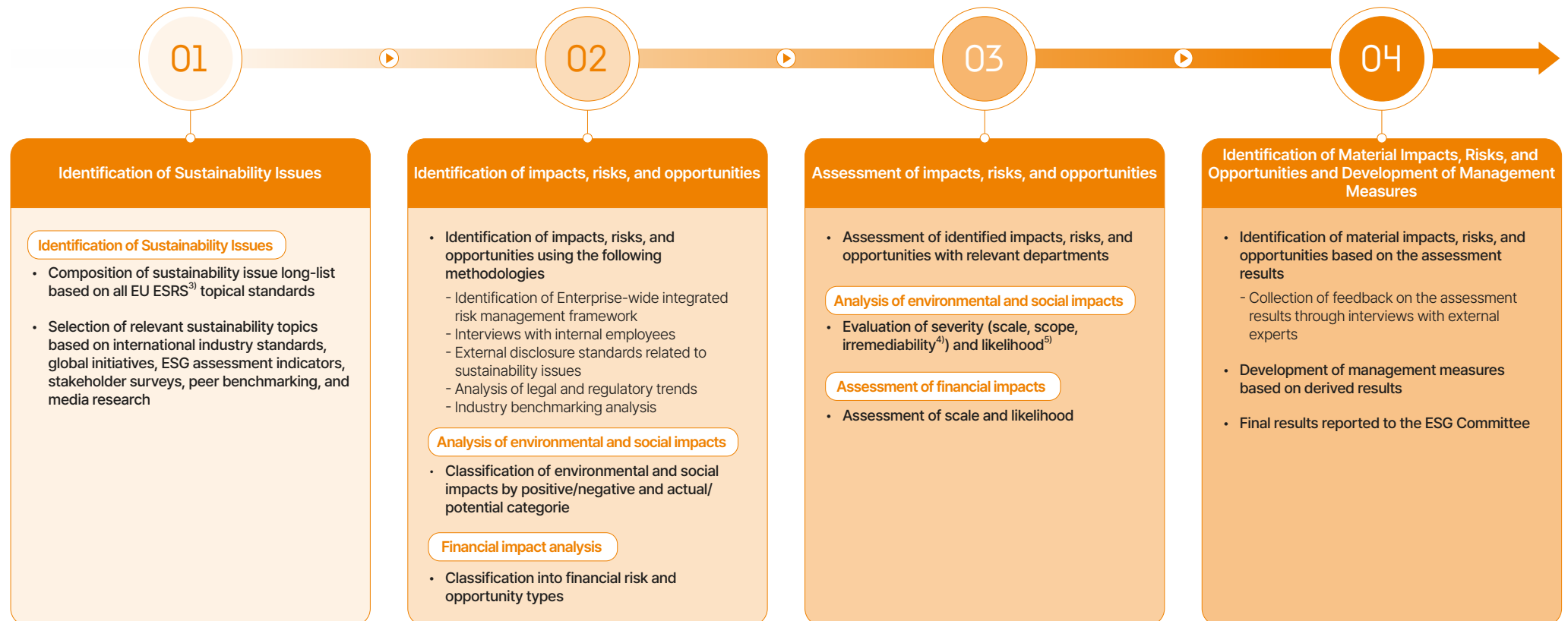


Materiality Assessment

Double Materiality Assessment Process

SK Gas published this Sustainability Report based on the results of its double materiality assessment. This year's double materiality assessment applied a methodology with reference to the GRI¹⁾ (Global Reporting Initiative) principles for determining material topics and the EFRAG (European Financial Reporting Advisory Group) Implementation Guidance²⁾ for Materiality Assessment. This approach goes beyond a sustainability topic-based assessment by evaluating both the environmental and social impacts of the company's activities and the financial risks and opportunities arising from external sustainability issues. To enhance the reliability of the assessment, evaluations were conducted across relevant departments for each impact, risk, and opportunity, and feedback was collected through interviews with external experts. Management measures for the identified material impacts, risks, and opportunities were developed and incorporated into the company's strategy to enhance sustainability.



1) GRI (Global Reporting Initiative) 3: Material Topics 2021 2) EFRAG IG 1: Materiality Assessment Implementation Guidance 3) ESRs: European Sustainability Reporting Standards 4) Assessed only for negative impacts 5) Assessed only for potential impacts