



🌍 PLANET 👤 PEOPLE ✨ BUSINESS

2024 ESG REPORT

Sustainable Tomorrow, Together.

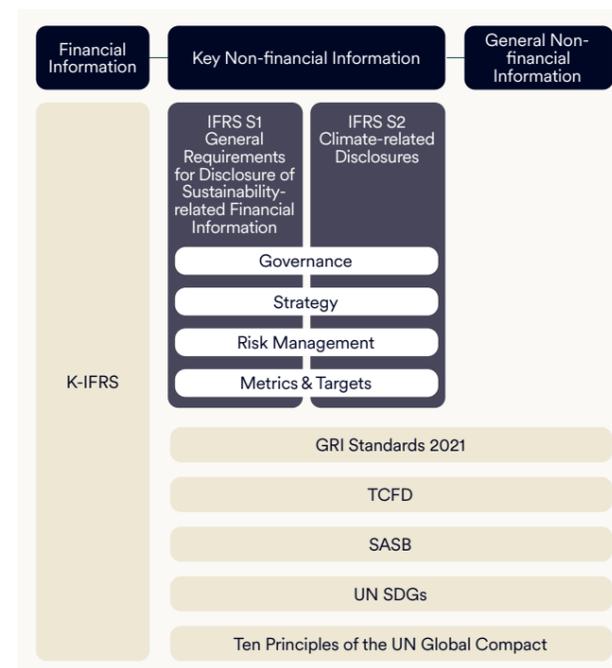
ABOUT THIS REPORT

Since 2021, CJ ENM has consistently communicated with stakeholders through our annual ESG Report. In 2024, we present our fourth ESG Report, outlining our strategic direction and ESG philosophy, along with key activities and achievements across our three core pillars: Planet, People, and Business. Moving forward, CJ ENM remains committed to transparent and proactive communication with stakeholders through our ESG Reports, faithfully documenting our sustainability journey and achievements.

Reporting Standards

This report has been prepared in accordance with the Global Reporting Initiative(GRI) Standards 2021 and reflects the disclosure recommendations of the Task Force on Climate-related Financial Disclosures(TCFD), the Sustainability Accounting Standards Board(SASB) standards, and the Ten Principles of the UN Global Compact. The material ESG topics identified through a double materiality assessment are structured with reference to the 'IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information' and 'IFRS S2 Climate-related Disclosures' announced by the International Sustainability Standards Board(ISSB). Financial information is reported based on consolidated financial statements in accordance with Korean International Financial Reporting Standards (K-IFRS).

CJ ENM Reporting Standards Overview



Third-Party Assurance Statement

To ensure the reliability of the qualitative and quantitative data in this report, independent third-party assurance was conducted by DNV Business Assurance Korea based on compliance with AA1000AP(2018) principles of inclusivity, materiality, responsiveness, and impact, as well as the quality and reliability of specific sustainability performance information. The results of the assurance are available on page 146 of this report.

Reporting Period and Scope

This report is structured around the company's major activities undertaken during the FY2024(January 1 through December 31, 2024). The financial statements in the ESG FACT BOOK are based on the consolidated financial statements in the annual business report, while the non-financial indicators cover CJ ENM's major domestic business locations—such as the CJ ENM Headquarters(Bangbae Office Building), Sangam Office Building, CJ ENM Studio Center, Ilsan Studio, Yeosu Studio, Gunpo Logistics Center, and leased offices—as well as 12 key subsidiaries. In addition, CJ Group's Common Management Indicators have been disclosed to enhance connectivity and improve the completeness of information across reporting entities. Key quantitative ESG performance indicators include data from the most recent three years (2022 to 2024), enabling year-over-year trend analysis, and some qualitative performance covers the activities from the first half of 2025. Where further explanation is necessary, the report includes footnotes to promote transparent information disclosure and enhance stakeholder communication.

Inquiries on the Report

For inquiries about this report, please contact us using the information below.

Published by | CJ ENM Co., Ltd.

Email | esg.cjenm@cj.net

Phone | +82-2-371-8200

Address | ESG Team, CJ ENM, 66 Sangamsan-ro,
Mapo-gu, Seoul, 03926, Republic of Korea

Website | <https://www.cjenm.com>

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OVERVIEW



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CEO MESSAGE



June 2025

Yoon, Sang Hyun,
CEO of CJ ENM



Greetings to all our valued stakeholders,

CJ ENM has published our fourth ESG Report, presenting our ESG management activities aimed at creating a more valuable world through captivating content and brand experiences.

In 2024, CJ ENM continued to grow and make progress despite mounting challenges. In the face of the uncertainty caused by global recession, high interest rates, volatile exchange rates, and rising inflation, we solidified the core competitiveness of our entertainment and commerce businesses and made remarkable strides in digital platform capabilities.

The Entertainment Division showcased our unmatched production capabilities with shows that swept global charts with their overwhelming popularity, including <Marry My Husband>, <Queen of Tears>, and <Lovely Runner>. Meanwhile, our OTT platform TVING has secured its status as the leading platform in the Korean market with exclusive sports coverage and a rich array of original content.

In addition, <KCON> has evolved into an unrivaled K-culture platform with a global reach, while <MAMA AWARDS> became the first K-pop awards show to enter the U.S., the world's No.1 music market. Both achievements proved once again that CJ ENM is at the center of the K-culture phenomenon.

The Commerce Division has accelerated our One Platform strategy by seamlessly integrating TV, mobile, and mobile live commerce, evolving into a powerful channel for launching impactful new products.

Notably, our mobile live commerce, which is core to the One Platform strategy, was dual-channeled through a first-ever exclusive collaboration with YouTube. This positioned us as the leading mobile live commerce provider in South Korea. With the release of popular mobile live shows like <What Should I Wear Today with Han Ye-seul>, <Indoor Break with Ahn Jae-hyun>, and <Get It Beauty with Yoo In-na>, we strengthened our competitive edge as a video commerce platform that encompasses both mobile and TV.

Most importantly, CJ ENM embraced our corporate responsibilities in environmental, social, and governance aspects and remained committed to fostering a sustainable business ecosystem.

In the **environmental (E)** aspect, CJ ENM launched the ECP Initiative in partnership with the Korea Creative Content Agency. As part of this initiative, we developed <Eco-friendly Content Production Guidelines> and conducted research on a <Carbon Emissions Calculator for Broadcasting and Video Content Production> to promote eco-friendly production practices in Korea's content industry. We also signed a resource recycling agreement with Sharing Happiness under the international relief agency, Food for the Hungry International. Through this partnership, we donated assets and used the proceeds from sales to create jobs for vulnerable communities while promoting a virtuous cycle of resources. Furthermore, we enhanced the greenhouse gas(GHG) inventory system established in 2023 for our subsidiaries, expanding the scope of management and undergoing third-party verification of GHG emissions to improve transparency and reliability in our disclosures.

In the **social (S)** aspect, we strived to create a Good Impact through our content, products, and services, helping sustainability values take root in our society. With active stakeholder participation, we have reinforced our ESG practices by taking part in the <Supplier ESG Support Program> through Korea Commission for Corporate Partnership for three consecutive years. We also strengthened our support for outstanding ESG partners and implemented an enhanced preferential program for promising small and medium enterprises(SMEs). In recognition of these robust management frameworks and wide-ranging efforts toward mutual growth with diverse stakeholders, we have received excellent ratings from both domestic and global ESG rating agencies.

Under the **governance (G)** aspect, both business divisions obtained ISO 37301 certification based on global-level compliance and ethical management. Additionally, we established the <CJ Global Supply Chain Ethics Policy> and declared our commitment to compliance with transnational laws and regulations, positioning ourselves as a leading and trusted company in our industry. This reflects our ongoing efforts to embed the value and importance of compliance management throughout the organization by appointing compliance coordinators within each division and fostering continuous communication. Furthermore, we improved and continuously monitored our overall transaction structures and processes, including updates to the Partner Transaction Management Guidelines and Code of Conduct Pledge, to help establish honest and fair trade practices across the industry ecosystem.

The year 2025 marks a significant milestone: 30 years of CJ Group's journey in the cultural business.

CJ ENM's spirit of cultural enrichment has been the foundation of K-culture, with our ONLYONE IP serving as milestones for K-culture. Looking ahead to the next 30 years, CJ ENM is positioning 2025 as the first year of global expansion, with the goal of spreading our ONLYONE DNA even more widely across the world.

CJ ENM will continue to engage closely with our stakeholders, fulfill our social responsibilities, and pursue sustainable management that creates both financial performance and non-financial value simultaneously. We express our sincere gratitude to all stakeholders for joining us on our journey of sustainable growth toward a more valuable world.

Thank you.

CJ ENM PROFILE

OVERVIEW

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

COMPANY INFORMATION

As of December 31, 2024

Company Name	Business Divisions	Address	Founded	Number of Employees
CJ ENM Co., Ltd.	Media Platform, Film & Drama, Music, Commerce	Headquarters (Bangbae Office Building) 870-13 Gwacheon-daero, Seocho-gu, Seoul Sangam Office Building 66 Sangamsan-ro, Mapo-gu, Seoul	December 16, 1994	3,025

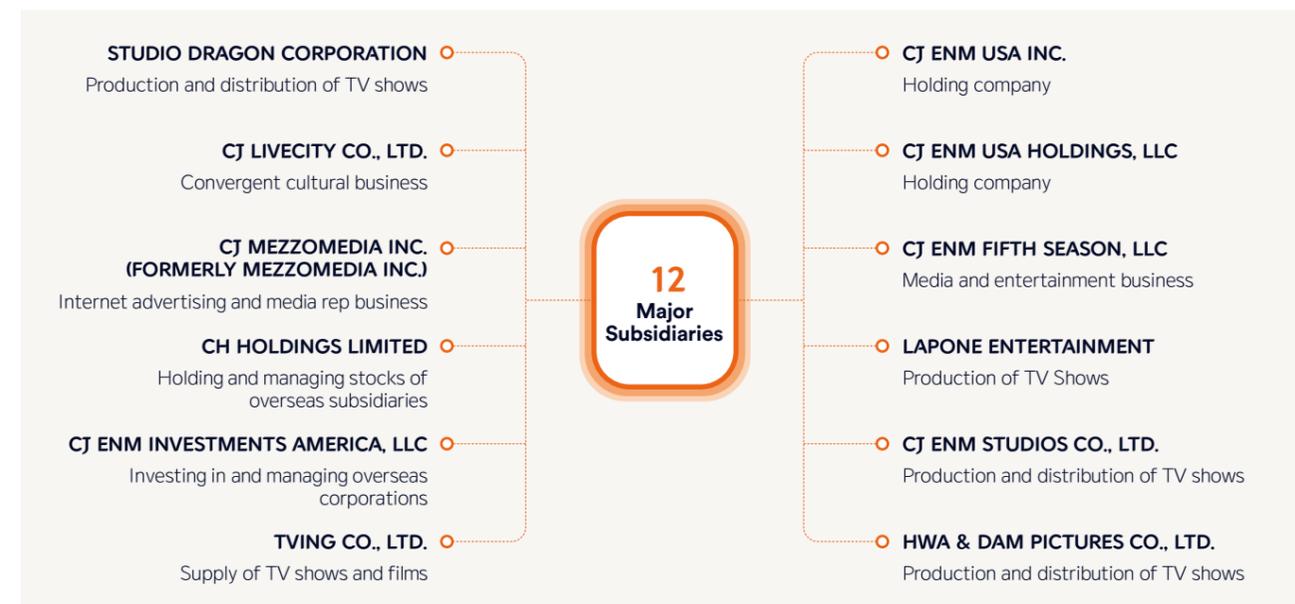
KEY FINANCIAL HIGHLIGHTS(BASED ON CONSOLIDATED FINANCIAL STATEMENTS)

As of December 31, 2024

Total Assets	Sales Revenue	Operating Profit
KRW 9,316.6 billion	KRW 5,231.4 billion	KRW 104.5 billion

MAJOR SUBSIDIARIES

As of December 31, 2024

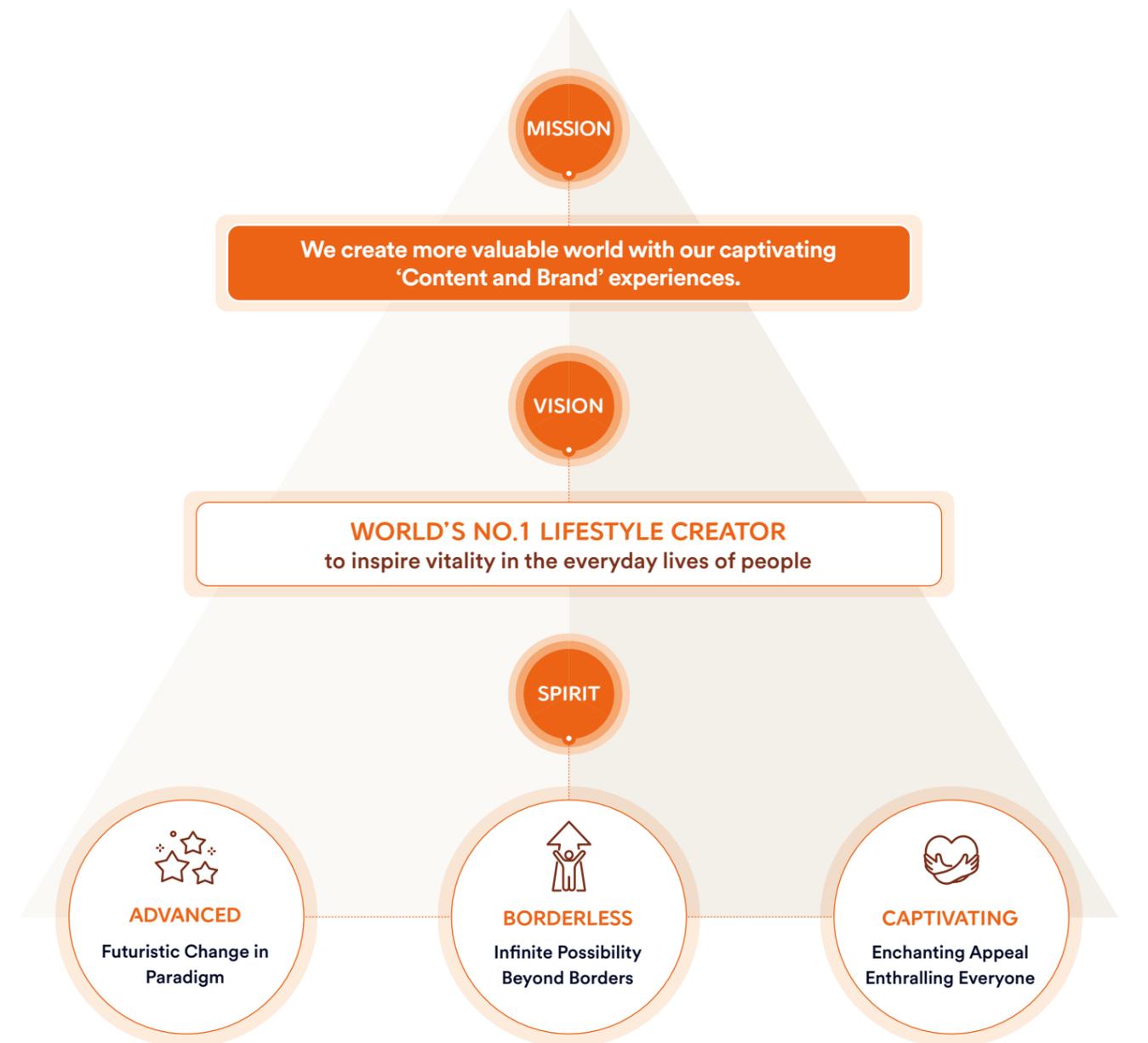


* Based on the current status of consolidated subsidiaries in the 31st Business Report

CJ ENM PHILOSOPHY

With a mission to become a global lifestyle creator, CJ ENM strives to enrich and energize lives around the world through captivating 'Content and Brand' experiences. We seek to discover our unique creativity and originality to resonate with the world and connect with the times.

Leveraging our irresistible charm and infinite potential, we aim to evolve into a company that creates diverse customer experiences, delivers sustainable happiness, and enriches the world.

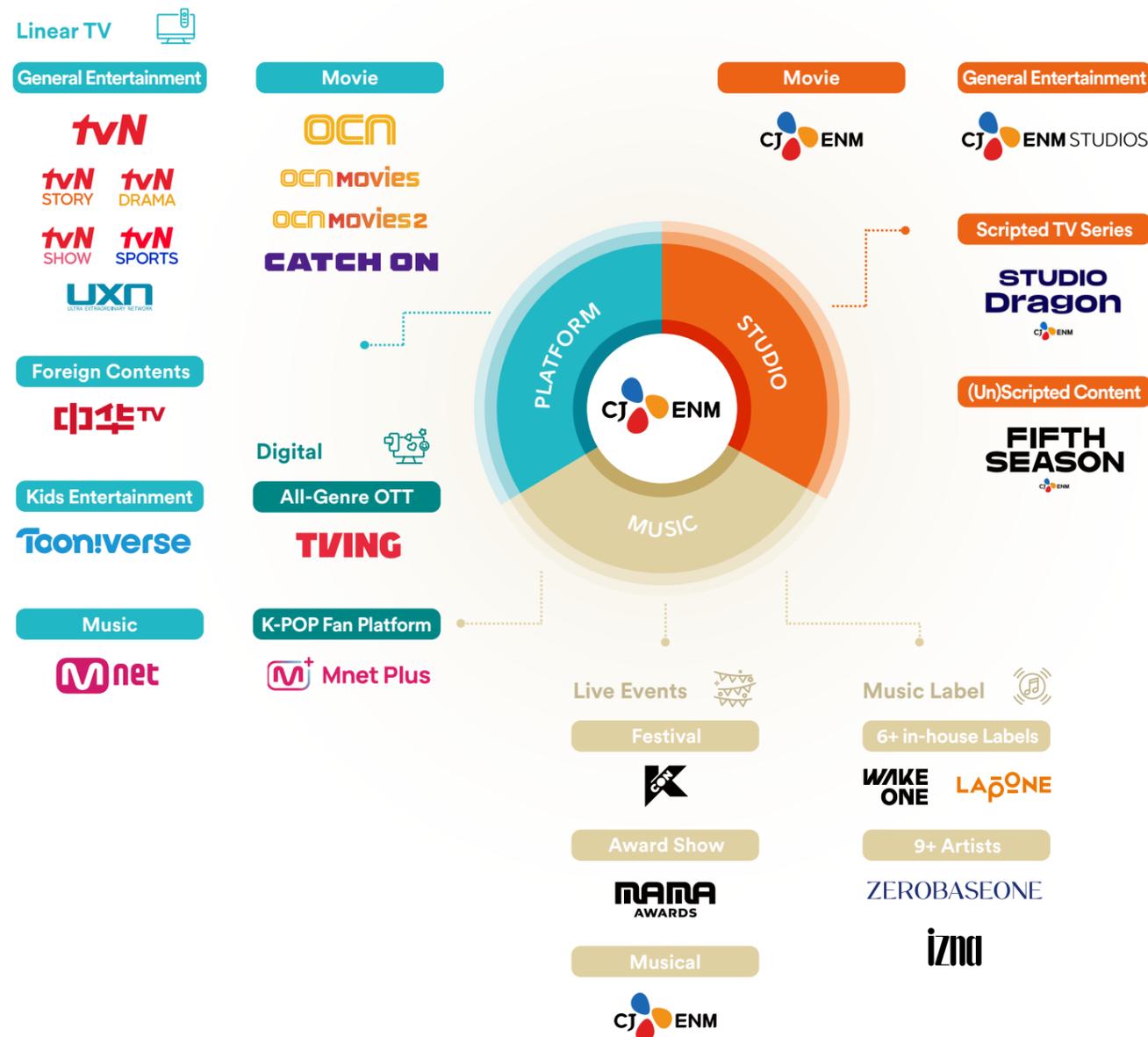


CJ ENM PROFILE

CJ ENM BUSINESS | THE ENTERTAINMENT DIVISION

BUSINESS OVERVIEW

South Korea's largest global IP powerhouse, CJ ENM, started its entertainment business with an investment in DreamWorks in 1995.

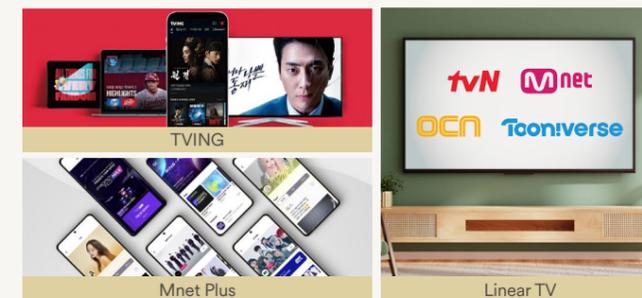


Global Production Capabilities: STUDIO

To strengthen its content production capabilities at home and abroad, CJ ENM is working to enhance the competitiveness of its in-house studios. Through a structured studio system based on co-planning and production, IP franchising, and global partnerships, CJ ENM is securing numerous well-made IPs. 'Studio Dragon Corporation', Korea's first drama-focused studio, has full-scale production expertise covering planning, production, distribution, and broadcasting. By partnering with global OTT platforms, Studio Dragon is contributing to raising the global status of K-dramas and delivering lasting impressions to audiences both in domestic and global. 'CJ ENM STUDIOS' serves as a hub for premium content production through its multi-studio system covering drama, film, and entertainment shows. 'FIFTH SEASON', a global studio headquartered in Los Angeles, continues to expand its global impact, leveraging its extensive networks in Europe and Latin America.



From Domestic TV Channels to Global Digital Networks: PLATFORM



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

Unique and Unprecedented Music Ecosystem: MUSIC

CJ ENM connects the world beyond language, age, and race through music, and continues to expand the 'Mnet Universe' through experiences of shared passion and growth between fans and artists. By combining unrivaled capabilities in content planning and production, operational expertise in both online and offline platforms, and extensive experience in artist management, we continue to pave the way for the globalization of K-culture through initiatives such as the global K-POP awards show 'MAMA', the fan-artist convention 'KCON', and the interactive cultural platform 'Mnet Plus'. CJ ENM leverages a full value chain—from pre-planning to training and management—in collaboration with exclusive labels like 'WAKEONE' to discover and cultivate the next generation of mega artists, contributing to the development of a sustainable K-POP ecosystem.



CJ ENM PROFILE

CJ ENM BUSINESS | THE COMMERCE DIVISION

As South Korea's first TV live commerce operator, CJ ENM launched CJ ONSTYLE in May 2021, integrating its mobile live, TV live, T-commerce, and e-commerce channels into a unified platform. Building on 30 years of product competitiveness and content production expertise, we continue to evolve CJ ONSTYLE into an advanced commerce platform that delivers a seamless shopping experience to customers.

CJ ONSTYLE

CJONSTYLE

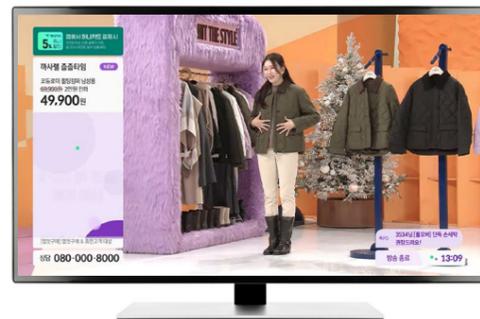
MOBILE APP, MOBILE LIVE

The CJ ONSTYLE mobile app seeks to offer a hyper-personalized video shopping platform powered by artificial intelligence(AI) technology. The app tracks user behavior to extract preferences and delivers curated product and content recommendations in categories like fashion, beauty, and living. A real-time shopping feed notifies customers of benefits, while various promotional discounts provide attentive support to enhance the shopping experience. CJ ONSTYLE showcases the most advanced mobile live commerce in South Korea, centered on the synergy of sellers, products, and content. Through this approach, we will continue to enhance the customer experience in live commerce by offering exclusive products and unique content.



TV LIVE COMMERCE, T-COMMERCE

CJ ENM's Commerce Division began South Korea's first TV live broadcast in 1995 and has since grown to rise as the nation's leading video commerce platform. For the past 30 years, CJ ONSTYLE's live broadcast channel has featured top-tier show hosts and celebrities to deliver content commerce showcasing expertise in fashion, beauty, and lifestyle. In addition, the T-commerce channel CJ ONSTYLE+, which delivers recorded content via VOD, serves as a stepping stone for small and medium-sized enterprises that face challenges entering live TV commerce.



BRANDWORKS KOREA

BRANDWORKS KOREA INC.

Brandworks Korea, a subsidiary of CJ ENM dedicated to developing brand businesses, captivates global markets through entertainment content and lifestyle brands. Its portfolio includes both original and licensed brands, with flagship names like global comfort shoes brand 'Rockport', American classic fashion brand 'Brooks Brothers', premium bedding brand 'Pyrenex Home', ceramic design brand 'odense', lifestyle brand 'LEGODT', and outdoor brand 'Brooklyn Works'.

Its original brand business carries out planning, development, marketing, and retailing of a variety of lifestyle, fashion, and food brands. The licensing business develops global brands in South Korea and Asia through international partnerships, managing brand marketing, retail, and merchandise planning. Offline stores are managed strategically by distribution experts who coordinate brand and product development across both online and offline channels.

BRAND

FASHION

THE AtG

THE AtG, CJ ENM's flagship fashion brand launched in 2011, leads the home shopping fashion sector by offering a wide range of women's apparel—from pants under KRW 100,000 to premium coats priced in the KRW 900,000 range. In 2020, THE AtG surpassed KRW 200 billion in annual sales revenue.

THE AtG

CelebShop edition

CelebShop edition is CJ ENM's fashion brand centered on the concept of 'practical chic', expanding its product lineup by differentiating between premium and practical categories. The brand plans to introduce mobile fashion collections in collaboration with leading global luxury fabric suppliers.

CelebShop edition

KARL LAGERFELD

KARL LAGERFELD

KARL LAGERFELD is a women's fashion brand that embodies the French sensibility of luxury icon Karl Lagerfeld into practical everyday wear. Through its iconic designs blending sophistication and free-spirited flair, the brand sets a new standard for modern luxury.

g studio

g studio is a premium fashion brand created in collaboration with renowned designer Gee Chun-hee, beloved by actresses. It highlights feminine silhouettes with refined materials and sophisticated design, elevating everyday moments.

g studio

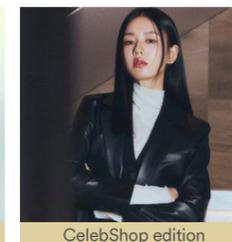
DANIEL CREMIEUX

CREMIEUX

DANIEL CREMIEUX is a French classic menswear brand blending traditional design with modern sensibilities. The brand serves as an official sponsor of France's Polo Masters and the Saint-Tropez Yacht Race. DANIEL CREMIEUX offers a sophisticated expression of classic masculinity through both formal and casual pieces.



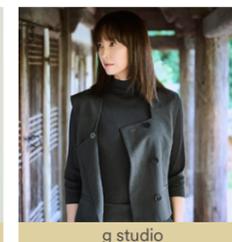
THE AtG



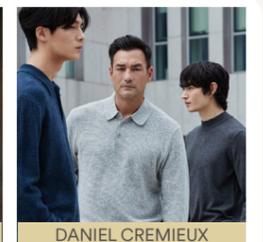
CelebShop edition



KARL LAGERFELD



g studio



DANIEL CREMIEUX

LIVING

taylor scents

taylor scents is a premium fragrance brand that promotes a refined lifestyle through scent and interior design, offering unique blends crafted with expert perfumers' formulations. It is expanding its living and beauty product lineups by incorporating vegan-certified ingredients and high-quality scents.



odense

odense

Odense is a specialized dining and kitchen brand rooted in Korean ceramic craftsmanship, which became the first South Korean tableware brand to win the Red Dot Design Award in 2014. In 2020, the brand opened a design studio and has been expanding its product lineup to include tableware, cookware, furniture, and lighting.



CJ ENM PROFILE

CJ ENM'S HISTORY

● Common ● Entertainment ● Commerce

<p>1994 ▶</p> <p>1995 ● Invested in DreamWorks as the 2nd largest shareholder, and began movie business as CJ Entertainment ● Launched South Korea's first TV home shopping channel ● Launched 'Tooniverse', a TV channel specializing in animation ● Launched 'Mnet', a TV channel specializing in music</p> <p>1999 ● 39 Shopping(now CJ ENM Commerce Division) listed on KOSDAQ</p> <p>2000 ▶</p> <p>2002 ● Established CJ Media ● CJ Entertainment(now CJ ENM Entertainment Division) became the first in the film industry to be listed directly on KOSDAQ</p> <p>2005 ● Established CJ Media Japan, a Japanese corporation</p> <p>2006 ● Launched 'tvN', a general entertainment TV channel ● Acquired 'ISO 27001', an information security management systems certification</p> <p>2007 ● Broadcasted '1 Village 1 Product', a shared-growth TV show discovering sales channels for domestic farmers ● Acquired the industry's first Consumer Centered Management(CCM) certification ● The first South Korea-Vietnam co-produced drama achieved the highest viewership rating in Vietnam</p> <p>2009 ● Changed company and channel name to 'CJ O Shopping' ● Began direct distribution of overseas films for the first time in South Korea</p> <p>2010 ▶</p> <p>2011 ● Launched 'CJ E&M'</p> <p>2012 ● Founded a local joint venture in Vietnam ● Introduced the first 'sign language customer counseling service' in the industry</p> <p>2013 ● Started South Korea's first Multi-Channel Network(MCN) business ● Laid the groundwork to enhance content planning capabilities and enter the global market - Produced the musical <Kinky Boots>, which won six Tony Awards as the first global co-production - Pre-sold <Snowpiercer> to 167 countries worldwide, establishing a milestone as the first South Korean film with such extensive global pre-sales</p> <p>2014 ● Enhanced content performance in both domestic and global markets - The films <The Admiral: Roaring Currents> and <Ode to My Father> recorded the highest and second-highest box office records in South Korea - The entertainment show <Grandpas Over Flowers> became the first Korean TV show to export its format to NBC, a major U.S. terrestrial network - The musical <Kinky Boots> won the Grammy Award for Best Musical Theater Album in the U.S.</p>	<p>2015 ● Expanded digital short-form content and ramped up digital advertising ● Sustained global success through strong content planning and production capabilities - Opened the musical <Kinky Boots> in West End, London - The Chinese remake of <Miss Granny> set the highest box office record for its genre, while the Vietnamese remake achieved the all-time highest box office ranking ● Launched the T-commerce channel 'CJ O Shopping Plus'</p> <p>2016 ● Spun off the drama business and established 'Studio Dragon Corporation' ● Launched 'tvN Asia' in Hong Kong</p> <p>2017 ● Opened <OPEN> Center, a CSV project for discovering and nurturing new creators</p> <p>2018 ● Merged CJ E&M and CJ O Shopping and renamed as 'CJ ENM'</p> <p>2019 ● Became the first Korean company approved as a full member of the 'Broadway League' ● Signed an MOU with the Ministry of Environment to reduce distribution packaging waste ● Established LAPONE ENTERTAINMENT in partnership with Yoshimoto Kogyo ● Ranked No.1 in both the TV home shopping and online shopping mall categories of the National Customer Satisfaction Index(NCSI) ● Received the Presidential Commendation as the top company in Consumer Centered Management(CCM)</p> <p>2020 ▶</p> <p>2020 ● K-content leading the global stage beyond Asia - Film <Parasite> swept the Academy Awards - Musical <Moulin Rouge!> swept the top 3 U.S. theater awards - The U.S. version of entertainment show <I Can See Your Voice> aired on FOX ● Spun off 'TVING' as an independent OTT platform ● Selected as an outstanding organization for '2020 Promotion of Environmentally-friendly Technology and Consumption' by the Ministry of Environment ● Signed an MOU with the Ministry of SMEs and Startups and Korea Foundation for Cooperation of Large & Small Business, Rural Affairs to support market access for SMEs and small business owners ● Awarded the Consumer Centered Management(CCM) hall of fame commendation by the Fair Trade Commission Chairman</p> <p>2021 ● Established the ESG Committee ● Launched CJ ONSTYLE, a unified brand integrating TV and mobile commerce ● Signed an MOU with Japan's TBS for joint content production and business cooperation targeting global markets ● Co-produced the musical <Moulin Rouge!>, which won Best Musical and nine other awards, achieving 10 wins at the Tony Awards in the U.S. ● Became the first content company to obtain the 'ISO37301' certification for its compliance management system ● Received the commendation from the Korean government for outstanding contributions to job creation ● Received the Prime Minister's commendation for excellence in fire safety management</p>	<p>2022 ● Continued to achieve strong performance in domestic and international content - Films <Broker> and <Decision to Leave> won awards at the 75th Cannes Film Festival - Drama <Severance> won at the 74th Primetime Emmy Awards - Musical <MJ the Musical> won four awards at the 75th Tony Awards - Co-produced musicals <Moulin Rouge!> and <Back to the Future> won the Laurence Olivier Awards in the U.K. - tvN's <Twenty-Five Twenty-One> and <Our Blues>, along with Mnet's <My Boyfriend is Better>, won awards at the 2022 AACA - tvN drama <Flower of Evil> was remade as <Duranga>, the first-ever Korean drama remake in India</p> <p>● Created new content and took on innovative challenges - Acquired the U.S. production studio 'FIFTH SEASON (formerly Endeavor Content)' - Launched 'tvN SPORTS', a sports TV channel - Established 'CJ ENM STUDIOS' - Mnet launched the global K-POP fan platform 'Mnet Plus' - Co-produced musical <Moulin Rouge!> had its Asian premiere in South Korea - 'TVING' introduced closed captioning subtitles to enhance content accessibility</p> <p>● Expanded the foundation for sustainable partnerships and global cooperation - Signed an MOU with KT for comprehensive collaboration in the content business - Entered into an MOU with the Ministry of Culture of Saudi Arabia for cultural exchange and cooperation</p> <p>● Reinforced the foundation for sustainable management and built external trust - Launched the 'Eco-balanced Content Production(ECP) Initiative', the first open ESG consultative body in the content industry - CJ ONSTYLE announced ESG management policy 'YESGO' - Became the first in the industry to sign an ESG support program agreement with Korea Commission for Corporate Partnership</p>	<p>2022 ● Became the first entertainment company to acquire environmental management systems certification 'ISO14001' - CJ ONSTYLE was ranked No.1 for two consecutive years in the TV home shopping category of the NCSI - Recognized as an excellent company in the home shopping category of the Korean Consumer Protection Index(KCPI) - Acquired 'ISO22301', the business continuity management systems certification - Certified as an excellent company in disaster risk reduction by the Ministry of the Interior and Safety</p> <p>2023 ● Expanded globally and enhanced content competitiveness - <Bargain>, a TVING original series, won Best Screenplay at the Cannes International Series Festival - Film <Past Lives> won Best Feature at the Gotham Awards - Held the first European edition of Mnet <M COUNTDOWN IN FRANCE> - Signed an MOU with 'Manga Productions', a Saudi Arabian content company - FIFTH SEASON secured investment from 'TOHO', a Japanese entertainment company</p> <p>● Entered new businesses and expanded content ecosystem - Established 'Brandworks Korea, Inc. (BKI)', a subsidiary for brand business - Launched 'CelebShop', a vertical fashion platform - Signed an MOU with the Korea Creative Content Agency to support emerging creators</p> <p>● Practiced consumer-centric, mutual growth management - CJ ONSTYLE received the Prime Minister's commendation for excellence in Consumer Centered Management(CCM) - Recognized as an excellent company for consumer protection in the Korean Consumer Protection Index(KCPI) - Received the Best Partner Award in the Mutual Growth Category from the Korea Consumer Agency - Won the Korea Commission for Corporate Partnership Chairman's Award in the Mutual Growth Category at the CSR Film Festival Awards</p>
<p>2024 ▶</p> <p>● Increase the global reach and impact of Content IP - Mnet's <Street Woman Fighter 2> won the Survival Program category at the '2024 Korea First Brand Awards' - Mnet's <Dance Planet> won the 2024 Award for Outstanding International Co-Production - tvN's <Queen of Tears> won the Best Screenplay Award at the 29th Asian Television Awards - Took the K-POP awards to the U.S. for the first time with the <2024 MAMA AWARDS> - The AI film <M Hotel> won the Best Film at the Cannes World Film Festival - Signed an MOU with Billboard to expand the global influence of K-POP - ZEROBASEONE hit four different U.S. Billboard charts</p> <p>● Expanded strategic partnerships and explored future business opportunities - Signed an MOU with the Korea Tourism Organization to promote Korean tourism - Signed an MOU with KBS for collaboration in drama production and business - 'TVING' provided new media coverage of the KBO League</p> <p>● Sustainable management and mutual growth performance - The Commerce Division acquired 'ISO37301', the compliance management systems certification - Received the Minister's Award from the Ministry of SMEs and Startups for '2024 Public-Private Open Innovation Support Project' - Selected as an excellent mutual growth model in the '2nd Win-Win Honors' by the Ministry of SMEs and Startups - Received the 'Best Partner Award' in the Mutual Growth Category from the Korea Consumer Agency for two consecutive years - Received the 'Mutual Growth Collaboration Award' in the Consumer ESG Innovation Awards - Received the 'Minister of Trade, Industry and Energy Award' at the 31st Corporate Innovation Awards</p>			

STAKEHOLDER ENGAGEMENT

COMMUNICATION CHANNEL

CJ ENM prioritizes open communication with internal and external stakeholders as a core value in implementing ESG management. To this end, we have defined key stakeholder groups that mutually influence our business activities and operate a variety of communication channels to actively reflect their feedback.



Stakeholder Group	Key Communication Channels	Frequency	Key Topics and Issues
Customers	<ul style="list-style-type: none"> Corporate Website Social Media Customer Satisfaction Surveys Customer Center Audience Committee's Regular Meeting & Audience Opinion Reflection Report TV Show Evaluation by Audience ESG Report 	<ul style="list-style-type: none"> As required As required As required As required Monthly(Commerce Division) Bi-monthly(Entertainment Division) Weekly Annually 	<ul style="list-style-type: none"> Enhancing customer service and satisfaction Strengthening customer privacy protection activities Engaging in communication with customers and collecting opinions Improving content, products, and service quality Protecting customer rights and addressing infringements
Shareholders and Investors	<ul style="list-style-type: none"> Corporate Website Annual Shareholders Meeting Non-Deal Roadshow(NDR) Securities Company Conference Earnings Release Conference Call Regular Reports and Key Disclosures Wired Channel(Company main line connected to IR Team; investor-exclusive line) Company Tour Business and Audit Reports ESG Report 	<ul style="list-style-type: none"> As required Annually As required As required Quarterly Regular Reports: Quarterly Key Disclosures: As required As required As required Annually Annually 	<ul style="list-style-type: none"> Driving business growth and expanding profitability Securing future growth drivers Ensuring transparency by disclosing financial and other performance Disclosing matters related to dividends Strengthening sound corporate governance

Stakeholder Group	Key Communication Channels	Frequency	Key Topics and Issues
Partners	<ul style="list-style-type: none"> Corporate Website Cyber Audit Office(Online Reporting) Partner System Meaningful Stories of Partnership with Small and Medium-Sized Enterprises Regional Sales Supporting Consultation Meetings Mutual Growth Meeting ESG Report 	<ul style="list-style-type: none"> As required As required As required As required Semi-annually As required Annually 	<ul style="list-style-type: none"> Promoting mutual growth Conducting partner bidding Strengthening cooperation and communication with partners Implementing education, infrastructure, and support programs Strengthening human rights protection Practicing ethical management and ensuring fair trade management
Employees	<ul style="list-style-type: none"> Employee Survey Corporate Portal Internal Broadcasting Town Hall Meetings Labor-Management Council Cyber Audit Office(Online Reporting) ESG Report 	<ul style="list-style-type: none"> As required As required As required Semi-annually Quarterly, ad-hoc meetings As required Annually 	<ul style="list-style-type: none"> Building a horizontal organizational culture Promoting respect for human rights awareness Providing a safe working environment Ensuring work-life balance Promoting employee growth and self-development Ensuring equal opportunities and fair performance evaluations
Local Communities	<ul style="list-style-type: none"> Employee Volunteer Work CJ Donors Camp CJ Welfare Foundation CJ Cultural Foundation Community Chest of Korea Korea Disaster Relief Association Regional Councils ESG Report 	<ul style="list-style-type: none"> Ad-hoc activities As required As required As required As required As required As required Annually 	<ul style="list-style-type: none"> Expanding social contribution activities Revitalizing the local economies Creating shared value Practicing corporate social responsibility Addressing cultural blind spots Expanding environmental protection activities
Government and the Press	<ul style="list-style-type: none"> Corporate Website Press Releases Media Briefings ESG Report 	<ul style="list-style-type: none"> As required As required As required Annually 	<ul style="list-style-type: none"> Participating in key policy initiatives Complying with laws and regulations Generating economic performance and creating value Preventing corruption and ensuring ethical compliance

ESG FOUNDATIONS



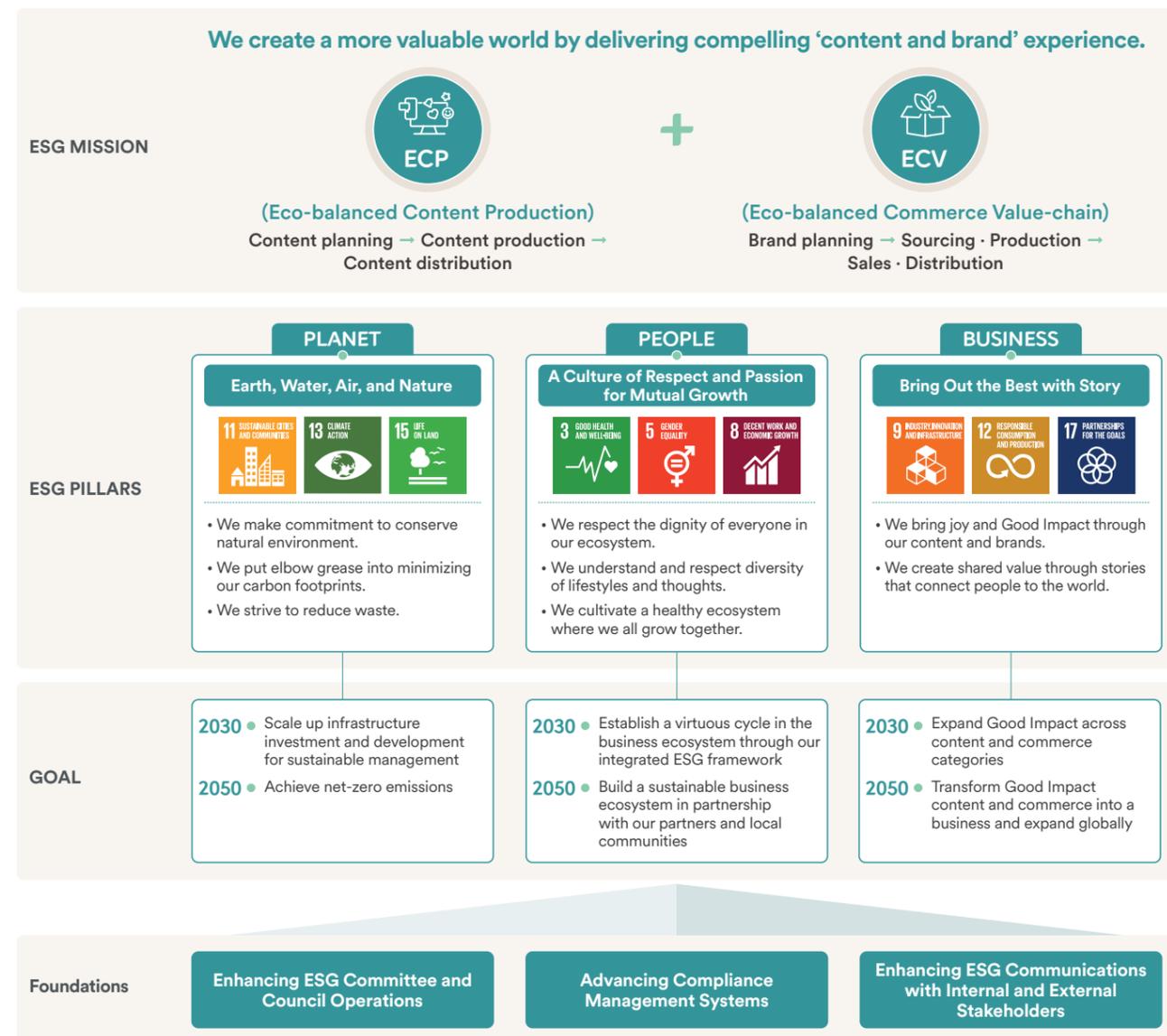
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ESG MANAGEMENT STRATEGY

ESG PLACEMENT

CJ ENM leads positive change in the natural environment and industrial ecosystem through ESG management. Based on compelling content and brand experiences, we are committed to creating a more valuable world by implementing ESG management practices that align with global standard guidelines. Through our ESG Report, which marks its fourth year of publication in 2024, we continue to enhance our implementation capabilities.

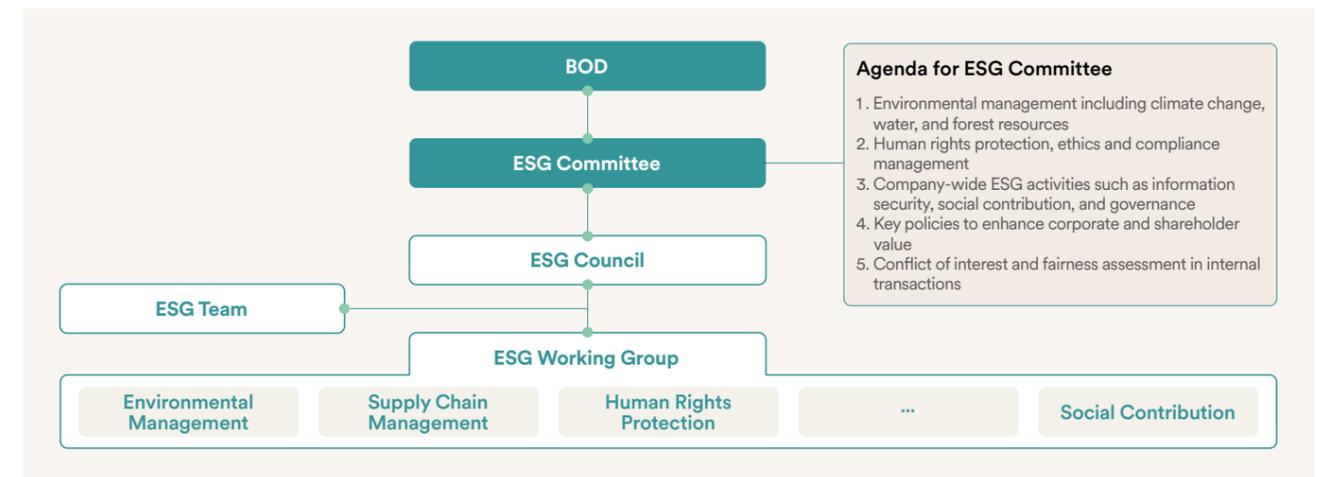
Moving forward, we will strengthen our sustainable management framework that reflects CJ ENM's unique industry characteristics and vision through multiple initiatives: fostering sustainable content and commerce industries, enhancing customer engagement environments, strengthening compliance-based risk management systems, ensuring transparent ESG data disclosure, and expanding stakeholder communication.



ESG GOVERNANCE

CJ ENM is operating a strategic and systematic ESG governance framework to achieve sustainable management. Through our dedicated organization and clear decision-making structure, we have embedded ESG management into our operations and built trust with stakeholders. The ESG Committee, under the Board of Directors(BOD), plays a central role in regularly reviewing major ESG-related agenda items including non-financial issues such as environment, human rights, ethics, and information security, as well as pre-approval of internal transactions, and while also the mid- to long-term direction for ESG management. In addition, the ESG Council leads the development and implementation of mid- to long-term ESG management plans and supports effective decision-making by submitting key issues to the ESG Committee. CJ ENM will continue to enhance risk response capabilities and ESG strategy execution through seamless collaboration among teams related to ESG.

ESG Dedicated and Implementation Organization Operating Structure



2024 ESG COMMITTEE REPORTS AND AGENDA

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

No.	ESG Council	ESG Committee under BOD	Key Agenda
1	-	February 7, 2024	Training on domestic and global ESG disclosure trends
2	March 4, 2024	March 11, 2024	Report on 2023 ESG materiality assessment results, Review of the 2024 Annual ESG Plan
3	-	March 26, 2024	Resolution on appointment of ESG Committee Chairperson
4	June 20, 2024	June 27, 2024	Report on Scope 3 GHG emissions calculation project, Review of 2023 ESG Report publication
5	September 19, 2024	November 7, 2024	Review of plan to enhance subsidiary ESG working groups for mandatory ESG reporting, Progress report on 2024 Partner Sustainability Initiatives
6	December 5, 2024	December 12, 2024	Report on ESG management performance in 2024

ESG APPROACH

ECP INITIATIVE

CJ ENM creates compelling content experiences that transcend generations, languages, and cultures for universal enjoyment and empathy. We go beyond merely producing content to lay the groundwork for a sustainable content industry for future generations, while pursuing a healthy production ecosystem where creators, staff, and all participants are respected in an environment where nature and people coexist harmoniously. To realize this vision, CJ ENM leads in establishing a sustainability system based on a virtuous cycle in which the entire industry can participate. In December 2022, we jointly launched the ECP(Eco-balanced Content Production) Initiative with the Korea Creative Content Agency and have continued to support efforts to build a sustainable content industry as a participating member.

“ Through ECP(Eco-balanced Content Production) initiative activities, we will establish a virtuous cycle system that enables industry-wide participation and drive sustainable growth in the media industry. ”

The ECP Initiative is an open consultative body that develops shared commitments for the sustainability of the media industry. CJ ENM will continue to enhance the ECP standards in alignment with global ESG trends and the unique characteristics of the content industry and will strive to spread ESG values across the industry through practical implementation. Believing that small actions lead to big changes, we remain committed to our journey toward a sustainable media industry.

ECP STANDARDS AND GUIDELINES

The ECP standards are divided into Natural Ecosystem and Industrial Ecosystem categories. Drawing from global ESG initiatives such as SASB and GRI Standards, key global ESG agendas including UN SDGs¹⁾ and UNGC²⁾ 10 Principles, as well as the characteristics and input from content production sites, we developed a total of 12 standards and established detailed guidelines for each standard. The 12 ECP standards, which define the principles and criteria to be considered in content creation and distribution processes, were established to serve as guidelines that promote sustainability in the content industry through collaboration with various stakeholders.



1) Sustainable Development Goals
2) UN Global Compact

2024 KEY ACTIVITIES

Building upon the 'MOU for Strengthening Global Competitiveness in the Content Industry' signed with the Korea Creative Content Agency in 2023, CJ ENM laid the groundwork for executing the ECP Initiative in 2024. This included developing a draft of the 'ECP Checklist' to realize environmental and social value across the content production process and participating in joint research on a 'Carbon Emissions Calculator for Broadcasting and Video Content Production' in collaboration with the Korea Creative Content Agency to foster a sustainable industry ecosystem.

ECP CHECKLIST

Reflecting CJ ENM's strong commitment to spreading a culture of sustainable production across the industry, the ECP Checklist comprises 16 categories and 52 detailed items—2 in the Common Category, 23 in the Natural Ecosystem Category, and 27 in the Industrial Ecosystem Category. We completed the draft of the ECP Checklist in 2024, and in 2025, we plan to enhance its completeness by validating its effectiveness and making it adaptable for use in actual production sites. Through continuous refinement, we aim to improve its applicability in the field and ultimately maximize the positive environmental and social impact of the content industry, thereby establishing a responsible production environment as a global industry leader.

16 categories of ECP Checklist



ECP CARBON EMISSIONS CALCULATOR

CJ ENM took the first step toward understanding the environmental impact of content production and establishing emission reduction goals by participating in joint research led by the Korea Creative Content Agency to develop a <Carbon Emissions Calculator for Broadcasting and Video Content Production>. The draft of the <Carbon Emissions Calculator for Broadcasting and Video Content Production> was created through research that referenced carbon emissions calculator examples from six countries including the U.S. and the EU, and analyzed carbon emission sources from 16 domestic content production sites. Based on collected data and case studies, the calculator was developed to reflect the characteristics of South Korea's content production environment and current eco-friendly production infrastructure. Through this research, CJ ENM aims to understand the environmental impact of the content industry and contribute to spreading a culture of eco-friendly content production that reduces carbon emissions in the production process.



Development research on a carbon emissions calculator

Information on broadcast and video content production

ESG APPROACH

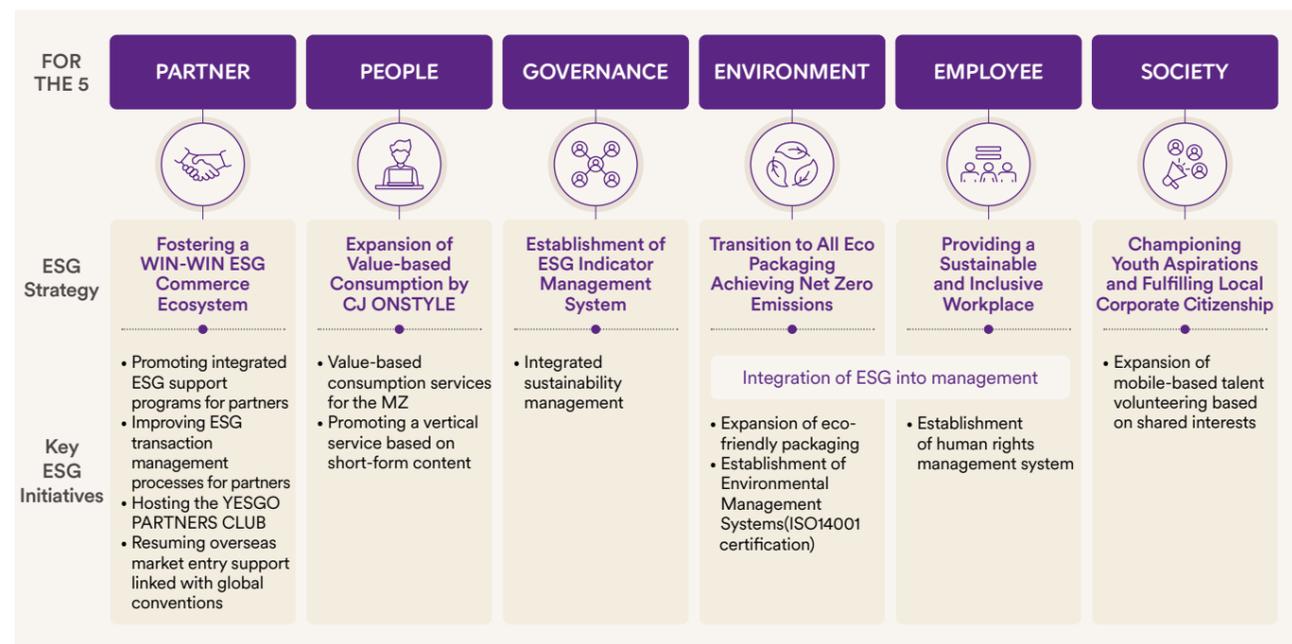
YESGO, FUTURE TOGETHER

CJ ENM declared its ESG management policy 'YESGO' in 2022 and has since been building a healthy and sustainable distribution ecosystem in collaboration with partners. Through value-driven consumption, we have proposed a future lifestyle that considers both society and the environment. We have introduced new ESG support programs for our partners and strengthened mutual growth initiatives. We have also invested in the development of eco-friendly packaging materials and the reduction of plastic usage to support our communities and future generations.

YESGO



ESG STRATEGY AND KEY FOCUS AREAS



PARTNERS CLUB

CJ ENM hosted the 'CJ ONSTYLE PARTNERS CLUB' in 2024 to reinforce our commitment to mutual growth with partners and creating a sustainable distribution ecosystem. A total of 39 partners participated in the event, which provided information on the Partner System and support programs to improve customer service. CJ ENM's Partner System is a platform that allows partners to review five key customer service diagnostic metrics in real time, contributing to improved service quality through data-driven management. In addition, we have continued operating customer service enhancement programs. In 2024, we introduced new 'TRUST' and 'ESG' evaluation criteria for outstanding partner awards, offering additional points, and provided support for quality inspections, training, and product warehousing to enhance service delivery. Through these efforts, we are actively exploring ways to improve communication with customers and increase customer satisfaction in collaboration with our partners.

CUSTOMER SERVICE ENHANCEMENT SUPPORT PROGRAM

The program includes three main pillars:

- Introducing Incentives for Service Excellence and Trend Insight Sharing:**
 - New scoring criteria established for mutual growth awards.
 - TRUST:** Bonus points for outstanding customer service performance.
 - ESG:** Companies certified in ESG practices.
 - Providing Customer Service Trend Reports (Externally and Internally Issued Reports).
- Supporting Testing/Training and Associated Costs:**
 - Support for improving product quality (Testing and Certification Support, Performance and Efficacy Verification, Pre-import/Sales Quality Inspection).
 - Certification/Training by MOU Agencies (KTR, KOTITI, NSP, FiCI).
 - Application of specialized delivery services (Support for Line-Haul Shipping Costs for Warehousing, Simplification of Warehousing Procedures, Assist with merchandising returned products).
- Offering Partner Support Services:**
 - Process for selecting partners for on-site support (Identifying Support Candidates, Monthly Scheduled & Ad-Hoc Visits, Data-Driven Selection of Inspection Items).
 - On-site inspection and training (SCM: Feedback and training on fulfillment operations, Quality: Quality guidance on domestic and global partner production).

CJ ONCUBATING

CJ ENM pursues joint growth with emerging brands through a brand incubating process that includes onboarding, commercialization, global expansion, and investment. Targeting the health and beauty(H&B) categories, we support and nurture SMEs with differentiated products and technologies to foster cooperation and mutual growth.

DISCOVERY OF H&B BRANDS

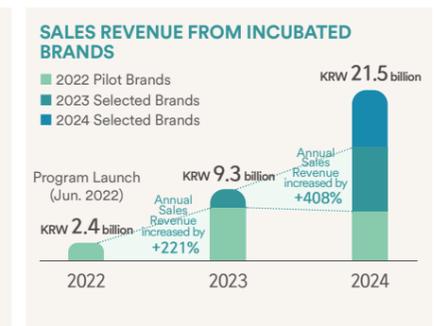
Two tracks for brand discovery:

- TRACK 1 Emerging Small and Medium Brands:** Brand incubation program supporting promising small and medium brands at each growth stage. Identification of early-stage small brands with less than five years of business history. Support for 'planning, manufacturing, logistics, and export' through strategic partnerships.
- TRACK 2 Influencer Brands:** Global influencer brand incubation program. Co-development of new products based on influencer IP. Support for global market expansion including overseas store entry, logistics, and marketing.

PERFORMANCE



SALES PERFORMANCE



ESG PILLARS

PLANET(EARTH, WATER, AIR AND NATURE)

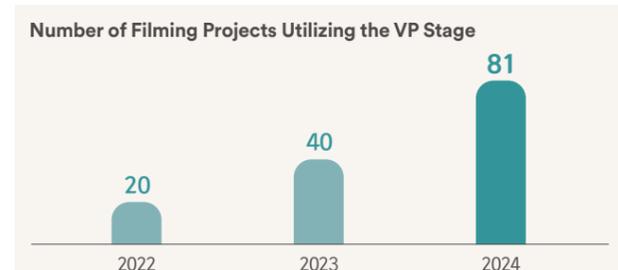
CJ ENM has expanded its innovation in production infrastructure based on advanced technology to support environmental protection and resource conservation, leveraging its strength in planning and producing well-made content. Under this direction, we built the 'Virtual Production Stage(VP Stage)' and 'Extended Reality Studio(XR Studio)' to lead the future of content production beyond traditional limitations. These technological advancements help minimize the need for large physical sets and production environments, thereby reducing waste and lessening negative environmental impacts. CJ ENM will continue to reduce its negative environmental impacts through its differentiated production capabilities and eco-friendly production environments.

◆ A New Stage for Content Production: 'Virtual Production Stage'

The 'Virtual Production Stage(VP Stage)' is an eco-friendly stage where the entire 360-degree wall and ceiling are made up of large LED screens. The VP Stage employs technology that automatically calculates the perspective between subjects and cameras, rendering it in real time on the screens. The VP Stage has been used in the production of various content including dramas, entertainment shows, documentaries and music. By rendering diverse backgrounds directly onto the LED screens, the need for set construction and dismantling has been minimized. Furthermore, by recreating overseas locations within the studio, the stage contributes to reducing carbon emissions caused by air travel. Notably, in 2024, CJ ENM produced a total of 81 filming projects using this stage, an increase of approximately 103% compared to 2023, demonstrating its leadership in environmental protection.



VP Stage Content Cases - tvN <Queen of Tears>

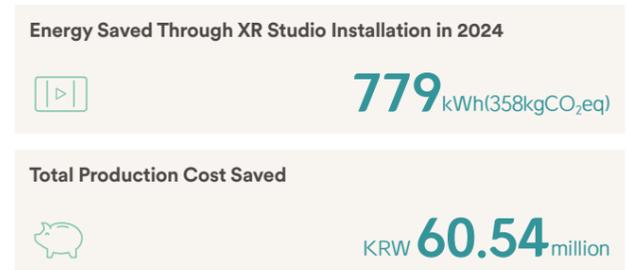


◆ A Sustainable Shopping Experience in the 'XR Studio'

The 'XR Studio' is a high-tech commerce studio designed to deliver immersive shopping experiences. Its large curved LED media wall, which wraps around the set, is integrated with Unreal Engine technology to vividly recreate virtual stores within the studio. Unlike standard sets, the XR Studio enables real-time background switching and immediate environment customization tailored to product characteristics, optimizing both time and resource utilization. Additionally, it significantly enhances the flexibility of broadcast production, provides viewers with a visually distinctive experience, and contributes to waste reduction by eliminating the need to build separate sets. In 2024, a total of 20 brands showcased 33 broadcasts spanning 52 hours using customized digital graphics, delivering consumers a highly immersive experience akin to shopping in a real store.



XR Studio Content Cases - CJ ONSTYLE <2024 ONSTYLE Awards>



CJ ENM has taken the lead in promoting eco-friendly practices to build a sustainable business ecosystem. In 2024, we expanded ESG practices by engaging various stakeholders in resource circulation activities. We remain committed to collaborating with stakeholders across the value chain to establish a practical system for resource circulation and to continuously broaden the scope of ESG value dissemination.

◆ Establishing a Virtuous Cycle Through Resource Circulation Activities

CJ ENM signed a resource circulation agreement with international organization Korea Food for the Hungry International and expanded eco-friendly consumption practices by donating company-owned assets to establish a virtuous cycle of resources. These efforts were part of our commitment to fulfilling corporate social responsibility and contributing to sustainable development. In 2024, the Entertainment Division conducted a local economic cooperation program with Goodwill Store to create jobs for people with disabilities. A total of 645 items, including clothing and accessories donated by employees, were delivered to the MIRAL Gangseo branch of Goodwill Store. This initiative contributed to creating job opportunities for persons with disabilities, promoted environmental protection, and generated social value equivalent to one month's salary for a worker with a disability through the sale of reused goods. Additionally, the Commerce Division donates fashion, accessories, health supplements, and household goods to the reuse and sharing store operated by 'Sharing Happiness', a foundation certified by the Ministry of Employment and Labor. Ten percent of the sales proceeds from donated items are allocated to the establishment and operation of additional stores. The funds also support the growth of social enterprises and assist vulnerable groups affected by natural disasters. Furthermore, the donation activities help reduce waste generated during inventory management and contribute to lowering carbon emissions.



Sharing Happiness Store

Goodwill Store



¹⁾ It is assumed that 0.07814 kg of CO₂ is emitted per item of clothing/accessory(organic waste) when incinerated. (Source: Environmental Product Declaration Evaluation Coefficient, Korea Environmental Industry & Technology Institute)

◆ Reusable Cup Upcycling Campaign Using Employee-Donated Items

To raise awareness about resource circulation and encourage environmental action in daily life, CJ ENM produced two types of upcycled merchandise using employee-donated items and launched the 'Employee Reusable Cup Campaign'. Although denim jeans are familiar items found in everyone's closet, their manufacturing and incineration processes emit more carbon than other garments. Through collaboration with the denim upcycling brand 'KISHIHI', CJ ENM transformed 150 pairs of donated jeans into cup sleeves and wireless earphone cases, gaining strong support for promoting resource circulation. Some of the upcycled goods were distributed to attendees at <KCON LA 2024>, thereby expanding awareness about the value of resource circulation and encouraging participation in CJ ENM's environmental initiatives. In addition, to help employees reduce the use of disposable products at work and develop the habit of using tumblers, the company distributed upcycled cup sleeves to all participants in the reusable cup campaign. CJ ENM will continue to focus on eco-friendly initiatives, fostering sustainable lifestyles through employee participation and efforts, and actively contributing to solving environmental issues.



Upcycled Cup Sleeves and Wireless Earphone Cases Made from Jeans



ESG PILLARS

PEOPLE (A CULTURE OF RESPECT AND PASSION FOR SHARED GROWTH)

CJ ENM is committed to creating an organizational culture where employees are highly focused during work and fully refreshed during rest. To achieve this, the company offers various communication programs and opportunities for employees to share, engage, and grow together. We are redefining the way we work by listening to the voices of our employees and continuously organizing communication-centered events that foster a culture of excitement and passion for work through dialog and empathy.

◆ A Platform for Communication and Empathy, Town Hall Meetings

In 2024, CJ ENM actively shared its corporate direction and key initiatives through various internal communication activities. In the Entertainment Division, integrated online and offline town hall meetings were held with employees from the headquarters and subsidiaries to discuss strategic direction and strengthen two-way communication. In June 2024, inspired by the popular tvN entertainment show <You Quiz on the Block>, CEO Yoon, Sang Hyun directly answered employees' questions in a session titled 'Yoon Quiz on the Block', establishing a transparent and open culture of communication. Through the 'On-site Support Project', the company boosted morale at production sites during extreme weather by providing coffee and snack trucks to teams working in the field. The Commerce Division expanded direct communication between the CEO and employees through a dedicated town hall meeting called 'Talk on Air'.



Town Hall Meetings



Expansion of Employee Rest Areas

◆ From Voices to Reality, Labor-Management Council

CJ ENM operates a Labor-Management Council where representatives from both the company and employees engage in constructive dialogue to promote corporate growth and employee development. Employee representatives collect diverse opinions from their respective teams through monthly meetings and share them at quarterly formal sessions. These discussions cover topics such as business proposals, innovation, work styles, systems, workplace conditions, and welfare, and are reviewed with employer representatives for potential application. In 2024, the Entertainment Division held a total of four labor-management council meetings. By replacing chairs and expanding employee rest areas at the Sangam Office Building, CJ ENM contributed to improving employee health, convenience in using the workplace, and work engagement.

◆ Redefining How We Work, the ENM Playbook

Having led the industrialization and globalization of South Korean cultural content for the past 30 years, CJ ENM developed a new ENM Playbook under the theme 'Our Way of Working that Excites the World' to adapt to the evolving cultural landscape and maximize employee potential. Completed through employee participation, the ENM Playbook embodies three key directions: carrying forward 30 years of ONLYONE DNA; becoming the driving force for the next decade; and implementing an innovative organizational culture. These pillars lay the ground for realizing the vision of becoming a 'Global IP Powerhouse'. CJ ENM continues to embed values such as 'Bold Innovation and Challenge', 'Intense Engagement', and 'Top-tier Professionalism' into its organizational culture. These elements reflect the nature of the cultural content industry and contribute to enhancing employee creativity and productivity.



ENM Playbook



Family Day Event

◆ A Day to Share Joy with Loved Ones, Cultural Invitation Events

CJ ENM Entertainment Division delivered special experiences for employees and their families through various cultural events. In May 2024, we hosted a 'Family Day' event, inviting employees' parents to the office in celebration of Family Month. The event featured a talk concert titled <Kim Chang-ok Show> themed on 'Our Family', followed by heartfelt letter readings and a special dinner, providing a warm, memorable evening for all attendees. As a global integrated content company, CJ ENM also hosted 'EnterContent Day', a program reflecting industry-specific organizational culture. All employees of the Entertainment Division and its subsidiaries were invited to experience CJ ENM's content firsthand, including drama preview screenings, films, performances, concerts, and talk shows, enhancing their understanding and pride in the company's creative work.

CJ ENM also introduced trend-driven lectures and participatory events to spark greater interest among employees in the company's businesses and activities. In addition, team-building events were held to enhance understanding and strengthen collaboration across departments. To further support individual freedom and self-expression, CJ ENM provided recharge opportunities that reflect its unique organizational culture, fostering a sense of belonging and pride among employees.

◆ Trendy and Tasty Lectures, 'Insight+Eating' and 'Insight-ON'

To keep pace with the rapidly changing media environment and consumer trends, CJ ENM introduced a series of voluntary special lecture programs aimed at sustainable employee growth and future skill development. The Entertainment Division held five sessions of 'Insight+Eating' for employees at both the headquarters and subsidiaries. During lunchtime, 'Insight+Eating' offered healthy lunchboxes alongside deep insights from industry experts. From content planning to stage design and take-home souvenirs, the event received enthusiastic responses from participants. Employees whose departments were directly related to the lecture topics expressed particularly high satisfaction, stating that the sessions "deepened their sense of responsibility and enhanced professional expertise." Meanwhile, the Commerce Division hosted 'Insight-ON' lectures to help teams respond flexibly to the fast-changing market environment. These sessions focused on key industry trends such as branding and short-form content, sharing valuable, practical knowledge from experts. Participants noted that they gained "fresh perspectives on ONSTYLE's content diversification strategy and its potential connections to commerce."



Insight+Eating



Insight-ON

◆ Immersed with Joy, <2024 CJ ENM AWARDS>

In 2024, CJ ENM held the <2024 CJ ENM AWARDS> to recognize employee dedication and achievements amid new challenges and intense industry competition. The ceremony included three award categories—'Content', 'Value Up', and 'Partner'—and celebrated outstanding content and projects while honoring employee contributions. Awards included the prestigious 'BEST OF THE BEST' along with 'BEST PERFORMANCE', 'BEST INNOVATION', and 'BEST PARTNER'. Winning teams received prizes of up to KRW 50 million. From the selection process in November to the awards ceremony in December, the event honored year-long efforts and inspired new aspirations for 2025.

◆ CJ ENM One Team Spirit, the In-house Mini Olympics

To strengthen internal communication and teamwork, CJ ENM also hosted in-house mini Olympics within each division. The Entertainment Division's 'ELYMPIC' featured both team and individual competitions in games such as darts and basketball, held in a spirited and high-energy atmosphere. The award ceremony served as a moment to celebrate employees' passion and dedication together. Since 2022, the Commerce Division has held 'On-Lympic', a festival where all employees could come together and have fun. Divided into groups, participants carried out missions throughout the office building, and prizes were awarded based on their performance, further reinforcing teamwork and synergy. Both ELYMPIC and On-Lympic were well-received as events that transcended generations and roles, showcasing CJ ENM's inclusive and unified organizational culture.



ELYMPIC



On-Lympic

◆ Embracing Diversity and Advancing Together, Organizational Development Programs

To promote a healthy and positive workplace culture, CJ ENM operated various organizational development programs focused on mutual understanding and communication. The Entertainment Division's 'Connect ONE' program helped employees gain self-awareness through self-assessment tools and offered opportunities to better understand teammates with diverse perspectives and thinking styles. The 'Connect Together' program in the Commerce Division brought together employees from diverse roles and departments, creating a networking space to promote interaction and build foundations for collaboration. This allowed employees to recognize each other's strengths and differences, and to foster a culture of diversity and inclusion while discovering better ways to work together. CJ ENM will continue to enhance the value of its human capital and become a socially responsible organization by fostering a culture of open collaboration and mutual trust, serving as a driving force in the future of the content industry.

ESG PILLARS

BUSINESS(BRING OUT THE BEST WITH STORY)

Support Program for Emerging Creators, <O'PEN>

O'PEN stands for providing an open('O'pen) creative space and opportunities('O'pportunity) to those dreaming of becoming creators('Pen'). It is a creator incubation project led by CJ ENM and its subsidiary Studio Dragon, which aims to discover and nurture new creators by supporting the full content development process, from idea generation to planning, production, programming, and business matching. In 2024, 24 rookie drama writers(8th cohort) and 14 music composers(6th cohort) were selected. Since the launch of the 1st cohort in 2017, the program has supported a cumulative total of 257 writers and 103 composers as of December 2024.

O'PEN STORY(Drama & Film)

In January 2024, CJ ENM recruited the 8th cohort of O'PEN Storytellers, offering aspiring drama and film writers opportunities to bring their ideas to life. Selected writers receive financial support, expert mentoring, and access to workshops and lectures, working from the O'PEN Story Center, which is equipped with personal writing rooms and collaborative spaces. The Drama Division focuses on series, while the Film Division develops screenplays and serialized content. Winning works are produced by Studio Dragon and aired on CJ ENM's broadcast channels and OTT platforms. To further elevate promising O'PEN writers, CJ ENM supports their participation in domestic and international competitions and awards. Writers who complete the training program also receive continued business matching and opportunities to debut as professional writers in the content industry.

O'PEN MUSIC(Music)

To foster a sustainable popular music industry, CJ ENM launched the 6th cohort of O'PEN MUSIC in March 2024, selecting 14 new composers. Participants are offered to participate in financial support and a structured curriculum including mentoring by top industry experts and practical training on copyright, business communication, OST production, and more. O'PEN MUSIC also provides collaboration opportunities with professional composers through 'Song Camps' for skill-building and networking. Composers are provided with wide-ranging work opportunities such as drama OSTs, artist albums, and broadcast music to help them overcome the unstable creative environment and high entry barriers. They receive comprehensive support to gain industry experience through various musical challenges.

On-Site Research Support

CJ ENM provides vivid on-site research opportunities at various national institutions, such as the National Police Agency, National Forensic Service, prisons, and drama production site, to enable O'PEN writers to craft professional and high-quality scripts. In 2024, CJ ENM conducted on-site research support for a total of four field trips with the 8th class of O'PEN writers to places not easily accessible for ordinary visits, such as the Seoul Metropolitan Police Agency and the National Museum of Korea, providing immersive lectures led by working professionals on cybercrimes, drug crimes, crimes against women and youth, and forensic science.



Field Reporting Support at the Seoul Metropolitan Police Agency

Special Lectures & Mentoring

CJ ENM runs a variety of special lectures and mentoring programs to help emerging creators receive practical advice and insights from seasoned industry professionals. These programs offer substantial support to help creators gain in-depth understanding necessary for planning and writing their works, while also providing practical assistance in overcoming challenges during the creative process. In particular, the insights shared by veteran writers and directors become invaluable experiences that are hard to gain elsewhere, and expert training on often-overlooked areas such as contract writing and copyright issues offers broad, practical support for emerging creators navigating the industry.

Key O'PEN Special Lectures in 2024

- O'PEN STORY: A total of 12 sessions were held on topics including <What Kind of Story Should I Write?>, <Beloved Characters and Drama Trends>, <Standard Contracts and Copyrights>, and <Compelling Characters from an Actor's Perspective>.
- A total of 10 O'PEN MUSIC sessions were held, covering topics such as <Business Communication>, <A&R>, <OST Production Practices>, and <Music Copyright>.

Demo Evaluation Sessions

CJ ENM provides emerging composers with a variety of training sessions and song production opportunities to strengthen their composition skills and keep up with ever-evolving music trends. In 2024, a demo evaluation session was held at the Seoul Indie Platform with the 6th class of O'PEN MUSIC, where songs created for upcoming dramas were reviewed, and information on new composition trends such as AI-powered guide vocals were shared.



Music Mixing Mentoring Session

O'PEN STORY Key Achievements in 2024

STORY

5th Oh, Hye Won

tvN <Wedding Impossible>

5th Park, Kyung Hwa

tvN <The Midnight Romance in Hagwon>

1st Shin, Ha Eun

tvN <Love Next Door>

3rd Jung, Hee Seon

JTBC <Queen of Divorce>

3rd Lee, Hee Soo

Coupang Play <Hide>

3rd Son, Ho Young

NETFLIX <The Frog>

3rd Song, Hyun Joo

Movie, <Home Sweet Home>

MUSIC

1st Han, Jae Wan

Jongho (ATEEZ) <A DAY>

3rd Yang, Tae Gyeom

Kept1er <Cruise>

3rd Yang, Tae Gyeom

ZB1 <Reaching for You>

5th Seo, Ui Hwan, Jonathan, Choi, Yoon Seok

ME:I <Our Diary>

5th Lee, Ga Yoon

FIFTY FIFTY <Gravity>

1st Choi, Eun Hye

LEE MOON SAE <Love Even in Goodbyes>

O'PEN MUSIC Key Achievements in 2024

STORY

5th Oh, Hye Won

tvN <Wedding Impossible>

5th Park, Kyung Hwa

tvN <The Midnight Romance in Hagwon>

1st Shin, Ha Eun

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FIFTY FIFTY <Gravity>

1st Choi, Eun Hye

LEE MOON SAE <Love Even in Goodbyes>

Collaboration with Local Music Creative Centers

Jeju Emerging Music Utopia
To invigorate the popular music industry and foster its ecosystem, O'PEN MUSIC collaborated with the Jeju Emerging Music Utopia to co-produce original drama scores and launch the 'JEMU Camp' (Jeju Music Camp), aimed at supporting local musicians in entering the music industry. At the Jeju Music Camp, six local musicians from Jeju, the CJ ENM OST content team, and four O'PEN MUSIC composers collaborated to produce original drama scores, resulting in the release of two original scores for the TVING drama <Way Back Love>.

Music Lab Busan
O'PEN MUSIC collaborates annually with the Music Lab Busan to discover and support the development of diverse regional musicians through various programs. Through the 2024 Music Lab Busan Music Video Support Project, composer Choi, Eun Hye(HEN), a first-generation O'PEN MUSIC alumna, served as the music director and OST producer of <Road to Surgeon>, aired in June 2025 as part of <O'PENing>.



2024 Jeju Emerging Music Utopia JEMU Camp

<Road to Surgeon>

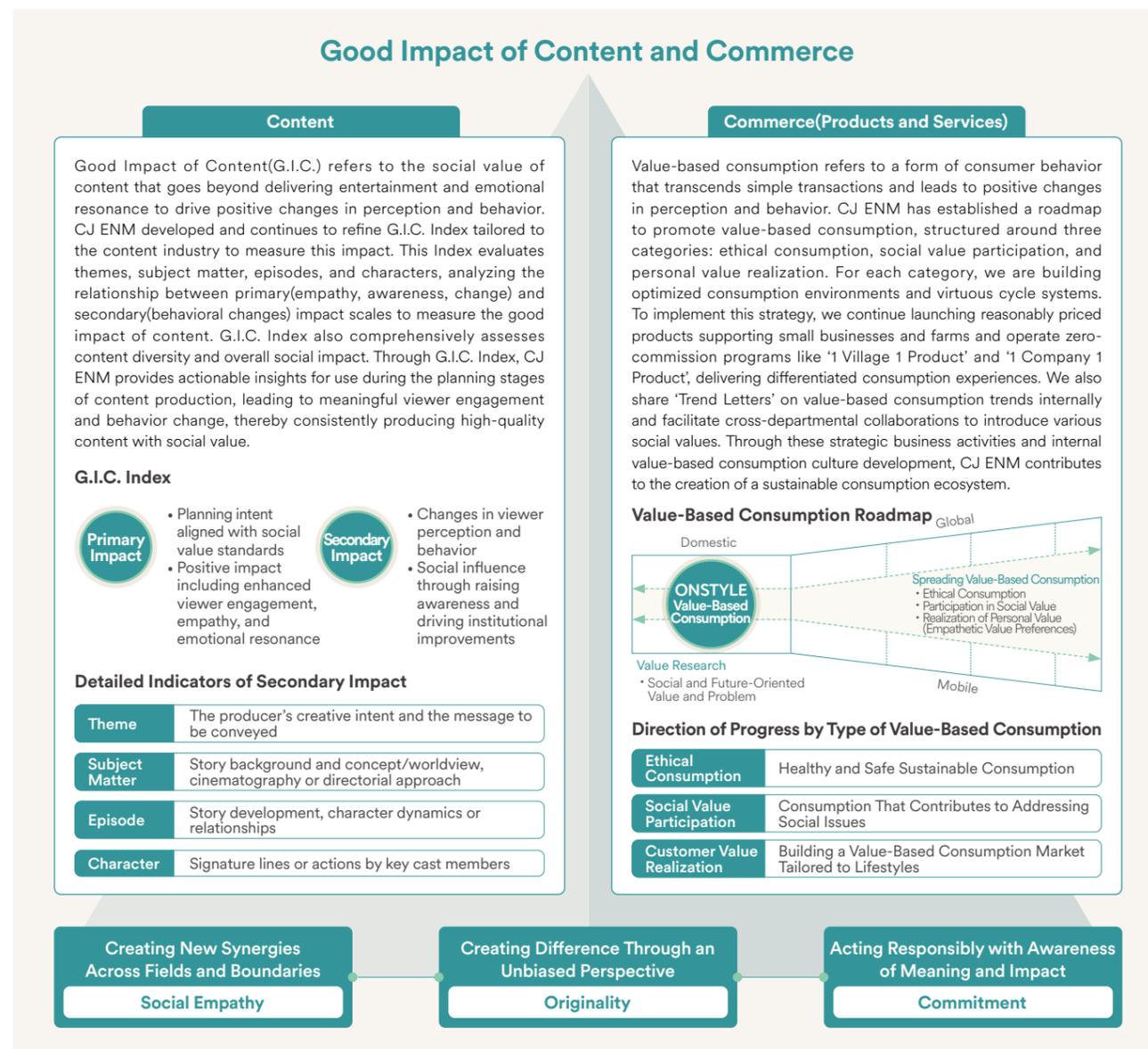
<O'PENing 2024>
Celebrating its 7th anniversary in 2024, the <O'PENing> drama project, featuring works by uniquely talented new writers, presented a total of six productions. The 7th class of O'PEN STORY writers, with their brilliant ideas, collaborated with skilled directors to produce works that stood out for their fresh formats and creative approaches, focusing on diverse human relationships and perspectives, earning widespread acclaim. Notably, <Million Dollar Baby> and <Miss. Junk> were invited to the 58th WorldFest Houston International Film Festival in the U.S., and <The Son> was invited to the 43rd Brussels International Fantastic Film Festival in Belgium, winning awards and recognition for their exceptional quality and direction.

- <The Nerd's Daughter> : Written by Kim, Min Young, Directed by Yoo, Si Yeon
- <Miss. Junk> : Written by Song, Jeong Mi, Directed by Lee, Se Hee and Park, Heon Joo
- <Unbalanced Love> : Written by Shin, Hye Gyeong, Directed by Cho, Do Yeon
- <The Son> : Written by Lee, Soo Jin, Directed by Cho, Do Yeon
- <Million Dollar Baby> : Written by Kim, Ji Eun, Directed by Cho, Do Yeon
- <Our Beautiful Summer> : Written by Choi, Ha Neul, Directed by Jung, Woo Sik

ESG PILLARS

◆ The Good Impact of Content, Products, and Services

The diverse experiences offered by CJ ENM's content and commerce bring deep enjoyment to viewers and consumers, fostering mutual positive impact across age, generations, and language barriers. Driven by our mission to expand 'Good Impact', CJ ENM strives to discover content with genuine originality that resonates with audiences and consumers, while creating social value and promoting a consumer culture infused with positive values.



“ A Conflict-Resolution Talk Show for Those Exhausted by Communication and Relationship Struggles ”

<Kim Chang-ok Show 3> is a special lecture TV show that shares everyday concerns with real-life participants and offers deep empathy and practical solutions. Instructor Kim, Chang Ok addresses a wide range of topics—from self-esteem to parent-child relationships and marital challenges—with sharp insight and warm empathy. Viewers not only found themselves in the stories shared on the show and deeply empathized, but also had opportunities to reflect on their own lives based on the new perspectives and insights gained from the show.

1st G.I.C.	71.6%
2nd G.I.C.	61.4%
Key Areas of Diversity	
Generational Diversity (56.8%)	
Gender Diversity (48.4%)	



“ The Closest Yet Least Understood Relationship ”

<The Nerd's Daughter> is a heartwarming human comedy that follows a rule-abiding daughter searching for her mother who disappeared with the trot singer fan club's funds. Through an unexpected journey, the daughter discovers her mother's true self and hidden passion, leading to deeper mutual understanding. This narrative resonated widely with viewers, prompting reflection on modern family dynamics. The series positively portrayed middle-aged women's self-actualization and passionate hobbies, warmly demonstrating that passionate interests and fandom activities, often dismissed as 'fandoms' or 'fangirling', can actually bring vitality and meaning to life.

1st G.I.C.	59.4%
2nd G.I.C.	50.5%
Key Areas of Diversity	
Cultural/Lifestyle Diversity (48.2%)	
Occupational Diversity (47.8%)	



“ Can We Be Happy Again? ”

<Our Beautiful Summer> is a coming-of-age youth drama that tells the emotional journey of Choi, Yeo Reum, a 19-year-old girl who has lost her will to live, and three 19-year-old triplet boys who try to save her. It follows young people who are grappling with the sorrow of losing loved ones as they share their wounds and dreams, heal each other's pain, and rediscover the lost meaning of life together. This work highlights the importance of healing and communication among alienated youth in modern society, capturing the value of everyday moments and the preciousness of time spent together.

1st G.I.C.	57.7%
2nd G.I.C.	48.2%
Key Areas of Diversity	
Cultural/Lifestyle Diversity (47.9%)	
Generational Diversity (47.6%)	



“ The Hidden People, the Incident From Back Then ”

<Hear Me Out> is a TV show that features the vivid voices of those directly involved in key incidents in our society. While the events were already known to the public, the show brings us face-to-face with forgotten truths and emotions through the sincere accounts of those involved. More than just reconstructing incidents, the show conveys the voices of those involved and served as a reminder not to forget past tragedies so that the same incidents do not repeat themselves. By listening to voices previously overlooked in mainstream media, it provided an opportunity for societal reflection and healing.

1st G.I.C.	57.2%
2nd G.I.C.	51.4%
Key Areas of Diversity	
Cultural/Lifestyle Diversity (43.4%)	
Occupational Diversity (40.5%)	

ESG PILLARS

◆ Sustainable Digital Transformation

CJ ENM seeks to enhance content quality and maximize production and operational efficiency to advance its content business and strengthen global competitiveness. To this end, advanced technology solutions have been put into place across all stages from discovering and analyzing high-quality IP to supporting production with CG and closed captioning, and enhancing distribution and marketing through user traffic forecasting and personalized content recommendations. In 2024, CJ ENM has developed the integrated production support management platform 'BRODY' and AI-powered video analysis platform 'GENII' to strengthen technology-based content production capabilities. These platforms enable both creative and efficient content production, opening new possibilities across the sector.

BRODY: Integrated Production Support Management Platform

'BRODY' is an integrated production support management platform designed to enhance the efficiency and safety of drama production through a wide range of features. It offers a script viewer function for pre-production review and a content compliance checker to identify potential broadcasting violations in advance. The platform includes a copyright-free music pool and an AI-powered tool that analyzes audio and visuals to automatically generate music cue sheets.

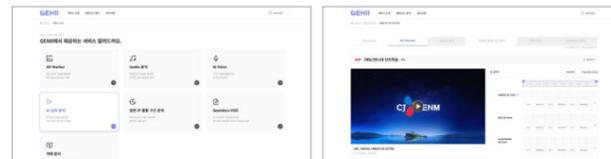
'BRODY' integrates with ERP¹⁾ program data to systematically manage production process of outputs, thereby standardizing and streamlining production tasks. In addition, it replaces paper-based consent forms with electronic signatures on set, supporting a paperless environment and improving document management efficiency. In this way, 'BRODY' enhances overall production productivity while establishing a framework to proactively mitigate risks related to compliance and copyright.

1) Enterprise Resource Planning(ERP)

Function	Expected Outcomes
Online Screening	Enables secure online screenings and evaluations under enhanced security protocols
Online Script Review	Converts script data into a database to improve security and systematize script management
BGM Search	Quickly identifies and searches for royalty-free music to avoid copyright issues
Music Cue Sheet	Automatically detects background music in videos and assists in generating cue sheets
Content Review Function	Analyzes similar segments within content and supports cross-referencing with broadcasting regulatory penalty records
Electronic Signature	Replaces consent and pledge forms with electronic signatures to improve cost-efficiency and operational productivity

GENII: AI-powered Video Analysis Platform

'GENII' is a video analysis platform developed by CJ ENM that uses AI to analyze scenes on video and integrates a variety of content utilization functions into a single system. It is equipped with various functions including optimal ad insertion recommendations, pre-broadcast content review analysis, and music cue sheet generation, providing highly reliable data by conducting precise analysis of video content. Based on this analytical technology, CJ ENM not only enhances operational efficiency but also expands the qualitative improvement and creative application potential of its content.



GENII Platform

Function	Expected Outcomes
AI Voice	Utilized for Channel CJ's AI announcer and for voice dubbing in ENM content
Content Similarity Review	Compares draft and final edits of video content to verify processing of review feedback
Original IP Analysis	Assesses the extent of clip exposure for VOD content based on original IP
AD Marker	Recommends optimal ad insertion points for advertising-based content services(AVOD and FAST)
Music Cue Sheet	Manages music copyright risks by tracking usage of commercial songs in broadcasts
Advertising Analysis	Supports advertising sales through analysis of key content metadata
Seamless VOD	Accelerates VOD content production by removing redundant footage from TV broadcasts

◆ Keyword-Based AI-Powered Review Summarization and Shorts Recommendation System

CJ ENM has introduced an AI-powered topic filtering feature to help customers efficiently access meaningful information from the vast amount of review data on products. This function enhances review exploration so that prospective buyers can easily find feedback from users who have actually experienced the product. Users can filter reviews by keywords such as 'material', 'design', 'comfort', and 'size', not just product categories, allowing quick access to the information most relevant to their needs. As a result, the conversion rate from AI-processed reviews was more than double that of regular purchase conversion rates. Through personalized Shorts recommendation services, the volume of Shorts content increased by 750%, with a notable rise in engagement and actual purchase conversions. Building on this success, CJ ENM plans to launch an AI-powered curation recommendation service that analyzes customer preferences in real time to suggest products that match their tastes.



AI Review Service

◆ A New Beginning for the Future of Content Creation

CJ ENM realized new potential in AI-powered content creation by producing the short film <M Hotel> using generative AI technology. The film tells the mysterious story of a homeless man who discovers a mystical hotel key, offering profound insights into life. The project was successfully completed in about a month by four AI specialists from CJ ENM's AI Business Development Team using more than 10 AI solutions to simulate precise facial expressions and movements. <M Hotel> has received international acclaim for its technical and artistic excellence, winning the Jury Special Award at the Busan International AI Film Festival(BIAIF), being selected as one of the Top 10 Finalists at the AI Film Awards Venice, and earning 'Best Winner' honors at both the AMT International Film Festival(AI Competition Section) in New York and the Cannes World Film Festival. These achievements demonstrate CJ ENM's exceptional storytelling capabilities and technological integration expertise, serving as a significant milestone for sustainable innovation in the content industry.



CJ ENM's first AI-powered film <M Hotel>

◆ Closed Captioning Subtitles

CJ ENM continues to expand its closed captioning(barrier-free) services to ensure that all viewers can access and enjoy content without any restriction. These services aim to create an inclusive content environment for everyone, including those with hearing and visual impairments, aligning with our ESG commitment to social responsibility. In particular, subtitles and audio descriptions significantly lower barriers to content consumption and increase satisfaction among a broader audience.

- Key Activities in 2024
 - Closed captioning subtitles provided for 52 titles and 549 episodes in total
 - Applied to all new drama titles from major content producers, including tvN's <Jeongnyeon: The Star Is Born>, and TVING Originals <LTNS> and <Dongjae, the Good or the Bastard>.
 - Expanded closed captioning subtitle production for library drama titles from key production studios
- In 2025, the service will extend to terrestrial broadcasters' new dramas on TVING, and Korean-English bilingual closed captioning subtitles are under consideration



tvN <Jeongnyeon: The Star Is Born>



TVING Original <LTNS>



TVING Original <Dongjae, the Good or the Bastard>

MATERIAL ESG TOPICS



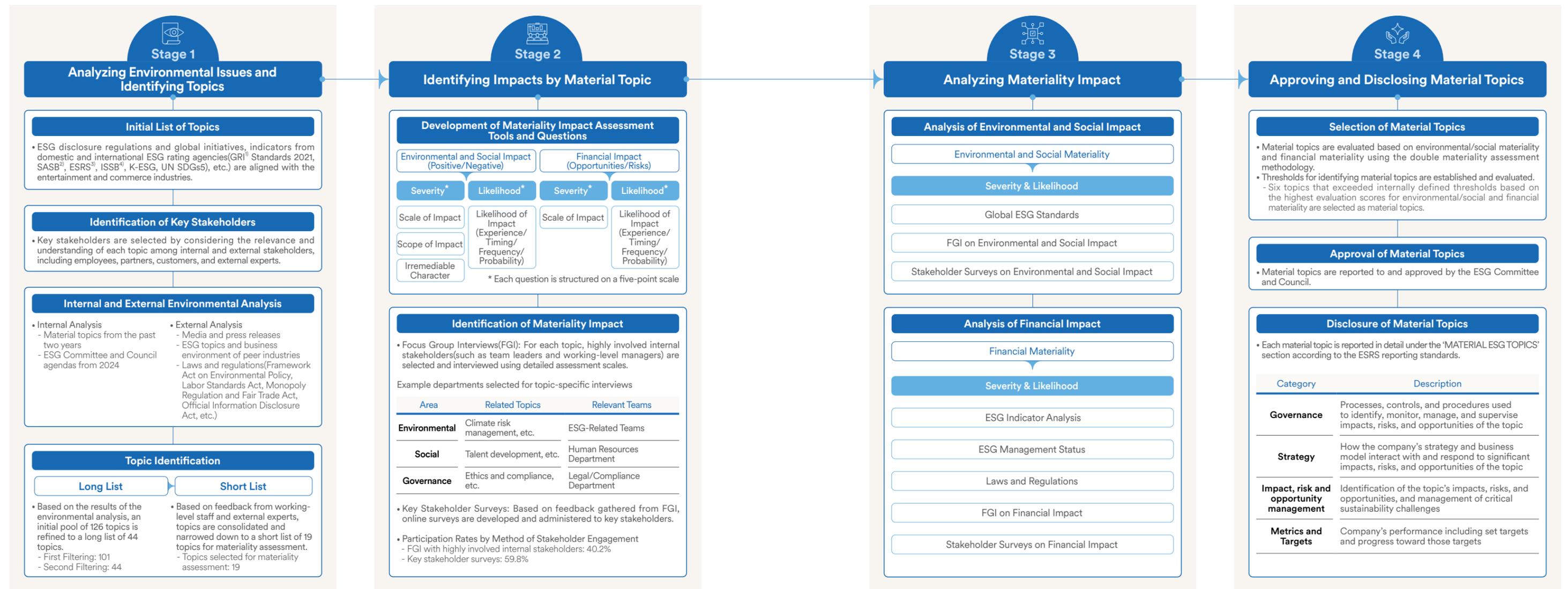
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DOUBLE MATERIALITY ASSESSMENT METHODOLOGY

DOUBLE MATERIALITY ASSESSMENT PROCESS

CJ ENM conducts an annual double materiality assessment based on the CJ Group standard materiality assessment methodology, which aligns with the European Sustainability Reporting Standards(ESRS), in order to identify ESG topics that may have significant impacts on its overall business operations. The double materiality assessment is a method to comprehensively identify and analyze material topics based on the materiality of a company's ESG issues regarding their impact on the environment and society as well as the materiality of their impact on corporate value.

CJ ENM's double materiality assessment process consists of four stages. First, a pool of topics is identified through internal and external environmental analysis. Second, the influence of each topic is assessed through focus group interviews(FGI) and stakeholder surveys. Third, the environmental, social, and financial impacts of each topic are analyzed to determine the final list of material topics. Lastly, the outcomes are reported to the highest decision-making body, the ESG Committee.



1) Global Reporting Initiative
 2) Sustainability Accounting Standard Board
 3) European Sustainability Reporting Standards
 4) International Sustainability Standard Board
 5) Sustainable Development Goals

DOUBLE MATERIALITY ASSESSMENT METHODOLOGY

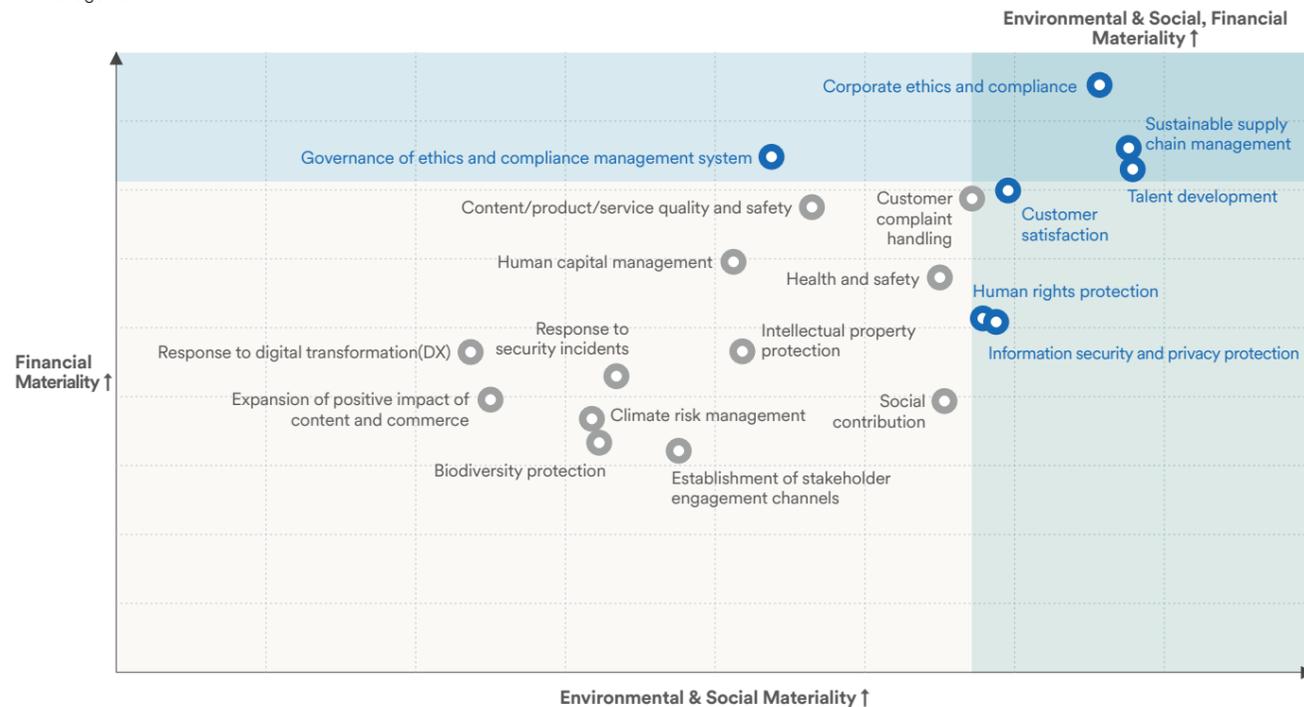
DOUBLE MATERIALITY ASSESSMENT RESULTS

Final Material Topics of CJ ENM for 2024

Area	Topic	Environmental & Social Impact	Financial Impact	GRI Index
Social	Talent Development	●	●	404-1~3
Social	Sustainable Supply Chain Management	●	●	414-1~2
Social	Human Rights Protection	●	○	405~409
Social	Customer Satisfaction	●	○	417-1~3
Social	Information Security and Privacy Protection	●	○	418-1
Governance	Ethics and Compliance Management	●	●	2-27, 205-1~3, 206-1

Distribution of Double Materiality Assessment Results

- The topics 'Talent Development', 'Sustainable Supply Chain Management', and 'Ethics and Compliance Management' were prioritized in both environmental/ social and financial materiality assessments
- The topics 'Governance of Ethics and Compliance Management System' and 'Corporate Ethics and Compliance' were integrated into 'Ethics and Compliance Management'



MANAGEMENT OF MATERIAL TOPICS

- Each material topic of CJ ENM was analyzed in depth based on the type of impact, opportunity, and risk, and has been systematically managed in connection with future strategies and goals

Topic	Impact Analysis						
	Environmental & Social Impact	Financial Impact	Value Chain	Stakeholders	Management Indicator	Response Strategy	Goal Alignment
Talent Development 	Positive Actual	Cost Risk	Worksite	Employees	• Training hours & cost	• Fostering core job experts & enhancing leadership • Operation of various training programs	• Expansion of expert training system & enhancement of leadership pipeline
Sustainable Supply Chain Management 	Positive Actual	Cost Opportunity	Supply Chain Worksite Products/ Services	Customers Partners Employees	• Mutual growth program outcomes • Win-Win Fund for Partners • Partner training status	• YESGO for Partner • Promotion of Partner competency strengthening activities	• Implementation of partner ESG education and field audit (consulting)
Human Rights Protection 	Negative Actual	Cost Risk	Supply Chain Worksite Products/ Services	Customers Partners Employees Local Communities	• Number of valid and resolved reports related to human rights	• Practice based on human rights management declaration & risk management	• Internalization of human rights management & improvement of work environment
Customer Satisfaction 	Positive Actual	Revenue Opportunity	Products/ Services	Customers	• Consumer-Oriented Management Certification & VOC handling status	• Enhancement of product, service, and content quality based on customer feedback	• Improvement of customer satisfaction and VOC handling capability
Information Security and Privacy Protection 	Negative Potential	Cost Risk	Supply Chain Worksite Products/ Services	Customers Partners Employees	• Information Security Certification	• Information security certification & technical investment	• Enhancement of detection system against external attacks and information leakage
Ethics and Compliance Management 	Negative Potential	Cost Opportunity	Supply Chain Worksite	Shareholders/ Investors Partners Employees Government and the press	• Number of legal violations • Valid & Completed ethics and compliance reports	• Internalization training • Operation of compliance portal and coordinator activities	• Revitalization of compliance governance system through ethics and compliance management internalization

DOUBLE MATERIALITY ASSESSMENT METHODOLOGY

DOUBLE MATERIALITY ASSESSMENT RESULTS(DETAILED)

- Among a total of 19 ESG topics closely related to CJ ENM, 6 final material topics were selected based on impact analysis
- 'Sustainable Content, Products & Services', which was selected as a material topic in 2023, was excluded during the secondary topic consolidation process considering strategic priority within business areas
- In addition to the selected material topics, each reporting page includes specific execution content focusing on topics selected based on priority by environmental/social/governance domains

Area	Topic	Level of Materiality	Pages
● Social	Talent Development	●●●	p.46-49
● Social	Sustainable Supply Chain Management	●●●	p.50-57
Governance	Corporate Ethics and Compliance	●●●	p.74-81
Social	Customer Satisfaction	●●●	p.62-67
● Social	Information Security and Privacy Protection	●●●	p.68-73
Social	Human Rights Protection	●●●	p.58-61
Governance	Governance of Ethics and Compliance Management System	●●●	p.74-81
Social	Customer Complaint Handling	●●○	p.62-67
Social	Social Contribution	●●○	p.104-109
Social	Safety and Health	●●○	p.98-103
Social	Quality and Safety of Content, Product, and Service	●●○	p.63-65
Social	Intellectual Property Rights Protection	●●○	p.75-77
Social	Human Capital Management	●●○	p.94-97
Social	Establishment of Stakeholder Engagement Channels	●●○	p.16-17
Social	Response to Security Incidents	●●○	p.68-73
Environmental	Biodiversity Protection	●●○	p.106
Environmental	Climate Risk Management	●○○	p.90-93
Social	Expansion of Good Impact in Content and Commerce	●○○	p.32-33
Economic	Response to Digital Transformation(DX)	●○○	p.34

● Newly Included in the 2024 Material Topics

* Level of Materiality: ●●● High / ●●○ Medium / ●○○ Low(Analyzed considering environmental/social and financial impact)

** The topics 'Governance of Ethics and Compliance Management System' and 'Corporate Ethics and Compliance' were integrated into 'Ethics and Compliance Management'.

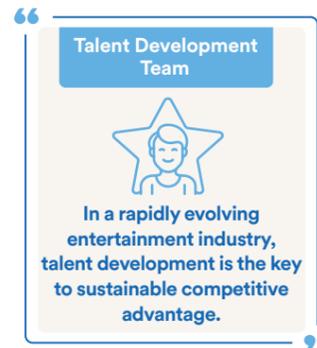


STAKEHOLDER INTERVIEW

CJ ENM conducted interviews with key internal stakeholders to collect insights related to selected material topics and to ensure alignment with its sustainable management strategy. These interviews were reflected in the report to explain in more detail the organization's efforts and direction for improvement on each topic.

◆ Talent Development

Amid the fast-paced changes in the entertainment industry, the importance of talent equipped with both professional expertise and adaptive capabilities continues to grow. In response, CJ ENM has been advancing its talent development framework by focusing on job-specific training, leadership development, and education rooted in emerging technologies. In 2024, the company established a training system aimed at enhancing competencies for core job groups such as PDs, with plans to fully implement training programs beginning in 2025. Open leadership training and mentoring programs are also offered to promote the effective dissemination of field knowledge and experience. Moreover, in response to the evolving technological landscape, CJ ENM is set to launch a new AI-focused training system for production and staff positions starting in 2025. CJ ENM will continue to pursue a people-centered growth strategy as the foundation for sustainable competitiveness.



◆ Sustainable Supply Chain Management

CJ ENM recognizes its partners not merely as components of the supply chain, but as co-creators of sustainable growth across the entire industrial ecosystem. Accordingly, CJ ENM is committed to discovering and nurturing competitive SMEs¹⁾ and providing substantive support to establish a sustainable industrial foundation. Through its 'YESGO for Partner', CJ ENM operates a variety of initiatives, including ESG and R&D capability enhancement, marketing and promotional collaboration, and adoption of eco-friendly packaging. These initiatives are designed to empower partners to secure their own competitive edge. For example, 'Studio Episode', the partner behind the beauty brand 'Nutseline', was recognized for its growth potential through the 'CJ Oncubating' program and quickly gained market competitiveness by leveraging CJ ENM's commerce capabilities. CJ ENM will continue to refine its partner discovery and development systems and strengthen the foundation for mutual growth through strategic collaboration with promising partners.

1) Small and Medium Enterprises

◆ Human Rights Protection

CJ ENM views human rights protection not just as a compliance obligation, but as a foundation for improving working conditions and building a sustainable corporate culture. CJ ENM is committed to strengthening human rights protections at production sites by adhering to standard contracts and supporting the implementation of the 52-hour workweek through flexible work systems tailored to specific job roles. To further promote a culture of respect and improve working environments on set, CJ ENM will reissue its Sustainable Production Site Practice Guide in QR code format to enhance accessibility. Flexible work systems, including discretionary, selective, and variable work hours, are being introduced to accommodate the diverse nature of work, such as technical, production support, and project/seasonal roles, thereby improving productivity. CJ ENM promptly and rigorously addresses any reports of workplace harassment or sexual misconduct, ensuring objective handling of such incidents. Through various grievance reporting channels and sharing of actual case studies, the company continues to enhance employees' awareness and responsiveness regarding human rights. CJ ENM is continuously working to strengthen managerial accountability through leadership training and mandatory compliance education. We will continue to listen to the voices of our employees and take the lead in improving the working environment and corporate culture to help foster a culture of respect for human rights across the industry.



◆ Customer Satisfaction

CJ ENM believes that accurately capturing customer feedback and translating it into meaningful changes is the foundation for driving innovation in customer experience. The company analyzes tens of thousands of daily voice of customers(VOCs) using AI-based systems to systematically categorize needs and reflect them in product planning, improvement, and content operations. These efforts go beyond simple satisfaction, aiming to continuously build trust with customers. Collaboration with partners is also regarded as a key component in realizing customer experience innovation. CJ ENM defines its partners as key stakeholders and internal customers, sharing VOC analysis results to support them in reviewing and improving their product strategies. We will continue to enhance our Partner System, laying a digital foundation that enables partners to autonomously formulate and execute their own strategies.



◆ Information Security and Privacy Protection

With the rapid spread of technologies like cloud and AI, information security and personal information protection are becoming increasingly critical across the entire entertainment industry. For CJ ENM, whose business is driven by the value of its content assets, information security is not simply a technical issue but a core capability that is closely tied to the corporate sustainability. As a leading player in the global expansion of K-content, CJ ENM possesses a broad range of digital assets, including intellectual property(IP), content management systems, broadcasting systems, and global platform integrations, all of which require a systematic response to security risks. Accordingly, CJ ENM is restructuring its security systems to adapt to the diversification of distribution platforms and strengthening its incident response capabilities. Furthermore, CJ ENM is enhancing its information security management system to include subsidiaries and external partners, so as to ensure service stability and build a sustainable business landscape. CJ ENM will continue to invest in information security and personal information protection to support the ongoing growth of the content business.

◆ Ethics and Compliance Management

CJ ENM believes that ethics and compliance should be ingrained in the organizational culture, not just seen as a set of rules to follow. To this end, we designate Compliance Coordinators within each department who raise issues, propose improvements, and lead activities from a practical perspective. Regular communication and education are carried out through these coordinators across departments, while compliance activities are also reflected in the Key Performance Indicators(KPIs) of the CEO and executive leader to encourage organization-wide implementation. CJ ENM also conducts regular training on the Monopoly Regulation and Fair Trade Act, the Fair Transactions in Subcontracting Act, and other relevant regulations to promote ethical business practices in transactions with partners. In addition, the ethical Guidelines are regularly updated and shared to reflect global standards. CJ ENM remains committed to fostering a culture where ethics and compliance are naturally embedded across all operations and partnerships while continuously pursuing improvements in these areas.

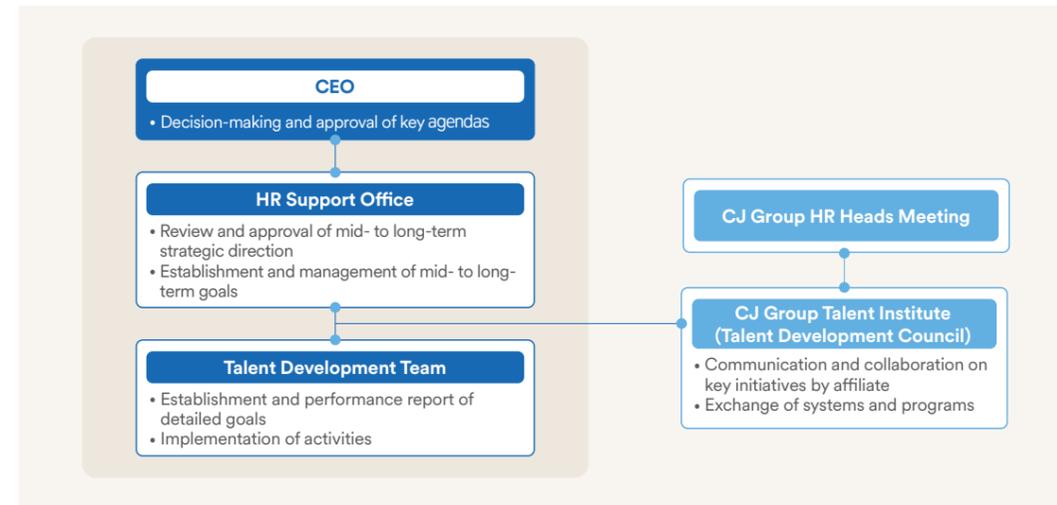


TALENT DEVELOPMENT

◆ CJ ENM focuses on future-oriented innovation-driven growth oriented towards talent, based on CJ Group's founding philosophy of 'People First'. Given that creativity, planning, and execution capabilities serve as core competencies in the entertainment and commerce industries, the capabilities of individuals are directly tied to the company's overall performance. Accordingly, CJ ENM offers a structured and diverse range of training and development programs to foster industry-specialized talent and maximize the potential and capabilities of employees. Upon completion of each program, CJ ENM conducts evaluations on satisfaction and effectiveness, actively using the results to set future training strategies and plans. This approach aims to support the sustainable growth of both employees and the company.

GOVERNANCE Talent Development Implementation Framework

- Implemented talent development programs and managed performance primarily by the talent development department
- Pursued active communication and cooperation based on a constant collaboration system with the CJ Group Talent Institute, with the CEO reviewing and approving major agendas



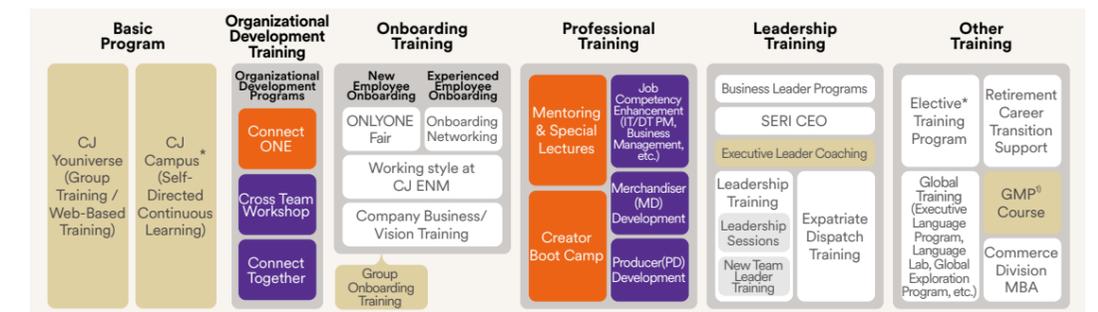
STRATEGY Talent Development Strategy

- Enhanced employee capabilities and expertise through specialized strategies tailored to each business division



Employee Capability Development System

- A structured six-domain training system(Basic Program, Organizational Development, Onboarding, Professional, Leadership, and Others) providing optimized programs tailored to employees' growth stages from onboarding to retirement



1) Degree Support Program in connection with Seoul National University Graduate School of Business
■ Entertainment Division ■ Commerce Division ■ Group Affiliates
 *Includes fixed-term employees

Talent Development Program

Training Programs by Six Categories

Category	Program	Description
Basic Program	CJ Youiverse	• Group-wide competency training programs offered regularly to enhance CJ Group employees' job capabilities
	CJ Campus	• A self-directed learning platform that provides access to external job-related training programs upon application
Organizational Development Training	Connect ONE ●	• Customized organizational revitalization workshops based on individual personality and strength assessments
	Cross Team Workshop ●	• Communication-focused workshops involving two teams to foster mutual understanding of each other's working styles and collaborative practices
	Connect Together ●	• Diagnosis-based communication workshops to help boost self-awareness, restore confidence, and facilitate networking across departments
Onboarding Training	New Employee Onboarding	• Onboarding education, OJT, division-specific professional training, mentoring, and workshops for new employees
	Experienced Employee Onboarding	• Onboarding programs and buddy support for experienced employees
Professional Training	Mentoring & Special Lectures ●	• Mentoring and lecture programs to enhance job competencies
	Creator Boot Camp ●	• Differentiated training for production PD roles, including broadcast theory, on-site content production training, and field trips
	IT/DT ¹⁾ PM Training ●	• Capacity building programs in project organization, schedule management, product development and improvement, and risk management
	Merchandiser(MD) Development Training ● Producer(PD) Development Training ●	• Training for exclusive brand/product discovery, launching, and development, and sales capacity building targeting brand partners • Courses to build commerce content production capabilities and strengthen platform and channel understanding
Leadership Training	Executive Leader Coaching	• Training for executive leadership development and leadership capacity building
	Leadership Training	• Training for newly appointed team leaders and next-generation leaders to develop leadership capabilities, along with HR policy orientation
	Expatriate Dispatch Training	• Training for overseas assignees(to overseas branches or subsidiaries) on enhancing their role clarity, responsibilities, and global competencies
Other Training	Elective Training Programs	• Insight+Eating: Training sessions combining trends(Insight) and luncheon(Eating) for employees(including fixed-term workers) in the Entertainment Division and its subsidiaries • Insight-ON: Case-based training by inviting instructors related to job functions and trends for employees(including fixed-term workers) in the Commerce Division • Content & E-book Subscription Support: Trend insight acquisition supported through subscriptions to business trend content • Outstanding Talent Learning Credit: An annual self-directed growth support program, granting education budgets based on employees' career paths to develop necessary competencies
	Global Training	• Executive Language Training: Language and global competency training provided for executive leaders • Language Lab: Language training provided for potential global business leaders • Global Insight Tour: Motivation building and local trend exposure through participation in company-wide global events
	Retirement Career Transition Support	• Re-employment support programs for employees aged 50+ facing involuntary separation due to contract expiration or mandatory retirement
	University-Industry Collaboration Programs	• GMP Course: Participation in Seoul National University Graduate School of Business program aimed at enhancing managerial competencies for next-generation leaders • Commerce Division MBA: Support for Sogang University Graduate School of Business online MBA program aimed at enhancing business knowledge and leadership skills for core leaders in the Commerce Division

1) Digital Transformation

TALENT DEVELOPMENT

STRATEGY

Key Talent Development Activities

ACTIVITY ① Securing Future Growth Drivers Through Core Leader Development

- Advancement of talent development through programs that identify top performers and strengthen capabilities to drive future innovation and growth
- Self-directed growth support and university-industry collaboration programs offered to secure leadership capabilities and develop top-tier talent
 - Outstanding Talent Learning Credit: Support for self-directed learning programs covering online and offline seminars and conferences related to job roles, global(language), trends, leadership, and business, as well as certification acquisition and tuition fees within designated scope and limits
 - Commerce Division MBA: In collaboration with Sogang University's Graduate School of Business, an approximately 6-month online MBA program supports the acquisition of essential business knowledge and the enhancement of management competencies necessary for growth as a key leader



Key Topics Under the Learning Credit Program for Outstanding Talent

ACTIVITY ② Enhancing Organizational Synergy Through Organizational Development Programs

- Participatory organizational development workshops and expanded inter-departmental networking opportunities to foster collaboration and create synergy between employees and across the organization



Connect ONE



Cross Team Workshop

ACTIVITY ③ Enhancing Work Engagement Through Insight Programs

- Application-based educational programs that help learners stay current with the latest trends, expanding capacity-building opportunities and improving self-directed learning effectiveness

Entertainment Division	Commerce Division
2024 Insight+Eating The Future of the Content Industry in the Age of Individualization (Song, Gil Young / Author) AI Sapience and Innovation in the Content Industry (Choi, Jae Boong / Professor) Capturing Viewers with 'Snack Movies'-The Making of <Night Fishing>, a Fast and Fun Short-Form Movie (Moon, Byung Gon / Director) CJ ENM's Vision for the Future of Content with AI: Current Status and Strategy for AI Video Production (AI Business Development Team) 2024 Content Insights & 2025 Trend Forecast (No, Ga Young / Writer)	Insight-ON Lectures Media Commerce: Curating Customer Experiences with Content (Kim, Hyun Soo / Executive Director, IGIS Asset Management) Consumption is a Process of Choice-A Study on Consumer Behavior in a Changing Society (Kim, Sung Joon / Vice President, Simmons) Short-Form Content Ripples Into Commerce Waves (Son, Hyun Ho / GM, TikTok Korea) Global C-Commerce Leaders' Innovation Strategies and Our Strategic Response (Kim, Sook Hee Kim / CEO, SHEIN Group Korea) 'Right Then, Wrong Now': The Creative Workflow of Dolphiners Films (Lee, Sung Han / Vice President, Dolphiners Films)

RISK MANAGEMENT

Training Satisfaction Surveys and Effectiveness Assessment

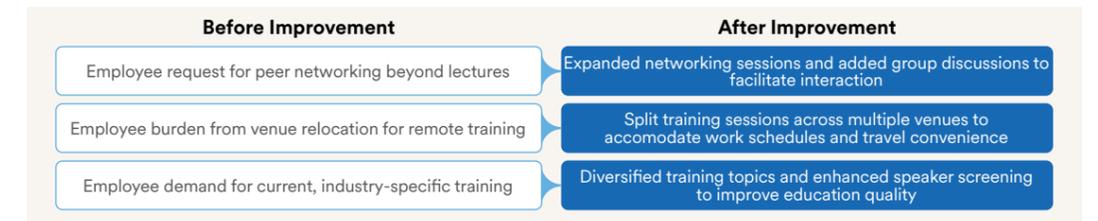
Training Satisfaction Survey

- CJ ENM conducted satisfaction surveys for new employee onboarding and new team leader training, with results continuously reflected in program improvements.

Indicator	Program	Division	Target	No. of Participants	No. of Graduates	Completion Rate (%)	Satisfaction (out of 5)
Role Training	New Employee Onboarding	Entertainment	Regular Employees	22	22	100	4.9
		Commerce	Regular Employees	10	10	100	4.7
	New Team Leader Training	Entertainment	Regular Employees	534	482	90.3	4.4
		Commerce	Regular Employees	25	25	100	4.9

Improvement in Training Programs

- CJ ENM provided leadership training to team leaders in the Entertainment Division and key subsidiaries, with quantitative and qualitative feedback collected and incorporated into future program improvements



Measurement of Training Effectiveness

- Feedback collected on how well training content can be applied to actual work and on improvements in mutual understanding among team members following organizational training, with results utilized to measure training effectiveness

Training	Program Effectiveness Metrics	Post-Training Feedback (out of 5)
Organizational Development Program (Connect ONE)	Improvement in self-awareness and leadership development planning capabilities	4.6
	Improvement in ability to understand leaders and colleagues	4.7
	Improvement in teamwork capabilities	4.6

METRICS & TARGETS

Talent Development Management Metrics

- Management of talent development opportunities and investment status through indicators such as training hours and expenses per employee

Indicator	Category	Unit	2022	2023	2024
Employee Training	Hour per person	1 hour per person	26	36	36
	Cost per person	KRW 10K per person	75	58	7 ¹⁾

1) From 2024, training expenses to be recorded in the business report as a new reporting standard

Talent Development Targets

- Segmentation of functional expert development systems and expansion and advancement of talent development programs based on leadership pipeline

Roadmap for Implementing Talent Development

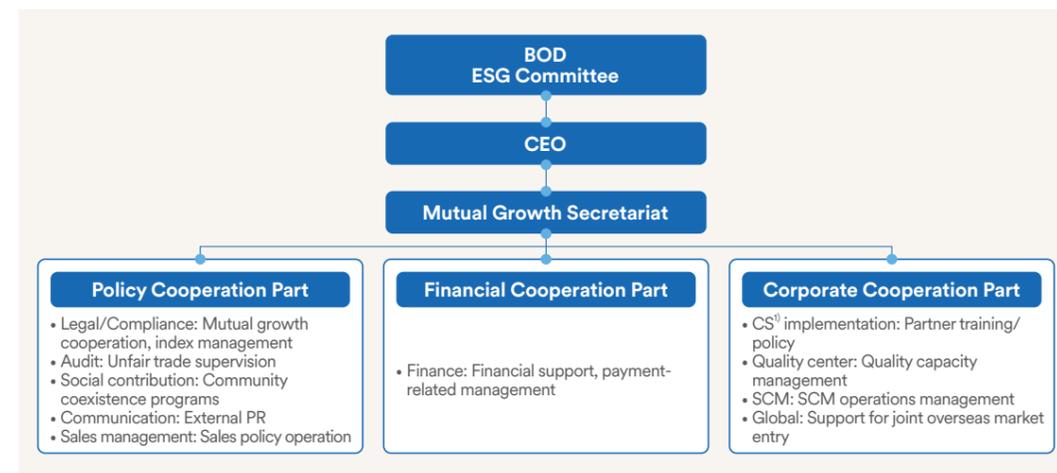


SUSTAINABLE SUPPLY CHAIN MANAGEMENT

◆ CJ ENM is promoting practical and meaningful mutual growth by establishing a Supply Chain Ethics Policy and Partner Code of Conduct to build a sustainable and responsible supply chain management system based on trust with its partners. Through these efforts, we aim to efficiently manage supply chain risks while supporting partner capacity-building and market expansion, thereby practicing mutually beneficial cooperation.

GOVERNANCE Sustainable Supply Chain Implementation Framework

- The Mutual Growth Secretariat leads cooperation across policy, finance, and enterprise sectors, and plans and operates fair trade and mutual growth programs
- Key initiatives for mutual growth with partners are reviewed and approved by the CEO and ESG Committee



1) Customer Service

STRATEGY Sustainable Supply Chain Management Policy

Mutual Growth Philosophy

- Established three key principles of sincerity, sustainability, and substantive support to promote win-win partnership and fair trade with partners and foster a culture of mutual growth
- The Commerce Division announced the ESG management policy 'YESGO' in 2022 and established detailed policies for mutual growth partners
- Promoted initiatives to strengthen partner competitiveness through ESG support, financial assistance, and business support under the ESG strategy 'YESGO for Partner'

CJ Global Supply Chain Ethics Policy

- Through CJ Group's Global Supply Chain Ethics Policy, CJ ENM provides behavioral principles and standards to promote mutual growth among business partners and prevent risks across ethics, labor rights, health and safety, and the environment within the supply chain
 - The CEO reviews and signs the policy, followed by public disclosure, to declare CJ ENM's commitment to this policy
 - The policy applies to all current and potential business partners
 - Compliance is monitored on both a regular and ad-hoc basis; violations may result in temporary suspension or termination of the partnership
 - Real-name and anonymous reporting is available via the CJ Alert Line(e.g., website, email, fax, phone, mail, external whistleblower channel 'K-Whistle')

Global Supply Chain Ethics Policy Structure

- Encouraging business partners to follow the detailed principles of the Global Supply Chain Ethics Policy covering ethics, labor rights, health and safety, and environmental standards

Category	Description
Ethics	Conflict of interest, anti-corruption, gift/entertainment/hospitality restrictions, fair competition, information protection, international trade sanctions, export/import control
Labor Rights	Human rights(compliance with UNGPs due diligence), work environment, involuntary labor and human trafficking, child and underage labor, employment discrimination
Health and Safety	Healthy and safe workplace conditions, product/service quality and safety
Environment	Compliance with environmental laws, minimizing pollution, resource efficiency, energy use and GHG emissions management

Partner Transaction Management Regulations and Guide

- Operation of Partner Transaction Management Regulations and Guidelines to prevent legal and ethical risks and promote mutual growth with business partners

Key Details of Supply Chain Management Process



SUSTAINABLE SUPPLY CHAIN MANAGEMENT

STRATEGY

Partner Code of Conduct

Entertainment Division Partner Code of Conduct [↗](#)
Commerce Division Partner Code of Conduct [↗](#)

- In order to prevent legal and ethical risks within the supply chain, CJ ENM has established a Partner Code of Conduct and mandates compliance by both primary and secondary partners

Category	Description
Ethical Management	<ul style="list-style-type: none"> Anti-Corruption(Maintain integrity in all business relationships) Financial Transparency(Ensure transparency in documentation and disclosure of business transactions) Fair Trade(Comply with national fair trade laws and regulations) Information Disclosure(Accurate documentation and disclosure of business performance)
Human Rights and Labor	<ul style="list-style-type: none"> Protection of Intellectual Property and Confidential Information(Safeguard IP, technologies, and know-how) Personal Information Protection(Comply with personal information protection laws, provide employee training, and conduct monitoring) Compliance With Global Regulations and Sanctions(Comply with and implement national laws and procedures)
Health and Safety	<ul style="list-style-type: none"> Wages and Benefits(Adhere to local laws on minimum wage, overtime, etc.) Humane Treatment(Ban harassment, abuse, and corporal punishment; establish disciplinary procedures; implement training, prevention, and enforcement systems) No Discrimination(Ban discriminatory employment practices based on personal attributes)
Environmental Protection	<ul style="list-style-type: none"> Safe Working Environment(Provide safe workplaces, eliminate risks, implement preventive measures) Emergency Preparedness(Identify and assess emergencies such as natural disasters and work-related incidents, and implement measures and response procedures) Industrial Injuries and Illnesses(Establish procedures and systems for prevention, management, tracking, and reporting about industrial accidents and occupational diseases) Physically Demanding Work(Evaluate and mitigate risks of physical labor exposure) Health & Safety Education and Communication(Provide safety training, post safety information, create reporting channels for safety issues)
Environmental Protection	<ul style="list-style-type: none"> Compliance with Environmental Laws Environmental Permits and Reporting(Obtain and maintain environmental permits for installation and operation of pollution-causing facilities) Pollution Prevention Energy Consumption and GHG Emissions Conservation of Natural Resources and Biodiversity

Partner Compliance Pledge

Partner Code of Conduct Compliance Pledge

- To promote shared responsibility for mutual development and social value creation with partners and encourage compliance, CJ ENM mandates that all partners submit a signed Code of Conduct Compliance Pledge prior to contract execution.

Category	Description
Subjects Required to Submit	Domestic purchasing partners(1,943 partners subject to submission in 2024)
Submission Frequency	Once per year(for new transactions or upon pledge expiration)
Compliance Fields	<ul style="list-style-type: none"> Ethical Management: Pledge to comply with all relevant domestic and global laws and regulations, including business integrity, financial transparency, and fair trade Human Rights and Labor: Pledge to uphold the dignity and rights of all workers in accordance with domestic and international standards Health and Safety: Pledge to provide a safe working environment and improve workplace safety standards Environmental Protection: Pledge to minimize negative environmental impacts and comply with all applicable environmental laws and regulations

Information Security Pledge

- Mandated submission of an information security pledge prior to business engagements to enhance awareness of information security importance and prevent security risks

Safety Pledge

- Mandated submission of a safety pledge to promote worker safety and prevent industrial accidents in accordance with Article 25 of the Occupational Safety and Health Act

Global Supply Chain Compliance Agreement

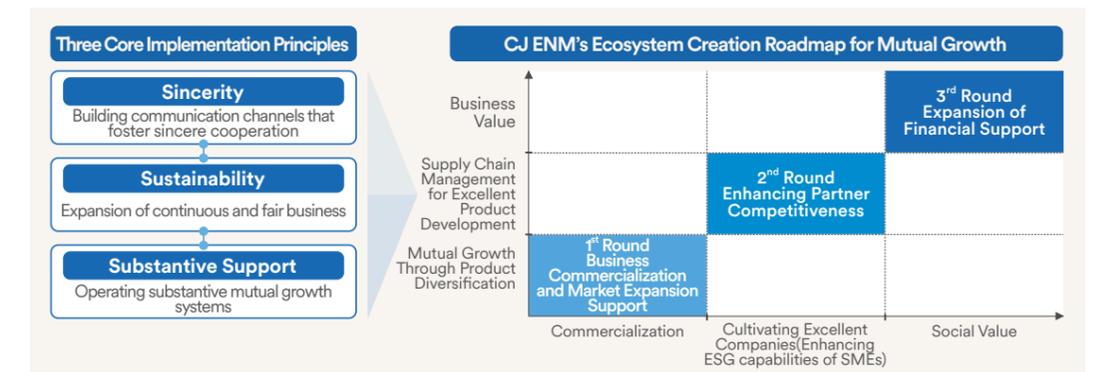
- Mandated submission of a global supply chain compliance agreement for all partners with purchasing/sales transactions during new or renewed business engagements
- Actively implemented compliance with foreign trade laws, international institutional resolutions, ILO¹⁾ treaties, and international agreements on endangered species

1) International Labour Organization

Mutual Growth Activities

Mutual Growth Activity Implementation Framework

- Promoting initiatives aimed at establishing a sustainable industrial ecosystem through fair role-sharing with partners
- Establishment of a phased support system to create social value through business incubation, market expansion support, and ESG integration



Mutual Growth Activities by Round

Round	Activity	Description
1 st Round Early-Stage Business Commercialization and Market Expansion Support	1 Company 1 Product	Identifying SMEs with excellent product quality and supporting sales through broadcast promotions with zero commission In 2024, a total of 234 hours of free broadcasting support was provided to 40 partner companies, generating approximately KRW 3.6 billion in sales
	1 Village 1 Product	Supporting outstanding rural enterprises through collaboration with the Korea Venture Agriculture College(product development, store entry, sales). In 2024, a total of 132 hours of free broadcasting support was provided to 14 rural enterprises, generating approximately KRW 2.1 billion in sales
	Support for Overseas Market Expansion of SMEs Linked to Hallyu	Collaborating with the Korea Foundation for Cooperation of Large & Small Business and Rural Affairs to support SME export consultations and promotional events linked to KCON as part of the SMEs Co-Prospersity Export Support Program
	CJ Oncubating	Supporting the entry into CJ ONSTYLE's online mall, commercialization, and investment for nurturing domestic small and medium-sized H&B brands
2 nd Round Enhancing Partner Competitiveness	Partner Training	Conducting comprehensive training programs on safety(occupational safety and health systems, Serious Accidents Punishment Act), ESG(environmental management and sustainability), ethics(compliance, Improper Solicitation and Graft Act), and copyright
	Partner Loan Assistance	Offering interest rate benefits in partnership with Industrial Bank of Korea(Mutual Growth Fund, Network Loan)
	Accelerated Payment Terms	Reducing payment cycles to improve partner liquidity
	Marketing Training and Promotion Support	Providing marketing skills training and promotional expense support to mutual growth partners
	Partner ESG Support Program (On-site inspections, consulting, etc.)	Signed an agreement with the Mutual Growth Committee to promote the Partner ESG Support Program Contributed to the Win-Win Cooperation Fund to enhance partners' ESG response capabilities Provided ESG guideline training, support for ESG-related certification costs, marketing training and promotion support, ESG checklists, and other initiatives to help embed ESG practices
3 rd Round Expanded Financial Support for Outstanding Partners	Eco-Friendly Packaging Support Program	Providing free eco-friendly packaging materials to reduce plastic usage and promote resource circulation
	Consumer-Centered Management (CCM) Support	Supporting SMEs in obtaining new CCM ¹⁾ certifications Providing legal and regulatory guidance and response manuals for resolving consumer disputes
	Technical Support	Providing quality inspections and manufacturing management technical training for SME suppliers
	Outstanding Performance Awards	Awarding outstanding partners based on sales performance, customer trust, and sustainability scores
	R&D Innovation Partnership Program	Selecting 10 excellent SMEs in collaboration with the Korea Foundation for Cooperation of Large & Small Business, Rural Affairs and the Korea Productivity Center and providing KRW 300 million in R&D support(as of 2024, 60 products have received R&D consulting)
3 rd Round Expanded Financial Support for Outstanding Partners	CCM Incentive Program	Providing early payment incentives to partners holding CCM certification
	Support Program for ESG Small Giants	Granting preferential exposure in CJ ENM content and advertising to SMEs with outstanding ESG practices
	ESG Excellent Partner Awards	Selecting top revenue-generating partners with high customer trust and sustainability capabilities

1) Consumer Centered Management(CCM): A certification system that evaluates whether a company's operations are structured around the consumer and continuously improved

SUSTAINABLE SUPPLY CHAIN MANAGEMENT

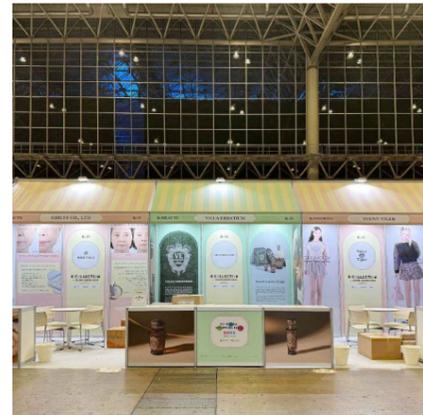
STRATEGY

1st Round Early-Stage Business Commercialization and Market Expansion Support

ACTIVITY ① Overseas Market Expansion Support for SMEs via 'KCON', the World's Largest K-Culture Convention

- Collaborated with the Korea Foundation for Cooperation of Large & Small Businesses and Rural Affairs to provide export consultations to SMEs and conduct sales promotion events

Category	Country	Schedule	No. of Participating Companies	Revenue Performance
KCON 2024	JAPAN	May 2024	40 companies	<ul style="list-style-type: none"> • On-site sales worth KRW 100 million • Online sales worth KRW 6.8 billion • Export contracts worth KRW 2.58 billion
	GERMANY	Jul. 2024	20 companies	<ul style="list-style-type: none"> • On-site sales worth KRW 140 million • Online sales worth KRW 1.43 billion • Export contracts worth KRW 900 million
	LA	Sep. 2024	50 companies	<ul style="list-style-type: none"> • On-site sales worth KRW 270 million • Online sales worth KRW 2.27 billion • Export contracts worth KRW 18.8 billion

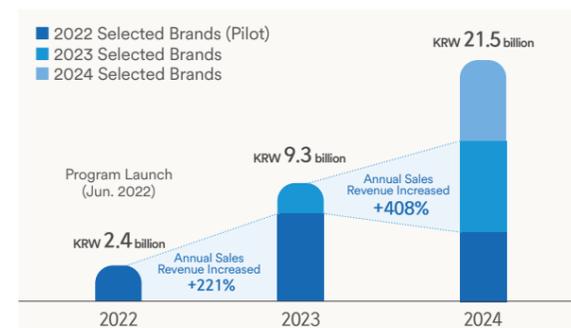


KCON JAPAN 2024 SME Promotion Fair

ACTIVITY ② Domestic SME H&B Brand Development Program 'CJ Oncubating'

- Provided support to identify and commercialize unique H&B brands
 - Identified high-potential small brands with less than five years of experience and fostered them through structured, phased support
 - Allocated KRW 5.5 billion in 2024 for commercialization to secure funds and provide support for brand cultivation
- Developed and operated programs to increase SME sales by leveraging influencer marketing and product co-development
- Supported global expansion based on partnerships in the U.S., Japan, and Malaysia
 - Among the 15 selected brands in 2024, 12 were granted support to enter global markets
 - Assigned dedicated managers to 12 partners for focused development through sales strategy consulting and performance reviews for entry on Amazon marketplace
- Formed a joint acceleration initiative with public institutions
 - Signed a business agreement in April 2024 with the Gyeonggi-do Social Impact Creators to foster open innovation
 - Created synergies between CJ Oncubating's brand development and sales capabilities and the Gyeonggi-do Social Impact Creators' startup discovery based on open innovation and investment support

Annual Sales Revenue of Incubated Brands



MOU Signing Ceremony Between Gyeonggi-do Social Impact Centers and CJ Oncubating

2nd Round Enhancing Partner Competitiveness

ACTIVITY ① Partner Training

- Conducted regular education sessions for partners semi-annually to raise risk awareness and improve response capabilities
 - In 2024, held 2 integrated sessions for 165 companies
 - Offered a wide range of training on safety and health(e.g., Serious Accidents Punishment Act, Occupational Safety and Health Act), ethics and compliance(e.g., Improper Solicitation and Graft Act, whistleblower system), and ESG(e.g., ESG management practices, environmental management) tailored to industry characteristics
- Held 'Copyright Education with CJ ENM' sessions for 35 content production subsidiaries and partners in the Entertainment Division in October 2024
 - Focused on practical legal risk prevention and management for partners by covering the concept and types of copyright and how to properly use copyrighted materials relevant to the entertainment industry

ACTIVITY ② Partner ESG Support Program

- Promoted ESG support programs for mutual growth partners to strengthen partner ESG implementation and mitigate supply chain risks
 - Supported partners in strengthening their ESG management capabilities to effectively respond to ESG disclosure requirements and the evolving ESG management environment
 - Selected ESG support recipients based on sales volume, industry type, and business significance
 - Provided practical support including ESG training, on-site inspections(consulting), certification audit fees for international standard management systems, and expansion of eco-friendly packaging usage
- Created a Mutual Growth Fund for Cooperation of Large & Small Business to support partners' ESG efforts
 - Partners using eco-friendly packaging(20 companies, totaling KRW 100 million), partners participating in the ESG support program(KRW 100 million), and outstanding partners through awards(KRW 320 million)

ESG Support Program for Mutual Growth in 2024

Category	System	Description	Expected Effects
Diagnosis	ESG Education & On-site Inspection (Consulting)	<ul style="list-style-type: none"> • Provided customized ESG guidance, training, and on-site inspections - Conducted training, consulting, and inspections for 12 companies - Issued ESG certification for SMEs by the Mutual Growth Committee - Supported training and consulting costs of KRW 100 million, including on-site training and video production 	<ul style="list-style-type: none"> • Strengthened supply chain due diligence capabilities • Gained early access to government support programs for SMEs • Laid groundwork for attracting investment funds
Certification	Certification Fee Support	<ul style="list-style-type: none"> • Supported ESG-related certification costs including ISO14001 (Environmental Management Systems), ISO45001(Occupational Health and Safety Management Systems), and ISO9001(Quality Management Systems) • Provided support for obtaining new Consumer Centered Management(CCM) 	<ul style="list-style-type: none"> • Addressed stakeholders' demands for ESG management and disclosure • Promoted ESG adoption in commerce industry
Report Publication	ESG Report Publication Support	<ul style="list-style-type: none"> • Supported publication and assurance of sustainability reports 	<ul style="list-style-type: none"> • Addressed stakeholders' demands for ESG management and disclosure • Promoted ESG adoption in commerce industry
Packaging	Eco-Friendly Packaging	<ul style="list-style-type: none"> • Supported materials such as paper tape and boxes 	<ul style="list-style-type: none"> • Reduced development cost for eco-friendly packaging

3rd Round Expanded Financial Support for Outstanding Partners

ACTIVITY ① Incentives for CCM Certification

- Offered incentives to encourage partners to obtain CCM certification
- For partners who obtained CCM certification, up to 90% of the total transaction amount was paid in advance without any additional sales conditions

ACTIVITY ② Awarding Outstanding Sustainable Partners

- Selected and financially supported outstanding partners to strengthen partnerships and secure sustainability
 - Among top contributors by sales, partners were further evaluated based on customer trust index and sustainability capabilities to determine awardees
- A total of 12 outstanding partners—top 3 from each of the four sectors: Health, Beauty, Fashion, and Living/Services—received a total of KRW 160 million in support

SUSTAINABLE SUPPLY CHAIN MANAGEMENT

STRATEGY

ACTIVITY ③ Support Program for ESG Small Giants

- Operated the Support Program for ESG Small Giants to expand ESG management activities across the entertainment industry and promote mutual growth with partners
- Provided greater access to CJ ENM's media channels by offering free or discounted broadcasting rights and free or paid advertising slots to companies that meet CJ ENM's ESG guidelines
- Provided two content partners with KRW 200 million worth of free broadcasting rights and KRW 100 million worth of discounted broadcasting rights in 2024
- The program currently prioritizes the content and advertising sectors, with plans to consider expanding the scope and benefits

Category	Area	
	Content	Advertisements
Application Requirements	Companies that meet the definition of SMEs under Article 2 of the Framework Act on Small and Medium Enterprises, companies that are designated as public-interest channels by the Korea Communications Commission, and companies that meet at least 10 application fields in the support program application form and a minimum of one field in each E/S/G category	Companies that meet the definition of an SMEs under Article 2 of the Framework Act on Small and Medium Enterprises and fulfill at least 10 application fields in the support program application form
ESG-Related Fields in the Application Form	Environmental(E): Establishment of eco-friendly policies such as environmental goals and plans, management of environmental data including GHG emissions and energy consumption Social(S): Inclusion of social responsibility goals in management policies, compliance with labor contracts and overtime regulations, fair trade manuals for partners, policies and activities for local communities, customer data protection Governance(G): Standards for managing unethical issues, compliance with ESG-related regulations	
Preferential Benefits	Provision of free or discounted CJ ENM broadcasting rights for one year from the contract date	Increased bonus rate applied upon contract conclusion

RISK MANAGEMENT

Partner Risk Management

Regular Evaluations and Monitoring

- Performed adequacy reviews of partners to evaluate production and on-site response capabilities and enhance transparency and fairness
 - Evaluation committee composed of working departments and management departments conducted quantitative assessments of 10 criteria, including operational capacity, reliability, and awareness of sustainability, using a 5-point scale to diagnose partner risk levels
- Conducted regular evaluations for 67 companies in 2024, with results used as references for future transactions and re-contracting, and executed measures designed to provide step-by-step incentives and penalties based on evaluation outcomes
 - Provided rewards for top-performing partners and recommended increased purchase volumes to responsible departments; for lower-rated partners, sent official letters encouraging compliance
 - Enforced sanctions such as exclusion from the list of partners in case of failure to implement continuous improvement measures

Partner Support

- Enhanced the competitive edge of partners, strengthened ESG capabilities, promoted mutual growth, and managed supply chain risks through diverse support for partner sustainability

Category	Description
Mutual Growth Fund	<ul style="list-style-type: none"> Established a mutual growth fund in cooperation with IBK to provide low-interest loans(KRW 70 billion fund created in 2024) Maximum of KRW 2 billion in loans per partner 55 partner companies newly accessed the fund in 2024
Network Loan Agreement	<ul style="list-style-type: none"> Provided partners with lower loan interest rate benefits through the network loan agreement with IBK based on CJ ENM Commerce Division transaction records
Reduced Payment Term	<ul style="list-style-type: none"> Payment period reduced from 12.7 days to 7.9 days to help partners improve their cash flow
R&D Innovation	<ul style="list-style-type: none"> Provided consulting fee support for manufacturing technology innovation, product design development, and prototype production, among others(KRW 30 million limit per company; 10 companies in 2024)
ESG Excellent Partner	<ul style="list-style-type: none"> Selected and rewarded partners with outstanding sales performance and sustainability capabilities(KRW 320 million in 2024)
Mutual Growth Marketing	<ul style="list-style-type: none"> Delivered hands-on marketing training sessions(KRW 150 million provided to 11 companies in 2024)
Eco-Friendly Packaging	<ul style="list-style-type: none"> Offered free eco-friendly packaging materials(KRW 100 million in 2024)
Summer Incentives	<ul style="list-style-type: none"> Provided special incentives to top-performing partners during the traditionally low-consumption summer season(KRW 970 million in 2024)

Compliance Risk Management

Operation of compliance chatbot 'T&A Compli' for Partners

- The Entertainment Division Operated the 'T&A Compli' chatbot to prevent compliance risks for partners and respond real-time to inquiries from partners
 - Offered practical risk response guidance tailored to inquiries about the Improper Solicitation and Graft Act, Fair Transactions in Subcontracting Act, Monopoly Regulation and Fair Trade Act, and Code of Conduct
 - Shared compliance training materials and strengthened compliance capabilities through one-on-one consultations with the Compliance Team and Tech & Art Business Management Team for partner companies

Introduction of 'Cloud-Based Electronic Bidding System' for Stage System Partners

- Introduced a cloud-based electronic bidding system for selecting stage system partners to enhance transaction transparency and strengthen the preemptive compliance risk management system
 - Reinforced security through system-based controls and enabled continuous inter-departmental monitoring
 - Ensured fair participation for all partners and prevented unethical practices such as unfair subcontracting and improper solicitations

Electronic Bidding Process and Responsible Departments



METRICS & TARGETS

Mutual Growth Management Metrics

- Used as mutual growth indicators to support commercialization and ESG integration for sustainable and mutual growth with partners

	Category	Unit	2022	2023	2024	
Mutual Growth Program	1 Company 1 Product	No. of Products	74	50	40	
		Revenue	KRW thousand	2,505,770	2,922,960	3,214,566
	1 Village 1 Product	No. of Products	27	17	14	
		Revenue	KRW thousand	2,313,644	2,320,238	2,094,029
	CJ Oncubating	Sales Revenue	KRW 100M	24	93	215
Win-Win Fund for Partners	Fund Raised	KRW 100M	700	700	700	
Partner Training	No. of Partners Trained		Company	214 ¹⁾	168 ¹⁾	177
	Training Hours		Hour	494 ¹⁾	489 ¹⁾	470

1) Due to changes in the indicator standard, 2022 and 2023 data have been revised

Partner Management Metrics and Targets

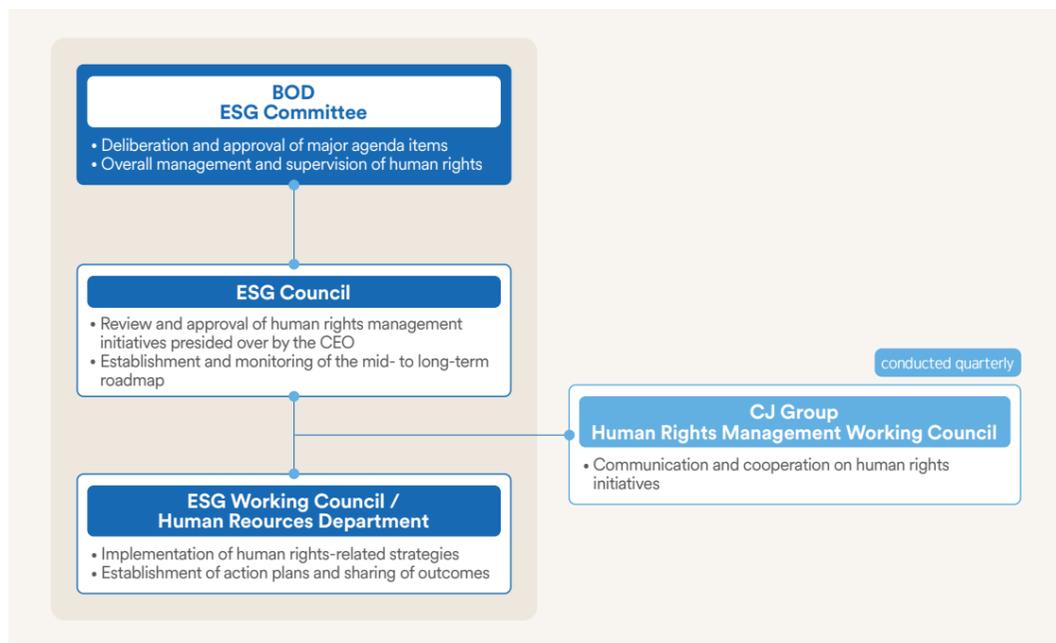
Division	Category	Management Indicator	Goals	Outcomes
Entertainment	Integrated Training for Partners (Ethics, Safety, ESG)	Offline Training	At least 2 times/year	2 times in total
		Partner Survey	At least 1 time/year	1 time in total
Commerce	ESG Training	Completion Rate	80% or more	100%
		Satisfaction Score	Avg. 80 or higher	Avg. 89.2
	Self-Assessment Participation Rate	80% or more	100%	
	On-Site Inspection(Consulting)	Improvement Rate	20% or more	52.9%
		ESG Excellent SME Ratio	70% or more	80%

HUMAN RIGHTS PROTECTION

CJ ENM promotes human rights management based on global standards such as the Universal Declaration of Human Rights and the UN Guiding Principles on Business and Human Rights(UNGPs), aiming to protect all human rights across its value chain. Key human rights protection issues are reviewed and approved by the BOD and the ESG Committee, the highest decision-making bodies. CJ ENM has declared its commitment to human rights protection through its Human Rights Management Declaration and conducts internal training to raise awareness of human rights. We also operate grievance handling processes and counseling channels. Additionally, we conduct human rights impact assessments to identify and manage potential human rights risks across the value chain, with in-depth evaluations for vulnerable employee groups as part of our commitment to building a work environment where everyone's human rights are protected.

GOVERNANCE Human Rights Protection Implementation Framework

- Strategies and performance sharing driven by the Human Rights Management Department and the ESG Working Council
- Active communication and collaboration with the CJ Group Human Rights Management Working Council, discussion and approval of key issues by the CEO-led ESG Council, and inclusion of human rights management in ESG operations reporting to the ESG Committee



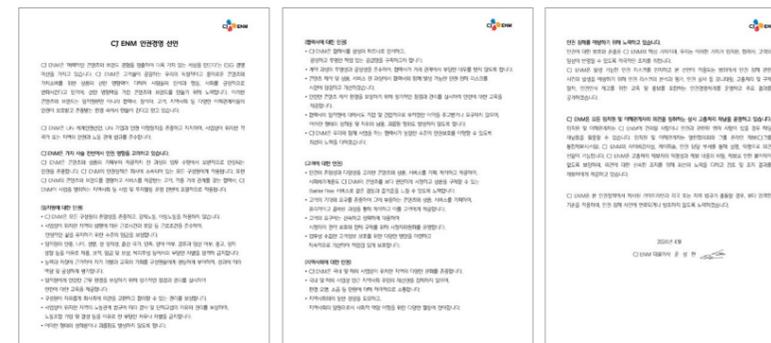
Key Human Rights Protection Reports and Discussion Topics for 2024

Category	Description	Reviewed by	Period
ESG Management Report	Comprehensive 2024 ESG operational report including human rights, supply chain, and information security	ESG Committee and Council	December 2024
Human Rights Impact Assessment	Conducted human rights impact assessment and identified areas for improvement ① Human rights management system (policy awareness, responsible departments, regular training) ② Grievance handling channels and mechanisms (channel awareness, accessibility, process management) ③ Compliance with labor standards(valid contracts, maternity protection systems)	Human Resources Department	Second half of 2024

STRATEGY

Human Rights Protection Policy

- In May 2022, the ESG Committee and CEO approved and publicly announced the Human Rights Management Declaration incorporating potential human rights risks in business activities
- Applied human rights policy to all stakeholders affected by CJ ENM's business activities
- States CJ ENM's commitment to human rights protection and outlines its human rights management system(analysis and assessment of human rights risk, human rights due diligence, grievance handling, and remedy procedures)



CJ ENM Human Rights Management Declaration

Human Rights Management Provisions by Stakeholder

Category	Description
Employees	Prohibition of forced labor, child labor, and discrimination, provision of equal opportunities and fair performance evaluations, assurance of a safe working environment, freedom of association, etc.
Partners	Establishment of a fair supply chain, human rights risk assessment, safe production environment, prohibition of improper benefits and harassment, efforts to protect human rights, etc.
Customers	Provision of content, products, and services reflecting the value of diversity, barrier-free services, protection of customer information and rights, etc.
Local Communities	Respect for local cultures, mutual growth with local communities, participation in activities to fulfill social responsibilities
Risk Management	Analysis and assessment of human rights risks, monitoring such as human rights due diligence, grievance handling and remedy procedures, human rights governance system, designated department in charge of human rights

Sustainable Content Production Site Practice Guide

- First established in 2018 to create a healthy culture and prevent risks in content production sites; updated in 2023 and distributed to production staff
- In 2025, the guide will be distributed to content production partners

Category	Description
Mutual Respect	Emphasize the importance of respectful attitudes and behavior regardless of role or affiliation; provide reporting channels
Sexual Harassment	Establish judgment criteria based on perceived 'sexual humiliation or discomfort' by the victim; define reporting principles; prohibit secondary harm
Safety	Prioritize safety and health of all production site personnel; provide safety guidelines
Child and Youth Performers	Provide standard production guidelines, checklists, and counseling/reporting channels to protect the rights of child and youth performers
Protecting Local Communities, Environment, and Animals	Recommend to protect the privacy of local communities and residents near filming locations, protect the environment and animals, and refer to animal appearance guidelines
Maintaining Confidentiality	Mandate confidentiality of all information and materials collected during filming
Counseling/Reporting Channels	Outline the principle of requesting correction by on-site supervisors for violations of the guide; disclose to CJ ENM, CJ Group, and external reporting channels

HUMAN RIGHTS PROTECTION

STRATEGY

Human Rights Protection & Management Activities

Human Rights Management Training

- Conducted human rights training based on the Human Rights Management Declaration to ensure all employees recognize the importance of human rights
- Conducted legally required training annually for all employees including fixed-term workers(disability awareness, workplace harassment prevention, and sexual harassment prevention)

Training Title	No. of Participants	No. of Graduates	Completion Rate(%)
2024 Disability Awareness Training: Beyond Understanding Towards Empathy	1,890	1,788	95
2024 Workplace Harassment Prevention Training	1,798	1,720	96
Sexual Harassment Prevention Training	1,775	1,654	93

Employee Counseling Program

- Operated Employee Assistance Program(EAP) to improve grievance handling, work engagement, and quality of life
 - Upon request, employees received counseling through specialized psychological institutions with guaranteed confidentiality
 - Counseling cases were classified into 5 risk levels, with focused care provided for high-risk(levels 4 to 5) individuals

Category	Description	Number of Cases in 2024
Topics	Job stress, interpersonal issues, and emotional concerns	 693 cases
Areas	Individual, workplace, and family concerns	
Methods	In-person, phone, and video	

RISK MANAGEMENT

Human Rights Impact Assessment

- The Entertainment Division conducted a total of three human rights impact assessments over three years to identify risks for vulnerable job categories and to develop improvement tasks
 - In 2022, developed human rights impact indicators and conducted the first assessment based on environmental analysis and surveys
 - In 2023, after conducting the second human rights impact assessment reflecting an expanded evaluation scope through partial revision of the indicators, identified employees in production roles as vulnerable to human rights risks based on the significance of impact
 - In 2024, conducted the third human rights impact assessment to identify potential human rights risks in the work environments of vulnerable production staff and developed specific action plans
- The Commerce Division conducted its first human rights impact assessment to identify potential human rights risks and vulnerable groups
 - In 2024, conducted the first assessment targeting all employees
 - Identified vulnerable groups as those with relatively low age or rank in social hierarchy, and by job category, such as MDs, PDs, and other broadcasting profession

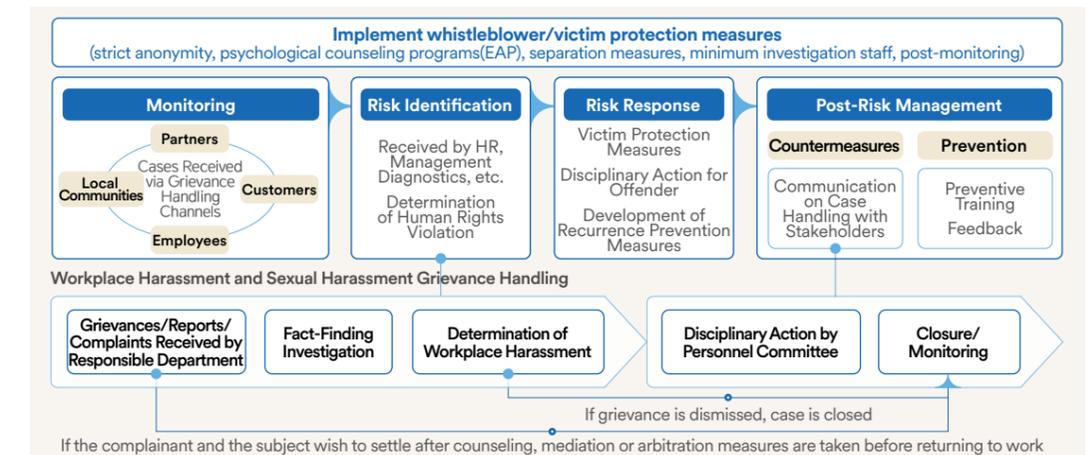
2024 Outcome Implications				2025 Action Plans
Working Hours Production system improvements and working condition enhancements are needed for non-production roles (e.g., concert or convention staff)	Working Environment Expansion of break areas at production sites is required, and protective measures for pregnant staff working on site are needed	Human Rights Infringement Improvement of the human rights risk response system at production sites is necessary	Others Need to improve and unify overseas business trip policies and guidelines	• Establish standards and guidelines - Review and refine flexible work arrangements - Define working hours recognition criteria • Revise grievance handling processes - Introduce channels and processes for human rights grievance handling during orientation - Conduct regular voice-of-employee sessions led by the grievance committee members within the labor-management council; share HR hotline; execute tailored follow-up measures

Human Rights Grievance Handling System

Human Rights Grievance Handling Channels

Category	Description	Method
Grievance Box	Physical reporting through grievance box installed on each floor	Offline
Person in Charge of Handling Workplace Sexual Harassment and Harassment	Grievance handling via in-house grievance officers(HR staff)	Online/Offline
Workplace Grievances Office	Consultation with in-house labor attorney	Offline
One Mind Council Hotline	Anonymous grievance consultation channel via intranet, used for employee grievances and improvement discussions	Online
CJ Group Whistleblowing System	CJ Group's anonymous online reporting channel - Reports classified by organizational culture violation types(e.g., workplace harassment, violence, sexual harassment, diversity violations and acts of discrimination, whistleblower protection violations)	Online
K-Whistle	Managed by the Korea Business Ethics Institute, an outsourced professional organization handling reports of internal misconduct	Online

Human Rights-Related Grievance Handling Process



METRICS & TARGETS

Human Rights Risk Management Metrics

Human Rights Grievance Handling Records

Category	2022	2023	2024
Number of Reported Cases	6	3	6
Number of Valid and Resolved Cases	4	3	5

Human Rights Protection Targets

- Strengthen human rights violation management and improve work environment and system operations to internalize human rights protection and cultivate respectful culture

Human Rights Protection Implementation Roadmap

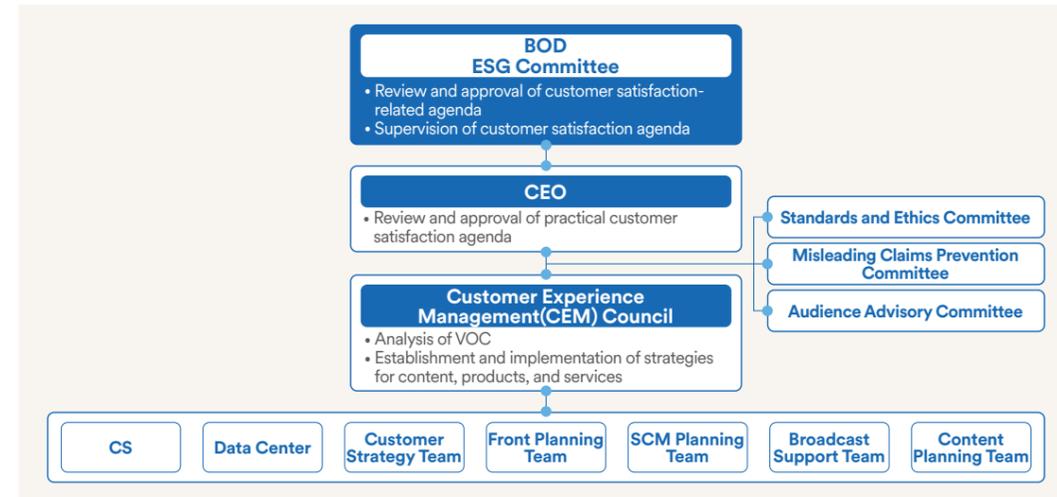
2023 to 2024	2025 to 2026
Full-Scale Launch of Human Rights Protection Activities <ul style="list-style-type: none"> Institutionalize and advance human rights impact assessments Expand human rights due diligence programs Phase-in of human rights due diligence across supply chain Establish supply chain human rights risk management system Broaden communication with internal and external stakeholders 	Internalization of Human Rights Protection Efforts and Environmental Improvement <ul style="list-style-type: none"> Improve working environment Revise working hours system operations Strengthen management of potential human rights violation elements

CUSTOMER SATISFACTION

CJ ENM places the highest value on customer satisfaction. The company collects feedback from customers and viewers and reflects it in improving its content, products, and services. The Customer Experience Management(CEM) council leads the handling of VOC¹⁾ feedback and service operations, while feedback from external channels, such as the Viewers' Committee, is also incorporated. Key issues are reviewed and approved by the CEO and submitted to the Board of Directors and ESG Committee for reporting or resolution. We remain entirely committed towards enhancing customer satisfaction through customer satisfaction management policy, CCM certification²⁾, feedback collection, content risk management, and a customer rights protection system.

GOVERNANCE Customer Satisfaction Management Implementation Framework

- Customer Experience Management Council, composed of working-level departments responsible for customer satisfaction, strategically promotes VOC and service strategies
- Key issues are approved by the CEO and submitted to the highest decision-making bodies, the BOD and ESG Committee



Committee Operations for Customer Satisfaction

Category	Purpose	Division	Operation Frequency	Key Activities	Major Improvements in 2024
Standards and Ethics Committee	New Ensure sound and ethical broadcasting practices by adhering to broadcast review regulations and internal guidelines	Commerce	Monthly	<ul style="list-style-type: none"> Conducted internal reviews to identify review non-compliance issues, provide explanations, and encourage improvement 	Reviewed and issued recommendations on 3 cases of misleading product expressions
Misleading Claims Prevention Committee	New Prevent false and exaggerated advertisements to support viewers' rational consumption choices	Commerce	Monthly	<ul style="list-style-type: none"> Raised and discussed actions on cases involving potentially misleading expressions used in broadcast ads Collected expert advice from external advisory members 	<ul style="list-style-type: none"> Issued advisories and recommendations to address misleading expressions Strengthened product information guidance Provided re-training for relevant departments and show hosts based on advisory feedback on proper expressions
Audience Advisory Committee	Protect viewers' rights and contribute to enhancing the quality of broadcasts	Commerce	Monthly	<ul style="list-style-type: none"> Utilized viewer complaints, viewer evaluation committee opinions, and actions taken by the Broadcast Review Committee Operated pre-announcement system and constant feedback channels for agenda 	<ul style="list-style-type: none"> Considered various genders and age groups during beauty product demonstrations Strengthened objectivity and credibility of product information
Entertainment Division Commerce Division		Entertainment	Bimonthly	<ul style="list-style-type: none"> Provided feedback on required corrections for broadcast programs Discussed matters related to protecting viewer rights 	<ul style="list-style-type: none"> Presented a total of 70 recommendations across 42 programs on major channels Appointed viewer committee members with expertise in gender, child issues, and law due to rising diversity issues in programs Proposed the use of subtitle guidelines for foreign-language content in international performance broadcasts

1) Voice of Customers
2) Customer Centered Management Certification: A certification system that evaluates whether a company's operations are structured around the consumer and continuously improved

STRATEGY

Customer Satisfaction Management Policy

- Practiced responsible management activities based on the CJ Group Code of Conduct to ensure customer and viewer satisfaction
- The Entertainment Division promoted voluntary behavior for customer satisfaction based on the 'Entertainment Division Code of Ethics', a behavioral guideline for employees
- The Commerce Division established five customer service principles since 2007 to guide practical participation and action by employees

CJ ENM's Definition of a Customer

- Consumers**
All stakeholders who use the products and services distributed by CJ ENM, South Korea's largest content and e-commerce business operator, and consume and experience our content
- Viewer**
All stakeholders who watch content provided by CJ ENM

(Commerce Division) Five Principles of Customer Service

- Platform:** We adhere to our promises when distributing our products.
- Quality:** We take responsibility for the quality of our products.
- Delivery:** We comply with the agreed upon delivery date.
- Service:** We take responsibility for after-sales service.
- Security:** We take responsibility for protecting customer information.

(Entertainment Division) Article 11(Obligation to Protect Customers), Chapter 3: Compliance with Basic Ethics, Code of Ethics and Conduct

- We supply high-quality content and endeavor to the best of their ability to satisfy customers.
- We abide by all laws and regulations on consumer protection, as well as the preceding provision.
- We don't divulge customers' personal information outside the Company, nor use such information for any purpose other than those agreed upon by the customers.
- We obtain prior consent when exposing any non-celebrity's likeness, voice, name, etc. in a broadcast.

Customer Satisfaction Management Activities

Consumer Centered Management(CCM) Certification

- Maintained CCM certification for 17 consecutive years since becoming the first home shopping company in 2007 to obtain it
- Evaluated the effectiveness of CCM operations, including pre/post VOC management and consumer-centered management
- Promoted and supported the CCM certification system through partnerships with Korea Consumer Agency and Korea Consumer-centered Enterprise Association
- Participated in the 'Consumer Complaint Resolution Council' organized by Korea Consumer Agency since July 2022 to address consumer complaints
- Promoted CCM through packaging printed with the CCM logo
- Provided financial incentives such as early payment up to the maximum settlement rate¹⁾ for partners who acquire or maintain CCM certification

1) As part of the advanced settlement strategy, the early payment settlement rate was raised from 70% to 90% starting in September 2024



Corporate Certificate for Consumer Centered Management
Certificate Validity: January 1, 2024 to December 31, 2025

Consumer Centered Management Promotion Activities

CUSTOMER SATISFACTION

STRATEGY

CJ ONSTYLE Customer Experience-based Feedback Survey

- Conducted online satisfaction surveys quarterly targeting 3,600 mobile order customers
- Surveys covered the entire purchase journey(product exploration, ordering, delivery, and after-service)
- Overall satisfaction index rose from 4.14 in 2023 to 4.17 in 2024; results used to improve content and service quality

Operation of 'Simmian' Panel to Collect Customer Feedback

- Conducted qualitative research on VOC and various marketing issues for CJ ONSTYLE launch products
 - Held FGLs with two groups of eight full-time housewives residing in Seoul and Gyeonggi region every six months
 - : Discussed product composition, pricing improvements, and communication strategies during broadcasts
 - : Covered 2 to 6 products monthly and held bi-weekly meetings
 - In 2024, 12 FGLs were conducted on new product evaluations and 8 on category/service/platform issues

Service Quality Improvements Reflecting Customer Feedback

Category	Purpose	Frequency	2024 Key Activities and Achievements
Human Error¹⁾ REVIEW	Identify and address key issues by category (promotion, pricing, others) through reports on human error, and drive focused improvements	As Required	<ul style="list-style-type: none"> • Reduced 11 human error cases related to simple generation errors and delayed payments compared to 2023 through promotion TF improvement efforts • Strengthened preventive education through system and institutional improvements and case sharing on the Partner System
Customer VOC REVIEW	Increase in VOC due to rising proportion of fashion orders, resulting in more inquiries and requests; promptly listen to quality-related complaints and take timely actions with responsible brands/partners	As Required	<ul style="list-style-type: none"> • Used AI keyword analysis to quickly identify quality-related inquiries and converted to DB to swiftly detect issues by product/brand • Operated advance notification of agenda items and an ongoing feedback channel
Potential Risk Management / Complaint Response	Identify and monitor high-risk internal and external complaints and strengthen response measures	As Required	<ul style="list-style-type: none"> • Received a total of 62 cases, down by 6 from 2023, through enhanced risk and complaint management

1) Human errors that occur during work due to behavioral or judgmental mistakes

Introduction of AI-powered Analysis Solution for Return-related VOC

- Introduced an AI-powered analysis solution to categorize customer feedback and enhance product development based on return VOC in November 2024
- Structured a keyword database for 7 main and 57 sub-categories across fashion/beauty/living categories to improve customer review search convenience
- Planned to increase data accessibility and utilization through an AI dashboard encompassing returns, VOC, and reviews



RISK MANAGEMENT

Broadcast Content Risk Management Activities

Content Risk Management and Review Regulation Operations

- Content risk management by business division reflecting industry characteristics and promotion of activities for compliance with review regulations
- Activities included broadcast review guides, content risk case sharing, and issuing review letters, thereby proactively addressing risks and enhancing customer service quality

Division	Category	Key Activities	Description	Target	Frequency
Entertainment	Content Risk Management	Content Risk Management Report Distribution	Increased risk awareness and proactive management by sharing industry trends and risk cases	Production staff, marketing, programming, and related departments	Semi-annually
		Sharing of Content Risk Management Cases	Raised social sensitivity and enhanced production capabilities by sharing key risk cases in content creation	Producers(PDs)	Annually
	Guidance on Review/Content Risk	Shared key review decisions, major trends, and channel-specific issues	Review managers	Monthly	
Commerce	Review Regulation Compliance	Review Regulation Guide Operation	Established and operated internal broadcast review regulation guides based on Article 6 of Broadcast Review Regulations(Self-Review)	Division employees	As Required
		Monthly Meetings for CJ ONSTYLE Show Hosts	Delivered review guides and compliance items to show hosts through regular meetings	Show hosts	Monthly
	Distribution of Review Letters	Disseminated key revisions to review guides, strengthened monitoring through operations of Broadcast Review and Viewers Committee	MD/PD departments	Monthly	

Key Content Risk Management Points

- Shared detailed cases and recommendations per issue via Content Risk Management for first and second half of 2024

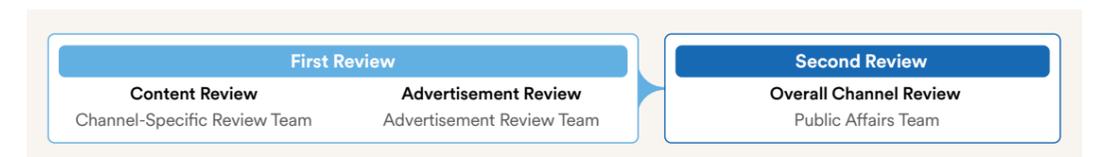
Issue	Description
Protecting Animal Rights	Sought expert advice or followed animal rights group guidelines when featuring animals
Refraining from Using Real Names	Recommended dramatization and careful editing to avoid defamation or distortion when content may evoke specific individuals or incidents
Refraining from Using Inappropriate Expression of Certain Occupations	Cautioned against using negative depictions that may convey biased messages about specific professions
Avoiding Hate Speech, Parody, Satire and Mockery	Advised caution regarding hate speech or controversial language and ensuring that parodies do not come across as ridicule
Avoiding Disparaging Regional Comments	Recommended consideration of regional characteristics when producing content based in specific areas
Caution Against Inappropriate Programming	Suggested reviewing programming schedule based on the topic and timing of programs



Educational Materials for Broadcast Expressions by Show Hosts in the Commerce Division

Broadcast Review Process and Guide

- Conducted a two-step review process for broadcast content based on CJ ENM's internal guide
- Preemptively responded to potential sanctions from the Korea Communications Standards Commission to minimize review-related risks
- Conducted 100% pre-broadcast review of all video content aired across all channels, including programs and advertisements
- Took full corrective action on all 3 cases of regulatory sanctions from broadcast reviews in 2024

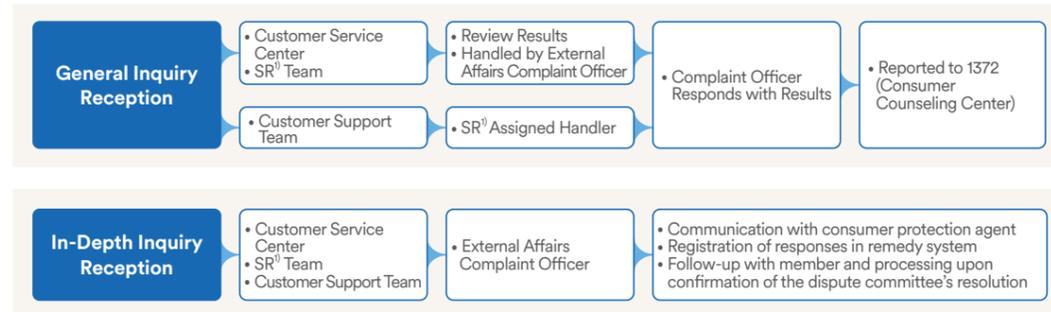


CUSTOMER SATISFACTION

RISK MANAGEMENT

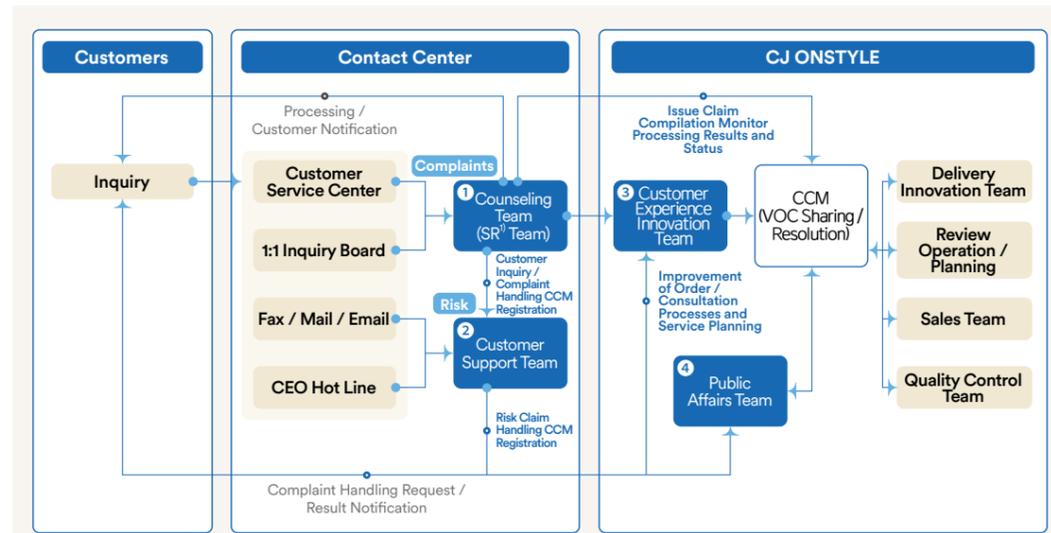
Response to Risks of Infringement on Customer Rights

Customer Response Process



1) Service Request(Inquiry)

CJ ONSTYLE Customer Complaint Response Process



- ① Upon receiving inquiry/complaint VOC, the matter is forwarded to the Customer Counseling Team(SR[®] issuance) for prompt response
- ② For high-risk issues, VOCs are forwarded to the final processing department, the Customer Support Team, within the Contact Center
- ③ Matters requiring further response are shared with the Commerce Division's Customer Experience Innovation Team for review and coordination with related departments
- ④ Public Affairs Team actively responds to complaints received from external organizations such as the Fair Trade Commission, the press, and consumer groups

Ombudsman Program

Open TV CJ ONSTYLE

- Evaluation panel of viewers watches sales programs weekly and compiles pros, improvement areas, and requests into four times(20 minutes each) per month
- Key programs
 - <Live Monitor>: Discusses better alternatives with civic panel and recommends incorporation into future broadcasts
 - <This is the Era of Consumers>: Shares consumer tips in partnership with Korea Consumer Agency or investigates prevention measures for socially sensitive issues



Open TV CJ ONSTYLE

METRICS & TARGETS

Customer Satisfaction Activity Metrics

- Continued efforts to minimize customer inconvenience and dissatisfaction rate and to manage VOC processing rate

Category	Unit	2022	2023	2024
VOC Ratio of Customer Inconvenience and Dissatisfaction	%	5.2	4.5	4.5
Total Number of VOC Cases	Case	2,581,444	2,003,113	2,031,083
Percentage of Annual VOC Resolving Rate	%	100	100	100

Customer Satisfaction Activity Targets

- Established target to manage VOC handling period quickly and systematically to minimize customer inconvenience

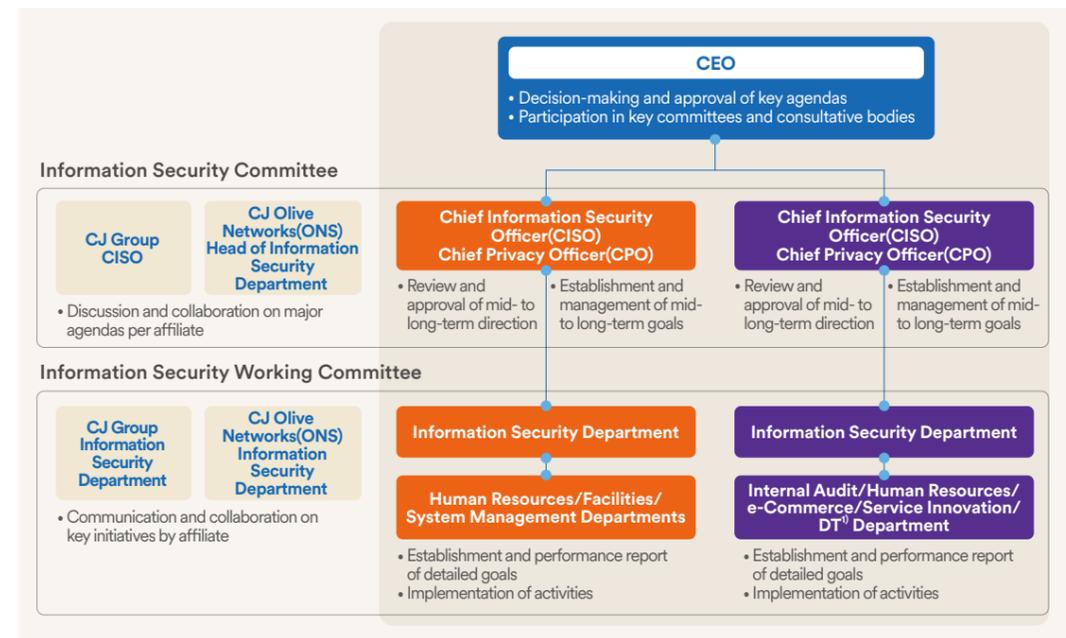


INFORMATION SECURITY AND PRIVACY PROTECTION

CJ ENM has designated a Chief Information Security Officer(CISO) and a Chief Privacy Officer(CPO) for each business unit under its Entertainment and Commerce Divisions to systematically manage privacy and information security operations. Through the CJ Group-level governance system, we are able to respond swiftly and systematically to issues related to information security. We have announced the ethical management guidelines company-wide and are undertaking various activities such as conducting information security training, acquiring certifications, inspecting and supporting partners. In addition, we have established incident response procedures for managing information security and privacy protection risks and continue to strengthen our preventative functions through the advancement of external attack and data leakage detection systems.

GOVERNANCE Information Security and Privacy Protection Governance Structure

- Led by a dedicated information security department, implemented information security initiatives in collaboration with system operators and information management teams
- Communicated and collaborated with the CJ Group Information Security Working Committee and Information Security Committee, and key items were reviewed and approved by the CEO for strategic direction



- Information Security Committee:** The committee, led by the CISO, was formed to enable the organization to promptly respond to information security-related issues; security risks were identified, analyzed, and improved through the Information Security Promotion Secretariat and Information Security Working Committee meetings held once per year
- Chief Information Security Officer(CISO):** Overall responsibility for company-wide information security
 - Establishes, implements, and improves plans to strengthen corporate information security; identifies risks and formulates countermeasures through simulated drills
 - Develops and manages information protection policies with the dedicated team
 - Appointed based on qualifications required by the Act on Promotion of Information and Communications Network Utilization and Information Protection
 - Over 10 years of experience in information security(at least 5 years in a department head role related to information security)
 - Certified as an auditor for information security management system(ISMS)
- Chief Privacy Officer(CPO):** Overall responsibility for privacy protection
 - Coordinates and supervises the privacy protection management plan
 - Establishes and supports implementation of personal information breach response policies
 - Develops, updates, and enforces the privacy policy

STRATEGY

Information Security and Privacy Protection Policy

Information Security Policy

- Established an information security policy aimed at protecting company and customer data securely and responding effectively to external threats and attacks
- Security systems are built and managed to minimize internal and external information security risks, while new technologies are analyzed and reviewed for implementation
- When necessary, the policy and its guidelines are continuously updated
 - Scope of application: All internal and external stakeholders, including employees
 - Inspection period: Regular inspections conducted at least once a year to measure the effectiveness and appropriateness of the information security policy

Privacy Policy

- CJ ENM transparently discloses matters related to the collection and processing of personal information through the privacy policy posted on each of its service websites
- The privacy policy includes how to request data access, correction, or deletion to provide data subjects with control over their data; actions are taken promptly after identity verification
- When collecting or processing personal information from third parties, the identity of the recipient, purpose of provision, data items, and retention period are clearly explained to the data subject, and data is provided only within the scope of consent
- Only the minimum necessary personal information are collected and used based on user consent and personal information are disposed of without delay once the retention period ends
- To prevent misuse of personal information beyond its intended purpose, all personal information collection and use activities by employees and vendors are strictly managed; in 2024, compliance inspections on 485 key vendors were conducted

Clause on Withdrawal of Consent to the Provision of Personal Information in the Privacy Policy

No.5 Customer Rights Regarding Personal Information and Methods to Exercise Them

- Customers may exercise their rights(hereinafter referred to as "Rights Exercise") to access, correct, delete, suspend processing, or withdraw their personal information stored by the Company at any time through the Company's website.
- Rights Exercise may be carried out by an authorized representative. In such cases, a power of attorney must be submitted using Annex Form No. 11 of the "Notification on the Method of Processing Personal Information."
- Requests to access or suspend the processing of personal information may be restricted under Article 35(4) and Article 37(2) of the Personal Information Protection Act. Additionally, requests for the correction or deletion of personal information may not be granted if the information is required to be collected under other applicable laws.
- The Company operates a dedicated customer service center to handle related inquiries and consultations. Customers may also contact the Personal Information Protection Officer, who will take prompt action as necessary.

Information Security and Privacy Management Scope



INFORMATION SECURITY AND PRIVACY PROTECTION

STRATEGY

Information Security and Privacy Protection Activities

Employee Information Security Training

- Annual training for all employees to raise awareness and understanding of privacy protection principles and stages of processing
 - Entertainment Division: 1,728 trainees, 93.8% completion rate (Including intensive training per amended laws as all employees handle personal information)
 - Commerce Division: 1,209 trainees, 100% completion rate
- Additional specialized training for IT service operators in the Entertainment Division on updated privacy protection law and ISMS requirements

Partner Information Security Management

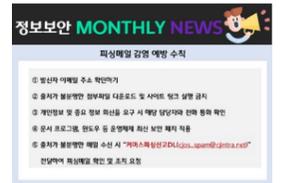
- Training conducted for CJ Group partners by CJ OliveNetworks
- <Confidentiality Agreement> collected from domestic purchase partners
 - Requires awareness of compliance and confidentiality before starting work
- <Agreement on Consignment of Personal Information Processing> executed with partners who handle personal information
 - Detailed contract clauses: Sub-contracting restrictions, security measures
- Annual partner information security inspections by professional institutions
 - Institutions: Korea Data Protection Association(OPA), etc.
 - Method: Written and on-site inspections based on a checklist
 - Items: Training completion, application of safety measures, and data disposal
- The Commerce Division's on-site inspection of personal information processors
 - Under voluntary regulation of online shopping, personal information management status of 455 partners was inspected in 2024

Monthly Information Security Newsletter

- Monthly newsletter distributed to all Commerce Division employees covering company-wide security updates, latest trends, regulatory developments, and terminology
 - Comprising security updates in the commerce division, the latest trends in information security, legal and regulatory news, and glossary explanations

Document Security Activity 'Clean Day'

- To enhance prevention of information leaks and document management efficiency, long-stored or abandoned documents are discarded at all Commerce Division sites
 - Regular end-of-month checklist inspections conducted; on-site inspections triggered by key issues
 - Clean Day results are included in the compliance management KPI of the CEO and executive leader assessments, and outstanding employees are rewarded to offer incentives



Monthly Information Security Newsletter



Clean Day Conduct Notice



Asset Protection and Confidentiality Agreement



Agreement on Consignment of Personal Information Processing



Information Security Agreement

RISK MANAGEMENT

Risk Response System

Risk Prevention Program

- Real-time security monitoring system detects and responds promptly to attack techniques
- Collaboration with security firms to address vulnerability remediation and systematically manage incident response processes and emergency contact systems
- Membership in the Consortium of CERT(CONCERT) to prepare for potential security threats and facilitate sharing of current issues and best practices

Regular Information Security Inspections and Audits

- Performing CJ Group-led information security inspections as well as internal/external independent audits, each conducted twice annually
- Conducting security inspections including commissioned partners to verify the status of personal information management
- Offering Guideline for enhanced protection measures such as access control, authorization management, and encryption
 - On-site partners must comply with CJ ENM's security program and guideline
 - Commerce Division guides personal information processors to operate within in-house systems

Simulated Hacking Training

- Web/app servers and networks undergo simulated hacking drills at least twice a year to proactively prevent external attacks
- The Entertainment Division conducts analysis and simulated drills across administrative, technical, and physical threats and identifies vulnerabilities based on the results and establishes improvement measures
- The Commerce Division participates in biannual cyber incident response drills hosted by Korea Internet & Security Agency, including unannounced Advanced Persistent Threat(APT) and Distributed Denial of Service(DDoS) simulated attacks

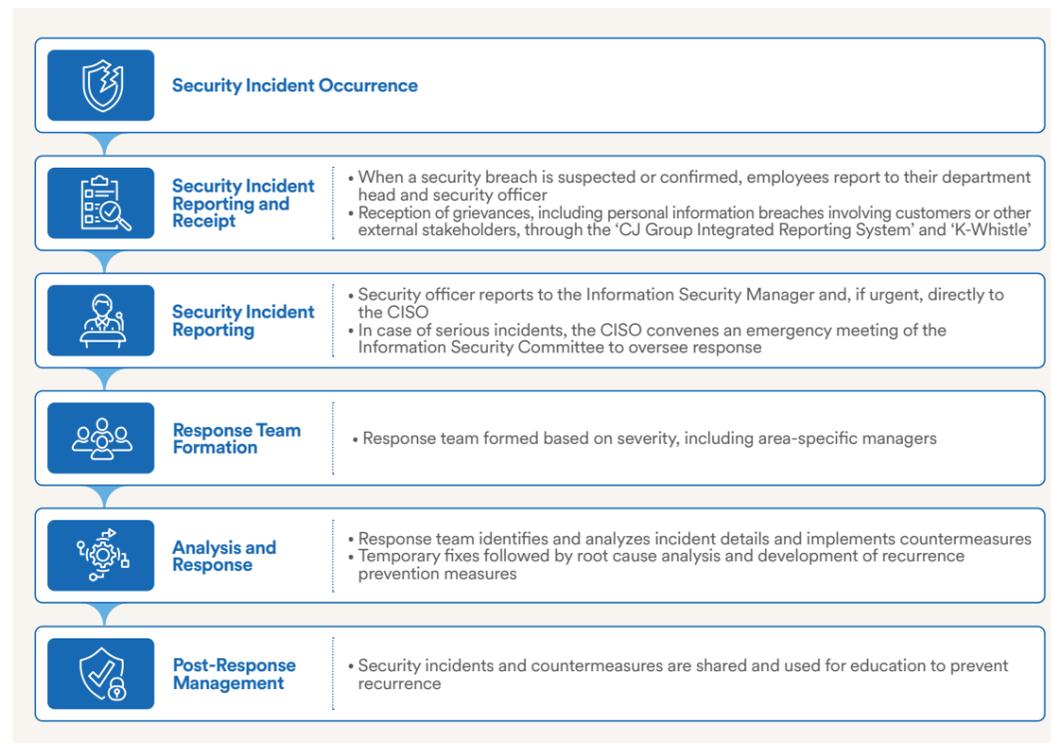
INFORMATION SECURITY AND PRIVACY PROTECTION

RISK MANAGEMENT

Information Security and Privacy Protection Incident Response

Security Incident Response Procedures

- Incidents categorized by severity and impact, with systematic response procedures established and operated



METRICS & TARGETS

Information Security Management Metrics

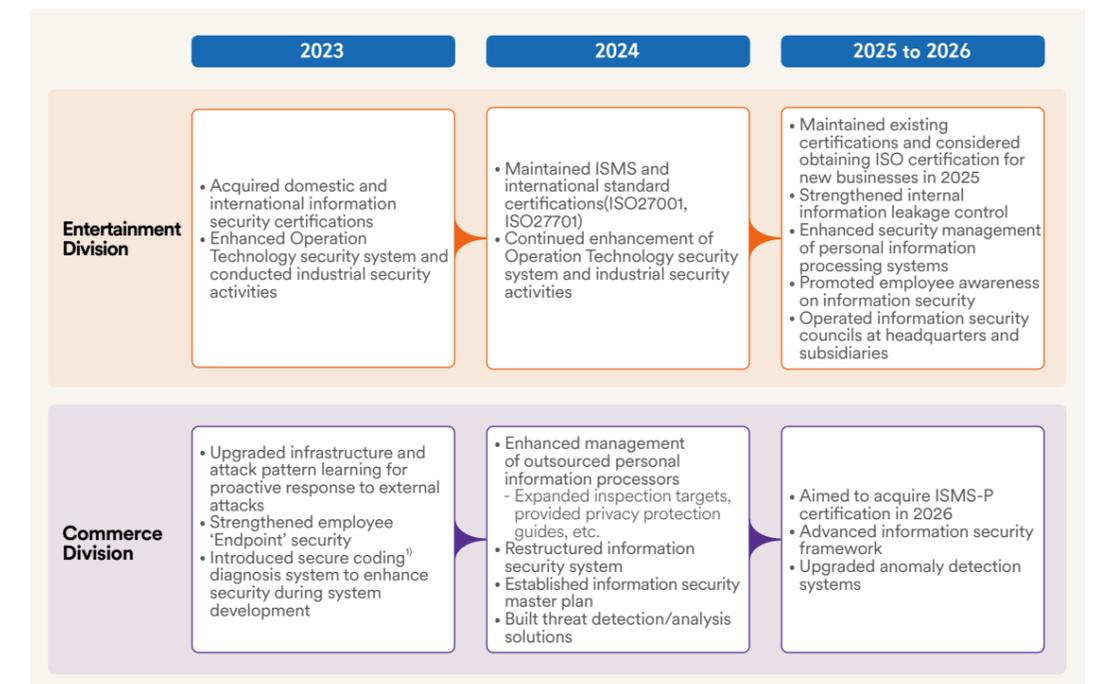
Information Security Certification through Third-Party Organizations

- To ensure the reliability and objectivity of information security, CJ ENM continuously renews its information security system certifications through third-party verification after acquiring ISMS, ISO27001, ISO27701, and ePRIVACY certifications.

Category	Scope of Each Certification				
	Business Area	Period	Number of Websites		
			2022	2023	2024
Information Security Management System Certification (ISMS)	Operation of media/broadcast content and commerce services	May 2024 to May 2027	10	12	10
	CJ ONSTYLE development/operation	May 2023 to May 2026			
ISO27001 (International Information Security Management Systems), ISO27701 (International Privacy Information Management Systems)	Global music promotion/voting service 'Mwave'	June 2024 to June 2027	3	3	3
	Commerce IT platform 'SHOP+'	January 2025 to October 2027			
ePRIVACY	CJ ONSTYLE website	January 2007 to the present	1	1	1

Information Security Management Targets

- Continued improvement of external attack and data leakage detection systems for secure system establishment



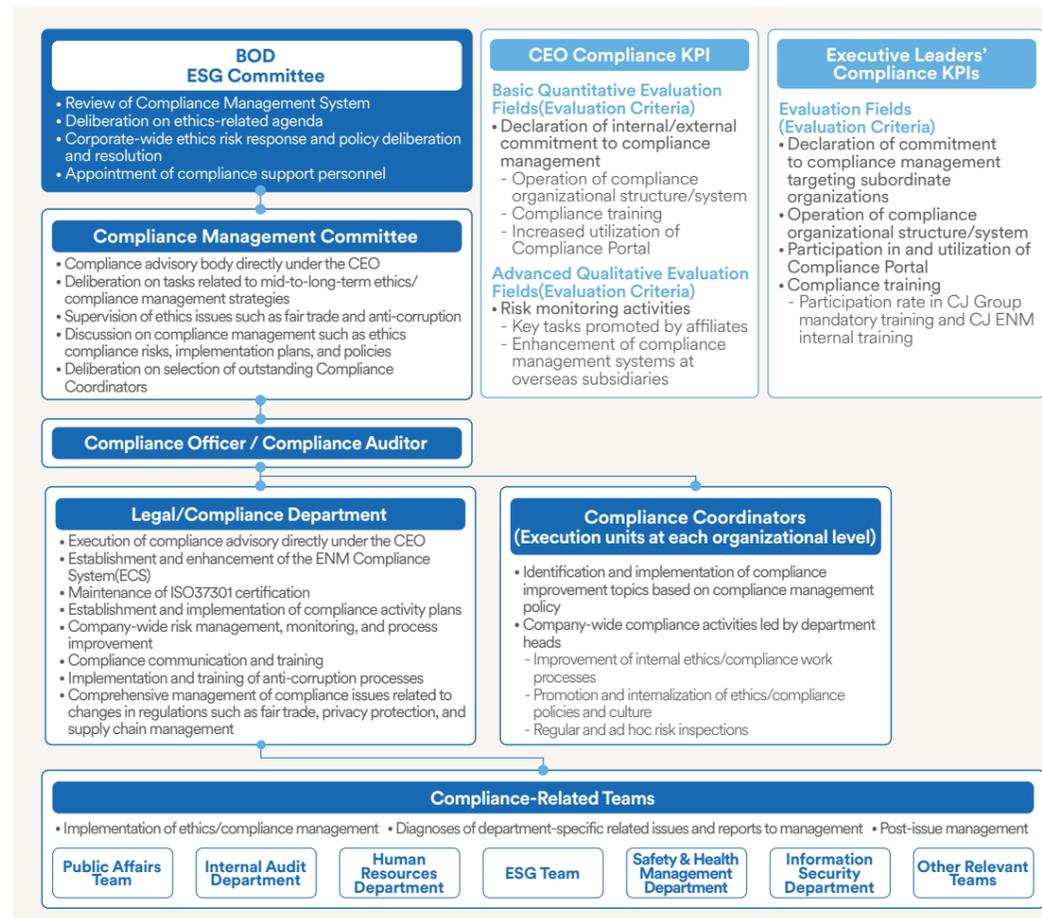
¹⁾ Secure Coding: Activities to implement programs that defend systems against internal/external attacks exploiting security vulnerabilities during service development such as websites

ETHICS AND COMPLIANCE MANAGEMENT

◆ As a member of the UN Global Compact(UNGC), CJ ENM considers ethics and compliance culture as core values of its management and is making systematic and continuous efforts to embed them throughout the organization. The BOD and the ESG Committee, as the highest decision-making bodies, review major ethics and compliance policies and monitor compliance activities to enhance transparency. The Compliance Management Committee, an internal advisory body on compliance, appoints external members to ensure independent decision-making. Moving forward, CJ ENM will continue to reinforce responsible management by practicing fair corporate operations and trusted sustainable management.

GOVERNANCE Ethics and Compliance Management Implementation Framework

- Established implementation strategies and activities centered on responsible departments, and operated Compliance Coordinators for execution roles by organization
- Submitted, reviewed and approved key agenda items at the CEO's Compliance Committee, the BOD, and the ESG Committee based on the issue
- Appointed Compliance Officer and Compliance Auditor through board resolutions to provide advice and monitor ethics and compliance
- Linked ethics/compliance evaluation items with KPI of the CEO and executive leader for performance management
- Promoted independence and expertise of the Compliance Management Committee by appointing the first two external members in 2024
- In 2024, renewed ISO 37301 certification(Compliance Management Systems) for Entertainment Division and gained new certification for Commerce Division



Key Agendas Discussed by the Entertainment Division of the Compliance Management Committee in 2024

Key Agendas	1st Session (Feb. 2024)	2nd Session (Oct. 2024)
	<ul style="list-style-type: none"> Report on 2023 key compliance activities Report on 2024 key compliance initiatives Reform of the Compliance Management Committee system Appointment of external committee member Report on ISO37301 recertification audit Monitoring of internal transactions at subsidiaries 	<ul style="list-style-type: none"> Report on online whistleblower monitoring results Report on key initiative outcomes: subcontracting contracts in the Content Division Evaluation of Compliance Coordinators and selection of award recipients Other compliance-related suggestions

STRATEGY

Ethics and Compliance Management Policies

Code of Conduct: CJ Code of Business Conduct

- Established guidelines on principles of conduct based on CJ's management philosophy and ensured adherence
- Declared CJ ENM's commitment to support and comply with this policy by having the CEO review and sign it, and published it on the website
- Created a sustainable industrial ecosystem by complying with high ethical standards beyond legal requirements
- Applied compliance principles in relationships with all stakeholders including employees, customers, shareholders, and partners

Key Ethics & Compliance Management Policies

Category	Description
Global Privacy Policy	Standard policies which are applied to all employees internationally regarding the safe handling of customer information
Global Economic Sanctions Compliance Policy	Economic sanctions compliance policies implemented by countries or international organizations
Global Fair Competition Policy	Antitrust and competition policies of countries in which we operate our business
Global Anti-Corruption Policy	Corruption prevention and related legal policies of all countries and regions
Guidelines for Compliance with Improper Solicitation and Graft Laws	Compliance guide to observe anti-graft laws, including the Improper Solicitation and Graft Act
Global Supply Chain Ethics Policy	Guideline covering ethics, labor rights, health and safety, environment, and cooperation with CJ throughout the supply chain in accordance with global compliance policies, laws, and international standards
Fair Trade Best Practice Guidelines	Guidelines including interpretations and cases related to fair trade laws and systems
Supplier Code of Conduct and Supplier Transaction Regulations	Regulations and guidelines for preventing legal/ethical risks related to suppliers and coexisting as business partners
Supplier Transaction Guidelines	
Code of Ethics	Code of ethics for the broadcasting sector
Compliance Guide for the Revised Broadcasting Terms and Conditions Agreement	Compliance guide on precautions following the conclusion of broadcasting conditions agreements and revisions on internal operating standards(Protection of consumer rights and interests)
Promotion Compliance Guide in accordance with the Promotional Expenses Review Policy	Compliance guide on the process of conducting promotions with partners
Guide on Preventing the Infringement of Portrait Rights	Compliance guide to prevent infringement of personal rights such as the portrait right when producing programs
Guide for Ensuring the Rights of Teenage Pop Culture Artists	Guidelines for enhancing human rights of child and adolescent pop culture artists

ETHICS AND COMPLIANCE MANAGEMENT

STRATEGY

Ethics and Compliance Activities

Implementation and operation of the Compliance Portal

- Introduced the Compliance Portal system to improve employees' understanding and accessibility to compliance and to systematically manage and control related risks
 - Risk management including identification, evaluation, control measures, activity goal setting, and self-inspection
 - Provision of compliance information such as policies, regulatory trends, newsletters, and compliance guides
 - Management of compliance areas such as licensing, minority share investments, and non-compete obligations
 - Evaluation and identification of compliance with regulations related to improper solicitations and anti-corruption at the department level
 - Strengthened risk identification function through visualization of quantitative indicators for risk management and self-inspection status via dashboard



Compliance Portal Dashboard

Completion of company-wide risk · control activities · activity targets inspection(237 departments, 1,871 items)



Completion of company-wide self-inspections (46 departments, 90 items)



Compliance Portal Usage Summary for 2024

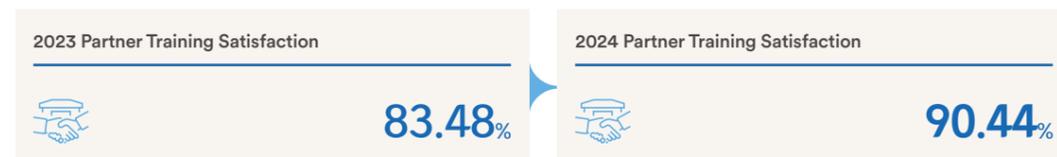
Partner Transaction Management Guide

- In 2024, revised the 'Partner Transaction Management Guide', originally established on October 1, 2021, to enhance ethical management and social responsibility in partner relationships and to improve transaction efficiency and transparency
 - Improved the operational system for partner management and distributed updated partner transaction guide

Partner Training

- According to surveys on offline compliance and supply chain management training for partners, satisfaction increased by 6.96% in 2024 compared to 2023

Partner Training Satisfaction



Ethics and Compliance Training for Internalization

- In order to enhance awareness and understanding of ethics and compliance standards that all employees must follow in performing their duties, training sessions are held at least once every half-year
 - Training is provided for regular and fixed-term employees(including fixed-term and part-time workers), with programs tailored by position and job role
- Annual compliance management system certification and internal auditor training are conducted for Compliance Coordinators and legal/compliance personnel
- Compliance newsletters are regularly published by each business division(monthly for Entertainment, quarterly for Commerce), sharing regulatory and legislative trends and policy updates

2024 Key Ethics and Compliance Training Overview

Division	Period	Program	Target	Eligibility	Completers	Completion Rate
Common	August	Training on New Risks in the CJ ENM Industry	Independent Directors	4	4	100.0%
	October	Mandatory Group Compliance Training	All Employees	2,776	2,682	96.6%
	May	Training on How to Make Use of Compliance Portal for ISO 37301	Team Leaders	141	141	100.0%
	June	Online Behavior Privacy Protection in Personalized Advertising	Division Employees	1,769	1,058	59.8%
	June	Compliance & Supply Chain Management	Partners	78 companies	78 companies	100.0%
	August	Understanding Generative AI and Copyright	Division Employees	1,777	1,379	77.6%
Entertainment	August	Compliance Activities and Metrics Management	Executive Leaders	41	40	97.6%
	September	IP, Patent & Trademark Education via Webtoon	Division Employees	1,801	1,334	74.1%
	October	Compliance Education for HR Practices	HR Support / Subsidiary HR	-	67	-
	October	Monopoly Regulation and Fair Trade Act and Serious Accidents Punishment Act Based on Case Studies of Other Companies	Executive Leaders	41	36	87.8%
	October	Copyright Education	Drama / Entertainment shows Outsourced Producers	61 companies	35 companies	57.4%
	October/December	Patent-Related Education	IT Innovation / T&A	21	20	95.2%
Commerce	January	Country of Origin Labeling Case Studies		45	34	75.6%
	August	Large-Scale Retail Law	Division Employees	304	288	95.0%
	October	Marketing Compliance for New Channels(Social Media/YouTube)		470	442	94.0%
	October	Global Supply Chain Compliance on Foreign Trade Laws	Partners	50	15	30.0%
December	2024 Executive Compliance Forum	Executive Leaders	16	16	100.0%	

2024 Key Anti-Corruption Training Overview

Division	Period	Program	Target	Eligibility	Completers	Completion Rate
Common	March	'Integrity', A Value We All Must Practice	All Employees	2,882	2,727	94.6%
Entertainment	May	Compliance and the Improper Solicitation and Graft Act Case Training	Team Leaders	141	141	100.0%
	September	Partner Transactions & the Improper Solicitation and Graft Act	Music Content Division	-	100	-
Commerce	June	Training on the Improper Solicitation and Graft Act	Division Employees	1,061	1,061	100.0%
	October	Subcontracting Compliance Training	Brandworks Korea	140	120	85.7%

ETHICS AND COMPLIANCE MANAGEMENT

STRATEGY

Compliance Coordinator Efforts

- Compliance Coordinators are employees from operational departments who serve as a communication hub between the compliance team and the operational departments to facilitate effective collaboration
- In addition to being key agents for the widespread internalization of a company-wide culture of compliance, they play a critical role in identifying, inspecting, and improving compliance risks in the field; supporting organization-wide compliance KPI evaluations; and disseminating and promoting internal compliance policies and company rules within their respective departments
- A structured incentive system is in place to motivate and instill pride in coordinators, which includes monthly activity stipends and annual awards and bonuses for outstanding coordinators

2024 Key Activities of Compliance Coordinators

Category	Program	Activities
Compliance Management Systems (ISO37301) Audits and Training	<ul style="list-style-type: none"> • 2024 ISO37301 Recertification Process <ul style="list-style-type: none"> - Conducted internal auditor qualification training - Performed both internal and on-site ISO37301 audits 	<ul style="list-style-type: none"> • 2024 ISO37301 Recertification Acquired <ul style="list-style-type: none"> - 11 employees obtained internal auditor certification - 25 departments selected and passed with zero nonconformities
Operation	<ul style="list-style-type: none"> • Compliance Coordinator Roundtable 	<ul style="list-style-type: none"> • Held twice in 2024(first and second half) to appoint coordinators, introduce activities, and provide guidance on responsibilities
Compliance Obligations & Risk Trends Internal Dissemination	<ul style="list-style-type: none"> • Declaration of Compliance Commitment by Business Leaders • Encouraging Use of the Compliance Portal 	<ul style="list-style-type: none"> • Compliance messages delivered through video and in-person meetings under the leadership of executives • Sent usage reminders and conducted internal training on portal functions
System Improvement and Enhancement	<ul style="list-style-type: none"> • Mobile Electronic Signature in the Partner System • MLC¹⁾ Broadcast Terms Agreement Process Established • Price Change Process Enhancement 	<ul style="list-style-type: none"> • Upgraded the mobile electronic signature function in the Partner System • Developed issuance and documentation system for broadcast exposure agreements for ONSTYLE products • Introduced a pre-approval procedure for partner-related price changes
Compliance Practice Activities by Department/ Team	<ul style="list-style-type: none"> • Introduced compliance checklist in approval request, developed and launched the 'T&A Compli' chatbot for partner compliance support • Established guidelines for advertisement production • Created risk management guidelines and provided related training • Conducted compliance awareness surveys among employees • Held 'Clean Day' for document cleanup • Hosted company-wide compliance quiz competition • Conducted surveys on the awareness of compliance management • Distributed screensavers featuring newly developed ethics slogans • Introduced a compliance checklist within approval request • Created and implemented guidelines for overseas shooting of broadcast content • Established and applied personal information protection guidelines for casting non-professional participants • Developed and disseminated a Partner Code of Conduct(covering fair and transparent transactions, ethical decision-making, fraud prevention, and social responsibility) 	

1) Mobile Live Commerce

Compliance Coordinator Status

Category	Unit	2022	2023	2024
Number of Compliance Coordinators	person	112	120	115

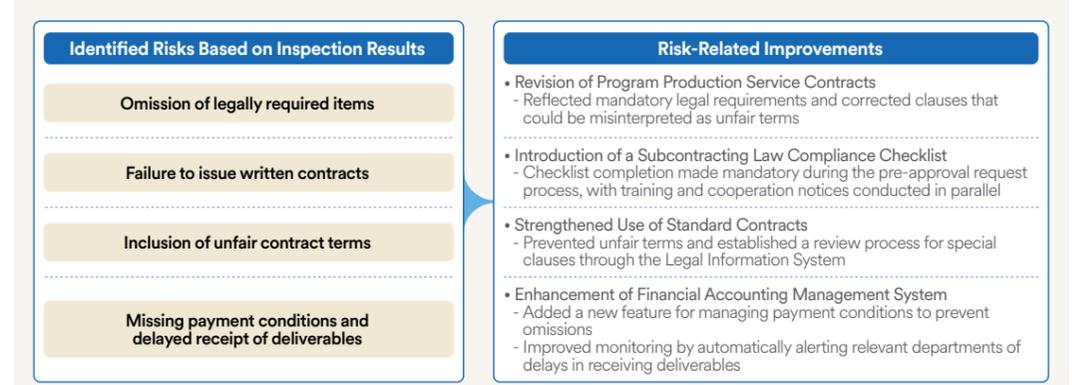
Intensive Risk Assessment and Improvement for Subcontract Transactions

- Conducted intensive assessments by entertainment industry segment to respond to tightened regulations on subcontract transactions
- Focused inspections and improvement requests on key issues including: non-issuance of written documents, unfair contract terms, non-compliance with payment conditions, and violation of subcontracting laws
- Improvement activities included introduction of subcontract law violation checklists, monitoring of payment conditions, and implementation of early-warning systems to prevent delayed payments

Subcontract Transaction Monitoring Process



Implementation Based on Subcontractor Monitoring Results



Overseas Compliance Activities

- In 2024, the Entertainment Division carried out compliance initiatives across 10 overseas subsidiaries, including the U.S., Japan, China, Turkey, Vietnam, and Thailand
- Declarations of compliance commitment were made twice at 8 subsidiaries; training was provided twice annually at 7 subsidiaries. A total of 3 new compliance rules were expanded across 7 subsidiaries
- High-risk compliance issues were identified and communicated across all 10 subsidiaries; surveys were conducted at 4 subsidiaries to support system improvement initiatives

RISK MANAGEMENT

Ethics and Compliance Risk Response System

ISO37301(Compliance Management Systems) Certification

- Applied the PDCA cycle¹⁾ in accordance with the Compliance Management Systems established by the ISO to realize enterprise-wide compliance management
 - Reviewed decisions made from prior management reviews, changes in internal/external compliance control tasks, changes in stakeholder demands and expectations, inspection and audit results of compliance programs, evaluation of effectiveness, and the need for continuous improvement and program revision
- In 2024, newly acquired ISO37301 certification for the Commerce Division and maintained certification for the Entertainment Division, thereby establishing a compliance certification system across both divisions

1) A core tool emphasized by ISO for 'continuous improvement', the PDCA cycle involves planning, implementation, evaluation, and improvement activities for sustained quality improvement

ETHICS AND COMPLIANCE MANAGEMENT

RISK MANAGEMENT

Advancement Roadmap for Compliance Management System



Compliance Management System Process



CJ Group Integrated Whistleblowing System

- Operating a 'CJ Group Integrated Whistleblowing System' as grievance handling channel for issues related to anti-corruption and fair trade across the company
- Available to all stakeholders—employees, partners, and customers—for both anonymous and real-name submissions
- Reports handled independently by relevant departments under strict confidentiality in accordance with CJ Group's whistleblowing policy
- To ensure ease of reporting unethical behavior by all stakeholders, operates both CJ Group Integrated Whistleblowing System and an external platform, K-Whistle
- Violations are strictly dealt with in accordance with applicable laws and internal ethical management guidelines; whistleblowers are fully protected from retaliation under company policy
- All reports related to unfair trade are handled independently by the responsible department, applying a strict anonymity principle for the identity and details of all whistleblowers
 - Examples of fair trade-related reports and consultations
 - Collusion in transactions, unfair trade practices, lack of transparency in supplier selection, acceptance of bribes or hospitality, favoritism in contracts, forced disclosure of trade secrets, misuse of technical information, and human rights violations

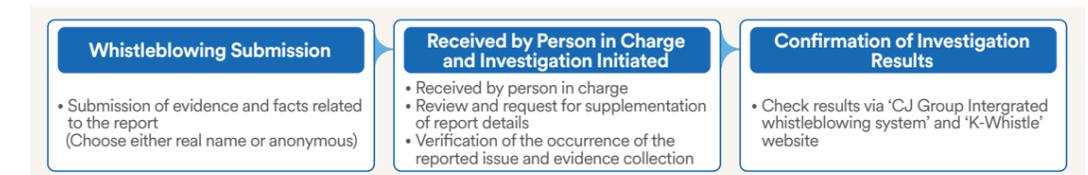
K-Whistle

- Through 'K-Whistle' operated by the Korea Business Ethics Institute, a non-profit corporation, independence is ensured and transparency in report handling is enhanced
 - Operation of a whistleblowing system through a third-party independent organization to protect whistleblowers and establish an objective investigation process
 - Provision of multilingual services to expand ethical management participation by overseas business sites and global partners

Three Key Policies for Victim Protection



CJ Group Integrated Whistleblowing System Operating Process



Whistleblowing Channels by Type

Type	Whistleblowing Channel
Internal	CJ Group Integrated Whistleblowing System
	Email: cjauditor@cj.net FAX: +82-2-371-9990
	Mail: CJ ENM CENTER, 66 Sangamsan-ro, Mapo-gu, Seoul
Other Reporting Centers	Viewer Consultation Office: 080-080-0780 Copyright Contact: cjcopyright@cj.net
External	K-Whistle

METRICS & TARGETS

Ethics and Compliance Management Metrics and Targets

Number of Legal Violations and Reports/Processing of Ethics Management Violations

- Metrics are tracked for the number of legal violations related to ethical management, monitoring status, total number of reports, and the number of valid and action-completed cases classified as meaningful reports

Category	Unit	2022	2023	2024	
Legal & Regulatory Violations	Marketing & labeling laws and regulations	Case	0	0	0
	Information security laws and regulations	Case	0	0	0
Monitoring (including report and disciplinary action monitoring)	Yes/No	Yes	Yes	Yes	
Total Number of Reported Cases	Case	25	58	46	
Number of Valid and Resolved Cases	Case	16	36	42	

Number of Anti-Corruption and Fair Trade Law Violations

- Metrics are tracked for the number of various sanctions related to anti-corruption and fair trade law violations

Category	Unit	2022	2023	2024	
Legal & Regulatory Violations	Fair trade laws and regulations	Case	1	0	0
	Anti-corruption laws and regulations	Case	0	0	0

ESG DISCLOSURE



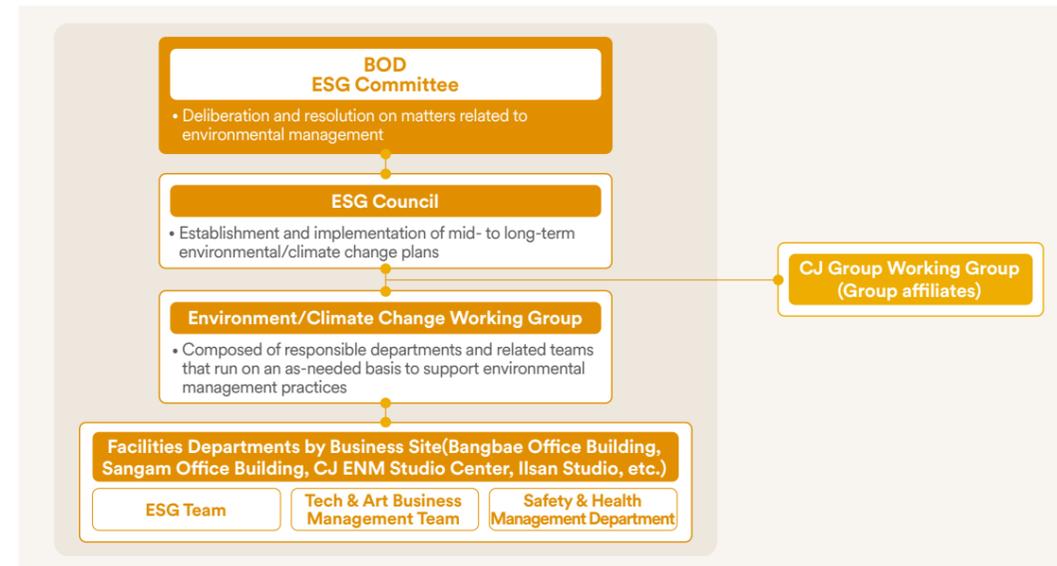
ENVIRONMENTAL	084
SOCIAL	094
GOVERNANCE	110

ENVIRONMENTAL ENVIRONMENTAL MANAGEMENT

✦ CJ ENM is making ongoing efforts to reduce negative environmental impacts caused by our business operations and throughout our value chain. CJ ENM reinforces our environmental management framework through ESG committees and working groups, and pushes forward eco-friendly efforts like green packaging, energy optimization, and waste minimization to create a sustainable ecosystem for content and services. Furthermore, we have built a framework designed to preserve our precious environment by identifying environmental risks in advance and formulating countermeasures.

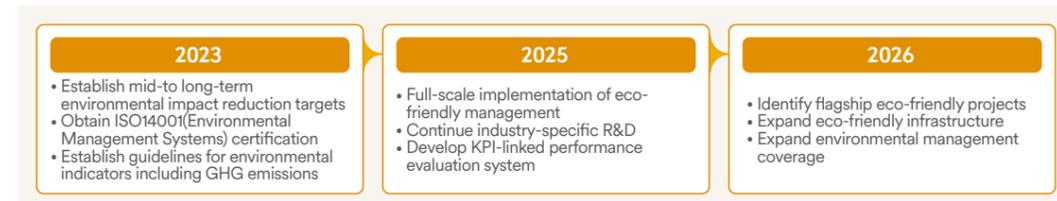
GOVERNANCE Environmental Management Implementation Framework

- Operated a working group composed of key departments at each business site to establish and implement environmental management strategies
- Deliberated and resolved key environmental management issues through the BOD and the ESG Committee
- Regularly ran the ESG council chaired by the CEO and the environment/climate change working group with participation from relevant departments
- Collaborated closely with the CJ Group-level working group to advance environmental management initiatives at the group level



STRATEGY Mid-to Long-Term Environmental Management Roadmap

- Established a mid-to long-term roadmap for environmental management to define the direction of sustainable management considering environmental values and to achieve carbon neutrality by 2050
- Set targets for reducing environmental impacts and retained ISO14001(Environmental Management Systems) certification to establish the foundation for environmental management
- Planning to develop a performance evaluation system linked to KPIs for embedding eco-friendly management and expanding related business areas



Environmental Management Policy [🔗](#)

- Established an environmental management policy reviewed and approved by the CEO with the goal of achieving carbon neutrality by 2050 and building a sustainable content production ecosystem
- Established guideline focusing on six key practices, including energy efficiency, carbon footprint reduction, and waste minimization based on the environmental management policy

CJ ENM Environmental Management Policy
(Established on August 2022)

Chapter 1 Overview/Purpose and Scope of Environmental Policy
Aiming for '2050 carbon neutrality,' CJ ENM puts the utmost efforts to build a sustainable content production ecosystem, delivering attractive experiences of 'content and brand' and bringing more values to the world.
CJ ENM environmental guideline applies broadly across all operations, and includes not only our employees but also those of our partners.

Chapter 2 Environmental Guidelines
CJ ENM leads a culture placing the environment as the top value of management in all areas that present pleasure to customers.

CJ ENM Environmental Management Guidelines
(Established on August 2022)

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

3-Free & 3R Eco-Friendly Packaging Policy

- The first in the TV home shopping industry to sign a 'Voluntary Agreement for Reducing Packaging Materials in Distribution' with the Ministry of Environment, introducing '3-Free Packaging' which excludes the use of vinyl(plastic), non-woven fabric, and Styrofoam to align with the social trend of building a circular economy
- Established the 3R(Reduce, Redesign, and Reuse) Policy and set clear targets on how to increase the use of eco-friendly materials to expand the supply of eco-friendly packaging and promote resource circulation

Category	Description
3-Free	<ul style="list-style-type: none"> • Replace vinyl tape and cushioning materials with paper-based tape and cushioning • Replace non-woven garment packaging with paper hanger boxes • Replace Expanded Polystyrene(EPS) packaging with eco-friendly cold-chain packaging using paper-based cooling boxes and paper tape
3R	<ul style="list-style-type: none"> • Reduce: Reduce the use of environmentally harmful plastic packaging materials such as OPP¹⁾ tape, plastic air caps, non-woven fabric, and Expanded Polystyrene(EPS) • Redesign: Design custom delivery boxes that comply with space utilization standards to prevent over-packaging • Reuse: Use reusable packaging materials such as corrugated boxes and shipping tape to reduce packaging waste

1) Oriented Polypropylene(OPP) refers to tape coated with adhesive on stretched polypropylene film.

ENVIRONMENTAL ENVIRONMENTAL MANAGEMENT

STRATEGY

Environmental Management Activities

Energy Use Reduction

- Optimized energy efficiency by adjusting the temperature range of key HVAC systems
- Replaced office lighting in the Entertainment Division to reduce power consumption for lighting in 2024 by 39% compared to 2009 levels
 - Prioritized the use of electric carts within the CJ ENM Studio Center to reduce environmental impacts from vehicle usage
- Established an LED media wall studio applying extended reality(XR) technology within the Commerce Division
 - Installed high-efficiency LED displays in 2024 to reduce the use of physical lighting, achieving energy savings of 779 kWh(equivalent to 358 kgCO₂eq reduction)

Air Pollution Impact Mitigation

- Conducted semiannual inspections and maintenance of air pollutants such as dust, sulfur oxides(SOx), and nitrogen oxides(NOx) emitted from the vacuum hot water boilers at the CJ ENM Studio Center through a certified measurement agency to comply with legally permitted emissions limits
- Introduced low-NOx burners, combustion control devices, to reduce NOx emissions

Water Pollution Impact Mitigation

- Reused treated water from sinks, pantries, and showers in the Sangam Office Building for flushing toilets and urinals via a wastewater reclamation and reusing system to reduce water consumption
- Regularly replaced filter in the wastewater reclamation and reusing system to ensure the removal of turbidity and suspended solids
- Conducted ongoing maintenance of purification equipment to improve water quality and prevent pollution

Waste Management

- Entrusted all waste to certified waste management companies on a regular basis
- Conducted systematic monitoring of waste generation using data on total volume, intensity, recycling quantity, and incineration amount
- Introduced virtual lighting systems in the CJ ONSTYLE media wall studio to minimize stage set production and installation, reducing 58.3 tons(93%) of set waste in 2024 compared to 2019

Acquisition of Eco-Certification

- Launched 'Odense Reusable Cup' by CJ ENM's PB,¹⁾ Odense, made from biomass materials to pave the way for the culture of eco-friendly consumption
 - Recognized as an eco-friendly product throughout its entire life cycle, from production to disposal, earning the 'Certification of Eco-Label'
 - Received BPA-Free Certification, affirming the absence of bisphenol A, a harmful environmental hormone

CERTIFICATION OF ECO-LABEL

Acquired certification from the Korea Environmental Industry & Technology Institute confirming the product's effectiveness in reducing environmental pollution and hazardous substances



BPA-FREE CERTIFICATION

Achieved certification for zero emissions of environmental hormones



1) Private Brand

Eco-Friendly Packaging

- Signed a voluntary agreement with the Ministry of Environment to support the transition of the commerce industry toward a circular economy in March 2024 during the Ministry's guidance period for transport packaging standards
- Identified the level of involvement and control across the entire packaging process and established eco-friendly packaging strategies according to each level of involvement in order to improve the efficiency of the resource circulation system for distribution packaging

Distribution Packaging Resource Circulation Management System

	Degree of Involvement	Purchase Type	Delivery Type	Management Type	Packaging Type	Product Type ¹⁾	Sales Channel
STEP 1 Identification of Involvement	High Involvement	Direct Purchase	Center Delivery	In-house Center	Direct Packaging	Standard Items	TV
	Low Involvement	Consignment	Non-Center Delivery	Outsourced Center	Supplier Packaging	Non-Standard Items	Other Than TV

1) Including bedding, large home appliances, etc.

	Degree of Involvement	Initiatives to Promote Eco-Friendly Packaging
STEP 2 Implementation of Activities by Involvement Level	High Involvement	<ul style="list-style-type: none"> Introduction of adhesive tapeless boxes to enhance reduction efforts and improve the convenience of separate disposal Develop custom delivery boxes(109 types) for each product to prevent over-packaging Replace OPP tape with paper tape to reduce plastic and improve recyclability Convert from non-woven packaging to paper hanger boxes Replace Styrofoam with eco-friendly paper cooling boxes Reduce one-time use of packaging resources by using reusable delivery boxes Introduce new biodegradable PHA delivery pouches
	Low Involvement	<ul style="list-style-type: none"> Promote partner engagement through awareness campaigns, notices on packaging space ratios, and packaging frequency guidelines related to eco-friendly materials

Strengthening Environmental Management Among Partners

- Incorporated environmental requirements into the Partner Code of Conduct and Partner Selection Criteria to encourage and support sustainable practices among partners and supported partner environmental initiatives through the eco-friendly packaging support program

Category	Description
Partner Code of Conduct	<ul style="list-style-type: none"> Include clauses on 'compliance with environmental laws, permits and reporting, pollution prevention, energy and GHG management, and conservation of natural resources and biodiversity' in Partner Code of Conduct Require all partners to sign a Partner Code of Conduct Compliance pledge at the time of contract execution
Partner Selection Guide	<ul style="list-style-type: none"> Environmental awareness included in the partner selection criteria of Partner Selection Guide, with submission of supporting documents required <ul style="list-style-type: none"> Documents to be submitted: Ownership of eco-friendly equipment such as LED lighting, participation in environmental activities
Eco-Friendly Packaging Support Program	<ul style="list-style-type: none"> Provide free eco-friendly packaging materials, including paper-tape boxes, to selected partners under the mutual growth initiative

ENVIRONMENTAL ENVIRONMENTAL MANAGEMENT

RISK MANAGEMENT

ISO14001(Environmental Management Systems) Certification

- In an effort to embed environmental management and reinforce its environmental risk responsiveness, all four sites acquired ISO14001 certification in 2022, which will be maintained through annual post-audits until November 2025
- Certified sites: Bangbae Office Building, Sangam Office Building, CJ ENM Studio Center, Ilsan Studio
- Enhanced environmental management capability through continuous assessment and improvement of the company's environmental policy, goals, and assignment of roles and responsibilities
- Strengthened the risk prevention and response framework by refining implementation procedures, such as operational planning, management, and emergency preparedness protocols



ISO14001(Environmental Management Systems)

Identification of Environmental Risks

- Established an environmental risk management process, conducted environmental impact assessments, identified environmental issues, and assessed risks to figure out and manage the overall impact of business activities on the environment and the financial effects of environmental issues on the corporate finance



Environmental Risk Management Process

- Established an environmental risk management process based on ISO14001(Environmental Management Systems) certification to build a systematic management of environmental risks and an environmental management system aligned with international standards
- Established and continuously improved the environmental risk management process using the Plan-Do-Check-Act(PDCA) methodology

Category	Environmental Impact Assessment	Environmental Issue Identification & Risk Assessment
OBJECTIVE	<ul style="list-style-type: none"> Assess and respond to environmental impacts stemming from operational activities, products, and services 	<ul style="list-style-type: none"> Identify environmental issues related to operational activities, products, and services, and understand the needs of internal and external stakeholders Assess and respond to environmental risks and opportunities
PLAN (Assessment Plan)	<ul style="list-style-type: none"> Establish assessment plans based on the results, targets and criteria of the 2023 environmental impact assessment Prepare procedural documents, survey forms, assessment templates, and assessment criteria; initiate assessment requests 	<ul style="list-style-type: none"> Develop environmental management assessment plans reflecting the results of the 2023 risk assessment, environmental management policies, and goals Identify environmental issues and prepare procedures, templates, and standards for risk assessment; initiate assessment requests
DO (Conduct Assessment)	<ul style="list-style-type: none"> Perform analysis of environmental factors and impacts Classify risk levels based on the likelihood and severity of impact, and establish and implement response plans for significant impacts Execute response measures and report results for assessment related to significant environmental impacts 	<ul style="list-style-type: none"> Conduct risk assessments and formulate response plans Classify risk levels into five tiers based on likelihood and impact (Level 3 or above: implement response plans; Level 2 or below: monitor if necessary) Develop and implement risk response plans based on treatment options* * Treatment options: Avoid / Mitigate / Transfer / Accept Document and report implementation results
CHECK (Monitoring)	<ul style="list-style-type: none"> Conduct monitoring on a semiannual basis and record the assessment results Compile inspection results and implement corrective actions 	<ul style="list-style-type: none"> Conduct monitoring on a semiannual basis and record the assessment results Take corrective measures if necessary Compile and report inspection results
ACTION (Follow-up Management)	<ul style="list-style-type: none"> Review assessment table and implementation of mitigation measures Apply corrective actions and reflect them in future assessment 	<ul style="list-style-type: none"> Review monitoring results Implement corrective measures and reflect them in future assessment

Measures to Mitigate Environmental Risk

- Implemented targeted measures such as energy reduction initiatives, advancement of the environmental management system, and environmental information disclosure at four business sites(Bangbae Office Building, Sangam Office Building, CJ ENM Studio Center, and Ilsan Studio) to mitigate the negative environmental impacts identified through environmental impact assessments and risk assessment

Assessment	Issue	Mitigation Measure
Environmental Impact Assessment	<ul style="list-style-type: none"> GHG emissions due to electricity consumption 	<ul style="list-style-type: none"> Adjust temperature settings for electrical systems such as EHP¹⁾ and reduce utility energy usage
Environmental Issue Identification & Risk Assessment	<ul style="list-style-type: none"> Strengthened environmental regulations and increased compliance costs 	<ul style="list-style-type: none"> Obtain and maintain ISO14001 certification
	<ul style="list-style-type: none"> Increased regulation of energy and GHG emissions and related costs Growing ESG demands from clients, investors, and other stakeholders 	<ul style="list-style-type: none"> Implement peak demand management and energy optimization based on EHP/HVAC schedules Develop GHG inventories and disclose environmental performance

1) Electric Heat Pump

METRICS & TARGETS

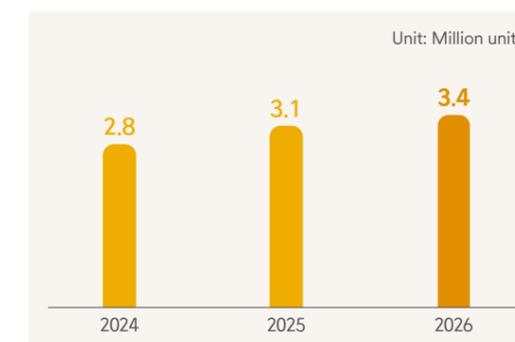
Environmental Management Metrics

- Provided free eco-friendly packaging to 20 suppliers under the mutual growth support program, aiming to promote the implementation of environmental management practices
- Supplied 1.8 million paper box tapes to partners through the eco-friendly packaging support program, reducing approximately 30 tons of plastic waste in 2024

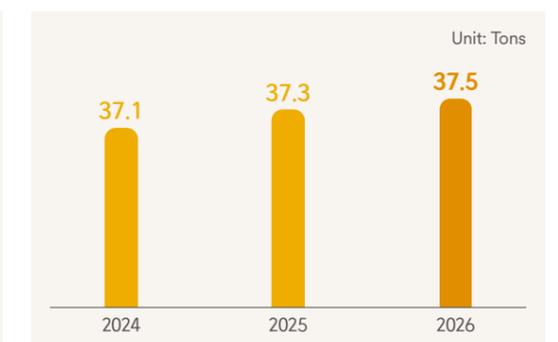
Category	Unit	2022	2023	2024
Amount Provided for Eco-Friendly Packaging	KRW 100M	1	1	1
Total Reduced Amount of Plastic Usage	Ton	37	28	30

Environmental Management Targets

Eco-Friendly Packaging Usage Target



Plastic Usage Reduction Target

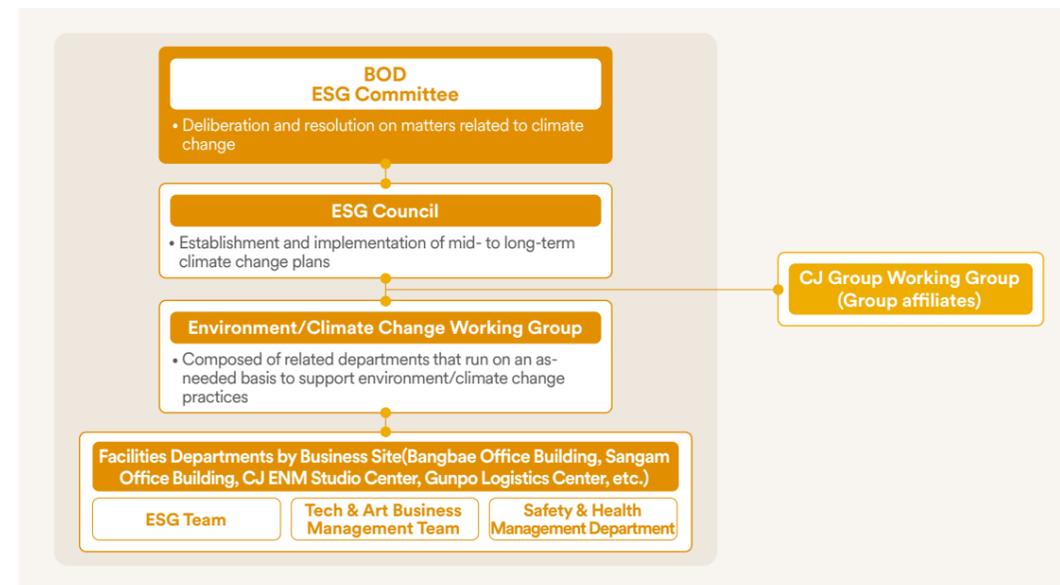


ENVIRONMENTAL CLIMATE CHANGE RESPONSE

★ CJ ENM has declared 2050 Carbon Neutrality as part of its climate change response and continues to advance its climate response framework through the operation of working group and the establishment of a GHG inventory. CJ ENM remains committed to reducing GHG emissions by enhancing the operational efficiency of utility facilities and installing electric vehicle charging stations. In particular, CJ ENM measured its Scope 3 GHG emissions across the value chain in 2024 and reported the findings to the BOD. It is also systematically identifying the impacts of climate change on its business through climate risk analysis and is seeking appropriate response strategies.

GOVERNANCE Climate Change Response Implementation Framework

- Conducted climate action initiatives and climate risk analyses through a working group comprised of key departments at each business site
- Deliberated and resolved major climate-related agendas through the BOD and the ESG Committee
- Operated the ESG Council chaired by the CEO and the Environment/Climate Change Working Group with relevant departments on a regular basis
- An integrated collaboration system in place with the CJ Group-wide Working Group to promote group-level climate response activities



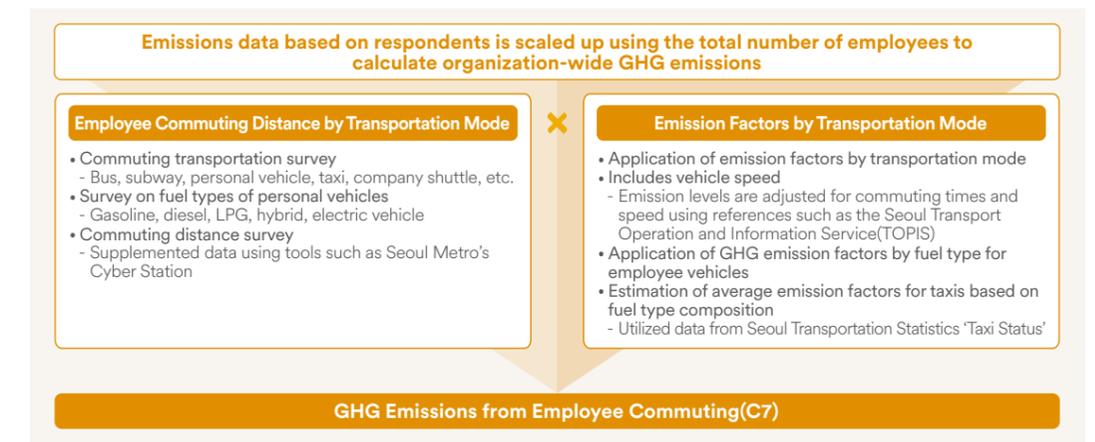
STRATEGY Climate Change Response Policy

- Declared 2050 Carbon Neutrality in December 2021 in support of the Paris Climate Agreement and to practice eco-friendly management
- Established a GHG inventory to manage emissions, covering direct emissions(Scope 1), indirect emissions(Scope 2), and other indirect emissions(Scope 3)
 - To enhance data reliability and disclosure responsiveness, CJ ENM conducts both third-party verification and internal audits of GHG emissions
- GHG reduction initiatives include improving the efficiency of utility operations, using virtual lighting, and installing electric vehicle charging stations
- Planning to continue to advance its analysis of the business impacts of climate-related transition and physical risks, as well as develop response actions based on the results

Calculation of Other Indirect GHG Emissions(Scope 3)

- Enhanced the calculation methodology for employee commuting emissions(Category 7) to identify the GHG emissions impact across the entire value chain
 - An employee survey conducted with 1,050 valid responses to improve the accuracy of emissions data
 - Survey items: Commuting methods, commuting distance, vehicle fuel types, etc.
- Processed third-party verification to ensure the reliability of the GHG emissions calculations

Scope 3(Category 7) Calculation Process



RISK MANAGEMENT

Climate Risk Analysis

- Performed transition risk and opportunity analyses to understand the business impacts of potential risks such as tightening climate regulations, changing market demands, and reputational risks

Transition Risk and Opportunity Analysis

Category	Risk/Opportunity Factor	Time Horizon ¹⁾	Financial Impact
Policy & Law	Not currently subject to existing climate regulations	-	-
Market & Reputation	Increasing demand for environmental disclosure from investors and stakeholders	Mid-term	Disclosure and verification costs incurred
	Risk of declining brand value and credit rating due to inadequate environmental response	Short-term	

¹⁾ Short-term: within 1 year; mid-term: within 5 years, long-term: 5 years or longer

Analysis Results and Management Measures

- The growing demand for GHG information disclosure from external stakeholders and the risk of declining brand value or credit ratings due to insufficient climate response have been identified as key transition risks
- Costs related to third-party verification to meet stakeholder disclosure demands are currently being incurred, and additional business impacts are expected as climate response requirements become more stringent in the future

ENVIRONMENTAL CLIMATE CHANGE RESPONSE

RISK MANAGEMENT

Physical Risk Analysis

Category	Description
Analysis Scope	• 5 business sites(Bangbae Office Building, Sangam Office Building, CJ ENM Studio Center, Ilsan Studio, Gunpo Logistics Center)
Climate Change Scenario	<ul style="list-style-type: none"> RCP¹⁾ 8.5: RCP is a climate change scenario developed for the IPCC Fifth Assessment Report²⁾, used to project the level of climate change based on varying concentrations of GHG. - Categorized into four pathways by the level of GHG reduction; this scenario assumes emissions continue at current levels without reduction SSP³⁾ 5-8.5: SSP is a climate change scenario developed for the IPCC Sixth Assessment Report²⁾, used to project the level of climate change based on levels of GHG reduction and adaptation measures. - Categorized into five scenarios based on the degree of mitigation and adaptation; this scenario assumes emissions continue along current trends without any reduction efforts
Analyzed Natural Disasters	• (Acute) Flood, wildfire, heatwave • (Chronic) Changes in precipitation patterns, wind patterns, average temperature, and relative humidity, sea level rise, water scarcity
Impact Timeline	• By 2050(Long-term)
Risk Analysis	• Using tools such as WRI ⁴⁾ tool and Climate Analytics for climate risk analysis • Classifying the physical risk impact level at each business site into low/medium/high

1) Representative Concentration Pathways
 2) The Intergovernmental Panel on Climate Change(IPCC), a globally recognized scientific body, publishes comprehensive assessment reports that serve as scientific bases and policy direction for climate change negotiations under the UN Framework Convention on Climate Change. The Fifth Assessment Report served as the foundation for the Paris Agreement, while the Sixth Report supports the first implementation review of the Paris Agreement.
 3) Shared Socioeconomic Pathways
 4) World Resources Institute

Analysis Results and Management Measures

- Without global GHG reduction measures, continued emission trends through 2050 are expected to lead to 'high' climate risk levels, including rising average temperatures and changing precipitation patterns in areas where major sites are located
 - These climate risks may reduce production workforce productivity and damage physical assets, and potentially increase direct cost burden such as delayed content production schedules and increased costs for facility restoration
- Plans are in place to continuously improve the climate risk monitoring system based on climate change scenarios and consider adaptive actions to minimize physical impacts when necessary

Risk Impact Level(as of 2050)

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

Risk Definition and Impact Level

Climate Risk	Risk Definition	Risk Impact Level			
		Low	Medium	High	
Acute	Flood	Proportion of population expected to be affected annually by floods in the area	<0.30%	0.30~0.62%	>=0.62%
	Wildfire	Percentage of forest damage area due to wildfires to the total area of the region.	<0.01%	0.01~0.03%	>=0.03%
	Heatwave	Productivity loss rate compared to baseline year(1986 to 2006) average	<3%	3~10%	>=10%
Chronic	Changes in Average Temperature	Rate of change in average temperature compared to the baseline year(1986 to 2006) average	<3%	3~10%	>=10%
	Changes in Precipitation Patterns	Rate of change in precipitation patterns compared to the baseline year(1986 to 2006) average	<3%	3~10%	>=10%
	Changes in Wind Patterns	Rate of change in wind patterns compared to the baseline year(1986 to 2006) average	<3%	3~10%	>=10%
	Changes in Relative Humidity	Rate of change in relative humidity compared to the baseline year(1986 to 2006) average	<3%	3~10%	>=10%
	Sea Level Rise	Projected sea level rise under IPCC SSP5-8.5 scenario	<0.23m	0.23~0.26m	>=0.26m
	Water Scarcity	Ratio of total water demand to renewable water supply	<20%	20~40%	>=40%

* Climate risk impact levels for flood and water scarcity were based on World Resource Institute(WRI) standards, while other risks were assessed using internal criteria.

METRICS & TARGETS

Climate Change Response Metrics and Targets

- Declared 2050 Carbon Neutrality and is actively measuring and managing GHG emissions and energy use across major business sites to fulfill the declaration

Greenhouse Gas

Category	Unit	2022	2023	2024	
Direct GHG Emissions(Scope 1)	tCO ₂ eq	965	913	867	
Indirect GHG Emissions(Scope 2)	tCO ₂ eq	14,345	15,059	15,807	
Other Indirect GHG Emissions(Scope 3)	tCO ₂ eq	52	55	1,631 ¹⁾	
Employee Commuting Emissions(Category 7)	tCO ₂ eq	52	55	1,631 ¹⁾	
GHG Emissions Intensity (Scope 1+2)	Direct & indirect GHG emissions(Scope 1+2)	tCO ₂ eq	15,310	15,972	16,674
	GHG emissions intensity(Scope 1+2) ²⁾	tCO ₂ eq/KRW 100M	0.51	0.61	0.60

1) Increase due to changes in GHG calculation methodology
 2) GHG emissions intensity: based on revenue as the denominator

Energy

Category	Unit	2022	2023	2024
Energy Consumption	TJ	323	337	354
Non-renewable Energy Consumption	TJ	323	337	354
Renewable Energy Consumption	TJ	0	0	0
Energy Consumption Intensity ¹⁾	TJ/KRW 100M	0.01	0.01	0.01
Power Consumption	TJ	278	294	306

1) Energy consumption intensity: based on revenue as the denominator

SOCIAL HUMAN CAPITAL MANAGEMENT

CJ ENM has established a governance framework for comprehensive human capital management, covering every stage from recruitment and talent development to capability enhancement, evaluation, compensation, and retirement. CJ ENM also offers a flexible work environment and a variety of family-friendly programs to support employees in achieving a healthy work-life balance. CJ ENM continuously monitors the efficiency and appropriateness of its human capital management system and identifies areas for improvement through annual effectiveness evaluations and organizational culture assessments.

GOVERNANCE Human Capital Management Implementation Framework

- The departments responsible for recruitment, talent development, performance evaluation and compensation, organizational culture, and welfare programs lead key activities and performance management, while ensuring communication and collaboration with CJ Group's HR organization
- Key agendas are reviewed and approved by the CEO and, depending on the issue, are deliberated and resolved by the company's highest decision-making bodies, including the BOD and the ESG Committee



STRATEGY Talent Recruitment Policy

- Conducted blind recruitment for entry-level candidates twice annually (first and second half) to secure a pipeline of top talent for the future
- Published fair recruitment procedures through CJ Group's structured system on our website and implemented tailored talent acquisition strategies for each business division
- (Entertainment Division) Launched a dedicated recruitment page for entry-level candidates, expanded recruitment scale, and focused on hiring external talent in IT developer roles
 - Starting in the second half of 2024, developed a separate recruitment page for entry-level candidates was built to showcase the company's core values and onboarding/growth stories to strengthen employer branding
 - To adapt to the rapidly changing content industry environment, doubled recruitment volume in 2024 compared to 2023
 - Aggressively recruited skilled developers across IT functions and expanded external talent acquisition efforts
- (Commerce Division) Prioritized discovering both new and external talent in strategic categories to secure top-tier MD planners



Global Talent Recruitment

- (Entertainment Division) Has operated an annual 'Global Summer Internship' to strengthen global recruitment competitiveness since 2021
- In 2024, conducted the 'CJ Internship' program for students from Princeton and Harvard Universities in the U.S.

Recruitment of Vulnerable Groups

- Awarded additional points in open recruitment to candidates with disabilities and veterans to expand employment opportunities for vulnerable groups
- Regularly hired employees with disabilities for tasks such as health and beauty (H&B) service and program monitoring
- Provided flexible work arrangements, such as remote work, to support work convenience for tasks like CJ ONSTYLE product description monitoring

Work-Life Balance

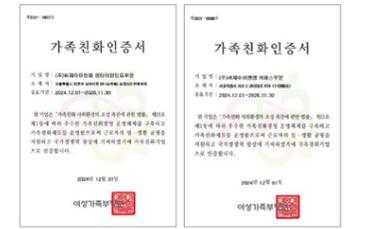
Operation of Flexible Work Environments and Family-Friendly Programs

- Each division implements various flexible work systems including remote work and work-from-home options (CJ Work ON) and family-friendly welfare programs to achieve work-life balance
- (Entertainment Division) Operates the Break for Invention Plus (B.I.+) program twice monthly, providing 8 hours each time, to support employees' voluntary external activities
- (Commerce Division) Operates the 'Shillanda' program, encouraging employees to take refresh leave during months without public holidays, months with bridge holidays, and on one day during the last week of the year

Flexible Work System and Welfare Programs

- Flexible Work System**
 - Staggered commute system, flexible working hours, discretionary work system, PC-OFF system, and selective working hours
- Key Welfare Programs**
 - Daily Life/Convenience: Discounts on products from CJ's key affiliates, support for social insurance including disaster compensation insurance, and bereavement support, etc.
 - Leisure and Cultural Activities: Support for accommodation and overseas travel, TVING subscription vouchers, CGV movie tickets, etc.
 - Health Care Support: Annual health check-ups by age group (comprehensive checkups for those over 35), biennial comprehensive check-ups for spouses, etc.
 - Medical Expenses Support: Support for employees' medical expenses, childcare support for children with disabilities, heart disease medical expenses, fertility treatment expenses for couples, etc.
 - Other: Housing loan support with low-interest or interest-free options, support for children's education expenses, selective welfare programs, etc.

Family-Friendly Management Certification from the Ministry of Gender Equality and Family



Certification Validity Period	Certification Validity Period
Entertainment Division: Nov. 3, 2023 to Nov. 2, 2026	Commerce Division: Nov. 2, 2024 to Nov. 30, 2026 (Certification renewed for: Dec. 1, 2024 to Nov. 30, 2026)

The Family Care Program

Category	Benefits	Description
Leave of Absence/Vacation	Pregnancy Leave*	An unpaid leave program available to pregnant workers beyond the legally mandated leave before and after childbirth
	Parental Leave*	A leave program available to employees with children aged eight or younger or in elementary school grade 2 or below for up to two years (First year: legally mandated system, Second year: voluntary participation system)
	Spousal Accompanying Leave ¹⁾ *	An unpaid leave program for accompanying spouses during overseas work, assignments, or study abroad
	Fertility Treatment Leave ¹⁾ *	An unpaid leave program for infertility treatment
	Family Care Leave*	An unpaid leave program for employees to provide family care due to reasons such as illness, accident, aging, or childcare needs
	Prenatal Check-up/Maternity Leave*	A paid leave program that guarantees time for regular health check-ups for pregnant women for maternal protection and provides leave following the birth of a child
	Infertility Time Off*	A time-off program to protect the mental and physical health of employees undergoing fertility treatments such as artificial insemination/in vitro fertilization when they do not have children
	School Entry Child Care Time Off ¹⁾ *	A paid time-off program provided before and after the elementary school entrance date for employees with children entering elementary school (with an optional 2-week unpaid leave extension)
	Paternal Time Off ¹⁾ *	A paid time-off program that provides up to 14 days of leave (excluding holidays) beyond the legally mandated leave when an employee's spouse gives birth
	Adoption Leave ¹⁾ *	A paid leave system that supports employees during the process of adopting a child
Reduced Working Hours	Pregnancy-Related Reduced Working Hours*	A program that reduces working hours by two hours per day during the 12th to 36th week of pregnancy beyond the legally mandated coverage
	Reduced Working Hours during the Childcare Period ²⁾ *	A reduced working hour program that serves as an alternative to parental leave to help employees balance childcare responsibilities and maintain work-life stability by providing reduced working hours for childcare while continuing to work
	Reduced Working Hours for Family Care*	An employee support program that allows reduced working hours for legally recognized reasons, including illness, accident, retirement preparation, and family care
	Reduced Working Hours for Newborn Care ¹⁾ *	A program that reduces working hours by two hours per day for employees to provide child care support for three months after the birth of a newborn
	Reduced Working Hours for Emergency Child Care ¹⁾ *	A program that reduces working hours by two hours per day for employees facing emergency child care issues
Family-Friendly	Reduced Working Hours for School Entry Childcare ¹⁾ *	A program that reduces working hours by two hours per day for employees with children entering elementary school
	In-house Daycare Center ¹⁾ *	Operating three workplace daycare centers for employees who need child care
	Pregnancy Celebration Gift ¹⁾ *	When an employee becomes pregnant, a pregnancy congratulatory gift box worth approximately KRW 120,000 is provided
	Child's College Entrance Exam Gift ¹⁾ *	When an employee's child takes the CSAT, a CSAT support gift set worth approximately KRW 30,000 and a congratulatory card from the CEO are provided
	Family Month Gift*	Gifts are distributed to employees every May in celebration of Family Month
	Kindergarten Childcare Allowance	A childcare allowance of KRW 100,000 (per child per month) is provided to employees with children aged 5 to 6
	Elementary School Admission Gift ²⁾ *	A school entrance gift is provided to employees with children entering elementary school
Prenatal and Parenting Classes for First-time Parents ¹⁾ *	Classes are held twice a year for expectant employees and their spouses covering pregnancy, childbirth, parenting, and family well-being	

* Includes fixed-term employees
 1) These programs are implemented at the company's discretion; the company provides extended support beyond legal compliance requirements, particularly for programs such as parental leave and health check-ups
 2) Programs operated by the Commerce Division

SOCIAL HUMAN CAPITAL MANAGEMENT

STRATEGY

Employee Retention Program

Stock Compensation Program for Employees

- To secure and retain top talent through mutual growth and profit-sharing between the company and employees, the Board of Directors resolved to introduce a stock compensation program in February 2022, which was implemented starting in March 2022
- As part of the stock compensation program, Restricted Stock Units(RSUs) were granted to employees; 50% of the stock-based compensation amount was paid in the form of company shares, while the remaining 50% was provided as stock-linked cash
- As of March 1, 2024, RSUs were granted to 827 eligible employees out of all employees in the Entertainment Division

Grant Date	March 1, 2022	March 1, 2023	March 1, 2024
Granted Shares	Common shares of CJ ENM Co., Ltd.		
Number of Granted Shares	26,427 shares	34,999 shares	38,614 shares
Cash Amount Linked to Grant Share Price	KRW 2,515,599 thousand	KRW 3,215,085 thousand	KRW 3,205,206 thousand
Payout Condition	Payable upon continuous employment for at least three years from the grant date		
Adjustment of Granted Shares	In the event of a bonus stock issue(capitalization), stock split, reverse stock split, or stock cancellation, the number of granted shares will be adjusted in accordance with the applicable adjustment ratio		

Fair Performance Evaluation and Compensation

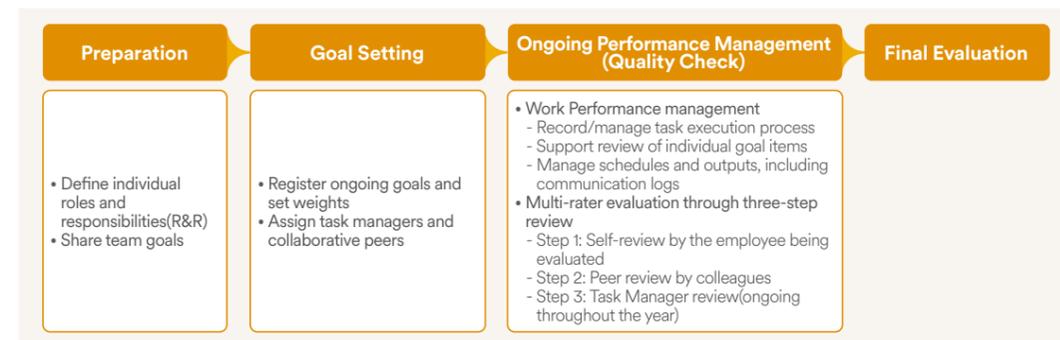
Performance-Oriented HR System

- Operates a year-round performance evaluation and compensation system to fully acknowledge exceptional performance of employees and extend opportunities for rewards
- Applies various performance evaluation methods, including self-evaluation, peer evaluation, and multi-rater evaluation, to ensure fair assessment aligned with individual competencies
- Ensures anonymity of evaluators to enhance the reliability of evaluation results and foster a feedback culture within the organization

Fostering Performance Management System PMDS+¹⁾

- Has been operating a performance-oriented HR system and PMDS since 2000 to proactively respond to changes in the business landscape and future vision
- In 2021, PMDS was upgraded to PMDS+ to reflect enhancements such as strengthening continuous performance management, improving multi-faceted feedback including collaborative peer reviews and narrative-type evaluations, improving evaluation structures to include business contributions, and expanding leaders' responsibilities and authority

PMDS+ Evaluation Process



1) PMDS+: Performance Management & Development System

Performance-Based Compensation System

- (Entertainment Division) Revised the compensation system for PDs and production roles based on compensation and performance standards
 - Extended the system beyond linear content¹⁾ to include content on platforms such as TVING, YouTube, and others, thereby expanding the pool of eligible beneficiaries
 - Diversified the range of regular reward items has been diversified to include contributions such as achieving high performance, diversifying genres, and securing regular IPs, compared to the previous content reward system
 - If a single piece of content meets two or more reward criteria, multiple rewards may be granted by category
- (Commerce Division) Evaluates performance based on criteria such as Performance(financial achievements) and Challenge(new initiatives and meaningful contributions)
 - To foster motivation and a culture of challenge, the ONSTYLE Awards are held annually, showcasing outstanding cases and strengthening internal capabilities

1) Refers to content consumed without the viewer being able to control the sequence or timing, as it is broadcast according to a fixed schedule

Revision to the PD/Production Role Compensation System



ONSTYLE Awards

RISK MANAGEMENT

Organizational Culture Diagnosis

Employee Satisfaction Survey

- Conducted an annual survey titled 'CJ Voice On' to assess employees' understanding of the company's vision and management philosophy and their organizational commitment
- The 2024 survey evaluated employees' understanding, alignment, and implementation of CJ's management philosophy and vision, along with satisfaction levels concerning the organizational environment and HR systems(e.g., evaluation and compensation, education, welfare)
- Identified elements that hinder organizational culture based on the survey results and developed tailored improvement plans accordingly

Key Sections of the CJ Voice On Survey

Category	Description	Details
Internalization of Vision and Management Philosophy	Are the organization and individuals willing to act based on understanding and alignment with the vision and CJ management philosophy?	<ul style="list-style-type: none"> Understanding/practice of vision: employee readiness Understanding/practice of CJ management philosophy and policies: group mission/vision/management policies, core values, behavioral principles
Implementation Infrastructure	Do the organization and its leaders establish the infrastructure/environment necessary for implementation in daily work?	<ul style="list-style-type: none"> Implementation infrastructure: organization/processes, work styles, HR systems, leadership commitment to change/implementation
Organizational Commitment	Do internalization of vision and management philosophy and the establishment of implementation infrastructure lead to employee engagement in the organization and work?	<ul style="list-style-type: none"> Organizational commitment, satisfaction

METRICS & TARGETS

Human Capital Management Metrics and Targets

- Evaluated the impact of implementation infrastructure on organizational commitment and cultural performance based on the CJ Voice On survey results and identified future improvement directions

Category	Unit	2022	2023	2024
Employee Engagement	%	0.74	0.75	0.5 ¹⁾

1) Numbers may vary due to changes in baseline standards in 2024

SOCIAL SAFETY AND HEALTH

◆ CJ ENM prioritizes creating a safe working environment for employees and focuses on reinforcing safety and health at business sites and production locations. Through the Safety and Health Council, we gather feedback from diverse stakeholders and incorporate it into improvement measures. We also strengthen labor-management participation and deliberation functions through the Industrial Safety and Health Committee. Our governance system, which includes the highest decision-making bodies such as the BOD and the ESG Committee, ensures rigorous review of safety and health matters. In addition, to manage safety and health throughout the entire value chain from production to consumption of content, products, and services, we engage in a wide range of activities, including risk prevention and safety and health education for employees and partners.

GOVERNANCE Safety and Health Implementation Framework

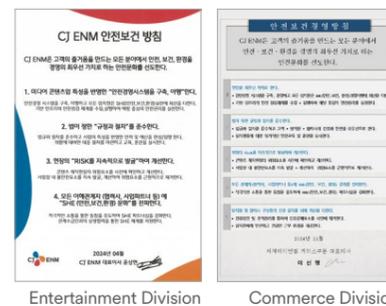
- Holds monthly meetings of the Safety and Health Council to discuss and carry out activities related to risk prevention for on-site and partner safety and health
- Operates the Industrial Safety and Health Committee regularly on a quarterly basis under the CEO's supervision to deliberate and decide on safety and health matters
- Reports and obtains approval for annual safety and health plans and key issues to and from the BOD and ESG Committee, the highest decision-making bodies



STRATEGY Safety and Health Management Policy

Safety and Health Management Guideline

- Re-established the Safety and Health Management guideline in 2024, based on the mission to lead the safety culture with management that prioritizes safety, health, and environment in all areas that create enjoyment for customers, which was approved by the CEO and made public
- The key components include establishing and implementing a safety management system, complying with laws and procedures, identifying and improving site risks, and spreading Safety, Health, and Environment(SHE) culture to all stakeholders



Safety and Health Management Strategies

Safety and Health Strategy and Action Plans

- Formulated strategies and action plans based on detailed safety and health management guidelines reflecting the characteristics of each business division
- (Entertainment Division) Focused on safety management in content production; (Commerce Division) Emphasized infrastructure and co-prosperity with partners

2024 Safety Management Strategic Direction

Strategic Direction	Key Implementation Strategies	Detailed Action Plans	Activities	Detailed Items of Safety Management System	
① Strengthen a self-discipline prevention system	Practice a self-discipline prevention system tailored to the characteristics of content production work	Advance to an effective global safety and health management system Improve risk assessment system and apply IT systems	Undergo ISO45001 post-audits Systematize ISO45001 Apply IT Systems Improve risk assessment system for business sites and expand RPS ¹⁾ development	Reviewed post-audits in November 2024 Improve safety management manuals, procedures, and guidelines Operate web-based system Improve risk assessment system Improve risk assessments at business sites Expand RPS application for content production	Post-audits System Improvement System Support Risk Assessment
② Prioritize customer safety	Ensure utmost customer safety at performances, concerts, and events	Enhance performance/event safety standards (focus on preventing civil accidents)	Establish a system to prevent civilian accidents Diversify emergency response scenarios	Update safety booklets Regularize on-site safety training for staff Include scenarios such as fire and fall incidents	Performance Safety Manual Safety Environment Improvement Emergency Response Training
③ Identify and improve hazardous risk factors in content production	Identify and improve hazardous risk factors in content production	Ensure safety management at content production sites Improve content production safety management costs	Update evaluation and introduce safety assessments for content Upgrade risk level evaluation (include subcontractor management) Establish budget planning and review systems for safety and health	Update partner status and change evaluation systems Conduct safety officer assessments after site inspections Segment risk level evaluations Improve budget planning and actual expenditure management	Partner Evaluation Post-Evaluation System Risk Level Evaluations Safety Budget
④ Foster safety culture awareness among employees and partner companies	Create a Safe & Healthy culture environments	Foster safety culture awareness among employees and partner companies	Measure illnesses and environments Operate smoking cessation and alcohol moderation support programs Promote safety awareness culture Strengthen partner safety management	Prepare legally required health documents Operate health promotion programs and manage health hazard and risk factors Foster employee safety awareness through co-prosperity, webtoon contests, and newsletters Conduct technical safety and health assessments for partners	Support Employee and Partner Safety Management
⑤ Secure safety systems for critical facilities	Secure safety systems for critical live broadcasting facilities	Secure safety systems for critical facilities	Prevent serious accidents	Prevent serious accidents through incident response and training	
⑥ Enhance emergency response training system	Enhance power supply and fire evacuation emergency response training systems	Enhance emergency response training system	Improve facility infrastructure	Improve aging facility infrastructure, conduct safety inspections, and perform maintenance	

1) Real risk Point Sheet(sheet for assessing real risk point)

SOCIAL SAFETY AND HEALTH

STRATEGY

Safety and Health Management Activities

Health Management Facilities and In-House Medical Clinic for Employees

- Operating a fitness center within the company, where professional trainers provide both personal and group training sessions
- The in-house medical clinic provides medical treatment, health consultations, chronic disease management, vaccinations, physical therapy, and health promotion programs
- Mental health support for employees through partnership with an external psychological counseling provider offering the Employee Assistance Program(EAP)

Safety and Health Programs and Trainings

- Conducted practical safety and health programs and training for employees, focusing on themes such as musculoskeletal disorders, lifestyle diseases, maternal protection, and seasonal disease prevention
- Implemented company-wide safety training for employees, professional training for safety management personnel, partner safety and health training, and distribution of safety and health work guides

2024 Safety and Health Programs

Category	Description	Result
Prevention of Musculoskeletal Disorders	Stretching, muscle relaxation, and aroma yoga sessions for prevention of musculoskeletal disorders	3 sessions
	Content enhancement on musculoskeletal disorders(onboarding training)	7 sessions
	Posture improvement program and balance exercise content creation	7 persons
	Education on prevention of musculoskeletal disorders for high-risk job groups	December(9 sessions)
Prevention of Lifestyle Diseases	Follow-up care for individuals with health check-up findings(individual text messages)	236 persons
	Smoking cessation program at in-house clinic	6 persons
	Cerebro-cardiovascular disease education(regular safety and health training)	4th quarter
Maternal Protection	Guidance on precautions for early-stage pregnancy	24 persons
	Maternity classes	2 sessions
	Mom-Care Program	24 persons
Prevention of Seasonal Diseases	Training on heat illness prevention during summer heat waves	July(2 sessions)
	Influenza vaccination during winter	October to November(327 persons)



Wellness Care Program(Yoga)



Training on Preventing Musculoskeletal Disorders



Educational Guidance on Precautions for Early Pregnancy

2024 Safety and Health Trainings

Category	Method	Result
New Employee Training	Online/In-person	12 sessions
Regular Safety and Health Training	Online/In-person	4 sessions(quarterly)
Supervisor Training	Online/Mail	1 session(52 persons)
Training for Safety and Health Management Representatives	In-person	1 session(1 person)
Training for Safety and Health Managers	In-person	1 session(2 persons)
External Training Beyond Statutory Training	In-person	4 sessions ¹⁾
Tech & Art Business Management Team Integrated Training with Partners(Safety Training)	Online/In-person	2 sessions(165 companies)

¹⁾ Conducted training for 1 person at the Certified Fire and Explosion Investigator(CFEI), training and certification for 2 persons for ISO45001 Auditor(System Korea Certification), risk assessment training at Korea Occupational Safety and Health Agency(KOSHA), and continuing education for nurses(Korean Nursing)

Partner Safety and Health

- Conducted consulting visits and system establishment support in cooperation with the Korea Occupational Safety and Health Agency(KOSHA)
 - A total of 12 partner companies are scheduled for support in 2025(e.g., lighting, set structures, production assistants, facility/cleaning/security/rental/agencies)
- Provided online safety training year-round and conducted regular safety education sessions for partners biannually
- Installed safety and health bulletin boards in areas frequently accessed by partner staff
 - Posted key information such as the Occupational Safety and Health Act, the Safety and Health Management Regulations, and the Safety and Health Management Policy
- Operated a monthly safety meeting for subcontractors
 - Strengthened on-site safety management through the participation of safety managers from each partner company
- Operated an award program for outstanding safety and health performance among partners
 - Awarded the 'ENM Safety Hero Award' to personnel who took initial action in extinguishing fires during content production

Expansion of Safety and Health Budget

- In 2024, the safety and health budget was increased by approximately 56.7% compared to 2023, with a total allocation and execution of KRW 4.7 billion
- (Entertainment Division) Strengthened safety management at content production sites; (Commerce Division) Prioritized improvements to infrastructure for stable broadcast transmission; carried out systematic enhancements such as procurement of safety equipment, facility upgrades, and consultations from professional institutions

Promotion of Safety Culture

- To promote a culture of safety awareness, safety management personnel led company-wide cooperation and social participation in safety culture campaigns organized by KOSHA and the Ministry of Employment and Labor

Category	Description
Industrial Safety Webtoon Contest	• The 'Industrial Safety Webtoon Contest: Webtoons That Change the World' was conducted in 2024 with 61 entries - Continuous content creation and dissemination on industrial accidents heightened public interest and encouraged national safe behavior
Pre-Performance Safety Video	• Safety videos featuring characters and slogans were broadcast at CJ ENM-hosted and organized performances
4 Don'ts Campaign Scroll Captions	• <Let's Join the 4 Don'ts Campaign> scroll captions were broadcast through official channels for Safety Campaign - 1. Do not disable safety devices. 2. Do not operate unfamiliar machinery. 3. Do not work without protective gear. 4. Do not perform maintenance on operating machines.
Participation in Web Dramas "Not Okay at All" Production	• Participated in producing the web drama presenting occupational accident cases in omnibus format - Episode 1. Sanitation Worker Episode 2. Call Center Agent Episode 3. Delivery Worker
Exterior Media Board Utilization	• Safety videos were broadcasted on the media board at Sangam Office Building in accordance with the business agreement with the KOSHA



Industrial Safety Webtoon Contest



Screening of Pre-Performance Safety Video

Revision of Performance and Event Safety Management Guide

- Following the 2023 revision of the content production safety management process, the safety management guide for performances and events was updated to strengthen accident prevention measures
 - Safety standards for performances and events were amended in accordance with the Serious Accidents Punishment Act and the amended Occupational Safety and Health Act
 - Best practices from overseas and necessary safety measures for pin towers(lightning towers) in performance venues were incorporated

SOCIAL SAFETY AND HEALTH

RISK MANAGEMENT

Risk Assessment

Risk Assessment Process

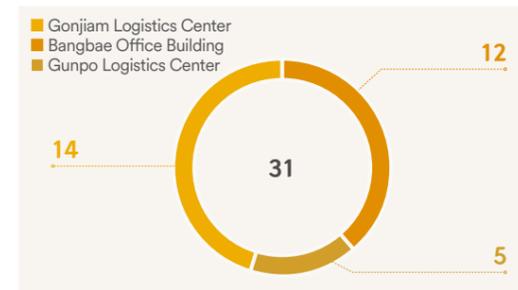
- Established and operated a safety and health system centered on regular and ad-hoc risk assessments for systematic inspections and proactive risk prevention
- Improved and reinforced the risk assessment framework and its execution in content production and worksites within the Entertainment Division and reinforced

Key Achievements

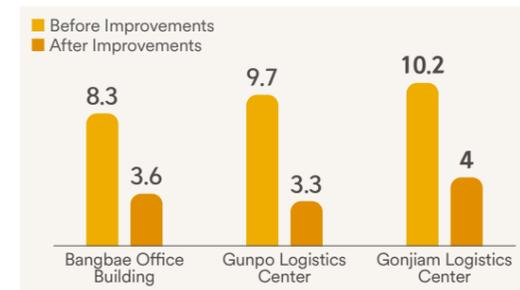
- ① Established a process for assessing hazardous risk factors
- ② Produced and distributed safety manual booklets
- ③ Implemented a policy monitoring system for risk assessments

- Risk Management Sheet(RMS): Selected seven risk items, tailored to industry characteristics, and developed and applied a sheet to provide occupational safety and health information
- Regular Risk Assessment: Identified and assessed approximately 380 hazardous risk factors across content production, performance/ events, infrastructure, and office/general sectors
- Ad-hoc Risk Assessment for Content: Conducted approximately 30 ad-hoc assessments and 50 field inspections
- Risk Assessment of Work Infrastructure: Carried out risk assessments on office and production facilities(4 occasions)
- Additional Ad-hoc Infrastructure Risk Assessment: Established and conducted a separate system for ad-hoc assessments (for rehearsal studios, storage areas, etc.)
- (Commerce Division) Identified 31 risk factors across business sites(Bangbae Office Building, Gunpo Logistics Center, Gonjiam Logistics Center), implemented improvement measures, and reduced risk levels

Risk Improvement in Commerce Division Worksites



Risk Level Before and After Risk Improvements



Awards Received for Excellence in Safety and Health Management

2024 Excellence Award for Best Practice in Risk Assessment

- Received the Grand Prize(Seoul Regional Commissioner's Award) at the 2024 Regional Risk Assessment Best Practices Presentation hosted by the Ministry of Employment and Labor and KOSHA, and later received the Minister of Employment and Labor's Award for Excellence at the national finals
- Received recognition for developing and distributing safety manuals tailored to broadcasting industry, implementing theme-based risk management, and ensuring active participation of top executives in safety and health management



Best Practice Award in Risk Assessment

2024 Award for Contributions to Industrial Accident Prevention

- The Safety Management Team 1 in the Entertainment Division received an award for contributions to industrial accident prevention from KOSHA
- Established risk assessment practices at educational content production sites
- During performances and events, strengthened activities for the safety and health of staff and audience members to prevent serious civil accidents
- Contributed to the spread of a safety-conscious culture through active participation in governmental safety policies



Award for Contributions to Industrial Accident Prevention

ISO45001(Occupational Health and Safety Management Systems) Certification

- (Entertainment Division) Obtained ISO45001 certification in 2023 by meeting the requirements for the occupational health and safety management system standards and certification scope related to the production and broadcasting of video content and programs; maintained through annual post-audits until November 2026
- Certified Worksites: Sangam Office Building, CJ ENM Studio Center, Ilsan Studio

ISO45001: An international certification for occupational health and safety management systems issued by the International Organization for Standardization(ISO)

Evaluation items: Evaluates whether a structured and systematic system capable of managing safety and health risks organization-wide can be continuously maintained and improved, focusing on the following items

- Leadership and participation of top management
- Identification of hazards and risk assessment
- Compliance with legal and other requirements
- Goal setting and performance management
- Training and awareness enhancement
- Operational controls
- Performance evaluation and internal audits



ISO45001(Occupational Health and Safety Management Systems) Certification
Validity Period: November 3, 2023 to November 2, 2026

METRICS & TARGETS

Safety and Health Management Metrics and Targets

Number of Accidents

- Conduct safety and health management activities for all employees with the goal of zero serious accidents annually

Category	Unit	2022	2023	2024
Number of Serious Accidents	Case	1	0	0

Safety and Health Management Roadmap

2025	2028	2030
<p>Building a safety and health management system tailored to content industry characteristics</p> <p>Content Production</p> <ul style="list-style-type: none"> Advancement of the safety and health management system Implementation of safety management centered on production sites Establishment of a joint safety management system for contractors and subcontractors <p>Performance/Events</p> <ul style="list-style-type: none"> Enhancement of measures to ensure spectator safety Emergency scenario response drills Establishment of risk management systems tailored to each site Differentiated safety management per subcontractor <p>Facility Infrastructure</p> <ul style="list-style-type: none"> Advancement of infrastructure safety management procedures Establishment of a safety management process for production facilities Compilation and utilization of infrastructure safety databases Establishment of a process for pre-safety review of high-risk tasks 	<p>Predicting and preventing safety incidents through systematic safety and health management</p> <ul style="list-style-type: none"> Development of a comprehensive content IT safety management tool <ul style="list-style-type: none"> Covering planning, pre-production, post-production, and broadcasting Development of a safety incident prediction system <ul style="list-style-type: none"> For preemptive response based on various factors Expansion of safety manager competencies Utilization of risk data for multi-use facilities Risk management for newly constructed production facilities 	<p>Establishing a self-regulating safety culture based on integrated safety management</p> <ul style="list-style-type: none"> Establishment of an integrated safety management system Promotion of a self-directed safety culture AI-based risk prevention framework Designation and operation of risk managers Establishment of an integrated risk management system Development of comprehensive safety management infrastructure for content production

SOCIAL SOCIAL CONTRIBUTION

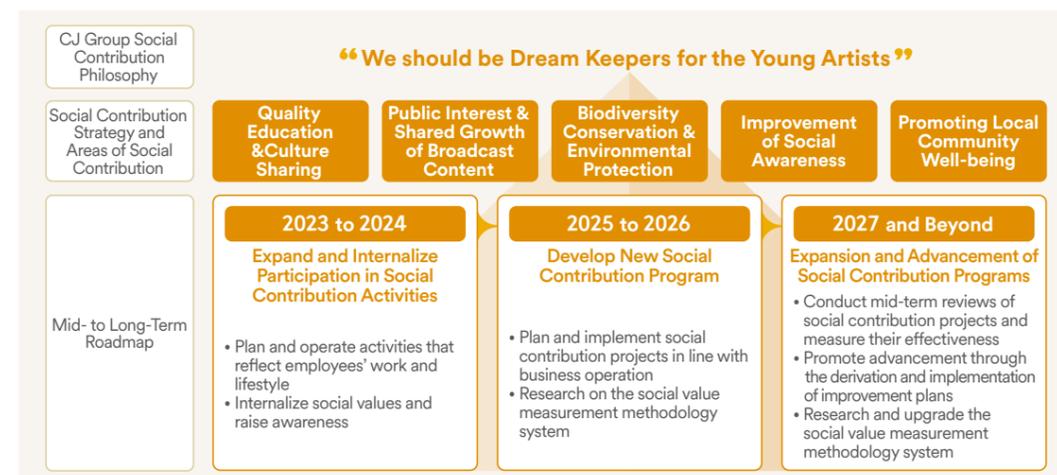
Based on CJ Group's social contribution philosophy and its four creating shard value(CSV) principles: sincerity, continuity, business linkage, and employee participation, CJ ENM established an internal and external governance system for deliberating and approving major social contribution issues. In addition, reflecting the characteristics of both the Entertainment and Commerce Divisions, CJ ENM widely implemented social contribution programs and employee volunteer activities by leveraging its infrastructure and core capabilities.

GOVERNANCE Social Contribution Implementation Framework

- Key strategies and annual implementation plans were developed and relevant activities were promoted by the organization in charge of social contribution
- Key issues were reviewed and approved by the ESG Council and the CJ ENM Social Contribution Committee
- CJ Group-wide donation plans were reviewed and executed through CJ Group's Social Contribution Council



STRATEGY Social Contribution Implementation Roadmap



Social Contribution Policy

- (Entertainment Division) Included a policy for community engagement within 'Entertainment Division Code of Ethical Conduct', which serves as a specific behavioral guideline for employees

Article 7(Responsibilities to the Nation and Society), Chapter 2: Company, Entertainment Division Code of Ethics and Conduct
 ② The Company shall provide full support for its officers and employees' participation in social activities, and contribute to the cultural and economic development of local communities.

Quality Education and Culture Sharing Programs

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

- To support youth with dreams in the field of broadcast and mass culture, the 'CJ Donors Camp Cultural Club' was promoted through the CJ Welfare Foundation
 - Differentiated cultural creation experiences such as mentoring, special lectures, hands-on activities, and showcases were provided by utilizing the infrastructure and resources of CJ Group and its affiliates
 - Diverse cultural social contribution activities were implemented, contributing to the development of creativity, character, and team spirit for youth's core competencies needed in future society through cooperation with not only employees but also professional mentors and university student volunteers
 - From May to December 2024, 250 teams consisting of over 2,800 teenagers were supported by 6 master mentors, 17 expert mentors, 28 CJ employee mentors, and 100 university student volunteers

'Dream On Air' for Aspiring Broadcasters

- A program organized by the Asia Exchange Association, providing online career lectures for youth aspiring to work in the field of broadcasting
- Customized lectures by job category in the broadcasting industry were provided via an online platform, with outstanding students awarded scholarships based on videos or scripts submitted after the course
- A total of 291 participants joined in 2024, with approximately 58% reporting a positive impact on their career planning

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

- A social contribution activity was carried out to promote generational harmony by producing storytelling content such as videos, webtoons, and storybooks based on the life wisdom of local seniors and stories from youth, in collaboration with local welfare centers
- Activity results were uploaded to welfare center newsletters and social media to enhance communication with the local community and promote cultural exchange in everyday life
- In 2024, the third batch of ON Hwa included 11 youth supporters who partnered with 9 seniors to produce four video content with support from Commerce Division employees and experts, which were shared with the local community to foster cross-generational communication



Feedback shared by ON Hwa participants

“ It was joyful and fulfilling to be able to communicate and do something together between our elderly generation and the younger generation. ”

“ It was a meaningful and valuable time that helped reduce the gap I previously felt towards seniors, whom I used to view as difficult to approach. ”

SOCIAL SOCIAL CONTRIBUTION

STRATEGY

Activities for Public Interest and Win-Win Activities Through Content

Operating the Public Service Broadcasting, 'ON STORY'

- A public broadcast through the CJ ONSTYLE channel introduced the roles and importance of social welfare institutions and supported the underprivileged through viewer participation
- Aired in 2024 to introduce the activities of the Environmental Action Association
 - Explained environmental protection campaigns, alternatives proposal, monitoring of environmental damage, and pollution tracking
 - Introduced activities such as making EM¹⁾ mud balls for water purification, removing invasive plants, supporting activities, and recycling used toys
 - Delivered messages on the importance of addressing the climate change and practicing environmental protection



Public Service TV Show, <ON STORY>

1) Effective Micro-organisms

Culture Access Program

- Since 2008, cultural experiences have been provided for children and youth of community child care and welfare facilities across the nation by inviting them to performances at CJ Towol Theater, Seoul Arts Center, and movie screenings
- By 2024, a total of 10,928 institutions and 194,584 children participated in the program, enjoying cultural diversity and sensitivity



Culture Access Program for the Film <Harbin>



" I felt grateful to experience through the film <Harbin> the journey of many heroes and unknowns who protected our nation and helped shape what it is today. "

" This was not just a cultural experience but an educational and deeply meaningful opportunity for children to emotionally connect with our nation's historical heroes. "

Biodiversity Conservation & Environmental Protection

Tree Planting to Create Urban Eco-Forests in the Local Community

- A project to restore natural forests and create urban eco-forests
 - Joined by 80 citizen participants in Seoul and Gyeonggi region and 40 employees from the Commerce Division
 - Activities were conducted to raise environmental awareness and maintain urban eco-forests
 - An annual CO₂ absorption of 221kg¹⁾ was expected through the planting of 1,319 Spiraea bushes
- Seedling Pot and Tree Planting Volunteer Activity
 - Partnered with the Entertainment Division and the non-profit organization named 'Noeul Park Citizens Group' for biodiversity conservation and environmental protection
 - 60 employees participated in the 'Seedling Pot Volunteer Activity', growing acorn tree seedlings at home or at the office for 100 days and returning them as saplings
 - 30 employees joined the tree planting volunteer activity at Noeul Park in Sangam-dong, planting two oak trees per person, expected to absorb a total of 232 kg of CO₂ annually²⁾



Urban Eco-Forest Restoration Project



Seedling Pot Volunteer Activities and Urban Forest Creation Activities at Noeul Park

1) Source: Sequestration Factors Development and Comparison of Carbon Storage and Uptake by Shrubs for Urban Forests and Gardens - Buxus sinica, Euonymus alatus, Euonymus japonicus, Rhododendron yedoense and Spiraea prunifolia, 2022, Korean institute of Forest Recreation
 2) Source: Standard Carbon Absorption of Major Forest Tree Species, 2022, National Institute of Forest Science

Activities for Improving Social Awareness

Employee Volunteer Activities and Donations

- Conducted the <ENM Resource Circulation Day> campaign to raise awareness on resource circulation and reduce the use of single-use products
 - Employees donated jeans, which were used to create two upcycled goods: cup sleeves and wireless earphone cases
 - Upcycled cup sleeves were given to employees who participated in reusable products campaign at office to promote the adoption of environmentally friendly practices in daily life
 - The upcycled goods were used as giveaway MDs at <KCON LA 2024> to encourage participation in environmental efforts



Employees' Jeans Donation Activity



ENM Resource Circulation Day at the Sangam Office Building

Social Contribution Activities to Improve Awareness Towards People with Disability

- Sponsored and supported the completion of the <15th Mapo Turtle Marathon>, where people with and without disabilities walked together in celebration of the Day of Persons with Disabilities
 - Sponsored the contactless marathon <How I Walk> campaign to improve employee sensitivity to disability and contribute to social awareness and disability welfare projects
- #### Non-Face-to-Face Volunteer Activity to Support Girls' Basic Rights in Three African Countries
- Participated in development and advocacy organization 'World Vision Korea's <Basic for Girls> campaign by making reusable cotton sanitary pads
 - Delivered handmade cotton sanitary pads to improve gender awareness and hygiene conditions for girls in underdeveloped countries



<How I Walk> Campaign



<Basic for Girls> Campaign



15th Mapo Turtle Marathon

Employee Volunteer Activities to Raise Public Awareness on Abandoned Animals and Promote Pet Adoption Culture

- Walked abandoned animals and cleaned the facility at the Dongdaemun branch of the Seoul Animal Welfare Center to spread a mature pet culture
- Made and donated carrot rope toys to reduce stress and provide emotional stability for shelter animals awaiting adoption
- Donated towels, blankets, pet food, and handwritten letters to the Korea Abandoned Animal Welfare Association



Volunteer Work Walking Abandoned Animals



Volunteer Activity Making Carrot Rope Toys

SOCIAL SOCIAL CONTRIBUTION

STRATEGY

Activities to Improve Local Community Welfare

Community Sharing Activities

- Kimchi Sharing with CJ Group
 - In November 2024, employees participated in kimchi-making volunteer activity with children from community child care and welfare facilities, promoting the value of sharing
 - Donated 1,340 kg of ready-made kimchi for eight local community welfare centers
- Hope Box Making
 - Distributed hope boxes containing 21 types of sponsored items to 200 families in Bangbae-dong, Seocho-gu, Seoul, where the Bangbae Office Building is located
 - Item List: Sock sets, mufflers, daily necessities(e.g., kitchen towels, toothpaste), food items(e.g., CJ CheilJedang Hetbahn, Bibigo products)
- Caritas Bangbae Social Welfare Center Charity Bazaar
 - Conducted product donation and employee volunteer work for a charity bazaar to enhance local community welfare and support socially disadvantaged groups



Kimchi Sharing Volunteer Activity



Hope Box Making Volunteer Activity

RISK MANAGEMENT

Social Recovery and Disaster Support

Local Community Recovery Support Process



Local Community Disaster Support Activities

- Provision of Emergency Relief Supplies for Heavy Rain Damage Areas
 - Provided KRW 250 million worth of emergency relief supplies to facilities in Jeollabuk-do affected by heavy rainfall through the Happy Sharing Foundation
 - Target beneficiaries: 250 households under Jeonbuk Disabled Facility Council, North Korean Defector Resident Center



Emergency Support for Heavy Rain Damage Area

International Climate Refugee Relief Activities

- Hope Blanket Campaign for Maternal and Infant Relief for Climate Refugees
 - Conducted an employee-led non-contact volunteer campaign to support safe and hygienic childbirth for climate refugees who lost their homes due to natural disasters caused by climate change, under the 'Mother and Child Health' program



Climate Refugee Relief Activities

METRICS & TARGETS

Social Contribution Management Metrics

Frequency¹⁾ and Duration of Social Contribution(Public Service Broadcasting)

Category	2022		2023		2024	
	Frequency (session)	Duration	Frequency (session)	Duration	Frequency (session)	Duration
Social Contribution(TV home shopping)	45	18.75	45	18.75	45	18.75
Social Contribution(Data home shopping)	51	21.25	49	20.42	47	19.58
Social Contribution(Total)	96	40.00	94	39.17	92	38.33

1) Duration per broadcast: 25 minutes

Social Contribution Expenses and Employee Volunteer Records

Category	Unit	2022	2023	2024
Social Contribution Expenses: Donations	KRW 100M	75	102	110
Volunteer Activities Hours	Hour	7,613	5,539	8,630
Number of Employees Who Participated in Volunteer Activities	Person	959	860	967

Social Contribution Targets

- Establishment of a Sharing Culture across the Company to Promote ESG Values and Fulfillment of Social Responsibility
 - Employee volunteer activity target: All employees to participate in volunteer work at least once a year to fulfill social responsibility
 - Operated the in-house volunteer club <Little Big Heroes>(promoted monthly regular activities)
 - Encouraged participation in team/personal volunteer work annually and rewarded outstanding volunteers
 - Identified and implemented social contribution activities reflecting industrial characteristics and social trends

2024 Key Employees Volunteer Activities

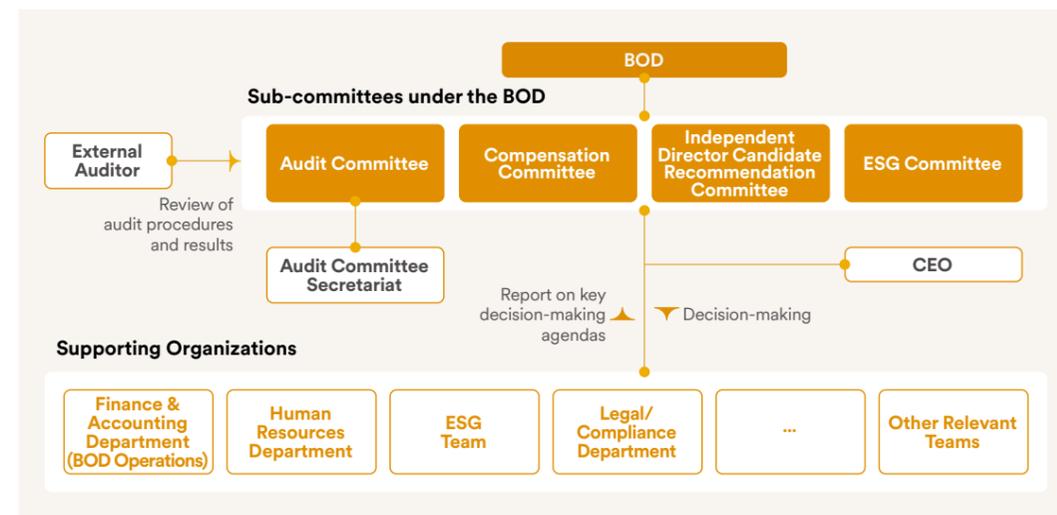
Category	Activities	Description
Resource Circulation and Environmental Protection	Hetbahn Container Upcycling Campaign	Collected PP material Hetbahn containers and delivered them to local rehabilitation centers
	Employee Plogging	Encouraged environmental protection through daily plogging activities
	Safety Key Ring Made from Waste Sock Ends	Produced and donated whistle key rings using fabric scraps from sock manufacturing
Raising Environmental Awareness	Seed Ball Making to Save the Earth	Produced seed ball kits for flowerbeds at special schools and facilities for developmentally disabled
	Hetbahn Upcycling Flowerpot Gardening Volunteer Work	Conducted gardening volunteer activities using upcycled Hetbahn containers at local child centers and provided environmental education
Improving Social Awareness	Autumn Cultural Volunteer Activity	Held hands-on making activities with local residents and shared talents through eco-friendly community gatherings
	Blood Donation Campaigns	Conducted blood donation campaigns semiannually to promote blood donation culture and stabilize blood supply
Improving Social Awareness	Hands-on Kits for Youth Preparing for Independence	Created and donated winter necessities and upcycled teddy bear key rings to support youth preparing for independence

GOVERNANCE CORPORATE GOVERNANCE

✦ CJ ENM's BOD was structured to ensure independence while enabling each member to leverage their expertise and diverse backgrounds. This allowed it to faithfully serve its role as the highest decision-making body and establish a sound and transparent governance system. Furthermore, the BOD closely reviews key ESG strategies and activities to ensure long-term corporate growth aligned with stakeholders, regularly reviews the adequacy of executive compensation systems, and pursues transparent governance operations.

GOVERNANCE BOD Implementation Framework

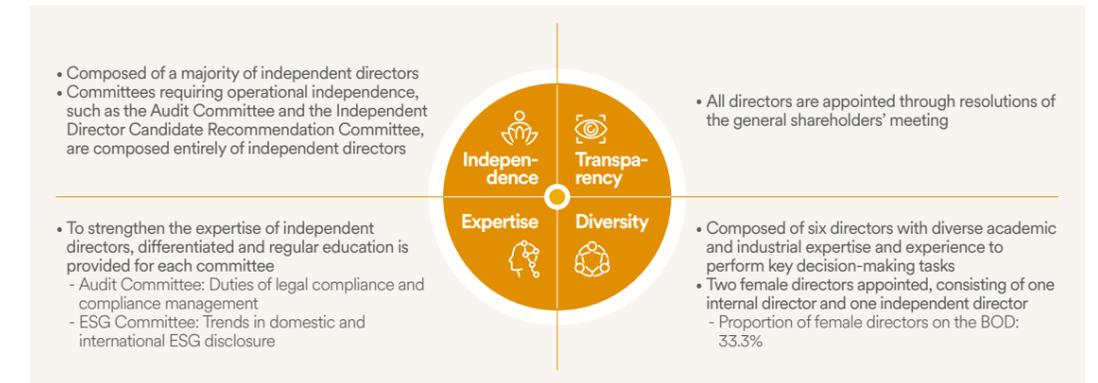
- The BOD, the highest decision-making body of CJ ENM, is composed of a majority of independent directors, and four sub-committees are established under the BOD, each chaired by an independent director
- Separate supporting organizations were set under the BOD and each committee, which provided regular support and reporting for effective decision-making
- Supporting organizations such as the Audit Committee Secretariat, Finance & Accounting Team, Human Resources Department, and ESG Team provided necessary information for decision-making on agendas prior to meetings



BOD Composition and Operation

- Based on the CJ ENM Corporate Governance Charter, the BOD serves as the highest permanent decision-making body that deliberated and resolved matters prescribed by law or the articles of incorporation, delegated by the general shareholders' meeting, or concerning the company's basic management policies and key business executions
- Grants authority to appoint and dismiss the CEO and the board chair in accordance with applicable laws and regulations
- Comprised of two internal directors and four independent directors with professional expertise and diverse backgrounds
- Improving decision-making rationality through support from relevant organizations and teams on agenda items, as well as through relevant laws, regulations, and institutional frameworks
- Reviewed and deliberated on key financial and non-financial issues, filed quarterly business reports, and published annual ESG reports

BOD Operating Principles



BOD Composition

● : Chairperson ○ : Member As of December 31, 2024

Category	Internal Director		Independent Director			
Name	Yoon, Sang Hyun Chair	Lee, Sun Young	Choi, Joong Kyung	Han, Sang Dae	Min, Young	Hong, Sang Pyo
Gender	Male	Female	Male	Male	Female	Male
Term of Office	March 2022 to March 2028 (Reappointed)	March 2024 to March 2027 (Newly Appointed)	March 2020 to March 2026 (Reappointed)	March 2020 to March 2026 (Reappointed)	March 2021 to March 2027 (Reappointed)	March 2024 to March 2027 (Newly Appointed)
Education	• B.A., Business, Korea University	• B.A., Textile Engineering, Kyung Hee University	• B.A., M.A., Business, Seoul National University • PH. D., Economics, University of Hawaii	• B.A., M.A., Law, Korea University • M.A., Law, Southern Methodist University	• B.A., Earth Science Education, Seoul National University • M.A., Communication, Seoul National University • PH. D., Journalism, University of Texas at Austin	• B.A., Politics and Diplomacy, Hankuk University of Foreign Studies • M.A., Journalism and Public Relations, Yonsei University Graduate School
Work Experience	• (Current) - CEO, CJ ENM • (Former) - CFO, CJ Logistics - Business Strategy Executive, CJ Corporation - M&A Executive, CJ CheilJedang	• (Current) - CEO, Commerce Division, CJ ENM • (Former) - Head of Business, Commerce Division, CJ ENM - Chief of Merchandising Headquarter, Commerce Division, CJ ENM - Head of Corporate Brand Business, Commerce Division, CJ ENM	• (Current) - Ambassador for International Investment Cooperation • (Former) - Director, Korean Institute of Certified Public Accountants - Endowed Professor, Graduate School of Public Administration, Korea University - Minister of Knowledge Economy	• (Current) - Representative Attorney, Han Sang-dae Law Office • (Former) - Chief Prosecutor, Seoul Central District Prosecutors' Office - Prosecutor General, Supreme Prosecutors' Office	• (Current) - Dean, Graduate School of Media, Korea University • (Former) - Senior Research Fellow, National Research Foundation of Korea - Press arbitrator, Press Arbitration Commission	• (Current) - President, Chungbuk Comprehensive Youth Empowerment Agency/ Special Advisor, Chungcheongbuk-do - Director/ Head of Operations Committee, Seocho Cultural Center • (Former) - Director, Korea Creative Content Agency - Senior Secretary for Public Relations, Cheongwadae (Blue House)
Audit Committee			●	○	○	○
Compensation Committee	○	○	○	●	○	○
Independent Director Candidate Recommendation Committee			○	○	○	●
ESG Committee	○		○	○	●	

GOVERNANCE CORPORATE GOVERNANCE

GOVERNANCE BOD Operation Status

Category	Unit	2022	2023	2024
Average Term of Board Members	Years	2.4	2.8	3.5
Attendance Rate of Board Members	%	86	85	100
Reappointment Cycle of Board Members	Years	3	3	3
Liability Mitigation	Directors' Liability Insurance	Yes	Yes	Yes
	Leadership-Related Issues	Case	0	0

BOD Activities

- A total of 13 board meetings were held in 2024(at least twice per quarter), with an average attendance rate of 100% among members
- Out of 34 reports and agendas presented in 2024, more than half, 22 items(64.7%), were approved, while the remaining 12 agendas(35.3%) were reported
- Agendas were shared at least one week in advance of each board meeting to ensure thorough review and in-depth discussion

BOD Skills Matrix

Category	Yoon, Sang Hyun	Lee, Sun Young	Choi, Joong Kyung	Han, Sang Dae	Min, Young	Hong, Sang Pyo
Business Management	●	●	●	●		
Accounting and Finance	●		●			
Legal/Compliance				●		●
Risk Management	●			●	●	
ESG	●		●	●	●	
IT Security						●
Industrial Experience	●	●			●	●

BOD Compensation

- Final compensation is determined based on performance measurement results related to the board and executives

Category	Indicator Type	Description	
Company-wide Performance Evaluation	Financial	<ul style="list-style-type: none"> Profitability indicators: Revenue, operating profit, Profit and Loss(P&L) by business unit, etc. Key indicators by business unit: New product launches, viewership ratings, etc. 	
	Non-financial	<ul style="list-style-type: none"> Transparency indicators: Performance in ethics and compliance management, etc. Risk indicators: Identification and management of risks, etc. 	
Executive Performance Evaluation	Salary	<ul style="list-style-type: none"> Final decisions on the salary were made comprehensively based on the adjustment rate within the range approved by the Compensation Committee, as well as the scope of roles/responsibilities and level of contribution 	
	Bonus	Financial	<ul style="list-style-type: none"> Final decisions were made after comprehensively evaluating contributions to financial performance such as revenue and operating profit against 2024 targets
		Non-financial	<ul style="list-style-type: none"> Final decisions were made after considering non-quantitative indicators such as securing competitiveness in businesses, attracting and retaining top talent, and enhancing corporate value(ESG)

Committees under the BOD

Audit Committee

- The BOD is provided with reports concerning supervision of the company, management, and directors, as well as internal accounting and operational audits, and cases where any director's actions were in violation of laws or the articles of incorporation, or raised concerns of such violations
- Matters related to general shareholders' meetings, directors and the board, and audit matters were submitted as key agendas
- Composed entirely of independent directors appointed by resolution of the general shareholders' meeting and included accounting and financial experts in accordance with Article 37 of the Enforcement Decree of the Commercial Act, thereby meeting all relevant legal requirements
- The operational status of the internal accounting control system was reported and reviewed by the internal accounting control officer
- An Audit Committee Secretariat was composed to support for the Audit Committee so as to assist independent directors in the performance of their duties
 - Comprised of six members: one executive leader(average tenure: 5.3 years) and five qualified staff members(average tenure: 4.2 years)
 - Key matters such as financial reporting and internal controls were regularly reported to the Audit Committee
 - The effectiveness of risk management was reviewed and improvement measures proposed when necessary, serving as a catalyst for positive change in internal audit processes and internal controls
- The committee education and training was conducted at least once a year to ensure and enhance the internal accounting expertise on internal accounting control system

Training Date	Participants	Reason for Absence	Training Content
December 12, 2024	Choi, Joong Kyung, Han, Sang Dae, Min, Young, Hong, Sang Pyo	All attended	The role of the Audit Committee following the legal codification of the internal accounting control system

Compensation Committee

- The committee determined policies related to the compensation of management, directors, and officers, and reviewed the appropriateness and effectiveness of the compensation system
- Agendas included decisions related to compensation based on the fairness and appropriateness of the system and each executive's performance and KPIs
- Composed of both inside and independent directors to reflect a balanced range of opinions before finalizing the compensation package
 - Internal Directors: Reviewed the fairness of performance evaluations for executives
 - Independent Directors: Reviewed whether compensation was fairly and appropriately determined based on internal criteria
- The committee determined and decided on the establishment or revision of the compensation system, and reviewed the total amount of directors' compensation before presenting it to the general shareholders' meeting for approval

Independent Director Candidate Recommendation Committee

- Nominations for candidates for independent director positions were made in accordance with applicable laws, the company's articles of incorporation, and board regulations, and appointments were resolved at the general shareholders' meeting
- The committee was formed and operated in accordance with the Commercial Act, the Enforcement Decree of the Commercial Act, and the company's articles of incorporation
- All committee members, including the chairperson, were appointed from among independent directors to ensure independence
- Candidates were recommended to the general shareholders' meeting after reviewing their experience and areas of expertise to enable balanced decision-making and effective oversight, and verifying that there were no disqualifying reasons under applicable laws

ESG Committee

- Served as a central decision-making body responsible for overseeing and coordinating the company's sustainable management efforts
- Deliberate and resolved policies and mid- to long-term strategic agenda items related to non-financial factors that impact corporate value and sustainability
- Oversaw strategic implementation related to Environmental(E), Social(S), and Governance(G) matters, contributing to sustainable management and enhancement of shareholder value
- To ensure fair and transparent transactions, the committee reviewed and approved key internal transactions, preventing and managing conflicts of interest and unfair trade practices involving support
- In 2024, the ESG Committee held nine meetings and reviewed a total of 16 agendas
- The committee education and training was conducted at least once a year to ensure and enhance expertise in sustainability-related matters

Training Date	Participants	Reason for Absence	Training Content
February 7, 2024	Min, Young, Yoon Sang Hyun, Choi, Joong Kyung, Han Sang Dae	All attended	Trends in domestic and international ESG disclosure

GOVERNANCE CORPORATE GOVERNANCE

STRATEGY

Protection of Shareholder Rights

Shareholder Communication Activities

- Carried out deliberation and resolution through the ESG Committee when issues arose that could impact corporate or shareholder value
- Efforts were made to protect shareholder rights by actively encouraging the exercise of voting rights and resolving information asymmetry
 - Published notice of the general shareholders' meeting on the website and through electronic disclosure 14 days prior to the meeting, including date, location, and agenda
 - Applied one vote per share in accordance with Article 369 of the Commercial Act
 - Introduced the electronic voting system in accordance with Article 368-4 of the Commercial Act
 - Introduced the proxy solicitation system(using written proxy forms during Annual Shareholders Meeting)
- Established full communication with shareholders through electronic disclosures, website announcements, monthly IR packs, quarterly earnings conference calls, and ad-hoc investor relations sessions
- Disclosed information on analysts' target prices, investment opinions, and analyst reports on the website to provide support for shareholders

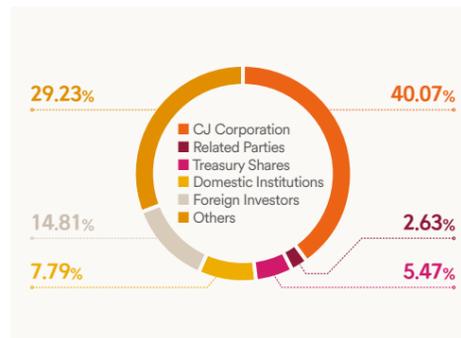
Dividend Policy

- To enhance business competitiveness and ensure sustainable growth amid a rapidly changing industrial environment, investment was prioritized, and shareholder returns were executed using residual resources
- Dividends were determined by considering free cash flow and profitability stability, with the record date set by resolution of the BOD and announced two weeks in advance
 - Through a resolution at the 31st Annual Shareholders Meeting, the articles of incorporation were amended to allow the BOD to set the record date for quarterly dividends and announce it two weeks in advance
 - A predictable dividend policy was established to enable investors to make informed investment decisions before the dividend record date based on the disclosed dividend amount
- In 2024, no dividends were paid due to operating profit deficit
 - Efforts were planned to improve competitive edge and reinforce the company's ability to pay dividends through enhanced profitability and shareholder-friendly policies

Shareholding Structure and Total Number of Shares

As of December 31, 2024

Major Shareholders	Common Shares	Ownership (%)
CJ Corporation	8,787,427	40.07
Related Parties	576,497	2.63
Treasury Shares	1,199,535	5.47
Domestic Institutions	1,707,540	7.79
Foreign Investors	3,248,229	14.81
Others	6,409,926	29.23
Total Outstanding Shares	21,929,154	100.00



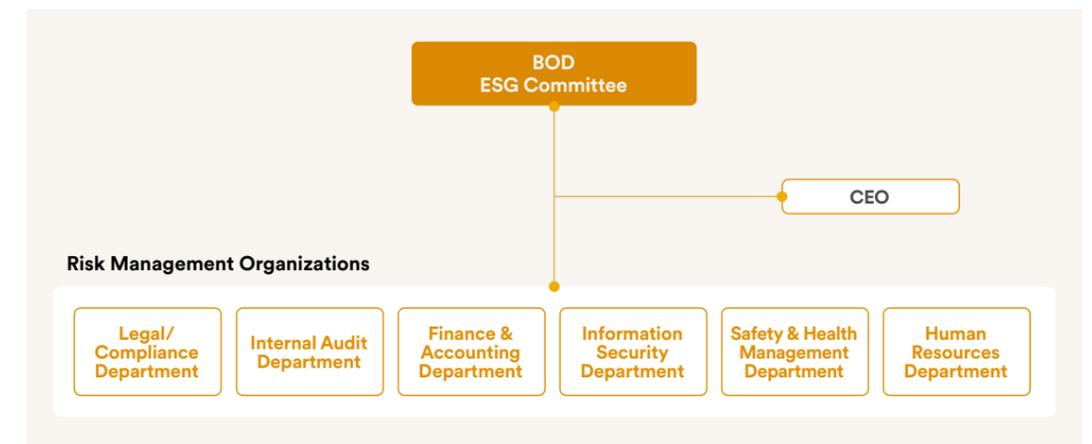
Category	Common Shares	Notes
Authorized Shares	50,000,000	
Total Issued Shares	21,929,154	
Treasury Shares	1,199,535	Stock Purchase Rights, Treasury Share Allocation, etc.
Outstanding Shares	20,729,619	

RISK MANAGEMENT

Integrated Risk Management

- Established and operated an integrated risk management system to promptly identify and prevent risks arising from the rapidly changing global political, economic, and business environments
- Regularly reviewed risks that were foreseeable or considered high-risk under the supervision of each business unit executive leader
- Operated a response system based on the significance of each issue, and conducted deliberation and resolution regularly or as needed through the BOD and the CEO, the company's highest decision-making bodies

Integrated Risk Management System



Key Roles by Risk Management Organization

Responsible Departments	Key Roles and Responsibilities for Risk
Legal/Compliance Department	Respond to laws and regulations related to business sectors, and identify and manage risks such as collusion, trade secrets, antitrust, and environmental regulations
Internal Audit Department	Identify and address ethical management and internal control issues, and operate pre- and post-review systems
Finance & Accounting Department	Manage business, marketing, credit, and operations across the company, and enhance shareholder value
Information Security Department	Protect corporate and personal information, and manage key information assets and intellectual property
Safety & Health Management Department	Manage occupational safety and health, monitor relevant legal updates and compliance, and identify and mitigate potential safety risks
Human Resources Department	Manage HR strategy, labor laws including Labor Standards Act, human rights management, and organizational culture

Integrated Risk Management Policy

- Each team and organization was assigned specific roles and responsibilities for identifying, preventing, and mitigating risks across the business
- Risks were classified into financial and business areas and subdivided into 10 categories per area for systematic management
- The business impact of each risk item was reviewed, and relevant regulations and laws were addressed by establishing corresponding policies and plans, which were reported to the BOD and ESG Committee for company-wide risk management

GOVERNANCE CORPORATE GOVERNANCE

RISK MANAGEMENT

Integrated Risk Management Status

Category	Type of Risk	Definition and Business Impact
Financial	Financial Risk	Losses from market crises such as exchange rate losses or capital erosion related to bonds, funds, and foreign exchange
	Investment Risk	Potential losses arising from underperformance of investments versus expectations
Business	Socio-Political Risk	Negative impacts from changes in business environment due to geopolitical risks
	Legal Risk	Financial losses(litigation/fines) and damage to corporate credibility due to legal/regulatory violations
	Ethical Risk	Decline in organizational integrity due to unfair practices, corruption, lack of anti-bribery measures, non-compliance with codes of ethics, and inadequate whistleblower protection
	Safety/Disaster Risk	Increased response costs and damage to the brand image due to non-compliance with safety regulations
	Human Rights Risk	Reputational damage and staff turnover resulting from human rights issues related to inequality, discrimination, and racial matters
	Information Security Risk	Legal disputes, increased litigation costs, and reduced customer trust due to leakage of personal information
	Climate Change/Environmental Risk	Short- and long-term physical damage such as facility destruction and increased operating costs due to climate change
	Supply Chain Risk	Disruptions in product/service distribution due to supply chain instability, sustainability-related risks, and constraints from global supply chain restructuring

Major Reports to the BOD Related to Integrated Risk

Date of Meeting	Agenda	Related Item
February 7, 2024	Report on internal accounting control system operations status	Financial Risk, Investment Risk
March 11, 2024	Approval of 2024 Safety and Health Plan	Safety/Disaster Risk
	Report on compliance control standards inspection results	Legal Risk, Ethical Risk
May 9, 2024	Report on Q1 2024 business performance	Financial Risk, Investment Risk
June 27, 2024	Review and report on 2024 compliance management system	Legal Risk, Ethical Risk
August 8, 2024	Report on Q2 2024 business performance	Financial Risk, Investment Risk
	Review and report on 2024 compliance management system	Legal Risk, Ethical Risk
November 7, 2024	Report on Q3 2024 business performance	Financial Risk, Investment Risk

Major Reports to the ESG Committee Related to Integrated Risk

Date of Meeting	Agenda	Related Item
March 11, 2024	Deliberation of 2024 annual ESG plan	Integrated Risk
	Report on 2023 ESG materiality assessment results	Climate Change/Environmental Risk
June 27, 2024	Report on Scope 3 GHG emissions assessment project	Climate Change/Environmental Risk
November 7, 2024	2024 Report on progress in ensuring partner sustainability	Supply Chain Risk
December 12, 2024	Report on 2024 ESG management key performance	Integrated Risk

Integrated Risk Identification and Assessment

- Each year, company-wide risks were identified and assessed, and control and monitoring plans were established and reported to the BOD
- Risk Identification: Risk-based assessment tables were updated according to integrated risk management status; qualified internal auditors conducted audits, followed by confirmation and implementation of improvements, which were reported to the BOD and the CEO
- Risk Assessment: Risks with company-wide impact were identified and assessed annually to advance the integrated risk management system
- Risk Management: Findings from the risk assessment were used to improve integrated risk management and were reported to the BOD at least once a year



Tax Risk Management

- Ensured compliance with local and international tax laws for transparent tax payments
- Fulfilled social responsibility by managing tax risks across the organization, ensuring proper reporting and payments, and enhancing transparency for stakeholders

Key Matters in Tax Policy and Principles

- The company complied with tax laws in countries where business was conducted and adhered to the OECD's¹⁾ BEPS²⁾ framework as a global corporate citizen
- Principles were clearly stated prohibiting abusive practices such as exploiting cross-border tax discrepancies and using tax havens
- The arm's length principle was followed in transfer pricing between headquarters and subsidiaries

1) Organization for Economic Co-operation and Development
2) Base Erosion and Profit Shifting

Tax Principles

Tax Law Compliance | CJ ENM complies with tax laws and related laws based on 'integrity', one of CJ Group's behavioral principles. **Fulfillment of Tax Reporting & Payment Obligations** | CJ ENM maintains transparency in our relationships with tax authorities by faithfully reporting and paying taxes. **Compliance with the Arm's Length Principle in Transfer Pricing** | In accordance with the OECD's BEPS implementation plan, CJ ENM ensures that international transactions between headquarters and subsidiaries involving related parties are conducted at arm's length prices, complying with each country's tax laws and international tax treaties. Based on this, we submit an integrated international transaction report to the tax authorities when the amount of international transactions with overseas affiliates exceed a certain limit set by the law. Furthermore, we prohibit the use of tax havens for unlawful operations and the transfer of transactions to countries with low tax rates. We also ensure tax transparency by monitoring all business activities through consolidated and separate internal accounting systems.

Tax Risk Management

- Reviewed and complied with K-IFRS, tax law, Fair Trade Act, and other regulations
- Formed a dedicated internal accounting unit to identify tax risks in advance
- Established control items related to taxation within the internal accounting control system, and regularly reviewed procedures and reporting systems
- Conducted consultations with external tax experts as needed
- Obtained advance interpretations from tax authorities on major tax issues such as mergers, acquisitions, and business restructuring through close cooperation

APPENDIX



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ESG PERFORMANCE

MAJOR HONORS AND CERTIFICATIONS

Major Awards Over the Past Three Years

Awards	Awarding Organization	Date
Received the 'Co-Prosperty Cooperation Award' in the Consumer ESG Innovation Awards	ESG Consumer Initiative	Dec. 2024
Received the 'Minister of Trade, Industry and Energy Award' at the 31st Corporate Innovation Awards	Korea Chamber of Commerce and Industry	Dec. 2024
Honored with the 'Best Partner Award' in the mutual growth category from the Korea Consumer Agency	Korea Consumer Agency	Nov. 2024
CJ ONSTYLE received the 'Minister's Award from the Ministry of SMEs and Startups' for the 2024 Public-Private Open Innovation Project	Ministry of SMEs and Startups	Nov. 2024
CJ ONSTYLE received the 'Prime Minister's Award' at the 2023 Consumer Centered Management Excellence Awards and Certification Ceremony	Fair Trade Commission, Korea Consumer Agency	Dec. 2023
Received an appreciation plaque as an excellent donor in Seocho	Seocho-gu Office	Dec. 2023
Honored with the 'Best Partner Award' in the mutual growth category from the Korea Consumer Agency	Korea Consumer Agency	Nov. 2023
Received the 'Korea Co-Prosperty Cooperation Corporate Partnership Chairman's Award' in the mutual growth category at the 2023 CSR Film Festival Awards	Korea Commission for Corporate Partnership	Nov. 2023
Nominated as 'Korea's Best Company for Consumer Protection' in 2023 based on the Korean Consumer Protection Index(KCPI)	Korea Management Association Consultants	Nov. 2022
Awarded the 'Economic, Social and Labor Committee Chairman's Award' in the industrial accident prevention category at the 2022 Edaily Good Job Awards	EDAILY	Nov. 2022
CJ ONSTYLE ranked first in the TV home shopping category in the '2022 National Customer Satisfaction Index(NCSI)'	Korea Productivity Center	Nov. 2022
CJ ONSTYLE ranked first in the '2022 Korean Consumer Protection Index(KCPI)'	Korea Management Association Consultants	Nov. 2022
<Studio Sapiens> received a Special Award for media business at the '2022 New Media Content Award'	Korea Creative Content Agency	Oct. 2022
Received a commendation plaque as a 'district resident hero' for flood damage recovery	Seocho-gu Office	Sep. 2022
Received an 'ESG Grand Prize in the Social Category' at the 2022 K-ESG Management Awards (E-commerce Division)	The Dong-A Ilbo	Jul. 2022
Awarded the 'Grand Prize from the Minister of Employment and Labor' at the 2022 Presentation of Excellent Cases of Safety and Health Activities in the Service Sector	Korea Occupational Safety and Health Agency	Jul. 2022
Nominated as one of the '2022 Korea's Top 100 ESG Management Companies'	Korea Management Registrar(KMR)	Jun. 2022

Certifications

Certifications	Validity Period
Information Security Management System(ISMS)	Commerce Division: May 27, 2023 to May 26, 2026 Entertainment Division: May 4, 2024 to May 3, 2027
Privacy Protection(ePRIVACY)	Commerce Division: Jan. 1, 2022 to Dec. 31, 2024 (Certification renewed for: Jan. 1, 2025 to Dec. 31, 2025)
Information Security Management Systems(ISO27001)	Commerce Division: Jan. 2, 2025 to Oct. 21, 2027 Entertainment Division: Jun. 19, 2024 to Jun. 18, 2027
Privacy Information Management Systems(ISO27701)	Entertainment Division: Jun. 19, 2024 to Jun. 18, 2027
Compliance Management Systems(ISO37301)	Commerce Division: Jul. 1, 2024 to Jun. 30, 2027 Entertainment Division: Oct. 19, 2021 to Oct. 18, 2024 (Certification renewed for: Oct. 19, 2024 to Oct. 18, 2027)
Business Continuity Management Systems(ISO22301)	Entertainment Division: Nov. 2, 2023 to Nov. 1, 2026
Environmental Management Systems(ISO14001)	Both: Nov. 9, 2022 to Nov. 8, 2025
Occupational Health and Safety Management Systems(ISO45001)	Entertainment Division: Nov. 3, 2023 to Nov. 2, 2026
Best Family Friendly Management Certification	Commerce Division: Dec. 1, 2023 to Nov. 30, 2024 (Certification renewed for: Dec. 1, 2024 to Nov. 30, 2026) Entertainment Division: Nov. 3, 2023 to Nov. 2, 2026
Consumer Centered Management Company Certification	Commerce Division: Jan. 1, 2024 to Dec. 31, 2025
Business Continuity Management System Certification	Both: Nov. 24, 2022 to Nov. 23, 2025

Affiliated Associations



Korea Consumer-centered Enterprise Association

Korea On-Line Shopping Association

Korea Products Safety Association

ESG PERFORMANCE

GLOBAL INITIATIVE

UN Global Compact(UNGC)

As Korea's leading integrated entertainment and commerce company, CJ ENM is committed to incorporating the principles of the UN Global Compact(UNGC)¹⁾ across its business operations and continually strives to raise awareness among our employees. CJ ENM will continue to contribute to creating a sustainable society where everyone can prosper, based on transparent and sincere ESG management.

Category	10 Principles	Page
Human Rights	1. Businesses should support and respect the protection of internationally proclaimed human rights; and	p.58-59
	2. make sure that they are not complicit in human rights abuses.	p.59-61
Labor Standards	3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;	p.59
	4. the elimination of all forms of forced and compulsory labor;	p.59
	5. the effective abolition of child labor; and	p.59
	6. the elimination of discrimination in respect of employment and occupation.	p.59
Environment	7. Businesses should support a precautionary approach to environmental challenges;	p.84-93
	8. undertake initiatives to promote greater environmental responsibility; and	p.106
	9. encourage the development and diffusion of environmentally friendly technologies.	p.26, 86-87
Anti-Corruption	10. Businesses should work against corruption in all its forms, including extortion and bribery.	p.74-81

1) The world's largest voluntary corporate citizenship initiative, embedding the 10 principles across human rights, labor, environment, and anti-corruption into business management and promoting actionable pathways toward sustainable development.

UN SDGs-Linked Activities

CJ ENM is committed to advancing the United Nations Sustainable Development Goals(SDGs), which represent a shared vision for sustainable development. We focus on the goals most relevant to our business and analyze each in relation to our stakeholders, while actively carrying out initiatives to help realize them.

Item	Stakeholder						Actions	Page
	Customers	Shareholders and Investors	Partners	Employees	Local Communities	Government and the Press		
NO POVERTY	●		●		●	●	• SOCIAL CONTRIBUTION: Employee Volunteer Activities and Product Donations, Local Community Disaster Support Activities, etc.	p.104-109
ZERO HUNGER	●		●		●	●	• SOCIAL CONTRIBUTION: Community Sharing Activities	p.108
GOOD HEALTH AND WELL-BEING	●	●	●	●	●	●	• SAFETY AND HEALTH: Health Management Facilities and In-House Medical Clinic for Employees, Employee Safety and Health Programs, and Training	p.100
QUALITY EDUCATION			●	●	●	●	• SUSTAINABLE SUPPLY CHAIN MANAGEMENT: YESGO, Future Together • BUSINESS: Support Program for Emerging Creators, <O'PEN> • SOCIAL CONTRIBUTION: Quality Education and Culture Sharing Programs	p.24-25, 30-31, 105

Item	Stakeholder						Actions	Page
	Customers	Shareholders and Investors	Partners	Employees	Local Communities	Government and the Press		
GENDER EQUALITY	●		●	●	●	●	• HUMAN CAPITAL MANAGEMENT: Recruitment Policy, Family Care System • SOCIAL CONTRIBUTION: Employee Volunteer Activities and Product Donations <Basic for Girls> • CORPORATE GOVERNANCE: BOD Operating Principles on 'Diversity'	p.94-95, 107, 110-111
CLEAN WATER AND SANITATION					●	●	• ENVIRONMENTAL MANAGEMENT: Water Pollution Impact Mitigation	p.86
AFFORDABLE AND CLEAN ENERGY	●				●	●	• PLANET: Virtual Production Stage, XR Studio • ENVIRONMENTAL MANAGEMENT: Energy Use Reduction	p.26, 86
DECENT WORK AND ECONOMIC GROWTH			●	●	●	●	• SUSTAINABLE SUPPLY CHAIN MANAGEMENT: YESGO, Future Together • TALENT DEVELOPMENT: Talent Development Activities • SUSTAINABLE SUPPLY CHAIN MANAGEMENT: Mutual Growth Activities • HUMAN CAPITAL MANAGEMENT: Recruitment Policies, Performance-Based Compensation System	p.24-25, 47-48, 53-57, 94, 96-97
INDUSTRY, INNOVATION AND INFRASTRUCTURE	●	●	●	●	●	●	• PLANET: Virtual Production Stage, XR Studio • ESG MANAGEMENT STRATEGY: ESG PLACEMENT • ESG APPROACH: ECP INITIATIVE • BUSINESS: The Good Impact of Content, Products, and Services	p.20, 22-23, 26, 32
REDUCED INEQUALITIES					●	●	• BUSINESS: Closed Captioning Subtitles • HUMAN CAPITAL MANAGEMENT: Recruitment of Vulnerable Groups • SOCIAL CONTRIBUTION: Quality Education and Culture Sharing Programs, Improving Social Awareness	p.35, 94, 106-107, 109
SUSTAINABLE CITIES AND COMMUNITIES	●			●	●	●	• SUSTAINABLE SUPPLY CHAIN MANAGEMENT: Mutual Growth Activities	p.53-56
RESPONSIBLE CONSUMPTION AND PRODUCTION	●		●	●	●	●	• STAKEHOLDER ENGAGEMENT: Annual ESG Report • PLANET: Resource Circulation Activities, Upcycling Campaign • BUSINESS: The Good Impact of Content, Products, and Services • CUSTOMER SATISFACTION • ENVIRONMENTAL MANAGEMENT: 3-Free & 3R Eco-Friendly Policy, Eco-Friendly Packaging • SOCIAL CONTRIBUTION: Biodiversity Conservation & Environmental Protection, Improving Social Awareness	p.2, 16-17, 27, 32, 62-67, 85, 87, 106-107, 109
CLIMATE ACTION	●				●	●	• ENVIRONMENTAL MANAGEMENT • CLIMATE CHANGE RESPONSE	p.84-89, 90-93
LIFE ON LAND	●				●	●	• SOCIAL CONTRIBUTION: Biodiversity Conservation & Environmental Protection	p.106
PEACE, JUSTICE AND STRONG INSTITUTIONS	●	●	●	●	●	●	• HUMAN RIGHTS PROTECTION • ETHICS AND COMPLIANCE MANAGEMENT • CORPORATE GOVERNANCE	p.58-61, 74-81, 110-117
PARTNERSHIPS FOR THE GOALS			●		●	●	• GLOBAL INITIATIVE: UN Global Compact(UNGC)	p.122

ESG FACT BOOK

FINANCIAL STATEMENTS

Consolidated Statements of Financial Position¹⁾

Category	Unit	2022	2023	2024
Assets				
Current assets	KRW thousand	3,108,038,803	2,782,355,786	2,909,496,824
Cash and cash equivalents	KRW thousand	1,133,713,182	1,032,592,198	973,227,665
Short-term financial instruments	KRW thousand	201,648,305	64,213,298	68,603,076
Trade receivables	KRW thousand	1,161,227,408	930,558,967	1,115,228,981
Advance payments	KRW thousand	272,679,410	266,309,069	292,683,307
Inventories	KRW thousand	97,176,006	115,975,579	136,995,832
Current available-for-sale financial assets	KRW thousand	279,138	5,482,343	5,746,046
Current income tax assets	KRW thousand	2,751,212	5,446,307	26,003,518
Other current financial assets	KRW thousand	166,099,048	242,815,526	169,206,163
Other current assets	KRW thousand	72,465,092	118,962,500	86,128,782
Assets held for sale	KRW thousand	0	0	35,673,454
Non-current assets	KRW thousand	7,224,207,843	7,167,503,929	6,407,140,107
Long-term trade receivables	KRW thousand	87,547,420	40,844,563	38,233,923
Long-term advance payments	KRW thousand	496,801,308	494,449,335	559,399,619
Non-current available-for-sale financial assets	KRW thousand	515,235,557	503,963,661	529,019,670
Investments in associates and joint ventures	KRW thousand	1,816,368,393	1,657,005,822	1,392,035,737
Property and equipment	KRW thousand	1,266,597,666	1,353,345,488	860,728,221
Intangible assets	KRW thousand	2,768,359,640	2,856,928,687	2,663,714,668
Investment Property	KRW thousand	8,469,310	0	0
Net defined benefit assets	KRW thousand	11,666,683	0	0
Other non-current financial assets	KRW thousand	164,887,606	191,909,818	283,912,175
Other non-current assets	KRW thousand	24,035,549	19,413,476	11,661,856
Deferred income tax assets	KRW thousand	64,238,710	49,643,079	68,434,238
Total assets	KRW thousand	10,332,246,646	9,949,859,715	9,316,636,931

1) The Company consolidated CJ ENM FIFTH SEASON, LLC and its affiliates in 2022.

Category	Unit	2022	2023	2024
Liabilities				
Current liabilities	KRW thousand	4,269,198,302	3,400,941,997	3,814,173,898
Trade payables	KRW thousand	327,021,384	244,518,960	252,938,852
Non-trade payables	KRW thousand	546,300,234	416,541,430	428,526,335
Current contract liabilities	KRW thousand	473,821,223	760,516,307	579,799,867
Short-term borrowings	KRW thousand	1,984,767,791	912,943,744	1,045,741,940
Current portion of non-current borrowings	KRW thousand	149,148,086	163,012,878	320,928,127
Current portion of bonds issued	KRW thousand	189,896,616	279,522,858	334,875,544
Current income tax liabilities	KRW thousand	34,904,437	13,719,589	15,939,491
Current provisions	KRW thousand	0	0	69,056,195
Other current financial liabilities	KRW thousand	359,597,764	400,824,848	512,379,507
Other current liabilities	KRW thousand	203,740,767	209,341,383	253,988,040
Non-current liabilities	KRW thousand	1,718,720,568	2,371,153,220	1,824,392,314
Long-term borrowings	KRW thousand	406,021,022	984,205,675	265,959,020
Bonds issued	KRW thousand	728,898,182	769,519,898	744,314,522
Net defined benefit liabilities	KRW thousand	0	11,456,069	19,159,295
Deferred income tax liabilities	KRW thousand	11,075,654	10,065	36,594,127
Non-current contract liabilities	KRW thousand	2,198,376	5,450,647	9,447,967
Other non-current financial liabilities	KRW thousand	489,529,207	524,502,774	718,746,902
Other non-current liabilities	KRW thousand	27,101,876	14,858,341	26,531,884
Non-current provisions	KRW thousand	53,896,251	61,149,751	3,638,598
Total liabilities	KRW thousand	5,987,918,871	5,772,095,218	5,638,566,212
Equity				
Equity attributable to owners of Parent Company	KRW thousand	3,552,162,554	3,238,742,517	2,793,599,291
Share capital	KRW thousand	110,577,370	110,577,370	110,577,370
Share premium	KRW thousand	101,147,442	101,147,442	101,147,442
Retained Earnings	KRW thousand	1,180,277,035	852,327,478	379,501,858
Other components of equity	KRW thousand	2,160,160,708	2,174,690,227	2,202,372,622
Non-controlling interests	KRW thousand	792,165,221	939,021,981	884,471,428
Total equity	KRW thousand	4,344,327,775	4,177,764,498	3,678,070,719
Total liabilities and equity	KRW thousand	10,332,246,646	9,949,859,715	9,316,636,931

ESG FACT BOOK

FINANCIAL STATEMENTS

Consolidated Statements of Comprehensive Income

Category	Unit	2022	2023	2024
Revenue	KRW thousand	4,792,237,789	4,368,360,657	5,231,360,074
Cost of sales	KRW thousand	(3,043,414,850)	(2,851,412,819)	(3,520,172,634)
Gross profit	KRW thousand	1,748,822,939	1,516,947,837	1,711,187,439
Selling and administrative expenses	KRW thousand	(1,609,149,928)	(1,531,798,015)	(1,594,610,653)
Reversal of impairment loss on trade receivables (impairment loss on trade receivables)	KRW thousand	(2,297,105)	249,800	(12,098,542)
Operating profit (loss)	KRW thousand	137,375,905	(14,600,378)	104,478,244
Finance income	KRW thousand	77,785,950	71,609,389	149,807,948
Finance costs	KRW thousand	(145,388,305)	(238,686,069)	(292,432,116)
Share of loss of equity-accounted investees	KRW thousand	(182,092,908)	(58,680,238)	(336,372)
Other non-operating income	KRW thousand	18,461,732	152,334,314	14,465,443
Other non-operating expenses	KRW thousand	(222,760,402)	(238,562,453)	(505,007,674)
Impairment loss on other receivables	KRW thousand	(10,962,391)	(8,533,492)	(2,886,794)
Loss before income tax	KRW thousand	(327,580,418)	(335,118,927)	(531,911,321)
Income tax expense	KRW thousand	150,765,386	(61,655,796)	(48,936,109)
Loss for the year	KRW thousand	(176,815,033)	(396,774,723)	(580,847,430)
Other comprehensive income (loss) for the year, net of tax	KRW thousand	(75,281,708)	(61,452,960)	100,952,310
Items that will not be reclassified to profit or loss:	KRW thousand	(255,365,941)	(66,170,008)	(78,256,682)
Remeasurements of net defined benefit liabilities	KRW thousand	10,956,071	(10,388,163)	(9,367,266)
Gain (loss) on valuation of equity instruments at fair value through other comprehensive income	KRW thousand	(186,190,793)	13,944,266	(47,241,245)
Share of other comprehensive income of equity-accounted investees	KRW thousand	(80,131,219)	(69,726,111)	(21,648,171)
Items that are or may be reclassified to profit or loss:	KRW thousand	180,084,233	4,717,048	179,208,992
Foreign operations-foreign currency translation differences	KRW thousand	69,242,974	(10,253,198)	140,222,643
Loss on valuation of derivative instruments	KRW thousand	5,118,373	(530,914)	(5,632,557)
Share of other comprehensive income of equity-accounted investees	KRW thousand	105,722,885	15,501,161	44,618,906
Total Comprehensive loss for the year	KRW thousand	(252,096,741)	(458,227,683)	(479,895,120)
Loss attributable to:				
Owners of the Parent Company	KRW thousand	(120,082,943)	(315,881,661)	(503,387,159)
Non-controlling interests	KRW thousand	(56,732,089)	(80,893,062)	(77,460,270)
Total comprehensive loss attributable to:				
Owners of the Parent Company	KRW thousand	(169,864,256)	(379,841,598)	(447,720,843)
Non-controlling interests	KRW thousand	(82,232,485)	(78,386,085)	(32,174,276)
Loss per share to the owners of the Parent Company				
Basic loss per share	KRW thousand	(5.8)	(15.2)	(24.3)
Diluted loss per share	KRW thousand	(5.8)	(15.2)	(24.3)

CJ GROUP'S COMMON MANAGEMENT INDICATORS

ENVIRONMENTAL

CJ ENM's environmental performance is reported based on CJ ENM's separate criteria and includes data collected from Bangbae Office Building, Sangam Office Building, CJ ENM Studio Center, Ilsan Studio, Yeosu Studio, Gunpo Logistics Center, and leased offices.

Greenhouse Gas

Category	Subcategory	Unit	2022	2023	2024
Direct GHG Emissions(Scope 1)		tCO ₂ eq	965	913	867
Indirect GHG Emissions(Scope 2)		tCO ₂ eq	14,345	15,059	15,807
Other Indirect GHG Emissions(Scope 3)		tCO ₂ eq	52	55	1,631 ¹⁾
GHG Emissions Intensity (Scope 1+2)	Direct & indirect GHG emissions(Scope 1+2)	tCO ₂ eq	15,310	15,972	16,674
	GHG emissions intensity(Scope 1+2) ²⁾	tCO ₂ eq/KRW 100M	0.51	0.61	0.60

1) Enhanced methodology for Scope 3 calculation in 2024 to improve accuracy

2) GHG emissions intensity denominator: based on revenue

Energy

Category	Subcategory	Unit	2022	2023	2024
Energy Consumption	Total energy consumption	TJ	323	337	354
	Non-renewable energy consumption	TJ	323	337	354
	Renewable energy consumption	TJ	0	0	0
Non-Renewable Energy Consumption	Non-renewable energy consumption	TJ	323	337	354
	Non-renewable fuel-based energy consumption	TJ	17	16	15
	Purchased non-renewable energy usage (electricity, steam, heating, cooling)	TJ	306	321	339
Renewable Energy Consumption	Renewable energy consumption	TJ	0	0	0
	Renewable fuel-based energy consumption	TJ	0	0	0
	Purchased renewable energy usage (electricity, steam, heating, cooling)	TJ	0	0	0
	Self-produced renewable energy usage	TJ	0	0	0
Energy Consumption Intensity	Energy consumption intensity ¹⁾	TJ/KRW 100M	0.01	0.01	0.01
Power Consumption	Total power consumption	TJ	278	294	306
	Purchased power consumption	TJ	278	294	306
	Purchased non-renewable energy consumption	TJ	278	294	306
	Purchased renewable energy consumption	TJ	0	0	0
	Self-generated renewable power consumption	TJ	0	0	0

1) Energy consumption intensity denominator: based on revenue

ESG FACT BOOK

CJ GROUP'S COMMON MANAGEMENT INDICATORS

ENVIRONMENTAL

Water Resources

Category	Subcategory	Unit	2022	2023	2024
Water Withdrawal	Total water withdrawal	Ton(m ³)	84,617	98,071	115,029
	Tap water usage	Ton(m ³)	84,617	98,071	115,029
	Domestic water usage	Ton(m ³)	84,617	98,071	115,029
	Industrial water usage	Ton(m ³)	0	0	0
	Recycled water usage	Ton(m ³)	0	0	0
	Surface water usage	Ton(m ³)	0	0	0
	Groundwater usage	Ton(m ³)	0	0	0
	Seawater usage	Ton(m ³)	0	0	0
	Rainwater usage	Ton(m ³)	0	0	0
	Water Recycled	Total volume of water recycled and reused	Ton(m ³)	10,601	7,399
Water Usage	Total water usage	Ton(m ³)	95,218	105,470	120,073
Water Discharged	Volume discharged	Ton(m ³)	84,617	98,071	115,029
Water Consumed	Total water consumed	Ton(m ³)	0	0	0
Water Recycling Ratio	Water recycling ratio	%	12.53	7.54	4.38
Water Recycling Rate	Water recycling rate	%	11.13	7.02	4.20
Percentage of Water Withdrawal in Water-Stressed Areas	Percentage of water withdrawal in water-stressed areas	%	100.00	0.00 ¹⁾	0.00 ¹⁾
Percentage of Water Consumption in Water-Stressed Areas	Percentage of water consumption in water-stressed areas	%	0.00	0.00	0.00

1) The Water Stress Index for Seoul and Gyeonggi Province, where CJ ENM business sites are located, was revised downward.

Environmental Management

Category	Subcategory	Unit	2022	2023	2024
Amount of Eco-Friendly Purchases	Amount of eco-friendly purchases	KRW 1M	122 ¹⁾	217 ¹⁾	67
Number of Environmental Law and Regulation Violations	Number of environmental law and regulation violations	Case	0	0	0
Cost of Investing in Eco-Friendly Business	Cost of investing in eco-friendly business	KRW 1M	6,521	40	0

1) Figures have been revised from previous disclosures due to data entry errors in 2022 and 2023.

Pollutants

Category	Subcategory	Unit	2022	2023	2024
Water Pollutant Emissions	Biochemical Oxygen Demand(BOD)	Ton(m ³)	0.000003 ¹⁾	0.000006 ¹⁾	0.000003
	Chemical Oxygen Demand(COD)	Ton(m ³)	N/A	N/A	N/A
	Total Organic Carbon(TOC)	Ton(m ³)	N/A	N/A	N/A
	Suspended Solids(SS)	Ton(m ³)	N/A	N/A	N/A
	Total Nitrogen(T-N)	Ton(m ³)	N/A	N/A	N/A
Air Pollutant Emissions	NOx	Ton	0.2590	0.2240 ²⁾	0.1486 ³⁾
	SOx	Ton	0.0093	0.0220 ²⁾	0.0009 ³⁾
	Dust	Ton	0.0026	0.0052 ²⁾	0.0038 ³⁾
	Carbon Monoxide(CO)	Ton	N/A	N/A	N/A
	Heavy metal	Ton	N/A	N/A	N/A
	Ammonia(NH ₃)	Ton	N/A	N/A	N/A
	Volatile Organic Compounds(VOCs)	Ton	N/A	N/A	N/A
	Persistent Organic Pollutants(POPs)	Ton	N/A	N/A	N/A

1) Figures have been revised from previous disclosures due to unit conversion errors in the 2022 and 2023 data.

2) Figures have been revised from previous disclosures due to the application of a revised emissions calculation formula in 2023.

3) Pollutant emission reductions in 2024 due to boiler equipment replacement.

Wastes

Category	Subcategory	Unit	2022	2023	2024
Total Amount of Wastes Generated	Total amount of wastes generated	Ton	229	231	234
	Total general waste	Ton	229	231	234
	Total designated waste	Ton	0	0	0
Waste Generation Intensity	Waste generation intensity ¹⁾	Ton/KRW 100M	0.01	0.01	0.01
Waste processed – Recycled	Volume of general waste recycled	Ton	216	222	220
	Volume of designated wastes recycled	Ton	0	0	0
Waste Processed – Incinerated(Energy not Recovered)	Volume of general waste incinerated(energy not recovered)	Ton	8	5	8
	Volume of designated wastes incinerated(energy not recovered)	Ton	0	0	0
Waste Processed – Incinerated(Energy Recovered)	Volume of general waste incinerated(energy recovered)	Ton	0	0	0
	Volume of designated wastes incinerated(energy recovered)	Ton	0	0	0
Waste Processed – Landfilled	Volume of general waste landfilled	Ton	5	4	7
	Volume of designated wastes landfilled	Ton	0	0	0
Waste Processed – Other Methods	Volume of general waste processed by other methods	Ton	0	0	0
	Volume of designated wastes processed by other methods	Ton	0	0	0

1) Waste generation intensity denominator: based on revenue

Packaging

Category	Subcategory	Unit	2022	2023	2024
Total Usage of Packaging Materials (Primary and Secondary Packaging)	Total weight of packaging used	Ton	N/A	N/A	N/A
	The weight of paper used	Ton	N/A	N/A	N/A
	The weight of plastics used	Ton	N/A	N/A	N/A
	The weight of metals used	Ton	N/A	N/A	N/A
	The weight of glass used	Ton	N/A	N/A	N/A
	The weight of other materials used	Ton	N/A	N/A	N/A

ESG FACT BOOK

CJ GROUP'S COMMON MANAGEMENT INDICATORS

SOCIAL

CJ ENM's social performance is reported based on CJ ENM's separate criteria, covering directly employed personnel including regular and fixed-term employees at key business sites such as Bangbae Office Building and Sangam Office Building.

Human Resources¹⁾

Category	Subcategory	Unit	2022	2023	2024
Total Number of Employees	Total number of employees	Person	3,469	3,063	3,025
	Employees without fixed term contracts	Person	3,389	2,993	2,949
	Employees with fixed term contracts	Person	26	25	33
	Executives(* registered + unregistered)	Person	54	45	43
Composition of Employees by Gender	Male	Person	1,402	1,193	1,146
	Female	Person	2,067	1,870	1,879
Composition of Employees by Age Group	Under 30	Person	817	590	505
	30-50	Person	2,564	2,374	2,425
	Over 50	Person	88	99	95

1) Human resources data is aggregated on a head-count basis.

Talent Acquisition and Development

Category	Subcategory	Unit	2022	2023	2024
Total Number of New Hires	Total number of new hires	Person	557	203	346
Composition of New Hires by Age Group	Under 30	Person	226	90	129
	30-50	Person	323	109	215
	Over 50	Person	8	4	2
Composition of New Hires by Gender	Male	Person	187	59	111
	Female	Person	370	144	235
Turnover Rate	Voluntary turnover rate	%	10.06	10.77	7.80
	Involuntary turnover rate	%	0.72	4.28	3.24
Employee Engagement	Employee engagement	%	0.74	0.75	0.5 ¹⁾
Employee Training Hour	Hour per person	1 hour per person	26	36	36
Employee Training Cost	Cost per person	KRW 10K per person	75	58	7 ²⁾

1) Numbers may vary due to changes in baseline standards as of 2024

2) From 2024, training expenses to be recorded in the business report as a new reporting standard

Supply Chain Management

Category	Subcategory	Unit	2022	2023	2024
Amount of Growth Fund Raised	Amount of growth fund raised	KRW 100M	700	700	700
Percentage of Contracts Subject to the Supplier Code of Conduct	Percentage of contracts subject to the Supplier Code of Conduct	%	Data aggregation infeasible	Data aggregation infeasible	Data aggregation infeasible

Safety Management

Category	Subcategory	Unit	2022	2023	2024
Employee Injury Rate	Number of injured workers(occupational accidents)	Person	0	1	1
	Number of injured workers(occupational illnesses)	Person	1	0	0
	Employee injury rate ¹⁾	%	0.03	0.03	0.03
Number of Employee Fatalities	Number of fatalities caused by occupational accidents	Case	0	0	0
	Number of fatalities caused by occupational illnesses	Case	1	0	0
	Total number of fatalities cases	Case	1	0	0
LTIFR (Lost Time Injury Frequency Rate)	LTIFR(Lost Time Injury Frequency Rate)	Case/million hour	0	0.15	0
OIFR (Occupational Illness Frequency Rate)	OIFR(Occupational Illness Frequency Rate)	Case/million hour	0.13	0	0
Number of Serious Accidents	Number of serious accidents	Case	1	0	0

1) Including work-related injuries

DE&I(Diversity, Equity & Inclusion)

Category	Subcategory	Unit	2022	2023	2024
Inclusion of Social Minorities	Number of employees with disabilities	Person	34	32	26
Female to Male Wage Ratio	Pay gap by gender	%	65.90	68.00	63.34
Number of Employees on Parental Leave	Total number of employees who use the parental leave program	Person	77	68	98
Percentage of Employees Who Have Returned from Parental Leave	Percentage of employees who have returned from parental leave	%	100	97.85	95.96
Retention Rate after Returning from Parental Leave(12 Months or More)	Retention rate after returning from parental leave	%	78.69	68.57	73.63
Percentage of Female Managers	Percentage of female managers	%	38.02	35.92	37.37
Percentage of Female Executives	Percentage of female executives	%	12.96	17.39	20.93
Percentage of Female Staff in STEM Departments	Percentage of female staff in STEM departments	%	38.86	46.31	42.57
Percentage of Employees Subject to Regular Performance Evaluation	Percentage of employees subject to MBO (Management By Objectives)	%	90.66	92.33	87.07

ESG FACT BOOK

CJ GROUP'S COMMON MANAGEMENT INDICATORS

SOCIAL

Human Rights

Category	Subcategory	Unit	2022	2023	2024
Number of Reported Cases	Number of reported cases	Case	6	3	6
	Number of reported cases related to external abuse of power	Case	2	1	4
	Number of reported cases related to sexual harassment	Case	0	1	1
	Number of reported cases related to workplace bullying	Case	4	1	1
	Number of reported cases related to safety accidents	Case	0	0	0
Number of Valid and Resolved Cases	Number of valid and resolved cases	Case	4	3	5
	Number of valid and resolved cases related to external abuse of power	Case	1	1	3
	Number of valid and resolved cases related to sexual harassment	Case	0	1	1
	Number of valid and resolved cases related to workplace bullying	Case	3	1	1
	Number of valid and resolved cases related to safety accidents	Case	0	0	0

CSR

Category	Subcategory	Unit	2022	2023	2024
Donations	Social contribution expenses: Donations	KRW 100M	75	102	110
Volunteer Activities Hours	Volunteer activities hours	Hour	7,613	5,539	8,630
Number of Employees Who Participated in Volunteer Activities	Number of employees who participated in volunteer activities	Person	959	860	967

GOVERNANCE

CJ ENM's governance performance is reported based on data from the Entertainment Division and the Commerce Division.

Board of Directors and Audit Committee

Category	Subcategory	Unit	2022	2023	2024
Percentage of Independent Directors on the Board of Directors	Percentage of independent directors on the Board of Directors	%	57.14	57.14	66.67
Number of Members of Board of Directors	Number of members of Board of Directors	Person	7	7	6
Number of Independent Directors	Number of independent directors	Person	4	4	4
Number of Female Directors	Number of female directors	Person	1	1	2
Number of Board of Directors Meetings	Number of Board of Directors meetings	Meeting	14	11	13
Number of Agenda Items Submitted to Board of Directors Meetings	Number of agenda items submitted to Board of Directors meetings	Item	40	33	34
Number of Agenda Items Objected/Amended by Independent Directors	Number of agenda items objected/amended by independent directors	Item	0	0	0
Attendance Rate of Internal Directors for Board of Directors Meetings	Attendance rate of internal directors for Board of Directors meetings	%	86	95	100
Attendance Rate of Independent Directors for Board of Directors Meetings	Attendance rate of independent directors for Board of Directors meetings	%	98	98	100
Attendance Rate of Independent Directors at the Independent Director Candidate Recommendation Committee	Attendance rate of independent directors at the Independent Director Candidate Recommendation Committee	%	Not held	100	100
Attendance Rate of Independent Directors for Compensation Committee	Attendance rate of independent directors for Compensation Committee	%	100	100	100
Attendance Rate of Independent Directors for Audit Committee	Attendance rate of independent directors for Audit Committee	%	100	96	100
Total Compensation for Internal Directors	Total compensation for internal directors	KRW 1M	2,571	2,240	2,378
Total Compensation for Independent Directors	Total compensation for independent directors	KRW 1M	302	302	341
Number of Audit Committee Meetings	Number of Audit Committee meeting	Meeting	5	6	5
Percentage of Independent Directors out of Audit Committee Members	Percentage of independent directors out of Audit Committee members	%	100	100	100
Percentage of Non-Audit Service Fees to Audit Service Fees	Percentage of non-audit service fees to audit service fees	%	27.95	6.21	12.41

Shareholders

Category	Subcategory	Unit	2022	2023	2024
Ownership Stake of Largest Shareholders and Related Parties	Ownership stake of largest shareholders and related parties	%	48.17	48.17	48.17
Ownership Stake of Registered Executives Excluding Largest Shareholder and His/Her Family Members	Ownership stake of registered executives excluding largest shareholder and his/her family members	%	0	0	0
Dividend Payout Ratio	Dividend payout ratio	%	0	0	0

ESG FACT BOOK

CJ GROUP'S COMMON MANAGEMENT INDICATORS

GOVERNANCE

Ethical and Compliance Management

Category	Subcategory	Unit	2022	2023	2024
Training Completed Hours	Training completed hours	Hour	8,208	9,657	10,263
Training Completed by (Number of Participants)	Training completed by(number of participants)	Person	3,194	3,038	3,049
Total Number of Reported Cases	Total number of reported cases	Case	25	58	46
	Number of reported cases against fraud and corruption	Case	-	-	23
	Number of reported cases against partner grievance and unfair trade	Case	-	-	12
	Number of reported cases against organizational culture disruption	Case	-	-	11
	Number of reported cases against safety management	Case	-	-	0
Number of Valid and Resolved Cases	Number of valid and resolved cases	Case	16	36	42
	Number of valid and resolved cases against fraud and corruption	Case	-	-	20
	Number of valid and resolved cases against partner grievance and unfair trade	Case	-	-	11
	Number of valid and resolved cases against organizational culture disruption	Case	-	-	11
	Number of valid and resolved cases against safety management	Case	-	-	0
Legal & Regulatory Violations	Marketing & labeling laws and regulations	Case	0	0	0
	Information security laws and regulations	Case	0	0	0
	Fair trade laws and regulations	Case	1	0	0
	Anti-corruption laws and regulations	Case	0	0	0

CJ ENM'S SPECIALIZED INDICATORS

ENVIRONMENTAL

Performance of Environmentally-Friendly 3-Free & 3R Policies and Effects of Packaging Usage

Category	Subcategory	Unit	2022	2023	2024
Total Reduced Amount of Plastic Usage		Ton	37	28	30
Eco Tapeless Box	Annual usage	Number	63,718	96,000	40,000
	Reduced amount of plastic usage	Ton	0.18 ¹⁾	0.27 ¹⁾	0.11
Paper Tape	Annual usage	Number	6,624,304	5,962,406	8,022,118
	Reduced amount of plastic usage	Ton	22.3 ¹⁾	20.0 ¹⁾	27.0
Paper Buffer	Annual usage	Number	991,604	500,919	173,388
	Reduced amount of plastic usage	Ton	14.6	7.4 ¹⁾	2.5

1) Figures have been revised from previous disclosures due to data entry errors in 2022 and 2023.

SOCIAL

Expanding Good Impact of Content and Commerce

Category	Subcategory	Unit	2022	2023	2024
Improve Content Accessibility	Number of closed captioning content offerings	Number	1,557	1,354	1,540
Support New Creators	Number of creators who completed O'PEN (writers, composers, etc)	Person	54 ¹⁾	50 ¹⁾	38

1) Figures have been revised from previous disclosures for 2022 and 2023 due to a change in criteria from 'number of creators who completed O'PEN' to 'number of selected creators'.

Customer Satisfaction Management

Category	Subcategory	Unit	2022	2023	2024
VOC	VOC ratio of customer inconvenience and dissatisfaction	%	5.2	4.5	4.5
	Total number of VOC	Case	2,581,444	2,003,113	2,031,083
	Total number of VOC resolved	Case	2,581,444	2,003,113	2,031,083
	Percentage of annual VOC resolving rate	%	100	100	100

Mutual Growth

Category	Subcategory	Unit	2022	2023	2024
1 Company 1 Product	Number of products	Number	74	50	40
	Revenue	KRW thousand	2,505,770	2,922,960	3,214,566
1 Village 1 Product	Number of products	Number	27	17	14
	Revenue	KRW thousand	2,313,644	2,320,238	2,094,029

ESG FACT BOOK

CJ ENM'S SPECIALIZED INDICATORS

SOCIAL

Welfare

Category	Subcategory	Unit	2022	2023	2024
Welfare Cost	Internal welfare fund + non-funded welfare costs (to be expanded to consolidated basis)	KRW thousand	69,504,722	63,132,597	60,073,197

Data Security & Privacy

Category	Subcategory	Unit	2022	2023	2024
Number of Users Affected Due to Data Leakage	Total number of data leakage cases	Case	0	0	0
	Percentage of data leakages related to consumer information	%	0	0	0
	Number of users affected due to data leakage	Person	0	0	0
Percentage of Domestic Information Security-related Certification and Adoption	ISMS certification website	Case	10	12	10
	ISO certification website	Case	3	3	3

Violations of Media Impartiality

Category	Subcategory	Unit	2022	2023	2024
Total Amount of Monetary Losses for Violations of Libel and Slander Laws and Regulations	Total amount of monetary losses for violations of libel and slander laws and regulations	KRW thousand	0	0	0

GOVERNANCE

Compliance Coordinator

Category	Subcategory	Unit	2022	2023	2024
Compliance Coordinators	Number of compliance coordinators	Person	112	120	115

Operation of Shareholders' Meetings

Category	Subcategory	Unit	2022	2023	2024
Notification of Agendas before Shareholders' Meetings	Gap of days between convocation announcement of the general meeting and the shareholders' meeting	Day	15	15	15
Disclosure of Audit Report Prior to Convocation Announcement of General Shareholders' Meetings	Whether and when the auditor's report is disclosed prior to the notice convening the shareholders' meeting	-	N	N	N

Operation of BOD

Category	Subcategory	Unit	2022	2023	2024
Limitations on the Number of Other Jobs	Limitations on the number of other jobs for independent directors	Number	2	2	2

CJ ENM'S CLIMATE DISCLOSURE FOR MAJOR SUBSIDIARIES

CJ ENM is expanding the scope of consolidated data related to environmental performance through the disclosure of key data from its major domestic subsidiaries. Below is a summary of environmental data collected from 12 major subsidiaries of CJ ENM(STUDIO DRAGON Corporation, CJ ENM Studios Co., Ltd., CJ MezzoMedia Inc., AOMG, BEPCTANGENT CREATIVE, Studio Takeone, Amoeba Culture, WAKEONE Co., Ltd., DXE, H1GHR MUSIC RECORDS Inc., Brandworks Korea Inc., CJ Telenix Co., Ltd.)

Greenhouse Gas

Category	Subcategory	Unit	2023	2024
Direct GHG Emissions(Scope 1)		tCO ₂ eq	437	490
Indirect GHG Emissions(Scope 2)		tCO ₂ eq	1,735	1,852
Direct & Indirect GHG Emissions(Scope 1+2)		tCO ₂ eq	2,163	2,331

Energy

Category	Subcategory	Unit	2023	2024
Energy Consumption	Total energy consumption	TJ	39	41

GRI CONTENT INDEX

GRI 1: Foundation 2021

CJ ENM reports data from January 1 to December 31, 2024, based on the GRI Standards 2021. GRI 1: Foundation 2021 was applied for GRI 1. As of the reporting date in June 2025, GRI sector standards are not applicable due to the absence of published guidelines for the media and communication industry sector relevant to CJ ENM.

GRI 2: General Disclosures 2021

Category	Indicators	Page	Note	
The Organization and its Reporting Practices	2-1	Organizational details	p.8	
	2-2	Entities included in the organization's sustainability reporting	p.2	
	2-3	Reporting period, frequency and contact point	p.2	Publication date: Jun. 25, 2025
	2-4	Restatements of information	p.2	
	2-5	External assurance	p.146-147	
Activities and Workers	2-6	Activities, value chain and other business relationships	p.8-13, 50-57	
	2-7	Employees	p.130	
	2-8	Workers who are not employees	-	Not disclosed due to internal policy
Governance	2-9	Governance structure and composition	p.110-111	
	2-10	Nomination and selection of the highest governance body	p.110	
	2-11	Chair of the highest governance body	p.111	
	2-12	Role of the highest governance body in overseeing the management of impacts	p.21, 38-39, 110-117	
	2-13	Delegation of responsibility for managing impacts	p.18-117	
	2-14	Role of the highest governance body in sustainability reporting	p.21-117	
	2-15	Conflicts of interest	p.21, 113	
	2-16	Communication of critical concerns	p.21, 110-117, 138	
	2-17	Collective knowledge of the highest governance body	p.111	
	2-18	Evaluation of the performance of the highest governance body	p.112-113	
	2-19	Remuneration policies	p.112-113	
	2-20	Process to determine remuneration	p.112-113	
	2-21	Annual total compensation ratio	-	Not disclosed due to internal policy
Strategy, Policies and Practices	2-22	Statement on sustainable development strategy	p.6-7	
	2-23	Policy commitments	p.50-51, 59, 63, 69, 75, 85, 90, 94, 98	
	2-24	Embedding policy commitments	p.50, 58, 62, 68, 74, 84, 90, 94, 98-99	
	2-25	Processes to remediate negative impacts	p.58-61, 80-81	
	2-26	Mechanisms for seeking advice and raising concerns	p.16-17, 61, 80-81	
	2-27	Compliance with laws and regulations	p.134	
	2-28	Membership associations	p.121	
	Stakeholder Engagement	2-29	Approach to stakeholder engagement	p.16-17, 61, 80-81
2-30		Collective bargaining agreements	-	Not disclosed due to internal policy

GRI 3: Material Topics 2021

Category	Indicators	Page	Note	
Disclosures on Material Topics	3-1	Process to determine material topics	p.38-39	
	3-2	List of material topics	p.40-43	
	3-3	Management of material topics	p.41	
Material Topic 1. Talent Development				
Training and Education	404-1	Average hours of training per year per employee	p.49, 130	
	404-2	Programs for upgrading employee skills and transition assistance programs	p.94-97	
	404-3	Percentage of employees receiving regular performance and career development reviews	p.131	
Material Topic 2. Sustainable Supply Chain Management				
Supplier Social Assessment	414-1	New suppliers that were screened using social criteria	p.51-52	
	414-2	Negative social impacts in the supply chain and actions taken	p.51, 56	
Material Topic 3. Human Rights Management				
Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	p.111, 130-131, Refer to 2. Employees status (p.382) of 31st Annual Report	
	405-2	Ratio of basic salary and remuneration of women to men	p.131	
Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	p.58-61, 132	
Freedom of Association and Collective Bargaining	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	p.28, 59	
Child Labor	408-1	Operations and suppliers at significant risk for incidents of child labor	p.59	
Forced or Compulsory Labor	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	p.59	
Security Practices	410-1	Security personnel trained in human rights policies or procedures	p.101	
Rights of Indigenous Peoples	411-1	Incidents of violations involving rights of indigenous peoples	-	No relevant infringement cases filed
Material Topic 4. Customer Satisfaction Enhancement				
Marketing and Labeling	417-1	Requirements for product and service information and labeling	p.51, 65	We maintain 100% compliance in accordance with relevant contractual clauses.
	417-2	Incidents of non-compliance concerning product and service information and labeling	p.81, 134	
	417-3	Incidents of non-compliance concerning marketing communications	p.81, 134	
Material Topic 5. Strengthening Personal Data Protection Management				
Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	p.81, 134, 136	
Material Topic 6. Ethics and Compliance Management				
Anti-corruption	205-1	Operations assessed for risks related to corruption	p.76	
	205-2	Communication and training about anti-corruption policies and procedures	p.76-77	
	205-3	Confirmed incidents of corruption and actions taken	p.81, 134	
Anti-competitive Behavior	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	p.81, 134	

GRI CONTENT INDEX

Topic Standards

Economic Performance(GRI 200)				
Category		Indicators	Page	Note
Economic Performance	201-1	Direct economic value generated and distributed	p.124-126	
	201-2	Financial implications and other risks and opportunities due to climate change	p.91-93	
	201-3	Defined benefit plan obligations and other retirement plans	Refer to 21. Retirement benefits (consolidated) of 31st Annual Report	
	201-4	Financial assistance received from government	-	Not applicable for the reporting year
Market Presence	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	We comply with the local minimum wage laws of the country or regions where our business sites are located.	
	202-2	Proportion of senior management hired from the local community	The ratio of senior executives employed in the country or community where our business sites are located is 93%.	
Indirect Economic Impacts	203-1	Infrastructure investments and services supported	p.26-27, 105-109	
Tax	207-1	Approach to tax	p.117	
	207-2	Tax governance, control, and risk management	p.117	
	207-3	Stakeholder engagement and management of concerns related to tax	p.117	
	207-4	Country-by-country reporting	p.126	
Environmental Performance(GRI 300)				
Materials	301-1	Materials used by weight or volume	Not applicable due to the nature of our business	
	301-2	Recycled input materials used	-	
	301-3	Reclaimed products and their packaging materials	-	
Energy	302-1	Energy consumption within the organization	p.127, 137	
	302-3	Energy intensity	p.127	
Water and Effluents	303-1	Interactions with water as a shared resource	p.86	
	303-2	Management of water discharge-related impacts	p.86	
	303-3	Water withdrawal	p.128	
	303-4	Water discharge	p.128	
	303-5	Water consumption	p.128	
Biodiversity	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		
	304-2	Significant impacts of activities, products and services on biodiversity	Given the nature of our business, we do not have a significant negative impact on biodiversity.	
	304-3	Habitats protected or restored		
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations		
Emissions	305-1	Direct (Scope 1) GHG emissions	p.93, 127, 137	
	305-2	Energy indirect (Scope 2) GHG emissions	p.93, 127, 137	
	305-3	Other indirect (Scope 3) GHG emissions	p.93, 127	
	305-5	Reduction of GHG emissions	p.26-27, 86	
	305-6	Emissions of ozone-depleting substances (ODS)	We do not use these substances.	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	p.129	

Topic Standards

Environmental Performance(GRI 300)				
Category		Indicators	Page	Note
Waste	306-1	Waste generation and significant waste-related impacts	p.88-89	
	306-2	Management of significant waste-related impacts	p.85-87	
	306-3	Waste generated	p.129	
	306-4	Waste diverted from disposal	p.129	
	306-5	Waste directed to disposal	p.129	
Supplier Environmental Assessment	308-1	New suppliers that were screened using environmental criteria	p.87	
	308-2	Negative environmental impacts in the supply chain and actions taken	p.87	
Social Performance(GRI 400)				
Employment	401-1	New employee hires and employee turnover	p.130	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	p.95	
	401-3	Parental leave	p.131	
Labor/Management Relations	402-1	Minimum notice periods regarding operational changes	p.16-17, 28, 59-61	
	403-1	Occupational health and safety management system	p.98, 103	
	403-2	Hazard identification, risk assessment, and incident investigation	p.99, 102-103	
	403-3	Occupational health services	p.101-102	
	403-4	Worker participation, consultation, and communication on occupational health and safety	p.98	
	403-5	Worker training on occupational health and safety	p.100	
	403-6	Promotion of worker health	p.100	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	p.99-101	
	403-8	Workers covered by an occupational health and safety management system	p.130	
	403-9	Work-related injuries	p.98, 102-103, 131	
Local Communities	413-1	Operations with local community engagement, impact assessments, and development programs	p.105-108	
	413-2	Operations with significant actual or potential negative impacts on local communities	p.89	
Public Policy	415-1	Political contributions	We comply with the Political Funds Act and do not provide any political or lobbying funds.	
Customer Health and Safety	416-1	Assessment of the health and safety impacts of product and service categories	p.65, 102	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	p.65, 103	

TCFD INDEX

Category	TCFD Recommendations	Page
1. Governance	a) Describe the board's oversight of climate-related risks and opportunities.	p.90
	b) Describe management's role in assessing and managing climate-related risks and opportunities.	p.90
2. Strategy	a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	p.91-92
	b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	p.91-92
	c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	p.92
3. Risk Management	a) Describe the organization's processes for identifying and assessing climate-related risks.	p.91-92
	b) Describe the organization's processes for managing climate-related risks.	p.91-92
	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	p.91-92
4. Metrics and Targets	a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	p.92-93
	b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas(GHG) emissions, and the related risks.	p.93
	c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	p.93

SASB INDEX

CJ ENM is classified under two industry groups according to the Sustainability Accounting Standards Board(SASB) Standards: Media & Entertainment and e-commerce. The required disclosure items under the accounting standards for each industry group are designated as CG-EC and SV-ME, and we report information on these disclosure items at their respective reporting locations.

Industry	Topic	Code	Metric	Unit	Page & Note
Media & Entertainment	Media Pluralism	SV-ME-260a.1	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) professionals, and (d) all other employees	%	p.111, 131
		SV-ME-260a.2	Description of policies and procedures for ensuring pluralism in news media content	-	Not applicable(This topic is only applicable to companies involved in journalistic media)
	Journalistic Integrity & Sponsorship Identification	SV-ME-270a.1	Total amount of monetary losses as a result of legal proceedings associated with libel or slander	KRW thousand	p.136
		SV-ME-270a.2	Revenue from embedded advertising	KRW thousand	-
		SV-ME-270a.3	Description of approach for ensuring journalistic integrity of news programming related to: (1) truthfulness, accuracy, objectivity, fairness, and accountability, (2) independence of content or transparency of potential bias, and (3) protection of privacy and limitation of harm	-	Not applicable(This topic is only applicable to companies involved in journalistic media)
		SV-ME-520a.1	Description of approach to ensuring intellectual property (IP) protection	-	p.23, 77
E-commerce	Hardware Infrastructure Energy & Water Management	CG-EC-130a.1	(1) Total energy consumed,	TJ	p.127
		CG-EC-130a.1	(2) percentage grid electricity, and	%	p.127
		CG-EC-130a.1	(3) percentage renewable	%	p.127
	CG-EC-130a.2	CG-EC-130a.2	(1) Total water withdrawn,	m ³	p.128
		CG-EC-130a.2	(2) Total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	m ³ (%)	p.128
	CG-EC-130a.3	Discussion of the integration of environmental considerations into strategic planning for data centre needs	-	-	
	Data Privacy & Advertising Standards	CG-EC-220a.1	Number of users whose information is used for secondary purposes	Number	-
		CG-EC-220a.2	Description of policies and practices relating to targeted advertising and user privacy	-	p.69
	Data Security	CG-EC-230a.1	Description of approach to identifying and addressing data security risks	-	p.71~72
		CG-EC-230a.2	(1) Number of data breaches,	Number	p.136
		CG-EC-230a.2	(2) percentage that are personal data breaches,	%	p.136
	Employee Recruitment, Inclusion & Performance	CG-EC-330a.2	(3) number of users affected	Number	p.136
		CG-EC-330a.1	Employee engagement as a percentage	%	p.130
		CG-EC-330a.2	(1) Voluntary and (2) involuntary turnover rate for all employees	%	p.130
CG-EC-330a.3		Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees, and (d) all other employees	%	p.111, 131	
Product Packaging & Distribution	CG-EC-330a.4	Percentage of technical employees that require a work visa	%	-	
	CG-EC-410a.1	Total greenhouse gas (GHG) footprint of product shipments	tCO ₂ eq	p.93, 127	
	CG-EC-410a.2	Discussion of strategies to reduce the environmental impact of product delivery	-	p.87	

THIRD-PARTY ASSURANCE STATEMENT

CERTIFICATIONS

The image displays a collection of certification certificates. Key certificates include:

- DQS CERTIFICATE:** Information Security Management System (ISMS) for CJ ENM Co., Ltd., certified to ISO/IEC 27001:2022.
- LRQA CERTIFICATE:** Environmental Management System (EMS) for CJ ENM Co., Ltd., certified to ISO 14001:2015.
- bsi CERTIFICATE:** Business Continuity Management System (BCMS) for CJ ENM Co., Ltd., certified to ISO 22301:2020.
- bsi CERTIFICATE:** Environmental Management System (EMS) for CJ ENM Co., Ltd., certified to ISO 14001:2015.
- IGNET CERTIFICATE:** Information Security Management System (ISMS) for CJ ENM Co., Ltd., certified to ISO 27001:2022.
- 안전보건경영시스템 인증서 (Safety and Health Management System Certificate):** Issued by the Korea Occupational Safety and Health Agency (KOSHA).
- 소비자중심경영 기업 인증서 (Consumer-Centric Management Enterprise Certificate):** Issued by the Korea Consumer Council (KCC).

GHG VERIFICATION STATEMENT

CJ ENM Co., Ltd.

GHG Emission Verification Opinion
CJ ENM Co., Ltd.
66, Sangamsan-ro, Mapo-gu, Seoul, Republic of Korea

1. Verification Goal
The goal of greenhouse gas (GHG) emission verification (hereinafter referred to as 'verification') conducted by the Korean Standards Association are as follows:
 • Confirming the conformity with standards and procedures of GHG emission and GHG emissions calculated within the scope of verification
 • Checking the validity of declarations related to the organization's GHG emissions or removals
 • Confirming the effective implementation of the organization's management of GHG emissions or removals
 • Confirming the conformity of processes for implementing, managing and improving the organization's GHG emissions or removals estimates

2. Verification Scope
Korean Standards Association conducted limited assurance verification of CJ ENM Co., Ltd.'s Scope1, Scope2, Scope3 GHG statement.
 • Reporting Target : BSM Center, Banghwa Office, Ban Studio, Yeou Studio, Guro Studio, Guro Logistics Center, Top Studio, Center, Jamsil Office (YH, DMG, Dream Tower, Markus Square)
 • Boundary : Scope1 (Direct emissions), Scope2 (Indirect emissions), Scope3 (Other indirect emissions)
 - Scope1 : Stationary combustion, Mobile combustion
 - Scope2 : Electricity purchased power and Heat/Energy
 - Scope3 : Category 7: Employee commuting
 • Year : January 1, 2024 to December 31, 2024

3. Verification Criteria
Korean Standards Association conducted verification according to the procedures stipulated in ISO 14064-3 : 2019.
 • Calculation criteria
 - KS ISO 14064-1 : 2018
 - Verification Guidelines for the Operation of the Greenhouse Gas Emissions Trading System (Ministry of Environment Notice No. 2025-64)
 - 2008 KCC (Intergovernmental Panel on Climate Change) Guidelines
 - WRI (World Resources Institute) Greenhouse Gas Protocol
 - Corporate Value Chain (Scope3) Accounting and Reporting Standard (VRI)

4. Level of assurance verification and Responsibility
Korean Standards Association provides verification at limited level of assurance to strengthen GHG management for your company's GHG emissions.
 • On-site inspection : Visit to ENM Center, banghwa office
 • Method of confirmation
 - Interview with greenhouse gas emissions manager and field staff
 - Review of the management system and data used to calculate greenhouse gas emissions during the reporting period
 - Tracking review of internal documents and basic data
 CJ ENM Co., Ltd. should provide fair data on information and evidence related to GHG emissions, and the KSA is limited to guaranteeing GHG emissions.

KSA IAF 국립환경과학원

5. Verification Limit
GHG emissions can be affected by factors such as data limits and uncertainties in the scope of verification, and inherent limitations may exist accordingly.

6. Verification Conclusion
No errors or false facts were found in CJ ENM Co., Ltd.'s GHG emissions verified through the ISO 14064-3 verification procedure within the scope of verification.

Appendix 1. GHG Emissions(Scope1, Scope2)

Division	GHG Emissions(CO ₂ e)		Energy Consumption (TJ)
	Scope1	Scope2	
CJ ENM	867,426	15,807,413	16,674
			354

Appendix 2. GHG Emissions(Scope3)

Category	GHG Emissions	
	Employee commuting	Total
Category 7		1,631

Korean Standards Association
KSA IAF 국립환경과학원

CJ ENM 12 Major Domestic Subsidiaries

GHG Emission Verification Opinion
CJ ENM 12 Major Domestic Subsidiaries
66, Sangamsan-ro, Mapo-gu, Seoul, Republic of Korea

1. Verification Goal
The goal of greenhouse gas (GHG) emission verification (hereinafter referred to as 'verification') conducted by the Korean Standards Association are as follows:
 • Confirming the conformity with standards and procedures of GHG emission and GHG emissions calculated within the scope of verification
 • Checking the validity of declarations related to the organization's GHG emissions or removals
 • Confirming the effective implementation of the organization's management of GHG emissions or removals
 • Confirming the conformity of processes for implementing, managing and improving the organization's GHG emissions or removals estimates

2. Verification Scope
Korean Standards Association conducted limited assurance verification of CJ ENM Domestic Subsidiaries' Scope1, Scope2 GHG statement.
 • Reporting Target : CJ ENM 12 Major Domestic Subsidiaries
 - CJ Macys&Co, Inc., E&E, E&E
 - CJ E&E, E&E
 - CJ E&E, E&E
 - CJ E&E, E&E
 • Boundary : Scope1 (Direct emissions), Scope2 (Indirect emissions)
 - Scope1 : Stationary combustion, Mobile combustion
 - Scope2 : Locally purchased power
 • Year : January 1, 2023 to December 31, 2024

3. Verification Criteria
Korean Standards Association conducted verification according to the procedures stipulated in ISO 14064-3 : 2019.
 • Calculation criteria
 - KS ISO 14064-1 : 2018
 - Verification Guidelines for the Operation of the Greenhouse Gas Emissions Trading System (Ministry of Environment Notice No. 2025-64)
 - 2008 KCC (Intergovernmental Panel on Climate Change) Guidelines
 - WRI (World Resources Institute) Greenhouse Gas Protocol

4. Level of assurance verification and Responsibility
Korean Standards Association provides verification at limited level of assurance to strengthen GHG management for your company's GHG emissions.
 • On-site inspection : On-site sampling visits to representative sites of each corporation
 • Method of confirmation
 - Interview with greenhouse gas emissions manager and field staff
 - Review of the management system and data used to calculate greenhouse gas emissions during the reporting period
 - Tracking review of internal documents and basic data
 CJ ENM Domestic Subsidiaries should provide fair data on information and evidence related to GHG emissions, and the KSA is limited to guaranteeing GHG emissions.

KSA IAF 국립환경과학원

5. Verification Limit
GHG emissions can be affected by factors such as data limits and uncertainties in the scope of verification, and inherent limitations may exist accordingly.

6. Verification Conclusion
No errors or false facts were found in CJ ENM Domestic Subsidiaries' GHG emissions verified through the ISO 14064-3 verification procedure within the scope of verification.

Appendix 1. GHG Emissions in 2024 (Scope1, Scope2)

Division	GHG Emissions(CO ₂ e)		Energy Consumption (TJ)
	Scope1	Scope2	
CJ ENM Domestic Subsidiaries	489,850	1,852,203	2,331
			40,870

Appendix 2. GHG Emissions in 2023 (Scope1, Scope2)

Division	GHG Emissions(CO ₂ e)		Energy Consumption (TJ)
	Scope1	Scope2	
CJ ENM Domestic Subsidiaries	436,517	1,735,093	2,163
			38,500

Korean Standards Association
KSA IAF 국립환경과학원

The image displays a collection of certification certificates for CJ ENM 12 Major Domestic Subsidiaries. Key certificates include:

- 정보보호 관리체계 인증서 (Information Security Management System Certificate):** Issued by ISMS, covering various subsidiaries.
- DNV MANAGEMENT SYSTEM CERTIFICATE:** Environmental Management System (EMS) for CJ ENM Co., Ltd. and its subsidiaries.
- bsi CERTIFICATE:** Business Continuity Management System (BCMS) for CJ ENM Co., Ltd. and its subsidiaries.
- bsi CERTIFICATE:** Environmental Management System (EMS) for CJ ENM Co., Ltd. and its subsidiaries.
- 개인정보보호인증서 (Personal Information Protection Certificate):** Issued by the Korea Information Security Agency (KISA).
- 개인정보보호인증서 (Personal Information Protection Certificate):** Issued by the Korea Information Security Agency (KISA).

THIRD-PARTY ASSURANCE STATEMENT

INDEPENDENT ASSURANCE STATEMENT

[PRJN-948008 -2025-AST-ENG]

DNV Business Assurance Korea, Ltd. ('DNV', 'we', or 'us') has been commissioned by CJ ENM CO., Ltd. (hereafter referred to as 'CJ ENM' or 'the Company') to undertake an independent limited assurance on the Company's 2024 ESG REPORT (hereafter referred as 'the Report'). The intended users of this assurance statement are the management and stakeholders of CJ ENM.

Standards of Assurance

This assurance engagement has been carried out in Type 2 limited assurance in accordance with AccountAbility's AA1000 Assurance Standard v3 and DNV's VeriSustain protocol V6.0, which is based on our professional experience and international assurance best practice including the International Standard on Assurance Engagements (ISAE) 3000 – 'Assurance Engagements other than Audits and Reviews of Historical Financial Information' (revised), issued by the International Auditing and Assurance Standards Board. DNV has reviewed the Report's adherence to the four principles of AA1000 AccountAbility Principles Standard (2018) and the accuracy, completeness, and neutrality principles of VeriSustain. In addition, DNV has reviewed the 'reliability of specified sustainability performance information' as described in 'Scope of Assurance'.

DNV's Verisustain protocol requires that we comply with ethical requirements and plan and perform the assurance engagement to obtain limited or/and reasonable assurance. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less detailed than, those undertaken during a reasonable assurance engagement, so the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. We planned and performed our work to obtain the evidence we considered sufficient to provide a basis for our conclusion, so that the risk of this conclusion being in error is reduced, but not reduced completely. We have not performed any work, and do not express any conclusion, on any other information that may be published outside of the Report and/or on CJ ENM's website for the current reporting period.

Scope of Assurance

We have carried out an independent limited assurance on the Report and an independent verification for selected performance indicators for the year ending 31 December 2024, which include the following:

- We have reviewed the GRI Topic Disclosures relevant to the Material Topics which have been identified as material through the materiality assessment undertaken by CJ ENM.
- Regarding the reliability of the specified sustainability performance information, we reviewed the quality and reliability of the following GRI Topic Standards disclosures: Diversity and Equal Opportunity (405-1~2), Non-discrimination (406-1), Marketing and Labeling (417-2~3), Anti-Corruption (205-2~3), Anti-competitive Behavior (206-1), Mutual Growth Management (Non-GRI) and Customer Inconvenience and Complaint Rate (Non-GRI).

Opinion, observations and recommendations

On the basis of the work undertaken, nothing came to our attention to suggest that the Report does not adhere to the four principles of AA1000 APS and the accuracy, completeness, and neutrality principles of VeriSustain described below. In terms of the reliability of specified sustainability performance information, nothing has come to our attention to suggest that the data have not been properly collated from information reported at the operational level, nor that the assumptions used were inappropriate. Furthermore, nothing has come to our attention to cause us to believe that Company's Report has not been prepared, in all material respects, in accordance with the GRI Standards.

Without affecting our assurance opinion, we provide the following observations against the principles of AA1000 APS and VeriSustain applicable to the relevant information described in the 'Scope of Assurance':

Inclusivity: Stakeholder participation and opinion

CJ ENM defines customers, shareholders and investors, partners (suppliers), employees, local communities, government, and the press as key stakeholders. The company reports its key communication channels, engagement frequency, and the key topics and interests for each stakeholder group. Major issues identified through internal and external environmental analysis are reflected in the determination of ESG material topics through stakeholder participation. The scope of impact on each stakeholder group, response strategies, and corresponding goals derived from selected material topics are disclosed in the report.

Materiality: Identifying and reporting on material sustainability topics

CJ ENM selected a short list of 19 topics for material assessment through internal and external environmental analysis, including ESG disclosure regulations, global initiatives, and industry benchmarks. These issues were prioritized based on materiality assessments from financial and socio-environmental perspectives, resulting in the selection of six key material topics. To enhance the relevance of these topics to the company's sustainability agenda, focus group interviews with highly involved internal stakeholders and surveys targeting key stakeholders were conducted. This process strengthened the methodology for deriving meaningful and impactful issues. Furthermore, the company discloses the alignment of its material topics with the context of sustainable development and the UN Sustainable Development Goals (UN SDGs).

Responsiveness: Transparent response to critical sustainability topics and related impacts

CJ ENM's Board-level ESG Committee is responsible for setting the direction and making decisions regarding the company's mid- to long-term sustainability management. The ESG Council leads the establishment and execution of ESG management plans, supporting the Committee's effective decision-making process. Under its ESG mission—"We create a more valuable world by delivering compelling 'content and brand' experiences"—CJ ENM develops ESG strategies tailored to the unique characteristics of its Entertainment and Commerce divisions. The company utilizes GRI topic-specific standards related to each material issue as performance indicators, disclosing the major sustainability impacts and associated results for each business division in its report.

Impact: Monitoring, measuring and accounting for the impact of organizational activities on the organization and its stakeholders

CJ ENM reports the management approach for material topics identified through a materiality assessment by categorizing them into governance, strategy, risk management, metrics and targets. DNV expects that, in setting goals for material topics, the company will be able to guide stakeholders in understanding how those goals are linked to performance through detailed disclosures.

Reliability: Accuracy and comparability of information presented in the report and the quality of underlying data management systems

The data collection and processing process, supporting documents and records were verified through sampling techniques, and based on the result, no intentional errors or misstatements were found in the sustainability performance information described in the report. CJ ENM can explain the source and meaning of sustainability performance using reliable methods and data, and any errors or unclear expressions found during the verification process were corrected before the publication of the Report.

Completeness: How much of all the information that has been identified as material to the organization and its stakeholders is reported

CJ ENM reports on the Company's key non-financial disclosures based on its performance related to material topics during the reporting period of 2024 using appropriate GRI Topic Standard disclosures, for the identified boundaries of operations.

Neutrality: Extent to which a report provides a balanced account of an organization's performance, delivered in a neutral tone

CJ ENM discloses the Company's performance, challenges, and stakeholder concerns during the reporting period in a neutral, consistent, and balanced manner.

Our competence, independence and quality control

DNV applies its own management standards and compliance policies for quality control, in accordance with ISO/IEC 17029:2019 – Conformity assessment, whose general principles are requirements for validation and verification bodies. Accordingly, DNV maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

DNV's established policies and procedures are designed to ensure that DNV, its personnel and, where applicable, others are subject to independence requirements (including personnel of other entities of DNV) and maintain independence where required by relevant ethical requirements. This engagement work was carried out by an independent team of sustainability assurance professionals. We have no other contract with CJ ENM.

Our multi-disciplinary team consisted of professionals with a combination of sustainability assurance experiences.

Limitations

DNV's assurance engagements are based on the assumption that the data and information provided by the Company to us as part of our review have been provided in good faith, are true, and are free from material misstatements. Because of the selected nature (sampling) and other inherent limitation of both procedures and systems of internal control, there remains the unavoidable risk that errors or irregularities, possibly significant, may not have been detected.

The engagement excludes the sustainability management, performance, and reporting practices of the Company's suppliers, contractors, and any third parties mentioned in the Report. We did not interview external stakeholders as part of this assurance engagement.

We understand that the reported financial data, governance and related information are based on statutory disclosures and Audited Financial Statements, which are subject to a separate independent statutory audit process. We did not review financial disclosures and data as they are not within the scope of our assurance engagement. The assessment is limited to data and information in scope within the defined reporting period. Any data outside this period is not considered within the scope of assurance.

DNV expressly disclaims any liability or co-responsibility for any decision a person or an entity may make based on this Independent Assurance Statement.

Responsibilities of the Directors of CJ ENM and of the assurance providers

The Company's management has sole responsibility for the integrity of the Report and this responsibility includes designing, implementing, and maintaining internal controls over collection, analysis, aggregation and preparation of data,

fair presentation of the information and ensuring that data is free from material misstatement.

DNV's responsibility is to plan and perform the work to obtain assurance about whether the relevant information described in the 'Scope of Assurance' has been prepared in accordance with the reporting requirements and to report to CJ ENM in the form of an independent assurance conclusion, based on the work performed and the evidence obtained.

Our statement represents our independent opinion and is intended to inform the management and stakeholders of CJ ENM. DNV was not involved in the preparation of any statements or data included in the Report except for this Independent Assurance Statement.

Basis of our Opinion

As part of the assurance process, a multi-disciplinary team of assurance specialists performed assurance work for selected sites of CJ ENM. We adopted a risk-based approach, that is, we concentrated our assurance efforts on the issues of high material relevance to the Company's business and its key stakeholders. Our limited assurance procedures included, but were not limited to, the following activities:

- Peer and media review to identify relevant sustainability issues for CJ ENM during the reporting period.
- Review of the disclosures according to reporting requirements with a focus on the process and the result of materiality assessment, Topic Standards Disclosures, and relevant management processes.
- Understanding and evaluation of the key systems, processes, and controls for consolidating, managing, and reporting the information and KPIs included in the Report.
- Review of documentary evidence supporting adherence to the reporting principles and requirements.
- Conduct interviews with representatives from the ESG team and relevant departments with overall responsibility for monitoring, data consolidation, and reporting of sustainability-related information.
- On-site visit at the CJ ENM in Seoul, Republic of Korea to review the processes and systems for preparing sitelevel sustainability data and implementation of the sustainability strategy, and to carry out a sample-based assessment of site-specific data disclosures.

For and on behalf of DNV Business Assurance Korea Ltd.

Seoul, Republic of Korea

28 May 2025



Park, Sang Yeon
Digitally signed by Park, Sang Yeon
Date: 2025.05.28 17:03:38 +09'00'

Kim, So Hyun
Digitally signed by Kim, So Hyun
Date: 2025.05.28 17:28:06 +09'00'

Yun, Chang Rok
Digitally signed by Yun, Chang Rok
Date: 2025.05.29 09:20:51 +09'00'

Sang Yeon Park
Lead Verifier

So Hyun Kim
Verifier

Chang Rok Yun
Reviewer

This report has been translated into English solely for the convenience of international readers. The official version of this assurance statement is the signed English version; in case of any doubt regarding interpretation between this document and the Korean version of the statement, the Korean statement shall prevail.

DNV Business Assurance Korea Ltd. is part of DNV – Business Assurance, a global provider of certification, verification, assessment and training services, helping customers to build sustainable business performance. Supply Chain and Product Assurance - DNV