMENT

RISK MANAGEMENT

Category	Environmental Impact Assessment	Issue Identification & Risk Assessment
OBJECTIVE	• Identify potential environmental impacts arising from products, services, and business operations • Develop mitigation measures and countermeasures for key environmental impacts	• Identify environmental requirements and key issues raised by internal and external stakeholders • Assess environmental risks and opportunities and develop countermeasures
PLAN (Assessment Planning)	• Establish an environmental impact assessment plan, including the assessment scope, criteria, methodology, and schedule • Prepare procedural documents, survey forms, and assessment tables required for the assessment	• Devise risk assessment plans reflecting environmental management policies, objectives, and previous assessment results • Establish risk assessment procedures, templates, and evaluation criteria
DO (Conduct Assessment)	• Analyze major environmental factors, including air emissions, water, waste, and chemical substances • Conduct environmental impact assessments based on the likelihood and severity of impact • Establish and implement mitigation measures for significant environmental impacts	• Conduct risk assessments and implement action plans • Classify risk levels into five tiers based on the likelihood and impact (Level 3 or above: Establish and implement action plans; Level 2 or below: Monitor as necessary) • Develop and implement action plans based on selected treatment options[1] • Document and report implementation results
CHECK (Monitoring)	• Conduct monitoring on a semi-annual basis and document the assessment results • Compile inspection results and implement corrective actions	• Conduct monitoring on a semi-annual basis and document the assessment results • Consolidate the status of key risk management activities and undertake supplementary actions as required
ACTION (Follow-up Management)	• Review the effectiveness of mitigation measures based on the assessment table • Implement corrective actions and reflect findings in subsequent assessments	• Review monitoring results • Implement corrective actions and reflect findings in subsequent assessments

1) Treatment options: Risk avoidance, mitigation, transfer, acceptance, and adoption.

Identification of Environmental Risks and Follow-up Actions

- Implementing improvement measures at four sites—Bangbae Office Building, Sangam Office Building, CJ ENM Studio Center, and Ilsan Studio—to mitigate negative environmental impacts identified through environmental impact and risk assessments, including saving energy, conducting emergency drills, improving the environmental management system, and disclosing environmental information

Category	Issue	Mitigation Measure
Environmental Impact Assessment	Increased GHG emissions due to electricity consumption	• Optimized temperature settings for heating, ventilation, and air conditioning(HVAC) systems, including EHPs[1] • Implemented energy-saving measures for utility facilities
Issue Identification & Risk Assessment	Strengthening energy and GHG regulations and increased compliance costs	• Managed peak demand • Improved energy efficiency through schedule-based operation of EHPs and air-handling units
	Strengthening environmental regulations and increased regulatory compliance costs	• Acquired and maintained ISO 14001 certification
	ESG demands from external stakeholders, including customers and investors	• Established a GHG inventory and disclosed environmental information

1) Electric heat pumps

METRICS & TARGETS

Environmental Management Metrics

- Reducing plastic use by expanding eco-friendly packaging under the 3-Free & 3R Policy
  - Expanding the use of paper-based tape and cushioning materials, reaching approximately 9.51 million units in 2025
- Supporting resource circulation and reducing environmental impacts through plastic reduction indicator management

Category	Unit	2023	2024	2025
Plastic Reduction	Ton	28	30	34
Paper-based Tapes Used	Units	5,962,406	7,791,842	8,979,229
Paper-based Cushioning Materials Used	Units	500,919	276,871	538,754

Environmental Management Targets

- Establishing a mid- to long-term environmental management roadmap to define an environmentally responsible direction for sustainability management and achieve carbon neutrality by 2050
- Setting environmental impact reduction targets and maintaining ISO 14001 certification to lay the foundation for environmental management
- Developing a KPI-linked performance evaluation system and expanding eco-friendly business opportunities

Environmental Management Development Roadmap

2023 to 2024	2025 to 2026	2027 to 2028
• Setting mid- to long-term environmental impact reduction targets • Obtaining ISO 14001 certification • Developing guides to environmental indicators (e.g., GHGs)	• Establishing a data collection/verification system in line with the Korea Sustainability Standards Board's disclosure requirements • Advancing environmental risk management processes • Conducting environmental training for employees	• Developing an environmental management KPI-linked performance evaluation system • Identifying flagship eco-friendly projects and expanding relevant infrastructure

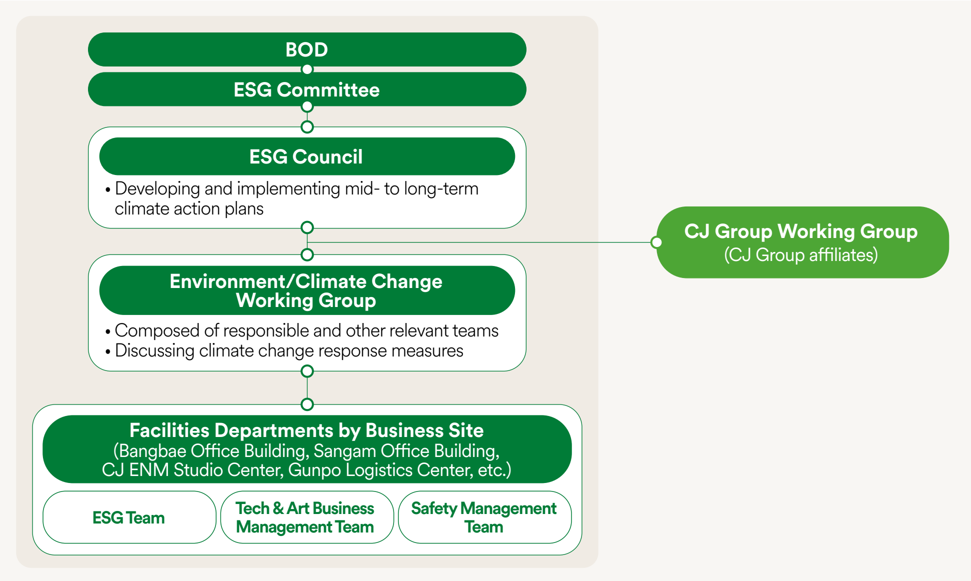
ENVIRONMENTAL | CLIMATE CHANGE RESPONSE

CJ ENM declared 2050 Carbon Neutrality as part of its climate change response and continues to strengthen its climate change response framework through dedicated working groups and the establishment of a GHG inventory. By enhancing the operational efficiency of utility facilities and installing electric vehicle charging stations, the Company is striving to reduce GHG emissions. In parallel, CJ ENM is improving its climate risk management capabilities by assessing the potential impacts of climate change on its business and developing short-, mid-, and long-term countermeasures.

GOVERNANCE

Climate Change Response Implementation Framework

- Reviewing climate performance and deliberating on major agendas through the Board of Directors and the ESG Committee
- Operating the Environment/Climate Change Working Group regularly under the CEO-chaired ESG Council to conduct climate-related initiatives and risk analysis
- Managing climate-related tasks with site-level working groups and collaborating with the CJ Group Working Group on a coordinated CJ Group-wide response



ESG Committee Agenda Items in 2025

Date	Agenda Item	Reviewed by
Jun. 25, 2025	Report on Scope 3 emissions calculation results	ESG Committee (Report)

STRATEGY

Climate Change Response Strategy

- Declaring 2050 Carbon Neutrality in December 2021 in support of the Paris Agreement and eco-friendly management
- Calculating Scope 1, Scope 2, and selected Scope 3 emissions annually through a GHG inventory, supported by third-party assurance and internal audits
- Enhancing scenario-based analysis of climate transition and physical risks to assess business impacts and develop effective responses

Climate Action Initiatives

GHG Emissions and Energy-saving Activities

- Optimizing utility operations and expanding eco-friendly infrastructure in the Entertainment Division
  - Saving approximately 294 kWh per day by replacing about 320 lights with high-efficiency LEDs, alternating corridor lighting, shortening office lighting hours, adjusting lobby HVAC schedules, and improving fan efficiency
- Reducing energy use in the Commerce Division through the XR-based MediaWall Studio
  - Saving 1,819.4 kWh of electricity and avoiding 835.85 kgCO_2eq of GHG emissions annually by using high efficiency LED displays

Strengthening the Energy Management System at Business Sites

- Conducting annual inspections of energy consumption and facility operating conditions at major business sites with relevant facility management departments to strengthen energy management system
  - Covered business sites: Bangbae Office Building, Sangam Office Building, CJ ENM Studio Center, and Ilsan Studio
- Analyzing electricity and fuel consumption at each site and assessing the operational efficiency of major energy consuming facilities, including HVAC systems, lighting, broadcasting equipment, and filming equipment, to identify opportunities for energy savings
- Incorporating issues identified through inspections and relevant improvement measures into the annual energy management and facility operation plans
  - Optimizing heating and cooling temperature settings, managing standby power consumption in studios, and controlling equipment start-up and shutdown schedules

ENVIRONMENTAL | CLIMATE CHANGE RESPONSE

RISK MANAGEMENT

Climate Risk Analysis

- Defining time horizons for analyzing climate-related risks and opportunities as short-term (within 1 year), mid-term (within 5 years), and long-term (5 years or longer)
- Identifying potential physical climate risk impacts at major business sites through scenario-based analysis

Analysis of Transition Risks and Opportunities

- Assessing potential business impacts by examining transition risks and opportunities, including increasingly stringent climate regulations, shifts in market demands, and reputational risks

Category	Risk/Opportunity Factor	Time Horizon	Financial Impact
Policy & Law	Not currently subject to existing climate change-related regulations	Long-term	Additional compliance and response costs may arise according to the expansion of the scope of applicable regulations
Market & Reputation	Increasing demand for environmental disclosure from investors and stakeholders	Mid-term	• Increased costs associated with external assurance and system development to meet enhanced environmental disclosure requirements • Increased investor communication burden and higher investor relations (IR) costs resulting from inadequate responses to ESG assessments
	Risk of declining brand value and credit rating due to inadequate environmental response	Short-term	

Physical Risk Analysis

- Assuming no implementation of global GHG reduction measures, a high-emissions scenario analysis found that climate-related physical risks—driven by rising average temperatures and changing precipitation patterns—were relatively high at major business sites.
  - Anticipating higher direct costs from lower workforce productivity, damage to physical assets, content production delays, and increased facility repair and recovery costs
- Continuously advancing scenario-based climate risk monitoring and, where needed, reviewing adaptation measures to minimize physical impacts

Risk Impact Level (as of 2050) — Low / Medium / High

Natural Disaster	Bangbae Office Building	Sangam Office Building	CJ ENM Studio Center	Ilsan Studio	Gunpo Logistics Center
Flood	Low	Low	Low	Low	Low
Wildfire	Low	Low	Low	Low	Low
Heatwave	Medium	Medium	Medium	Medium	Medium
Changes in Average Temperature	High	High	High	High	High
Changes in Precipitation Patterns	High	High	High	High	High
Changes in Wind Patterns	Low	Low	Low	Low	Low
Changes in Relative Humidity	Low	Low	Low	Low	Low
Water Scarcity	Medium	Medium	Low	Low	Low
Sea Level Rise	N/A	N/A	N/A	N/A	N/A

Category		Description
Scope of Analysis		• Five business sites(Bangbae Office Building, Sangam Office Building, CJ ENM Studio Center, Ilsan Studio, and Gunpo Logistics Center)
Climate Change Scenario	**RCP[1] 8.5**	• Developed for the IPCC Fifth Assessment Report[2], this climate scenario projects climate change based on GHG concentrations - Composed of the four pathways into which RCP is divided based on mitigation level, the scenario assuming continued GHG emissions at the current trend without reduction efforts was applied
	SSP[3] 5-8.5	• Developed for the IPCC Sixth Assessment Report[2], this climate scenario projects climate change based on GHG mitigation and adaptation measures - Comprised of five scenarios by mitigation and adaptation level, this assessment applies the scenario in which emissions continue on their current trajectory without reduction efforts
Analyzed Natural Disasters		• (Acute) Flood; wildfire; heatwave (Chronic) Changes in precipitation patterns, wind patterns, average temperature, and relative humidity; sea level rise; water scarcity
Impact Timeline		• By 2050(long-term)
Risk Analysis		• Utilizing tools such as the WRI[4] tool and Climate Analytics for climate risk analysis • Classifying the physical risk impact level at each business site into low/medium/high

METRICS & TARGETS

Climate Action Metrics and Targets

- Measuring and managing GHG emissions and energy use across major business sites to support the 2050 Carbon Neutrality goal

GHG

Category	Unit	2023	2024	2025
Direct GHG Emissions(Scope 1)	tCO_2eq	913	867	867
Indirect GHG Emissions(Scope 2)	tCO_2eq	15,059	15,807	15,836
Other indirect GHG emissions(Scope 3)	tCO_2eq	55	1,631[1]	1,672

1) Improved consistency through enhancements to the Scope 3 calculation methodology in 2024.

ENERGY

Category	Unit	2023	2024	2025
Energy Consumption	TJ	337	354	355
Power Consumption	TJ	294	306	305

1) Representative Concentration Pathway
2) The assessment reports published by the Intergovernmental Panel on Climate Change(IPCC), with contributions from scientists worldwide, provide the scientific basis for climate change and guidance for policymaking. These reports also serve as key reference materials for intergovernmental negotiations under the United Nations Framework Convention on Climate Change. The Fifth Assessment Report informed discussions leading to the Paris Agreement, while the Sixth Assessment Report has been used as a basis for the first Global Stocktake under the Paris Agreement.
3) Shared Socioeconomic Pathway
4) World Resources Institute

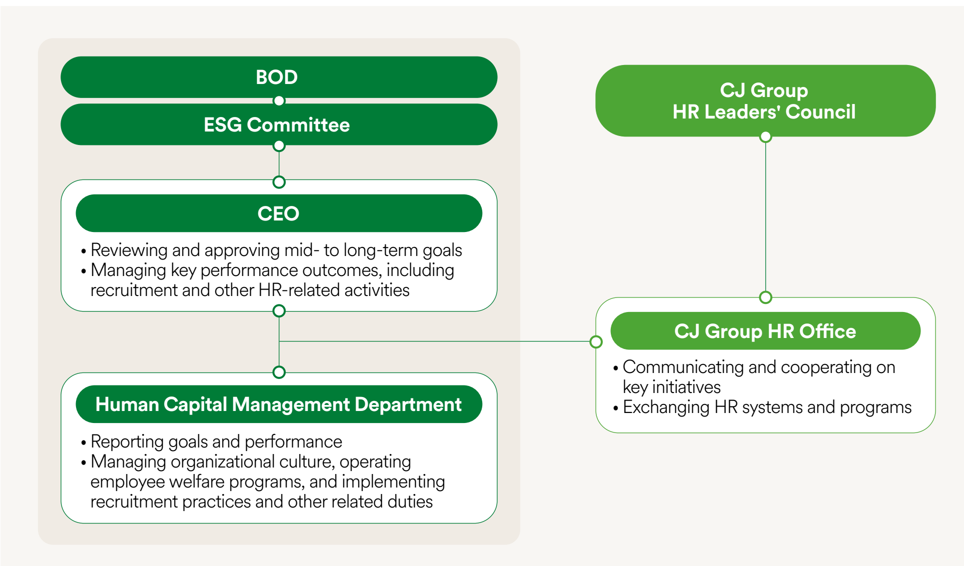
SOCIAL | HUMAN CAPITAL MANAGEMENT

CJ ENM operates a comprehensive human capital management framework covering the entire employee lifecycle—from recruitment to talent development to capability enhancement, performance evaluation, compensation, and retirement. To support employees' continued growth and expertise, CJ ENM provides training programs tailored to job function and position level. It also operates a fair, performance-based evaluation and compensation system designed to enhance employee motivation. CJ ENM also offers a flexible work environment and a variety of family-friendly programs to support employees in achieving a healthy work-life balance. CJ ENM conducts annual organizational culture diagnosis to build a healthy organizational culture where all employees can stay engaged.

GOVERNANCE

Human Capital Management Implementation Framework

- Reviewing and resolving key agenda items through CEO approval or deliberation by the Board of Directors and the ESG Committee, depending on the significance of the agenda
- Collaborating with CJ Group's HR department to maintain consistent policy implementation and strengthen execution
- Managing key activities and performance — including recruitment, talent development, evaluation, compensation, organizational culture, and welfare programs — through the Human Capital Management Department



STRATEGY

Talent Recruitment Policy

- Operating a fair recruitment process under the CJ Group recruitment framework and pursuing talent acquisition strategies tailored to each business division
- Operating a proactive talent acquisition system by forecasting required roles and workforce needs based on each division's business plan
- Conducting open entry-level recruitment twice annually, based on strategies tailored to each division
  - Expanding the scale of open entry-level recruitment in the Entertainment Division, particularly for content creation and platform related positions
  - Conducting open entry-level recruitment focused on key roles in the Commerce Division, including merchandisers and producers/directors (PD)
- Expanding employment opportunities by awarding additional points in open entry-level recruitment to candidates who are disabled or veterans
  - Maintaining year-round recruitment for H&B (Health & Beauty) service and program monitoring positions for people with disabilities

Talent Pipeline System

- Maintaining an ongoing talent pipeline through diverse recruitment channels, including internships, campus recruiting, global internships, experienced-hire recruitment, and employee referrals

Pipeline Channel	Program	Description
Internship	ENM CREATORS LAB	Operating internship programs in the field of AI content production (incl. production training, on-the-job mentoring, team projects), with outstanding participants linked to employment opportunities
Campus Recruiting	Campus Recruiting & Online Live Recruitment Information Sessions	Expanding recruitment information sessions targeting university students to secure high-potential talent
Global Talent Acquisition	Global Internship	Operating summer internship programs in partnership with leading global universities
Experienced Talent Hiring	Targeted Talent Acquisition	Recruiting key talent through industry networking events and strategic talent scouting initiatives
Employee Referral	Outstanding Talent Recommendation Program	Operating an employee referral program to attract talent with a strong organizational fit

SOCIAL | HUMAN CAPITAL MANAGEMENT

STRATEGY

Employee Retention Program

Flexible Work Arrangements

- Offering flexible work and family-friendly welfare programs to promote work-life balance
  - Staggered schedules, Flexible work hours system, Discretionary work-hour system, and Selective work hours sustem, based on role and organizational needs
  - Work-from-Home (WFH) and remote work programs (CJ Work On) for a flexible work environment
  - PC-OFF system for working-hour compliance

Creative Recharge Programs

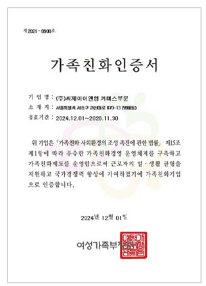
- Operating 'Break for Invention Plus (B.I+)' in the Entertainment Division twice a month, with eight hours per session for trend spotting, insight generation, and creativity
- Operating 'Shillanda,' a refresh leave program in the Commerce Division that encourages employees to take leave during months without public holidays, months with bridge holidays, and the final week of the year

Family-Friendly Welfare Programs

Category	Description
Lifestyle & Convenience Support	Discounts on products of major CJ affiliates, accident compensation insurance, social insurance support, funeral assistance support, etc.
Leisure & Cultural Support	Domestic accommodations and overseas travel, TVING subscription passes, CGV movie tickets, etc.
Health Management Support	Age-specific health screening programs (incl. comprehensive health examinations for employees aged 35+), biennial comprehensive health examinations for spouses, health promotion programs, and fitness facilities
Medical Expense Support	Employees' medical expenses, childcare expenses for children with disabilities, treatment expenses for heart disease, and infertility treatment expenses
Family & Living Support	Housing loans(with/without interest), educational assistance for employees' children, and a flexible benefits program utilizing welfare points

Family-Friendly Corporation Certification by the Ministry of Gender Equality and Family

Validity Period
Entertainment Division:
Dec. 1, 2024
–Nov. 30, 2026



Validity Period
Commerce Division:
Dec. 1, 2024
–Nov. 30, 2026

Family Care Programs

- Providing key family care programs to all employees, including both regular and fixed-term employees

Category	Program	Description
Leave of Absence/ Vacation	Pregnancy Leave	An unpaid leave program available to pregnant employees beyond the legally mandated leave before and after childbirth
	Parental Leave	A leave program available to employees with children aged eight or younger or enrolled in elementary school grade 2 or below for up to two years and six months (statutory 1.5 years plus an additional 1 year provided by the company)
	Spousal Accompanying Leave[1]	An unpaid leave program for accompanying spouses during overseas work, assignments, or study abroad
	Fertility Treatment Leave[1]	An unpaid leave program for infertility treatment
Reduced Working Hours	Reduced Working Hours during Pregnancy Periods	A program that reduces working hours by two hours per day for eight weeks during weeks 12 to 36 of pregnancy beyond the legally mandated coverage
	Reduced Working Hours during the Childcare Period	A program that allows employees to reduce their working hours instead of taking parental leave, thereby securing additional caregiving time, reducing childcare burdens, and supporting work-life balance and family stability
	Reduced Working Hours for Family Care and Other Reasons	A reduced working hours program that allows reduced working hours for reasons such as illness, accidents, retirement preparation, and family care
	Reduced Working Hours for Newborn Care[1]	A program that reduces working hours by two hours per day for employees to provide childcare support for three months following childbirth
Family-friendly	In-house Daycare Center[1,2]	Operation of three workplace daycare centers to support employees with childcare responsibilities
	Elementary School Admission Gift	Provision of gifts to employees whose children are entering elementary school
	Prenatal and Parenting Classes for First-time Parents	Operation of classes twice a year(once in each half of the year) for expectant employees and their spouses covering pregnancy, childbirth, and parenting

1) These programs are operated at the discretion of the company. In the case of the parental leave and health screening programs, support is provided beyond the scope required by law.
2) These programs are available to regular employees only.

SOCIAL | HUMAN CAPITAL MANAGEMENT

STRATEGY

Employee Stock Compensation Program (RSU)

- Operating the RSU program in the Entertainment Division to promote mutual growth, profit sharing, and talent retention (the Board of Directors' approval in Feb. 2022, program launched in March 2022)
- Granting RSUs to all eligible employees from 2022 to 2024, reaching 6,176 cumulative recipients
  - 50% of share-based compensation in CJ ENM shares and 50% in share price-linked cash
  - Completion of the first RSU payout in 2025 (1,318 recipients, 15,120 common shares)

As of Dec. 31, 2025

Category	2022	2023	2024
Grant Date	Mar. 1, 2022	Mar. 1, 2023	Mar. 1, 2024
Granted Shares	Common shares of CJ ENM Co., Ltd.		
No. of Granted Shares	26,427	34,999	38,614
Cash Amount Linked to Grant Share Price	KRW 2,515,599,000	KRW 3,215,085,000	KRW 3,205,206,000
No. of Recipients	2,206 employees	2,143 employees	1,827 employees
Payout Condition	Payable upon continuous employment for at least three years from the grant date		
Adjustment of Granted Shares	In the event of a bonus stock issue (capitalization), stock split, reverse stock split, or stock cancellation, the number of granted shares will be adjusted in accordance with the applicable adjustment ratio		

Fair Performance Evaluation and Compensation

Performance-oriented HR System

- Operating an ongoing performance evaluation and compensation system to expand fair evaluation and compensation opportunities
  - Operating a fair evaluation system based on multi-dimensional evaluation, including self-, supervisor-, and peer evaluation
  - Building an anonymous evaluation system to enhance the reliability of evaluation results and foster a feedback culture

Performance Management & Development System, PMDS+

- Operating PMDS, a performance management system, since 2000, to support fair HR operations based on competency and contribution
- Restructuring PMDS into PMDS+ in 2021 to strengthen continuous performance management, improve multi-source feedback, refine evaluation structures, and expand leadership accountability and authority

PMDS+ Evaluation Process

Preparation
- Defining individual roles and responsibilities (R&R)
- Sharing team goals

Goal Setting
- Setting ongoing goals and weights
- Assigning task managers and collaborative peers

Ongoing Performance Management
- Managing work performance
  - Recording and management of the task execution process
  - Review and judgment support for individual goal items
  - Schedule and performance management based on feedback history
- Conducting multi-rater evaluation through three-step review
  - Self-review by the employee being evaluated
  - Peer review by colleagues
  - Review by task manager (throughout the year)

Final Evaluation
- Conducting performance and competency evaluations based on ongoing performance management

SOCIAL | HUMAN CAPITAL MANAGEMENT

STRATEGY

Performance-based Compensation System

- Operating division-specific performance award programs to strengthen performance-based compensation
- Applying a diversified evaluation framework covering quantitative results, such as viewership ratings and revenue, and qualitative results, such as IP scalability, creativity, and organizational contribution, and promoting the spread of best practice cases through sharing across the organization
  - Operating the Entertainment Division's 'ENM Awards' program, which recognizes and rewards outstanding achievements while fostering motivation across content, business, technology, staff, and partner
  - Operating the Commerce Division's 'ONSTYLE Awards' program, which rewards financial results ('Performance') and new initiatives and challenges ('Challenge') based on diversified criteria

2025 ENM Awards

2025 ONSTYLE Awards

Labor-management Relations

Labor-Management Council

- Operating a Labor–Management Council comprising employer representatives(management) and employee representatives(labor) to support company development and employee growth
- Gathering input across organizational units through employee representatives and presenting it at quarterly meetings—discussing work innovation, ways of working, organizational systems, working environment, employee welfare benefits, and directions for implementation and improvement
- Holding four Labor-Management Council meetings in 2025, gathering employee feedback and discussing improvements to workplace policies and programs

RISK MANAGEMENT

Organizational Culture Diagnosis

Employee Satisfaction Survey

- Conducting 'CJ Voice On' survey annually to assess employees' understanding of company's vision and management philosophy and their organizational commitment
- Assessing understanding and application of CJ's management philosophy, vision, and mid-term strategy in 2025, together with the work environment, ways of working, HR programs(performance evaluation, compensation, training, welfare benefits), and leadership's commitment to change
- Identifying barriers to an organizational culture and developing targeted improvements from the survey results

Key Sections of the 2025 CJ Voice On Survey

Category	Description	Details
Internalization of Vision and Management Philosophy	Are the organization and individuals willing to act based on understanding and alignment with the vision and CJ management philosophy?	• CJ Group mission/vision/management principles, core values, behavioral principles
Understanding and Execution of Mid-term Strategy	To what extent is the organization and its members planning and executing the mid-term vision?	• Employee readiness, organizational execution capability
Implementation Infrastructure	Do the organization and its leaders establish the infrastructure/environment necessary for implementation in daily work?	• Organization/processes, way of working HR systems, leadership commitment to change/implementation
Organizational Commitment	Do internalization of vision, understanding and execution of mid-term strategy, and establishment of implementation infrastructure translate into employee engagement in the organization and work?	• Recommendation intent, pride, retention intention, satisfaction, sense of growth

METRICS & TARGETS

Human Capital Management Metrics

- Deriving directions for improvement in organization culture based on employee engagement assessed through the 'CJ Voice On' survey and YoY trend analysis

Category	Unit	2023	2024	2025
Employee Engagement	%	75[1]	53[1, 2]	57[2]

1) Corrected 2023 and 2024 data according to entry errors.
2) From 2024 onward, a change in data calculation methodology has resulted in differences in YoY figures (when recalculated using the 2023 methodology, employee engagement was 82% in 2024 and 86% in 2025)

SOCIAL | SAFETY AND HEALTH

CJ ENM places the highest priority on creating a safe working environment for its employees and continues to strengthen occupational health and safety management across its business sites and content production locations. Through the Safety and Health Council and the Industrial Safety and Health Committee CJ ENM operates a deliberation structure with joint labor-management participation and gathers input from stakeholders. The Company also proactively identifies and manages potential risks associated with its business activities and provides ongoing safety and health training to employees and suppliers to embed its safety culture.

GOVERNANCE

Safety and Health Implementation Framework

- Operating a multi-tier safety and health governance framework, including annual reporting of safety and health activities and key agendas to the Board of Directors and the ESG Committee
- Holding quarterly Industrial Safety and Health Committee meetings chaired by the CEO to deliberate and decide on major safety and health matters
- Holding monthly Safety and Health Council meetings to proactively identify and control safety and health risks at worksites and among suppliers

BOD

ESG Committee

CEO

- Chairing the Industrial Safety and Health Committee
- Establishing a safety and health management system aligned with the Serious Accidents Punishment Act

Held quarterly

Industrial Safety and Health Committee

- Deliberating and deciding on safety and health matters
- Engaging management supervisors from each worksite

Held monthly

Safety and Health Council

- Preventing safety and health risks
- Conducting joint inspections and safety training
- Gathering supplier feedback and implementing corrective actions

STRATEGY

Safety and Health Management Policy

- Fully revising the Safety and Health Management Policy in 2024 to place safety, health, and environment (SHE) as the top management priority, obtaining CEO approval, and communicating the policy internally and externally
- Establishing key priorities, including advancing and implementing an advanced safety management system, strictly complying with applicable laws and internal processes, continuously identifying and addressing worksite risks, and disseminating an SHE culture in which all stakeholders can work safely

Safety and Health Management Strategies

- Establishing safety and health strategies and implementation initiatives under the Safety and Health Management Policy, reflecting the characteristics of each business division
- Operating tailored safety management by division: managing content production and contractor safety in the Entertainment Division; strengthening facility infrastructure safety and conducting collaborative partnership with suppliers in the Commerce Division

Division	Advancing the Safety Management System	Assessing Risks and Mitigating Hazards	Preventing and Managing Serious Accidents	Strengthening Facility Infrastructure Safety	Strengthening Emergency Response and Contractor Safety Management	Promoting Employee Health and Well-being
Entertainment	Establishing an IT-based safety and health management system	Conducting risk assessments tailored to content production activities	Preventing serious public safety incidents	Managing production facility and infrastructure safety	Strengthening safety management at production sites and for contracted operations	Supporting employee mental health management
	• Establishing a web-based safety management system • Designing safety management systems reflecting the characteristics of content production • Managing safety and health data	• Enhancing risk assessment frameworks tailored to content production environments	• Preventing safety incidents at large-scale public gatherings • Ensuring audience safety during performances, concerts, and events • Carrying out activities to prevent serious public accidents	• Establishing safety management systems for production facilities and infrastructure • Conducting emergency drills for complex disaster scenarios involving production facilities and content operations	• Strengthening emergency response processes at production sites • Improving safety capabilities of production contractors and suppliers through contractor safety and health programs	• Expanding Wellness Care Program to include yoga, meditation, and relaxation programs • Enhancing employee psychological counseling programs
Commerce	Establishing a safety management framework for critical facilities and equipment	Conducting worker participation-based risk assessment	Preventing serious industrial accidents	Conducting fire prevention and response activities	Strengthening emergency response systems	Ensuring employee physical well-being
	• Conducting lifecycle management and proactive intervention for power equipment and infrastructure facilities • Conducting monthly inspections and managing maintenance history of electrical facilities, uninterruptible power supply systems, and temperature and humidity control equipment	• Conducting worker participation risk assessments and improving risk factors	• Conducting focused management of hazardous and dangerous machinery and equipment • Improving safety and health training content • Providing education and training for industrial accident response	• Managing and periodically inspecting personal electric heating devices • Conducting fire response scenarios and drills for fire vulnerable areas • Providing extreme weather response training	• Providing cardiopulmonary resuscitation (CPR) training	• Providing sessions on preventing musculoskeletal disorders and lifestyle-related diseases • Conducting maternity protection activities (prenatal classes, Mom Care programs) • Improving fitness environments and promoting physical activities

SOCIAL | SAFETY AND HEALTH

STRATEGY

Safety and Health Management Activities

Operation of In-house Healthcare Facilities

- Operating in-house fitness centers and providing individual and group training led by on-site professional trainers to promote employee health
- Offering comprehensive medical services, including medical treatment, health consultations, chronic disease management, and vaccinations through in-house clinics
- Supporting employees' mental health through the Employee Assistance Program (EAP) provided in partnership with professional counseling institutions

Safety and Health Programs

- Providing the Wellness Care Program to support employee health and well-being
  - Operating Entertainment Division programs to prevent musculoskeletal disorders, cerebrovascular and cardiovascular diseases, promote mental well-being, and manage stress
  - Operating Commerce Division programs to prevent musculoskeletal disorders, manage lifestyle-related diseases, and prevent seasonal illnesses

Entertainment Division Programs

Category	Description	Performance
Preventing Musculoskeletal Disorders	Stretching, muscle relaxation exercises, aroma yoga, and Pilates programs	69 participants (2 sessions)
Preventing Cerebrovascular and Cardiovascular Diseases	CPR training, including infant and child CPR	75 participants (3 sessions)
Mental Well-being and Stress Care	Singing bowl breathing meditation, muscle relaxation breathing techniques, aroma DIY programs, and related activities	67 participants (2 sessions)

Commerce Division Programs

Category	Description	Performance
Preventing Musculoskeletal Disorders	Stretching and strength training education (with enhanced content incorporated into new employee training)	102 participants (5 sessions)
	Correct Posture Program	6 participants (84 sessions)
Preventing Lifestyle-related Diseases	Follow-up management for employees identified with health concerns through health examinations	384 participants
	Smoking cessation program (in-house clinic)	8 participants (52 sessions)
	Guidance for early pregnancy precautions	34 participants
	Prenatal classes	34 participants (2 sessions)
	Lower extremity edema care program for pregnant employees (in-house clinic)	6 participants
Preventing Seasonal Diseases	Seasonal flu vaccination during the winter season	327 participants

Safety and Health Training

- Conducting company-wide evacuation drills and regular safety training for employees in each business division
- Providing specialist training for safety personnel to strengthen their practical, site-level safety management expertise
- Establishing standardized safety management practices for suppliers through the distribution of safety and health training and work guidelines

Safety and Health Training in 2025

Category	Method	Entertainment Division	Commerce Division
New Employee Training	Online/In-person	12 sessions	12 sessions
Regular Safety and Health Training	Online/In-person	4 sessions (quarterly)	4 sessions (quarterly)
Supervisor Training	Online/Mail	1 session (61 participants)	1 session (4 participants)
Safety and Health Management Officer Training	In-person	1 session (1 participant)	1 session (1 participants)
Training for Safety and Health Managers	In-person	1 session (2 participants)	3 sessions (3 participants)
External Training beyond Statutory Requirements	Online/In-person	4 sessions[1]	4 sessions (4 participants)
Tech & Art Business Management Team Integrated Training with Supplier (Safety Training)	Online/In-person	2 sessions (165 companies)	-

1) Conducted training for one participant at the Fire Insurers Laboratories of Korea (Certified Fire and Explosion Investigator), training and certification for two ISO 45001 Auditors through the System Korea Certification Institute (with qualification obtained upon completion), risk assessment training provided by the Korea Occupational Safety and Health Agency (KOSHA), and continuing education for nurses provided by the Korean Nursing Association.

Regular Safety and Health Training at the Entertainment Division

Safety and Health Training for New Employees in the Commerce Division

SOCIAL | SAFETY AND HEALTH

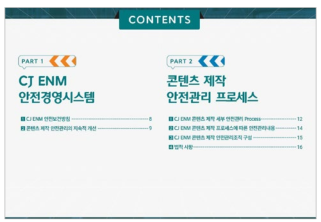
STRATEGY

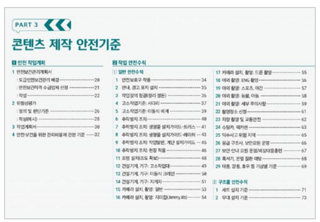
Supply Chain Safety Management Activities

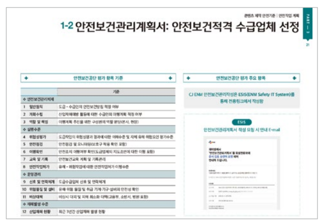
- Operating a supplier cooperation program tailored to concerts and live events under the 'Large-Small Enterprise Occupational Safety and Health Cooperation Program'
  - Selecting 12 high-risk suppliers among key suppliers in the concert business and production teams, assigning dedicated safety management personnel, and conducting on-site inspections and safety and health consultations every two months
  - Building autonomous safety and health management systems for suppliers through safety management activities tailored to broadcasting production environments, including lighting and filming sets, and improving overall contractor safety standards

Performance and Event Safety Management Guide

- Updating the Performance and Event Safety Management Guide to strengthen the accident prevention framework, following the 2023 revision of the content production safety management process
  - Establishing an on-site safety standards framework by incorporating amendments to the Serious Accidents Punishment Act and the Occupational Safety and Health Act, and by refining detailed safety standards for each type of high-risk work
  - Strengthening on-site safety management capabilities by incorporating international performance safety cases, clarifying structural stability standards, and updating safety and health management system manuals







Content production safety management process

Promotion of Safety Culture

- Participating in the 'Safety Culture Campaign' organized by Korea Occupational Safety and Health Agency (KOSHA) and the Ministry of Employment and Labor to promote and expand social awareness of safety

Major Safety Culture Promotion Activities in 2025

Category	Description
Safety Campaign Scroll Captions	• Provided guidance on the five key heatwave safety rules through on-screen program scroll captions - Five rules: Hydration, ventilation and shade, rest, cooling equipment (e.g., cooling vests), and emergency response measures
Safety Coffee Truck Campaign with tvN	• Conducted the 'A Cup of Safety' coffee truck campaign to promote heatwave response measures, and provided heatwave response guidance and promotional items to production staff in collaboration with tvN's flagship program 'Free Doctor'
Outdoor Media Board Utilization	• Broadcast safety videos on the outdoor media board at the Sangam Office Building in accordance with the business agreement with KOSHA • Included promotional videos on the five key heatwave safety rules, the Safe Workplace Project, and Safety and Health Emphasis Week
Performance Safety Video Broadcast	• Produced performance safety videos and broadcast them at concerts and events organized and hosted by the company • Raised public safety awareness by broadcasting safety videos approximately one hour before the start of around 50 concerts and events

Performance Safety Video Broadcast

Safety Coffee Truck Campaign with tvN

SOCIAL | SAFETY AND HEALTH

RISK MANAGEMENT

ISO 45001 (Occupational Health and Safety Management Systems) Certification

- Systematically managing safety and health risks across the Entertainment Division's broadcast production and transmission services in accordance with ISO 45001
- Conducting annual surveillance audits since obtaining initial ISO 45001 certification in 2023, maintaining certification through November 2026, and continuously improving the system by assessing the appropriateness of its operation

Risk Assessment

- Conducting regular and ad-hoc risk assessments each year to review safety and health management practices and to prevent and mitigate potential risks

Improvement Activities for Major Risk Factors by Division

- Identifying risks across the Entertainment Division's broadcast content, performances, events, production activities, infrastructure facilities, and employees
  - Conducting production-site inspections and corrective actions, and confirming effectiveness through risk assessment reviews and training, and enhancing on-site reponsiveness
  - Enhancing continuous concert risk assessment in 2025 to manage risks involving audiences, performers, stages, and staff, thereby strengthening the prevention of serious accidents throughout concert operations

Identified Risk Factor	Mitigation Measure
Risk of Safety Accidents during Stage Installation and Dismantling	• Classified risks quantitatively based on scale and load criteria • Monitored load sensors in real-time • Mandated the use of double safety harnesses for work at heights
Risk of Accidents Related to Special Effects for Performers	• Managed accident history database • Installed dual fail-safe mechanisms for special effects equipment • Mandated safety rehearsals
Risk of Audience Congestion and Crowd Accidents	• Established maximum crowd density limits and conducted real-time monitoring • Installed crush barriers[1] • Established standards for medical team deployment
Risk of Health Impacts due to Deteriorating Performance Venue Conditions	• Monitored CO_2 levels, temperature, and oxygen concentration in realtime and responded in phases according to each threshold • Established wind speed threshold criteria for performance suspension decisions

1) Safety barriers installed to separate the audience from the stage.

- Identifying major risks in the Commerce Division, including worksite accidents and employee health hazards in logistics operations, through the 2025 risk assessment
  - Implementing mitigation measures for identified risks and assessing the effectiveness of corrective actions using before-and-after comparisons (7 cases at Bangbae, 9 at Gunpo, and 10 at Gonjiam)

Identified Risk Factor	Mitigation Measure
Safety Risks Associated with Forklift Operations at Logistics Worksites	• Replaced obsolete forklift electrical cables • Inspected and replaced all forklift consumables and safety devices
Risk of Falls in Elevated Work Areas	• Installed safety railings and nets in fall hazard areas
Risk of Exposure to Hazardous Materials, Storage Hazards, and Workplace Hazardous Factors	• Improved hazardous material storage environments • Improved local exhaust ventilation systems in carpentry workshops
Risk of Worker Health Hazards due to Extreme Weather Conditions	• Improved working conditions during extreme heat and cold weather

METRICS & TARGETS

Safety and Health Management Metrics

- Conducting safety and health management activities covering employees, suppliers and worksites to achieve zero serious accidents

Category	Unit	2023	2024	2025
No. of Serious Accidents	Case	0	0	0

Safety and Health Management Targets

- Setting a mid- to long-term safety and health roadmap, along with phased action plans, with the goal of building a proactive risk management system tailored to the content industry

2025	2028	2030
Building a Safety and Health Management System	Predicting and Preventing Safety Accidents	Fostering an Autonomous Safety Culture
• Managing safety in content production • Managing safety in performances and events • Advancing facility infrastructure	• Developing an integrated safety management tool • Developing an on-site safety accident prediction process • Building safety manager capabilities	• Establishing an integrated safety management system • Developing end-to-end safety management infrastructure for content production • Establishing an AI-based risk prevention system

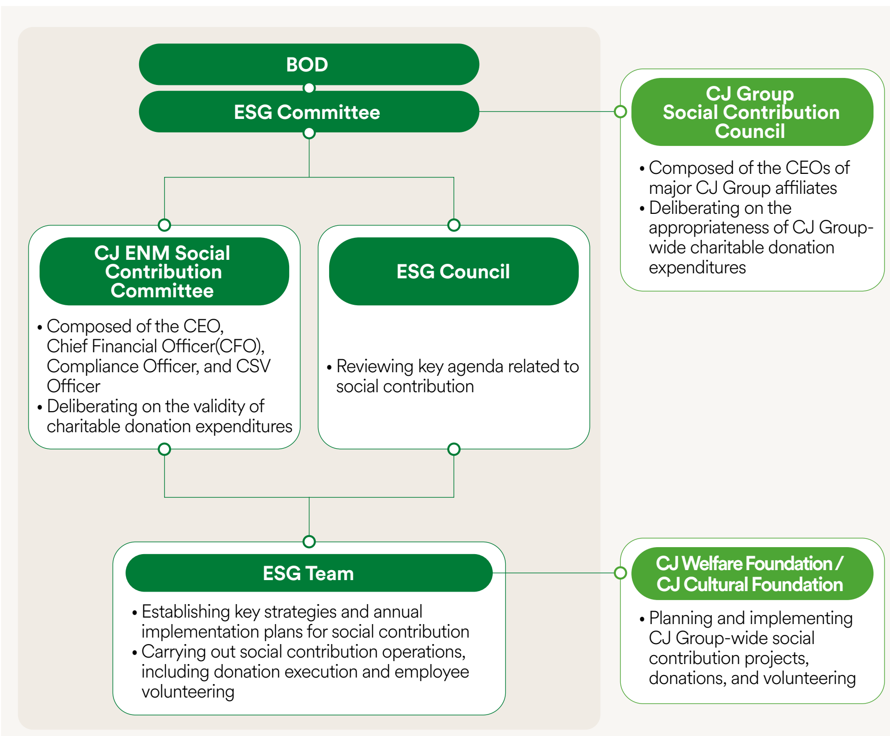
SOCIAL | SOCIAL CONTRIBUTION

CJ ENM's social contribution activities are grounded in CJ Group's philosophy of sharing, which holds that 'We should be Dream Keepers for the Young Artists,' and in four core principles—sincerity, continuity, business linkage, and employee participation. Anchored in these principles, CJ ENM operates internal and external governance structures to review and approve key matters related to its social contribution activities. CJ ENM contributes to the creation of sustainable social value by implementing a diverse range of social contribution programs and employee volunteering activities that reflect the industry characteristics of each business division and leverage its infrastructure and core capabilities.

GOVERNANCE

Social Contribution Implementation Framework

- Reviewing key social contribution agenda items at the ESG Council and the CJ ENM Social Contribution Committee, followed by deliberation and approval by the Board of Directors and the ESG Committee
- Reviewing CJ Group-wide donations at the CJ Group Social Contribution Council
- Establishing and operating social contribution strategies and annual plans under the department responsible for social contribution



STRATEGY

Social Contribution Policy

- In 「CJ Code of Business Conduct」 ('Our Commitment to the Global Community'), codifying principles for practicing social contribution activities, including charitable donations and volunteering, and contributing to community development
- In Article 7, Chapter 2 of the Entertainment Division's Code of Ethical Conduct, codifying support for employee participation in social activities and contributions to local cultural and economic development

Social Contribution Activities

Fostering Future Generations and Supporting Arts and Culture

'Dream Keeper for the Young Artists' that Expands the World through Culture

- Supporting the 'Cultural Dream Keeper' program for youth pursuing careers in popular culture in collaboration with the CJ Welfare Foundation
  - Operation of cultural creation programs leveraging CJ Group's infrastructure, including mentoring, special lectures, experiential activities, and showcase opportunities
  - A new 'Advance Pro' expert coaching course, launched in 2025 within the four existing fields of media, music, performing arts, and culinary arts
  - Supporting dream-realization activities for approximately 2,900 participants across 250 teams with the participation of professionals, employees, and university student volunteers in 2025

'SWAS Webtoon & Animation Competition' for Aspiring Webtoon and Animation Creators

- Sponsoring a nationwide practical skills competition in partnership with Seoul Webtoon Animation High School for youth aspiring to enter the webtoon and animation industries
  - Offering opportunities to compete in the Japan National High School Manga Championship and providing scholarships to identify and nurture outstanding creative talent (a total of 400 participants in 2025)

SWAS Webtoon & Animation Competition

Culture Access Program

- Providing cultural experience opportunities for children and adolescents from community child centers nationwide, including performances at the CJ Towol Theater of the Seoul Arts Center and screenings of newly released films
- Contributing to cultural enrichment and emotional literacy for over 17 years, reaching 219,268 children and teenagers from 12,472 institutions


Employees who volunteered for the Culture Access Program

SOCIAL | SOCIAL CONTRIBUTION

STRATEGY

Public Interest Activities through Media and Content

Public-interest Program, 'ON STORY'

- Broadcasting 'ON STORY', a viewer-participation public-interest program on CJ ONSTYLE, to raise awareness of social welfare organizations and support underprivileged communities
  - Highlighting the Environmental Action Association's key activities in 2025, including environmental protection campaigns, policy proposals, and environmental pollution monitoring
  - Introducing citizen-led environmental initiatives, such as making effective microorganism (EM)[1] mud balls, removing invasive plants, and recycling used toys

1) Effective microorganisms

Our Neighborhood Story, 'ON Hwa (ON:話)'

- Operating ON Hwa (ON:話), a content-production support program delivered with local welfare centers, to promote intergenerational communication and cultural exchange
  - Producing videos, webtoons, and storybooks in which older adults and young people share experiences
  - Distributing and sharing the content within local communities through welfare center newsletters and social media channels
  - Producing a total of six videos in 2025 with youth supporters, older adults, employees, and external experts

Public-interest program <ON STORY>

ON Hwa (ON:話)

Eco-friendly Mangement and Biodiversity Conservation

Water Quality Conservation Project, 'Clean Yangjaecheon Together'

- Designing environmental protection programs for older adults and children with local communities and institutions
- Conducting an EM mud-ball water purification activity along Yangjaecheon Stream in October 2025
  - Observing individuals presumed to be protected species, such as narrow-mouthed toads, and expectations for improved fish habitats
  - Raising awareness of conserving the local aquatic ecosystem and encouraged participation in environmental protection activities

Community-based Plogging

- Conducting plogging activities in the Namtaeryeong Jeonwon Village area near Commerce Division's business sites
- Holding plogging activities twice annually to improve the local environment and promote mutual growth with local communities

Employees who volunteered for Clean Yangjaecheon Together

Plogging at Namtaeryeong Pass

Employee-Engaged Social Inclusion and Resource Circulation

Disability Awareness Activities

- Sponsoring the 「16th Mapo Turtle Marathon」, which brought together individuals with and without disabilities to spread awareness of an inclusive society and practice community solidarity
- Engaging CJ ENM employees in joint pottery classes with individuals with developmental disabilities to provide opportunities for mutual understanding and interaction

Resource Circulation Activities through Upcycling

- Conducting employee volunteer activities to produce and donate upcycled furniture using waste wood generated at studio sets
  - Donating 40 furniture items, including desks and bookshelves, to local childcare centers in the first and second halves of 2025
- Repurposing plastic toys donated by employees into new products
  - Creating keyrings featuring the 「tvN Jeulmingi」 character and donating them to local childcare centers

Employees who volunteered for furniture production and donation

Production and donation of tvN Jeulmingi keyrings

SOCIAL | SOCIAL CONTRIBUTION

STRATEGY

Community Sharing Activities

Kimchi Sharing with CJ Group
- Engaging CJ ENM employees in making kimchi with children from local childcare centers in December 2025
- Donating 1,560 kg of ready-made kimchi and kimchi made from 45,000 heads of cabbage to 2,473 welfare facilities nationwide

Community Welfare Center–linked Charity Bazaar
- Supporting underprivileged groups by donating goods and encouraging employees to volunteer at a charity bazaar in May 2025, thereby contributing to the enhancement of local welfare

RISK MANAGEMENT

Social Recovery and Disaster Support

Local Community Disaster Recovery Support Process
- Operating a disaster relief and recovery support process to assist affected communities and mitigate social impacts in the event of national disasters or regional crises

Occurrence of (Natural) Disaster
- In the event of a major disaster area or equivalent disaster occurrence
- Occurrence of a disaster requiring assistance within a community

Review of Support Measures (CJ ENM)

CJ ENM CSV-related Teams
- Reviewing the adequacy, scope, and form of support
- Monitoring government and CJ Group-level responses

CJ Group Social Contribution Council
- Reviewing the adequacy of CJ Group-level disaster relief support

Support Provided

METRICS & TARGETS

Social Contribution Management Metrics

Frequency and Duration of Public Interest Broadcasting

Category	2023		2024		2025	
	Frequency (session)	Duration	Frequency (session)	Duration	Frequency (session)	Duration
TV Home Shopping	45	18.75	45	18.75	46	19.17
Data Home Shopping	49	20.42	47	19.58	48	20.00

Social Contribution Expenses and Employee Volunteer Performance

Category	Unit	2023	2024	2025
Social Contribution Expenses (Donations)	KRW 100M	102	110	106
Volunteer Participation Hours	Hour	5,539	8,630	6,973
No. of Employees who Participated in Volunteer Activities	Person	860	967	985

Social Contribution Targets

- Fostering a company-wide culture of sharing to expand ESG values and fulfill social responsibilities
  - Achieving volunteering targets by encouraging employee volunteering and rewarding outstanding volunteers
  - Achieving annual donation targets through continuous sharing initiatives, including Sharing Happiness Donation

Category	Unit	2025		2027	2030
		Target	Performance		
Employee volunteer participation rate	%	34.0	34.3	34.7	35.0
Sharing Happiness Donation	KRW 100M	34.0	34.2	34.5	35.0

GOVERNANCE | CORPORATE GOVERNANCE

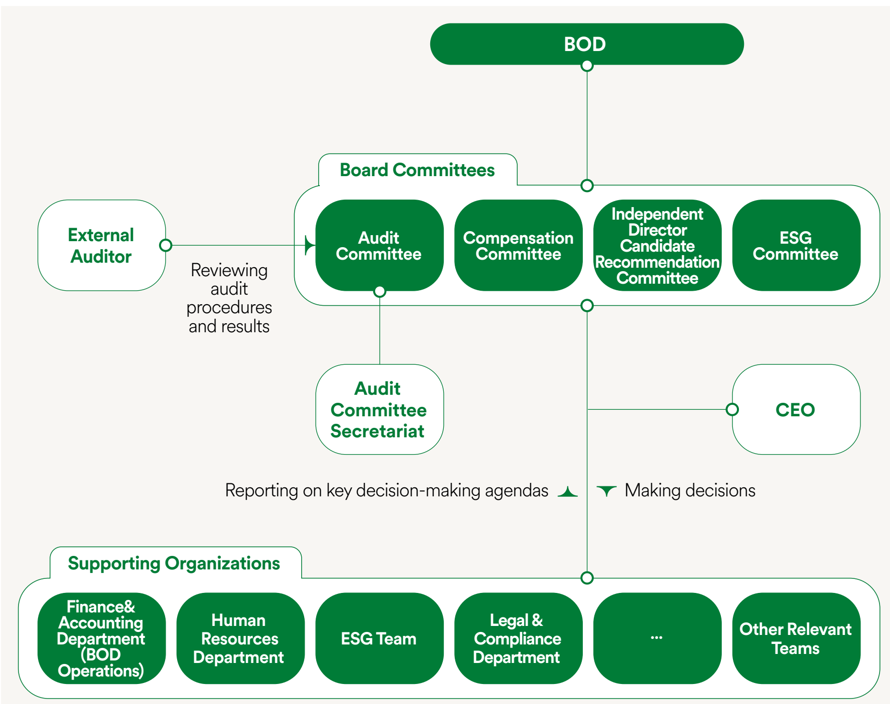
CJ ENM maintains a transparent and trusted governance structure through Board-centered responsible management in accordance with its Corporate Governance Charter. The Board of Directors deliberates on significant corporate matters and supervises the execution of management duties, drawing on its members' expertise and diverse experience. The Board of Directors also seeks to consider the views of shareholders and other stakeholders in its decision-making. Through these efforts, CJ ENM enhances management transparency and contributes to sustainable growth and enhanced corporate value.

GOVERNANCE

Board of Directors (BOD)

BOD Implementation Framework

- Maintaining a Board with a majority of independent directors and four committees, each chaired by an independent director
- Establishing dedicated support units under the Board of Directors and its committees to operate an effective decision-making system based on ongoing assistance and regular reporting
- Providing information needed for decision-making on agenda items before committee meetings, through support units including the Audit Committee Secretariat, Finance and Accounting Department, Human Resources Department, and ESG Team



BOD Composition and Operation

- Serving as the Company's highest standing decision-making body, deliberating on and approving matters required under applicable laws and regulations, the Articles of Incorporation, resolutions delegated by the General Meeting of Shareholders, and key management matters
- Maintaining a Board comprising three internal directors and four independent directors with diverse expertise and backgrounds
- Combining the roles of CEO and Chair of the Board to facilitate efficient Board operations and timely decision-making

BOD Composition

● : Chairperson ○ : Member As of Dec. 31, 2025

Category		Internal Director			Independent Director			
Name		Yoon Sang-hyun (Chair)	Lee Sun-young	Lee Jong-hwa	Choi Joong-kyung	Han Sang-dae	Min Young	Hong Sang-pyo
Gender		Male	Female	Male	Male	Male	Female	Male
Term of Office		Mar. 2022–Mar. 2028 (Reappointed)	Mar. 2024–Mar. 2027 (Newly Appointed)	Mar. 2025–Mar. 2028 (Newly Appointed)	Mar. 2020 – Mar. 2026 (Reappointed)	Mar. 2020 – Mar. 2026 (Reappointed)	Mar. 2021 – Mar. 2027 (Reappointed)	Mar. 2024–Mar. 2027 (Newly Appointed)
Education		• B.A., Business, Korea University	• B.A., Textile Engineering, Kyung Hee University	• Economics, University of Minnesota (US)	• B.A. & M.A., Business, Seoul National University • Ph.D., Economics, University of Hawaii	• B.A. & M.A., Law, Korea University • M.A., Law, Southern Methodist University (US)	• B.A., Earth Science Education, Seoul National University • M.A., Communication, Seoul National University • Ph.D., Journalism, University of Texas at Austin (US)	• B.A., Politics and Diplomacy, Hankuk University of Foreign Studies
Work Experience		• (Current) - CEO, CJ ENM • (Former) - CFO, CJ Logistics - Business Strategy Executive, CJ Corporation - M&A Executive, CJ CheilJedang	• (Current) - CEO, Commerce Division, CJ ENM • (Former) - Head of Business, Commerce Division, CJ ENM - Chief of Merchandising Headquarter, Commerce Division, CJ ENM - Head of Corporate Brand Business, Commerce Division, CJ ENM	• (Current) - Portfolio Strategy Executive, CJ Corporation • (Former) - Business Management Executive, CJ Corporation - Finance Team, CJ Corporation	• (Current) - Chairman, Korea-America Association - Chair, Board of Directors, Samsung C&T Corporation - Trustee, IFRS Foundation • (Former) - President, The Korea Institute of Certified Public Accountants - Endowed Professor, Graduate School of Public Administration, Korea University - Minister of Knowledge Economy	• (Former) - Representative Attorney, Han Sang-dae Law Office - Chief Prosecutor, Seoul Central District Prosecutors' Office - Prosecutor General, Supreme Prosecutors' Office of Korea	• (Current) - Professor, School of Media and Communication, Korea University • (Former) - Senior Research Fellow, National Research Foundation of Korea - Press Arbitrator, Press Arbitration Commission	• (Current) - Director/Head of Operations Committee, Seocho Cultural Center • (Former) - Visiting Professor for Communication Studies, Kookmin University - President, Korea Creative Content Agency - Senior Secretary for Public Relations, Cheong Wa Dae (Blue House)
Committee	Audit Committee				●	○	○	○
	Compensation Committee	○	○	○	○	●	○	○
	Independent Director Candidate Recommendation Committee				○	○	○	●
	ESG Committee	○	○		○	○	●	

GOVERNANCE | CORPORATE GOVERNANCE

GOVERNANCE

BOD Composition and Operation

BOD Operating Principles

Independence
- Composed of a majority of independent directors
- Committees requiring operational independence, such as the Audit Committee and the Independent Director Candidate Recommendation Committee, are composed entirely of independent directors

Transparency
- All directors are appointed by resolution of the General Meeting of Shareholders

Expertise
- To improve the expertise of independent directors, differentiated and various regular education is provided for each committee
  - Audit Committee: Legal supervisory duties and compliance
  - ESG Committee: Trends in domestic and international ESG disclosure

Diversity
- Composed of seven directors with diverse academic and industrial expertise and experience to perform key decision-making
- Two female directors appointed, comprising one internal director and one independent director
  - Proportion of female directors on the Board of Directors: 28.6%

BOD Operation Status

Category		Unit	2023	2024	2025
Average Term of Board Members		Year	2.8	3.5	3.5
Average Attendance Rate of Board Members		%	85	100	99
Reappointment Cycle of Board Members		Year	3	3	3
Liability Mitigation	Directors' Liability Insurance Coverage	Yes/No	Yes	Yes	Yes
	Occurrence of Leadership-related Issues	Case	0	0	0

BOD Activities

- Holding 10 Board meetings in 2025—at least twice per quarter—and achieving 99% average attendance
  - Handling 33 agenda items, including 19 approvals (57.6%) and 14 reporting and training items (42.4%)
- Sharing agenda items at least one week before each meeting to create an environment for thorough review and discussion

BOD Skills Matrix

Category	Yoon Sang-hyun	Lee Sun-young	Lee Jong-hwa	Choi Joong-kyung	Han Sang-dae	Min Young	Hong Sang-pyo
Leadership & Business Management	●	●	●	●	●	●	●
Accounting & Finance	●	●	●	●			
Legal & Compliance				●	●		●
ESG	●	●	●	●	●	●	●
Global	●	●	●	●			
Industrial Experience	●	●	●			●	●

BOD Performance and Compensation

- Determining final compensation based on performance evaluations of the Board members and executives
- Obtaining annual approval from the General Meeting of Shareholders for the director compensation limit, and paying compensation within the approved limit

Category	Indicator		Description
Company-wide Performance Evaluation	Financial		• Profitability indicators (e.g., revenue, operating profit, profit and loss by business division) • Key performance indicators by business division (e.g., new product launches, viewership ratings)
	Non-financial		• Transparency indicators (e.g., performance in ethics and compliance) • Risk indicators (e.g., identification and management level of risks)
Executive Performance Evaluation	Salary		• Final decisions on the salary are made comprehensively based on the adjustment rate within the range approved by the Compensation Committee, as well as the scope of roles and responsibilities and level of contribution
	Bonus	Financial	• Final decisions are made after comprehensively evaluating contributions to financial performance such as revenue and operating profit against 2025 targets
		Non-financial	• Final decisions are made based on non-quantitative indicators, such as securing competitiveness in new businesses, attracting and retaining top talent, and enhancing corporate value through ESG

Committees under the BOD

Audit Committee

- Overseeing the Company's operations and the performance of duties by management and directors, as well as auditing accounting records and business operations, and reporting to the Board of Directors in cases where violations of laws, regulations, or the Articles of Incorporation have occurred or are likely to occur
- Comprised entirely of independent directors selected by resolution of the General Meeting of Shareholders and meeting the requirements of Article 37 of the Enforcement Decree of the Korean Commercial Act by including members with expertise in accounting and finance
- Reviewing and submitting key matters concerning the General Meeting of Shareholders, directors, the Board of Directors, and audit activities
- Receiving and reviewing reports from the internal accounting control officer on the operation of the internal accounting control system
- Operating the Audit Committee Secretariat to support independent directors' performance of their duties
  - Consisting of six members, including one executive leader (average tenure: 6.5 years) and five qualified staff members (average tenure: 5.1 years)
  - Regularly reviewing key matters, including financial reporting and internal controls
  - Evaluating the effectiveness of risk management processes and, when deemed necessary, recommending improvements to internal audit procedures and internal control systems

Training Date	Participants	Training Content
Dec. 11, 2025	Choi Joong-kyung, Han Sang-dae, Min Young, Hong Sang-pyo	Cases of internal control and audit utilizing AI

GOVERNANCE | CORPORATE GOVERNANCE

GOVERNANCE

Compensation Committee

- Determining compensation policies for management, directors, and executives and regularly reviewing the appropriateness of the compensation system
- Deliberating and deciding on the establishment and amendment of compensation policies, as well as reviewing the proposed aggregate limit on directors' compensation before the proposal is submitted to the General Meeting of Shareholders for approval
- Reviewing and submitting key compensation matters based on the fairness and appropriateness of compensation policies, individual executives' performance, and KPI achievement
- Comprising all internal and independent directors to incorporate diverse perspectives into compensation decisions
  - Internal directors: Reviewing the fairness of performance evaluations for key executives
  - Independent directors: Reviewing the fairness and appropriateness of compensation levels against relevant standards and supporting evidence

Independent Director Candidate Recommendation Committee

- Operating in accordance with the Commercial Act, its Enforcement Decree, and the Company's Articles of Incorporation
- Comprised entirely of independent directors, including its Chair, to ensure the committee's independence
- Reviewing candidates' work experience and areas of expertise, determining whether any disqualifying factors apply under applicable laws and regulations, and finally recommending qualified candidates for consideration by the General Meeting of Shareholders

ESG Committee

- Serving as the principal Board-level committee responsible for establishing sustainability strategies and policies for non-financial matters and deliberating and approving the Company's mid- to long-term strategic direction on ESG matters
- Reviewing ESG priorities, implementation plans, and performance to achieve sustainability management and enhance long-term shareholder value
- Providing committee members with sustainability-related training at least once a year to strengthen their expertise
- Holding five meetings to deliberate on and approve 14 agenda items in 2025

Training Date	Participants	Training Content
Feb. 12, 2025	Yoon Sang-hyun, Lee Sun-young, Choi Joong-kyung, Han Sang-dae, Min Young, and Hong Sang-pyo	ESG trends following the inauguration of the Trump administration

STRATEGY

Protection of Shareholder Rights

Shareholder Communication Activities

- Ensuring prompt deliberation and resolution of matters affecting both corporate and shareholder value through the ESG Committee to uphold shareholder interests
- Encouraging shareholders to exercise their voting rights at the General Meeting of Shareholders and reducing information asymmetry by providing timely access to relevant information to protect shareholder rights
  - Disclosing information regarding the date, venue, and agenda of the General Meeting of Shareholders through the electronic disclosure system and the Company's website at least 14 days before the meeting
  - Applying the principle of one vote per share in accordance with Article 369 of the Commercial Act
  - Operating a proxy solicitation system using written proxy forms for the Annual General Meeting (AGM)
- Actively communicating with shareholders through various channels, including electronic disclosures, website announcements, monthly IR Packs, quarterly earnings conference calls, and ad-hoc IR sessions
- Disclosing information relevant to investors and shareholders, including analysts' target prices, investment opinions, and key analyst reports, on the Company's website

Dividend Policy

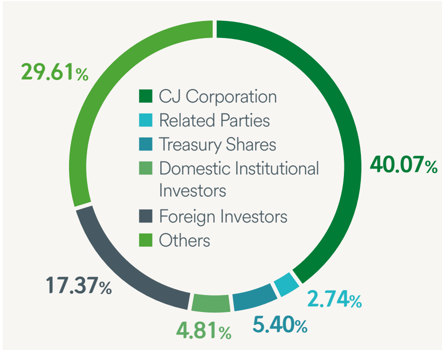
- Prioritizing necessary business investments and allocating residual financial resources to shareholder returns to strengthen the Company's competitiveness and achieve sustainable growth in a rapidly changing industry
- Considering free cash flow and earnings stability when determining dividend decisions and announcing the Board-approved dividend record date at least two weeks in advance of the record date
- Amending the Articles of Incorporation at the 31st AGM to apply the same procedures to quarterly and year-end dividends, establishing a dividend policy that enhances predictability for investors
  - Withholding dividends in 2025 in light of future investment requirements and the need to strengthen the Company's financial position; pursuing to establish a stable dividend and shareholder return policy by enhancing competitiveness

GOVERNANCE | CORPORATE GOVERNANCE

STRATEGY

Shareholder Structure and Total Number of Shares

Major Shareholder	Common Shares	Ownership (%)
CJ Corporation	8,787,427	40.07
Related Parties	600,197	2.74
Treasury Shares	1,184,305	5.40
Domestic Institutional Investors	1,053,878	4.81
Foreign Investors	3,809,293	17.37
Others	6,494,054	29.61
Total Issued Shares	21,929,154	100.00



As of Dec. 31, 2025

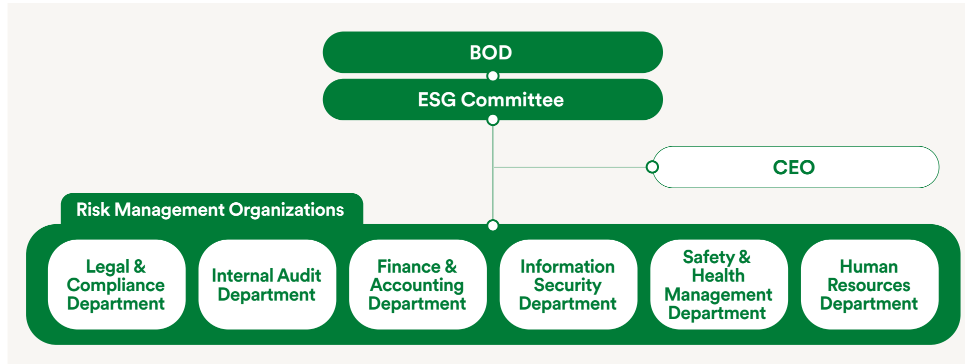
Category	Common Shares	Notes
Authorized Shares	50,000,000	
Total Issued Shares	21,929,154	
Treasury Shares	1,184,305	Held for purposes such as appraisal rights and treasury share issuance
Outstanding Shares	20,744,849	

RISK MANAGEMENT

Integrated Risk Management

Integrated Risk Management System

- Establishing and operating an integrated risk management system to timely identify and proactively mitigate risks arising from rapidly changing global political, economic, and business environments
- Reviewing and managing key risks regularly under the leadership of each business organization's executive leaders, based on likelihood and impact
- Escalating key risks promptly to the CEO and, where appropriate, to the Board of Directors for deliberation and resolution through a rapid response framework, strengthening enterprise-wide risk response capabilities



Key Roles and Responsibilities by Risk Management Organization

Responsible Department	Key R&R for Risk
Legal & Compliance Department	Responding to laws and regulations related to business sectors; identifying and managing risks such as collusion, trade secrets, antitrust, and environmental regulations
Internal Audit Department	Identifying and addressing ethical management and internal control issues; operating pre- and post-review systems
Finance & Accounting Department	Managing business, marketing, credit, and operations across the Company; enhancing shareholder value
Information Security Department	Protecting corporate and personal data; managing key information assets and intellectual property
Safety & Health Management Department	Managing occupational safety and health; monitoring relevant legal updates and compliance; identifying and mitigating potential safety risks
Human Resources Department	Managing HR strategy, labor laws including Labor Standards Act, human rights management, and organizational culture

GOVERNANCE | CORPORATE GOVERNANCE

RISK MANAGEMENT

Integrated Risk Management Policy

- Clarifying risk management Roles and Responsibilities across departments to identify risks across all corporate activities, proactively prevent risks, and implement corrective actions
- Categorizing risks into two broad areas—financial and business risks—which are further segmented into 10 detailed items for systematic management
- Assessing business impacts of each risk item and establishing and operating policies and action plans for legal and regulatory compliance
- Reporting key risk management status and outcomes regularly to the Board of Directors and the ESG Committee to strengthen the enterprise-wide risk management framework

Integrated Risk Management Status

Category	Items	Definition and Business Impact
Financial	Financial Risk	Losses from market crises such as exchange rate losses or capital erosion related to bonds, funds, and foreign exchange
	Investment Risk	Potential losses arising from underperformance of investments versus expectations
Business	Socio-political Risk	Negative impacts from changes in business environment due to geopolitical risks
	Legal Risk	Financial losses (litigation and fines) and damage to corporate credibility due to legal and regulatory violations
	Ethical Risk	Decline in organizational integrity due to unfair practices, corruption, lack of anti-bribery measures, non-compliance with codes of ethics, and inadequate reporter protection
	Safety and Disaster Risk	Increased response costs and reputational damage resulting from non-compliance with safety regulations
	Human Rights Risk	Business impacts, including reputational damage, reduced employee satisfaction, and increased employee turnover, resulting from human rights issues such as inequality, discrimination, and racism
	Information Security Risk	Increased litigation and legal costs arising from customer personal data breaches, as well as a decline in customer trust
	Climate Change and Environmental Risk	Physical damage to business operations, increased operating costs, and long-term physical impacts resulting from the intensification of climate change
	Supply Chain Risk	Disruptions in product and service distribution due to supply chain instability, sustainability-related risks, and constraints arising from global supply chain restructuring

Key Integrated Risk Management Matters Reported to the BOD

Date	Agenda	Related Item
Feb. 12, 2025	Report on the operation of the internal accounting control system	Financial Risk, Investment Risk
Mar. 12, 2025	Approval of the 2025 Safety and Health Plan	Safety and Disaster Risk
	Report on the operation of the internal accounting control system	Financial Risk, Investment Risk
	Report on results of compliance control standards review	Legal Risk, Ethical Risk
May 8, 2025	Report on Q1 2025 business performance	Financial Risk, Investment Risk
Jun. 25, 2025	Review report on the 2025 compliance management system	Legal Risk, Ethical Risk
Aug. 7, 2025	Report on H1 2025 business performance	Financial Risk, Investment Risk
	Review report on the 2025 compliance management system	Legal Risk, Ethical Risk
Nov. 6, 2025	Report on Q3 2025 business performance	Financial Risk, Investment Risk

Key Integrated Risk Management Matters Reported to the ESG Committee

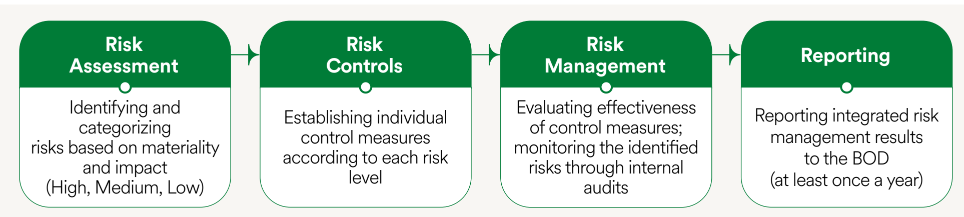
Date	Agenda	Related Item
Mar. 12, 2025	Deliberation on the 2025 key annual ESG plan	Integrated Risk
	Report on the 2024 ESG materiality assessment results	Climate Change and Environmental Risk
Jun. 25, 2025	Report on Scope 3 indirect emissions calculation results	Climate Change and Environmental Risk
	Progress report on 2025 Partner Sustainability Initiatives	Supply Chain Risk
Sep. 25, 2025	Report on activities conducted to create a sustainable industrial ecosystem	Supply Chain Risk
Dec. 11, 2025	Report on 2025 ESG management key performance	Integrated Risk

GOVERNANCE | CORPORATE GOVERNANCE

RISK MANAGEMENT

Integrated Risk Identification and Assessment

- Conducting enterprise-wide risk identification and assessment annually, establishing and implementing appropriate control measures, and reporting results to the Board of Directors
  - Risk Assessment: Identifying risks enterprise-wide by each department and assessing them by materiality and impact as High (H), Medium (M), and Low (L) and updating the integrated risk profile regularly
  - Risk Controls: Establishing control measures and action plans for each risk level based on the assessment results, and implementing them
  - Risk Management: Evaluating the effectiveness of control measures based on risk levels and monitoring the identified risks through internal audits and reviews
  - Reporting: Reporting integrated risk management results to the Board of Directors at least once a year



Response to Tax Risk

- Strictly complying with applicable tax laws and regulations in every jurisdiction in which the Company operates to ensure transparent tax payments
- Upholding the Company's social responsibilities by managing tax risks across its operations, meeting applicable filing and payment obligations, and disclosing tax information to stakeholders, thereby enhancing transparency

Key Tax Policy and Principles

- Complying with tax laws in every jurisdiction where the Company operates and following internationally recognized tax principles, including the OECD BEPS[1], as a responsible global corporate citizen fulfilling filing and payment obligations
- Codifying the prohibition of aggressive tax-planning practices intended to exploit differences among jurisdictions' tax laws and the use of tax havens for tax avoidance purposes
- Applying the arm's length principle to transfer pricing between the Company and its subsidiaries

1) Base Erosion and Profit Shifting

Tax Principles

Compliance with Tax Laws
Guided by 'integrity', one of CJ Group's core principles of conduct, CJ ENM complies with applicable tax laws and related regulations.

Fulfillment of Tax Filing and Payment Obligations
CJ ENM maintains transparent relationships with tax authorities by filing tax returns accurately and on time and paying taxes when due.

Compliance with the Arm's Length Principle for Transfer Pricing
International transactions between CJ ENM and its affiliates are conducted on an arm's length basis in accordance with applicable tax laws, tax treaties, and principles reflected in the OECD BEPS Action Plan. The Company submits statements on international transactions with overseas affiliates. Where transaction amounts exceed statutory thresholds, it also files the required consolidated international transaction information reports with the relevant tax authorities. CJ ENM prohibits the use of tax havens and the artificial transfer of transactions to jurisdictions with low effective tax rates for tax-avoidance purposes. To ensure tax transparency, all transactions are monitored through the Company's consolidated and separate internal accounting systems.

Tax Risk Management

- Reviewing and complying with applicable laws and regulations, including K-IFRS, tax laws, and fair trade regulations
- Operating a dedicated Internal Accounting Management Unit to proactively identify tax risks
  - Incorporating tax-related controls into the internal accounting control system and periodically reviewing the associated control procedures and reporting systems
  - Obtaining ongoing professional advice from external tax experts
  - Where appropriate, maintaining close cooperation with tax authorities to seek advance tax rulings on material tax matters, including M&As and business restructuring

APPENDIX

ESG PERFORMANCE

Major Awards and Certifications

Major Awards Received in the Past Three Years

Award Details	Awarding Organization	Date Received
Grand Prize at the 2025 KMCC Korea Broadcasting Awards for Jeongnyeon: The Star Is Born(tvN)	Korea Media and Communications Commission	December 2025
CJ ENM received the Grand Prize at the 2025 Korea Human Resource Development Awards	Korea HRD Association	December 2025
Recipient of the Excellence Award at the 2nd Safety Culture Innovation Awards	Korea Enterprises Federation	December 2025
CJ OnStyle received the Prime Minister's Award for Consumer-Centered Management	Korea Fair Trade Commission	December 2025
CJ OnStyle received the Minister of SMEs and Startups Award under the 2025 Public-Private Open Innovation Support Program	Ministry of SMEs and Startups	December 2025
Recipient of the 'Mutual Growth and Cooperation Award' in the Shared Growth Category at the 2025 Consumer ESG Innovation Awards	ESG Consumer Initiative	December 2025
Recipient of the Minister of Gender Equality and Family Award at the 10th Asia Gender Equality Index Awards	Asia Business Daily	November 2025
Recipient of the Grand Prize in the Corporate Category at the Korea Compliance Awards (Commerce Division), Second Half of 2025	Korea Compliance Association	October 2025
Recipient of the Grand Prize in the Corporate Category at the Korea Compliance Awards (Entertainment Division), First Half of 2025	Korea Compliance Association	May 2025
Recipient of the 'Mutual Growth and Cooperation Award' in the Shared Growth Category at the 2024 Consumer ESG Innovation Awards	ESG Consumer Initiative	December 2024
Recipient of the Minister of Trade, Industry and Energy Award at the 31st Corporate Innovation Awards	Korea Chamber of Commerce and Industry	December 2024
Grand Prize at the 2024 Regional Best Practices Presentation Competition for Risk Assessment	Ministry of Employment and Labor, Korea Occupational Safety and Health Agency (KOSHA)	October 2024
Best Partner Award in the Shared Growth Category	Korea Consumer Agency	November 2024
CJ OnStyle received the Minister of SMEs and Startups Award under the 2024 Public-Private Open Innovation Support Program	Ministry of SMEs and Startups	November 2024
CJ OnStyle received the Prime Minister's Commendation at the 2023 Consumer-centered Management Outstanding Company Awards and Certification Ceremony	Korea Fair Trade Commission, Korea Consumer Agency	December 2023
Recipient of the Seocho District Outstanding Donor Appreciation Plaque	SeochoDistrict Office, Seoul	December 2023
Best Partner Award in the Shared Growth Category	Korea Consumer Agency	November 2023
Recipient of the Chairperson's Award of the Korea Commission for Corporate Partnership at the 2023 CSR Film Festival Awards in the Shared Growth Category	Korea Commission for Corporate Partnership	November 2023

Memberships and Associations

United Nations Global Compact (UNGC)

Korea Cable TV Association (KCTA)

Korea Broadcasting Channel Promotion Association

Korea Health Functional Food Association

CONsortium of CERT

Korea Consumer-centered Enterprise Association

Korea On-line Shopping Association

Korea TV Homeshopping Association

Korea Product Safety Association

Korea Internet Corporations Association

ESG PERFORMANCE

Certification Status

Information Security Certifications

Certification	Unit	Certification Period	Scope of Certification
Information Security Management Framework (ISMS)	Entertainment Division	November 19, 2025 – November 18, 2028	Operation of Media/Broadcast Content and Media Services (Mnet+)
		May 5, 2024 – May 3, 2027	Operation of Media/Broadcast Content and Media Services
	Commerce Division	May 27, 2023 – May 26, 2026	CJ OnStyleDevelopment and Operation
Information Security Management System (ISO 27001)	Commerce Division	January 2, 2025 – October 21, 2027	Information security management system covering all Internet shopping-related activities conducted through the CJ OnStyle, Celeb Shop, and Tailor Scents websites
Privacy Information Management System (ISO 27701)	Commerce Division	January 2, 2025 – October 21, 2027	Privacy management system as a Personal Information Controller (PII Controller) covering all Internet shopping-related activities provided through the CJ OnStyle, Celeb Shop, and Tailor Scents websites
ePrivacyCertification (ePrivacy)	Commerce Division	January 1, 2025 to December 31, 2026	CJ OnStylewebsite

Compliance Certification

Certification	Unit	Certification Period	Scope of Certification
Compliance Management System (ISO 37301)	Entertainment	Oct. 17, 2024 – Oct. 18, 2027	Production and distribution of broadcast programs, digital content, animation, films, concerts, music tracks/albums, and advertising Operation of broadcast channels as a comprehensive entertainment business Musical and entertainment distribution services, and commerce
	Commerce	Jul. 1, 2024 – Jun. 30, 2027	'CJ ONSTYLE,' a media commerce curation platform utilizing TV shopping, T-commerce, and E-Commerce channels

Management, Safety, and Environmental Certifications

Certification	Unit	Certification Period
Business Continuity Management System (ISO 22301)	Entertainment Division	November 2, 2023 –November 1, 2026
Environmental Management System (ISO 14001)	Common	November 9, 2022 –November 8, 2025 (renewed certification: November 9, 2025 –November 8, 2028)
Occupational Health and Safety Management System (ISO 45001)	Entertainment Division	November 3, 2023 –November 2, 2026
Family-friendly Company Certification	Entertainment Division	December 1, 2024 –November 30, 2026
	Commerce Division	December 1, 2024 –November 30, 2026
Consumer-centered Management Company Certification	Commerce Division	January 1, 2024 –December 31, 2026[1]
Disaster Risk Reduction Excellent Company Certification	Common	November 24, 2022 –November 23, 2025

1) In accordance with the amendment to the Framework Act on Consumers (February 13, 2024), the validity period of the existing certification has been automatically extended, and the certification is being maintained.

ESG PERFORMANCE

Global Initiatives

United Nations Global Compact (UNGC)

As one of Korea's leading integrated entertainment and commerce companies, CJ ENM incorporates the principles of the United Nations Global Compact (UNGC)[1] throughout our business operations and continuously strives to raise awareness among its members. Going forward, CJ ENM will continue to contribute to help build a sustainable society in which everyone can prosper together, based on transparent and sincere ESG management.

Category	Ten Principles	Reporting Page
Human Rights	1. Businesses should support and respect the protection of internationally proclaimed human right	P.27
	2. Make sure that they are not complicit in human rights abuses	P.28~30
Labour	3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	P.27
	4. The elimination of all forms of forced and compulsory labour	P.27
	5. The effective abolition of child labour	P.27
	6. The elimination of discrimination in respect of employment and occupation	P.27
Environment	7. Businesses should support a precautionary approach to environmental challenges	P.46
	8. Undertake initiatives to promote greater environmental responsibility	P.47~48
	9. Encourage the development and diffusion of environmentally friendly technologies	P.12~14, 47
Anti-Corruption	10. Businesses should work against corruption in all its forms, including extortion and bribery	P.40

1) The world's largest voluntary corporate citizenship initiative, which integrates ten principles across four areas—human rights, labor, environment, and anti-corruption—into corporate management and provides practical frameworks for achieving sustainable development.

UN SDGs-Linked Activities

CJ ENM is carrying out initiatives to achieve the United Nations Sustainable Development Goals (SDGs), focusing on goals that are highly relevant to its business activities.

Description	Stakeholder Category						Engagement Activities	Reporting Page
	Customers	Shareholders and Investors	Business Supplier	Employees	Local Communities	Government and Media		
No Poverty	●		●		●	●	• Social Contribution – Social Contribution Activities (Employee Participation-based Shared Growth, Resource Circulation, and Community Giving)	P.60~61
Zero Hunger	●		●		●	●	• Social Contribution – Social Contribution Activities (Community Giving)	P.61
Good Health and Well-Being	●	●	●	●	●	●	• Safety and Health	P.55~58
Quality Education			●	●	●	●	• Employee Growth and Development • Sustainable Supply Chain – OPEN, a Program for Discovering and Fostering Emerging Creators • Social Contribution – Social Contribution Activities (Nurturing Future Generations and Supporting Arts and Culture)	P.18~20, P.23, P.59
Gender Equality	●		●	●	●	●	• Human Capital Management – Talent Recruitment Policy and Employee Retention Programs (Family-friendly Welfare Programs) • Corporate Governance – Board of Directors (Board Composition and Operations)	P.51~52, P.62
Affordable and Clean Energy	●				●	●	• Climate Change Response – Climate Change Response Activities	P.49
Decent Work and Economic Growth		●	●	●	●	●	• Employee Growth and Development • Sustainable Supply Chain – Shared Growth Activities • Human Capital Management	P.18~20, P.22~24, P.51~54
Industry, Innovation and Infrastructure	●	●	●	●	●	●	• ESG Approach – ECP Initiative / YESGO, future together	P.12, P.14
Reduced Inequalities					●	●	• Employee Growth and Development • Working Environment for Employees • Human Capital Management • Social Contribution	P.18~20, P.27~30, P.51~54, P.59~61
Sustainable Cities and Communities	●			●	●	●	• Environmental Management – Environmental Management Activities • Social Contribution – Social Recovery and Disaster Relief Support	P.47, P.61
Responsible Consumption and Production	●		●	●	●	●	• ESG Approach – The Positive Impact of Content • Consumer Satisfaction • Environmental Management – 3-Free & 3R Eco-friendly Policy, Environmental Management Activities (Waste Management)	P.13, P.31~34, P.46~47
Climate Action	●				●	●	• Climate Action	P.49~50
Life on Land	●				●	●	• Social Contribution – Social Contribution Activities (Environmentally Sustainable Management and Biodiversity Conservation)	P.60
Peace, Justice, and Strong Institutions	●	●	●	●	●	●	• Ethical and Compliance Management • Corporate Governance	P.40~44, P.62~67
Partnership for the Goals		●			●	●	• Stakeholder Engagement and Communication • ESG Approach – ECP Initiative • ESG Initiatives and Performance – Membership Associations / United Nations Global Compact (UNGC)	P.9, P.12, P.69, P.70

ESG FACTBOOK

Financial Statements

Consolidated Statement of Financial Position

(Unit: KRW 1,000)

Category	2023	2024	2025
Assets			
Current Assets	2,782,355,786	2,909,496,824	2,552,146,516
Cash and Cash Equivalents	1,032,592,198	973,227,665	782,050,699
Short-term Financial Instruments	64,213,298	68,603,076	81,389,268
Trade Receivables	930,558,967	1,115,228,981	1,020,966,631
Current advances to suppliers	266,309,069	292,683,307	294,950,553
Inventories	115,975,579	136,995,832	142,889,384
Current Available-for-Sale Financial Assets	5,482,343	5,746,046	353,353
Current tax assets	5,446,307	26,003,518	8,081,974
Other Current Financial Assets	242,815,526	169,206,163	155,602,395
Other Current Assets	118,962,500	86,128,782	65,862,260
Assets Held for Sale	0	35,673,454	0
Non-current Assets	7,167,503,929	6,407,140,107	6,114,619,573
Long-term Trade Receivables	40,844,563	38,233,923	40,691,454
Long-term Advance payments	494,449,335	559,399,619	580,177,207
Non-current financial assets available-for-sale	503,963,661	529,019,670	687,751,546
Investments in Associates and Joint Ventures	1,657,005,822	1,392,035,737	1,246,593,591
Property, plant and equipment including right-of-use assets	1,353,345,488	860,728,221	848,794,013
Intangible Assets	2,856,928,687	2,663,714,668	2,321,385,045
Other Non-current Financial Assets	191,909,818	283,912,175	310,559,118
Other Non-current Assets	19,413,476	11,661,856	8,558,367
Deferred income tax assets	49,643,079	68,434,238	70,109,233
Total Assets	9,949,859,715	9,316,636,931	8,666,766,089

Category	2023	2024	2025
Liabilities			
Current Liabilities	3,400,941,997	3,814,173,898	3,201,351,698
Trade Payables	244,518,960	252,938,852	280,608,051
Non-trade payables	416,541,430	428,526,335	433,752,685
Current Contract Liabilities	760,516,307	579,799,867	477,884,632
Current loans received	912,943,744	1,045,741,940	762,511,078
Current portion of non-current loans received	163,012,878	320,928,127	89,645,337
Current portion of bonds issued	279,522,858	334,875,544	384,942,058
Current tax liabilities	13,719,589	15,939,491	37,325,087
Current Provisions	0	69,056,195	62,196,195
Other Current Financial Liabilities	400,824,848	512,379,507	447,134,727
Other Current Liabilities	209,341,383	253,988,040	225,351,848
Non-current Liabilities	2,371,153,220	1,824,392,314	2,019,572,933
Non-current portion of non-current loans received	984,205,675	265,959,020	288,883,612
Bonds issued	769,519,898	744,314,522	908,590,543
Net Defined Benefit Liabilities	11,456,069	19,159,295	11,689,195
Deferred income tax liabilities	10,065	36,594,127	50,607,412
Non-current Contract Liabilities	5,450,647	9,447,967	5,976,199
Other Non-current Financial Liabilities	524,502,774	718,746,902	713,419,929
Other Non-current Liabilities	14,858,341	26,531,884	29,589,466
Non-current Provisions	61,149,751	3,638,598	10,816,577
Total Liabilities	5,772,095,218	5,638,566,212	5,220,924,631
Equity			
Equity attributable to owners of parent	3,238,742,517	2,793,599,291	2,789,359,250
Issued capital	110,577,370	110,577,370	110,577,370
Share Premium	101,147,442	101,147,442	101,147,442
Retained Earnings	852,327,478	379,501,858	411,725,617
Elements of other stockholder's equity	2,174,690,227	2,202,372,622	2,165,908,822
Non-controlling Interests	939,021,981	884,471,428	656,482,208
Total Equity	4,177,764,498	3,678,070,719	3,445,841,458
Total Liabilities and Equity	9,949,859,715	9,316,636,931	8,666,766,089

ESG FACTBOOK

Financial Statements

Consolidated Statement of Comprehensive Income

(Unit: KRW 1,000)

Category	2023	2024	2025
Revenue	4,368,360,657	5,231,360,074	5,134,511,102
Cost of Sales	(2,851,412,819)	(3,520,172,634)	(3,428,913,314)
Gross profit	1,516,947,837	1,711,187,439	1,705,597,788
Selling general administrative expenses	(1,531,798,015)	(1,594,610,653)	(1,574,791,734)
Reversal of impairment loss (impairment loss) recognised in profit or loss, trade receivables	249,800	(12,098,542)	2,081,688
Operating income (loss)	(14,600,378)	104,478,244	132,887,742
Finance income	71,609,389	149,807,948	131,085,218
Finance costs	(238,686,069)	(292,432,116)	(237,462,935)
Share of income (loss) of equity-accounted investees	(58,680,238)	(336,372)	36,917,099
Other non-operating income	152,334,314	14,465,443	121,153,793
Other non-operating expenses	(238,562,453)	(505,007,674)	(89,148,297)
Reversal of allowance (allowance) for other doubtful accounts	(8,533,492)	(2,886,794)	(11,256,962)
Profit (loss) before tax	(335,118,927)	(531,911,321)	84,175,657
Tax expense (income)	(61,655,796)	(48,936,109)	(67,161,975)
Profit (loss)	(396,774,723)	(580,847,430)	17,013,682
Other comprehensive income	(61,452,960)	100,952,310	(9,731,957)
Other comprehensive income that will not be reclassified to profit or loss, net of tax	(66,170,008)	(78,256,682)	44,944,075
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	(10,388,163)	(9,367,266)	(2,674,373)
Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	13,944,266	(47,241,245)	43,623,103
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax	(69,726,111)	(21,648,171)	3,995,345
Other comprehensive income that will be reclassified to profit or loss, net of tax	4,717,048	179,208,992	(54,676,032)
Gains (losses) on exchange differences on translation of foreign operations, net of tax	(10,253,198)	140,222,643	(17,701,313)
Gains (losses) on valuation of derivatives	(530,914)	(5,632,557)	(178,917)
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, net of tax	15,501,161	44,618,906	(36,795,802)
Total comprehensive income	(458,227,683)	(479,895,120)	7,281,725
Profit (loss), attributable to			
Owners of the parent company	(315,881,661)	(503,387,159)	29,501,604
Non-controlling interests	(80,893,062)	(77,460,270)	(12,487,921)
Comprehensive income attributable to			
Owners of the parent company	(379,841,598)	(447,720,843)	18,626,763
Non-controlling interests	(78,386,085)	(32,174,276)	(11,345,038)
Earnings per share			
Basic earnings (loss) per share	(15,238)	(24,283)	1,422
Diluted earnings (loss) per share	(15,238)	(24,283)	1,419

CJ Group Disclosure Indicators

Environment

CJ ENM's environmental performance data are reported on a standalone basis and include the Bangbae Office, Sangam Office, CJ ENM Studio Center, Ilsan Studio, Yeoju Studio, Gunpo Logistics Center, and leased office spaces.

Greenhouse Gas

Category	Unit	2023	2024	2025
Direct GHG Emissions (Scope 1)	tCO_2eq	913	867	867
Indirect GHG Emissions (Scope 2)	tCO_2eq	15,059	15,807	15,836
Direct & Indirect GHG Emissions (Scope 1 + 2)	tCO_2eq	15,972	16,674	16,702
GHG Emissions Intensity (Scope 1 + 2)[1]	tCO_2eq/KRW 100 million	0.61	0.60	0.60

1) Denominator for GHG emissions intensity: Revenue

Energy

Category		Unit	2023	2024	2025
Energy Consumption	Total energy consumption	TJ	337	354	355
	Non-renewable energy consumption	TJ	337	354	355
	Renewable energy consumption	TJ	0	0	0
Non-renewable Consumption	Total non-renewable energy consumption	TJ	337	354	355
	Non-renewable fuel-based energy consumption	TJ	16	15	16
	Purchased non-renewable energy usage (electricity, steam)	TJ	321	339	339
Renewable Energy Consumption	Total renewable energy consumption	TJ	0	0	0
	Renewable fuel-based energy consumption	TJ	0	0	0
	Purchased renewable energy consumption (electricity, steam, heat, cooling)	TJ	0	0	0
	Self-produced renewable energy usage	TJ	0	0	0
Energy Consumption Intensity[1]		TJ/KRW 100 million	0.01	0.01	0.01
Power consumption	Total power consumption	TJ	294	306	305
	Purchased non-renewable energy consumption	TJ	294	306	305
	Renewable energy consumption	TJ	0	0	0
	Purchased renewable energy consumption	TJ	0	0	0
	Self-generated renewable power consumption	TJ	0	0	0

1) Denominator for energy consumption intensity: Revenue

ESG FACTBOOK

CJ Group Disclosure Indicators

ENVIRONMENTAL

Water

Category		Unit	2023	2024	2025
Water Withdrawal	Total water withdrawal	Ton(m^3)	98,071	115,029	115,721
	Tap water usage	Ton(m^3)	98,071	115,029	115,721
	Domestic water usage	Ton(m^3)	98,071	115,029	115,721
	Industrial water usage	Ton(m^3)	0	0	0
	Reused water usage	Ton(m^3)	0	0	0
	Surface water usage	Ton(m^3)	0	0	0
	Groundwater usage	Ton(m^3)	0	0	0
	Seawater usage	Ton(m^3)	0	0	0
	Rainwater usage	Ton(m^3)	0	0	0
Water Recycled	Total water recycled	Ton(m^3)	7,399	5,044	5,801
Water Usage	Total water usage	Ton(m^3)	105,470	120,073	121,522
Water Discharged	Total water discharged	Ton(m^3)	98,071	115,029	115,721
Water Consumed	Total water consumed	Ton(m^3)	0	0	0
Water Recycling Rate		%	7.54	4.38	5.01
Percentage of Water Withdrawal from Water-stressed Areas		%	0.00	0.00	0.00
Percentage of Water Consumption from Water-stressed Areas		%	0.00	0.00	0.00

Pollutant

Category		Unit	2023	2024	2025
Water Pollutant Emissions	Biochemical Oxygen Demand (BOD)	Ton(m^3)	0.000006	0.000003	0.000003
	Chemical Oxygen Demand (COD)	Ton(m^3)	N/A	N/A	N/A
	Total Organic Carbon (TOC)	Ton(m^3)	N/A	N/A	N/A
	Suspended Solids (SS)	Ton(m^3)	N/A	N/A	N/A
	Total Nitrogen (T-N)	Ton(m^3)	N/A	N/A	N/A
	Total Phosphorus (T-P)	Ton(m^3)	N/A	N/A	N/A
Air Pollutant Emissions[2]	NOx	Ton	0.2193[1]	0.1767[1]	0.2422
	SOx	Ton	0.0314[1]	0.0021[1]	0.0068
	Dust	Ton	0.0050[1]	0.0034[1]	0.0029

1) Data corrected according to modifications in calculation methodology to improve data completeness.
2) Air pollutant emissions are calculated for the BangbaeOffice Building and Paju Studio.

Waste[1]

Category		Unit	2023	2024	2025
Waste Generated	Total amount of waste generated	Ton	231	234	202
	General waste	Ton	231	234	202
	Designated waste	Ton	0	0	0
Waste Generation Intensity[2]		Ton/KRW 100M	0.01	0.01	0.01
Waste Disposed (by disposal operation)	Total amount of waste recycled	Ton	222	220	186
	General waste	Ton	222	220	186
	Designated waste	Ton	0	0	0
	Total weight of waste incinerated (energy not recovered)	Ton	5	8	9
	General waste	Ton	5	8	9
	Designated waste	Ton	0	0	0
	Total weight of waste incinerated (energy recovered)	Ton	0	0	0
	General waste	Ton	0	0	0
	Designated waste	Ton	0	0	0
	Total weight of waste landfilled	Ton	4	7	7
	General waste	Ton	4	7	7
	Designated waste	Ton	0	0	0
	Total of waste disposed through other disposal operations	Ton	0	0	0
	General waste	Ton	0	0	0
	Designated waste	Ton	0	0	0

1) Waste-related data is calculated for Bangbae and Sangam Office Buildings.
2) Denominator for waste generation intensity: Revenue

ESG FACTBOOK

CJ Group Disclosure Indicators

ENVIRONMENTAL

Environmental Management

Category	Unit	2023	2024	2025
Amount of Eco-friendly Certified Purchases	KRW million	217	67	172
No. of Environmental Law and Regulation Violations	Case	0	0	0
Cost of Investing in Eco-friendly Business	KRW million	40	0	0

Packaging

Category		Unit	2023	2024	2025
Total Packaging Material Usage (Primary and Secondary Packaging)	Total weight by packaging materials used	Ton	N/A	N/A	N/A
	The weight of paper used	Ton	N/A	N/A	N/A
	The weight of plastics used	Ton	N/A	N/A	N/A
	The weight of metals used	Ton	N/A	N/A	N/A
	The weight of glass used	Ton	N/A	N/A	N/A
	The weight of other materials used	Ton	N/A	N/A	N/A
Weight and Percentage of Packaging Made from Recycled Materials	Total weight of packaging made from recycled materials	Ton	N/A	N/A	N/A
	Percentage of packaging made from recycled materials	%	N/A	N/A	N/A

SOCIAL

CJ ENM reports its social performance data on a standalone basis, covering directly employed personnel—including regular and fixed-term employees—at key business sites such as the Bangbae and Sangam Office Buildings.

Human Resources[1]

Category		Unit	2023	2024	2025
Total Employees	Total no. of employees	Person	3,063	3,025	3,108[2]
	Executives (registered + unregistered)	Person	45	43	41
	Employees without fixed term contracts (permanent employees, non-fixed-term contract employees)	Person	2,993	2,949	3,009
	Employees with fixed term contracts (short-term contract employees)	Person	25	33	58
Composition of Employees (by Gender)	Male	Person	1,193	1,146	1,150
	Female	Person	1,870	1,879	1,958
Composition of Employees (by Age Group)	Under 30	Person	590	505	460
	30–50	Person	2,374	2,425	2,521
	Over 50	Person	99	95	127

1) Human resources data is aggregated on a headcount basis.
2) Includes three internal registered executives.

ESG FACTBOOK

CJ Group Disclosure Indicators

SOCIAL

Talent Acquisition and Development

Category		Unit	2023	2024	2025
Total No. of New Hires		Person	203	346	398
By Employment Type	New hires without fixed term contracts	Person	181	320	346
	New hires with fixed term contracts	Person	22	26	52
By Gender	Male	Person	59	111	113
	Female	Person	144	235	285
by Age Group	Under 30	Person	90	129	112
	30-50	Person	109	215	278
	Over 50	Person	4	2	8
Turnover Rate	Voluntary turnover rate	%	10.77	7.80	6.85
	No. of voluntary turnover	Person	330	236	213
	Involuntary turnover rate	%	4.28	3.24	2.09
	No. of involuntary turnover	Person	131	98	65
Training Hours per Employee		Hour/Person	36	36	39
Training Hour per Person (by Gender)	Male	Hour/Person	-[1]	36	39
	Female	Hour/Person	-[1]	36	39
Training Cost per Person		KRW 10K/Person	58	73[2, 3]	72

1) Data collected starting from 2024; no data available for 2023.
2) From 2024 onward, training expenses to be recorded in the business report as a new reporting standard.
3) Corrected 2024 data according to an entry error.

Supply Chain Management

Category	Unit	2023	2024	2025
Percentage of Contracts Subject to the Supplier Code of Conduct	%	Data unavailable	Data unavailable	Data unavailable

Human Rights

Category	Unit	2023	2024	2025
No. of reported cases	Case	3	6	8
No. of valid and resolved cases	Case	3	5	8

DE&I (Diversity, Equity and Inclusion)

Category		Unit	2023	2024	2025
No. of Social Minorities	No. of employees with disabilities	Person	32	26	38
No. of Employees on Parental Leave[1]		Person	68	98	125
Percentage of Employees who have Returned from Parental Leave		%	97.85	96.00[2]	95.61
Retention Rate after Returning from Parental Leave (12 Months or more)		%	68.57	73.63	83.33
Percentage of Female Managers		%	35.92	37.37	39.17
Percentage of Female Executives		%	17.39	20.93	31.71
Percentage of Employees Subject to Regular Performance Evaluations[3]		%	92.33	87.07	90.57

1) Pregnant employees who require childcare for children aged 8 or below (or up to 2nd grade of elementary school) using parental leave.
2) Corrected 2024 data according to an entry error.
3) Employees and executives with fewer than 90 days of employment are excluded from regular performance evaluations.

Safety Management

Category		Unit	2023	2024	2025
Employee Injury Rate[1]		%	0.03	0.03	0.03
No. of Employee Fatalities	No. of fatalities due to work-related accidents	Case	0	0	0
	No. of fatalities due to work-related diseases	Case	0	0	0
	Total no. of fatalities	Case	0	0	0
LTIFR (Lost Time Injury Frequency Rate)		Case/million hour	0.15	0.00	0.15
OIFR (Occupancy Incident Frequency Rate)		Case/million hour	0	0	0
No. of Serious Accidents		Case	0	0	0

1) Includes work-related accidents, illnesses, and injuries.

Social Contribution

Category	Unit	2023	2024	2025
Donations	KRW100M	102	110	106
No. of Employees who Participated in Volunteer Activities	Peson	860	967	985

ESG FACTBOOK

CJ Group Disclosure Indicators

GOVERNANCE

CJ ENM's governance performance is calculated based on data collected from the Entertainment and Commerce Divisions.

Board of Directors and Audit Committee

Category		Unit	2023	2024	2025
Board Composition	Total no. of members	Person	7	6	7
	No. of internal directors	Person	3	2	3
	No. of independent directors	Person	4	4	4
Percentage of Female Directors Composition	No. of female directors	Person	1	2	2
	Percentage of female directors	%	14	33	29
Percentage of Independent Directors Composition	Percentage of independent directors	%	57	67	57
Board Operations	No. of BOD meetings	Meeting	11	13	10
	No. of agenda items submitted to BOD meetings	Case	33	34	33
	No. of agenda items objected /amended by independent directors	Case	0	0	0
	Attendance rate of internal directors	%	95	100	100
	Attendance rate of independent directors for BOD meetings	%	98	100	98
	Attendance rate of independent directors at the Independent Director Candidate Recommendation Committee	%	100	100	0[1]
	Attendance rate of independent directors at the Compensation Committee	%	100	100	86
Board Compensation	Total compensation for internal directors	KRW million	2,240	2,378	1,720
	Total compensation for independent directors	KRW million	302	341	355
Percentage of Independent Directors on the Audit Committee	No. of independent directors on the Audit Committee	Person	4	4	4
	Percentage of independent directors on the Audit Committee	%	100	100	100
Audit Committee Operations	No. of meetings	Meeting	6	5	5
	Attendance rate of independent directors within the committee	%	96	100	95
Percentage of Non-audit service Fees to Audit Service Fees		%	6.21	12.41	47.50

1) No meeting of the Outside Director Candidate Recommendation Committee was held.

Shareholders

Category	Unit	2023	2024	2025
Ownership Stake of Largest Shareholder and Related Parties	%	42.70[1]	42.70[1]	42.81
Ownership Stake of Registered Executives Excluding Largest Shareholder and His/Her Family Members	%	0	0	0
Dividend Payout Ratio	%	0	0	0

1) Corrected data due to data entry errors.

Ethics and Compliance Management

Category		Unit	2023	2024	2025
Hours of Ethical and Compliance Training Completed		Hour	9,657	10,263	12,149
No. of Participants who Completed Ethical and Compliance Training		Person	3,038	3,049	3,127
Total No. of Reported Cases Related to Ethical and Compliance Management		Case	58	46	61
No. of Valid and Resolved Cases Related to Ethical and Compliance Management		Case	41[1]	42	52
Legal & Regulatory Violations[2]	No. of Violations related to Marketing & Labeling Laws and Regulations	Case	0	0	0
	No. of Violations related to Information Security Laws and Regulations	Case	0	0	0
	No. of Violations related to Fair Trade Laws and Regulations	Case	0	0	0
	No. of Violations related to Anti-corruption Laws and Regulations	Case	0	0	0

1) Corrected 2023 data due to changes in data criteria.
2) Based on final court rulings imposing fines or higher penalties.

ESG FACTBOOK

CJ ENM'S SPECIALIZED INDICATORS

GHGs

Category		Unit	2023	2024	2025
GHG Emissions	Other Indirect Emissions (Scope 3)[1]	tCO_2eq	55	1,631[2]	1,672

1) Category7.
2) Data may not be directly comparable with prior-year figures due to enhancements to the Scope 3 calculation methodology implemented in 2024 to improve data consistency and accuracy.

Personal Data and Privacy Protection

Category		Unit	2023	2024	2025
Effect of Data Breaches	Total no. of data breaches	Case	0	0	0
	Percentage of data breaches related to consumer data	%	0	0	0
	Total no. of users affected by data breaches	Person	0	0	0
Information Security-related Certifications	ISMS-certified websites	ea	12	10	12
	ISO-certified websites[1]	ea	1[2]	1[2]	3[2]

1) Includes Information Security Management Systems(ISO 27001) and Privacy Information Management Systems(ISO 27701) certifications.
2) Corrected due to changes in certification status.

Media Impartiality

Category	Unit	2023	2024	2025
Total Amount of Monetary Losses for Violations of Libel and Slander Laws and Regulations	KRW thousand	0	0	0

Supply Chain Management

Category	Unit	2023	2024	2025
Mutual Growth Fund Raised	KRW million	700	700	700

Talent Acquisition and Development

Category	Unit	2023	2024	2025
Employee Engagement	%	75[1]	53[1, 2]	57

1) Corrected 2023 and 2024 data due to data entry errors.
2) Figures may not be directly comparable with prior-year data due to changes in the baseline criteria.

DE&I

Category		Unit	2023	2024	2025
Female-to-Male Wage Ratio	Pay gap by gender	%	68.00	63.34	74.92
Percentage of Female Staff in STEM Departments		%	46.31	42.57	43.64

CJ ENM'S CLIMATE DISCLOSURE FOR MAJOR SUBSIDIARIES

CJ ENM is expanding the reporting boundary for consolidated environmental performance to incorporate key data from major subsidiaries. This report includes GHG emissions and energy consumption data from 23 major domestic and overseas subsidiaries, including 10 overseas entities. The domestic subsidiaries covered are: Studio Dragon Corporation, CJ ENM STUDIOS, TVING (included since 2024), CJ MEZZOMEDIA, AOMG, BEPCTANGENT CREATIVE, Studio Takeone, Amoeba Culture, WAKEONE, DXE, H1GHR MUSIC RECORDS, BRANDWORKS KOREA, and CJ Telenix. The overseas subsidiaries covered are: CJ ENM HONG KONG, CJ ENM JAPAN, CJ ENM MEDIA FILM PRODUCTION AND DISTRIBUTION JOINT STOCK COMPANY, CJ ENM USA, CJ HK Entertainment, FIFTH SEASON, ROLEMODEL ENTERTAINMENT GROUP, True CJ, Shanghai Yiheya Media, and YONGFILM JAPAN.

GHGs

Category		Unit	2023	2024	2025
Direct GHG Emissions (Scope 1)	Domestic subsidiaries	tCO_2eq	437	495[2]	571
	Overseas subsidiaries	tCO_2eq	-[3]	267	387
Indirect GHG Emissions (Scope 2)	Domestic subsidiaries	tCO_2eq	1,735	2,228[2]	2,252
	Overseas subsidiaries	tCO_2eq	-[3]	647	681
Direct and Indirect GHG Emissions (Scope 1 & 2)	Domestic subsidiaries	tCO_2eq	2,172[1]	2,723[2]	2,823
	Overseas subsidiaries	tCO_2eq	-[3]	914	1,068

1) Corrected 2023 data due to data entry errors.
2) Corrected 2024 data due to the expanded reporting scope.
3) Data from overseas subsidiaries have been incorporated into the calculations since 2024.

Energy Consumption

Category		Unit	2023	2024	2025
Energy Consumption	Domestic subsidiaries	tCO_2eq	39	51[1]	58
	Overseas subsidiaries	tCO_2eq	-[2]	11	14

1) Corrected 2024 data due to the expanded reporting scope.
2) Data from overseas subsidiaries have been incorporated into the calculations since 2024.

GRI CONTENT INDEX

GRI 1: Foundation 2021

CJ ENM has reported in accordance with the GRI Standards 2021 for the period from January 1 to December 31, 2025. CJ ENM applied GRI 1: Foundation 2021 as the GRI 1 standard. As of the June 2026 reporting date, no GRI Sector Standard applicable to the media and communication sector has been published; therefore, GRI Sector Standards were not applied. Restatements of previously reported information are identified in notes on the relevant data pages to ensure consistency and integrity of the disclosures.

GRI 2: General Disclosures 2021

Section	Disclosure	Indicator	Page	Notes
The Organization and its Reporting Practices	2-1	Organizational details	P.6	
	2-2	Entities included in the organization's sustainability reporting	P.2	
	2-3	Reporting period, frequency and contact point	P.2	Publication date: Jun.30, 2026
	2-4	Restatements of information	P.2	
	2-5	External assurance	P.85	
Activities and Workers	2-6	Activities, value chain and other business relationships	P.6~8, 21~26	
	2-7	Employees	P.74	
	2-8	Workers who are not employees	-	213 workers as of 2025
Governance	2-9	Governance structure and composition	P.62~64	
	2-10	Nomination and selection of the highest governance body	P.63~64	
	2-11	Chair of the highest governance body	P.62	
	2-12	Role of the highest governance body in overseeing the management of impacts	P.11,16, 62~67	
	2-13	Delegation of responsibility for managing impacts	P.11, 62~67	
	2-14	Role of the highest governance body in sustainability reporting	P.11, 64	
	2-15	Conflicts of interest	P.11, 64	Refer to the independence of directors in the 'Board of Directors' section of the 32nd Business Report
	2-16	Communication of critical concerns	P.11, 62~64	
	2-17	Collective knowledge of the highest governance body	P.62~64	
	2-18	Evaluation of the performance of the highest governance body	P.63, 64	
	2-19	Remuneration policies	P.63, 64	
	2-20	Process to determine remuneration	P.63, 64	
	2-21	Annual total compensation ratio	-	Not disclosed due to internal policy
Strategy, Policies and Practices	2-22	Statement on sustainable development strategy	P.5	
	2-23	Policy commitments	P.21, 27, 31, 36, 40, 46, 55, 59	
	2-24	Embedding policy commitments	P.21, 27, 31, 36, 40, 46, 55, 59	
	2-25	Processes to remediate negative impacts	P.25, 28~30, 32~33, 37~39, 43~44, 48, 50, 58	
	2-26	Mechanisms for seeking advice and raising concerns	P.25, 29~30, 32~33, 37~39, 43~44	
	2-27	Compliance with laws and regulations	P.76	The number of legal violations includes only cases resulting in court-imposed fines or more severe penalties
	2-28	Membership associations	P.69	
Stakeholder Engagement	2-29	Approach to stakeholder engagement	P.9	
	2-30	Collective bargaining agreements	-	Not disclosed due to internal policy

GRI CONTENT INDEX

GRI 3: Material Topics 2021

Section	Disclosure	Indicator	Page	Notes
Disclosures on Material Topics	3-1	Process to determine material topics	P.16	
	3-2	List of material topics	P.17	
	3-3	Management of material topics	P.17	
Material Topic 1. Employee Growth and Development				
Training and Education	404-1	Average hours of training per year per employee	P.75	
	404-2	Programs for upgrading employee skills and transition assistance programs	P.18~20	
	404-3	Percentage of employees receiving regular performance and career development reviews	P.75	
Material Topic 2. Sustainable Supply Chain				
Supplier Social Assessment	414-1	New suppliers that were screened using social criteria	P.22, 25	
	414-2	Negative social impacts in the supply chain and actions taken	P.25	
Material Topic 3. Employee Working Conditions				
Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	P.62, 75, 76, 77	Refer to the 'Executives and Employees' section of the 32nd Business Report
	405-2	Ratio of basic salary and remuneration of women to men	P.77	
Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	P.30, 75	
Material Topic 4. Customer Satisfaction				
Marketing and Labeling	417-1	Requirements for product and service information and labeling	P.31~34	100% compliance in accordance with relevant contractual provisions
	417-2	Incidents of non-compliance concerning product and service information and labeling	P.76	
	417-3	Incidents of non-compliance concerning marketing communications	P.76	
Material Topic 5. Information Security				
Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	P.76, 77	
Material Topic 6. Ethics and Compliance Management				
Anti-corruption	205-2	Communication and training about anti-corruption policies and procedures	P.40~43	
	205-3	Confirmed incidents of corruption and actions taken	P.76	

GRI CONTENT INDEX

Topic Standards

Section	Disclosure	Indicator	Page	Notes
Biodiversity	101-1	Policies to halt and reverse biodiversity loss	Although CJ ENM conducts some biodiversity conservation activities, these activities do not meet the eligibility criteria or fall within the reporting scope of this indicator	
	101-2	Management of biodiversity impacts		
	101-3	Access and benefit-sharing		
	101-4	Identification of biodiversity impacts		
	101-5	Locations with biodiversity impacts		
	101-6	Direct drivers of biodiversity loss		
	101-7	Changes to the state of biodiversity		
	101-8	Ecosystem services		
Economic Performance	201-1	Direct economic value generated and distributed	P.72	Refer to the 'Consolidated Income Statements' in the 32nd Business Report
	201-2	Financial implications and other risks and opportunities due to climate change	P.49~50	
	201-3	Defined benefit plan obligations and other retirement plans	-	Refer to Note 21, Severance Pay, in the Consolidated Financial Statements of the 32nd Business Report
Indirect Economic Impacts	203-1	Infrastructure investments and services supported	P.23	
Tax	207-1	Approach to tax	P.67	
	207-2	Tax governance, control, and risk management	P.67	
	207-3	Stakeholder engagement and management of concerns related to tax	P.67	
Energy	302-1	Energy consumption within the organization	P.50, 72	
	302-3	Energy intensity	P.72	
	302-4	Reduction of energy consumption	P.49	
Emissions	305-1	Direct GHG emissions (Scope 1)	P.50, 72, 77	
	305-2	Indirect GHG emissions (Scope 2)	P.50, 72, 77	
	305-3	Other indirect GHG emissions (Scope 3)	P.50, 77	
	305-4	GHG emissions intensity	P.72	
	305-5	Reduction of GHG emissions	P.49	
	305-6	Emissions of ozone-depleting substances (ODS)	-	No such substances are used
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	P.73	

Section	Disclosure	Indicator	Page	Notes
Waste	306-1	Waste generation and significant waste-related impacts	P.47	
	306-2	Management of significant waste-related impacts	P.47	
	306-3	Waste generated	P.73	
	306-4	Waste diverted from disposal	P.73	
	306-5	Waste directed to disposal	P.73	
Employment	401-1	New employee hires and employee turnover	P.75	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	P.52~53	
	401-3	Parental leave	P.52, 75	
Occupational Health and Safety	403-1	Occupational health and safety management system	P.58	
	403-2	Hazard identification, risk assessment, and incident investigation	P.58	
	403-3	Occupational health services	P.56	
	403-4	Worker participation, consultation, and communication on occupational health and safety	P.55~57	
	403-5	Worker training on occupational health and safety	P.56~57	
	403-6	Promotion of worker health	P.55~56	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	P.55~58	
	403-9	Work-related injuries	P.75	
	403-10	Work-related ill health	P.75	
Local Communities	413-2	Operations with significant actual and potential negative impacts on local communities	-	N/A

TCFD INDEX

Theme	Recommended Disclosures	Page
1. Governance	a) Describe the board's oversight of climate-related risks and opportunities.	P.49
	b) Describe management's role in assessing and managing climate-related risks and opportunities.	P.49
2. Strategy	a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	P.49, 50
	b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	P.49, 50
	c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	P.49, 50
3. Risk Management	a) Describe the organization's processes for identifying and assessing climate-related risks.	P.50
	b) Describe the organization's processes for managing climate-related risks.	P.50
	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	P.50
4. Metrics and Targets	a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy andrisk management process.	P.50
	b) Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 GHG emissions and the related risks.	P.50
	c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	P.49, 50

SASB INDEX

Under the SASB Standards, CJ ENM is classified under two industries: Media & Entertainment (SV-ME) and E-Commerce (CG-EC). The Company reports the applicable disclosure topics and accounting metrics for each industry, indicated as CG-EC and SV-ME, at the locations indicated.

Industry	Topic	Code	Metric	Unit	Page & Comment
Media & Entertainment	Media Pluralism	SV-ME-260a.1	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) professionals, and (d) all other employees	%	P.74~75, 77
		SV-ME-260a.2	Description of policies and procedures for ensuring pluralism in news media content	-	N/A (This topic is only applicable to companies involved in journalistic media)
	Journalistic Integrity & Sponsorship Identification	SV-ME-270a.1	Total amount of monetary losses as a result oflegal proceedings associated with libel or slander	KRW thousand	P.78
		SV-ME-270a.2	Revenue from embedded advertising	KRW thousand	-
		SV-ME-270a.3	Description of approach for ensuring journalistic integrity of news programming related to: (1) truthfulness, accuracy, objectivity, fairness, and accountability; (2) independence of content or transparency of potential bias; and (3) protection of privacy and limitation of harm	-	N/A (This topic is only applicable to companies involved in journalistic media)
	Intellectual Property Protection & Media Piracy	SV-ME-520a.1	Description of approach to ensuring IP protection	-	P.12, 41
E-Commerce	Hardware Infrastructure Energy & Water Management	CG-EC-130a.1	(1) Total energy consumed,	TJ	P.72
			(2) percentage grid electricity, and	%	P.72
			(3) percentage renewable	%	P.72
		CG-EC-130a.2	(1) Total water withdrawal,	m^3	P.73
			(2) Total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	m^3 (%)	P.73
		CG-EC-130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	-	-
	Data Privacy & Advertising Standards	CG-EC-220a.1	Number of users whose information is used for secondary purposes	Number	-
		CG-EC-220a.2	Description of policies and practices relating to behavioral advertising and user privacy	-	P.35~39
	Data Security	CG-EC-230a.1	Description of approach to identifying and addressing data security risks	-	P.35~39
		CG-EC-230a.2	(1) Number of data breaches,	Cases	P.77
			(2) percentage involving PII,	%	P.77
			(3) number of users affected	Number	P.77
	Employee Recruitment, Inclusion, & Performance	CG-EC-330a.1	Employee engagement as a percentage	%	P.77
		CG-EC-330a.2	(1) Voluntary and (2) involuntary turnover rate for employees	%	P.75
		CG-EC-330a.3	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees, and (d) all other employees	%	P.74~75, 77
		CG-EC-330a.4	Percentage of technical employees who require a work visa	%	-
	Product Packaging & Distribution	CG-EC-410a.1	Total GHG footprint of product shipments	tCO_2eq	-
		CG-EC-410a.2	Discussion of strategies to reduce the environmental impact of product delivery	-	P.47

THIRD-PARTY ASSURANCE STATEMENT

CERTIFICATIONS

Management, Safety, and Environmental Certifications


bsi.

Certificate of Registration

BUSINESS CONTINUITY MANAGEMENT SYSTEM - ISO 22301:2019

This is to certify that: CJ ENM
66
Sangamsan-ro
Mapo-gu
Seoul
03926
Republic of Korea

Holds Certificate No: **BCMS 731297**

and operates a Business Continuity Management System which complies with the requirements of ISO 22301:2019 for the following scope:

The provision of editing, broadcasting and facility management services for broadcasting business area.

For and on behalf of BSI: Michael Lam, Managing Director Assurance - APAC

Original Registration Date: 2020-11-02
Latest Revision Date: 2023-10-12
Effective Date: 2023-11-02
Expiry Date: 2026-11-01

Page: 1 of 2

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Certificate of Registration

ENVIRONMENTAL MANAGEMENT SYSTEM - ISO 14001:2015

This is to certify that: CJ ENM
66
Sangamsan-ro
Mapo-gu
Seoul
03926
Republic of Korea

Holds Certificate No: **EMS 775736**

and operates an Environmental Management System which complies with the requirements of ISO 14001:2015 for the following scope:

The provision of producing, editing broadcasting program, broadcasting service and TV home shopping, e-commerce service.

For and on behalf of BSI: Michael Lam - Managing Director Assurance, APAC

Original Registration Date: 2022-11-09
Latest Revision Date: 2022-11-09
Effective Date: 2022-11-09
Expiry Date: 2025-11-08

Page: 1 of 2

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ENVIRONMENTAL MANAGEMENT SYSTEM - ISO 14001:2015

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Mapo-gu
Seoul
03926
Republic of Korea

Holds Certificate No: **EMS 775736**

and operates an Environmental Management System which complies with the requirements of ISO 14001:2015 for the following scope:

The provision of producing, editing broadcasting program, broadcasting service and TV home shopping, e-commerce service.

For and on behalf of BSI: Michael Lam, Senior Vice President, APAC Assurance

Original Registration Date: 2022-11-09
Latest Revision Date: 2025-10-25
Effective Date: 2025-11-09
Expiry Date: 2028-11-08

Page: 1 of 2

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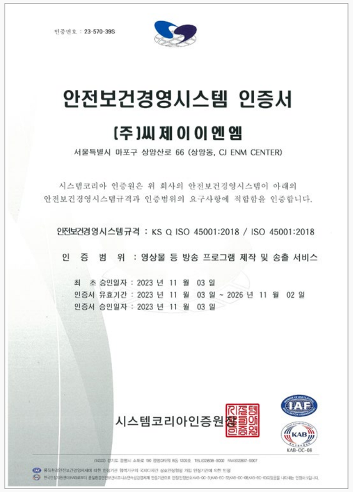

인증번호 : 23-570-39S

안전보건경영시스템 인증서

(주)씨제이이엔엠

서울특별시 마포구 상암산로 66 (상암동, CJ ENM CENTER)

시스템코리아 인증원은 위 회사의 안전보건경영시스템이 아래의
안전보건경영시스템규격과 인증범위의 요구사항에 적합함을 인증합니다.

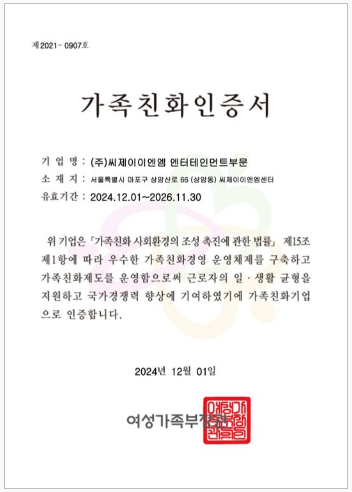
안전보건경영시스템규격 : KS Q ISO 45001:2018 / ISO 45001:2018

인 증 범 위 : 영상물 등 방송 프로그램 제작 및 송출 서비스

최 초 승인일자 : 2023 년 11 월 03 일
인증서 유효기간 : 2023 년 11 월 03 일 ~ 2026 년 11 월 02 일
인증서 승인일자 : 2023 년 11 월 03 일

시스템코리아인증원장

KAB-OC-08


제2021- 0907호

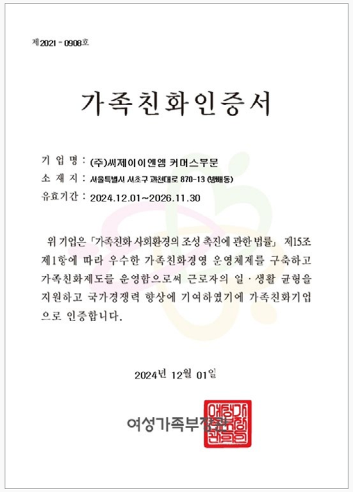
가족친화인증서

기 업 명 : (주)씨제이이엔엠 엔터테인먼트부문
소 재 지 : 서울특별시 마포구 상암산로 66 (상암동) 씨제이이엔엠센터
유효기간 : 2024.12.01~2026.11.30

위 기업은 「가족친화 사회환경의 조성 촉진에 관한 법률」 제15조 제1항에 따라 우수한 가족친화경영 운영체제를 구축하고 가족친화제도를 운영함으로써 근로자의 일 · 생활 균형을 지원하고 국가경쟁력 향상에 기여하였기에 가족친화기업으로 인증합니다.

2024년 12월 01일

여성가족부장관


제2021 - 0908호

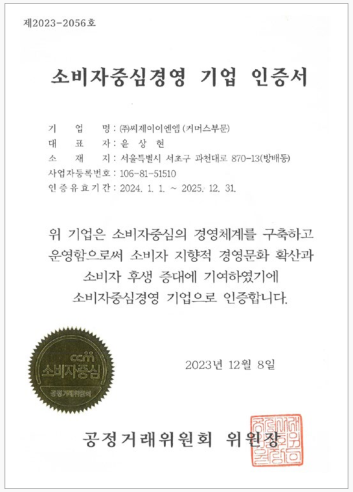
가족친화인증서

기 업 명 : (주)씨제이이엔엠 커머스부문
소 재 지 : 서울특별시 서초구 과천대로 870-13 (방배동)
유효기간 : 2024.12.01~2026.11.30

위 기업은 「가족친화 사회환경의 조성 촉진에 관한 법률」 제15조 제1항에 따라 우수한 가족친화경영 운영체제를 구축하고 가족친화제도를 운영함으로써 근로자의 일 · 생활 균형을 지원하고 국가경쟁력 향상에 기여하였기에 가족친화기업으로 인증합니다.

2024년 12월 01일

여성가족부장관


제2023-2056호

소비자중심경영 기업 인증서

기 업 명 : ㈜씨제이이엔엠 (커머스부문)
대 표 자 : 윤 상 현
소 재 지 : 서울특별시 서초구 과천대로 870-13(방배동)
사업자등록번호 : 106-81-51510
인 증 유 효 기 간 : 2024. 1. 1. ~ 2025. 12. 31.

위 기업은 소비자중심의 경영체계를 구축하고
운영함으로써 소비자 지향적 경영문화 확산과
소비자 후생 증대에 기여하였기에
소비자중심경영 기업으로 인증합니다.

ccm 소비자중심 공정거래위원회

2023년 12월 8일

공정거래위원회 위원장

※ The validity period for CCM certification was extended from two to three years following revisions to the relevant regulations in2024. CJ ENM's certification is therefore valid through Dec.31, 2026.

THIRD-PARTY ASSURANCE STATEMENT

CERTIFICATIONS

Information Security Certifications


CERTIFICATE OF Information Security Management System

1. Certificate Number : ISMS-KISA-2020-087
2. Name of Organization : CJ ENM Co., Ltd
3. Name of Representative : Gu Changgeun and 1 other (Yoon Sanghyun)
4. Scope of Certification : CJ ONSTYLE Development and Operation
5. Period of Validity : 2023.05.27 ~ 2026.05.26
6. Examination Institution : Telecommunications Technology Association

This is to certify that the abovementioned 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 : 21 June 2023

Korea Internet & Security Agency President


CERTIFICATE OF Information Security Management System

1. Certificate Number : ISMS-KISA-2021-100
2. Name of Organization : CJ ENM Co., Ltd.
3. Name of Representative : Yoon Sang Hyun
4. Scope of Certification : Media/Broadcasting content and commerce service operation
5. Period of Validity : 2024.05.04 ~ 2027.05.03
6. Examination Institution : Next-generation Information Security Certification

This is to certify that the abovementioned 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 April 2024

Korea Internet & Security Agency President


CERTIFICATE OF Information Security Management System

1. Certificate Number : ISMS-KISA-2025-158
2. Name of Organization : CJ ENM Co., Ltd.
3. Name of Representative : Yoon Sang Hyun
4. Scope of Certification : Media/Broadcasting content and commerce service operation(Mnet+)
5. Period of Validity : 2025.11.19 ~ 2028.11.18
6. Examination Institution : Next-generation Information Security Certification

This is to certify that the abovementioned 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 : 19 November 2025

Korea Internet & Security Agency President


DNV
MANAGEMENT SYSTEM CERTIFICATE

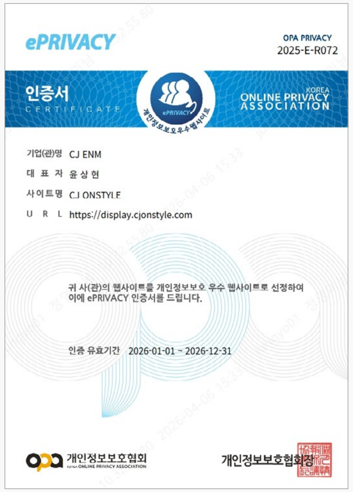
This is to certify that the management system of
CJ ENM Co., Ltd.
870-13, Gwacheon-daero, Seocho-gu, Seoul, 06761, Republic of Korea

has been found to conform to the Information Security Management System standard:
ISO/IEC 27001:2022


DNV
MANAGEMENT SYSTEM CERTIFICATE

This is to certify that the management system of
CJ ENM Co., Ltd.
870-13, Gwacheon-daero, Seocho-gu, Seoul, 06761, Republic of Korea

has been found to conform to the Privacy Information Management System standard:
ISO/IEC 27701:2019


ePRIVACY
OPA PRIVACY
2025-E-R072

인증서 CERTIFICATE
KOREA ONLINE PRIVACY ASSOCIATION

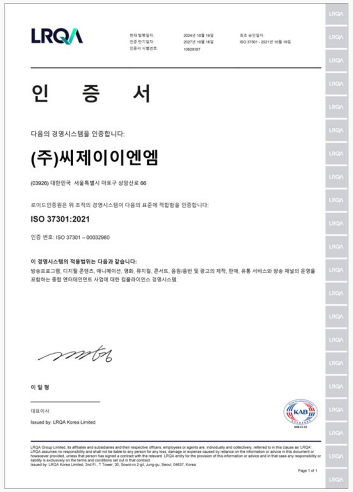
기업(관)명 CJ ENM
대 표 자 윤상현
사이트명 CJ ONSTYLE
U R L https://display.cjonstyle.com

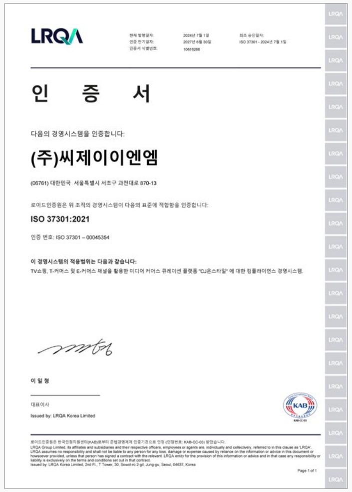
귀 사(관)의 웹사이트를 개인정보보호 우수 웹사이트로 선정하여
이에 ePRIVACY 인증서를 드립니다.

인증 유효기간 2026-01-01 ~ 2026-12-31

개인정보보호협회
개인정보보호협회장

Compliance Certifications


LRQA
인 증 서
(주)씨제이이엔엠
ISO 37301:2021


LRQA
인 증 서
(주)씨제이이엔엠
ISO 37301:2021

THIRD-PARTY ASSURANCE STATEMENT

GHG VERIFICATION STATEMENT

EVC-26-028-1

온실가스 배출량 검증의견서

(주)씨제이이엔엠
서울특별시 마포구 상암산로 66

1. 검증 목표

한국표준협회가 진행하는 온실가스 배출량 검증(이하 '검증'이라 한다) 목표는 다음과 같습니다.
- 검증 범위 내 온실가스 배출량 검증에 대한 산정과 기준 및 절차와 적합성 확인
- 조직의 온실가스 배출량 또는 흡수량 관련 선언의 타당성 확인
- 조직의 온실가스 배출량 또는 흡수량 관리의 효과적 이행 여부 확인
- 조직의 온실가스 배출량 또는 흡수량 산정을 위한 실행, 관리 및 개선 프로세스 적합성 확인

2. 검증 범위

한국표준협회는 (주)씨제이이엔엠이 선언한 온실가스 직접배출(Scope1), 간접배출(Scope2), 기타 간접배출(Scope3)에 대한 제한적 보증수준의 검증을 수행하였습니다.
- 보고대상 : CJ ENM 전 사업장 및 국내외 종속법인
- 보고경계 : 직접배출(Scope1), 간접배출(Scope2), 기타 간접배출(Scope3)
  - Scope1 : 고정연소(LNG, 경유), 이동연소(휘발유, 경유)
  - Scope2 : 외부 구매 전력 및 열
  - Scope3 : Category 7. 임직원 통근
- 보고년도 : 2025년 1월 1일 ~ 2025년 12월 31일

3. 검증 기준

한국표준협회는 ISO 14064-3:2019에 규정된 절차에 따라 검증을 수행하였습니다.
- **산정기준**
  - KS I ISO 14064-1:2018
  - 온실가스 배출권거래제의 배출량 보고 및 인증에 관한 지침(환경부 고시 제2025-64호)
  - 2006 IPCC (Intergovernmental Panel on Climate Change) 가이드라인
  - WRI (World Resources Institute) Greenhouse Gas Protocol
  - Corporate Value Chain (Scope3) Accounting and Reporting Standard (WRI)
- **참고문서**
  - CJ 자발적 온실가스 배출량 산정 가이드라인(ver.1.4)
  - 해외법인 온실가스 배출량 산정 가이드_Ver1.3

4. 보증 수준 및 책임

한국표준협회는 귀 사의 온실가스 배출량에 대하여 온실가스 관리 강화를 위한 "제한적 보증수준"의 검증을 제공합니다.
- 현장검증 : (주)씨제이이엔엠 본사 방문
- 검증방법
  - 온실가스 배출량 담당자 및 현장 담당자 인터뷰
  - 보고기간 중 온실가스 배출량 산정에 사용된 관리시스템과 데이터 검토
  - 내부문서 및 기초자료의 추적 검토

(주)씨제이이엔엠은 온실가스 배출량 관련 정보 및 증빙자료에 대해 공정하게 자료를 제공해야 하며, 한국표준협회는 온실가스 배출량에 대한 보증 업무에 한정합니다.

5. 검증 한계

(주)씨제이이엔엠의 인벤토리 보고서와 근거자료를 근거로 샘플링을 통해 검증을 수행하였습니다. 이에 따라 온실가스 배출량은 검증 범위의 데이터 한계, 불확실성 등 요인에 따라 영향을 받을 수 있으며 이에 따른 고유 한계가 존재할 수 있습니다.

국립환경과학원

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6. 검증 결론

한국표준협회는 (주)씨제이이엔엠의 온실가스 배출량 산정결과가 검증기준에 따라 보증 수준과 중요성 기준(10% 미만)을 충족하며, 온실가스 데이터 및 정보가 공정하게 제시되지 않았다는 증거를 발견할 수 없었습니다.

(주)씨제이이엔엠은 검증팀이 발견한 주요 사항에 대해서 적절하게 시정조치를 수행하였으며, 중요한 오류나 누락 등 검증 결과가 검증 기준 및 지침을 충족하여 '**적정**' 의견을 제시합니다.

- **부록 1. 온실가스 배출량 및 에너지 사용량(Scope1, Scope2)**

구 분	온실가스 배출량(tCO_2eq)			에너지 사용량 (TJ)
	Scope1	Scope2	합 계	
(주)씨제이이엔엠	866.705	15,835.858	16,702.564	354.796

※ 참고 : 온실가스 배출량 및 에너지 사용량 합계 값에서 넷째자리에서 소수점 버림 표현

- **부록 2. 온실가스 배출량(Scope3)**

구 분		온실가스 배출량(tCO_2eq)
(주)씨제이이엔엠	Category 7. 임직원 통근	1,672.323

※ 참고 : 온실가스 배출량 합계 값에서 넷째자리에서 소수점 버림 표현

- **부록 3. 연결기준 온실가스 배출량 및 에너지 사용량**

구 분	온실가스 배출량(tCO_2eq)				에너지 사용량 (TJ)
	Scope1	Scope2	Scope3	합 계	
(주)씨제이이엔엠	866.705	15,835.858	1,672.323	18,374.887	354.796
국내 종속법인*	556.805	1,838.846	0	2,395.651	49.407
해외 종속법인**	386.897	680.751	0	1,067.648	13.525
총 합계	1,810.408	18,355.456	1,672.323	21,838.186	417.728

* 국내 종속법인(12개사) : 스튜디오스, 웨이크원, 아메바컬쳐, 비이피씨탄젠트, 텔레닉스, 티빙, 메조미디어, DXE, 에이오엠지, 하이어뮤직, 스튜디오테이크원, 브랜드웍스코리아
** 해외 종속법인(10개사) : CJ ENM USA INC, ROLEMODEL ENTERTAINMENT GROUP LIMITED, SHANGHAI YIHEYA MEDIA CO., LTD., CJ ENM HONG KONG LIMITED, CJ ENM MEDIA FILM PRODUCTION AND DISTRIBUTION JOINT STOCK COMPANY, CJ ENM JAPAN INC., CJ HK ENTERTAINMENT CO., LTD., TRUE CJ CREATIONS CO., LTD., YONGFILM JAPAN CO., LTD, FIFTH SEASON, LLC
※ 참고 : 온실가스 배출량 및 에너지 사용량 합계 값에서 넷째자리에서 소수점 버림 표현

2026년 05월 07일

한국표준협회장

국립환경과학원

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EVC-26-002

온실가스 배출량 검증의견서

스튜디오드래곤(주)
서울특별시 마포구 매봉산로 75

1. 검증 목표

한국표준협회가 진행하는 온실가스 배출량 검증(이하 '검증'이라 한다) 목표는 다음과 같습니다.
- 검증 범위 내 온실가스 배출량 검증에 대한 산정과 기준 및 절차와 적합성 확인
- 조직의 온실가스 배출량 또는 흡수량 관련 선언의 타당성 확인
- 조직의 온실가스 배출량 또는 흡수량 관리의 효과적 이행 여부 확인
- 조직의 온실가스 배출량 또는 흡수량 산정을 위한 실행, 관리 및 개선 프로세스 적합성 확인

2. 검증 범위

한국표준협회는 스튜디오드래곤(주)가 선언한 온실가스 직접배출(Scope1), 간접배출(Scope2), 기타 간접배출(Scope3)에 대한 제한적 보증수준의 검증을 수행하였습니다.
- 보고대상 : 스튜디오드래곤(주)
- 보고경계 : 직접배출(Scope1), 간접배출(Scope2), 기타 간접배출(Scope3)
  - Scope1 : 이동연소(법인 명의 소유차량)
  - Scope2 : 외부 구매 전력 및 스팀
  - Scope3 : Category 5. 운영 과정에서 발생한 폐기물
    Category 6. 출장(국내 및 해외 출장)
    Category 7. 직원 통근
- 보고년도 : 2025년 1월 1일 ~ 2025년 12월 31일

3. 검증 기준

한국표준협회는 ISO 14064-3:2019에 규정된 절차에 따라 검증을 수행하였습니다.
- **산정기준**
  - KS I ISO 14064-1:2018
  - 온실가스 배출권거래제의 배출량 보고 및 인증에 관한 지침(환경부 고시 제2025-64호)
  - 2006 IPCC (Intergovernmental Panel on Climate Change) 가이드라인
  - WRI (World Resources Institute) Greenhouse Gas Protocol
  - Corporate Value Chain (Scope3) Accounting and Reporting Standard (WRI)
- **참고문서**
  - CJ 자발적 온실가스 배출량 산정 가이드라인(ver.1.4)

4. 보증 수준 및 책임

한국표준협회는 귀 사의 온실가스 배출량에 대하여 온실가스 관리 강화를 위한 "제한적 보증수준"의 검증을 제공합니다.
- 현장검증 : 스튜디오드래곤(주) 본사 방문
- 검증방법
  - 온실가스 배출량 담당자 및 현장 담당자 인터뷰
  - 보고기간 중 온실가스 배출량 산정에 사용된 관리시스템과 데이터 검토
  - 내부문서 및 기초자료의 추적 검토

스튜디오드래곤(주)는 온실가스 배출량 관련 정보 및 증빙자료에 대해 공정하게 자료를 제공해야 하며, 한국표준협회는 온실가스 배출량에 대한 보증 업무에 한정합니다.

국립환경과학원

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5. 검증 한계

스튜디오드래곤(주)의 인벤토리 보고서와 근거자료를 근거로 샘플링을 통해 검증을 수행하였습니다. 이에 따라 온실가스 배출량은 검증 범위의 데이터 한계, 불확실성 등 요인에 따라 영향을 받을 수 있으며 이에 따른 고유 한계가 존재할 수 있습니다.

6. 검증 결론

한국표준협회는 스튜디오드래곤(주)의 온실가스 배출량 산정결과가 검증기준에 따라 보증 수준과 중요성 기준(10% 미만)을 충족하며, 온실가스 데이터 및 정보가 공정하게 제시되지 않았다는 증거를 발견할 수 없었습니다.

스튜디오드래곤(주)는 검증팀이 발견한 주요 사항에 대해서 적절하게 시정조치를 수행하였으며, 중요한 오류나 누락 등 검증 결과가 검증 기준 및 지침을 충족하여 '**적정**' 의견을 제시합니다.

- **부록 1. 온실가스 배출량(Scope1, Scope2)**

구 분	온실가스 배출량(tCO_2eq)			에너지 사용량 (TJ)
	Scope1	Scope2	총 합계	
스튜디오드래곤(주)	14.672	412.743	427	9

※ 참고 : 온실가스 배출량 및 총 배출량과 사업장 배출량 합계는 차이가 있음(사업장 단위 절사 배출량을 업체 단위로 합함)

- **부록 2. 온실가스 배출량(Scope3)**

카테고리		온실가스 배출량 (tCO_2eq)
Category 5	운영 과정에서 발생한 폐기물	0.218
Category 6	국내·외 출장	218.252
Category 7	직원 통근	106.905
총 합계		325

※ 참고 : 온실가스 배출량 및 총 배출량과 사업장 배출량 합계는 차이가 있음(사업장 단위 절사 배출량을 업체 단위로 합함)

2026년 03월 30일

한국표준협회장

국립환경과학원

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THIRD-PARTY ASSURANCE STATEMENT

INDEPENDENT ASSURANCE STATEMENT

To the Management and Stakeholders of CJ ENM:

Introduction

The Korean Standards Association ('KSA', 'we', 'our', or 'us') has been commissioned by CJ ENM Co., Ltd., ('CJ ENM' or the 'Company') to undertake an independent limited assurance on the Company's Sustainability Report (the 'Report'). We reviewed the validity of the data included in the Report prepared by the Company and provided an independent assurance opinion. Responsibility for all statements and performance data contained in the Report rests solely with the Company.

Independence

We, as an independent assurance provider, have no interests in the Company's business activities other than providing third-party assurance services for the Report. We have no relationships that could impair our independence or create conflicts of interest for commercial purposes.

Assurance Standard: AA1000AS v3

Assurance Level and Type: Moderate, Type 2

Note: A moderate-level assurance engagement provides a lower level of assurance than a high-level assurance engagement since it is based on evidence collected on a limited basis.

Assurance Scope

This assurance engagement focused on the Company's sustainability management systems and activities during the reporting period, including its sustainability policies, objectives, operations, standards, and performance. In addition, environmental, social, and broad economic performance data were verified. Assurance related to stakeholder engagement was limited to a review of the materiality assessment process, as follows:

- Compliance with the four principles of the AA1000AP 2018; and
- Whether the Report was prepared in accordance with the GRI Standards 2021.

Topic Standards

201-1, 201-2, 201-3, 203-1, 205-2, 205-3, 207-1, 207-2, 207-3, 302-1, 302-3, 302-4, 305-1, 305-2, 305-3, 305-4, 305-5, 305-7, 306-1, 306-2, 306-3, 306-4, 306-5, 401-1, 401-2, 401-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-9, 403-10, 404-1, 404-2, 404-3, 405-1, 405-2, 406-1, 413-2, 414-1, 414-2, 417-1, 417-2, 417-3, 418-1

Assurance Methodology

We collected information, data, and evidence related to the scope of assurance using the following procedures:

- Verification of the stakeholder engagement and materiality assessment processes conducted by sustainability experts;
- Verification of environmental disclosure data conducted by environmental experts; and
- Review of other relevant performance-related internal documents and supporting materials.

Limitations

The assurance engagement was conducted on a limited basis through inquiries and analyses of the data, as well as limited sampling procedures, based on the assumption that the data and information provided by the Company were complete and sufficient.

Assurance Results and Opinion

We reviewed the contents of the draft report within the defined assurance scope and provided comments, which were subsequently reflected in revisions to the Report. As a result, no evidence was identified that would lead us to believe that the Report contains material misstatements or inappropriate disclosures. The following is our opinion regarding the CJ ENM's Sustainability Report:

Four Principles of AA1000 Accountability Principles (AP) 2018

Inclusivity

- Has the Company included stakeholders in its strategic approach to sustainability?

  We confirmed that the Company recognizes the importance of stakeholder engagement in advancing its sustainability management activities and has made efforts to establish stakeholder engagement processes. We also confirmed that the Company has identified key stakeholder groups, including employees and other internal stakeholders, supplier, customers, shareholders and investors, local communities/NGOs, and government and policy institutions/organizations. The Company maintains communication channels for each stakeholder group and utilizes these channels to gather and reflect diverse stakeholder perspectives.

Materiality

- Has the Company included material information necessary for stakeholders to make informed judgments in the Report?

  We believe that the Company has not omitted or excluded information that is material to its stakeholders. Furthermore, we confirmed that the Company conducted a materiality assessment based on key issues identified through analyses of both the internal and external operating environments and reported its findings accordingly.

Responsiveness

- Has the Company appropriately responded to the needs and concerns of its stakeholders?

  We confirmed that the Company has made efforts to address the needs and concerns of its stakeholders by reflecting stakeholder feedback collected through engagement activities in the Report. Furthermore, we found no evidence indicating that the Company's responses to material stakeholder issues were inappropriately reported.

Impact

- Has the Company appropriately monitored its impacts on stakeholders?

  We confirmed that the Company monitors and identifies the impacts of its business activities on stakeholders. We also confirmed that these impacts have been appropriately reflected in the Report.

Reliability and Quality of Specific Sustainability Information

- Has the Company collected and disclosed specific sustainability information through reliable processes?

  We performed a reliability assurance engagement on the sustainability performance information for the topics covered under the Type 2 assurance scope. To verify the information, interviews were conducted with the responsible personnel. Based on the procedures performed, we concluded that the performance information disclosed in the Report was collected and reported through reliable processes and supported by appropriate evidence. Furthermore, we found no evidence indicating that the specific sustainability information had been inaccurately reported.

May 2026

Moon Dong-min

Chairman, Korean Standards Association

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KSA is a public organization established in 1962 under the Industrial Standardization Act of Korea. As a knowledge service institution, KSA promotes and disseminates industrial standardization, quality management, sustainability management, and KS and ISO certification systems to businesses. In particular, we contribute to the sustainable development of society through our roles as a domestic registration body for ISO 26000, an AA1000 assurance provider, the Korean Sustainability Index operator, and a verification body for the Greenhouse Gas and Energy Target Management System.

CJ ENM