Human Rights Management

Governance

Human Rights Management Policy

SK Gas respects the human rights of all stakeholders, including employees, shareholders and investors, partners, customers, and local communities. In line with international standards¹, the company has established a Human Rights Declaration and Human Rights Management Regulations, both approved by the CEO. A structured human rights management system has also been implemented to prevent and manage human rights-related risks. The company pays particular attention to ensuring that individuals are not excluded or discriminated against in decision-making processes, and that no human rights violations occur throughout its business operations. SK Gas is committed to understanding and respecting the diverse economic, social, and cultural backgrounds of its stakeholders.

Human Rights Management System

SK Gas has built a comprehensive human rights management system as the foundation for its human rights practices. This system reflects stakeholder feedback and supports the development and implementation of sustainable human rights management strategies.

ESG Committee

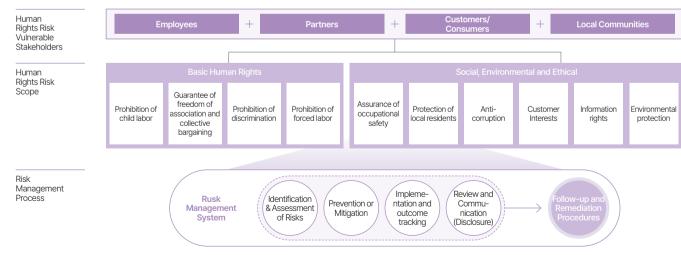
The ESG Committee, a subcommittee of the Board of Directors, identifies key ESG issues—including human rights—and formulates strategic initiatives to support the company's sustainable growth. The Committee also sets ESG objectives, monitors implementation plans and activities, as well as oversees related disclosures.

Human Rights Management Committee

The Human Rights Management Committee, under the leadership of the CEO, functions as the executive body overseeing SK Gas's human rights risk management system. It is responsible for managing the Human Rights Declaration and Human Rights Management Regulations, reviewing progress on corrective actions from human rights impact assessments, and enhancing the effectiveness of grievance and whistleblowing channels by monitoring case status and resolution processes.

Human Rights Management Committee Secretariat

The Human Rights Management Committee Secretariat supports the oversight function of the Human Rights Management Committee. The Secretariat's head oversees the company-wide human rights management framework, while operational departments address human rights issues by stakeholder group. Functional teams—including HR, SHE (Safety, Health, and Environment), Legal, and Audit—provide practical, cross-functional support.



1) The Universal Declaration of Human Rights, the International Bill of Rights, the UN Guiding Principles on Business and Human Rights, the core conventions of the International Labor Organization (ILO), the OECD Guidelines for Multinational Enterprises, and the UN Convention on the Rights of the Child, among other international principles related to human rights

[Human Rights Management Organization]



[Human Rights Management System]

Human Rights Management

Strategy

Human Rights Grievance Channel Operations

To resolve human rights-related concerns raised by employees and other stakeholders, SK Gas operates multiple reporting and consultation channels. All reports are reviewed by the relevant department in accordance with the company's whistleblower protection policy and grievance handling procedures, and outcomes are communicated to the reporting party.

In January 2024, SK Gas launched an external human rights grievance reporting and consultation channel, the Communication Hotline, to strengthen whistleblower protection and ensure transparency and independence in the handling process. In December 2024, the company also introduced its own dedicated Human Rights Grievance Reporting and Consultation Channel to further enhance accessibility and diversify the methods available for submitting concerns.

| [Human Rights Grievance Channels by Stakeholders] | | | | |
|---------------------------------------------------|--------|---------|--|--|
| Stakeholder | Online | Offline | | |

| Stateriolaei | OTIMIC | Online |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|
| Employees | [All] SK Gas Human Rights Grievance Reporting and Consultation Channel [All] Communication Hotline (External Outsourced Reporting) [All] SK Gas Website 1:1 Customer Inquiry Center [All] SK Ethical Management Reporting [Employees] Integrated Workplace Harassment/Sexual Harassment Reporting Center [Customers] SK LPG Membership Customer Center | Happiness Council Internal Grievance Handling Committee |
| Partners | | Partner Council MeetingsPartner Seminars |
| Customers | | Customer Service NumberAgency Seminars |
| Local Communities | | Site-specific Meetings |

[Communication Hotline Operation Process]



[2024 Grievance Reception and Handling Status]

| Stakeholder | Received | Resolved | Dismissed | Pending |
|----------------------|----------|----------|-----------|---------|
| Employees | 2 | 2 | 0 | 0 |
| Partners | 0 | 0 | 0 | 0 |
| Customers | 0 | 0 | 0 | 0 |
| Local communities | 0 | 0 | 0 | 0 |
| Subsidiaries | 0 | 0 | 0 | 0 |

(Unit: Cases)

Human Rights Violation Prevention Programs and Training

To raise awareness of human rights and prevent violations, SK Gas conducts annual human rights training and prevention programs. In 2024, the company delivered case-based training on workplace harassment prevention to managerial-level employees. Participants learned about the legal criteria that define workplace harassment, reviewed relevant regulations, and explored effective personnel management practices through various cases.

SOCIAL

Human Rights Management

Risk Management

Human Rights Impact Assessment Process

[Human Rights Impact Assessment Process]

SK Gas conducts Human Rights Impact Assessments (HRIAs) in alignment with international standards, including the UN Guiding Principles on Business and Human Rights (UNGPs) and the OECD Guidelines for Responsible Business Conduct. The assessment process encompasses a Planning, Identification and evaluation of human rights impacts, Development of mitigation and prevention measures, Monitoring, and Communication and reporting. In 2024, the company continued to advance its HRIA and due diligence framework, expanding its scope to include selected subsidiaries and all on-site partners.

Based on the assessment results, SK Gas developed mitigation and preventive measures and established a remediation roadmap to drive practical improvements. The Human Rights Management Committee oversaw the implementation status and assessed the effectiveness of these measures. In November 2024, SK Gas signed a Human Rights Management Agreement as part of the SK Discovery Group, laying the groundwork for a more systematic approach to human rights management. In accordance with the agreement, the company will conduct regular human rights impact assessments going forward.

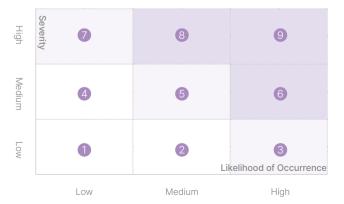
STEP 3 STEP 4 STEP 1 STEP 2 STEP 5 $\rightarrow \bigtriangleup$ -0---0jQj →□- $\bigcirc \leftarrow$ Planning Identification and Development of Monitoring Communication and assessment of mitigation and reporting human rights preventative impacts actions Assessment Design Document Review and Due · Derivation of Mitigation and Development of Monitoring Plan Development of Communication - Assessment Scope, Targets, and Diliaence Prevention Response Measures Plan Establishment of Indicators to - Checklist/Self-Assessment Methods Establishment of Functional Check Implementation Status and Providing Information to Questionnaire/Survey Mitigation and Prevention Action Effectiveness Stakeholders On-Site Visits/FGI (Focus Group) Plans Supplementation of Human Rights Reporting to the Human Rights Interview) Management Committee Policy Identification of Actual/Potential Human Rights Impacts - Prioritization Based on Severity and Likelihood

Identification and Assessment of Human Rights Impacts

In 2024, SK Gas conducted a Human Rights Impact Assessment covering all business site employees, on-site partners, the subsidiary SK Advanced, nearby LPG refueling stations, and the Seongnam local community. The assessment aimed to identify potential adverse human rights impacts not only on internal employees but also on stakeholders across the value chain. Focus group interviews (FGI) were conducted separately for vulnerable stakeholders who are particularly likely to face negative human rights impacts, such as people with disabilities, pregnant or postpartum women, and contract workers.

As a result, based on international standards such as the UN Guiding Principles on Business and Human Rights (UNGPs) and the OECD Guidelines for Responsible Business Conduct, 35 human rights issues were identified using severity and likelihood as assessment criteria. As a result of the prioritization process, 13 key human rights issues rated Level 4 or higher were selected, and 22 actionable tasks were subsequently developed to address them.

[Human Rights Risk Assessment Criteria]



Human Rights Management

Risk Management

Key Human Rights Issues and Response Measures

SK Gas established 22 response measures for 13 key human rights issues identified through the Human Rights Impact Assessment. These measures have been classified into short-, mid-, and long-term tasks, and implementation is underway accordingly. Of the 22 response measures identified in 2024, 13 have been completed, and the remaining 9 mid- to long-term tasks are targeted for completion by 2026. In addition, among the 36 response measures identified through the 2023 Human Rights Impact Assessment, the company confirmed that there were no related reports or incidents for the 32 completed items, validating their effectiveness. The four remaining tasks are currently in progress and are scheduled for completion by 2025.

[Key Human Rights Issues and Response Measures]

| Category | Response Measures | Achievement Timeline | |
|--------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--|
| Improvement of Working Environment for Pregnant/Nursing Women | Provision of Nursing Space within Health Care Room; Guidance on Female Rest Facilities and Breast Milk Expression Areas in SK Gas Work-Life Balance Manual | Q4 2024 (Short-term) | |
| Human Rights Education and SK Gas Grievance Handling Procedure Guidance for Partners | Provision of Human Rights Education Materials and Training to In-house Partners and Filling Stations Distribution of Guidance Materials on Newly Established Human Rights Grievance Consultation and Reporting Channel to In-house Partners and Filling Stations | Q4 2024 (Short-term) | |
| Guarantee of Working and Rest Hours for In-house Partner Employees | Provision of Temporary Rest Area for Special Security Workers and Incorporation of Noise Reduction Measures in Security Convenience Building Design Scheduled for Completion in 2025 Improvement of Surveillance Workers' Tasks through Access Control System Implementation | Q2–Q4 2025 (Mid-term) | |

[Response Measures Monitoring Indicators]



[Response Measures Monitoring Process]

| 2024 | Derivation of 2024 Human Rights Impact Assessment Response Measures Input checks on implementation indicators for all response measures | |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------|--|
| 2025 | Effectiveness Indicator - Incident Check for Completed Response Measures | |
| 2026 | Effectiveness Indicator - Outcome Check for Completed Response Measures | |
| | | |

Metrics & Targets

To strengthen the human rights management system, which was a key objective for 2024, SK Gas expanded the scope of its Human Rights Impact Assessment, established a new human rights grievance channel, and held two Human Rights Management Committee meetings. In 2025, the company plans to further advance the system by expanding the assessment scope and conducting due diligence-based Human Rights Impact Assessments. In addition, human rights training for employees will be provided on an ongoing basis to foster a corporate culture that prioritizes respect for human rights.

[Human Rights Impact Assessment Roadmap]

| Stakeholder | 2024 | 2025 | 2026 | 2027~ |
|---------------------------|----------------------------------------------|-----------------------------------------|------------------------------|---------------------------------------------------------------------|
| Company | SK Gas | | | |
| Subsidiary | Domestic Subsidiaries (SKA) | Domestic Subsidiaries (GPS, etc.) | Overseas Subsidiaries | New Business |
| Partners | Resident Partners (All business sites) | Transportation Partners | External Key Partners | Overseas Partners (Production/ Trading/ Transportation) |
| Customers | Automobile Refueling Station | | Propane Refueling Station | |
| Consumers | | | LPG Vehicle Customers | Industrial/ Petrochemical LPG Customers |
| Local Commun- ities | Seongnam | Pyeongtaek | Ulsan | |