

2024 YJ Link Sustainability Report

2023-01-01 ~ 2023-12-31

WE SUPPORT



Since December 2023

YJ Link Joins the UN Global Compact.

We have complied with principles in the areas of human rights, labor, environment and anti-corruption.

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GRI Content Index

Statement of Use	has reported in accordance with the GRI Standards for the period '2023-01-01 ~ 2023-12-31'
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Currently not applicable

Universal Standards

GRI 2. General Disclosures

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1. The organization and its reporting practices ²⁰²¹

2-1
Organizational details

Company Overview

YJ Link Corporation is a global supplier manufacturing and exporting board handling equipment, laser marking devices, and routers for SMT automation processes. Since establishing a manufacturing plant in Galsan-dong, Seongseo, Daegu on June 16, 2009, and expanding and relocating the plant to Seocheon, Daegu in 2012, the company has built a production base in Vietnam in 2019 to expand its production capacity. With continuous product development in the SMT field, the company has been recognized for product quality and responsiveness by customers worldwide in automotive, electrical/electronics, defense, and medical industries, positioning itself as a leading SMT board handling manufacturer in South Korea. Particularly focusing on the Fourth Industrial Revolution, YJ Link provides specialized services such as the Smart Conveyor System and Visual Support in SMT automation processes to meet customer needs and deliver fast and accurate services. Moving forward, the company will continue to lead as a pioneer in linking the world by reflecting on customers' demands through steady technological development. Thank you.

Corporation (Unlisted)

Overseas Network

YJ Link has expanded globally with over 90% of its revenue coming from exports, achieving overseas sales of 43,127 million won out of a total revenue of 48,530 million won in 23 years.

- Operates 5 subsidiaries worldwide / 2 overseas logistics warehouses / 30 partner
- companies YJ Link VINA CO., LTD. / Manufacturing Corporation
- SUZHOU YJ Link CO., LTD. / Corporation
- YJ Link JAPAN CO., LTD. / Corporation
- YJ Link MEXICO S.A. DE C.V. / Corporation
- YJ Link EUROPE GmbH / Corporation

Company Overview

item	detail
Company name	YJ Link Co., Ltd.
CEO	Park Soon-il
Date of Establishment	June 16, 2009
location	110 Secheon-ro 1-gil, Dasan-eup, Dalseong-gun, Daegu Metropolitan City
capital	600,000,000 won
Business category	Machinery, equipment, trade
Major Industries	SMT smart process equipment (PCB transfer/tracking, SMT pre- and post-processing)
Employees (people)	103 people (as of February 24)

 [YJ Link Homepage](#)

2-2
Entities included in the organization's sustainability reporting

Reporting scope

The reporting scope includes 5 domestic and overseas subsidiaries (Vietnam subsidiary, China Shenzhen subsidiary, Japan subsidiary, Mexico subsidiary, Europe subsidiary), which account for over 90% of overseas revenue. Specific matters requiring attention in the reporting scope are separately described.

2-3
Reporting period, frequency and contact point

Reporting period

Activities and achievements from January 1, 2023, to December 31, 2023

Includes activities in economic, environmental, and social governance aspects, and this report contains information up to February 29, 2024.

Report Inquiry

division	detail
address	110 Secheon-ro 1-gil, Dasan-eup, Dalseong-gun, Daegu Metropolitan City
contact	053-592-1723
Fax	053-592-1724
Homepage	https://www.yjlink.com/ko/
Contact Email	sangpil8412@yjlink.com

2-4
Restatements of information

Publication of the first sustainability report in 2023.

 [ESG Reporting \(2023\)](#)

2. Activities and workers 2021

2-6

Activities, value chain and other business relationships

Business Activities

We are a specialized company in SMT smart process equipment, manufacturing and supplying PCB transfer equipment, tracking equipment, front and rear process equipment, Smart Factory Solution to domestic and overseas markets.

Global Network

We export to 30 countries and global customers through 5 overseas subsidiaries, 2 logistics warehouses, and 30 partners. We directly supply parts, assemble, process, and provide finished products in some overseas subsidiaries. We are responsible for product promotion and sales agency with various overseas partners, showing an annual growth rate of approximately 20% in revenue over the past 5 years, aiming for a revenue target of 100 billion won as a Global SMT Platform Leader in 2024.

Economic performance

division	2021 (Unit: million won)	2022 (unit: million won)	2023 (unit: million won)
take	47,754	56,298	48,641
net profit	4,296	11,954	4,219
Total assets	53,015	68,000	56,783
Equity capital	13,625	25,624	32,937

Source: Nice DNB Corporate Growth Report (2023.06.23)

Sales by Region (2023)

division	Amount (unit: million won)	ratio
Domestic	5,403	11.13%
Asia	3,378	6.96%
Southeast Asia	7,811	16.10%
europa	10,777	22.21%
America	8,345	17.20%
Mexico	10,568	21.78%
South America	2,248	4.63%
total	48,530	100%

 [YJ Link Growth Strategy](#)

 [Company Profile \(2023\)](#)

2-7

Employees

Refer to the attached data on employee gender and employment type.

Worker information (total number of employees, full-time employees, non-regular employees)

Category 1	Category 2	2021 (unit: people)	2022 (unit: people)	2023 (unit: people)
Total number of employees	Full-time	77	81	101
	Contract worker	0	0	0
Full-time	male	66	64	76
	female	11	17	25
Contract worker	male	0	0	0
	female	0	0	0

New hires

Division	2021	2022	2023
Under 30	Male: 10	Male: 3	Male: 2
	Women: 2	Women: 3	Female: 1
Under 30~40 years old	Male: 8	Male: 11	Male: 11
	Female: 1	Women: 3	Women: 7
Under 40~50 years old	Male: 7	Male: 4	Male: 8
	Female: 1	Female: 1	Women: 3
Total	Male: 25	Male: 18	Male: 21
	Women: 4	Women: 7	Women: 11

2-8
Workers who are not employees

No employees other than workers.

Worker information (total number of employees, full-time employees, non-regular employees)

Category 1	Category 2	2021 (unit: people)	2022 (unit: people)	2023 (unit: people)
Total number of employees	Full-time	77	81	101
	Contract worker	0	0	0
Full-time	male	66	64	76
	female	11	17	25
Contract worker	male	0	0	0
	female	0	0	0

2-9

Governance structure and composition

Composition and Convocation of the Board of Directors

- The board of directors shall consist of both inside directors and outside directors.
- When there is a representative director or a director designated separately by the board of directors, the board shall notify and convene the meeting three days prior to the meeting date, and individuals with a special interest in the resolution of the board shall not exercise voting rights.
- Unless otherwise specified by laws and articles of incorporation, resolutions of the board of directors shall be made by a majority of directors present and a majority of attending directors.

The committees consist of the audit committee, internal transactions committee, compensation committee, and ESG committee.

- The term of office for directors is three years.

 Board of Directors Composition

division	name	spot	gender	Term of office	Main career
Inside director	Park Soon-il	CEO (Chairman)	other	2021.03.26~2024.03.26	Current) CEO of YJ Link Co., Ltd. 2009. Panasonic Precision Korea Sales Office Manager
	Kim Jun-young	President	other	2024.01.01~2027.01.01	Current) President of YJ Link Co., Ltd. 2011. Daegu Bank Daeun Economic Research Institute 2023. Daegu Bank DGB Innovation Finance Consulting Center
	Kim Dong-hyun	Vice President	other	2021.03.26~2024.03.26	Current) Vice President of YJ Link Co., Ltd. 2022. CEO of DH Precision
	Kim Seong-yeon	Managing Director	other	2022.12.27~2025.12.27	Current) Managing Director, YJ Link Co., Ltd. 2020. Seungshin Industry Management Support Team Leader

division	name	spot	gender	Term of office	Main career
Outside director	Lee Seung Gi	Audit Committee (Chairman)	other	2024.01.01~2027 .01.01	Current) Hanaro Accounting Corporation Headquarters 2016. Hanul Accounting Corporation 2006. Boram Accounting Corporation 1997. Sedong Accounting Corporation
	Park Kyung- chan	Audit Committee	other	2022.12.27~202 5.12.27	Current) Professor, Daegu Bar Association Litigation Practice Training Institute 2015. Legal Advisor, Small and Medium Business Corporation Youth Entrepreneurship Academy 2011. Mediation Committee Member, Seoul District Court

division	name	spot	gender	Term of office	Main career
	Lee Ho	Audit Committee	other	2022.12.27~2025.12.27	Current) Director of the Korean Laser Processing Society, Vice President of the Korean Industrial Convergence Society 2022. Professor of Mechanical Engineering, Kyungpook National University 2014. Editorial Committee Member of the Korean Society of Mechanical Engineers English Journal 2012. Director of the Society of Control, Robotics, and Systems

Board of Directors Operations

division	Category 1	unit	2022	2023
Board of Directors Meeting		episode	7	14
	Report and voting agenda	case	7	14
	Board Attendance (Average)	%	100	68
	Inside Director (Average)	%	100	71
	Outside Director (Average)	%		64
Board of Directors Composition	Number of board members	number of people	3	7
	Inside director	number of people	3	4
	Outside director	number of people	0	3
Board Diversity	male	number of people	3	7
	female	number of people	0	0
Board expertise	Finance, Accounting	number of people	0	2
	Management, Economics	number of people	3	4
	lawyer	number of people	0	1

[Board of Directors Operating Regulations](#)

[Audit Committee Operation Regulations](#)

[Internal Transaction Committee Operating Regulations](#)

[Compensation Committee Operating Regulations](#)

[ESG Committee Operating Regulations](#)

[Regulations on performance of duties by outside directors](#)

[List of Board of Directors Minutes](#)

2-10
Nomination and selection of
the highest governance body

Independence, Diversity, and Expertise of YJ Link Board of Directors

The YJ Link Board of Directors is elected in accordance with the Commercial Act, Articles of Incorporation, and internal regulations. External directors recommend candidates with expertise in their respective fields, verify their qualifications, and are appointed through a shareholders' meeting. The board consists of three external directors out of a total of seven members at the end of the fiscal year to ensure independence.

a. The board shall consist of at least 3 but no more than 10 directors, with at least one-fourth of the total number of directors being external directors.

b. Appointment of Directors and Representative Directors

- Directors are appointed at the shareholders' meeting.
- The appointment of directors shall be made by a majority vote of the attending shareholders, with at least one-fourth of the total number of issued shares.
- The concentrated voting system stipulated in Article 382-2 of the Commercial Act does not apply when appointing two or more directors.
- The representative director is appointed by the board of directors.

[Board of Directors Operating Regulations](#)

[Regulations on performance of duties by outside directors](#)

[YJ Link Articles of Association](#)

2-11
Chair of the highest
governance body

Park Soon-il, CEO

(also holds the position of chairman of the highest decision-making body concurrently with the executive position within the organization)

2-12
Role of the highest governance
body in overseeing the
management of impacts

The board of directors of YJ Link plays an important role in developing, approving, or updating the organization's purpose, values, mission statement, strategies, policies, and objectives related to sustainable development. The board deliberates and decides on matters specified in laws and articles of association and supervises the execution of directors' duties. Additionally, the board oversees processes to identify and manage the organization's economic, environmental, and social impacts, collaborates with stakeholders to support this, and considers the results of these processes. The board also reviews the efficiency of processes and reports on the frequency of such reviews.

 Committee within the board of directors

committee	role
Insider Trading Committee	- Transactions with or for special related parties under the Act on Governance Structure and its enforcement decree or the Monopoly Regulation and Fair Trade Act and its enforcement decree shall be reviewed in advance and submitted to the board of directors.
Audit Committee	- Conduct audits on the company's business and accounting - Requests for convening extraordinary general shareholders' meetings, requests for business reports from subsidiaries, and convening board of directors meetings
Compensation Committee	- Deliberation and resolution on resolution matters - Report to the board of directors in case of compensation that seriously violates laws or regulations
ESG Committee	- Deliberation on major ESG-related management issues and advice on business plans - Support activities for communication with external stakeholders

2-13
Delegation of responsibility for managing impacts

YJ Link currently delegates responsibility for managing the organization's economic, environmental, and social impacts in accordance with the board's operating regulations.

Establishment and operation of the ESG Committee

YJ Link has newly established the ESG Committee in January 2024 to establish and internalize the ESG management system. The committee operates under ESG operating regulations and consists of three external directors and one internal director. The ESG Committee Chairman is appointed from among the external directors to ensure independence. The ESG Committee will convene at least once a quarter to deliberate and resolve various matters related to the company's ESG policies and progress.

 [ESG Committee Operating Regulations](#)

2-14
Role of the highest governance body in sustainability reporting

YJ Link has currently established and operates an ESG committee to delegate responsibility for managing the organization's economic, environmental, and social impacts.

 Committee within the board of directors

committee	role
Insider Trading Committee	- Transactions with or for special related parties under the Act on Governance Structure and its enforcement decree or the Monopoly Regulation and Fair Trade Act and its enforcement decree shall be reviewed in advance and submitted to the board of directors.
Audit Committee	- Conduct audits on the company's business and accounting - Requests for convening extraordinary general shareholders' meetings, requests for business reports from subsidiaries, and convening board of directors meetings
Compensation Committee	- Deliberation and resolution on resolution matters - Report to the board of directors in case of compensation that seriously violates laws or regulations
ESG Committee	- Deliberation on major ESG-related management issues and advice on business plans - Support activities for communication with external stakeholders

2-15
Conflicts of interest

YJ Link convenes a board meeting when issues requiring resolution and reporting arise, sending a notice to outside directors three days before the meeting to share agenda and related materials. Resolutions at the board meeting are passed by a majority of the attending directors according to Article 13 of the board operating regulations.

Furthermore, YJ Link complies with regulations on transactions with stakeholders to prevent conflicts of interest, continuously analyzing and inspecting to prevent conflicts of interest, and making efforts to resolve and mitigate risks in advance when anticipated.

Regarding concurrent positions of outside directors, approval is obtained through the board meeting, and the minutes of the board meeting are kept on record.

[Board of Directors Operating Regulations](#)

[Regulations on Transactions with Interested Parties](#)

[Approval of concurrent position as outside director \(Board of Directors meeting minutes\)](#)

2-16
Communication of critical concerns

YJ Link convenes and holds meetings of the board of directors and committees within the board to discuss important management or business matters.

- a. Important matters are reported according to the duties and contents of each committee within the board of directors. The reporting method is determined by the company's internal regulations and relevant laws.
- b. During the reporting period, a summary of the number and contents of important matters reported to each committee within the board of directors is provided. Detailed information can be found by referring to relevant documents and reports.

2-17
Collective knowledge of the highest governance body

YJ Link aims to address various issues related to ESG management, social responsibility, and corporate governance through the establishment of an ESG committee and the formation of external director committees with expertise in each field. Additionally, they are planning to provide diverse education for external directors to enhance the board's expertise and support them to be more proactive and independent through such education.

2-18
Evaluation of the performance of the highest governance body

YJ Link has compensation provisions for outside directors in accordance with Article 37, Paragraph 1 of the Articles of Incorporation and Article 9 of the Regulations on the Performance of Duties by Outside Directors. The limit of director compensation is determined within the range of the approved director compensation limit at the shareholders' meeting, and the specific amount and payment method are determined by the Compensation Committee.

[Regulations on performance of duties by outside directors](#)

[YJ Link Articles of Association](#)

2-19
Remuneration policies

The compensation of the board is not disclosed externally (to be disclosed after listing).

2-20
Process to determine remuneration

Same as the content on 2-18.

2-21
Annual total compensation ratio

Same as the content on 2-18.

2-22
Statement on sustainable
development strategy

YJ Link Co., Ltd. has always aimed to change and develop in order to achieve growth and progress in the modern business environment with the vision of ESG Standard in SMT Platform. The core of that change is infused with the principles and values of ESG management. By pursuing better business practices in terms of environment, society, and governance, we aspire to evolve into a company that seeks not only profits but also social value and sustainability together.

- a. Environment: We are making every effort to realize sustainable environmental management. By introducing environmentally friendly technologies, improving energy efficiency, and reducing carbon footprint, we strive to make our business have a positive impact on the global environment.
- Leading eco-friendly products and technology development: Developing eco-friendly products to minimize environmental impact and researching and adopting high-energy-efficient technologies.
 - Carbon neutrality and minimizing carbon emissions: Pursuing energy savings throughout the entire process of raw material supply, product manufacturing, distribution, and utilizing renewable energy.
- b. Social: Positive interaction with the local community is an integral part of our business performance. Through better communication and collaboration with customers, employees, partners, and local community members, we aim to fulfill social responsibilities and create sustainable value.
- Diversity and inclusivity: Respecting diversity among employees, providing equal opportunities, and striving for employee growth, health, and welfare.
 - Collaboration and coexistence with YJ Link: Engaging in mutual growth with partners, conducting various social programs and activities, and striving to fulfill social responsibilities.
- c. Governance: Transparent and efficient corporate governance is at the core of our company. Through fair management, ethical behavior, and strong leadership, we provide high trust to stakeholders and ensure the company's long-term growth.
- Transparent and ethical management: Practicing transparent management, promoting legal compliance and ethical behavior, and enhancing communication with stakeholders to build trust.
 - Balanced governance structure for risk management: Establishing a governance structure for responsible decision-making and risk management to pursue sustainable growth.

By adopting the values of ESG management, YJ Link aims to pass on a better world to future generations. These efforts will realize our vision and serve as the foundation for sustainable growth.

Thank you.

Sincerely,
Soon-il Park, CEO of YJ Link Co., Ltd.

2-23
Policy commitments

Environmental, Health and Safety Management System
YJ Link has established an environmental and safety management system (ISO 14001, ISO 45001) and is making continuous efforts to implement it based on environmental and safety management policies. It strives for eco-friendly product and technology development, carbon neutrality, and reduction of carbon emissions by pursuing energy consumption reduction and renewable energy utilization throughout its business activities. In terms of safety and health, it strengthens safety and health systems and activities for disaster prevention in accordance with the full enforcement of the Major Accident Punishment Act, enhancing safety and health education, risk assessment, and overall safety measures.

Ethical Management

YJ Link is enhancing ESG management and establishing ethical standards to ensure that all employees understand and practice ethical norms correctly. By providing decision-making criteria for ethical conflicts that may arise during work processes, all employees are required to comply with these ethical regulations. It also aims to prevent legal and ethical violations in advance through the establishment of a reporting system for ethical violations and plans to conduct company-wide ethics education to promote ethical awareness.

Human Rights and Labor Policies

YJ Link is committed to ensuring that human rights violations do not occur in its business operations or relationships by exercising the utmost care and responsibility. As a corporate citizen, YJ Link aims to fulfill its social responsibilities and obligations by establishing recruitment and talent development strategies, safety and health environment policies, ethical standards, and strictly adhering to human rights protection principles in its management activities, striving to grow into a company respected by society.

[Environmental Management System ISO14001](#)

[Code of Ethics](#)

[Human Rights Labor Standards and Policies](#)

[Partner Code of Conduct](#)

[Occupational Safety and Health Management System Certificate](#)

[Grievance Handling Committee Regulations_YJ Link](#)

2-24

Embedding policy commitments

YJ Link discloses its ESG management policy on its company website and also practices ethical education, ethical compliance agreements with partners and employees, and operates a grievance handling system in addition to this.

[Safety and Health Management Policy](#)

[YJ Link ESG Management Homepage](#)

[Status of operation of grievance handling system](#)

[Notice on Implementation of Ethics Education](#)

2-25
Processes to remediate
negative impacts

YJ Link has established a new Code of Ethics effective October 1, 2023, to practice ethical management. It operates a system for reporting ethical violations and handling complaints according to the regulations. YJ Link also ensures compliance with laws and ethics by obtaining ethics compliance pledges from employees and partner companies.

 [Status of receiving and processing complaints](#)

division	unit	2023
Number of complaints received	case	doesn't exist
Number of complaints handled	case	-
Disciplinary action	case	-
Warning and below processing	case	-
Complaint Resolution Rate	%	-

 [Status of operation of grievance handling system](#)

 [Ethics Violation Reporting Channel Homepage](#)

2-26
Mechanisms for seeking
advice and raising concerns

YJ Link has established and is operating internal reporting procedures and employee grievance handling procedures. Anyone can report compliance/ethical violations through the website, and anonymity and confidentiality of the report are maintained to protect the informant. Reported matters are handled according to the reporting procedures, and expert opinions are sought for significant issues. Employee grievances are handled through the internal groupware system.

The board of directors has established an audit committee, which meets at least once a year and as needed, to conduct management audits, operational audits, financial audits, compliance audits, and IT audits. Additionally, the internal transactions committee is formed and meets at least once a year, as needed, to regulate and manage internal transactions.

 [Audit Committee Operation Regulations](#)

 [Internal Transaction Committee Operating Regulations](#)

 [Code of Ethics](#)

 [Grievance Handling Committee Regulations_YJ Link](#)

2-27
Compliance with laws and
regulations

According to the regulations of the Audit Committee and the Internal Transactions Committee, YJ Link plans to comply with laws and regulations on 2-26.

 Compliance and Violation of Laws

Major categories	Subcategories	division	unit	2023	note
Compliance and Violation of Laws	Violation of environmental laws	Legal Violation	Number of cases	doesn't exist	
			Number of actions	Number of cases	doesn't exist
			Amount of sanctions	A million won	-
	Other violations of law	Number of cases in which surcharges were imposed	Number of cases	doesn't exist	
		Amount of fine	A million won	doesn't exist	

2-28
Membership associations

 Major Member Associations and Organizations

No.	Member Association (Organization)	Date of joining	note
1	Korea International Trade Association	2018.12.26	
2	Korea AEO Promotion Association	2022.09.15	
3	UNNG UN Global Compact Korea Association	2023.12.19	

2-29
Approach to stakeholder engagement

YJ Link defines stakeholders as employees, shareholders and investors, partners, overseas subsidiaries/partners, customers, and local stakeholders, and strives for sustainable growth through mutual prosperity and diverse communication channels with all stakeholders.

 Stakeholder Engagement

Stakeholders	Employees	Shareholders and Investors	Overseas corporation /partner	customer	Local Officials
Topics of Interest	Education and training and capacity development, improving employee satisfaction, strengthening human rights management system, expanding employee participation, strengthening environment, safety and health	Improving corporate governance, considering shareholder value, etc.	Strengthening product stability, strengthening supply chain quality management, and communication with overseas corporations/partners	Strengthening product stability, customer satisfaction, quality control	Community social contribution activities
Communication Channel	Labor-management council, weekly communication meeting, in-house groupware, monthly management meeting, inquiries and interviews	Shareholders' meeting, board of directors meeting, public notice	Video conferencing, in-house groupware	Exhibition, information channels (homepage, SNS, ESG report)	Social contribution activities, media reports, homepage, SNS, ESG report

2-30
Collective bargaining agreements

YJ Link is not operated by a labor union organization. It regularly holds a labor-management council and strives to promote employee participation and cooperation in accordance with the labor-management council operating regulations.

 [Labor-Management Council Regulations_YJ Link](#)

GRI 3. Material Topics

1. Disclosures on Material Topics 2021

3-1
Process to determine material topics

YJ Link conducted a significance assessment to identify key ESG issues and derive core topics that need to be managed. By gathering opinions from various internal and external stakeholders, key ESG issues considering financial and non-financial impacts were identified. The plan is to proactively manage the risks of the identified key issues and integrate them into corporate business activities.

Dual significance assessment method

Step1	Step2	Step2-1	Step3
ESG issue content composition (international standards and ESG evaluation indicator analysis, similar industry trend analysis, global companies and similar industries analysis, domestic and international media issues, etc.)	Social and environmental impact analysis (review of standard guideline requirements, gathering stakeholder opinions, media analysis, benchmarking, etc.)	Financial impact analysis (ESG financial recommendations and rating agency analysis, internal management issues and financial importance analysis by ESG issue)	Final ESG Material Issue Selection and Reporting (Comprehensive Analysis and Final Issue Selection)

3-2
List of material topics

- GRI 201 - Economic Performance
- GRI 302 - Energy
- GRI 303 - Water and Waste Management
- GRI 305 - Emissions
- GRI 308 - Supplier Environmental Assessment
- GRI 401 - Employment
- GRI 403 - Occupational Health and Safety
- GRI 404 - Training and Education
- GRI 406 - Non-discrimination
- GRI 408 - Child Labor
- GRI 409 - Forced Labor

3-3
Management of material topics

YJ Link will identify 11 major issues that will have significant environmental, social, and financial impacts through a dual materiality assessment when driving key businesses, manage the selected major issues continuously, and transparently disclose ESG-related plans, activities, performance, etc. in reports.

No.	Important topic	Risk Cause	detail
1	GRI 201 Economy	Rapid changes in domestic and international economic environments and increasing interest in issues	We are managing and analyzing the status of various indicators, such as financial statement analysis and management, financial impact of climate change and business activity risk opportunity analysis and management, setting eco-friendly financial goals, and financial risk management.
2	GRI 302 Energy	Rapid response and increased interest in issues due to the development of the renewable energy industry	From 2022, we plan to systematically manage the main causes by identifying and analyzing data management and emission management on direct and indirect energy consumption. Once the management system is established, we plan to integrate it by linking with overseas corporations and collecting data.
3	GRI 303 Water and Wastewater	Increased water usage and shortage	We only use tap water for drinking water, and we manage its use only for restaurant and household water purposes.
4	GRI 305 Emissions	Strengthening environmental regulations and increasing interest in issues worldwide	Recently, in order to reduce climate change and greenhouse gas carbon emissions, we are planning to manage major risks related to climate change, and are obtaining and maintaining ISO14001 environmental management certification. In addition, we are managing emission data to identify and control the cause of emission sources for greenhouse gas emissions management. Through this, we are recording and managing direct and indirect emission information to evaluate the reduction potential.

No.	Important topic	Risk Cause	detail
5	GRI 308 Supplier Environmental Assessment	Lack of communication and collaboration with suppliers	When establishing an ESG organization and holding a committee, we plan to establish procedures related to supplier environmental assessments.
6	GRI 401 Employment	Manpower supply and demand issues for small and medium-sized enterprises	In order to secure excellent talent, we are participating in linkage agreements with local organizations and schools, etc., and are continuing to link recruitment, and as a military service special purpose company, we are able to settle the annual recruitment of industrial functional personnel and supplementary service personnel. We are striving to operate various welfare systems and improve the working environment to increase employee satisfaction. We are operating a fair and transparent recruitment process for new and experienced employees when recruiting employees, and are striving to secure excellent talent in various fields through various recruitment routes.

No.	Important topic	Risk Cause	detail
7	GRI 403 Occupational Safety and Health	Strengthening safety and health responsibilities under the Industrial Safety and Health Act due to strengthened enforcement of the Serious Disaster Punishment Act	We prioritize safety and health in the workplace over all policies, and we intend to comprehensively apply related policies to all stakeholders within the scope of business influence, including executives and employees. This is because we are strengthening domestic safety and health-related laws and enforcement of the Serious Disaster Punishment Act, and we are considering safety and health issues as serious risks that can occur in actual industrial sites. We intend to actively respond to changes in the internal and external management environment by acquiring ISO45001 safety and health management system certification, a global standard, and strengthening the safety and health management system.
8	GRI 404 Training and Education	Talent development and investment for employees	We plan to invest in educational development by establishing a step-by-step educational plan to strengthen the development of excellent talent and employee capabilities.
9	GRI 406 Non-discrimination	Compliance with human rights and labor standards and prohibition provisions	YJ Link has established an anti-discrimination policy based on human rights and labor standards and the code of conduct for business partners, and in the event of an incident, reports are received through the company's internal grievance handling reporting channel and the company's website and processed according to procedures.

No.	Important topic	Risk Cause	detail
10	GRI 408 Child Labor	Compliance with human rights and labor standards and prohibition provisions	Based on human rights and labor standards and the code of conduct for business partners, YJ Link has established a policy of prohibiting child labor. In the event of occurrence, reports are received through the company's internal grievance handling reporting channel and the company's website and processed according to procedures.
11	GRI 409 - Forced Labor	Compliance with human rights and labor standards and prohibition provisions	Based on human rights and labor standards and the code of conduct for business partners, YJ Link has established a policy of prohibiting forced labor. In the event of occurrence, reports are received through the company's internal grievance handling reporting channel and the company's website and processed according to procedures.

GRI Topic. Economic

[Disclosures](#)

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[Business Cases](#)

GRI 201 : Economic Performance 2016

3-3_201

Management of Economic
Performance

 Financial Statements

division	2021 (unit: million won)	2022 (unit: million won)	2023 (unit: million won)
Sales amount	47,754	56,298	48,641
asset			
1. Current assets	28,952	36,675	25,916
(1) Current assets	25,178	31,076	20,991
(2) Inventory assets	3,774	5,599	4,925
2. Non-current assets	24,063	31,325	30,867
(1) Investment assets	6,804	12,210	9,509
(2) Tangible assets	16,762	18,028	15,843
(3) Investment real estate	-	-	3,701
(4) Intangible assets	334	268	1,112
(5) Long-term accounts receivable	-	-	540
(6) Present value discount funds for accounts receivable	-	-	-27
(7) Other non-current assets	163	819	132
(8) Deferred corporate tax assets	-	-	56
Total assets	53,015	68,000	56,783
liability			
1. Current liabilities	22,870	27,402	12,885
2. Non-current liabilities	16,520	14,973	10,961
Total Debt	39,390	42,376	23,846
equity			
1. Capital	600	600	656
2. Capital surplus	214	289	8,599
3. Capital adjustment	-3	-3	0
4. Accumulated other comprehensive income	1,257	1,227	0
5. Retained earnings - Profit reserve	31	31	90
6. Retained earnings	11,526	23,480	23,951
Total capital	13,625	25,624	32,937
Total Debt and Equity	53,015	68,000	56,783

[YJ Link 2021 Financial Statements](#)

[2022 Audit Report](#)

[YJ Link 2023 Financial Statements](#)

201-1

Direct economic value generated and distributed

Economic Value Distribution Status

division	Category 1	2021 (unit: million won)	2022 (unit: million won)	2023 (unit: million won)
Employees	salary	1,506	1,855	2,610
	Bonus	295	193	9
	Retirement benefits	126	158	200
	Welfare expenses	149	144	161
	Education and training expenses	1	0.2	6
government	Corporate tax	921	1,996	494

 [YJ Link Income Statement \(2023\)](#)

201-2

Financial implications and other risks and opportunities due to climate change

Climate change is emerging as a global issue, and it is important for companies to develop response strategies. The impacts of climate change can vary and affect business operations, including natural disasters, frequent climate events, and resource scarcity. YJ Link aims to address these challenges and pursue sustainable business practices by considering various strategies.

YJ Link will also strive to discuss risks and opportunities related to climate change through the ESG committee, seek preventive activities and management strategies, and create stable climate risk management and sustainable business performance.

a. Environmentally friendly production and product development:

- Develop products and services with less environmental impact to fulfill environmental responsibilities.
- Adopt environmentally friendly production methods such as reducing carbon emissions and introducing renewable energy in the production process.

b. Carbon emission reduction and greenhouse gas management:

- Establish plans to achieve carbon neutrality or minimize greenhouse gas emissions.
- Thoroughly monitor greenhouse gas emissions and continuously make efforts to reduce them.

c. Social responsibility and sustainable supply chain:

- Emphasize corporate social responsibility and build a sustainable supply chain.
- Encourage consideration of environmental and social responsibilities in the supply chain of partners and suppliers.

d. Introduction of new technologies and innovation:

- Actively introduce eco-friendly technologies and innovations to achieve efficient energy use and resource management.
- Support and promote research and development of environmentally friendly technologies.

e. Climate risk assessment and response strategies:

- Accurately assess risks caused by climate change and develop response strategies accordingly.
- Identify and prepare for potential climate risks through business impact assessments.

f. Information and education programs:

- Conduct environmental education and information programs for employees within the company to raise environmental awareness and encourage participation.

g. Compliance with regulations:

- Comply with environmental regulations and laws at the national and regional levels to prevent legal issues in business operations and contribute to environmental protection.

 **Managing Key Risks Related to Climate Change**

No.	Identification Risk	Management plan	period
1	Risk management of human/material damage, such as damage to facilities and loss of life due to natural disasters such as typhoons, floods, and natural disasters	Develop emergency scenarios for each situation, conduct emergency response training, and manage safety inspections on a regular basis.	Short term/quarterly
2	Risk management of increased carbon emissions due to increased power consumption for heating and cooling caused by global warming and rapid climate change	Central control and management of heating and cooling, real-time monitoring, campaigns to maintain appropriate temperature, plans to install eco-friendly renewable energy (solar power generation facilities), etc.	Medium to long term
3	Risk management such as expansion of renewable energy and low carbon emissions due to strengthening of environmental policies and regulations	Plans to install eco-friendly renewable energy (solar power generation facilities), expand investment in research and development of eco-friendly products, maintain ISO14001 certification, etc.	Short term/medium to long term

201-3

Defined benefit plan obligations and other retirement plans

 Welfare/Salary Status Table

1. Welfare	division	unit	2021	2022	2023
Retirement Pension Support	Number of subscribers (DC)	number of people	78	80	100
	Operating Amount_Separate Standard (DC)	A million won	260,326,230	339,594,056	397,787,870
	Number of subscribers (DB)	number of people	0	0	0
	Operating Amount_Connection Criteria (DB)	A million won	-	-	-
2. Employee salary status	division	unit	2021	2022	2023
1) Average basic salary by gender	Average basic salary for women	one	32,581,356	34,755,692	37,330,000
	Average basic salary for men	one	45,026,976	52,419,950	55,959,494
	Member compensation ratio	%	72.4	66.3	66.7
2) Average basic salary by position	division	unit	2021	2022	2023
Executive position	male	A thousand won	85,143	181,400	138,000
	female	A thousand won	-	-	-
Management (Manager and above, excluding executives)	male	A thousand won	48,700	51,673	57,034
	female	A thousand won	39,333	48,000	55,000
Non-managerial positions (assistant manager and below)	male	A thousand won	33,006	35,004	38,421
	female	A thousand won	30,049	32,300	34,920
3) Average compensation by rank (base salary + performance pay)	division	unit	2021	2022	2023
Executive position	male	A thousand won	90,115	185,360	138,000
	female	A thousand won	-	-	-

1. Welfare	division	unit	2021	2022	2023
Management (manager and above, excluding executives)	male	A thousand won	52,529	53,559	57,034
	female	A thousand won	42,333	49,850	55,000
Non-managerial position (assistant manager and below)	male	A thousand won	35,286	36,232	38,421
	female	A thousand won	32,374	33,333	34,920

 Performance Evaluation Status Table

division	unit	2021	2022	2023
Number of people subject to performance evaluation	number of people	62	63	71
Number of employees who received regular performance evaluations	number of people	62	63	71
Percentage of employees who received regular performance evaluations	%	100	100	100

201-4

Financial assistance received
from government

 Government Subsidy Status Table

Assignment name	Number of degrees	Total project cost (unit: won)	Government Subsidy	2021 (unit: won)	2022 (unit: won)	2023 (unit: won)
				Government Subsidy	Amount used	Amount used
1. Export Voucher Project	1/1	140,200,000	70,100,000	70,100,000		
2. Export Voucher Project	1/1	39,831,667	23,899,000	23,899,000	11,907,968	
3. Small and Medium Enterprise Technology Innovation Development Project	1/4th year	330,000,000	320,000,000	320,000,000		
4. Small and Medium Enterprise Technology Development Project	2nd/4th year	330,000,000	320,000,000	320,000,000	286,106,221	
5. New product development project with purchase conditions	1st/2nd year	207,000,000	200,000,000	200,000,000		
6. New product development project with purchase conditions	2nd/2nd year	207,000,000	200,000,000	200,000,000	180,372,131	
7. Regional cooperation zone industry promotion project	1/1	289,500,000	280,000,000	280,000,000		
8. Export-oriented	1/4th year	330,000,000	320,000,000			329,764,024
	2nd/4th year	330,000,000	320,000,000			327,830,047
	3rd/4th year	330,000,000	320,000,000			326,565,840

GRI 302 : Energy 2016

3-3_302 Management of Energy

Recently, in response to strengthened global environmental regulations, particularly on greenhouse gas emissions (carbon emissions) and rapid climate change, YJ Link has completed the installation of a solar power generation facility on the factory roof (47kw) to participate in renewable energy generation projects aimed at energy savings and reducing carbon emissions. Additionally, we are activating energy-saving campaigns through real-time monitoring of heating and cooling power usage for control management, encouraging participation from all employees. Since 2023, we have been systematically managing data on direct and indirect energy consumption, identifying and analyzing key factors for emission management, and currently conducting consultations to calculate carbon emissions for products manufactured by our company. Once the carbon emissions for the products are calculated, we will be able to identify the emissions generated throughout the production, distribution, and sales cycle, analyze where excessive carbon emissions occur, and proceed with activities to reduce them.

302-1 Energy consumption within the organization

Electricity usage

division	2021 (unit: GJ)	2022 (unit: GJ)	2023 (unit: GJ)
Headquarters factory	1787.2	1,556.7	2,324.9
Factory 2	1599.2	1532.5	1,379.5
total	3,386.5	3,099.1	3,704.4

302-2 Energy consumption outside of the organization

Vehicle fuel and heat output

division	2021 (Unit: GJ)	2022 (unit: GJ)	2023 (unit: GJ)
gas	213.53	251.21	301.94
Diesel	87.92	104.67	76.81
total	301.45	355.88	378.75

302-3 Energy intensity

YJ Link Energy Usage

division	Category 1	unit	2021	2022	2023
Total energy usage	Headquarters factory	GJ	2,089	1,923	2,704
	Factory 2	GJ	1,599	356	1,380
	total	GJ	3,688	2,278	4,083
Usage by energy source	electricity	GJ	3,387	3,099	3,704
	gas	GJ	214	251	302
	Viaduct	GJ	88	105	77
	total	GJ	3,688	3,455	4,083

302-4 Reduction of energy consumption

Energy conservation activities

- Encouraging participation in company-wide energy-saving campaigns and making it a part of daily life
- Real-time monitoring and control system for heating and cooling systems
- Installation of 47kW rooftop solar power generation facilities and monitoring of power generation (from December 23)
- Considering replacing corporate gasoline and diesel vehicles with hybrid and electric vehicles

YJ Link Energy Usage

division	Category 1	unit	2021	2022	2023
Total energy usage	Headquarters factory	GJ	2,089	1,923	2,704
	Factory 2	GJ	1,599	356	1,380
	total	GJ	3,688	2,278	4,083
Usage by energy source	electricity	GJ	3,387	3,099	3,704
	gas	GJ	214	251	302
	Viaduct	GJ	88	105	77
	total	GJ	3,688	3,455	4,083

Reduce energy consumption

division	Category 1	unit	2023
Office LED Light Fixture Replacement	Amount of savings	GJ	14.3
	Cost savings	ten thousand won	45.4
Installation of solar power generation facilities (47kW)	Power Generation (December 26-31)	GJ	2.14
	Cost savings	ten thousand won	6.9

302-5

Energy consumption reduction and carbon emission reduction are expected due to the 2023 eco-friendly energy installation plan.

Reductions in energy requirements of products and services

- Completion of solar power generation facility installation and monitoring
 - Control of heating and cooling systems
-

3-3_303
Management of Water and
Effluents

YJ Link uses only tap water related to dragons for restaurant and domestic purposes.

 **Water management (waterworks)**

division	unit	2021	2022	2023
Factory 1	ton	1,184	1,269	1,461
Factory 2	ton	625	555	483
Total water usage	ton	1,809	1,824	1,944

3-3_305
Management of Emissions

YJ Link is planning to manage key climate change-related risks for recent efforts to reduce greenhouse gas emissions. The main activities are as follows:

- a. Participating in renewable energy generation projects to reduce carbon emissions, completing the installation of solar panels (47kW) in December 23 to contribute to emission reduction efforts.
- b. Actively managing emission data to identify and control emission sources, recording and managing direct and indirect emission information to evaluate reduction potential.
- c. Currently conducting consulting to determine the carbon emissions coefficient for equipment (products) produced by the company, collecting Life Cycle Assessment (LCA) data from raw material procurement to production, distribution, and sales to calculate the carbon emissions per unit of equipment and reduce unnecessary emissions in the LCA cycle.
- d. Obtaining and maintaining ISO14001 environmental management certification as part of internal management system.

 **Managing Key Risks Related to Climate Change**

No.	Identification Risk	Management plan	period
1	Risk management of human/material damage, such as damage to facilities and loss of life due to natural disasters such as typhoons, floods, and natural disasters	Develop emergency scenarios for each situation, conduct emergency response training, and manage safety inspections on a regular basis.	Short term/quarterly
2	Risk management of increased carbon emissions due to increased power consumption for heating and cooling caused by global warming and rapid climate change	Central control and management of heating and cooling, real-time monitoring, campaigns to maintain appropriate temperature, plans to install eco-friendly renewable energy (solar power generation facilities), etc.	Medium to long term
3	Risk management such as expansion of renewable energy and low carbon emissions due to strengthening of environmental policies and regulations	Plans to install eco-friendly renewable energy (solar power generation facilities), expand investment in research and development of eco-friendly products, maintain ISO14001 certification, etc.	Short term/medium to long term

305-1
Direct (Scope 1) GHG emissions

Calculate direct greenhouse gas emissions from vehicle use.

Direct greenhouse gas emissions (Scope 1)

division	unit	2021	2022	2023
gas	tCO2-eq	14.3	16.8	21.1
Diesel	tCO2-eq	6.0	7.1	5.4
total	tCO2-eq	20.3	23.9	26.5

305-2
Energy indirect (Scope 2) GHG emissions

Calculate indirect greenhouse gas emissions from electricity consumption.

Indirect greenhouse gas emissions (Scope 2)

division	unit	2021	2022	2023
Factory 1	tCO2-eq	235.7	206.6	296.7
Factory 2	tCO2-eq	210.9	202.1	176.0
total	tCO2-eq	446.5	408.7	472.7

305-3
Other indirect (Scope 3) GHG emissions

We plan to calculate emissions by establishing a plan to distinguish the current measurement range and values for other indirect greenhouse gas emissions.

305-5
Reduction of GHG emissions

Greenhouse gas emission reduction activities

- Efforts are being made to reduce greenhouse gas emissions by completing the replacement of LED lighting fixtures in the factory and conducting campaigns to reduce internal power consumption.
- We are planning to install a 100kW solar power generation facility by exploring ways to utilize eco-friendly energy.
- We are planning to replace our corporate vehicles with electric and hybrid vehicles.

Greenhouse gas emissions

division	unit	2021	2022	2023
Scope 1 (vehicle fuel)	tCO2-eq	20.3	23.9	26.5
Scope2 (power usage)	tCO2-eq	446.5	408.7	472.7
total	tCO2-eq	466.80	432.54	499.25

305-6
Emissions of ozone-depleting substances (ODS)

Omission in report

Reason: [Not applicable] We do not emit substances that deplete the ozone layer.

305-7

Omission in report

Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions

Reason: [Not applicable] We do not emit nitrogen oxides, sulfur oxides, or other air-related emissions in our production process.

3-3_308
Management of Supplier
Environmental Assessment

ESG committee plans to establish procedures related to environmental assessment of suppliers at the time of the meeting.

308-1
New suppliers that were
screened using environmental
criteria

Hold ESG committee and partner consultation to establish environmental risk reduction efforts such as setting supplier environmental assessment criteria.

308-2
Negative environmental
impacts in the supply chain
and actions taken

We are preparing to implement measures based on the evaluation results after establishing criteria for evaluating partner companies' environmental performance and ESG evaluations.

GRI 401 : Employment 2016

3-3_401 Management of Employment

YJ Link is participating in agreements with local institutions and schools to secure excellent talents, extending to recruitment linkage, and hiring industrial personnel as designated military exemption companies. Efforts are focused on operating various welfare systems and improving working conditions to enhance employee satisfaction, as well as conducting fair and transparent recruitment processes for both new and experienced employees through various recruitment routes to secure outstanding talents in various fields. Additionally, efforts are made to secure diverse talents by participating in various recruitment support programs and employment programs following the selection as a star company in Daegu, and being designated as an employment-friendly company in the community in 2023.

As a military exemption company, YJ Link annually recruits and settles industrial personnel and supplementary military personnel. By hiring potential industrial personnel from various fields such as Meister schools, specialized high schools, vocational departments, and work-study programs, contributions are made to employment promotion in the local community, securing young talents with technical skills, and greatly assisting in company development.

Efforts to improve working conditions include replacing old and uncomfortable office chairs for senior employees, which significantly helped prevent musculoskeletal disorders and enhance work efficiency. Furthermore, employee satisfaction has significantly increased by installing and operating an in-house cafeteria to secure rest areas for employees.

401-1 New employee hires and employee turnover

Worker information (total number of employees, full-time employees, non-regular employees)

Category 1	Category 2	2021 (unit: people)	2022 (unit: people)	2023 (unit: people)
Total number of employees	Full-time	77	81	101
	Contract worker	0	0	0
Full-time	male	66	64	76
	female	11	17	25
Contract worker	male	0	0	0
	female	0	0	0

 **New hires**

Division	2021	2022	2023
Under 30	Male: 10	Male: 3	Male: 2
	Women: 2	Women: 3	Female: 1
Under 30~40 years old	Male: 8	Male: 11	Male: 11
	Female: 1	Women: 3	Women: 7
Under 40~50 years old	Male: 7	Male: 4	Male: 8
	Female: 1	Female: 1	Women: 3
Total	Male: 25	Male: 18	Male: 21
	Women: 4	Women: 7	Women: 11

 **Retired employees**

Division	Category 1	2021	2022	2023
By age	Under 30	11 people	3 people	4 people
	Under 30~40 years old	9 people	12 people	10 people
	Under 40~50 years old	3 people	4 people	5 people
	Over 50	0 people	2 people	0 people
total		23 people	21 people	19 people
gender	male	18 people	20 people	14 people
	female	5 people	1 person	5 people
total		23 people	21 people	19 people

401-2
Benefits provided to full-time employees that are not provided to temporary or part-time employees

YJ Link provides various welfare benefits to help employees maintain a healthy physical and mental state and focus on their work.

Welfare system

Division	Detail
Health Care	In-house gym operation, men's and women's lounge operation, rooftop futsal court, general health checkup, comprehensive checkup support (for those aged 40 and over), etc.
Motivation	In-house dormitory operation, in-house restaurant operation, long-term service award, year-end award, resort benefit support (Sono Hotel & Resort), birthday gift certificate issuance, holiday gift issuance, anniversary gift issuance, performance bonus payment, employee tuition support, in-house cafeteria operation, etc.
Family happiness	Support for bereavement leave and bereavement pay, child admission congratulatory pay, family care leave, childcare leave, maternity leave, pregnant woman protection system, etc.

Internal regulations_Welfare regulations Employment rules

401-3

Parental leave

Parental leave status

Division	Category 1	2021	2022	2023
Parental leave users	Number of users	-	4 people	2 people
	Returning personnel	-	4 people	2 people
	Return rate	-	100%	100%
Parental leave users	male	1 person	1 person	0 people
	female	-	-	1 person
Returning to work after parental leave	male	1 person	1 person	-
	female	-	-	-
Return to work rate after parental leave	male	100%	100%	-
	female	-	-	-

3-3_403
Management of Occupational Health and Safety

YJ Link prioritizes safety and health matters in all policies at the workplace and aims to comprehensively apply relevant policies to all stakeholders within the scope of business impact, including employees. This is because of the emphasis on safety and health issues due to the strengthening of domestic safety and health-related laws and the enforcement of the Act on the Punishment of Violences and Accidents, as well as significant risks that can occur in actual industrial sites. YJ Link seeks to actively respond to changes in domestic and international management environments by strengthening the ISO45001 safety and health management system certification and system. Various activities for workplace safety and health are being implemented, such as systematizing safety and health education, conducting safety and health improvement activities at least once a month, and holding subcontractor consultations and safety and health committee meetings quarterly.

 Occupational Safety and Health Status

Division	Unit	2023	Note
Safety accident occurs	Number of cases	0	Periodic inspection
	Incidence rate (%)	0	
Conduct risk assessment (once a year)	Occurrence	10	23.05.16 (Implemented)
	Improvement points	10	
	Improvement rate (%)	100%	
Regular safety and health training (total 12 cases)	Implementation (case)	12	Conducted monthly
	Implementation rate (%)	100%	
Health checkup (once a year)	Subjects for examination (people)	84	23.10.23 (implemented)
	Examinee (name)	83	
	Unidentified person (name)	1	

403-1
Occupational health and safety management system

YJ Link prioritizes safety and health management to create a safe working environment. It established an integrated management policy to encourage all employees to participate in safety and health activities. It prepared for ISO 45001 certification from January to March 23, completed the necessary documentation, and obtained the certification. It aims to maintain certification by managing the safety and health management system. Additionally, it holds quarterly industrial safety and health committee meetings to maintain a healthy and safe working environment for employees. YJ Link shares its safety and health management policy with subcontractors, conducts safety inspections, and holds regular meetings to discuss safety performance, goals, risk assessment results, improvement measures, performance evaluations, and internal audit results for mutual communication and cooperation.

Composition and holding of the Industrial Safety and Health Committee

Division	User side	Workers' side	Note
chairman	CEO	Production Team Leader	Held once every quarter
commissioner	Safety and Health Manager	Strategic Purchasing Team Leader	
	Executive Officer	Production Management Team Leader	
	Health Manager (Central Occupational and Environmental Health Center)	Battlefield Design Team Leader	
	Safety Manager (Industrial Safety Technology Institute)	Mechanical Design Team Leader	

[Safety and Health Management Policy](#)

[Safety Management Promotion Plan](#)

[Industrial Safety and Health Management Regulations](#)

[Risk assessment data](#)

[Occupational Safety and Health Management Organization Chart](#)

403-2

Hazard identification, risk assessment, and incident investigation

Conducting workplace risk assessments

YJ Link conducts regular risk assessments in the workplace annually to identify and improve risks, including additional ad-hoc assessments as needed. Through this process, harmful risk factors are identified, measures are taken to secure workplace safety.

Safety and health education

YJ Link provides safety and health education to all employees to help them recognize and prevent work-related risks. The education covers response strategies and preventive measures for specific workplace risk factors, supporting employees in maintaining a safe working environment and preventing work-related accidents.

Safety and health education content

Division	Training hours	Number of training sessions	Target
Regular safety and health training	2 hours per month (6 hours per quarter)	12 times (monthly)	Full-time employee
New Recruitment Training	8 hours a day when hired	Conducted every time during recruitment	New Employees
Special safety and health training	12 hours within 3 months after the first 4 hours	Limited to the worker in question	Crane, pressure vessel users
Management and supervisor training	16 hours once a year (8 hours at accident-free workplace)	Once a year	Group training for 2 or more people per year (manager level)
Forklift Operation Training	21 hours or more per session	First time	Forklift Operator (2 completed)

 Occupational Safety and Health Status

Division	Unit	2023	Note
Safety accident occurs	Number of cases	0	Periodic inspection
	Incidence rate (%)	0	
Conduct risk assessment (once a year)	Occurrence	10	23.05.16 (Implemented)
	Improvement points	10	
	Improvement rate (%)	100%	
Regular safety and health training (total 12 cases)	Implementation (case)	12	Conducted monthly
	Implementation rate (%)	100%	
Health checkup (once a year)	Subjects for examination (people)	84	23.10.23 (implemented)
	Examinee (name)	83	
	Unidentified person (name)	1	

[Risk assessment data](#)

[Risk Assessment Implementation Plan](#)

[Safety and Health Education Management Ledger](#)

403-3
Occupational health services

YJ Link provides basic health check-ups for employees every month through a health management agency, including blood pressure, blood sugar checks, and health counseling. They conduct annual health check-ups for employees and provide facilities such as an in-house gym and futsal field for employees to exercise regularly. Employees over 40 years old are fully supported for comprehensive health check-ups. YJ Link continues to make efforts to provide various programs and support benefits for employee health services in the future.

Division	Main Content
Creating a healthy work environment	<ul style="list-style-type: none"> - Creating a comfortable environment in the office (controlling temperature and humidity, installing air purifiers in each office) - Providing ergonomic comfort such as office furniture and computer equipment to prevent musculoskeletal diseases
Creating a space for physical fitness and health promotion	<ul style="list-style-type: none"> - Operation of an in-house gym to improve employee physical fitness - Operation of an in-house futsal court and encouragement of active club activities
Nutritional Health Care Activities	<ul style="list-style-type: none"> - Providing balanced nutrition in the company cafeteria - Providing health consultations once a month - Providing health checkups for all employees once a year
Health check-up provided	<ul style="list-style-type: none"> - Comprehensive health check-up provided to employees aged 40 or older

403-4
Worker participation, consultation, and communication on occupational health and safety

YJ Link holds a committee meeting once every quarter through the operation of the Industrial Safety and Health Committee to maintain the health of employees and a safe working environment. They discuss and select topics related to industrial accident prevention, strengthening safety and health activities, and overall safety and health management between management and workers to put them into practice.

Furthermore, they share the safety and health management policies of internal partner companies, create safety inspection records related to subcontracting, and hold meetings with partner companies at least once a month to promote communication and cooperation between them.

 **Composition and holding of the Industrial Safety and Health Committee**

Division	User side	Workers' side	Note
chairman	CEO	Production Team Leader	Held once every quarter
commissioner	Safety and Health Manager	Strategic Purchasing Team Leader	
	Executive Officer	Production Management Team Leader	
	Health Manager (Central Occupational and Environmental Health Center)	Battlefield Design Team Leader	
	Safety Manager (Industrial Safety Technology Institute)	Mechanical Design Team Leader	

 Partner Council

Division	Target	Number of attendances at council meetings
Contractor	CEO of YJ Link	Once a month (total of 12 times a year)
Supplier (partner)	Representatives of 4 companies	Once a month (total of 12 times a year)

 Industrial Safety and Health Committee held

Year of holding	Round (Date of Event)	Main agenda	Number of attendees	Attendance rate	Note
2023	1st (2023.01.18)	<ul style="list-style-type: none"> - Establishment of annual safety and health plan - Establishment of safety and health management regulations - Revision of safety and health environment management policy 	5 people from the company side / 5 people from the workers side	100%	
	2nd (2023.04.17)	<ul style="list-style-type: none"> - Regarding the implementation of the 23-year regular risk assessment 	5 people from the company side / 5 people from the workers side	100%	
	3rd (2023.08.30)	<ul style="list-style-type: none"> - Education and implementation of ESG management-related matters - Prevention of worker health problems related to COVID-19 	5 people from the company side / 5 people from the workers side	100%	
	4th (2023.12.06)	<ul style="list-style-type: none"> - Matters regarding implementation of health checkups for workers - Matters regarding prevention of musculoskeletal diseases (matters regarding replacement of company chairs) - Matters regarding the 24-year safety and health management policy plan 	5 people from the company side / 5 people from the workers side	100%	

403-5
Worker training on
occupational health and safety

YJ Link is conducting annual safety and health education for all employees to create a safe working environment and promote safety awareness.

 **Safety and health education content**

Division	Training hours	Number of training sessions	Target
Regular safety and health training	2 hours per month (6 hours per quarter)	12 times (monthly)	Full-time employee
New Recruitment Training	8 hours a day when hired	Conducted every time during recruitment	New Employees
Special safety and health training	12 hours within 3 months after the first 4 hours	Limited to the worker in question	Crane, pressure vessel users
Management and supervisor training	16 hours once a year (8 hours at accident-free workplace)	Once a year	Group training for 2 or more people per year (manager level)
Forklift Operation Training	21 hours or more per session	First time	Forklift Operator (2 completed)

 [Safety and Health Education Management Ledger](#)

403-6
Promotion of worker health

YJ Link provides various welfare facilities for the health management and promotion of employees. Internal welfare facilities include a gym, male and female rest areas, and a futsal field.

Efforts are made to maintain the health management of employees through annual health check-ups and tracking management based on the results of the check-ups.

We are looking for ways to collaborate with relevant agencies to implement health management-related (obesity, smoking cessation, healthcare) programs.

 **Status of health checkup implementation**

Division	Unit	2021	2022	2023
All subjects	number of people	67	76	84
Examinee	number of people	64	72	83
Excluded (overseas long-term business trip, other)	number of people	3	4	1

Division	Main Content
Creating a healthy work environment	<ul style="list-style-type: none"> - Creating a comfortable environment in the office (controlling temperature and humidity, installing air purifiers in each office) - Providing ergonomic comfort such as office furniture and computer equipment to prevent musculoskeletal diseases
Creating a space for physical fitness and health promotion	<ul style="list-style-type: none"> - Operation of an in-house gym to improve employee physical fitness - Operation of an in-house futsal court and encouragement of active club activities
Nutritional Health Care Activities	<ul style="list-style-type: none"> - Providing balanced nutrition in the company cafeteria - Providing health consultations once a month - Providing health checkups for all employees once a year
Health check-up provided	<ul style="list-style-type: none"> - Comprehensive health check-up provided to employees aged 40 or older

403-7
Prevention and mitigation of occupational health and safety impacts directly linked by business relationships

The organization aims to prevent and reduce the impact of high risks related to operations, products, or services, as well as occupational health and safety issues.

- YJ Link conducts safety and health education for full-time employees to enhance safety awareness by evaluating workplace hazards and removing risk factors.
- Safety signs are attached to each hazard zone to ensure that workers are always aware of the risks.
- By setting annual key tasks, the company aims to create a safe workplace and manage risks in advance.
- YJ Link is planning to strengthen its safety and health management system in accordance with the Major Accident Prevention Act by undergoing consulting in 2024.
- Having obtained the Safety and Health Management System (ISO 45001) certification in 2023, YJ Link is fully committed to safety and health management.

 [Safety Management Promotion Plan](#)

 [Risk assessment data](#)

403-8
Workers covered by an occupational health and safety management system

Establishment of YJ Link Integrated Management Policy (Safety/Health/Environment/Quality) and public disclosure to all employees
 Formation of safety and health management organization through Industrial Safety and Health Committee and encouragement of employee participation
 Acquisition of ISO45001 certification for safety and health management system and establishment of safety and health management system (March 23 ~ March 25)
 Certification scope (313 members of domestic and overseas subsidiaries, 20 members of in-house subcontractors)
 Company-wide publication of relevant contents in accordance with the Major Accidents Punishment Act and encouragement of participation in strengthening the safety and health management system.

403-9

Work-related injuries

YJ Link has had no industrial accidents for 3 years (accident-free workplace).

Industrial Accident Status Table

Division	Category 1	Unit	2021	2022	2023
Number of disaster victims		number of people	0	0	0
		number of people	0	0	0
Number of injuries (death + serious injury + minor injury)		number of people	0	0	0
	Partner	number of people	0	0	0
Number of deaths	Partner	case	0	0	0
	Employees	case	0	0	0
Number of serious injuries	Employees	case	0	0	0
	Partner	case	0	0	0
Number of casualties	Employees	case	0	0	0
	Partner	case	0	0	0
Number of major disasters	Employees	case	0	0	0
	Partner	case	0	0	0
Industrial accident rate	Employees	%	0	0	0

[Industrial Accident Rate Confirmation Certificate](#)

403-10

Work-related ill health

YJ Link has had no work-related illness cases in the past 3 years.

Work-related disease status table

Division	Category 1	Unit	2021	2022	2023
Occurrence of occupational disease	Employees	case	0	0	0
	Partner	case	0	0	0
Incidence rate	Employees	%	0	0	0
	Partner	%	0	0	0

3-3_404
Management of Training and Education

YJ Link has been planning and implementing rank-based education and ethics education since 23, and is planning to establish and implement an education plan by stages to enhance the necessary capabilities of employees.

 Employee training status

Division	Period	Target audience	Note
Leadership training by level (intergenerational understanding, leadership, change management, problem solving)	23.08.23 ~ 23.08.25	73 people	In-house training (educational institution_ONH.R.D)
ESG practical training	23.05.08 ~ 23.08.09	2 people	External training (educational institution_Korea Productivity Center)
Ethics education	23.04.06 ~ 23.04.27	63 people	In-house training (self-training)

404-1
Average hours of training per year per employee

Investment in talent training and development
Since 23, we have been investing in the education and training of employees in stages to foster talent and enhance necessary capabilities. Starting from 24, we aim to systematically establish an education and training plan to strive for the growth of employees.

 Employee training status (cost)

Division	Unit (cumulative)	2023
Total number of trainees	number of people	138
Total training hours	hour	679
Total tuition costs	A thousand won	10,035
Training hours per person	Time/People	4.9
Education cost per person	thousand won/person	14.7

3-3_406

Management of Non-discrimination

YJ Link specifies its non-discrimination policy based on human rights labor standards and cooperation partner code of conduct, and handles reports through internal grievance reporting channels and website according to procedures when incidents occur.

[Code of Ethics](#)

[Human Rights Labor Standards and Policies](#)

[Partner Code of Conduct](#)

[Status of operation of grievance handling system](#)

[Operation of ethics reporting system](#)

406-1

Incidents of discrimination and corrective actions taken

Omission in report

Reason: [Not applicable] No incidents or reports of discrimination occurred during the reporting period.

3-3_408

Management of Child Labor

YJ Link specifies a policy prohibiting child labor based on human rights labor standards and cooperation partner code of conduct, and handles reports through internal grievance reporting channels and website according to procedures when incidents occur.

[Human Rights Labor Standards and Policies](#)

[Partner Code of Conduct](#)

[Status of operation of grievance handling system](#)

[Grievance Handling Committee Regulations_YJ Link](#)

[Operation of ethics reporting system](#)

408-1

Operations and suppliers at significant risk for incidents of child labor

Omission in report

Reason: [Not applicable] No incidents reported for the case.

3-3_409

Management of Forced or
Compulsory Labor

YJ Link specifies a forced labor management policy based on human rights labor standards and cooperation partner code of conduct, and handles reports through internal grievance reporting channels and the internal website according to procedures when incidents occur.

[Human Rights Labor Standards and Policies](#)

[Partner Code of Conduct](#)

[Status of operation of grievance handling system](#)

[Grievance Handling Committee Regulations_YJ Link](#)

[Operation of ethics reporting system](#)

409-1

Operations and suppliers at
significant risk for incidents of
forced or compulsory labor

Omission in report

Reason: [Not applicable] No issues found in the matter.