

SAMSUNG

Corporate Governance Report FY2025

SAMSUNG ELECTRONICS Co., Ltd.

The Company has prepared this report in accordance with Article 24-2 of the Enforcement Decree of Disclosure Regulations in Securities Markets to provide investors with information regarding the Company's corporate governance. The information in this report is based on the corporate governance status as of December 31, 2025, and changes that occurred as of the reporting date are separately stated. Activities related to corporate governance are from January 1, 2025, to December 31, 2025. If the Korea Stock Exchange guidelines have set a specific period of time for certain information, the information is based on that period. The information for "Core Principle" and "Specific Principle" included in this report is based on the guideline set forth by the Korea Exchange.

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I

Outline

- Company name: Samsung Electronics Co., Ltd. (SEC)
- Reporting period: Jan 1, 2025–Dec 31, 2025
- Base date: Dec 31, 2025
- Report supervisor: EVP Daniel Oh, Head of IR Team
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■ Company outline

The major shareholder and others	Samsung Life Insurance and 14 others (including affiliates and foundations established with SEC contributions)	Portion of shares owned by major shareholders, etc.	19.71%
		Portion of shares owned by minority shareholders	66.04%
Category of business (finance/non-finance)	Non-finance	Main products	Electric and electronic products
Belonging to enterprise group in accordance with the Monopoly Regulation and Fair Trade Act	Yes	Subject to Act on the Management of Public Institutions	No
Name of enterprise group	Samsung		
Financial information highlights(KRW mil)			
	FY2025	FY2024	FY2023
Consolidated revenue	333,605,938	300,870,903	258,935,494
Consolidated operating profit	43,601,051	32,725,961	6,566,976
Consolidated net profit	45,206,805	34,451,351	15,487,100
Consolidated total assets	566,942,110	514,531,948	455,905,980
Separate total assets	358,902,051	324,966,127	296,857,289

■ Compliance of Corporate Governance Key Indices

Key Indices	FY 2025	FY 2024
① Convocation notice four weeks prior to the AGM	O	O
② Electronic Voting	O	O
③ Avoiding the date of general meeting concentration	O	O
④ Providing predictability regarding cash dividends	X	X
⑤ Notice of dividend policy and plans to shareholders once or more a year	O	O
⑥ Establishment and operation of succession plan of the CEO (emergency appointment policy included)	O	O
⑦ Establishment and operation of internal control policy	O	O
⑧ Whether an independent director is appointed as the chairperson of the board of directors.	O	O
⑨ Adoption of cumulative voting system	X	X
⑩ Establishment of a policy to prevent appointment of a Director who is accountable for damage to corporate value or infringement upon shareholder rights	O	O
⑪ The Board of Directors has gender diversity	O	O
⑫ Establishment of an independent internal audit team (support team for internal audit tasks)	O	O
⑬ Existence of an accounting expert in the Audit Committee	O	O
⑭ Meeting of the Audit Committee and the external auditor without the presence of the management once or more a quarter	O	O
⑮ Procedure that allows access of the Audit Committee to important business matters	O	O

* As of the disclosure date (June 1, 2026)

1. Corporate Governance General Policy

(1) Operating direction and key considerations of corporate governance policy

Aiming to be a global leader that grows along with people and local communities, Samsung Electronics Co., Ltd. (the Company) operates with a philosophy that states: “We will devote our human resources and technology to create superior products and services, thereby contributing to a better global society.” Our corporate governance system is operated transparently and in accordance with laws and principles, and it forms the foundation of Company management.

The members of the Board of Directors (the Board) are elected by resolution at a general meeting of shareholders and consist of three Executive Directors and five Independent Directors as of the reporting date. The Board recommends the most suitable candidates for Executive Directors from among the Company’s management; and the Independent Director Recommendation Committee, which consists entirely of Independent Directors, recommends candidates for Independent Director via a separate procedure to ensure a more deliberate and objective consideration. Shareholders are provided with detailed information on the candidates prior to the annual general meeting (AGM) via the convocation notice/letter and the AGM reference material. During the AGM, candidates are elected through deliberation and voting, with shareholder approval.

The Board is structured in a way that ensures it makes independent decisions and judgements to promote Company growth and shareholder rights and interests. In order to enhance independence, Independent Directors comprise the majority of the Board and operate committees composed solely of Independent Directors to ensure candid and objective discussions.

We have been working continually to improve our governance: revisions to the Company’s Articles of Incorporation and regulations of the Board of Directors in March 2016 separated the roles of Board Chair and CEO. Accordingly, in March 2018, the Board elected Director Sang-hoon Lee, who was not a CEO, as the Chair. To further enhance the independence and transparency of the Board, an Independent Director, Jae-wan Park took the role as the Board Chair in March 2020, which marked the first time an independent director was elected to be the Board Chair. He was succeeded by Independent Director Han-jo Kim in March 2022, and Independent Director Je-yoon Shin was appointed as Board Chair in March 2025. This separation enabled Executive Directors to focus more on management activities and strengthened the Board’s oversight of management.

Meanwhile, we have strengthened our internal system, to help avoid conflicts of interest and prevent self-interests from influencing Board decisions. Article 398 of the Commercial Act limits transactions between a Director and the Company, and, in accordance with Article 9 of the Regulations of the Board of Directors, a Director is prohibited from exercising voting rights in cases where he or she has a special interest in or even a possibility of a conflict of interest with the Company.

In a rapidly changing business environment, Directors require a high level of expertise, business capacity, leadership, and experience, given the Board’s constant requirement to make strategic decisions. The Company’s mainstay business divisions—Device eXperience (DX) and Device Solutions (DS)—are each headed by a leading professional in a relevant field. CEO Young-Hyun Jun, appointed as an Executive Director in March 2025, serves on the Board as Head of the DS Division and Memory Business and practices responsible management of the DS Division. Tae-Moon Roh, reappointed as an Executive Director in March 2025, serves on the Board as Head of the DX Division and the Mobile eXperience Business (MX) and practices responsible management of the DX Division. In addition, Yong-Kwan Kim, President of Corporate Management, Strategy & Operation for the DS Division, was appointed as an Executive Director in March 2026 to strengthen semiconductor strategies and investments as well as global external cooperation and communication. Key executives from each division participate in the Board.

Diverse perspectives are necessary for the Board to make broad decisions, and Independent Directors leverage their expertise in various fields—such as finance, IT (robotics, AI, semiconductor), ESG (environment, energy), global finance, investment and risk management—to contribute to an informed and objective decision-making process.

Detailed information regarding our corporate governance is available on our website (<https://www.samsung.com/global/ir>) and in our business reports (<https://www.samsung.com/global/ir/reports-disclosures/business-report/>).

(2) Our distinct corporate governance

A. Ensuring responsible management through the participation of business representatives on the Board

In the rapidly changing IT industry, maintaining competitiveness requires prompt, strategic decision making. Thus, the Company requires Directors who offer a high-level of expertise and fully understand our businesses. Accordingly, the Head of DS (also Head of Memory Business), the Head of DX (also Head of MX), and President of Corporate Management, Strategy & Operation for the DS Division serve on the Board to enable comprehensive and long-term strategic decision-making.

B. Enhancing the Board's efficiency through the delegation of authorities

The Board makes resolutions on matters provided for by the relevant laws and regulations or the Articles of Incorporation, matters delegated by a general meeting of shareholders, as well as on important matters concerning basic policies and execution of the Company's business. While some matters require the review and resolution of the entire Board, others can be reviewed more efficiently by committees of the Board boasting high independency and expertise in relevant fields. The Board has delegated specific responsibilities to 6 committees, in accordance with Article 28-2–28-8 of the Articles of Incorporation and Article 11-2 of the Regulations of the Board of Directors, in order to enhance its operational efficiency. Agendas approved by committees of the Board are immediately reported to all Directors, and if deemed necessary, each Director may request the Chair to call for a board meeting to put the resolutions approved by the committee (excluding the Audit Committee) forward for a vote at a meeting of the Board.

C. Improving supervision via committees composed of a majority of Independent Directors

As the IT industry continues to evolve, the Board constantly faces increasingly varied and complex managerial matters. In response, the Board voluntarily established the Related Party Transactions Committee, Compensation Committee, and Sustainability Committee to enhance its supervisory role in each field. These committees consist entirely of Independent Directors, and they make independent and objective decisions and expand their responsibility to supervise management from a diverse perspective. In particular, the Sustainability Committee (formerly the CSR Committee and Governance Committee), composed exclusively of Independent Directors, reviews issues related to shareholder value, oversees ESG and sustainability management, and serves as a consultative group for Independent Directors. In addition, for the benefit of all shareholders, the Board has formed special committees for specific matters, led by Independent Directors, while also inviting external experts in relevant fields to participate, further strengthening independence and expertise. The Board will continue its efforts to find new ways to further enhance the Company.

2. Shareholders

(Core Principle 1) Shareholders should have timely access to all information that is necessary to exercise their rights in a legitimate process. Shareholders should have timely access to all information that is necessary to exercise their rights in a legitimate process.

(Specific Principle 1-1) Corporations should provide timely access to information for shareholders concerning the date, location, agenda, etc., of general meetings prior to the meeting.

The Company discloses general information regarding the AGM on the electronic disclosure system of the Financial Supervisory Service (FSS) at least four weeks prior to the meeting to allow shareholders to fully review the agenda before exercising their voting rights.

A. General meeting of shareholders

The 57th AGM, covering the period January 1–December 31, 2025, was held on March 18, 2026, at 09:00 at the Suwon Convention Center in Suwon, the location of the Company's headquarters. Agenda items included: the approval of amendments to the Articles of Incorporation; the approval of audited financial statements for FY2025, including Statements of Financial Position, Statements of Profit or Loss, and Statements of Appropriation of Retained Earnings; the election of Yong-Kwan Kim as Executive Director and Eunnyeong Heo as Independent Director for Audit Committee Member; the approval of the director remuneration limit; and the approval of the Treasury Share Holding and Disposal Plan. All items were approved as submitted.

The 56th AGM, for the period Jan 1–Dec 31, 2024, took place on March 19, 2025 at 09:00, at the Suwon Convention Center in Suwon, which is where the Company's headquarters is located. Agenda items at the AGM included: the approval of audited financial statements for FY2024, including Statements of Financial Position, Statements of Profit or Loss, Statements of Appropriation of Retained Earnings; the election of Jun-Sung Kim, Eunnyeong Heo, Myung-Hee Yoo, Hyuk-Jae Lee as Independent Directors; the election of Young-Hyun Jun, Tae-Moon Roh, Jai-Hyuk Song as Executive Directors, the approval of the director remuneration limit; and the election of Je-yoon Shin, Myung-Hee Yoo as Audit Committee Members. All items were approved as submitted.

The Company discloses general information regarding the AGM, including the date, location, and agenda items, on the electronic disclosure system of the Financial Supervisory Service (FSS) at least four weeks prior to the meeting to allow shareholders to fully review the agenda before exercising their voting rights. Previously, the AGM convocation notice had been sent to all shareholders in written form two weeks prior to the AGM. Starting from the 53rd AGM, the Company, pursuant to Article 542-4 of the Commercial Act and Article 17-3 of the Articles of Incorporation, disclosed the convocation notice on electronic disclosure system for shareholders holding less than 1% of the total issued shares with voting rights; and sent the convocation letter at least two weeks prior to the AGM for shareholders holding more than 1% of the total issued shares. In addition, in accordance with the Enforcement Decree of the Commercial Act, Business Report and Auditor's Report are updated at least one week prior to the AGM on the DART system and on the IR website.

Thus, we provide our shareholders with detailed information to enhance their understanding of the AGM agenda. For the 57th AGM, the information was offered via convocation notice four weeks prior to the AGM to allow shareholders to fully review the agenda.

<General meetings>

	Date of resolution on convocation	Date of convocation notice	Date of meeting	Days between convocation notice and AGM	Location of meeting	Reference material delivery method
The 57th AGM	Feb 13, 2026	Feb 13, 2026	Mar 18, 2025	33 days	Convention Hall (3F)/Exhibition Hall (1F), Suwon Convention Center, Suwon, Gyeonggi Province	Convocation notice on electronic disclosure system, convocation letter (sent out to shareholders who hold more than 1% of the shares outstanding), etc.
The 56th AGM	Feb 18, 2025	Feb 18, 2025	Mar 19, 2025	29 days	Convention Hall (3F)/Exhibition Hall (1F), Suwon Convention Center, Suwon, Gyeonggi Province	Convocation notice on electronic disclosure system, convocation letter (sent out to shareholders who hold more than 1% of the shares outstanding), etc.

	Notice method for non-Korean shareholders	Board members present	Audit Committee members present	Shareholder remarks
The 57th AGM	IR English website, English disclosure at respective websites for the Korea Exchange and London Stock Exchange	9 of 9	3 of 3	<ul style="list-style-type: none"> ▪ 27 shareholders commented ▪ Key remarks <ul style="list-style-type: none"> - Question on management status and business strategy - Question on dividends, stock price management, and shareholder return policy - Question on 2026 market conditions and earnings outlook - Questions on current status of wage competitiveness - Questions on the size and composition of the Board - Question on cash management plans - Question on director remuneration limit * A separate event was held for a dialogue with shareholders
The 56th AGM	IR English website, English disclosure at respective websites for the Korea Exchange and London Stock Exchange	10 of 10	3 of 3	<ul style="list-style-type: none"> ▪ 13 shareholders commented ▪ Key remarks <ul style="list-style-type: none"> - Question on management status and business strategy - Question on dividends, stock price management, and shareholder return policy - Question on technological competitiveness, tariff policy, and M&As - Questions on internal accounting management - Questions on criteria for appointing Independent Director candidates - Question on female Directors and executives - Question on open recruitment and the acquisition of global talent - Question on the expertise of Audit Committee members * A separate event was held for a dialogue with shareholders

(Specific Principle 1-2) The Company should encourage shareholder participation as much as possible and ensure shareholders can propose their opinions.

To encourage shareholder participation, Samsung Electronics avoids shareholder meeting concentration dates when holding its AGM. Also, the Company has been using an electronic voting system and recommends proxy voting through the distribution of letters of attorney through multiple channels to help shareholders exercise their voting rights more conveniently.

A. Exercising voting rights

As of the reporting date, the Company designates the last day of each fiscal year as the record date for exercising voting rights, pursuant to Article 15, Paragraph 1 of the Articles of Incorporation.

For the past three years, the date of our AGM has not coincided with general meeting concentration dates to ensure greater participation of our shareholders.

The Company does not allow mail-in voting. However, the Board in January 2020 resolved to adopt electronic voting to enable shareholders to more conveniently exercise their voting rights. Electronic voting has been available from the 51st AGM held in March 2020. In addition, the Company recommends the granting of proxies by distributing letter of attorney via various means—e.g., direct distribution, mail or fax, uploading the letter of attorney on the IR website (<https://www.samsung.com/global/ir>) and DART (<https://englishdart.fss.or.kr/>) via disclosures of reference material, and sending the letter of attorney through email.

	The 57th AGM	The 56th AGM	The 55th AGM
General meeting concentration dates	March 25/27/30, 2026	March 21/27/28, 2025	March 22/27/29, 2024
AGM date	March 18, 2026	March 19, 2025	March 20, 2024
Avoided concentration date	Yes	Yes	Yes
Mail-in voting	No	No	No
Electronic voting	Yes	Yes	Yes
Proxy voting solicitation	Yes	Yes	Yes

In the 57th and 56th general meetings, shareholders exercised voting rights directly, by proxy, or by electronic voting. The Company discloses the number of votes for and against each agenda item on the website immediately following the AGM to enhance transparency. The results of the voting are as follows:

<Voting results of agenda items in the 57th AGM>

Agenda item	Type of resolution	Details	Result	Shares with voting rights	Total votes	Shares for
						Shares against/abstained
1-1	Special	Deletion of Provision Excluding Cumulative Voting	Approved	5,085,028,628	3,724,870,378	3,723,192,712 (99.9%)
						1,677,666 (0.1%)
1-2	Special	Reflection of the Amendments to the Commercial Act	Approved	5,531,450,479	4,171,292,701	4,169,737,580 (99.9%)
						1,555,121 (0.1%)
1-3	Special	Revision of Provision on Directors' Term of Office	Approved	5,531,450,479	4,171,300,391	3,540,339,766 (84.9%)
						630,960,625 (15.1%)
1-4	Special	Revision of Provision on Redemption of Shares	Approved	5,531,450,479	4,171,300,391	4,169,708,194 (99.9%)
						1,592,197 (0.1%)
2	Ordinary		Approved	5,229,163,926	3,869,181,291	3,826,215,933

		Approval of FY25 financial statements, including statement of financial position, income statement, and statement for disposal of retained earnings				(98.9%)
						42,965,358 (1.1%)
3	Ordinary	Election of Yong-Kwan Kim as Executive Director	Approved	5,531,450,479	4,171,441,409	3,924,216,618 (94.1%)
						247,224,791 (5.9%)
4	Ordinary	Election of Eunnyeong Heo as Independent Director for Audit Committee Member	Approved	5,085,028,628	3,725,019,558	3,187,131,681 (85.6%)
						537,887,877 (14.4%)
5	Ordinary	Approval of Director Remuneration Limit	Approved	5,229,082,174	3,869,072,943	3,856,930,323 (99.7%)
						12,142,620 (0.3%)
6	Ordinary	Approval of the Treasury Share Holding and Disposal Plan	Approved	5,229,163,926	3,633,267,996	3,631,754,497 (99.9%)
						1,513,499 (0.1%)

<Voting results of agenda items in the 56th AGM>

Agenda item	Type of resolution	Details	Result	Shares with voting rights	Total votes	Shares for
						Shares against/abstained
1	Ordinary	Approval of FY24 financial statements, including statement of financial position, income statement, and statement for disposal of retained earnings	Approved	5,336,299,375	3,857,331,591	3,808,657,148 (98.7%)
						48,674,443 (1.3%)
2-1-1	Ordinary	Election of Jun-Sung Kim as Independent Director	Approved	5,636,967,906	4,159,013,195	3,950,820,112 (95.0%)
						208,193,083 (5.0%)
2-1-2	Ordinary	Election of Eunnyeong Heo as Independent Director	Approved	5,636,967,906	4,159,013,257	3,422,487,245 (82.3%)
						736,526,012 (17.7%)
2-1-3	Ordinary	Election of Myung-Hee Yoo as Independent Director	Approved	5,636,967,906	4,159,013,173	3,928,728,956 (94.5%)
						230,284,217 (5.5%)
2-1-4	Ordinary	Election of Hyuk-Jae Lee as Independent Director	Approved	5,636,967,906	4,159,013,173	3,900,367,036 (93.8%)
						258,646,137 (6.2%)
2-2-1	Ordinary	Election of Young-Hyun Jun as Executive Director	Approved	5,636,967,906	4,159,013,173	3,585,142,845 (86.2%)
						573,870,328 (13.8%)
2-2-2	Ordinary		Approved	5,636,967,906	4,159,012,730	4,072,428,163

		Election of Tae-Moon Roh as Executive Director				(97.9%) 86,584,567 (2.1%)
2-2-3	Ordinary	Election of Jai-Hyuk Song as Executive Director	Approved	5,636,967,906	4,159,012,730	3,936,913,211 (94.7%) 222,099,519 (5.3%)
3	Ordinary	Approval of Director Remuneration Limit	Approved	5,336,299,375	3,857,329,808	3,380,945,079 (87.6%) 476,384,729 (12.4%)
4-1	Ordinary	Election of Je-yoon Shin as Audit Committee Member	Approved	5,234,215,166	3,768,371,634	3,436,420,764 (91.2%) 331,950,870 (8.8%)
4-2	Ordinary	Election of Myung-Hee Yoo as Audit Committee Member	Approved	5,234,215,166	3,768,371,634	3,546,477,742 (94.1%) 221,893,892 (5.9%)

B. Communication with shareholders on highly opposed or rejected items

There was no highly opposed or rejected agenda items at the AGM held between the start of the reporting period and the report submission date.

(Specific Principle 1-3) The Company should ensure shareholders can propose general meeting agenda items conveniently. Shareholders should be able to freely ask questions and receive explanations regarding shareholder suggested meeting agendas.

Shareholders can propose agenda items for the AGM, and legitimate proposals will be included in the proposed agenda items in the convocation letter. The shareholder who submitted the proposal will have the opportunity to explain the agenda item at the meeting.

A. Shareholder right to propose agenda items

In accordance with Article 363-2 and Article 542-6 Paragraph 2 of the Commercial Act, shareholders holding 3% or more of the shares outstanding or shareholders holding 0.5% or more of the shares outstanding (excluding shares not carrying voting rights) over the previous 6 months have the right to propose agenda items for a general meeting of shareholders via written or electronic form at least 6 weeks prior to a shareholders' meeting or 6 weeks prior to the day and month of the previous fiscal year's AGM in the case of an AGM.

Unless the content of a shareholder proposal is against the law or Articles of Incorporation, or it falls under one of the subparagraphs in Article 12 (Rejection of Shareholders' Proposals) of the Enforcement Decree of the Commercial Act, the Board shall include the proposal as part of the AGM agenda to be announced via convocation notice. Upon request by the shareholder, key points of the proposal shall also be included in the convocation notice. At the AGM, the shareholder will be given an opportunity to present the details on the agenda item he or she proposed.

Tasks related to shareholder proposals are led by the IR Team (ircontactus@samsung.com), with support from the Board of Directors Office (document delivery) and related departments. Once a proposal is submitted, the shareholder will be identified, a legal review will be conducted, and then a letter or electronic notice will be sent to the shareholder to verify submission.

Information on shareholder proposals is available on our website (<https://www.samsung.com/global/ir/governance-csr/general-meeting-of-shareholders/>).

B. Providing information on shareholder right to propose agenda

The Company has established regulations governing the handing of and procedures for shareholder proposals, in accordance with the Commercial Act and internal rules. Upon the closing of the submission deadline, the IR team and the Board office confirm whether any proposals have been received and share the status with relevant departments, which then carry out necessary procedures, including legal review. The outcomes are subsequently reflected in the operations of the Board of Directors or the Independent Director Recommendation Committee in determining agenda items for the AGM.

C. Details and implementation of shareholder proposals

There were no shareholder proposals at the AGM.

(Specific Principle 1-4) Corporations should establish a mid- to long-term shareholder return policy and relevant plans, which includes those for dividends, and provide the information to shareholders.

The Company has been announcing and implementing its shareholder return policy every three years to enhance shareholder value. The policies are communicated to shareholders through disclosures, conference calls, and our website.

A. Shareholder return policy and relevant plans

In addition to strengthening our product and business competitiveness, we work to enhance shareholder value via shareholder returns. In October 2017, we announced our shareholder return program for the coming 3-year period (i.e., 2018–2020), thus increasing predictability of the scale of our shareholder return activities. Under this policy, we returned 50% of our total free cash flow for the 3-year period, which included regular dividends of KRW 28.9 trillion (KRW 9.6 trillion/year) and a special dividend of KRW 10.7 trillion that was paid out with the end-year dividend for 2020.

Regarding our shareholder return program for FY2021–2023, we returned KRW 9.8 trillion annually in regular dividends as a part of a total return of 50% of 3-year free cash flow. In January 2024, the Company announced the shareholder return program covering FY2024–2026, which will maintain the terms of the previous policy by paying an annual regular dividend of KRW 9.8 trillion won as a part of total shareholder return of 50% of the free cash flow for the 3-year period. Additional shareholder returns will be provided if there are surplus resources after the payment of regular dividends. The Company introduced a quarterly dividend system to enhance shareholder value and has distributed annual regular dividends in equal quarterly installments and a year-end dividend for the past 10 years. In connection with the 2025 year-end dividend, we additionally distributed KRW 1.3 trillion in special dividends, reflecting tax reforms and expected available surplus resources. Separately, in November 2024, we announced a share repurchase plan worth KRW 10 trillion to be carried out over the following 12-month period, and the repurchases were completed in September 2025. Of the repurchased shares, KRW 3 trillion worth of treasury shares acquired to enhance shareholder value were canceled in February 2025, while the remaining KRW 5.3 trillion worth, excluding those reserved for employee compensation, were canceled in April 2026.

B. Information on shareholder return policy

When establishing return policies, distributing dividends, or repurchasing shares, we immediately disclose the information to our shareholders and also provide details via earnings calls and our website. Additionally, we provide information on shareholder return by uploading the Letter to Shareholders on the IR website, and shareholders can conveniently check their dividends on a dividend-check service, which can be accessed via the Company's mobile app.

We are working to ensure that shareholders are well informed on our shareholder return policy, which aligns with our efforts to protect shareholder rights. The Company will continue to do our best to keep shareholders up-to-date.

C. Predictability on dividends by deciding before the dividend record date

Since 2017, the Board has been determining and disclosing shareholder return policies on a 3-year cycle, providing our shareholders with information on shareholder returns. We distribute quarterly and end-year dividends as specified in the Commercial Act and the Capital Markets Act. While the dividend record date is currently set before the dividend payout is confirmed, the Company has been providing regular dividends in equal quarterly installments through three-year shareholder return policies, and it has disclosed in advance the potential for additional shareholder returns subject to available resources, ensuring predictability for shareholders.

Month of quarterly dividend	Year-end dividend	Dividend record Date	Dividend confirmation date	Dividend predictability
Mar 2026	X	Mar 31, 2026	Apr 30, 2026	X
Dec 2025	O	Dec 31, 2025	Jan 28, 2026	X
Sep 2025	X	Sep 30, 2025	Oct 30, 2025	X
Jun 2025	X	Jun 30, 2025	Jul 31, 2025	X
Mar 2025	X	Mar 31, 2025	Apr 30, 2025	X

We are currently reviewing an amendment to the Articles of Incorporation that would allow the Company to set the record date for dividends after the dividend resolution. In January 2024, the Company announced a 3-year shareholder return policy, including an annual regular dividend of KRW 9.8 trillion, and has been distributing equal, quarterly dividends based on pre-designated record dates. Any changes to the record date or dividend payment schedule during this period must be carefully considered, including the potential impact on shareholders. If additional dividends beyond regular dividends are deemed appropriate with respect to the three-year shareholder return policy and considering changes to the dividend tax system, the Company intends to promptly disclose relevant information through a Board resolution, providing shareholders and investors with greater predictability and enabling informed investment decisions based on confirmed dividends, even without amending the Articles of Incorporations.

We will consider measures to enhance dividend predictability for shareholders as we review our next shareholder return policy.

(Specific Principle 1-5) Shareholders' rights to receive dividends in accordance with shareholder return policy and relevant plans should be respected.

Despite the difficult business environment, we have faithfully executed our shareholder return policy by distributing both regular and special dividends in accordance with the corresponding shareholder return program. The Company's will continue with such efforts in the future.

A. Dividend payouts

Despite the challenging domestic and global business environment, Samsung paid regular, annual dividends of KRW 9.6 trillion according to the shareholder return policy for the 3-year term from 2018 to 2020. In 2020, the last year of the 3-year term, a special dividend of KRW 10.7 trillion (KRW 1,578 per share) was paid with the end-year dividend for 2020 as part of the policy. Since 2021, we have been distributing regular, annual dividends worth KRW 9.8 trillion in accordance with the policy for the 3-year term from 2021 to 2023. In January 2024, we announced the shareholder return policy for FY2024–2026. The Company maintained an annual regular dividend of KRW 9.8 trillion as a part of total shareholder return commitment of 50% of free cash flow over the covered period, and paid an additional KRW 1.3 trillion as part of the 2025 year-end dividend, reflecting tax reforms and other factors. We will continue to implement the policy through 2026, the final year of the three-year plan, while taking into account the overall scale of shareholder returns including, free cash flow, dividends, and treasury share cancellations.

(KRW)

Year	Settlement month	Share type	Stock dividend	Cash dividend				
				Dividend per share	Total dividends	Yield*	Payout ratio	
							Consolidated	Separate
2025	December	Common	-	1,668	9,762,561,441,940	1.5%	25.1%	33.0%
		Preferred	-	1,669	1,345,344,466,673	1.9%		
2024	December	Common	-	1,446	8,621,524,467,300	2.7%	29.2%	41.6%
		Preferred	-	1,447	1,189,242,854,900	3.3%		
2023	December	Common	-	1,444	8,620,366,002,200	1.9%	67.8%	38.6%
		Preferred	-	1,445	1,189,071,281,500	2.4%		

* Yield is based on the average closing price of the week prior to two days before the date of record.

B. Shareholder return - related matters excluding dividend

On November 15, 2024, the Company announced a plan to repurchase KRW 10 trillion worth of its own shares over the following year. Of this amount, KRW 3 trillion worth of treasury shares were repurchased to enhance shareholder value, and they were canceled in February 2025. In addition, the Board in resolved in February and July 2025 to repurchase shares worth approximately KRW 7 trillion to enhance shareholder value and support employee compensation, and the repurchases were completed in September 2025. In March 2026, the Board resolved to cancel KRW 5.3 trillion worth of those shares (market value of KRW 14.6 trillion on the date of the Board resolution), with the remainder reserved for employee compensation. The cancellation was completed in April 2026.

(Core Principle 2) All shareholders should be provided equal voting rights in accordance with the type and number of their shares. Corporations should make efforts to build a system that makes corporate information available to all shareholders equally.

(Specific Principle 2-1) Shareholders' voting rights should not be violated. Corporations should provide sufficient information in a timely and equal manner to all shareholders.

The Company regularly meets and communicates with minor shareholders via domestic and overseas investor conferences and online channels. We also provide English disclosures on foreign exchanges, such as the London Stock Exchange.

A. Issued shares and categories of shares

In accordance with our Articles of Incorporation, there are 25 billion authorized shares, including 5 billion preferred shares. The total number of net issued shares as of the end-2025 reporting date was 6,735,612,586, including 5,919,637,922 common shares and 815,974,664 preferred shares. The issuance ratios of common shares and preferred shares are 29.60% and 16.32%, respectively.

On November 15, 2024, the Board resolved to repurchase treasury shares to enhance shareholder value. Accordingly, the Company acquired 57,056,664 shares (50,144,628 common and 6,912,036 preferred) on February 13, 2025, and it canceled all the acquired shares on February 20, 2025, following a Board resolution.

On February 18, 2025, the Board resolved to repurchase shares to enhance shareholder value and facilitate stock-based compensation for employees. Accordingly, the Company acquired 54,786,235 shares (48,149,247 common and 6,636,988 preferred) on May 13, 2025.

On May 23, 2025, the Board resolved to grant treasury shares to employees to promote mutual growth between the Company and its employees, as well as the retention and motivation of key talent. The Company granted 5,256,775 common shares on May 26, 2025.

On July 8, 2025, the Board resolved to repurchase shares to enhance shareholder value and facilitate stock-based compensation for executives and employees. Accordingly, the Company acquired 54,786,235 shares (49,720,620 common and 6,966,473 preferred) on September 29, 2025.

On July 25, 2025, the Board resolved to grant a portion of long-term incentives in shares to executives to strengthen responsible management and motivate long-term performance. The Company granted 779,315 common shares on July 28, 2025.

On October 30, 2025, the Board resolved to grant treasury shares to employees to encourage and motivate specific development personnel who achieved project targets. The Company granted 4,790 common shares on October 31, 2025.

As of the reporting date at end-December, 2025, the Company had a total of 6,630,180,138 shares outstanding, consisting of 5,827,808,935 common shares and 802,371,203 preferred shares.

On January 7, 2026, the Board resolved to repurchase shares for use in stock-based compensation programs—including the Performance Stock Unit (PSU) program introduced in October 2025 and performance incentives such as OPI and LTI—to motivate employee performance. The Company completed the acquisition of 17,297,034 common shares on January 23, 2026.

On January 26, 2026, the Board resolved to grant 1,152,022 common shares to executives and employees in accordance with agreed upon portions of the 2024 OPI compensation to strengthen responsible management and motivate long-term performance. The Company completed the distribution on January 26, 2026.

On January 29, 2026, the Board resolved to repurchase shares for use in stock-based compensation programs—including the PSU program introduced in October 2025 and performance incentives such as OPI and LTI—to motivate employee performance. The Company completed the acquisition of 19,496,637 common shares in March 10, 2026.

On January 29, 2026, the Board resolved to grant treasury shares in an amount corresponding to agreed upon portions of the 2025 performance incentives (OPI and LTI) to align the interest of shareholders and employees. The Company completed the distribution of 6,656,867 common shares on January 30, 2026.

On March 18, 2026, the Board resolved to repurchase shares for use in stock-based compensation—including Performance Stock Unit (PSU) program introduced in October 2025 and performance incentives

such as OPI and LTI—to motivate employee performance. The Company completed the acquisition of 36,671,401 common shares on April 20, 2026.

On March 18, 2026, the Board resolved to grant treasury shares for the purpose of retaining and motivating key talent. The Company completed the distribution of 2,039,151 common shares on March 20, 2026.

On March 30, 2026, the Board resolved to cancel all 86,962,775 treasury shares held for cancellation purposes (73,359,314 common and 13,603,461 preferred), and the Company completed the cancellation on April 2, 2026

Share type	Number of authorized shares	Number of issued shares*	Issuance ratio
Common	20,000,000,000	5,846,278,608	29.23%
Preferred	5,000,000,000	802,371,203	16.05%

*As of end-May, 2026

Preferred shares do not carry voting rights and receive an annual cash dividend that is 1% higher than common shares do based on face value. If dividends are not distributed for common shares, preferred shares may not receive dividends. In the past three years, a general meeting of a specific class of shareholders has not been held as the requirements for convocation have not been met.

B. Communication with shareholders

(i) Investors Relations (IR) events

The Company holds earnings conference calls at the end of January, April, July, and October to report its financial results for the preceding year, first quarter, second quarter and third quarter, respectively to help shareholders gain clearer insight into our business by providing information across areas of greatest relevance and interest.

In addition, we continue to engage in and strengthen communication with our shareholders by participating in IR events such as conferences organized by brokerages, investor meetings, etc. Information on IR events is presented below and is also available our website (<https://www.samsung.com/global/ir/ir-events-presentations/events/>).

Date	Participants	Form	Contents	Note
2026				
May18–20	Foreign institutional investors	Broker Conference	Business performance and outlook	Citi Conference
May 18–20	Foreign institutional investors	Broker Conference	Business performance and outlook	Macquarie Conference
May 06–07	Domestic institutional investors	NDR	Business performance and outlook	Domestic roadshow
Apr 30	Domestic/foreign institutional investors	Conference Call	1Q26 Business results and Q&A	1Q26 earnings release
Mar 19–20	Foreign institutional investors	Broker Conference	Business performance and outlook	Jefferies Conference
Mar 11	Foreign institutional investors	Broker Conference	Business performance and outlook	UBS Conference
Mar 05	Foreign institutional investors	Broker Conference	Business performance and outlook	JP Morgan Conference
Mar 03–04	Foreign institutional investors	Broker Conference	Business performance and outlook	Daiwa Conference
Feb 10	Foreign institutional investors	Broker Conference	Business performance and outlook	Nomura Conference
Feb 03–04	Foreign institutional investors	NDR	Business performance and outlook	Overseas roadshow
Jan 29–Feb 02	Domestic institutional investors	NDR	Business performance and outlook	Domestic roadshow
Jan 29	Domestic/foreign institutional investors	Conference Call	4Q25 Business results and Q&A	4Q25 earnings release
2025				
Dec 01	Foreign institutional investors	Broker Conference	Business performance and outlook	Citi Conference

Date	Participants	Form	Contents	Note
Nov 21–23	Foreign institutional investors	NDR	Business performance and outlook	Overseas roadshow
Nov 19–20	Foreign institutional investors	Broker Conference	Business performance and outlook	Morgan Stanley Conference
Nov 17–18	Foreign institutional investors	Broker Conference	Business performance and outlook	JP Morgan Conference
Nov 03–06	Foreign institutional investors	NDR	Business performance and outlook	Overseas roadshow
Oct 30–Nov 03	Domestic institutional investors	NDR	Business performance and outlook	Domestic roadshow
Oct 30	Domestic/foreign institutional investors	Conference Call	3Q25 Business results and Q&A	3Q25 earnings release
Sep 17	Foreign institutional investors	Broker Conference	Business performance and outlook	UBS Conference
Sep 16	Domestic institutional investors	Broker Conference	Business performance and outlook	Korea Investment & Securities Conference
Sep 16	Domestic institutional investors	Broker Conference	Business performance and outlook	Kiwoom Securities Conference
Sep 10–11	Foreign institutional investors	Broker Conference	Business performance and outlook	CLSA Conference
Sep 08–09	Foreign institutional investors	Broker Conference	Business performance and outlook	BofA Conference
Sep 03–04	Foreign institutional investors	Broker Conference	Business performance and outlook	Goldman Sachs Conference
Aug 29	Foreign institutional investors	Broker Conference	Business performance and outlook	JP Morgan Conference
Aug 26	Foreign institutional investors	Broker Conference	Business performance and outlook	UBS Conference
Aug 18–21	Domestic institutional investors	Broker Conference	Business performance and outlook	Samsung securities Conference
Aug 05–07	Foreign institutional investors	NDR	Business performance and outlook	Overseas roadshow
Jul 31–Aug 04	Domestic institutional investors	NDR	Business performance and outlook	Domestic roadshow
Jul 31	Domestic/foreign institutional investors	Conference Call	2Q25 Business results and Q&A	2Q25 earnings release
May 29–30	Foreign institutional investors	Broker Conference	Business performance and outlook	Citi Conference
May 27–28	Foreign institutional investors	Broker Conference	Business performance and outlook	UBS Conference
May 19	Foreign institutional investors	Broker Conference	Business performance and outlook	BofA Conference
May.16	Domestic institutional investors	Broker Conference	Business performance and outlook	Samsung securities Conference
May 8–13	Foreign institutional investors	NDR	Business performance and outlook	Overseas roadshow
Apr 30–May 7	Domestic institutional investors	NDR	Business performance and outlook	Domestic roadshow
Apr 30	Domestic/foreign institutional investors	Conference call	1Q25 Business results and Q&A	1Q25 earnings release
Mar 25–26	Foreign institutional investors	Broker Conference	Business performance and outlook	HSBC Conference
Mar 20	Foreign institutional investors	Broker Conference	Business performance and outlook	Jefferies Conference
Mar 17	Foreign institutional investors	Broker Conference	Business performance and outlook	BofA Conference
Mar 12	Foreign institutional investors	Broker Conference	Business performance and outlook	UBS Conference
Feb 24	Foreign institutional investors	Broker Conference	Business performance and outlook	Citi Conference
Feb 20	Foreign institutional investors	Broker Conference	Business performance and outlook	JP Morgan Conference

Date	Participants	Form	Contents	Note
Feb 11	Foreign institutional investors	Broker Conference	Business performance and outlook	Nomura Conference
Feb 4–7	Foreign institutional investors	NDR	Business performance and outlook	Overseas roadshow
Jan 31–Feb 4	Domestic institutional investors	NDR	Business performance and outlook	Domestic roadshow
Jan 31	Domestic/foreign institutional investors	Conference call	4Q24 Business results and Q&A	4Q24 earnings release

(ii) Communication with minority shareholders

We maintain communication through numerous channels. First, we provide minority shareholders with access to key events (e.g., earnings calls and our Investor Forum) via live webcasts. The Head of IR and executives from each business unit attend the earnings presentation and communicate with investors during the Investor Forum. Other means to actively communicate with minority shareholders include tasking an employee with the exclusive responsibility of taking phone calls from minority shareholders; disclosing an email address (on our website) dedicated to answering questions; and using our website to collect questions prior to key events. In particular, after closing the 57th AGM in March 2026, we held an event to share our 2026 business strategy and have dialogues with shareholders. Minority shareholders actively participated and asked questions about the Company's business issues and overall management, receiving valuable time to share their opinions, with executives from each business unit answering the questions directly.

(iii) Communication with foreign investors

As shown in the table above, we hold conferences and roadshows and communicate with foreign institutional investors on a regular basis, and Company executives attend most of the meetings.

(iv) IR website

To meet increasing shareholder demand for information, we provide a wide range of in-depth IR material to enhance the understanding of and confidence in the Company. We have worked to increase ease of access to necessary and useful information via our user-friendly website, which provides details on public disclosures, IR events, financial information, stock information, ESG, etc. Also, our Articles of Incorporation, business reports, financial information, and corporate information materials can be downloaded and major events are broadcast live on the website as part of our ongoing efforts to help investors access Company information. In addition, we provide the contact information (phone number and email address) of the IR team on our website (<https://www.samsung.com/global/ir/ir-resources/contact/>) to enable convenient communication with shareholders.

(v) Provision of English material

All materials are provided on our English website (<https://www.samsung.com/global/ir>) to provide shareholders with easy access to necessary information. We also provide the contact information (phone number and email address) of the IR team on our global website (<https://www.samsung.com/global/ir/ir-resources/contact/>) to enable convenient communication for non-Korean shareholders.

As we list GDRs on the London Stock Exchange (LSE), we submit English disclosures via the LSE system. In addition, we submit a separate English disclosure via the Korea Exchange's (KRX) Korea Investor's Network for Disclosure System (KIND) and provide disclosures on our English website for the convenience of non-Korean shareholders.

· LSE website: <http://www.londonstockexchange.com/>

· KRX: <https://engkind.krx.co.kr/>

· English IR website: <https://www.samsung.com/global/ir/reports-disclosures/public-disclosure/>

The following is the list of English disclosures submitted via KIND since the beginning of FY25 as of the disclosure date.

Disclosure date	Title	Content
Apr 30 2026	Decision on Cash Dividends and Dividends in Kind	1Q26 dividend payout
Apr 30, 2026	Report on Business Performance according to Consolidated Financial Statements (Fair Disclosure)	1Q26 earnings release
Apr 07, 2026	Organization of Investor Relations Event	Information on 1Q26 earnings call
Apr 07, 2026	Report on Business Performance according to Consolidated Financial Statements (Fair Disclosure)	1Q26 pre-earnings guidance
Mar 31, 2026	Retirement of Stocks	Decision on treasury share cancellation
Mar 19, 2026	Corporate Value-up Plan (Voluntary Disclosure)	Corporate value-up plan for a high-dividend company
Mar 18, 2026	Other Management Information (Voluntary Disclosure)	Donations (voluntary disclosure)
Mar 18, 2026	Decision on Disposal of Treasury Stock	Decision on treasury share disposal
Mar 18, 2026	Decision on Acquisition of Treasury Stock	Decision on treasury share acquisition
Mar 18, 2026	Outcome of Annual Shareholders' Meeting	Results of the Annual General Meeting of Shareholders
Feb 13, 2026	Other Management Information (Voluntary Disclosure)	Donations (voluntary disclosure)
Feb 13, 2026	Other Management Information (Voluntary Disclosure)	Donations (voluntary disclosure)
Feb 13, 2026	Other Management Information (Voluntary Disclosure)	Donations (voluntary disclosure)
Feb 13, 2026	Decision on Calling Shareholders' Meeting	Notice of convocation of shareholders' meeting
Feb 13, 2026	Submission of Audit Report	Submission of Audit Report
Jan 30, 2026	Future Business or Management Plans Revised (Fair Disclosure)	2025 Investment results
Jan 29, 2026	Decision on Disposal of Treasury Stock	Decision on treasury share disposal
Jan 29, 2026	Decision on Acquisition of Treasury Stock	Decision on treasury share acquisition
Jan 29, 2026	Changes of 15% or More in Sales or Profits (Large-sized Corporations)	Changes of 15% or more in sales or profits
Jan 29, 2026	Decision on Cash Dividends and Dividends in Kind	4Q25 dividend payout
Jan 29, 2026	Report on Business Performance according to Consolidated Financial Statements (Fair Disclosure)	4Q25 earnings release
Jan 26, 2026	Decision on Disposal of Treasury Stock	Decision on treasury share disposal
Jan 08, 2026	Organization of Investor Relations Event	Information on 4Q25 earnings call
Jan 08, 2026	Report on Business Performance according to Consolidated Financial Statements (Fair Disclosure)	4Q25 pre-earnings guidance
Jan 07, 2026	Decision on Acquisition of Treasury Stock	Decision on treasury share acquisition
Dec 24, 2025	Occurrence of a Serious Industrial Accident (Material Business Matters of Subsidiary Company)	Occurrence of a serious industrial accident (subsidiary company)
Nov 28, 2025	Other Management Information (Voluntary Disclosure)	Donations (voluntary disclosure)
Nov 28, 2025	Other Management Information (Voluntary Disclosure)	Donations (voluntary disclosure)
Nov 28, 2025	Notice on Change of CEO	Change of CEO
Oct 30, 2025	Decision on Disposal of Treasury Stock	Decision on treasury share disposal
Oct 30, 2025	Future Business or Management Plans (Fair Disclosure)	2025 Investment outlook
Oct 30, 2025	Decision on Cash Dividends and Dividends in Kind	3Q25 dividend payout

Oct 30, 2025	Report on Business Performance according to Consolidated Financial Statements (Fair Disclosure)	3Q25 earnings release
Oct 14, 2025	Organization of Investor Relations Event	Information on 3Q25 earnings call
Oct 14, 2025	Report on Business Performance according to Consolidated Financial Statements (Fair Disclosure)	3Q25 pre-earnings guidance
Jul 31, 2025	Decision on Cash Dividends and Dividends in Kind	2Q25 dividend payout
Jul 31, 2025	Report on Business Performance according to Consolidated Financial Statements (Fair Disclosure)	2Q25 earnings release
Jul 28, 2025	Conclusion of Single Sales Contract or Supply Contract	Execution of Single Sales Contract or Supply Contract
Jul 28, 2025	Decision on Disposal of Treasury Stock	Decision on treasury share disposal
Jul 08, 2025	Decision on Acquisition of Treasury Stock	Decision on treasury share acquisition
Jul 08, 2025	Organization of Investor Relations Event	Information on 2Q25 earnings call
Jul 08, 2025	Report on Business Performance according to Consolidated Financial Statements (Fair Disclosure)	2Q25 pre-earnings guidance
Jun 30, 2025	Details of Sustainability Report, etc. (Voluntary Disclosure)	Sustainability Report
May 23, 2025	Decision on Disposal of Treasury Stock	-
Apr 30, 2025	Other Management Information (Voluntary Disclosure)	Donations (voluntary disclosure)
Apr 30, 2025	Other Management Information (Voluntary Disclosure)	Donations (voluntary disclosure)
Apr 30, 2025	Decision on Cash Dividends and Dividends in Kind	1Q25 dividend payout
Apr 30, 2025	Report on Business Performance according to Consolidated Financial Statements (Fair Disclosure)	1Q25 earnings release
Apr 8, 2025	Organization of Investor Relations Event	Information on 1Q25 earnings call
Apr 8, 2025	Report on Business Performance according to Consolidated Financial Statements (Fair Disclosure)	1Q25 pre-earnings guidance
Mar 25, 2025	Notice on Change of CEO	-
Mar 19, 2025	Notice on Change of CEO	-
Mar 19, 2025	Outcome of Annual Shareholders' Meeting	Annual shareholders' meeting results
Feb 19, 2025	Other Management Information (Voluntary Disclosure)	Donations (voluntary disclosure)
Feb 19, 2025	Other Management Information (Voluntary Disclosure)	Donations (voluntary disclosure)
Feb 19, 2025	Decision on Acquisition of Treasury Stock	-
Feb 19, 2025	Retirement of Stocks	-
Feb 19, 2025	Decision on Calling Shareholders' Meeting	Convocation notice for Annual Shareholders' Meeting
Feb 19, 2025	Submission of Audit Report	FY24 Financial Statements etc.
Feb 14, 2025	Listing of Stocks, etc. in Overseas Markets	Listing of preferred share DRs on London Stock Exchange
Feb 14, 2025	Delisting of Stocks, etc. from Overseas Markets	Delisting of preferred share DRs from Luxembourg Stock Exchange
Jan 31, 2025	15% or More in the Case of Large-sized Corporations	Changes in expected profit/loss
Jan 31, 2025	Decision on Cash Dividends and Dividends in Kind	4Q24 dividend payout
Jan 31, 2025	Report on Business Performance according to Consolidated Financial Statements (Fair Disclosure)	4Q24 earnings release

Jan 8, 2025	Organization of Investor Relations Event	Information on 4Q24 earnings call
Jan 8, 2025	Report on Business Performance according to Consolidated Financial Statements (Fair Disclosure)	4Q24 pre-earnings guidance

(vi) Unfaithful disclosure corporation designation

The Company is committed to legal and regulatory compliance. We deliver information promptly and accurately via thorough planning and reviews, awareness of the need for public disclosures in advance, and regular inspections. Thanks to these efforts, the Company has never received an 'unfaithful disclosure corporation designation'.

(Specific Principle 2-2) The Company should establish and operate a system to protect shareholders from wrongful related-party and self-dealing transactions of other shareholders, including controlling shareholders.

Related party transactions are based on the principle of competitive bidding, and in unavoidable cases involving security and efficiency, transactions are carried out through private contracts following a review by the Related Party Transactions Committee. The appropriateness of related-party transactions is reviewed by the Related Party Transaction Committee and reported to the Samsung Compliance Committee.

A. Internal control system for related-party and self-dealing transactions

The Company has internal regulations to prevent related-party or self-dealing transactions that are in management's or a controlling shareholder's own interests. In accordance with Article 40 of the Articles of Incorporation, the Board has the authority over approval of related party transactions; and Article 10 Paragraph 3 of the Regulations of the Board provides that approval of related party transactions and approval of transactions between the Company and director shall be approved by the Board.

The Company has voluntarily established the Related Party Transaction Committee within the Board to review related party transactions, aiming to enhance corporate transparency by building a compliance system that promotes fair transactions. The Committee, consisting entirely of Independent Directors, conducts preliminary reviews and approves related party transactions that are worth KRW 10 billion or above in accordance with the Monopoly Regulation and Fair Trade Act, and other transactions that are deemed significant. Also, the Committee receives reports on related party transactions with affiliates and can request a detailed investigation. For related party transactions that materially violate relevant laws or regulations of the Company, the Committee has the right to propose corrective measures to the Board. Meanwhile, internal transactions of more than KRW 3 billion to less than KRW 10 billion won are reviewed and approved by the Management Committee.

In addition, the Board in February 2017 reinforced procedures related to executing external financial donations. We created an External Sponsorship Council to conduct preliminary reviews of donations of over KRW 10 million, while donations exceeding KRW 1 billion require the approval of the Board and are voluntarily disclosed. Details of the Company's donations are reported quarterly to the Audit Committee, which consists entirely of Independent Directors.

B. Comprehensive resolutions of the Board on related party transactions with subsidiaries, etc. and self-dealing transactions with executives or controlling shareholders, etc.)

Pursuant to Article 542-9 of the Commercial Act and Article 35 of the Enforcement Decree of the same Act, "Transactions with Interested Persons Including Major Shareholders", the Company obtains comprehensive Board approval in advance for the estimated value of transactions with a subsidiary during the business year, if those transactions are expected to account for 5% or more of the company's total assets or gross sales, based on the most recent end-year figures. In 2025, the Board granted comprehensive approval for transactions in 2026 with one domestic affiliate and seven overseas affiliates.

Pursuant to Article 26 of the Monopoly Regulation And Fair Trade Act and Article 33 of the Enforcement Decree of the same Act, "Resolutions by Board of Directors on Large-Scale Internal Trading and Disclosure", transaction with an affiliate at least 20% of the total number of shares issued by which is held by the same person, either alone or together with his or her relatives or an affiliate that is a subsidiary, as provided for in the Commercial Act, of said affiliate in which the quarterly trading amount of goods and services is KRW 10 billion or more is subject to approval by the board of directors and disclosure. However, in accordance with Article 9-2 of the Regulation on resolution by the board of directors and disclosure on large-scale internal trading, transactions within the designated period of within a year may be approved at once so the Company

receives the Board's approval of the estimated transaction amount for next year beforehand and discloses the details.

C. Transactions with stakeholders (controlling shareholders, etc.)

① Credit offerings for affiliates and subsidiaries

As of December 31, 2025, SEC's payment guarantees for affiliates, including Samsung Electronics America, Inc. (SEA) for financing purposes are shown below.

(USD thousand)

Company	Creditor	Guarantee start date	Guarantee expiry date	Limit of guarantee		Transactions			Interest Rate (%)
				Period start	Period end	Period start	Change	Period end	
SEA	BOA etc	2025.04.16	2026.12.16	1,278,000	1,278,000	-	-	-	
SEM	BBVA etc	2025.06.14	2026.12.16	715,000	715,000	-	-	-	
SAMCOL	Citibank etc	2025.06.14	2026.12.16	210,000	180,000	-	-	-	
SEDA	BRADESCO etc	2025.10.01	2026.12.16	329,000	329,000	-	-	-	
SECH	Citibank etc	2025.06.14	2026.12.16	64,000	64,000	-	-	-	
SEPR	BBVA etc	2025.06.01	2026.12.16	150,000	150,000	-	-	-	
SSA	SCB etc	2025.06.14	2026.12.16	318,000	286,000	-	-	-	
SEMAG	SocGen etc	2025.11.09	2026.12.16	46,000	46,000	-	-	-	
SETK	BNP etc	2025.06.14	2026.12.16	947,000	947,000	495,321	△483,682	11,639	33.1%
SETK-P	BNP etc	2025.11.09	2026.12.16	70,000	70,000	-	-	-	
SECE	Citibank	2025.12.17	2026.12.16	114,000	114,000	-	-	-	
SEEG	HSBC	2025.06.14	2026.06.13	85,000	85,000	-	-	-	
SEIN	BNP etc	2025.06.14	2026.11.08	70,000	70,000	-	-	-	
SJC	Mizuho Bank etc	2025.04.28	2026.12.16	808,270	809,211	-	-	-	
SEUC	Credit Agricole etc	2025.06.14	2026.11.08	125,000	115,000	-	-	-	
SEDAM	Citibank etc	2025.06.14	2026.12.16	537,000	537,000	-	-	-	
SECA	BOA	2025.11.09	2026.11.08	70,000	72,000	-	-	-	
SELA	Citibank	2025.12.17	2026.12.16	60,000	90,000	-	-	-	
SEEH	HSBC etc	2025.06.14	2026.12.16	906,400	938,400	-	-	-	
SELV	Citibank	2025.12.17	2026.12.16	10,000	10,000	-	-	-	
SEIL	Citibank	2025.12.17	2026.12.16	15,600	15,600	-	-	-	
SAPL	BOA etc	2025.06.14	2026.12.16	404,000	404,000	-	-	-	
SAVINA	HSBC	2025.06.14	2026.06.13	51,000	51,000	-	-	-	
SEV						-	-	-	
SEVT						-	-	-	
SEHC						-	-	-	
SCIC	HSBC etc	2025.06.14	2026.12.16	270,000	270,000	-	-	-	
SESP	SCB	2025.11.09	2026.11.08	30,000	30,000	-	-	-	
SME	SCB	2025.11.09	2026.11.08	110,000	110,000	-	-	-	
SAMEX	Citibank	2025.12.17	2026.12.16	5,000	5,000	-	-	-	
SEASA	Citibank	2025.12.17	2026.12.16	2,000	2,000	-	-	-	
SSAP	SCB	2025.11.09	2026.11.08	35,000	35,000	-	-	-	
SEPM	HSBC	2025.06.14	2026.06.13	35,000	35,000	-	-	-	
SESAR	HSBC	2025.06.14	2026.06.13	20,000	20,000	-	-	-	
SEUZ	Citibank	2025.06.14	2026.12.16	10,000	20,000	-	-	-	
AdGear Technologies Inc.	BOA	2024.11.09	2025.11.08	2,000	-	-	-	-	

Company	Creditor	Guarantee start date	Guarantee expiry date	Limit of guarantee		Transactions			Interest Rate (%)
				Period start	Period end	Period start	Change	Period end	
Harman International Industries, Inc.	JP Morgan	2025.06.14	2026.06.13	100,000	100,000	-	-	-	
Harman International Japan Co., Ltd.	MUFG	2025.11.09	2026.11.08	25,000	25,000	-	-	-	
Harman Holding Limited	HSBC	2025.06.14	2026.06.13	30,000	30,000	-	-	-	
Harman do Brasil Industria Eletronica e Participacoes Ltda.	SocGen	2025.11.09	2026.11.08	15,000	15,000	-	-	-	
Harman da Amazonia Industria Eletronica e Participacoes Ltda.									
Harman International Industries, Limited	HSBC	2025.06.14	2026.06.13	30,000	30,000	-	-	-	
Total				8,102,270	8,103,211	495,321	△483,682	11,639	

※ On a separate basis.

※ SEC claims fees on the debt guarantees depending on the maturity date of each debt guarantee, general loan interest rate, etc.

※ The Company receives guarantee fees for debts of its subsidiaries, calculated based on factors such as the maturity of the guaranteed obligations and interest rates under general credit terms. In 2025, the Company claimed approximately USD 1,199,000 in guarantee fees, which remained outstanding as of the end of 2025.

② Acquisitions and disposals of assets with affiliates and subsidiaries

In 2025, the Company sold assets to affiliates, including to Samsung (China) Semiconductor Co., Ltd. (SCS), for facility equipment expansions; and it acquired assets from affiliates to improve production efficiency.

(KRW mil)

Company	Relationship	Transaction type	Transaction date ¹⁾	Asset	Transaction purpose	Amount ²⁾	Gain or loss on disposal
SCS	Affiliates	Asset sale/purchase	2025.12.24	Machinery, etc.	Enhance capacity and production efficiency	82,249	44,038
SESS	Affiliates	Asset sale/purchase	2025.11.28	Machinery, etc.	Enhance capacity and production efficiency	29,826	991
SIEL	Affiliates	Asset purchase	2025.09.30	Machinery, etc.	Enhance capacity and production efficiency	27,472	-
SEHC	Affiliates	Asset sale/purchase	2025.12.02	Machinery, etc.	Enhance capacity and production efficiency	980	267
SEVT	Affiliates	Asset sale/purchase	2025.08.21	Machinery, etc.	Enhance capacity and production efficiency	616	22
SSI	Affiliates	Asset purchase	2025.12.30	Machinery, etc.	Enhance capacity and production efficiency	442	-
TSLED	Affiliates	Asset purchase	2025.09.23	Machinery, etc.	Enhance capacity and production efficiency	390	-
SEV	Affiliates	Asset sale/purchase	2025.11.01	Machinery, etc.	Enhance capacity and production efficiency	311	31

On a separate basis.

1) Most recent transaction.

2) Calculated by an appropriate method based upon market value assessment. Transaction was made under normal conditions (e.g., terms of cash payment within the 15th, 30th of the following month of transaction).

③ Business transactions with affiliates and subsidiaries

In 2025, SEC conducted the following business transactions, including purchase and sales with Samsung Semiconductor, Inc. (SSI), etc.

(KRW mil)

Subsidiary	Type of transaction	Transaction date	Items/assets	Transaction value
SSI	Sales, purchases, etc.	Jan–Dec 2025	Semiconductors, etc.	56,921,768
SSS	Sales, purchases, etc.	Jan–Dec 2025	Semiconductors, etc.	30,612,241
SEA	Sales, purchases, etc.	Jan–Dec 2025	Smartphones and home appliances, etc.	30,208,357

SEVT	Sales, purchases, etc.	Jan–Dec 2025	Smartphones, etc.	28,651,479
SEV	Sales, purchases, etc.	Jan–Dec 2025	Smartphones, etc.	18,430,973
SCS	Sales, purchases, etc.	Jan–Dec 2025	Semiconductors, etc.	13,238,829

※ On a separate basis.

※ Transactions worth 5% and above of revenue.

(Specific Principle 2-3) Corporations should devise measures to protect shareholders, including collecting opinions of minority shareholders and protecting the rights of dissident shareholders, when there is a change in the corporation's ownership structure or main businesses, such as merger, transfer of business, spin-off, and comprehensive exchange and transfer of stock.

We actively gather shareholder opinions through phone calls, emails, our website, online inquiry channels, IR events, and during our earnings calls.

A. Policies to protect shareholders on issues that cause significant changes to the company's ownership structure or business

The Company continues its efforts to protect the interests and rights of minority shareholders, including by actively collecting feedback from minority shareholders and improving access to information. First, we operate a hotline through which minority shareholders can conveniently ask questions, and we provide an email address on our website to ensure they can easily submit questions and receive feedback. Moreover, we established a system to allow shareholders to make inquiries online prior to quarterly earnings calls and the AGM; and questions on topics that garner a high level of interest are answered during the corresponding event. Thus, we are endeavoring to actively communicate with shareholders and collect their opinions for consideration in our major policies. In addition, we provide a webcast of our key events to enhance access to information, a livestream of the AGM to ensure shareholders have an option to watch the proceedings without physically participating in the event, as well as various information on our revamped website in which the design, headings, etc. have been adjusted to user convenience.

We have various channels to collect the opinions of shareholders on issues that cause significant changes to the Company's ownership structure or business. And, we will remain committed to actively communicating with and reflecting the voices of our shareholders before making important decisions.

B. Outcome of implementing the policies to protect shareholders against the occurrence of significant issues and future plans

No merger, crucial transfer of business, spin-off (including physical spin-off), or comprehensive exchange and transfer of stock that causes a significant change in the Company's ownership structure or main businesses occurred during the reporting period, and we do not have detailed plans on such issues. If such issues arise in the future, Samsung will ensure we collect various opinions from shareholders beforehand and work to produce measures to protect the rights of dissident shareholders to maximize shareholder value.

C. There are no capital financing activities that involve the conversion into stocks.

3. Board of Directors

(Core Principle 3) The Board of Directors should establish business goals and strategies for the interests of the corporation and shareholders and supervise management effectively.

(Specific Principle 3-1) The Board of Directors should perform the decision-making and supervisory functions effectively.

Our Board of Directors effectively performs its decision making and management supervisory roles in accordance with the Commercial Act, relevant laws, our Articles of Incorporation, and regulations of the Board of Directors.

A. Board system

In line with the relevant laws, Articles of Incorporation, and Regulations of the Board of Directors, the Board makes resolutions on important matters related to the Company's management policies and business operations, and it also oversees the execution of the Directors' duties.

The Board deliberates on and resolves important matters concerning business operations, and the following items are to be submitted to the Board in accordance with the Articles of Incorporation.

[Matters to be resolved by the Board in accordance with the Articles of Incorporation]

1. Establishment of factories, branches, representative offices or business offices in and outside the country
2. Preferred dividend yield on newly issued preferred shares
3. Retirement of treasury shares
4. Transfer agent, the location of its services and the scope of its operation
5. Matters related to issuance of new shares
 - Disposal of forfeited and fractional shares
 - Allocation of new shares to persons other than shareholders
6. Issuing new shares via public offering related conditions
7. Matters related to stock options
 - Granting stock options to officers and employees (excluding directors)
 - Details and conditions of stock options, including the exercise price
 - Cancellation of grant of stock options
8. The record date for occasions such as a convocation of a special meeting of shareholders
9. Matters related to issuance of convertible bonds
 - Disposal of forfeited and fractional shares
 - Issuance of convertible bonds to persons other than shareholders and issue price
 - Convertible bonds issued on the condition that rights will be attached to only a portion of convertible bonds
 - Adjustment of conversion period
10. Matters related to issuance of bonds with warrants
 - Disposal of forfeited and fractional shares
 - Issuance of bonds with warrants to persons other than shareholders and the face value
 - Amount of new shares which can be subscribed for by the holders of the bonds
 - Face value when issuing bonds with warrants to persons other than shareholders
 - Adjustment of the period during which the warrant holder may exercise his/her right to subscribe for new shares
11. Convocation of a general meeting of shareholders
12. Chair of the general meeting of shareholders when a CEO is imprisoned
13. Appointment of CEOs
14. Selection of Chair, Vice-Chair, President, Executive Vice President, Senior Vice President, Vice President

15. Responsibilities of President, Executive Vice President, Senior Vice President, Vice President
16. How proxy works when a CEO is unable to perform the role
17. Establishing committees within the Board
18. Matters related to the rights and operations of each committee
19. Appointment of the Board Chair
20. Approval of concurrent positions held by Directors
21. Distribution of profit
22. Approval of related party transactions, etc.
 - Transactions made with related parties as defined in the Monopoly Regulation and Fair Trade Act or large-scale internal transactions for related parties
 - Transactions listed in Article 542-9 Section 3 of the Commercial Act with majority shareholders (including their related parties in accordance with the Commercial Act) or related parties (excluding transactions of which the total value has been approved by the Board, in accordance with Section 5 Clause 2 of the Article)
23. Establishment and execution of specific rules needed for promotion and management of business

In accordance with Article 10 of the Regulations of the Board of Directors, matters to be submitted to the Board are as follows:

[Matters to be resolved by the Board in accordance with the regulations of the Board]

1. Convocation of a general meeting of shareholders and matters to be submitted to the meetings
 - Convocation of a general meeting of shareholders
 - Approval of business reports and financial statements
 - Amendment to the Articles of Incorporation
 - Reduction of capital
 - Dissolution, merger, and continuance of the Company
 - Transfer of the whole or an important part of the Company's business, or acquisition of the whole or an important part of other companies that has a material impact on the Company's business
 - Conclusion, alteration, or rescission of contracts regarding leasing the whole business, giving a mandate to manage such business or sharing with another party the entire profits and losses from the business or any similar contract
 - Ex post facto incorporation
 - Appointment or dismissal of directors
 - Issuance of stock below par value
 - Exemption of director's liabilities
 - Stock dividends
 - Decision to offer stock options
 - Remuneration of directors
 - Election of Chair of the general meeting of shareholders (in the case when the Board is required to appoint the Chair of the meeting)
 - Appointment of a person to convoke the general meeting of shareholders (in the case when the Board is required to appoint the Chair of the meeting)
 - Other matters to submit to the general meeting of shareholders
2. Matters related to management
 - Establishment of basic principles of the Company's management
 - Approval of management plans, quarterly reports, and semi-annual reports
 - Appointment or dismissal of compliance officers, and establishment, revision, or abolishment of compliance guidelines
3. Matters related to assets or financial affairs
 - Transfer of legal reserve to capital
 - Matters related to issuance of shares
 - Issuance of new shares
 - Issuance of convertible bonds and bonds with rights to subscribe for new shares
 - Acquisition, disposition, or retirement of treasury stocks
 - Approval of related party transactions, etc.

- Transactions made with related parties as defined in the Monopoly Regulation and Fair Trade Act or large-scale internal transactions for related parties as designated in Article 26 of the same Act
 - Transactions listed in Article 542-9 Section 3 of the Commercial Act with majority shareholders (including their related parties) or related parties (excluding transactions of which the total value has been approved by the Board, in accordance with Section 5 Clause 2 of the Article)
 - Decision to offer stock options (excluding directors)
 - Investment in or disposal of equity in other companies with a value of 2.5% of the total equity
 - Direct overseas investments with a value of over 2.5% of the total equity
 - Asset revaluation
 - Stock split or reverse split
 - Material changes of accounting standards
 - New debt guarantees or collateral issuances with a value of over 2.5% of the total equity
 - Collateral: Only in the case of providing collateral for others
 - Guarantee: Excludes performance guarantee (e.g., bid, contract, defect, difference guarantee) and tax payment guarantee
 - Loan contract with a value of over 5% of the total equity
 - Listing of its securities on overseas stock exchange
 - Important matters regarding application for or termination of treasury fund at investment and trust company
 - Shares forfeited in a capital increase
 - Provisional payment or loan with a value of over 0.5% of the total equity
 - Donation, contribution, or sponsorship of over KRW 1 billion per year
4. Matters related to the Board, Board committees, etc.
- Approval of Director holding a position in another company of a competitive and/or similar business field to the Company, and approval of transactions between a Director and the Company
 - Appointment of the Board Chair
 - Appointment of the CEO and decision to appoint of co-CEOs
 - Appointment and removal of directors to positions and responsibilities
 - Establishment of committees and appointment or removal of committee members
5. Others
- Amendment and abolishment of the Regulations of the Board of Directors and the regulations of each committee
 - Other matters provided for by relevant laws and regulations or the Articles of Incorporation, matters delegated by general meeting of shareholders, and matters deemed necessary by the CEO

The Company's Articles of Incorporation and regulations of the Board of Directors stipulate that important matters, in addition to matters that are mandated by law, to be reviewed and approved by the Board.

A prime example is the approval process for business management plans for the next year. The plan receives final approval at the Board so that the direction of the business is sufficiently discussed and opinions are collected. It is approved before quarterly and half-year reports are submitted, enabling a review on the implementation of management plans. In addition, all donations and social contributions over KRW 1 billion are to be resolved by the Board, enhancing the transparency of operating donations and social contribution funds and compliance of our management.

Moreover, matters delegated at the general meeting of shareholders or deemed necessary by a CEO can be added to the subject of deliberation at the Board, ensuring that the Board reviews a variety of matters other than what is included in the Articles of Incorporation and regulations of the Board.

Matters to be reviewed and resolved by the Board in accordance with the Company's Articles of Incorporation and regulation of the Board, although not mandated by the laws, are as follows:

1. Matters related to management, etc.
 - Resolution and revision of basic policy for business management
 - Approval of business plans, and quarterly and half-year reports
 - Establishment of factories, branches, representative offices or business offices in and outside the country
2. Matters related to finance, etc.
 - Acquisitions or disposals of equity investments with a value over 2.5% of the total equity
 - Direct overseas investments with a value over 2.5% of the total equity
 - Re-evaluation of asset
 - Significant changes in accounting standard
 - New debt guarantee or collateral issuance with a value over 2.5% of the total equity
 - Collateral: Only in the case of providing collateral for others
 - Guarantee: Excludes performance guarantee (e.g., bid, contract, defect, difference guarantee) and tax payment guarantee
 - New credit agreement contract with a value over 5% of the total equity
 - Listing in overseas stock market
 - Important matters regarding application for or termination of treasury fund at investment and trust company
 - Loans and provisional payments over 0.5% of total equity
 - Annual donation, contribution, sponsorship over KRW 1 billion
3. The amendment or repeal of operational regulations of the Board and its Committees as well as other matters delegated at the general meeting of shareholders and matters deemed necessary by a CEO

The Board can establish committees under the Board and delegate certain responsibilities to the committees in accordance with Article 28-2 of the Articles of Incorporation and Article 11-2 of the Regulations of the Board of Directors. Also, in accordance with Article 11 of the regulations of the Board, the decision can be delegated to a committee within the Board through a Board resolution, except as stipulated by relevant laws or Articles of Incorporation. Execution of matters resolved at board meetings is led by the Company's CEO.

[Management Committee]

1. General management
 - Annual or mid- to long-term management policy and strategy
 - Key management strategy
 - Business planning and restructuring
 - Establishment, relocation, and withdrawal of overseas branches and corporations
 - Initiating cooperative efforts, such as strategic partnerships with foreign companies
 - Acquisition or disposal of domestic and overseas subsidiaries (provided the value of the transaction exceeds 0.1% of total equity)
 - Other major management matters
 - Establishment, relocation, and withdrawal of branches and operations
 - Appointment or dismissal of supervisors
 - Suspension or shutdown of production over 5% of the total production in the recent year
 - Licensing agreements, technology transfers, and technology partnerships of over 0.5% of the total equity
 - Acquisitions and transfers of patents related to new material and new technology of over 0.5% of the total equity
 - Collection and destruction of products corresponding to over 5% of the total sales in the recent business year
 - Contracting for over 5% of the total sales in the recent business year
 - Contracting or canceling of single sales agencies and suppliers over 5% of the total sales in the recent business year
 - Setting basic principles of organization management
 - Decision making on basic principles and any changes related to wages, bonuses, and fringe benefits
 - Appointments, dismissals, and changes of transfer agents
 - Setting the reference date
 - Establishing corporate guidelines for business and management related activities

2. Matters related to finance
 - Acquisitions or disposals of equity investments with a value no less than 0.1% and less than 2.5% of the total equity
 - Direct overseas investments with a value no less than 0.1% and less than 2.5% of the total equity
 - New debt guarantee (excluding extension of period) or collateral issuance with a value no less than 0.1% and less than 2.5% of the total equity
 - Collateral: Only in the case of providing collateral for others
 - Guarantee: Excludes performance guarantee (e.g., bid, contract, defect, difference guarantee) and tax payment guarantee
 - New credit agreement contract (excluding extension of period) with a value no less than 0.1% and less than 5% of the total equity
 - Approval of related party transactions:
 - Related party transactions with affiliates involving cash (loans and provisional payments), equity (stocks and bonds) or assets (such as real estate and intangible property rights) with a value no less than KRW 3 billion, as defined in the Monopoly Regulation and Fair Trade Act
 - ※ Excluding cases where existing contracts are renewed without significant changes.
 - Insurance of Corporate Bond
 - Acquisition and disposal of real estate with a value of over 0.1% of the total equity, provided the transaction is with the third party
 - Any matters that the CEO deems necessary and important for the business (e.g., capex)
3. All other matters except for those delegated to the Board and other committees in accordance with regulations of the Board.

[Audit Committee]

1. Audit overall business of the Company, including tasks performed by the Board and the CEOs.
2. Request Directors or employees to submit reports on the business operated by the Company or investigate the businesses or assets of the Company.
3. Directors shall report to the committee immediately if they find any risks that can have a material impact on the Company.
4. Any other authority granted to the committee by relevant laws and regulations, the Articles of Incorporation or a Board resolution

[Independent Director Recommendation Committee]

1. Recommends Independent Director candidates to the Board to be presented at a general meeting of shareholders.

[Related Party Transactions Committee]

1. Receives reports on related party transactions; conducts preliminary reviews on large-scale related party transactions, as stipulated in the Monopoly Regulation and Fair Trade Act, prior to the submission to the Board; and makes resolutions on transactions deemed significant by the secretary of the Committee.
2. Right to order investigation of details on related party transactions
3. Right to propose corrective measures for related party transactions that are subject to serious violations of the law and regulations of the Company

[Compensation Committee]

1. Propose a remuneration limit for Directors at the AGM
2. Establish a Director remuneration system
3. Other matters delegated by the Board

[Sustainability Committee]

1. Matters related to sustainability management

- Key strategies and policies on sustainability management
 - Report on key activities for sustainability management including environment, society, and governance
 - Plans for publishing the Company's Sustainability Report
2. Matters related to enhancing shareholder value
 - Preliminary review on shareholder return policies
 - Report on key issues related to shareholder rights and interest
 3. Other matters that may significantly impact sustainability management and shareholder value that are deemed necessary for the Committee to discuss
 4. Matters related to the establishment, composition, and operation of organizations under the Committee, including research groups, councils, etc.
 5. Other matters delegated by the Board

[Special Committee (ad hoc)]

The Committee reviews and examines the legitimacy of related transactions or decisions, the fairness and validity of the terms and conditions, and the appropriateness of the procedures for individual matters designated by the Board that require due consideration for the protection of the interests of all shareholders and the fair treatment of shareholders as a whole.

(Specific Principle 3-2) The Board of Directors should establish and implement a policy on the succession of chief executive officers (including an emergency nomination policy) and continue to improve these policies.

The Company established and adheres to a CEO Succession Plan, which includes items such as succession procedures, candidate selection criteria, management, and training. We keep improving the succession plan as required.

A. Establishing CEO succession plan and executor of the plan

The Company's CEOs must possess excellent management skills; have abundant business experience and related knowledge; provide leadership that enables setting a clear vision for Company employees as well as external stakeholders, including shareholders; demonstrate an innovative mindset; and not fall under criteria for disqualification in accordance with the law—e.g., the Commercial Act. Considering these qualities cannot be developed in the short term, our People Team, under CEO supervision, operates a system to nurture candidates and systematically expand their roles based on high-level evaluation processes and training strategies. In order to promptly respond to unexpected events or changes in the business environment, we manage a pool of candidates from various backgrounds.

The CEO succession procedure is as follows: From the pool of CEO candidates, who have been receiving training, the person best fitting the position with management and leadership competencies is recommended to the Board of Directors. Then the Board reviews the eligibility and confirms the candidate. Once the candidate is appointed as an Executive Director at the general meeting of shareholders, the Board conducts a final review and elects the person as CEO.

If the CEO is unable to carry on with the position for any reason, including personal affairs, an acting CEO will be designated immediately as per the Articles of Incorporation. If it is necessary to appoint a new CEO based on the management environment, the succession procedure will be promptly implemented. Former CEOs may work as a non-registered executive, or sign a contract as an on-site advisor or consultant after retiring, to support succession activities.

B. Selection, management, training of candidates

The Company selects individuals to be included in the CEO candidate pool from our executives through an eligibility review every year. The two categories of the pool are: 'Ready now' for candidates able to assume the role of CEO after 1-2 years of training; and 'Ready Later' for candidates who will be ready in 3-5 years. The candidate pool is put together through discussions among key executives, including the CEOs. A candidate considered the best fit for a vacant CEO position, based on the strategic role the person has to play at the time, is recommended to the Board of Directors.

Executives who are selected to the CEO candidate pool receive training in the Samsung business Leader Program (SLP). The program includes basic training to nurture the comprehensive competency necessary for the next-generation CEO, such as management strategies, leadership, and global competencies. On top of the basic training, candidates are provided with customized training, including job rotation to strengthen business experience and knowledge.

C. Training Sessions

In 2025, 16 executives in the pool of next-generation CEO candidates participated in the SLP and gathered to receive 4, different week-long training sessions from April to October 2025.

(Specific Principle 3-3) The Board of Directors should establish and implement internal control systems (risk management, compliance, internal accounting management, disclosure information management, etc.) and continue to improve these policies.

To ensure sustainable growth, the Board and its Committees thoroughly manage risk by constructing policies on comprehensive risk management, compliance management, internal accounting controls, and management of disclosed information.

A. Risk management

As a leading company in the increasingly competitive global IT market, we aim to maintain our position and competitiveness by establishing organizations and processes that swiftly sense and systematically respond to risks, including regulatory changes, legal disputes, data security, supply chain issues, climate change, and international issues that may arise during the course of our global business operations. When an issue is sensed by a business unit, our Business Risk Management (BRM) organization, which is under the Corporate Management Office at our global headquarters, analyzes the related regulations and policies of various countries, local disputes and other unexpected issues occurring globally. The results are promptly reported to management, and the BRM together with relevant departments establish a task force and countermeasures to support management decision-making. For significant matters, the Board and its Committees determine and implement mid- to long-term strategies, including the Company's response, concentrating the Company's capabilities in risk management.

The Board of Directors and its Committees are assigned different risk management tasks according to the Commercial Act, relevant laws, and Articles of Incorporation. As the Board comprehensively manages major risks related to the overall business, it has established dedicated support organizations separate from support departments for each business while also strengthening independence and expertise by forming special committees centered on independent directors when needed; the Management Committee reviews business operations; the Audit Committee is in charge of reviewing audit-related financial and business matters, including accounting transparency; the Related Party Transactions Committee manages compliance with laws and ethics in transactions between affiliates; the Sustainability Committee manages risks related to ESG and the shareholder return policy. In particular, the Audit Committee is strengthening the auditing of financial accounting and evaluations of internal control systems by reorganizing and enhancing its independent support groups. Additionally, the committee is reinforcing its evaluation of the Compliance Officer and the audit department's compliance control activities, the operation of whistleblowing channels, and the activities of the security and personal data protection department in safeguarding trade secrets and customer information, as part of the Company's overall risk prevention efforts. Also, to strengthen the roles and responsibilities of the Committees on sustainable management, including managing non-financial risks, the Company in July 2021 reorganized the Governance Committee and changed its name to the Sustainability Committee. The Sustainability Committee suggests directions for sustainable management and checks performance results in areas such as climate change, circular economy, labor rights, diversity, supply chain, and ethical management. The committee also assumed some roles and responsibility of the previous Governance Committee in managing corporate social responsibility and working to enhance shareholder value.

B. Compliance

Since 2012, we establish compliance standards and appoint the Head of Compliance Team as a Compliance Officer through a resolution of the Board, enabling compliance activities, in accordance with the Article 542-13 of the Commercial Act. In 2020, we completely revised compliance control criteria to further strengthen compliance monitoring. In accordance with the compliance control criteria, the Compliance Officer attends all Board meetings and carries out compliance education, inspections, report handling, compliance infringement investigations, and legal risk assessments. The Compliance officer reports major inspection results to the Board annually. Furthermore, the Compliance Officer assesses the effectiveness of the compliance control system on an annual basis based on the mandatory requirements of the compliance control criteria. The results are reported to the Board, enabling practical operation of the compliance control criteria.

C. Internal accounting

In order to ensure credibility in the Company's financial information and disclosures, we established an internal accounting management regulation in accordance with the Act on External Audit of Stock Companies, resolved by the Board in December 2001; and we operate an internal accounting management system to prepare and disclose financial information on the separate financial statement. From the Business Year 2023, we operate an internal accounting management system that includes matters necessary to prepare and disclose financial information on the consolidated financial statement.

Following the full revision of the Act on External Audit of Stock Companies in 2018, the Company revised its internal accounting management regulations through a board resolution in January 2019; subdivided its business activities into 15 categories to establish a department that oversees the internal accounting management system activities and a department that supports tasks of the Audit Committee, such as assessing the internal accounting management system; and has CEOs and internal accounting managers conduct annual reviews on the effectiveness of the internal accounting management system and report the results at a general meeting of shareholders and to the Management Committee and the Board.

D. Disclosure

The IR team and the Corporate Finance & Accounting Team, being responsible for disclosure activities, designate one supervisor and two deputy supervisors for public disclosure who participate in training sessions to continuously enhance their expertise. In addition, in order to strengthen the internal management structure, SEC established a regulation regarding management of publicly disclosed information, which determines the procedures of public disclosure and details relevant to managing publicly disclosed information. The responsible teams run weekly checks based on an internal disclosure management system to see if disclosures are required and notify the persons responsible for public disclosure activities if necessary.

E. Other internal control policies

We appointed a separate Chief Safety Officer (CSO) for the DX Division and the DS Division in December 2021 and February 2022, respectively, and as of the disclosure date, the CSOs oversee matters related to health and safety. Based on the health and safety regulations established by the Board of Directors, the CSO has authority to make independent decisions, supervise, execute budgets, and appoint personnel on matters related to health and safety to create a safe environment for each worksite, prevent defects in products and equipment, and protect the health and safety of workers.

(Core Principle 4) Composition of the Board

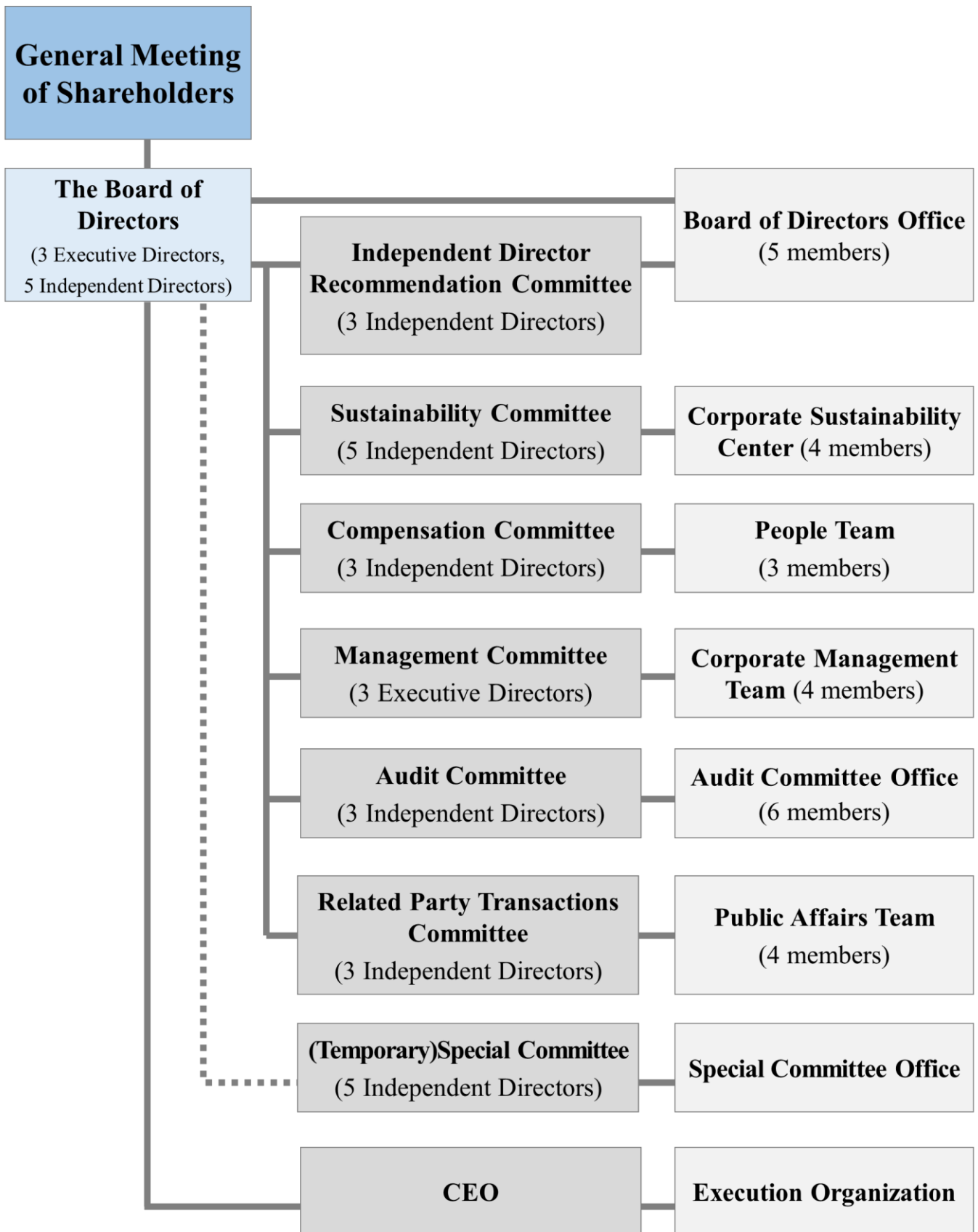
The Board of Directors should be constituted to enable efficient decision making and oversight of management. Directors should be appointed in a transparent manner to reflect the opinions of shareholders.

(Specific Principle 4-1) The Board of Directors should be constituted to enable effective and thorough discussions and decision making, and should have a sufficient number of Independent Directors to be able to work independently from executives and controlling shareholders.

The Company organized the Board of Directors and its committees to foster prudent discussions and decision making. In accordance with the Commercial Act and Articles of Incorporation, the Board, as of the reporting date, is composed of eight members and aims to perform its roles independently and effectively.

A. Board Composition

<Organization of the Board and relevant committees and teams as of the disclosure date>



B. Board Composition(Age, Gender, etc)

The Board shall have at least three but no more than 14 Directors, in accordance with the Articles of Incorporation. While having more than three Directors is in accordance with Article 383 of the Commercial Act, given the size of the Company, we believe the maximum number should not exceed 14 to ensure efficiency in meeting management and decision making. As of the disclosure date, the Board consists of three Executive Directors—including the Head of DX and the MX; the Head of DS and the Memory Business; and the President of Corporate Management, Strategy & Operation for the DS Division—and five Independent Directors, with the latter representing 63% of the Board. Each Director serves a term of up to three years, and Independent Directors may not serve for more than six years pursuant to the Korean Commercial Act.

For our Independent Directors, Je-yoon Shin and Hye-Kyung Cho were newly appointed at the AGM in 2024; Jun-Sung Kim was reappointed and Hyuk-Jae Lee was newly appointed at the AGM in March 2025; and Eun-nyeong Heo was reappointed at the AGM in March 2026

When appointing Independent Directors, we consider diversity in areas such as expertise, gender, and nationality. Candidates are selected for their expertise and experience in finance, IT (robotics, AI and semiconductor), ESG (environment and energy), investment and risk management. The candidates are required to meet the qualifications specified in the Commercial Act and relevant laws, and have the ability to oversee company management objectively from an independent point of view.

< Directors of Samsung Electronics >

Name	Sex (Age)	Position/role	Term expiry	Expertise	Career
Young-Hyun Jun	M (65)	Executive Director · Head of Management Committee	Mar 18, 2028	DS Division	· CEO, Vice Chairman · Head of DS (Device Solutions) Division and Memory Business
Tae-Moon Roh	M (57)	Executive Director · Management Committee	Mar 15, 2028	MX Business	· CEO & President · Head of Device eXperience (DX), Head of Mobile eXperience (MX) Business
Yong-Kwan Kim	M (62)	Executive Director · Management Committee	Mar 17, 2029	DS Division	· Corporate President of Corporate Management, Strategy & Operation, Device Solutions
Je-yoon Shin	M (68)	Board Chair, Independent Director · Head of Audit Committee · Sustainability Committee · Head of Independent Director Recommendation Committee · Head of Compensation Committee · Member of (ad hoc) Special Committee	Mar 28, 2027	Finance, risk management	· Senior Advisor at Bae, Kim & Lee LLC · Former Chair of Financial Services Commission
Jun-Sung Kim	M (58)	Independent Director · Related Party Transactions Committee · Compensation Committee · Head of Sustainability Committee · Independent Director Recommendation Committee · Member of (ad hoc) Special Committee	Mar 15, 2028	Finance, investment	· CIO of National University of Singapore Endowment Fund · Former Managing Director of Government of Singapore Investment Corporation (GIC)
Eunnyeong Heo	M (61)	Independent Director · Audit Committee · Independent Director Recommendation Committee · Head of Related Party Transactions Committee · Sustainability Committee · Member of (ad hoc) Special Committee	Mar 17, 2028	Environment, energy	· Professor of College of Engineering at Seoul National University · Former Vice President of International Association for Energy Economics (IAEE)
Hye-Kyung Cho	F (61)	Independent Director · Audit Committee · Compensation Committee · Sustainability Committee · Member of (ad hoc) Special Committee	Mar 19, 2027	Robotics, AI	· Professor of Applied AI applications at Hansung University · Former president of Korea Robotics Society
Hyuk-Jae Lee	M (61)	Independent Director · Related Party Transactions Committee · Sustainability Committee · Member of (ad hoc) Special Committee	Mar 18, 2028	Semiconductor	· Professor of Electrical and Computer Engineering at Seoul National University · Director of Inter-university Semiconductor Research Center of Seoul National University

< Composition of Board Committees >

Committee	Composition					Main role of the committee	Note
	Title	Executive/ Independent	Name	Sex	Concurrent		
Management Committee (A)	Head	Executive	Young-Hyun Jun	M	-	Resolve matters related to management in general, finance, and those delegated by the Board of Directors	
	Member	Executive	Tae-Moon Roh	M	-		
	Member	Executive	Yong-Kwan Kim	M	-		
Independent Director Recommendation Committee (B)	Head	Independent	Je-yoon Shin	M	C E F G	Evaluate candidates for Independent Directors on their independence, diversity, and competence and make recommendations	
	Member	Independent	Jun-Sung Kim	M	D E F G		
	Member	Independent	Eunnyeong Heo	M	C D F G		
Audit Committee (C)	Head	Independent	Je-yoon Shin	M	B E F G	Auditing on Company-wide activities, including financial status	
	Member	Independent	Eunnyeong Heo	M	B D F G		
	Member	Independent	Hye-Kyung Cho	F	E F G		
Related Party Transactions Committee (D)	Head	Independent	Eunnyeong Heo	M	B C F G	Enhance transparency of management by voluntary compliance to fair transaction	
	Member	Independent	Jun-Sung Kim	M	B E F G		
	Member	Independent	Hyuk-Jae Lee	M	F G		
Compensation Committee (E)	Head	Independent	Je-yoon Shin	M	B C F G	Secure objectivity and transparency of the process determining Director remuneration	
	Member	Independent	Jun-Sung Kim	M	B D F G		
	Member	Independent	Hye-Kyung Cho	F	C F G		
Sustainability Committee (F)	Head	Independent	Jun-Sung Kim	M	B D E G	Work to fulfill social responsibility and enhance shareholder value by pursuing sustainability management in the areas of ESG	
	Member	Independent	Je-yoon Shin	M	B C E G		
	Member	Independent	Eunnyeong Heo	M	B C D G		
	Member	Independent	Hye-Kyung Cho	F	C E G		
	Member	Independent	Hyuk-Jae Lee	M	D G		
Special Committee (ad hoc) (G)	Member	Independent	Je-yoon Shin	M	B C E F	The Committee reviews and examines the legitimacy of related transactions or decisions, the fairness and validity of the terms and conditions, and the appropriateness of the procedures for individual matters designated by the Board that require due consideration for the protection of the interests of all shareholders and the fair treatment of shareholders as a whole	
	Member	Independent	Jun-Sung Kim	M	B D E F		
	Member	Independent	Eunnyeong Heo	M	B C D F		
	Member	Independent	Hye-Kyung Cho	F	C E F		
	Member	Independent	Hyuk-Jae Lee	M	D F		

C. Establishing the Board Committee for Corporate Sustainability Management

Samsung established the CSR Committee in March 2013 to fulfill its corporate social responsibilities and roles. In April 2017, the CSR Committee was renamed the Governance Committee and tasked with deliberating on and reviewing matters related to enhancing shareholder value. In July 2021, we once again reorganized the committee and renamed it the Sustainability Committee, aiming to strengthen its role in sustainability management. All Independent Directors participate in Sustainability Committee to deliberate on and resolve various issues, including management policies, mid- to long-term ESG strategies, and the shareholder return policy. The Committee's activities are supported by the Corporate Sustainability Center, which is the Company's sustainability management control tower.

D. Separation of CEO and Board Chairman positions

Following a board resolution in March 2018, the roles of CEO and Board Chair were separated to secure independence of the Board from executives and controlling shareholders. In February 2020, an Independent Director Jae-Wan Bahk was appointed as the Board Chair through a board resolution. Through board resolutions, Independent Director Han-jo Kim was appointed to Board Chair in March 2022, and Independent Director Je-yoon Shin was appointed to Board Chair in March 2025.

E. Lead Independent Director and Executive Officer

The Board Chair, appointed from among the Independent Directors, serves as a bridge between the Company, the Executive Directors, and the Independent Directors, and as of the disclosure date, we do not utilize a Lead Independent Director system. In addition to the Committees formed exclusively of Independent Directors, we regularly hold independent director-only sessions for reporting on and deliberating key management issues, ensuring candid and unfettered exchanges of opinions.

Furthermore, the Company does not currently utilize an Executive Officer system due to concerns that the separation of oversight and execution roles has potential to disrupt the unified command system amid rapid changes in the internal and external business environments. Also, we have already separated the roles of CEO and the Board Chair, and the Audit Committee, composed solely of Independent Directors, can effectively oversee management.

(Specific Principle 4-2) The Board of Directors should be composed of experts in various fields whose experience and sense of responsibility enable significant contributions to the management of the Company.

The Board is composed of experts from various areas to enhance expertise, accountability, and diversity.

A. Committee status

(1) Expertise, sense of responsibility, and diversity of the Board

To make strategic decisions in the rapidly changing business environment, the Board needs to consist of the Company's top experts and members with verified expertise, experience, and capabilities in areas such as finance, IT (robotics, AI and semiconductor), ESG (environment and energy), investment and risk management. To accomplish this, the Company is using a Board Skills Matrix in its internal system. Currently, one of the five Independent Directors are female, considering the positive effects on balanced decision making and Board activities resulting from gender diversity.

(2) Director appointments and status changes

< Director appointments and status changes >

	Name	Date of appointment	Date of term expiration	Date of status change	Reason for status change	Current status in Company
Executive	Jong-hee Han	Mar 18, 2020	Mar 17, 2026	Mar 25, 2025	Retirement	N/A
	Tae-Moon Roh	Mar 16, 2022	Mar 15, 2028	Mar 19, 2025	Reappointment	Incumbent
	Jung-bae Lee	Mar 16, 2022	Mar 15, 2025	Mar 19, 2025	Term expiry	N/A
	Young-Hyun Jun	Mar 19, 2025	Mar 18, 2028	Mar 19, 2025	Appointment	Incumbent
	Jai-Hyuk Song	Mar 19, 2025	Mar 18, 2028	Mar 18, 2026	Appointment	Incumbent
	Yong-Kwan Kim	Mar 18, 2026	Mar 17, 2029	Mar 18, 2026	Appointment	Incumbent
Independent	Han-jo Kim	Mar 20, 2019	Mar 19, 2025	Mar 19, 2025	Term expiry	N/A
	Jun-Sung Kim	Mar 16, 2022	Mar 15, 2028	Mar 19, 2025	Reappointment	Incumbent
	Eunnyeong Heo	Nov 3, 2022	Mar 17, 2028	Mar 18, 2026	Reappointment	Incumbent
	Myung-Hee Yoo	Nov 3, 2022	Mar 18, 2028	Mar 18, 2026	Resigned	N/A
	Je-yoon Shin	Mar 29, 2024	Mar 28, 2027	Mar 29, 2024	Appointment	Incumbent
	Hye-Kyung Cho	Mar 20, 2024	Mar 19, 2027	Mar 20, 2024	Appointment	Incumbent
	Hyuk-Jae Lee	Mar 19, 2025	Mar 18, 2028	Mar 19, 2025	Appointment	Incumbent

(Specific Principle 4-3) Corporation should ensure fairness and independence in the process of recommending nominees and selecting Board Directors.

To ensure fairness and independence when selecting candidates up for appointment at the AGM, the Board verifies the expertise and management capabilities of Executive Director candidates, and the Independent Director Recommendation Committee, consisting solely of Independent Directors, evaluates the independence of the candidates for Independent Director.

A. Director Recommendation Committee

Independent Directors are elected from candidates recommended by the Independent Director Recommendation Committee, which was established in accordance with the Commercial Act, whereas Executive Directors are elected from candidates nominated by the Board. According to the Act, an Independent Director Recommendation Committee can consist of two to four directors. We have been operating our recommendation committee with 3–4 Independent Directors since 2018, thereby meeting the requirements stipulated in the Commercial Act: Independent Directors must constitute a majority of the Committee members. The Committee maintains its independence and transparency and duly recommends candidates.

Independent Director candidates need to meet the requirements of relevant laws and the Articles of Incorporation, have no material interests with the Company, and be able to fulfill the roles and responsibilities of supervising management from an independent position. The Independent Director Recommendation Committee selects candidates who meet relevant requirements and have abundant knowledge and expertise in areas such as finance, IT (robotics, AI and semiconductor), ESG (environment and energy), investment, and risk management, etc. Candidates who can independently add a diverse perspective to the Board, regardless of ethnicity, nationality, gender, region of origin, religion, or area of specialty, will receive primary consideration.

The Company continually identifies potential candidates and operates a talent pool to secure candidates with the necessary expertise and independence. To accomplish this, we use professional search firms and various other methods, such as recommendations from management and key stakeholders. The secretary of the Committee supports the recommendation activities by the Independent Director Recommendation Committee.

B. Provision of information on Director candidates

(i) Time provided to fully review the candidates

The day the Board makes the resolution for convocation, the Company discloses the general meeting agenda, including details of the meeting and information on Director candidates. We provide the convocation notice and reference material via the DART system (<http://englishdart.fss.or.kr>) four weeks prior to the AGM so that shareholders are well aware of the expertise and independence of the candidates. For shareholders holding more than 1% of the total issued shares, we send the convocation letter via mail at least two weeks prior to the AGM in accordance with Article 363 of the Commercial Act and Article 17-3 of the Articles of Incorporation. Details on the provision of information on Director candidates are as follows:

<Provision of information on Director Candidates>

Date of provision	Date of AGM	Director candidate	Details	Note
Feb 13, 2026 (33 days prior to AGM)	Mar 18, 2026	Yong-Kwan Kim (Executive)	1. Name, date of birth, relationship with the major shareholder, whether an Independent Director candidate 2. Occupation, career, transactions with the Company in the past 3 years 3. Record of default, executive of an insolvent firm, reason for disqualification according to regulation 4. Plans for executing duties 5. Grounds for recommendation	-
		Eunnyeong Heo (Independent)		
Feb 18, 2025 (29 days prior to AGM)	Mar 19, 2025	Young-Hyun Jun (Executive)	1. Name, date of birth, relationship with the major shareholder, whether an Independent Director candidate 2. Occupation, career, transactions with the Company in the past 3 years 3. Record of default, executive of an insolvent firm, reason for disqualification according to regulation 4. Plans for executing duties 5. Grounds for recommendation	-
		Tae-Moon Roh (Executive)		
		Jai-Hyuk Song (Executive)		
		Jun-Sung Kim (Independent)		
		Eunnyeong Heo (Independent)		
		Myung-Hee Yoo (Independent)		
		Hyuk-Jae Lee (Independent)		

(ii) Past Board activities of Director candidate nominated for a second term

The Company provides information on the Board activities of a Director candidate nominated for a second term, including the attendance rate of board meetings, voting results on each agenda item, etc., via business reports and convocation notice of shareholders' general meeting. The information is also available on our website to allow convenient access for investors.

C. Cumulative voting and reflection of minority shareholders

At the 57th AGM, held on March 18, 2026, the Company deleted Article 24, paragraph 6 and Article 26, Paragraph 2 of the Articles of Incorporation relating to cumulative voting, which allows shareholders to request cumulative voting pursuant to Article 382-2 of the Commercial Act. However, according to the supplementary provisions, the amendment will take effect on September 10, 2026, in line with the timing of implementation of the Commercial Act. Thus, it has not been applied as of the filing date of this report.

On our website (<https://www.samsung.com/global/ir/governance-csr/general-meeting-of-shareholders/>), we provide information on how to make agenda proposals, which enables minority shareholders to express their opinions on the selection of Director candidates and the election of Directors.

We have established standards and procedures for shareholder proposals, and IR team and Board of Directors Office take charge of such matters within related guidelines. Also, the Company uses IR activities for domestic and overseas investors to gather shareholder opinions on the Board's composition and operations. The opinions are considered when managing the Independent Director candidate pool and operating the Independent Director Recommendation Committee.

(Specific Principle 4-4) When appointing executive members, the Company should exclude persons who have damaged corporate value or violated shareholder rights.

When appointing executives, we comprehensively review relevant factors to enhance shareholder value and to prevent the appointment of individuals who may be responsible for damaging corporate value or infringing on shareholder rights.

<Registered Directors>

Name	Sex	Title	Full-time	Position/role
Young-Hyun Jun	M	CEO Vice Chair	○	Oversees overall management of the DS Division and Memory Business
Tae-Moon Roh	M	CEO President	○	Oversees overall management of the DX Division and Mobile eXperience Business
Yong-Kwan Kim	M	President	○	Oversees overall management strategy operation of the DS Division
Je-yoon Shin	M	Independent Director	X	Board Chair
Jun-Sung Kim	M	Independent Director	X	Management of overall company operations
Eunnyeong Heo	M	Independent Director	X	Management of overall company operations
Hye-Kyung Cho	F	Independent Director	X	Management of overall company operations
Hyuk-Jae Lee	M	Independent Director	X	Management of overall company operations

A. Policies to exclude persons who have damaged corporate value or violated shareholder rights when appointing executive members

The Company has stipulated legal and ethical compliance as a duty in its Management Principle and also as a part of our corporate social responsibility. In adherence to the Principle, we follow the Regulations for Executive Treatment for matters concerning executive appointment, treatment evaluations, and penalties, etc.

In accordance with the internal regulations stated above, the appointment or reappointment of an executive is preceded by a comprehensive review of numerous matters, including a person's expertise and accomplishments, leadership, any legal violations, etc., as a part of our goal to enhance corporate and shareholder value. The Company effectively operates the regulations on executive penalties, by specifying the reasons for, the processes behind, and the types of penalties; and then linking the results to our evaluation and compensation policies.

The Company has established and adheres to policies to prevent the appointment of any person who has damaged corporate value, and we will continue to strive to improve the effectiveness of such policies.

B. Whether persons receiving a final guilty verdict on charges of embezzlement, malpractice or unfair transactions in accordance with Capital Markets Act have been appointed as executives

In February 2017, an unregistered executive was indicted on charges of embezzlement, etc., and received a final conviction in January 2021. His employment status was changed to an unpaid position at the time of indictment; and, following a final verdict of guilty, his status was changed to part-time.

After the final ruling, the Board discussed the matter thoroughly and decided to maintain the person's status as an executive, considering factors such as the following: the executive's status changed to a non-salaried, part-time, non-board member; the executive has repaired any damage to the Company caused by the verdict; and the executive's unique qualifications and exclusive role—which includes leveraging his global network and nurturing emerging businesses—in enhancing shareholder value.

The executive received a presidential pardon in August 2022 and his rights were restored in accordance with the provisions of the Amnesty Act, providing him with the opportunity to contribute to national economic growth. Facing deteriorated global business conditions, the Board in October 2022 concluded that the

Company urgently needed to reinforce responsible management and establish bold strategies necessary for sustained growth in the mid- to long-term. Thus, the Board passed a resolution to appoint the executive as Executive Chairman.

The executive performs an exclusive role, which includes building a global network and nurturing new growth engines. Since his reinstatement, he has been dedicated to improving corporate value, by actively strengthening global partnerships, increasing investments in technology, and adding outstanding talent to the workforce.

C. Shareholder derivative suits

There are no shareholders derivative suits as of the reporting date.

(Core Principle 5) Independent Directors should be able to participate in decision making of important business matters and perform supervision of the management with independence.

(Specific Principle 5-1) An Independent Director should not have a material relationship with the concerned corporation. When appointing a Director, the corporation must confirm his/her relation with the corporation.

We verify the qualifications of the Independent Director candidates based on legal requirements and standards, and we comprehensively check for any transactions or interests that may potentially impact independence.

A. Interests between Independent Directors and the Company

(i) Work history of Independent Director with SEC and affiliates

As of the reporting date, there are no Independent Directors who have previously worked for SEC or its affiliates.

<Period of service as of the reporting date>

Name	Period of service	
	SEC	Including affiliates
Je-yoon Shin	27 months	27 months
Jun-Sung Kim	51 months	51 months
Eunnyeong Heo	43 months	43 months
Hye-Kyung Cho	27 months	27 months
Hyuk-Jae Lee	15 months	15 months

(ii) Transactions between SEC with an Independent Director (or the firm in which the Director is a controlling shareholder)

Prior to the appointment of an Independent Director, the Company reviews a candidate for reasons for disqualification in accordance with Article 542-8 of the Commercial Act. According to the Act, an individual with an outstanding transaction worth KRW 100 mil or more (excluding standardized transactions with the listed company based on the "terms and conditions" as defined in the Article 2 subparagraph 1 of the Act on the Regulation of the Terms and Conditions) will be excluded as a candidate.

There were no transactions between SEC and an Independent Director or a firm in which the Independent Director is a majority shareholder in the previous three years.

(iii) Transaction between SEC and a firm employing an Independent Director

Prior to the appointment of an Independent Director, the Company reviews the candidate for reason for disqualification in accordance with Article 542-8 of the Commercial Act. In this regard, no employee of a firm with a total transaction amount with SEC in the previous three fiscal years as of the time of the review that exceeds 10% of SEC's total equity or total revenue shall be appointed an Independent Director; no employee of a firm that signed a single transaction agreement worth 10% or more of the firm's revenue with SEC in the recent fiscal year shall be appointed an Independent Director.

There were no transactions between SEC and any Independent Director or a firm that employs the Independent Director.

(iv) Process to identify there is no interest between the Company and an Independent Director

The Independent Director Recommendation Committee checks for legal disqualification and verifies the independence of Independent Director candidates from the nomination stage through to resignation. During the search stage, we collect information such as a candidate's employment status, share ownership, transaction records in the internal ERP system, and information gathered via statements made by the candidate. Together with the opinions of legal experts, the gathered information is reported to the Independent Director Recommendation Committee. The Board and the Committee comprehensively review the information not just for legal disqualification factors but also for expertise, capability, concurrent positions, potential self-dealings and conflicts of interest due to concurrent positions, and other matters that can impact independence. When incumbent Independent Directors wish to take on new concurrent positions or Directorships at another company, they are required to inform the Company first. Board of Directors Office

regularly checks the concurrent status of each Independent Director and whether there has been any transactions with the Company, ensuring that there are no issues on Board composition and operations.

(Specific Principle 5-2) Independent Directors should allot sufficient time and effort to performing their duties.

When appointing Independent Directors, we review concurrent positions to ensure the candidates can allocate sufficient time and effort to Board activities. The Company supports our Independent Directors in fulfilling their roles and responsibilities.

A. Independent Directors performing duties

(i) Concurrent positions

To ensure Independent Directors faithfully perform their duties, the Company fully complies with the Commercial Act and prohibits the appointment of a candidate who “has difficulty faithfully performing any of his or her duty as an independent director, or who may have an influence on the management of the listed company.” The Company also prohibits Independent Directors from working as a director, executive officer, or auditor of more than two companies other than SEC. Moreover, Article 32 of the Company’s Articles of Incorporation prohibits an appointed Independent Director to hold a position in another company that is in a competitive business field or is in a business field or type of business field that may cause conflicts of interest.

(ii) Independent Directors with concurrent positions

Concurrent Position of Independent Directors as of the disclosure date is presented below.

<Concurrent Position of Independent Directors>

Name	Date of appointment	Date of term expiration	Current occupation	Concurrent position			
				Organization	Position	Start of concurrent term	Listed / unlisted
Jun-Sung Kim	Mar 16, 2022	Mar 15, 2028	CIO of National University of Singapore Endowment Fund	Novo holdings A/S	Independent director	May 2025	Unlisted
Eun-nyeong Heo (Audit Committee)	Nov 3, 2022	Mar 17, 2028	Professor of College of Engineering at Seoul National University	Korea Institute of Energy Law	Director	Aug 2022	N/A
Je-yoon Shin (Audit Committee)	Mar 29, 2024	Mar 28, 2027	Senior Advisor at Bae, Kim, and Lee LLC	N/A	N/A	N/A	N/A
Hye-Kyung Cho (Audit Committee)	Mar 20, 2024	Mar 19, 2027	Professor of Applied AI applications at Hansung University	Hyundai E&C	Independent director	Mar 2021	Listed
Hyuk-Jae Lee	Mar 19, 2025	Mar 18, 2028	Professor of Electrical and Computing Engineering at Seoul National University	National IT Industry Promotion Agency	Non-executive director	Jun 2023	N/A

(Specific Principle 5-3) The Company should provide Independent Directors with sufficient information and required resources to perform their duties.

Samsung has established organizations to support Independent Directors and provide them with ample information and resources to fulfill their duties, including education programs, site visits to business locations, regular updates on management status, and opportunities to hear stakeholder opinions.

A. Process for providing information, human resources, and material resources to Independent Directors

The Company operates a variety of programs to help Independent Directors fulfill their responsibilities. Independent Directors prepare themselves thoroughly to participate in board activities, which includes reviewing provided information for decision making, discussions, etc. Independent Directors make decisions independently but are expected to have active discussions with other Directors. When they participate as members of the Board or its committees, Independent Directors are able to receive support from outside experts, if required.

Independent Directors require a comprehensive understanding of the Company to ensure efficient decision making, so the Company offers various programs outside of board meetings to enhance understanding of our business operations. A prime example of this is the Company's "One-day Board," a quarterly event in which Independent Directors receive business and status reports from the supervising business to strengthen understanding of on-site management. Additionally, site visits to production or business locations increase understanding of our businesses, while, for new appointees, orientation programs on Samsung's history, management philosophy, organizational structure, and details of employee responsibilities promote an overall understanding of the Company and its business operations. Our Independent Directors receive presentations on management plans during annual visits to overseas sites; and they are provided with reports on major issues as they happen. The Company also supports meetings between Independent Directors and institutional investors to communicate directly and exchange ideas. Through these programs, we strive to ensure that our Independent Directors have all the necessary information to carry out their duties.

From 2023, the Company holds strategy meetings for the Board to strengthen the Board's role in making strategic decisions. The Board receives reports from external experts and related business units on changes in external environment and the Company's mid-to-long term vision, and in-depth discussions are held between Independent and Executive Directors.

B. Team responsible for dealing with requests from Independent Directors

In December 2022, the Company established the Board of Directors Office (BDO) under the Board to further strengthen support for the Board and Independent Directors and to take charge of responding to stakeholders. Board of Directors Office consists of an executive-level department head and four members with comprehensive understanding of the Company's business activities and organizational structure, strong work experience, global capabilities and specialized knowledge in Board operations. Board of Directors Office supports general operations related to the Board and the Independent Director Recommendation Committee. Also, other relevant departments in the Company, such as the People Team and Legal Team, as well as experts from external search firms and law firms also support Board of Directors Office.

C. Education Programs for Independent Directors

Date	Provider	Attendees	Absent (reason)	Main content
Apr 28, 2025	Board of Directors Office	Je-yoon Shin Jun-Sung Kim Eunnyeong Heo Myung-Hee Yoo Hye-Kyung Cho Hyuk-Jae Lee	N/A	· Semiconductor history and industry trends (guest speaker)
Jul 04, 2025	Corporate Management Office	Je-yoon Shin Jun-Sung Kim Eunnyeong Heo Myung-Hee Yoo Hye-Kyung Cho Hyuk-Jae Lee	N/A	· Use of treasury shares and compensation framework · Board operations in relation to the amendments to the Commercial Act

Oct 28, 2025	Corporate Management Office	Je-yoon Shin Jun-Sung Kim Eunnyeong Heo Myung-Hee Yoo Hye-Kyung Cho Hyuk-Jae Lee	N/A	· Key legislative amendments
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D. Independent Director-only meetings

We organize various meetings to help Independent Directors work smoothly, and we organize regular meeting sessions for them, such as One-Day Board Meetings. Also, the Board Chair—who is an Independent Director—meets with the other Independent Directors prior to a Board meeting to receive and discuss details on agenda items. When deemed necessary for the benefit of all shareholders, the Board may establish special committees composed primarily of Independent Directors to enhance independent and professional reviews of specific matters.

When visiting domestic and overseas business sites, Independent Directors receive status reports on the business and hold employee meetings without the presence of management to hear on-site feedback directly. We also offer meeting rooms where Independent Directors can gather and freely exchange opinions before a Board meeting. The meetings held exclusively for Independent Directors from the beginning of the disclosure period to the disclosure date are as follows. (Excluding meetings of Committees composed solely of Independent Directors.)

< Meeting sessions exclusively for Independent Directors >

Type	Date	Attendance	Topics/details	Note
Regular	Jan 31, 2025	6 of 6	Report on performance and strategies of home appliance business	Suwon site
Regular	Feb 18, 2025	6 of 6	Report on the current status of the semiconductor business, business direction, and related discussions	Suwon site
Regular	Mar 19, 2025	6 of 6	Report on the impact of share acquisition on financial statements and related discussions	Suwon site
Special	Apr 28, 2025	6 of 6	Analyst meeting on semiconductor business updates	Suwon site
Regular	Apr 30, 2025	6 of 6	Site visit to robotics business and briefing on business performance	Daejon
Special	May 10, 2025	6 of 6	Pre-reporting and review of the acquisition Discussion of board operation and talent development policies, etc.	Seoul
Special	Jul 4, 2025	6 of 6	Report on treasury share utilization and compensation system and related discussions Discussion on Board operations in light of the amendments to the Commercial Act	Seoul
Regular	Jul 30, 2025	6 of 6	Interim report on the 2025 management plan and discussions on strategies for the second half of the year	Suwon site
Special	Sep 26, 2025	6 of 6	Report on major business issues by division and related discussions	Seoul
Special	Oct 13, 2025	6 of 6	Report on the introduction of the Performance Stock Units (PSU) and related discussions	Seoul
Regular	Oct 30, 2025	6 of 6	Report on current management status and business strategy of the Foundry business	Giheung site
Regular	Nov 26, 2025	6 of 6	· Report on 2026 management plan and discussions on management strategy · Introduction of the fintech service and report on its implementation status	Suwon site

< Meeting sessions exclusively for Independent Directors in 2026 (as of the disclosure date) >

Type	Date	Attendance	Topics/details	Note
Special	Jan 28, 2026	6 of 6	Report on the progress of Performance Stock Units (PSU) purchases and future plans and related discussions	Suwon site

			Report on the semiconductor technology leakage incident and related discussions	
Special	Feb 12, 2026	6 of 6	Discussion on shareholder return policy	Suwon site
Special	Apr 30, 2026	6 of 6	Discussion on shareholder return policy	Suwon site

(Core Principle 6) Activities of Independent Directors should be evaluated fairly, and the evaluation results should be reflected appropriately in remuneration and reappointment decisions to encourage active participation.

(Specific Principle 6-1) Independent Directors should be evaluated based on their individual performance and the results should be reflected in a reappointment decision for the next term.

Our Independent Directors are evaluated regularly to both encourage the active performance of their duties and enhance Board capabilities. The results are considered when reviewing reappointments and are used to improve Board operations.

A. Evaluation of Independent Directors

Evaluations of Independent Directors are conducted regularly in accordance with internal guidelines to measure the performance of each Director, and qualitative and quantitative evaluations are taken in areas such as attendance rate, performance in board committee activities, expertise, level of understanding, and independence. At the end of each year, each department that supports the Board and its Committees compile opinions on Director attendance and activities in Committees, and an evaluation is written based on these opinions. All six Independent Directors were evaluated in December 2025. Moreover, the results are reported to the executives and the Board Chair and are used to better support Independent Directors in performing their duties and to review whether the composition of the Board and its committees are appropriate. This is ultimately aimed at enhancing the efficiency of the Board.

Year	Evaluation period	Directors subject to evaluation
2023	December	Han-jo Kim, Sun-uk Kim, Jeong Kim, Jun-Sung Kim, Eunnyeong Heo, Myung-Hee Yoo
2024	December	Han-jo Kim, Jun-Sung Kim, Eunnyeong Heo, Myung-Hee Yoo, Je-yoon Shin, Hye-Kyung Cho
2025	December	Je-yoon Shin, Jun-Sung Kim, Eunnyeong Heo, Myung-Hee Yoo, Hye-Kyung Cho, Hyuk-jae Lee

Also, we introduced a Board evaluation system to ensure effective Board operations, and all Directors self-evaluate on annual Board and Committee activities, compositions, and operations in 2025. The evaluations were completed via self-surveys based on materials recommended by external evaluation agencies, and Directors provided feedback on areas such as roles and responsibilities, Board structure, operations, and Audit Committee activities. The opinions of Independent and Executive Directors are also collected on the evaluation criteria and methods. Directors share the results and use them to seek to improve Board operations and the evaluation methods.

B. Ensuring fair evaluations of Independent Director

We do not conduct separate external evaluations considering the lack of credible agencies that can conduct fair evaluations and the potential for leakage of internal data. However, we are committed to maximizing objectivity by specializing and qualifying evaluation indicators and also segmenting the evaluation subjects into the Board and each Committee, with multiple supporting departments conducting evaluation from various perspectives.

C. Reflecting evaluation results into reappointment decisions

The Company evaluates Independent Directors on a regular basis to assess the activities and performance of each Independent Director based on our internally developed evaluation criteria. The evaluation results are considered when reviewing the reappointment of Independent Directors.

(Specific Principle 6-2) Independent Director remuneration should be determined at an appropriate level, reflecting performance evaluation results, responsibilities of and the risk associated with the role.

Our remuneration policy for Independent Directors accounts for time requirements and the nature of work. The remuneration policy is not linked to performance evaluations to prevent concerns over compromising independence.

A. Policies related to remuneration

In accordance with the Commercial Act and the Articles of Incorporation, the annual remuneration limit for Executive and Independent Directors is approved at the AGM. Once approved, the Board determines the remuneration amount for each Director, calculation criteria, and execution methods, and it then delegates the execution to CEO. In accordance with internal regulations for the treatment of Independent Directors, remuneration is determined by CEO based on roles and responsibilities, time spent on Board activities, legal responsibilities and risks, travel distances, and opportunity costs in the market.

In October 2025, the Company introduced a Performance Stock Unit (PSU) program based on stock price growth over a three-year period to encourage employee contributions to the Company's development, promote mid-to-long-term performance, and enhance shareholder value. Independent Directors, as members of the company, also entered into the grant agreement pursuant to a decision by the CEO, considering their roles and responsibilities on the Board. Upon meeting the vesting conditions, the shares will be granted in installments over three years beginning in 2028, while other detailed matters will be subject to the terms of the agreement.

B. Number of stock options and relevant conditions

Remuneration of Independent Directors does not include stock options.

(Core Principle 7) Board meetings should be operated in an efficient and reasonable manner to serve the interests of the corporation and shareholders.

(Specific Principle 7-1) Board meetings should be held regularly. Regulations on the operation of the Board of Directors should be established where the Board's rights and responsibilities along with its operational procedures are specifically stated.

The company holds seven regular Board meetings annually and discloses its Board regulations, which clearly defines the authority, responsibility and operational procedures of the Board.

A. Regulations related to regular board meetings (Articles of Incorporation or operation regulations of the Board of Directors)

In accordance with Article 7 of Regulations of the Board of Directors, board meetings are categorized as either regular board meetings or special meetings that are held on an ad hoc basis. The Board plans regular meetings at the beginning of the year and holds seven regular meetings each year for matters such as approving quarterly financial statements and convening the AGM. A special or extraordinary general meeting (EGM) can be called when deemed necessary. In accordance with Article 30 of the Articles of Incorporation, a meeting of the Board shall be convened by the Board Chair, and the Chair shall give notice to each Director of the date, time, place, and meeting agenda at least 7 days prior to the opening date. In urgent situations, however, the notice period can be shortened to at least 24 hours prior to the opening date, and if all Directors agree, the convocation procedure can be omitted. Directors may request the Chair to convene a board meeting when deemed necessary in the performance of duties; and they shall explain the agenda and reasons for such action to the Chair. If the Chair rejects a meeting request without a valid reason, the Director who made the request may convene a meeting directly.

In accordance with Article 31 of the Articles of Incorporation and Article 9 of the Regulations of the Board of Directors, the presence of a majority of all Directors shall constitute a quorum for a meeting of the Board and the resolutions of the Board shall be adopted by a majority of the votes of the Directors attending the meeting. In accordance with Article 391 of the Commercial Act, the Board may adopt a resolution without all or some of the Directors being present at the meeting in person if they are present by means of a remote communications system that enables the simultaneous transmission and receipt of the voice of the Directors. In such cases, the relevant Directors shall be deemed as being directly present at the meeting. According to Article 391, paragraph 3 of the Commercial Act, Article 368, paragraph 3 of the Commercial Act, Article 9 of the Regulations of the Board of Directors, voting rights of a Director who has a special interest in the agenda item shall be limited in order to eliminate the possibility of conflict of interest.

B. Information on regular and extraordinary Board meetings

In 2025, we held 10 Board meetings in total: seven regular and three extraordinary. In 2026, as of the disclosure date, we have held eight meetings in total.

	No. of meetings	Notification period (days)	Attendance rate (%)
Regular	7	11	100
Extraordinary	3	6	100

C. Establishment and disclosure of remuneration linked to individual director's performance

The Company evaluates the performance of individual Executive Directors and establishes remuneration policy based on the evaluation results. The Compensation Committee, composed solely of Independent Directors, reviews the remuneration system and individual remuneration of registered executives to ensure fairness and objectivity.

Our remuneration policy is disclosed in the business report under "Remuneration status of executives."

D. Director and Officer Liability Insurance

Director and Officer Liability Insurance covers economic losses of executives arising from claims for damages by shareholders or third parties due to breaches of duty of care and fiduciary duty. The Company started using such a policy in 1998, which is when it first introduced the Independent Director system.

In order to prevent misuse of the insurance by evading responsibility, Director and Officer Liability Insurance excludes coverage for criminal acts, professional services, claims for profit taken from stock trading using internal information, fines, penalties, and punitive damages.

E. Consideration of Stakeholder interests which impact sustainable growth and long-term profitability

To account for stakeholder interests, we engage in stakeholder forums, surveys, site visits, and other relevant activities to gather opinions and share our performance in sustainable management, all aimed at establishing cooperative relationships.

Furthermore, we conduct annual Materiality Assessments to identify issues with potential to significantly impact stakeholder interests and businesses. To communicate with stakeholders, we transparently disclose assessment results in the Sustainability Report.

Also, the Labor–Management Relations Advisory Group under the Board provides advice and forecasts on labor relations, contributing to enhancing stakeholders' interests.

(Specific Principle 7-2)The Board of Directors should prepare detailed minutes of every board meeting and disclose the attendance and voting records of each Director.

We prepare detailed minutes for every Board meeting and circulate them among the Directors. The minutes, which include voting results for each agenda item, are then distributed to all members.

A. Keeping detailed minutes and recordings of board meeting

The Board prepares minutes of the proceedings and results of the meeting. Names and signatures of all Directors present are affixed to the minutes and then distributed to all Directors to ensure transparency of the decision-making process. We do not prepare voice recordings besides the minutes.

B. Recording of discussions and resolutions per each Director

If necessary, the Board minutes include opinions of individual Directors. For dissenting votes, information on the Director and the reasons for the vote will be included.

C. Attendance and voting results of individual Directors at board meetings

The attendance rates and agenda approval rates of individual directors for the past three years are as follows

※ Current year: Jan 1, 2025–Dec 31, 2025, Previous year: Jan 1, 2024–Dec 31, 2024,
Two years prior: Jan 1, 2023–Dec 31, 2023

<Attendance and voting results of Directors in the recent three years>

Name Director type	Term	Attendance (%)				Approval rate (%)			
		3-year avg.	Past 3 years			3-year avg.	Past 3 years		
			2025	2024	2023		2025	2024	2023
Jong-hee Han Executive	Mar 18, 2020– Mar 25, 2025	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Kye-hyun Kyung Executive	Mar 16, 2022– May 21, 2024	83.3	-	100.0	75.0	100.0	-	100.0	100.0
Tae-Moon Roh Executive	Mar 16, 2022– present	96.6	100.0	100.0	87.5	100.0	100.0	100.0	100.0
Hark-gyu Park Executive	Mar 16, 2022– Dec 26, 2024	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Jung-bae Lee Executive	Mar 16, 2022– Mar 15, 2025	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Young hyun Jun Executive	Mar 19, 2025– present	100.0	100.0	-	-	100.0	100.0	-	-
Jai-hyuk Song Executive	Mar 19, 2025– Mar 18, 2026	100.0	100.0	-	-	100.0	100.0	-	-
Sun-uk Kim Independent	Mar 23, 2018– Mar 20, 2024	100.0	-	100.0	100.0	100.0	-	100.0	100.0
Jeong Kim Independent	Mar 23, 2018– Mar 23, 2024	100.0	-	100.0	100.0	100.0	-	100.0	100.0
Han-jo Kim Independent	Mar 20, 2019– Mar 19, 2025	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Wha-jin Han Independent	Mar 16, 2022– Apr 20, 2022	100.0	-	-	100.0	100.0	-	-	100.0
Jun-Sung Kim Independent	Mar 16, 2022– present	100.0	100.0	100.0	100.0	99.0	96.8	100.0	100.0
Eunnyeong Heo Independent	Nov 3, 2022– present	100.0	100.0	100.0	100.0	99.0	96.8	100.0	100.0
Myung-Hee Yoo Independent	Nov 3, 2022– Mar 18, 2026	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Je-yoon Shin Independent	Mar 29, 2024– present	100.0	100.0	100.0	-	100.0	100.0	100.0	-
Hye-Kyung Cho Independent	Mar 20, 2024– present	100.0	100.0	100.0	-	100.0	100.0	100.0	-
Hyuk-jae Lee Independent	Mar 19, 2025– present	100.0	100.0	-	-	100.0	100.0	-	-

D. Whether Directors' individual activities, other than those disclosed through periodic disclosures, are publicly disclosed and the method of such disclosure

The Company discloses the activities of its Directors through periodic disclosures, such as the business report, and also via the Company's website

(Core Principle 8)

The Board should establish committees dedicated to specific functions and roles for efficient operation of the Board.

(Specific Principle 8-1) Committees should be composed of a majority of Independent Directors.

The Audit Committee and Compensation Committee should consist entirely of Independent Directors.

With the exception of the Management Committee, all standing committees are composed entirely of Independent Directors (i.e., Audit Committee, Related Party Transaction Committee, Independent Director Recommendation Committee, Compensation Committee, and Sustainability Committee)

A. Board committees, main roles, and composition

The Board has established committees in accordance with Article with Article 28-2 through 28-8 of the Articles of Incorporation and Article 11-2 of the Regulations of the Board; and it has delegated certain responsibilities to the committees to ensure efficient operation of the Board. The Company established and has been operating six standing committees in total: the Management Committee, the Audit Committee, the Independent Director Recommendation Committee, the Compensation Committee, the Related Party Transactions Committee, and the Sustainability Committee; and for individual matters, an ad hoc Special Committee, with each performing their respective functions and roles

Each Board Committee performs its respective roles and functions.

Regarding the specific roles of each Committee: The Management Committee reviews business operations; the Audit Committee is in charge of internal control assessments, operational audits and financial reviews including accounting transparency; the Independent Director Recommendation Committee verifies Independent Director candidates' expertise, independence, and diversity; the Compensation Committee ensures objectivity and transparency in determination process of Director's remuneration; the Related Party Transactions Committee manages compliance with laws and ethics in transactions between affiliates; the Sustainability Committee manages corporate social responsibilities as well as risks related to ESG and shareholder return policy. The ad hoc Special Committee, established on April 30, 2026, is responsible for reviewing and examining individual matters that require careful consideration of the interests of all shareholders and fair treatment of shareholders as a whole. The Committee examines the legitimacy of related transactions or decisions, the fairness and appropriateness of the terms and conditions, and the adequacy of the relevant procedures

We operate five Board Committees consisting solely of Independent Directors to further strengthen independency, exceeding legal requirements, while the Management Committee is composed of three Executive Directors as of the reporting date to ensure swift decision making on general management matters.

The Board operates the Management Committee and delegates authority over the Committee, which is composed of Executive Directors with high-levels of business understanding, to ensure quick decision making on general business matters, such as facility investments. The Management Committee reports resolved matters to the Board, supporting Independent Directors' understanding of overall businesses. Other than Management Committee, the Company operates six Committees that are composed solely of Independent Directors, which exceeds legal requirements and is aimed at enhancing committee independence.

(Specific Principle 8-2) All matters relating to the structure, operation, and authority of each committee must be stipulated as regulation. All resolutions by board committees should be reported to the Board.

The Company codifies the operational regulations and authorities of all Board Committees, and all resolved matters by Committees are documented in minutes and reported to all Directors.

A. Structure, operation, and authority of a board committee stipulated as regulation

Each committee stipulates the goal, authorities and responsibilities, composition, operation, appointment and dismissals in accordance with regulations of the Board of Directors. Details of committee activities are disclosed via business reports among others. Although evaluation of activities and achievements is not stipulated in the regulation, it is considered when evaluating Independent Directors.

1. Management Committee

- 1) Composition: three Executive Directors (Young-Hyun Jun, Tae-Moon Roh, Yong-Kwan Kim)
- 2) Authorities and responsibilities: The Management Committee deliberates and decides on matters delegated by the Board related to general management and finance. The Committee deliberates and decides on the following matters:

A. General management

- Annual or mid- to long-term management policy and strategy
- Key management strategy
- Business planning and restructuring
- Establishment, relocation, and withdrawal of overseas branches and corporations
- Initiation of cooperative efforts, such as strategic partnerships with foreign companies
- Acquisition or disposal of domestic and overseas subsidiaries (provided the value of the transaction exceeds 0.1% of total equity)
- Other major management matters
- Establishment, relocation, and withdrawal of branches and operations
- Appointment or dismissal of supervisors
- Suspension or shutdown of production over 5% of the total production in the recent year
- Licensing agreements, technology transfers, and technology partnerships of over 0.5% of the total equity
- Acquisitions and transfers of patents related to new material and new technology of over 0.5% of the total equity
- Collection and destruction of products corresponding to over 5% of the total sales in the recent business year
- Contracting for over 5% of the total sales in the recent business year
- Contracting or canceling of single sales agencies and suppliers over 5% of the total sales in the recent business year
- Setting basic principles of organization management
- Decision making on basic principles and any changes related to wages, bonuses, and fringe benefits
- Appointments, dismissals, and changes of transfer agents
- Setting the reference date
- Establishing corporate guidelines for business and management related activities

B. Matters related to finance

- Acquisitions or disposals of equity investments with a value no less than 0.1% and less than 2.5% of the total equity
- Direct overseas investments with a value no less than 0.1% and less than 2.5% of the total equity
- New debt guarantee (excluding extension of period) or collateral issuance with a value no less than 0.1% and less than 2.5% of the total equity
 - Collateral: Only in the case of providing collateral for others
 - Guarantee: Excludes performance guarantee (e.g., bid, contract, defect, difference guarantee) and tax payment guarantee
- New credit agreement contract (excluding extension of period) with a value no less than 0.1% and less than 5% of the total equity
- Approval of related party transactions:
 - Related party transactions with affiliates involving cash (loans and payments), equity (stocks and bonds) or assets (such as real estate and intangible property rights) with a value no less than KRW 3 billion and less than 10 billion, as defined in the Monopoly Regulation and Fair Trade Act
- ※ Excluding cases where existing contracts are renewed without significant changes.
- Insurance of Corporate Bond
- Acquisition and disposal of real estate with a value of over 0.1% of the total equity, provided the transaction is with the third party

Any matters that the CEO deems necessary and important for the business (e.g., capex)

C. All other matters except for those delegated to the Board and other committees in accordance with regulations of the Board

2. Independent Director Recommendation Committee

- 1) Composition: three Independent Directors (Je-yoon Shin, Eunnyeong Heo, Jun-Sung Kim)
- 2) Authorities and responsibilities: The Independent Director Recommendation Committee was established in accordance with Article 542-8 of the Commercial Act, Article 28-5 of the Articles of Incorporation, and Article 12-3 of the Regulations of the Board. The Committee evaluates potential candidates for Independent Directors to be presented at a general meeting of shareholders and recommends candidates to the Board.

3. Related Party Transactions Committee

- 1) Composition: three Independent Directors (Eunnyeong Heo, Jun-Sung Kim, Hyuk-Jae Lee)
- 2) Authorities and responsibilities: The Related Party Transactions Committee was established by a resolution of the Board, without legal mandates, to enhance transparency of the Company's management through a voluntary compliance system.
 - Right to receive reports on related party transactions:
The Committee can request reports on related party transactions with affiliates
 - ※ According to the Monopoly Regulation and Fair Trade Act, the Related Party Transactions committee is permitted to conduct preliminary reviews of and approve related party transactions worth KRW 10 billion and over, and other transactions that are deemed significant
 - Right to order ex officio investigation of related party transactions
 - Right to propose corrective measures for related party transactions

4. Compensation Committee

- 1) Composition: three Independent Directors (Je-yoon Shin, Jun-Sung Kim, Hye-Kyung Cho)
- 2) Authorities and responsibilities: The Compensation Committee was established by a resolution of the Board, without legal mandates, to reinforce transparency and objectiveness of the decision-making process regarding remuneration of Directors. The Committee has the authorities in the follow areas:
 - Propose a remuneration limit of Directors at the AGM
 - Establish a Director remuneration system
 - Other matters delegated by the Board

5. Sustainability Committee

- 1) Composition: five Independent Directors (Jun-Sung Kim, Je-yoon Shin, Eunnyeong Heo, Hye-Kyung Cho, Hyuk-Jae Lee)
- 2) Authorities and responsibilities: The Sustainability Committee was established in July 2021 as an expansion of the Governance Committee. The Committee was created by a resolution of the Board to fulfill the Company's corporate social responsibility and to increase shareholder value by pursuing sustainability management in the areas of ESG. The Governance Committee has authorities in the following areas:
 - Matters related to sustainability management
 - Key strategies and polies in sustainability management
 - Report on key activities related to sustainability management, including ESG
 - Plans on releasing the Sustainability Report
 - Matters related to enhancing shareholder value
 - Preliminary review on shareholder return policies
 - Report on key issues related to shareholder rights and interest
 - Other matters that may significantly impact sustainability management and shareholder value that are deemed necessary for the Committee to discuss
 - Matters related to the establishment, composition, and operation of organizations under the

Committee, including research groups, councils, etc.

- Other matters delegated by the Board

6. (Ad hoc) Special Committee

- 1) Composition: five Independent Directors (Je-yoon Shin, Jun-Sung Kim, Eun-nyeong Heo, Hye-Kyung Cho, Hyuk-Jae Lee)
- 2) Authorities and responsibilities: The Special Committee, which is not legally required, reviews and reports to the Board on the legitimacy of related transactions or decisions, the fairness of the terms and conditions, and the adequacy of procedures for individual matters that require due consideration for the protection of the interests of all shareholders and the fair treatment of shareholders as a whole. The Committee may appoint external experts as advisors and establish its own operating guidelines within the scope of the Board regulations

7. Audit Committee

※ Please refer to 4. Audit System for details related to Audit Committee

B. Reporting to the Board: Committee resolutions

Each Director is notified of resolutions adopted by board committees. A Director may request a convocation of a board meeting to the Chair and go through the resolution process again if deemed necessary, excluding the resolutions made by the Audit Committee to ensure independence of that committee. In particular, agenda items resolved by the Management Committee (e.g. facility investments) should be reported face-to-face at subsequent Board meetings, balancing the need for swift decision making in specialized business areas with the oversight activities by Independent Directors. However, resolutions made by the Audit Committee are not subject to re-approval to ensure the committee's independence.

C. Board committee meetings and attendance of Directors

Table 8-2-1. Independent Director Recommendation Committee meetings as of the disclosure date

Date	Attendance	Agenda item		Results	Board report
		Type	Content		
Jan 24, 2025	3/3	Resolution	Deciding on the date for recommending Independent Directors	Approved	○
Feb 14, 2025	4/4	Resolution	Recommending candidates for Independent Directors	Approved	○
Jul 31, 2025	4/4	Report	Process of selecting Independent Director candidates	-	○
Feb 12, 2026	4/4	Resolution	Recommending candidates for Independent Director who will serve as an Audit Committee member	Approved	○

Table 8-2-2. Related Party Transactions Committee meetings as of the disclosure date

Date	Attendance	Agenda Item		Results	Board report
		Type	Content		
Jan 24, 2025	3/3	Report	4Q24 Related party transactions	-	○
Apr 28, 2025	3/3	Resolution	Appointment of the Head of the Related Party Transactions Committee	Approved	○
		Deliberation	Participation in the rights offering of Samsung SDI	-	○
		Deliberation	Joining of New Technology Business Investment Associations	-	○
		Deliberation	Subscription to Group insurance for employees	-	○
		Report	1Q25 Related party transactions	-	○
Jul 30, 2025	2/3	Deliberation	Extension of loan agreement with Samsung Display	-	○
		Report	2Q25 Related party transactions	-	○
Oct 28, 2025	3/3	Deliberation	Charitable contributions	-	○
		Report	3Q25 Related party transactions	-	○
Nov 26,	3/3	Deliberation	Payment of retirement pension plan	-	○

2025		Deliberation	Joining of New Technology Business Investment Association	-	○
		Deliberation	Approval of 2026 large-scale product and service transactions	-	○
Jan 28, 2026	3/3	Report	4Q25 Related party transactions	-	○
Apr 29, 2026	3/3	Resolution	Election of Head of Related Party Transactions Committee	Approved	○
		Deliberation	Contribution to Defined Benefit (DB) retirement pension plan	-	○
		Deliberation	Investment in the National AI computing center consortium	-	○
		Report	1Q26 Related party transactions	-	○

Table 8-2-3. Management Committee meetings as of the disclosure date

Date	Attendance	Agenda item		Results	Board report
		Type	Content		
Jan 17, 2025	3/3	Resolution	Investment in Memory business	Approved	○
		Resolution	Acquisition of overseas R&D facility	Approved	○
		Resolution	Introduction of stock-based compensation for performance incentives	Approved	○
Feb 7, 2025	3/3	Resolution	Investment in logistics center	Approved	○
Feb 26, 2025	3/3	Resolution	Investment in Memory business	Approved	○
		Resolution	Investment in Memory business	Approved	○
		Resolution	Investment in foundry business	Approved	○
Mar 24, 2025	3/4	Resolution	Investment at Pyeongtaek campus	Approved	○
		Resolution	Execution of licensing agreement	Approved	○
Apr 25, 2025	3/3	Resolution	Appointment of the head of Management Committee	Approved	○
		Resolution	Investment in Memory business	Approved	○
		Resolution	Approval of long-term borrowings and related terms	Approved	○
		Resolution	Purchase of product liability insurance	Approved	○
May 6, 2025	3/3	Resolution	Acquisition of equity stake in overseas subsidiary	Approved	○
May 14, 2025	3/3	Resolution	Acquisition of equity stake in overseas subsidiary	Approved	○
May 30, 2025	3/3	Resolution	Introduction of stock-based compensation for long-term performance incentives for executives	Approved	○
Jul 1, 2025	3/3	Resolution	Investment in Memory business	Approved	○
		Resolution	Investment in Memory business	Approved	○
Jul 26, 2025	3/3	Resolution	Supply agreement with Tesla	Approved	○
Jul 29, 2025	3/3	Resolution	Amendment to lease agreement	Approved	○
Aug 21, 2025	3/3	Resolution	Sale of equity stake in overseas subsidiary	Approved	○
Aug 29, 2025	3/3	Resolution	Investment in foundry business	Approved	○
		Resolution	Execution of patent agreement	Approved	○
Sep 10, 2025	3/3	Resolution	Investment in Memory business	Approved	○
		Resolution	Investment in logistics center	Approved	○
Sep 30, 2025	3/3	Resolution	Investment in Memory business	Approved	○
Oct 13, 2025	3/3	Resolution	Introduction of performance-based stock compensation program and enhancement of performance incentive stock compensation program	Approved	○

Nov 04, 2025	3/3	Resolution	Investment in Memory business	Approved	O
		Resolution	Investment in Pyeongtaek facility	Approved	O
Nov 14, 2025	3/3	Resolution	Establishment of overseas subsidiary	Approved	O
		Resolution	Investment in Memory business	Approved	O
		Resolution	Establishment of overseas subsidiary	Approved	O
Nov 27, 2025	3/3	Resolution	Investment in Memory business	Approved	O
		Resolution	Long-term borrowings	Approved	O
Dec 01, 2025	3/3	Resolution	Investment in Foundry business	Approved	O
		Resolution	Investment in Memory business	Approved	O
Dec 15, 2025	3/3	Resolution	Investment in Memory business	Approved	O
		Resolution	Acquisition of land in the Yong-in National Industrial Complex	Approved	O
		Resolution	Investment in GPU business	Approved	O
Dec 22, 2025	3/3	Resolution	Acquisition of equity stake in overseas subsidiary	Approved	O
Dec 31, 2025	3/3	Resolution	Investment in Memory business	Approved	O
Feb 11, 2026	3/3	Resolution	Investment in Memory business	Approved	O
		Resolution	Liquidation of overseas subsidiary	Approved	O
Feb 24, 2026	3/3	Resolution	New borrowing	Approved	O
Mar 17, 2026	3/3	Resolution	Investment in Memory business	Approved	O
Mar 27, 2026	3/3	Resolution	Execution of license agreement	Approved	O
		Resolution	Execution of lease agreement	Approved	O
Apr 14, 2026	3/3	Resolution	Investment in Memory business	Approved	O
		Resolution	Investment in GPU business	Approved	O
		Resolution	Subscription to product liability insurance	Approved	O
Apr 17, 2026	3/3	Resolution	Investment in Memory business	Approved	O
Apr 29, 2026	3/3	Resolution	Investment in Memory business	Approved	O
		Resolution	Investment in overseas subsidiary building	Approved	O
		Resolution	Subscription to executive liability insurance	Approved	O
Apr 30, 2026	3/3	Resolution	Investment in Memory business	Approved	O
		Resolution	Execution of license agreement	Approved	O
May 15, 2026	3/3	Resolution	Investment in Memory business	Approved	O
		Resolution	Investment in Memory business	Approved	O
		Resolution	Investment in Foundry business	Approved	O
May 22, 2026	3/3	Resolution	Relocation of overseas subsidiary	Approved	O

Table 8-2-4. Compensation Committee meetings as of the disclosure date

Date	Attendance	Agenda item		Results	Board report
		Type	Content		
Feb 14, 2025	3/3	Resolution	Appointment of the head of the Compensation Committee	Approved	O
		Resolution	Deliberation on Executive Director remuneration system and fixed annual salary for each Executive Director	Approved	O
		Resolution	Deliberation on Director remuneration limit for FY2025	Approved	O
Apr 28, 2025	3/3	Resolution	Appointment of the head of the Compensation Committee	Approved	O
		Resolution	Deliberation on Executive Director remuneration system	Approved	O
		Resolution	Settlement of incentives following the passing of an Executive Director	Approved	O
Oct 13, 2025	3/3	Resolution	Approval of the 2025 performance-based stock compensation agreement	Approved	O

		Resolution	Deliberation on Executive Director remuneration system for 2025	Approved	O
Feb 12, 2026	3/3	Resolution	Deliberation on Executive Director remuneration system and fixed annual salary for each Executive Director for 2026	Approved	O
		Resolution	Deliberation on Director remuneration limit for 2026	Approved	O

Table 8-2-5. Sustainability Committee meetings as of the disclosure date

Date	Attendance	Agenda Item		Results	Board report
		Type	Content		
Jan 24, 2025	6/6	Report	Updates of IR activities	-	O
		Report	Plans to release Sustainability Report in 2025	-	O
		Report	Quality innovation Committee	-	O
Apr 29, 2025	6/6	Resolution	Appointment of the head of the Sustainability Committee	Approved	O
		Report	Mid- to long-term health and safety goals	-	O
		Report	Global disclosure regulation trends	-	O
		Report	Progress of climate scenario analysis	-	O
		Report	Updates of IR activities	-	O
Jul 30, 2025	5/6	Report	Updates of IR activities	-	O
		Report	Status of stakeholder engagement	-	O
		Report	Establishment of ESG Data platform	-	O
Oct 28, 2025	6/6	Report	Recent activism trends and key implications	-	O
		Report	Updates of IR activities	-	O
		Report	Progress of New Environmental Strategy	-	O
		Report	Response to stakeholder requirements related to carbon reduction target in DX Division	-	O
Nov 26, 2025	6/6	Report	Progress on 2024-2025 shareholder return policy and policy direction for 2026	-	O
Jan 28, 2026	6/6	Report	Updates of IR activities	-	O
		Report	2026 Sustainability management trends	-	O
		Report	Plans to release Sustainability Report 2026	-	O
Apr 29, 2026	5/5	Report	Progress on mid-to-long-term health and safety goals and the status of serious-accident-prevention activities	-	O
		Report	Updates of IR activities	-	O

Table 8-2-6. Audit Committee meetings as of the disclosure date

Date	Attendance	Agenda Item		Results	Board report
		Type	Content		
Jan 24, 2025	3/3	Report	2024 Internal accounting management system activities	-	O
		Report	Communication between external auditor and audit committee	-	O
		Report	Approval of FY24 financial statements and full-year business report	-	O
		Report	4Q24 Non-audit activities	-	O
		Report	4Q24 External contributions	-	O
		Report	2024 Audit activities	-	O
Feb 14, 2025	3/3	Deliberation	Review the 56th AGM agenda items	-	O
		Report	Evaluation of 2024 internal accounting management system activities	-	O
		Report	Audit Committee's audit report	-	O

		Report	Activities of internal compliance system in 2024	-	0
Apr 28, 2025	3/3	Resolution	Appointment of the head of the Audit Committee	Approved	0
		Report	Communication between external auditor and audit committee	-	0
		Report	2024 External audit activities	-	0
		Report	1Q25 Interim business report	-	0
		Report	1Q25 Non-audit activities	-	0
		Resolution	Determining contract terms with external auditors	Approved	0
		Report	Inspection plans for 2025 internal accounting management system activities	-	0
		Report	1Q25 External contributions	-	0
May 28, 2025	3/3	Report	Evaluation plans for 2025 internal accounting management system activities	-	0
Jul 29, 2025	3/3	Report	Communication between external auditor and Audit Committee	-	0
		Resolution	Amendment to the operating regulations for Audit Committee support department	Approved	0
		Resolution	Approval of compliance requirements and evaluation criteria for the appointment of external auditor	Approved	0
Jul 30, 2025	3/3	Report	1H25 Interim business report	-	0
		Report	2Q25 Non-audit activities	-	0
		Report	2025 Interim report on internal accounting management system activities	-	0
		Report	2Q25 External contributions	-	0
		Report	1H25 Audit activities	-	0
		Report	Operational status of compliance reporting	-	0
		Report	Operational status of information security management system	-	0
Aug 11, 2025	3/3	Report	Operational status of capital management and control system in North America	-	0
		Report	Status of litigation response in North America	-	0
		Report	Operation of misconduct reporting channels and compliance audit status	-	0
		Report	Status of revenue deduction operation and control	-	0
Oct 28, 2025	3/3	Report	Communication between external auditor and audit committee	-	0
		Report	3Q25 Interim business report	-	0
		Report	3Q25 Non-audit activities	-	0
		Report	3Q25 External contributions	-	0
		Report	2025 Interim report on evaluation of internal accounting management system activities	-	0
Nov 26, 2025	3/3	Report	Evaluation result of external auditor candidate proposal	-	0
		Report	Status of compliance inspection	-	0
		Report	Security framework of the DS Division	-	0
Nov 28, 2025	3/3	Resolution	Approval of the appointment of external auditor	Approved	0
Jan 28, 2026	3/3	Report	2025 Internal accounting management system activities	-	0

		Report	Communication between external auditor and audit committee	-	0
		Report	FY25 Financial statements and full-year business report	-	0
		Report	4Q25 Non-audit activities	-	0
		Report	4Q25 External contributions	-	0
		Report	2025 Audit activities	-	0
		Report	2025 Report on evaluation of internal accounting management system activities	-	0
Feb 12, 2026	3/3	Other	Deliberation on the 57th AGM agenda items	-	0
		Report	Audit Committee's audit report	-	0
		Report	Activities of internal compliance system in 2025	-	0
Feb 25, 2026	3/3	Other	Additional deliberation on the 57th AGM agenda items	-	0
Apr 29, 2026	3/3	Report	Communication between external auditor and audit committee	-	0
		Report	2025 External audit activities	-	0
		Report	1Q26 Interim business report	-	0
		Report	1Q26 Non-audit activities	-	0
		Report	Inspection plans for 2026 internal accounting management system activities	-	0
		Report	1Q26 External contributions	-	0
		Report	Status of compliance reporting system operations	-	0
May 11, 2026	3/3	Report	Evaluation plans for 2026 internal accounting management system activities	-	0
		Report	Status of information security management system	-	0
		Report	Communication between external auditor and audit committee	-	0

Table 8-2-7. Special Committee meetings

Date	Attendance	Agenda Item		Results	Board report
		Type	Content		
Apr 30, 2026	5/5	Other	Deliberation on the proposed schedule of the Special Committee	-	0
		Other	Deliberation on the operating guidelines for the Special Committee	-	0
		Other	Deliberation on procedures for each scenario related to the relevant transaction	-	0
		Report	Report on the progress of matters related to the relevant transaction	-	0

4. Audit System

(Core Principle 9)

Internal audit system should perform audit tasks independently from the management and controlling shareholders and key activities of the system should be disclosed.

(Specific Principle 9-1) Audit Committee should maintain independence and expertise.

As an internal auditing body, the Audit Committee is composed solely of Independent Directors to ensure its independence. We also enhance expertise of our Audit Committee members through education sessions that are provided by external professional institutions.

A. Composition

(i) Audit Committee composition and accounting/finance experts in the committee

The Audit Committee was established in accordance with Article 415-2 and 542-11 of the Commercial Act, Article 28-4 of the Articles of Incorporation, and Article 12-2 of the Regulations of the Board, and is composed entirely of Independent Directors. As a listed company with assets over KRW 2 trillion, we have a Director who is an accounting and/or finance expert, as defined by the Commercial Act and relevant regulations. Independent Director Je-yoon Shin worked for more than five years serving following positions: Deputy Director General of International Finance at the Ministry of Strategy and Finance, Director General of International Affairs at the Ministry of Economy and Finance, First Vice Minister of Economy and Finance, Chairman of the Financial Services Commission, and ambassador for International Financial Cooperation, Ministry of Foreign Affairs. Therefore, he is an 'accounting and/or finance expert' in accordance with Article 37 paragraph 2 subparagraph 4: a person who worked for financial organization, etc. in charge of accounting or finance or in charge of supervision over accounting or finance for an aggregate of at least five years. Je-yoon Shin is qualified as an accounting and/or finance expert with the requirements stated in Article 542-11 paragraph 2 subparagraph 1 of the Commercial Act. Independent Director Hye-Kyung Cho is an engineering expert who served as a professor of AI application and president of Korea Robotics Society. She will carry out her duties on the Audit Committee with impartiality and strict adherence to relevant standards, addressing stakeholder calls for greater diversity and ESG management.

Additionally, Independent Director Eun-nyeong Heo is a leading energy economics scholar. From an objective perspective, he will rigorously review financial statements, contributing to the reliability of reported information through comprehensive assessments of the risks underlying reported figures while strengthening disclosure requirements for ESG and other non-financial information.

As of reporting date, the composition of the Audit Committee is as below.

< Composition of the Audit Committee >

Name	Audit experience	Notes
Je-yoon Shin (head)	<ul style="list-style-type: none"> - 2019–2024: Audit committee member, Lotte Insurance - 2018–2024: Audit committee member, HDC Holdings - 2017–present: Senior Advisor at Bae, Kim, and Lee LLC - 2017–2023: President, Financial Education Council - 2017–2018: Ambassador for International Financial Cooperation, Ministry of Foreign Affairs - 2015–2016: President, Financial Action Task Force on Money Laundering - 2013–2015: Chairman, Financial Services Commission - 2011–2013: First Vice-minister of Economy and Finance - 2008–2011: Director General of International affairs, Ministry of Economy and Finance (Deputy Minister) - 2005–2007: Deputy Director General of International Finance, Ministry of Strategy and Finance 	Newly appointed
Hye-Kyung Cho	<ul style="list-style-type: none"> - 2023–present: Full member, National Academy of Engineering of Korea - 2022–2022: President, Korea Robotics Society - 2021–present: Audit committee member, Hyundai Construction - 2021–2022: Member of Mechanical Material Advisory Committee at Presidential Advisory Council on Science & Technology - 2020–2021: Vice President, Institute of Control, Robotics and Systems - 2014–2017: Director, The Korean Institute of Electrical Engineers 	Newly appointed

	<ul style="list-style-type: none"> - 2012–2015: Director, The Korea Institute for Robot Industry Advancement (Board Chair) - 1996–present: Professor, Applied AI at Hansung University 	
Eun-nyeong Heo	<ul style="list-style-type: none"> - 2022–Present: Chairman, Korea Institute of Energy Law - 2022–2024: Associate Dean, Graduate School of Engineering Practice, Seoul National University - 2021–Present: Private Sector member of the Energy Committee (6th and 7th terms) - 2020–Present: Full member, National Academy of Engineering of Korea - 2019–2020: President, Korean Resource Economics Association - 2018–2022: President, Korea Society of Innovation - 2017–2019: Vice president, International Association for Energy Economics (IAEE) - 2016–Present: Vice President, Korean Society for New and Renewable Energy - 2013–2017: Private Sector member, Presidential Committee on Green Growth - 2013–2015: Private Sector Commissioner, National Economic Advisory Council - 1996–Present: Professor, College of Engineering Graduate School of Engineering Practice, Seoul National University 	Newly appointed

(ii) Policies to secure independence and expertise of the Audit Committee

The independence of our Audit Committee is ensured as all three of its positions are filled by Independent Directors. This exceeds the requirement set forth in Article 2 Paragraph 2 of the Audit Committee regulation: the Audit Committee shall consist of three members, including at least two Independent Directors. When appointing a member of the Audit Committee, we include at least one accounting or finance expert, and manage a candidate pool by considering experts with extensive experiences in law, risk management, administration, industry & tech, and finance to ensure the Committee’s expertise as well as diversity, enabling effective oversight from various perspectives. Moreover, to further enhance expertise, the Company made it mandatory to provide regular education sessions on accounting audits and internal controls, so the Audit Committee members can receive training conducted by external specialized organizations upon request.

B. Audit Committee operation

(i) Regulation on Audit Committee operation

In the Regulations of the Audit Committee, the Company defines the composition, authorities and responsibilities of operation, and more. The authorities and responsibilities are also included in the internal accounting management regulations of Internal Accounting Control System Guidance. The Audit Committee can audit overall activities and processes performed by the Board of Directors, CEOs, etc. It is authorized to receive a report on the work done by Directors and/or employees, or investigate the business and the assets of the Company. Some of the major authorities and responsibilities of the Audit Committee as stated in Regulations of the Audit Committee are shown below.

<Key Authorizations>

- ① Authority to audit business operations of the Company: The committee can audit overall business of the Company, including tasks performed by the Board and the CEOs.
- ② Authority to request reports on the business status of the Company and investigate assets of the Company: The committee can request Directors or employees to submit reports on the business operated by the Company or investigate the businesses or assets of the Company.
- ③ Authority to receive reports from Directors: Directors shall report to the committee immediately if they find any risks that can have a material impact on the Company.
- ④ Authority to investigate subsidiaries of the Company: A committee of a parent company can request that a committee of a subsidiary submit reports on the company’s business, when deemed necessary to perform its duties. When the subsidiary company does not immediately report the business, or the report needs additional checking, the committee can investigate the business or assets of the subsidiary.
- ⑤ Authority to request a halt of any acts in violation of laws and regulations or the Articles of Incorporation: When a Director’s action is in violation of laws or Articles of Incorporation and causes irreversible damages, the Committee can request the Director to stop these acts.
- ⑥ Authority to Institute Various Actions: The Committee can institute an action such as a cancelation of convocation, nullification of issuing new shares, or nullification of a capital reduction, and is exempted from collateral obligations.

- ⑦ Authority to request the convocation of a general meeting of shareholders: The Committee can request the convocation of an EGM by submitting a written proposal in which agenda items and reasons for convocation are stated to the Board.
- ⑧ Authority to seek external advice at the expense of the Company
- ⑨ Designation of external auditor: The Company shall appoint an accounting firm designated by the Audit Committee as external auditor, unless an external auditor is designated by the Securities & Futures Commission.
- ⑩ Approval of request for designating another external auditor: The Company shall receive approval from the Audit Committee to make a request to the Securities & Futures Commission to designate another external auditor.
- ⑪ Any other authority granted to the committee by relevant laws and regulations, the Articles of Incorporation or a board resolution

<Major Responsibilities>

- ① Duty of Care and Due Diligence: Committee members shall execute their duties with such care as is required of good managers.
- ② Duty of investigation on the Annual General Meeting and reporting: Auditors shall examine the agenda items and documents to be submitted by Directors to a general shareholders' meeting and at the general shareholders' meeting shall state their opinions as to whether such agenda items or documents include any matter contrary to any Act, subordinate statute or the Articles of Incorporation or any considerably unfair matter.
- ③ Duty of investigation on the Board and reporting: When any auditor deems that a director acts or is likely to act in contravention of Acts, subordinate statutes or the Articles of Incorporation, the auditor shall report such to the Board of Directors.
- ④ Duty of preparing audit records: Auditors shall prepare records on audit activities, which includes audit procedure and results, and each member's name shall be listed and affix their seal or sign the audit record.
- ⑤ Duty of production and reporting of Audit Report: Auditors shall submit to Directors an audit report at least one week prior to the date set for an AGM on balance sheet, income statement, consolidated financial statement, operation report, and other financial statement under relevant regulations provided to the auditors at least 6 weeks prior to the Annual General Meeting.
- ⑥ Duty under the External Auditing Act: If the Committee finds any wrongful act or violation of statutes or the Articles of Incorporation concerning the designation of an external auditor, preparation and reporting of an evaluation of the internal accounting scheme, investigation of a violation of accounting standards, or a director's conduct, it shall take actions—eg. inform the external auditor—in accordance with the Act on External Audit of Stock Companies, Etc. Act.

(ii) Provision of training necessary to perform duties and advice/support from outside expert

To support Audit Committee members to effectively carry out their duties, the Company provides reports or training on major issues such as the nature of the industry the Company is in, changes in management environment, legal changes, and more. Moreover, Article 15 of the Internal Accounting Control System Guidance stipulated in April 2019 mandates annual training on internal control changes to committee members. The training will be provided in the second half of this year.

<Training for Audit Committee>

Date	Team	Participants	Reason for absence	Contents
Apr 14, 2025	External experts Internal Control Audit Support Group	Je-yoon Shin Myung-Hee Yoo Hye-Kyung Cho	-	Training for newly appointed members on the Audit Committee roles and duties, annual calendar, and auditor appointment procedures
May 23, 2025	External experts	Je-yoon Shin Hye-Kyung Cho	-	Corporate governance and the Audit Committee's system, operations, activities, and accounting oversight
May 28, 2025	External experts	Je-yoon Shin Hye-Kyung Cho	-	Fund misappropriation, data-driven fund incident detection cases,

				financial reporting, and internal controls, etc.
May 28, 2025	Internal Control Audit Support Group	Je-yoon Shin Myung-Hee Yoo Hye-Kyung Cho	-	Global business structure and financial reporting
Jul 1, 2025	External experts	Myung-Hee Yoo Hye-Kyung Cho	-	Considerations of the Board and the Audit Committee in preparation for sustainability disclosures, etc.
Jul 29, 2025	External experts	Je-yoon Shin Myung-Hee Yoo Hye-Kyung Cho	-	Understanding of financial statements and business feasibility analysis
Sep 22, 2025	External experts	Je-yoon Shin Myung-Hee Yoo Hye-Kyung Cho	-	Cash flow and corporate value
Oct 21, 2025	External experts	Myung-Hee Yoo Hye-Kyung Cho	-	New management environment and the role of the Audit Committee
Nov 26, 2025	External experts	Je-yoon Shin Myung-Hee Yoo Hye-Kyung Cho	-	Internal accounting control system
Apr 15, 2026	External experts Audit Committee Office	Hye-Kyung Cho Eun-nyeong Heo	-	Audit Committee system, accounting oversight, external audit, key tasks, support system, etc.
May 11, 2026	External experts	Hye-Kyung Cho Eun-nyeong Heo	-	Corporate governance, Audit Committee system and operations, Audit Committee activities, accounting oversight, etc.
May 15, 2026	External experts	Je-yoon Shin Hye-Kyung Cho	-	Outlook and challenges for the Korean economy, evolution of governance roles, and oversight of responsible AI governance establishment

(iii) Consultation from external experts

In accordance with Article 8, Paragraph 8 of the Audit Committee regulations, the Audit Committee can be provided with the assistance of external experts at the Company's expense. Also, based on the operational regulations of the support department of the Audit Committee, the Committee receives consulting on accounting audits and internal control activities annually from external accounting firms.

(iv) Investigation on wrongdoing of executives and provision of information and financial support for the Audit Committee

In accordance with the Regulations of the Audit Committee, the Committee has the authority to audit the overall business of the Company, including tasks performed by the Board and the CEOs, and can seek help from external experts with company's financial support. Expenses for Committee activities are covered by the Company as stipulated in Article 13 of the Regulations of the Audit Committee: Expenses for meetings and other operations of Audit Committee shall be covered by the Company. Based on the operational regulations of the support department of the Audit Committee, the Committee receives consulting on internal control activities annually from external accounting firms. In accordance with Article 9 of Regulations of the Audit Committee, the Committee shall report any violation or a risk of violation of regulations or Articles of Incorporation by a Director. In addition, when any wrongdoing by a Director or material fact that is against regulation or Articles of Incorporation is identified, the Committee shall immediately report it to an external auditor.

(v) Accessibility of information for Audit Committee members

Article 8 of the Regulations of the Audit Committee stipulates that the Committee has the authority to request reports on business or investigate assets of the Company. As such, the Committee can request Directors or employees to submit reports on the business or investigate the businesses or assets of the Company, and receive external expert's advice with Company's budget. Also, we are working to ensure that Committee members are provided with sufficient information: agenda items are sent to an Audit Committee meeting via email so that members have adequate time to review them in advance.

C. Internal Audit Support Organization

(i) Status of Internal Audit Support Organization

The Company's audit functions were previously supported by the Management Advisory Team and Internal Control Audit Support Group directly under the Audit Committee. In July 2025, the Support Group was consolidated into the Audit Committee Office to strengthen independence, following the resolution of the Audit Committee. The Audit Committee Office is staffed by executive-level department heads and specialists in accounting, legal, and audit matters, providing professional support for the Audit Committee's work. This includes reviewing financial statements and business reports as stipulated in the Commercial Code and the Act on External Audits of Stock Companies, preparing audit reports, examining the duties and property status of directors and executives, evaluating the internal accounting management system, selecting and assessing external auditors, and overseeing the operation of the Audit Committee.

To this end, the Company regularly checks through the Management Advisory Team, Compliance Team, and Information Protection Center whether the management systems and preventive activities for various risks that may arise in management activities are effectively implemented. It reviews major incidents and whistleblower reports and reports them to the Committee. Additionally, for tasks such as financial statement audits and evaluations of the internal accounting management system, the Company has an annual advisory contract with an independent accounting firm, reporting the annual plan and work results to the Committee. Furthermore, by conducting regular practical communications with external auditors, the Company enhances the efficiency of its accounting audit support activities while ensuring the independence of the external auditors' audit work.

(ii) Ensuring independence of Internal Audit Support Organization

The Audit Committee Office is established and operated as a body directly under the Audit Committee, in accordance with the Audit Committee's support department operation regulations. It is independent from management with respect to planning, budget allocation, and performance evaluation of its members.

D. Compensation scheme appropriate for performing duties

The Audit Committee is composed entirely of Independent Directors, and the Audit Committee members receive the same remuneration as the Independent Directors who are not Audit Committee members, given the remuneration criteria for Independent Directors. The remuneration includes a base salary which considers time invested as well as responsibilities and risks in performing their duties. Remuneration criteria for Audit Committee members follow that of Independent Director's.

(KRW mil)

Type	Number of members ¹⁾	Total remuneration ²⁾	Average remuneration	Note
Independent Director (Excluding Audit Committee members)	3	678	220	-
Audit Committee members	3	392	131	-

1) As of December 31, 2025

2) Remuneration is the earned income as per Income Tax Act (Article 20: Wage and Salary Income, Article 21: Other Income, Article 22: Retirement income); includes received remuneration of directors that resigned or were newly appointed during the reporting period.

(Specific Principle 9-2) Internal auditing bodies, including Audit Committee and auditors, should dutifully perform audit activities such as holding regular meetings and transparently disclosing their activities.

As an internal auditing body, the Audit Committee should hold at least one meeting per quarter in accordance with Audit Committee regulations. The meeting history and agenda items are transparently disclosed in the business report.

A. Activities of the Audit Committee

The Company's Audit Committee held a total of 10 meetings in 2025, including quarterly regular meetings, and five meetings up to the submission of the report in 2026. All three members attended every meeting, and a total of 62 agenda items have been reviewed and resolved. During the period, the Audit Committee received and reviewed interim/half-year reports, financial statements, business reports, and business audits. Also, the Audit Committee was briefed by the leader of the Company, internal accounting managers, and dedicated departments on inspection schedule and results for checking operating status of the internal accounting management system. The Committee receives reports by the Audit Committee Office on evaluation, and it communicates with external auditors every quarter to prepare reports on the evaluation of internal accounting management system activities. Also, the Audit Committee members resolved the key terms of the 2026 external audit contract, deliberated on the agenda items for the AGM, and approved the audit reports.

B. Regulations on audit record keeping and reporting procedures for AGM

The Audit Committee stipulates relevant procedures, the reporting process for general meeting of shareholders, etc. in the Regulations of the Audit Committee. The Audit Committee shall meet at least once every quarter, and the head of the Committee shall convene a meeting. The head notifies the members of the meeting time and place at least seven days in advance via mail, electronic mail, fax, or other means of receiving delivery confirmation. In urgent circumstances, the notice period for convening a meeting may be shortened to as little as 24 hours in advance and the meeting notification may be skipped with the consent of all Committee members.

The presence of a majority of all members shall constitute a quorum for a meeting of the Committee and the resolutions of the Committee shall be adopted by a majority of the votes of the members attending the meeting. Committee meetings may take place via electronic means, such as conference call, within the scope provided by relevant laws. If face-to-face meetings are required by the relevant regulations, the Committee can hold a meeting using telecommunication tools that allow simultaneous communications with video and sound.

The Audit Committee shall submit an audit report on documents required by relevant regulations—including financial status and management results, the consolidated financial statement, and the business report—to Directors within four weeks of receiving these documents within 6 weeks before shareholders' meeting.

In accordance with the internal accounting management guidelines, the Audit Committee independently assesses the operation of the internal accounting management system and reports the results to the Board via face-to-face meeting one week prior to the AGM to ensure the results are documented and preserved. If there are any corrective opinions on management and operation of the internal accounting management system, they are also included in the report.

In accordance with Article 10 of the regulations of the Committee, the Committee shall keep meeting minutes which include the agenda, progress, votes against agenda items and reason for the opposition, and each member's name and affixed seals or signature.

<Attendance of Directors at Audit Committee meetings in the recent three years>

	Name	Attendance (%)			
		Average	2025	2024	2023
Independent Directors	Han-jo Kim	100.0	100.0	100.0	100.0
	Myung-Hee Yoo	100.0	100.0	100.0	-
	Hye-Kyung Cho	100.0	100.0	100.0	-
	Je-Yoon Shin	100.0	100.0	-	-

(Core Principle 10) External auditors should perform audits independently from the corporation subject to audit, including the corporation's management and controlling shareholders, to gain trust from stakeholders, including shareholders, about the financial information

(Specific Principle 10-1) The Audit Committee should establish and operate a policy for appointment of an external auditor to secure independence and expertise

The Audit Committee, the Company's internal auditing body, establishes and operates regulations on appointment of external auditors, including evaluation criteria, ensuring independence and expertise in the appointment process.

A. Procedure for appointing an external auditor

In July 2019, the Audit Committee established regulations for the appointment of an external auditor. Subsequently, in July 2022, these regulations were amended to supplement the evaluation criteria for external auditor candidates, and in October 2022, detailed standards regarding compliance requirements for the appointment of external auditors were established, providing guidelines to ensure the independence and expertise of external auditors. In addition, in July 2025, in advance of the appointment of an external auditor for 2026-2028, the Audit Committee reviewed the compliance requirements and evaluation criteria and made partial revisions to the latter.

B. Number of meetings held and items discussed regarding external auditor appointment

In accordance with the external auditor selection criteria set forth in the appointment regulations revised in July 2022, the Audit Committee assessed each accounting firm against key objective indicators—including independence, expertise, audit hours, audit fees, appropriateness of audit plans, firm size, global audit capabilities, and regulatory inspection findings—as well as the proposals submitted by each firm. Based on this review, the Audit Committee appointed Samjong KPMG as an external auditor for three consecutive fiscal years from 2026 through 2028 and determined the engagement terms and conditions, including fees for 2026.

In December 2025, the Company entered into an external auditing contract with Samjong KPMG in accordance with the terms and conditions determined by the Audit Committee.

C. Post-external audit evaluation and the details

In accordance with the Act on External Audit of Stock Companies and the external auditor selection criteria, the Audit Committee in April 2025 evaluated Samjong KPMG, the external auditor for FY25, on whether the audit activities were performed in line with the key contractual terms approved by the Audit Committee (time, fees, personnel, etc.). The terms for the 2026 audit contract were then determined based on the results of this evaluation.

D. Provision of non-audit services by an external auditor and its subsidiaries

The Company is required to notify the Committee in advance when using non-audit services or when engaging another accounting firm for tasks prohibited under Article 21 of the Certified Public Accountant Act.

Each quarter, the Audit Committee receives reports confirming that the external auditors did not perform any non-audit services requiring Audit Committee approval. The Audit Committee members then review and discuss the findings.

The Company also conducts preliminary reviews of services provided by all accounting firms, including the external auditor, prior to engagement to identify any non-audit activities. The findings are reported to the Audit Committee on a quarterly basis.

There is no history of non-audit services from affiliates of the external auditor (Samjong KPMG) provided to SEC over the reporting period.

(Specific Principle 10-2) The Audit Committee should regularly communicate with the external auditor in every stage of external audit and reporting of results.

The Audit Committee communicates with external auditors quarterly, maintaining regular dialogue throughout all stages of external auditing and reporting of results.

A. Discussion on major issues related to external auditing more than once per quarter without management presence

The Company's Audit Committee and the external auditor meets more than once per quarter without management presence to discuss major issues regarding the key internal accounting scheme, the quarterly audit and review of financial statements, and important facts on any wrongful act or violation of statutes or the Articles of Incorporation concerning director's conduct. Also, the Audit Committee Support Group regularly consults with staff from an external auditing firm to share and exchange views on the audit plan, audit progress, and other related matters. Based on the discussion, it conducts independent activities to support the Audit Committee.

<Details of discussions with external auditors>

Date	Quarter	Details
Jan 24, 2025	1Q25	<ul style="list-style-type: none"> • Progress of annual accounting audit • Key audit items and other focus areas • Progress of audits on internal accounting management system • Other essential communication items at the audit completion stage
April 28, 2025	2Q25	<ul style="list-style-type: none"> • Report on quarterly review progress • Plans for annual accounting audit • Other essential communication items at the audit planning stage
Jul 29, 2025	3Q25	<ul style="list-style-type: none"> • Progress of annual accounting audit • Plan for selecting key audit items • Other essential communication items at the audit planning stage
Oct 28, 2025	4Q25	<ul style="list-style-type: none"> • Progress of annual accounting audit • Plan for selecting key audit items • Progress of audits on internal accounting management system • Key quarterly review matters and other required communication items
Jan 28, 2026	1Q26	<ul style="list-style-type: none"> • Progress of annual accounting audit • Key audit items and other focus areas • Progress of audits on internal accounting management system • Other essential communication items at the audit completion stage
April 29, 2026	2Q26	<ul style="list-style-type: none"> • Report on quarterly review progress • Plans for annual accounting audit • Other essential communication items at the audit planning stage

B. Major details of discussions and reflection on internal auditing

At quarterly Audit Committee meetings, the Audit Committee receives reports directly from an external auditor regarding annual audit plans, audit activities, and matters to pay attention to on financial statements and management in general.

As such, results of the review of the financial statements are reported every quarter, results of the audit on financial statements and internal accounting management system are reported at the end of the year, and there is a question-and-answer session on important matters. If necessary, the Committee requests an additional review on accounting books and related documents and receives the results of the review.

The Audit Committee refers to the details from discussions with external auditors to ask further questions and request relevant reports on the key audit matters and other noteworthy issues from the related departments. Discussions are reflected in the overall audit activities including assessment on operation of the internal accounting management system

C. Process for external auditor to notify material facts identified during auditing activities to the Audit Committee and the role and responsibility of the Audit Committee

The external auditor reports important details found during auditing activities to the Audit Committee at every quarterly meeting. When an external auditor informs the Committee of a violation of accounting standards, the Committee shall investigate the case and request correction to the leader of the Company depending on the result of the investigation in accordance with the Regulations of the Audit Committee. When any

wrongdoing by a Director or any material fact that is against regulation or Articles of Incorporation is identified, the Committee shall immediately report it to an external auditor.

D. Submitting pre-audit financial statement 6 weeks (4 weeks for consolidated) prior to AGM to the external auditor

2024 financial statements on a separate and consolidated basis were submitted to the external auditor (Samjong KPMG) on January 31, 2025, earlier than the 6 week (February 5, 2025) deadline prior to the AGM held on March 19, 2025. Also, the financial statements for 2025 on a separate and consolidated basis were submitted to the external auditor (Samjong KPMG) on January 28, 2026, ahead of the six-week pre-AGM deadline (February 4, 2026) for the AGM held on March 18, 2026.

< Details of submissions of financial statements to external auditor >

Category	Date of AGM	Date of submission of financial statements	Date of submission of consolidated financial statements	Recipient
56th	Mar 19, 2025	Jan 31, 2025	Jan 31, 2025	Samjong KPMG
57th	Mar 18, 2026	Jan 28, 2026	Jan 28, 2026	Samjong KPMG

Other Matters Related to Corporate Governance

Corporate Value-up Plan

A. Whether a corporate value-up plan was disclosed during the period from the beginning of the disclosure period to the filing date of the report

Having qualified as a high-dividend company in 2025 under the Restriction of Special Taxation Act, the Company disclosed its corporate value-up plan on March 19, 2026, the day following the Annual General Meeting of Shareholders, with a focus on target setting and plan development to meet the relevant disclosure requirements.

B. Disclosure status of the corporate value-up plan over the past three years and Board participation in its establishment and disclosure

The Company did not disclose a corporate value-up plan in 2024 or 2025 due to continued market uncertainty. In 2026, the plan was established following thorough Board discussions and disclosed on March 19, 2026.

< Disclosure status of corporate value-up plan and Board participation >

Category	Disclosure date	Board participation	Relevant board meeting date	Key discussion topics
Initial disclosure	Mar 19, 2026	○	Mar 18, 2026	Establishment of corporate value-up targets and plans

C. Whether there has been communication with shareholders and market participants using the corporate value-up plan during the period from the beginning of the disclosure period to the filing date of the report

Since disclosing its corporate value-up plan on March 19, 2026, the Company has been actively engaging with domestic and overseas investors through its first-quarter 2026 earnings call and roadshows for institutional investors, listening to investor feedback and addressing questions related to the plan.

< Communication status regarding the corporate value-up plan >

Date	Communication target	Communication channel	Executive participation	Key discussion topics
Apr 30, 2026	Domestic/overseas institutional investors	Earnings call	○	Shareholder return policy, CAPEX outlook, etc.
May 7, 2026	Domestic institutional investors	Roadshow	○	Shareholder return policy, CAPEX outlook, etc.
May 8, 2026	Overseas institutional investors	Roadshow	○	Shareholder return policy, CAPEX outlook, etc.

A. Fulfilling corporate social responsibility

The Company commits to its corporate social responsibility by addressing demands from both internal and external stakeholders, including shareholders, customers, and the local community.

At Samsung Electronics, a majority of board members are Independent Directors, which enhances the Board's independence and transparency. Moreover, the positions of Board Chair and CEO were separated in 2018 to strengthen independence and transparency. We took a step further to improve corporate governance by appointing an Independent Director as the Board Chair in 2020, a first for the Company, strengthening the focus on board-centered responsible management. Furthermore, in 2021, we added sustainability management as a metric for performance evaluation of teams and executives, thus linking sustainability management with our performance evaluation/compensation system. To strengthen roles and responsibilities of the Board of Directors, the Sustainability Committee under the Board of Directors supervises key activities related to sustainability management including environmental, social, and governance matters. Also, the Company is operating a CEO-led Sustainability Management Council in which the management reviews sustainability-related issues with the responsible managers and reports to the Board and Sustainability Committee depending on the matter.

In 2020, the Company moved the Compliance Team directly under the CEO, thus enhancing its independence. The Chief Compliance Officer attends all meetings of the Board and Management Committee to support the Company when making decisions. As legal and ethical compliance is our top priority, we established the Code of Conduct—which is applicable to all employees—based on management principles grounded in ethics and compliance to fulfill our corporate social responsibility. In 2020, our Global Anti-corruption, Anti-bribery Policy was generally revised and concrete, detailed guidelines such as guidelines on external contributions were established for employees to use as a reference.

The Company announced its New Environmental Management Strategy in September 2022 and is pursuing medium- to long-term environmental strategies aimed at achieving carbon neutrality by eliminating direct and indirect carbon emissions by 2050 (2030 for the DX Division). The Company has also joined the global RE100 initiative and is working toward a 100% transition to renewable energy across its global operations by 2050 (2027 for the DX Division). In addition, the Company is gradually expanding direct power purchase agreements (PPAs) and striving to improve both the quality and quantity of renewable energy procurement by installing solar power generation facilities at its business locations.

To further enhance resource circularity, the Company is carrying out various initiatives to maximize circularity throughout the entire product lifecycle—from raw material sourcing to production, use, disposal, and recycling—by expanding the use of circular materials, operating waste product collection systems, and pursuing zero waste-to-landfill verification at business sites. In particular, the Company is working toward applying 100% recycled plastic to all plastic components used in DX products by 2050, while also expanding the use of other recycled materials such as aluminum and glass.

The Company in February 2023 announced its Global Human Rights Principles to clearly express our commitment to human rights in accordance with the UN Guiding Principles on Business and Human Rights (UNGPs). The Global Human Rights Principles encompass the Company's policies to prohibit child labor, support migrant workers, and prevent discrimination and harassment. This applies to all stakeholders with the potential to be affected—e.g., employees at Samsung Electronics, including temporary workers, workers at partner companies, our customers, and members of the community. We will keep strengthening human rights protection in line with the UNGPs.

In 2024, we established a standard global policy to handle all grievances. The policy comprehensively encompasses the grievance process, including the submission channel, handling procedures, and principles for resolving issues.

The Company publishes a Sustainability Report every year to provide stakeholders with the milestones of our sustainability management in a more transparent manner. Our Sustainability Report is available on the website at <https://www.samsung.com/global/sustainability/main/>.

B. Compensation system of employees

The Company first introduced the annual salary system in 1998 and started compensating employees based on the level of responsibility within a position. In 2010, we adopted a cumulative salary system and workers were paid based on individual performances. Also, we employ an incentive system (Target Achievement

Incentive and Performance Incentive), under which compensation differs depending on the annual achievement of a business division (target achievement, profit generated, etc.)

In addition, in accordance with compensation regulations, the Company has simplified compensation types to ensure that the system is reasonable. Our basic salary system is, in accordance with compensation regulations, designed to pay workers according to their level, with compensation based on the value of the position, responsibilities, and capacity.

< Total compensation of employees >

(KRW 100 mil)

Year	Total compensation	Profit before taxes	Ratio	No. of employees	Average compensation per employee
2025	197,998	334,361	59.2%	125,516	1.58
2024	162,711	217,496	74.8%	124,533	1.30
2023	144,782	175,315	82.6%	120,509	1.20

Income before taxes, the number of employees and total compensation are on a parent basis, excluding Executive Directors. The number of employees was calculated based on the average number of employees throughout the year.