Kia Motors Corp

2025 CDP Corporate Questionnaire 2025

Word version

Important: this export excludes unanswered questions
This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.
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09/15/2025, 07:54 am

Contents

C1. Introduction

(1.1) In which language are you submitting your response?

Select from:

☑ English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

☑ KRW

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:

☑ Publicly traded organization

(1.3.3) Description of organization

Since its establishment in 1944, Kia has grown into a global automobile brand with a relentless spirit of challenge. In 2021, Kia changed its corporate name and logo from "Kia Motors" to "Kia", proclaiming a new brand direction and vision, and making the leap from an automobile manufacturing company to a mobility brand. Building on these outstanding accomplishments, Kia has consistently prioritized the value of sustainability under its ESG vision, 「Sustainable Movement for an Inspiring Future」. To continuously move toward an inspiring future together with diverse stakeholders, Kia is dedicated to advancing ESG management based on the three core values of Cleaner & Circular, Safe & Satisfying, and Transparent & Trustworthy—focusing on carbon neutrality and resource circularity, safety and quality, sustainable supply chain, sound governance, and shareholder value. In the Environmental (E) area, Kia is consistently pursuing carbon reduction throughout all stages of the product lifecycle from supply, production, use, logistics, to disposal—with the goal of achieving carbon neutrality by 2045. Aiming to attain RE100 goals by 2040, Kia has initiated solar power self-generation at AutoLand Hwaseong, Gwangju, and India, while accelerating its transition to renewable energy by signing a PPA in China. Since 2022, Kia has been supporting marine plastic waste recovery and recycling activities in partnership with the global environmental NGO The Ocean Cleanup and is also leading ecosystem protection by promoting the planting of halophytes for tidal flat restoration. This year, we will further accelerate our transition to renewable energy by introducing in-house power generation at all AutoLand plants worldwide and executing the first PPA in our Korean operations following China. To ensure responsible design, we will expand the use of recycled and bio-based materials and establish concrete action plans—including material development and the construction of a waste resource supply chain—to achieve the target of incorporating 25% recycled plastic into the interiors of new vehicles sold in Europe by 2030. Furthermore, we plan to prioritize the use of carbon-reduced steel, which emits 20% less carbon than conventional blast furnace steel, by 2030,

thereby gradually reducing supply chain emissions. In addition to climate change, Kia is actively working to build a sustainable circular economy. In particular, Kia is proactively responding to regulations related to resource circulation and continuously expanding the use of recycled materials in its products. Moreover, Kia is improving the water management by recycling water and inspecting water supply areas as part of its environmental management policy. These resource circulation and water management efforts are an important part of Kia's ESG vision, especially in implementing the value of "Cleaner and Circular". Kia will grow as a sustainable mobility brand through continuous innovation to contribute to the circular economy and minimize its environmental impact.
[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

	End date of reporting year	Alignment of this reporting period with your financial reporting period	Indicate if you are providing emissions data for past reporting years
	12/30/2024	*Select from:* ☑ Yes	*Select from:* ☑ No

[Fixed row]

(1.4.1) What is your organization’s annual revenue for the reporting period?

107448752000000

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: ☑ Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

KR7000270009

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

☑ China

☑ India

☑ Republic of Korea

☑ United States of America

☑ Mexico
☑ Germany
☑ Slovakia

(1.21) For which transport modes will you be providing data?

Select all that apply
☑ Light Duty Vehicles (LDV)

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:
☑ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply
☑ Upstream value chain

(1.24.3) Highest supplier tier mapped

Select from:
☑ Tier 2 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:
☑ Tier 3 suppliers

(1.24.7) Description of mapping process and coverage

Kia's supply chain management focuses on supply chain strategy, supplier collaboration, and ESG compliance. Kia identifies and manages key suppliers that provide critical parts - such as hydrogen fuel cell parts, battery parts, control modules, and electrification parts - or those with limited substitutability and high transaction

volumes. As of 2024, Kia has registered and manages 1,494 Tier 1 suppliers (accounting for 100 percent of purchasing volume), including 374 in Korea and 1,120 overseas. Among these, 58 have been designated as key strategic partners (accounting for 69 percent of purchasing volume). In addition to Tier 1 suppliers, Kia also monitors Tier 2 suppliers that have a significant impact on its business operations, with 48 of them designated as key suppliers.
[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

	Plastics mapping	Value chain stages covered in mapping
	Select from: ☑ Yes, we have mapped or are currently in the process of mapping plastics in our value chain	*Select all that apply* ☑ Upstream value chain ☑ Downstream value chain

[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

1

(2.1.4) How this time horizon is linked to strategic and/or financial planning

In line with the time horizon considered in the materiality assessment, Kia considers a short-term time horizon of 0-1 years and reviews environmental risks and opportunities in its annual business planning.

Medium-term

(2.1.1) From (years)

2

(2.1.3) To (years)

5

(2.1.4) How this time horizon is linked to strategic and/or financial planning

In line with the time horizon considered in the materiality assessment, Kia considers the medium-term time horizon of 2-5 years, which is similar to the time horizon

typically required for vehicle development and updating business strategies.

Long-term

(2.1.1) From (years)

6

(2.1.2) Is your long-term time horizon open ended?

Select from:

☑ Yes

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Kia considers the long-term time horizon to be more than 6 years and considers environmental impacts, risks, and opportunities when identifying long-term strategies/projects.
[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: ☑ Yes	*Select from:* ☑ Both dependencies and impacts

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: ☑ Yes	*Select from:* ☑ Both risks and opportunities	*Select from:* ☑ Yes

[Fixed row]

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☑ Climate change

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD

☑ TNFD – Taskforce on Nature-related Financial Disclosures

International methodologies and standards

☑ Life Cycle Assessment

Other

☑ Desk-based research

☑ Materiality assessment

☑ Scenario analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

☑ Cyclones, hurricanes, typhoons

☑ Heavy precipitation (rain, hail, snow/ice)

☑ Landslide

Chronic physical

☑ Changing precipitation patterns and types (rain, hail, snow/ice)

Policy

☑ Carbon pricing mechanisms

☑ Other policy, please specify :Tightening of the fuel economy standards for internal combustion engine vehicles

Market

☑ Availability and/or increased cost of raw materials

Reputation

☑ Increased partner and stakeholder concern and partner and stakeholder negative feedback

Technology

☑ Transition to lower emissions technology and products

Liability

☑ Exposure to litigation

☑ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ Customers

☑ Employees

☑ Regulators

☑ Suppliers

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ No

(2.2.2.16) Further details of process

1. Process for identifying, assessing, and managing climate change risks and opportunities Kia has a process in place to identify, assess, and respond to climate change risks and opportunities and manages them across the entire value chain of its business, including upstream, downstream, and direct operations. The process is conducted annually, and the time horizons covered are the current moment, short-term (0 to 1 year), medium-term (2 to 5 years), and long-term (6 years or more).

Each step of the process is as follows. ① Identification step: The Strategic Business Planning Division regularly monitors climate change issues and opportunities. To identify and manage issues that could potentially affect Kia's business, climate-related regulations, policies, and institutions, the impact of ICE and electrification with their market trends, and the reputational risk are analyzed. In addition, scenario analysis is being conducted to identify Kia's sites that are vulnerable to climate

change. ② Evaluation and Reporting Step: The ESG Council evaluates the financial and strategic impacts of each issue based on Kia's materiality criteria. Issues classified as material are reported to the CEO, and issues that require a company-wide response are reported to the BOD on an annual basis for decision-making on the direction of response and implementation strategy. ③ Response Step: Kia discusses the response measures for risks and opportunities and reviews the progress of each division through the ESG Council. Material issues, reported to the CEO and BOD, are managed by reflecting the indicators in each division's KPIs. In addition, climate change risks like GHG emission management and environmental impact assessment, are integrated into the company-wide risk management system and the results of the assessment are reported in the annual sustainability report. 2. Process used to determine risks/opportunities with a material impact Kia uses materiality assessment to determine risks/opportunities with a material impact. For issues reported to the CEO, the "financial impact" is assessed if the damage or response costs and revenue exceed KRW 2 billion, and the "strategic impact" is assessed with the "likelihood" and "magnitude" of the issue, and its relevance to Kia's ESG strategy system. Material issues are then reported to the BOD at least once a year to seek company-wide responses. Through this process, Kia minimizes risks from climate change and promotes proactive responses to opportunities. 3. Identifying, assessing, and managing climate change dependencies and impacts To identify and assess dependencies, Kia is using TNFD's LEAP methodology, which identified physical risks such as landslides, forest fire, and heat waves that may occur if the regulating services of natural capital are affected by climate change, and physical scenario analysis, which is used to understand the potential impacts of climate change on water stress for each site. Kia plans to target management activities at sites that are highly dependent on climate change. Kia considers the impact of Kia's operations and products on climate change and assesses the impact by annually calculating and collecting GHG emissions from its sites and major supply chains, as well as vehicle carbon emissions through LCA. Kia is committed to reducing its impact by declaring carbon neutrality by 2045 and achieving net zero at all stages of the value chain.

Row 2

(2.2.2.1) Environmental issue

Select all that apply

☑ Biodiversity

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations
☑ Upstream value chain
☑ Downstream value chain

(2.2.2.4) Coverage

Select from:
☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply
☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:
☑ Qualitative only

(2.2.2.8) Frequency of assessment

Select from:
☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply
☑ Short-term

(2.2.2.10) Integration of risk management process

Select from:
☑ A specific environmental risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ WWF Biodiversity Risk Filter

(2.2.2.13) Risk types and criteria considered

Acute physical

☑ Heat waves

☑ Landslide

☑ Wildfires

Chronic physical

☑ Soil degradation

☑ Water stress

☑ Water quality at a basin/catchment level

Reputation

☑ Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ Suppliers

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ No

(2.2.2.16) Further details of process

1. Process for identifying, assessing, and managing dependencies, impacts, risks, and opportunities for biodiversity All human activities, including business, are deeply dependent on natural ecosystems - land, oceans, and atmosphere - and the biodiversity that sustains them. Kia recognizes the importance of this natural capital and conducts biodiversity risk analysis using the WWF Biodiversity Risk Filter Tool to prevent and respond to risks arising from Kia's business impacts on and dependence on natural ecosystems. Based on the TNFD's LEAP methodology, biodiversity risks for the regions where Kia's global production and key supplier operations are located were analyzed. This region-based assessment was conducted using WWF's BRF risk analysis to identify biodiversity dependencies and impacts based on site location, industry sector information, value chain information, and business materiality. Kia conducted its biodiversity risk analysis in three steps. ① Selected 18 regions in six countries, including Korea, Slovakia, India, China, United States, and Mexico, where Kia's production bases and key supply chains (steel, logistics, etc.) are located, ② and assessed their biodiversity impacts and dependencies for analyzing physical and reputational risks using the WWF BRF, ③ and scored them on a scale of Very Low (1.0-1.8), Low (1.8-2.6), Medium (2.6-3.4), High (3.4-4.2), and Very high (4.2-5.0) to identify risks by region and value chain. - Physical risks assessment includes: Dependencies on supplying services, regulating and supporting services (enabled), regulating services (mitigated), and cultural services and impact on pressures on biodiversity - Reputational risk assessment includes the impact on environmental factors, socioeconomic factors, and dependencies on additional reputational factors 2. Process used to determine risks/opportunities with a material financial or strategic impact and the associated dependencies/impacts The analysis of 34 companies in the value chain in Korea and overseas showed that the upstream value chain is at greater risk than Kia's own business sites. It can be explained by the nature of the steel industry, which has a greater impact on biodiversity risks. In particular, it has been identified that there is a significant variation in the level of physical risks across different locations of the facility, including risks such as the decline in wild animal and plant populations due to negative impacts on biodiversity. Kia continuously monitors biodiversity risks in and around the value chain, explores opportunities to collaborate with suppliers on biodiversity conservation, and implements various eco-friendly activities. In this regard, Kia is actively involved in the "Tidal Flats Restoration Cooperation Project" with the Ministry of Oceans and Fisheries and also contributes to ecological conservation activities of "The Ocean Cleanup", mitigating the impact on marine ecosystems by recycling plastics collected from the ocean into Kia's production process.

Row 3

(2.2.2.1) Environmental issue

Select all that apply

☑ Water

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD

☑ TNFD – Taskforce on Nature-related Financial Disclosures

☑ WRI Aqueduct

☑ WWF Water Risk Filter

Other

☑ Scenario analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

☑ Drought

☑ Heavy precipitation (rain, hail, snow/ice)

Chronic physical

☑ Water stress

☑ Declining water quality

☑ Increased severity of extreme weather events

☑ Water availability at a basin/catchment level

☑ Declining ecosystem services
☑ Water quality at a basin/catchment level
☑ Precipitation or hydrological variability
☑ Changing temperature (air, freshwater, marine water)

Policy
☑ Increased pricing of water
☑ Regulation of discharge quality/volumes

Market
☑ Availability and/or increased cost of raw materials

Reputation
☑ Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)

Technology
☑ Transition to water intensive, low carbon energy sources

Liability
☑ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply
☑ NGOs
☑ Customers
☑ Employees
☑ Investors
☑ Suppliers
☑ Local communities

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ No

(2.2.2.16) Further details of process

1. Water-related Risk and Opportunity Identification, Assessment and Management Process Kia manages water risks and opportunities across its entire value chain, including directly operated facilities such as domestic production plants (Gwangmyeong, Hwaseong, Gwangju, etc.) and upstream and downstream operations. Water-related risks and opportunities are assessed annually and managed with short-term, medium-term, and long-term time perspectives. In the identification stage, the Corporate Strategy Office periodically monitors water-related risk and opportunity factors. Considering the close relationship between climate change and water risks, the company analyzes regulatory, policy, and institutional changes, and evaluates the impact of market trend changes in internal combustion engine vehicles and electrification. Identified factors are reported to the ESG Council. In the assessment and reporting stage, the ESG Council evaluates the financial and strategic impact of each issue according to materiality assessment criteria. Material issues are reported to the CEO, and critical issues requiring company-wide response are reported to the Board of Directors annually to determine response directions. In the response stage, material issues are reflected in departmental KPIs for company-wide management, with monetary incentives provided upon achievement of performance targets. Water intake intensity management and environmental impact assessments are integrated and operated within the company-wide risk management system. 2. Process for Determining Material Financial and Strategic Impact Kia uses double materiality to determine material risks/opportunities. For issues reported to the CEO, both 'financial impact' and 'social/environmental impact' are assessed. Financial impact is evaluated as a material issue when damage or response costs exceed KRW 2 billion. Social/environmental impact is assessed on a 1-5 point scale for likelihood and severity of impact. 3. Water-related Dependencies and Impact Management Through value chain analysis, water intake and discharge volumes are monitored at all production facilities. Among major suppliers, steel suppliers have the highest water risk due to water-intensive production, with chemical suppliers for battery components showing the second highest risk. In manufacturing processes, water dependencies have been identified in cooling systems, cleaning operations, and auxiliary facilities, with facilities in India, Mexico, and China classified as high-risk areas. Impact management initiatives include operating The Ocean Cleanup partnership focused on marine plastic collection and recycling. The 2025 target includes production of marine plastic-based trunk liners for the EV3 model. Additionally, through wetland restoration projects, planting of 27,000m² of glasswort in Hwaseong tidal flats has been completed, with a target of restoring a total of 120,000m².
[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:
☑ Yes

(2.2.7.2) Description of how interconnections are assessed

Kia is conducting a biodiversity risk analysis to prevent and respond to risks arising from the business's impact on natural ecosystems and the dependencies on them.

For the analysis Kia uses the WWF Biodiversity Risk Filter Tool (BRF), based on the TNFD's LEAP methodology, to analyze physical and reputational risks related to biodiversity for its global production sites and key suppliers. The BRF analyzes physical and reputational risks that also assesses the interconnections between dependencies, impacts, and risks. Physical risks arise from a company's dependence on nature and can be affected by changes in natural and anthropogenic land and ocean conditions. Physical risk considers indicators 1) provisioning services, 2) regulating and supporting services - enabling, 3) regulating services - mitigating, 4) cultural services, and 5) pressures on biodiversity, and assesses the state of the ecosystem services on which a company or its suppliers depend. The overall physical risk score is determined by the high dependence on ecosystem services, the high pressures on biodiversity, the impairment of ecosystem services in the area, or the impact on the existing high pressures on biodiversity. Reputational risk can stem from a company's real or perceived impacts on nature and people. Reputational risk refers to stakeholder and community perceptions of whether a company conducts business sustainably and responsibly with respect to biodiversity, and can ultimately affect brand value and market share. Reputational risk is influenced by both operational factors (i.e., the company's area of operations) and environmental-based factors (i.e., the conditions of the locations of operations). It assesses three factors 1) environmental factors, 2) socioeconomic factors, and 3) additional reputational factors. The overall reputational risk score is determined by the high impact on environmental and socioeconomic factors and dependency on additional reputational factors, the presence of poor environmental and socioeconomic conditions, or the presence of additional reputational factors exacerbated in the locations of operations. The analysis of 34 companies in the value chain in Korea and overseas using this tool, showed that the upstream value chain is at greater risk than Kia's own business sites. In this sense, Kia continuously monitors biodiversity risks in and around the value chain, explores opportunities to collaborate with suppliers on biodiversity conservation, and implements various eco-friendly activities.
[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

☑ Yes, we have identified priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(2.3.3) Types of priority locations identified

Locations with substantive dependencies, impacts, risks, and/or opportunities

☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to biodiversity

(2.3.4) Description of process to identify priority locations

Recognizing that our business depends on natural ecosystems, Kia has conducted a biodiversity risk analysis to prevent and respond to the impacts of Kia's business on natural ecosystems and the risks arising from Kia's dependency on them. In the biodiversity risk analysis process, 18 regions in six countries - South Korea, Slovakia, India, China, the United States, and Mexico were identified as priority locations for Kia's production plants, and key supply chains such as steel and logistics. For the identification, location-specific factors such as site location, industry information, and business materiality were taken into account. Additionally, for systematic and stable automotive manufacturing and production management, Kia regularly monitors water intake and wastewater discharge volumes at all facilities and conducts water stress risk assessments based on the WRI Aqueduct assessment tool to select and manage high-risk facilities. The assessment results identified the India plant as classified in the 'Extremely High' water stress region, making it a priority management target.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

☑ No, we do not have a list/geospatial map of priority locations

[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Capital expenditures

(2.4.3) Change to indicator

Select from:

☑ Absolute increase

(2.4.5) Absolute increase/ decrease figure

2000000000

(2.4.6) Metrics considered in definition

Select all that apply

☑ Likelihood of effect occurring

☑ Other, please specify :Magnitude, Scale, Remediability

(2.4.7) Application of definition

Kia's Strategic Business Planning Division identifies climate change-related risks and opportunities, and if they are deemed to have a material financial or strategic impact, the ESG Council reports the issues and discusses on the response measures. Financial impacts are assessed by considering the magnitude and likelihood of financial risks (increased costs/decreased revenues) and financial opportunities (decreased costs/increased revenues), with KRW 2 billion as the threshold for determining a material financial impact. Strategic impacts are assessed by considering the magnitude, scale, likelihood of occurrence, and remediability of positive and negative impacts in terms of social and environmental aspects, to identify issues that could have a material impact on the core tasks established under the ESG Strategy System. As an example of a risk that was assessed to have a material impact and managed, AutoLand Gwangju experienced a line shutdown and vehicle flood damage due to heavy rains in 2020. After reporting the response measure to the CEO, Kia purchased fire and marine insurance to minimize the cost of the natural disaster.

Opportunities

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Revenue

(2.4.3) Change to indicator

Select from:

☑ Absolute increase

(2.4.5) Absolute increase/ decrease figure

2000000000

(2.4.6) Metrics considered in definition

Select all that apply

☑ Likelihood of effect occurring

☑ Other, please specify :Magnitude, Scale, Irremediability

(2.4.7) Application of definition

Kia's Strategic Business Planning Division identifies climate change-related risks and opportunities, and if they are deemed to have a material financial or strategic impact, the ESG Council reports the issues and discusses on the response measures. Financial impacts are assessed by considering the magnitude and likelihood of financial risks (increased costs/decreased revenues) and financial opportunities (decreased costs/increased revenues), with KRW 2 billion as the threshold for determining a material financial impact. Strategic impacts are assessed by considering the magnitude, scale, likelihood of occurrence, and irreversibility of positive and negative impacts in terms of social and environmental aspects, to identify issues that could have a material impact on the core tasks established under the ESG Strategy System.

Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Revenue

(2.4.3) Change to indicator

Select from:

☑ Absolute increase

(2.4.5) Absolute increase/ decrease figure

2000000000

(2.4.6) Metrics considered in definition

Select all that apply

☑ Time horizon over which the effect occurs

(2.4.7) Application of definition

(Criteria for Material Impact) Financial impact is assessed by comprehensively considering the magnitude and likelihood of financial risks (cost incurrence/revenue decrease), with KRW 2 billion serving as the threshold for determining material financial impact. (Case Study) As an actual case in 2024, heavy snowfall damaged some facilities at AutoLand Hwaseong plant, resulting in plant operation suspension. Facility construction costs of approximately KRW 2.83 billion were incurred for damage recovery. Additionally, suppliers located in the Hwaseong region also experienced damage from plant facility damage and logistics disruptions due to heavy snowfall in their value chains. To effectively respond to acute climate change that may occur within a short term (5 years), Kia has established emergency response manuals while proactively identifying and systematically responding to risks anticipated during disasters through regular facility inspection and maintenance and thorough safety management. (Time Range of Impact Occurrence) 1.Short-term Impact Water-related risks may cause plant operation suspension or product sales prohibition. This can occur due to natural disasters such as drought or typhoons, and while actual losses may not be significant in the short term, such situations are classified as material financial/strategic risks. 2.Medium to Long-term Impact If short-term impacts persist, they may escalate into larger problems. They will gradually affect finished product production lines, with potential expansion to global production lines. Consequently, this could cause substantial losses to the company's operating profit, meaning it could lead to long-term production disruptions rather than simple temporary suspensions.

Opportunities

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Revenue

(2.4.3) Change to indicator

Select from:

☑ Absolute increase

(2.4.5) Absolute increase/ decrease figure

2000000000

(2.4.6) Metrics considered in definition

Select all that apply

☑ Time horizon over which the effect occurs

(2.4.7) Application of definition

(Criteria for Material Impact) Financial impact is assessed by considering the magnitude and likelihood of financial opportunities (cost reduction/revenue increase), with KRW 2 billion serving as the threshold for determining material financial impact. (Time Range of Impact Occurrence) 1.Short-term Impact To respond to water-related risks, Kia is expanding facilities that can recycle wastewater generated from industrial water, including concentrated water recycling and boiler condensate recycling. Through this, the company is reducing the water volume required to produce one vehicle, thereby improving the water intensity per vehicle production. This strategy aims for immediate improvement in water use efficiency and water resource conservation through wastewater recycling. 2.Medium to Long-term Strategy The improved water intensity per vehicle production from the short-term perspective is being incorporated into medium to long-term business strategies. Through this, it is expected that the company will be able to minimize impacts on surrounding ecosystems and establish a stable vehicle production system by responding to water resource risks that may arise from climate change such as heat waves and droughts.
[Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

Select from:

☑ Yes, we identify and classify our potential water pollutants

(2.5.2) How potential water pollutants are identified and classified

Kia implements systematic management to identify and classify potential water pollutants according to water principles in environmental management policy. The company conducts full lifecycle management of hazardous chemicals with water pollution potential through MAMS (Material Analysis Management System) and systematically manages potential hazardous substance information through IMDS (International Material Data System). Internal standards 30% stricter than legal discharge limits are applied to prevent potential water pollution risks, and aging facilities are improved while discharge concentrations are regularly monitored to prevent unexpected pollutant release incidents. Kia operates production facilities globally and complies with regulations for potential water pollution substances in each region, including Korea's Water Quality Standards, India's Environmental Protection Act, and Mexico's Water Pollution Prevention Law. The company manages potential hazardous substances transparently using international standards for IMDS data integrity and operates customized water pollution prevention systems reflecting regional environmental characteristics and regulatory requirements. Kia continuously monitors potential risks of BOD, TOC, SS, T-N, T-P and other substances that could act as water pollutants if inadequately managed. Regular discharge concentration monitoring systems ensure these substances are discharged below legal limits in each country, preventing potential water pollution. Necessary facilities are installed and operated according to company standards to minimize potential water pollution risks, while IMDS effectively performs advance identification and classification of substances with water pollution potential.
[Fixed row]

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

Select from:

☑ Nitrates

(2.5.1.2) Description of water pollutant and potential impacts

Nitrates are nitrogen compounds generated from painting and welding processes, serving as components of Total Nitrogen (T-N) management parameters. When discharged into water systems, these substances pose potential risks of toxic effects on aquatic organisms and may accelerate eutrophication, potentially causing excessive algae proliferation. At elevated concentrations, potential impacts such as depletion of dissolved oxygen in water, biodiversity reduction, and food chain disruption may occur, posing risks of long-term adverse effects on the overall aquatic ecosystem.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Beyond compliance with regulatory requirements

(2.5.1.5) Please explain

1. Managing Potential Risk Impacts Kia operates a comprehensive management system to minimize potential adverse effects of nitrates on aquatic ecosystems and human health. The company applies internal standards up to 30% stricter than legal discharge limits according to water principles in environmental management policy to manage potential nitrate risks proactively. Process optimization technologies are applied to minimize potential impacts of nitrates from painting and welding processes, while biological treatment processes in discharge water treatment facilities reduce nitrate concentrations to prevent potential toxic effects on aquatic ecosystems. Regular water quality monitoring prevents potential eutrophication effects from nitrates. 2. Performance Measurement and Evaluation Methods Kia continuously measures and evaluates performance to minimize potential impacts of nitrates (T-N). Monthly average discharge concentrations are maintained at 70% or below legal standards in each country to prevent potential toxic effects on aquatic life. Water quality in discharge areas is regularly monitored to track potential eutrophication impacts of nitrates on aquatic ecosystems. MAMS system quantitatively evaluates the effectiveness of process improvements in reducing potential environmental impacts of nitrates. Annual environmental impact assessments systematically analyze changes in nitrate-related potential risks and derive continuous improvement measures.

Row 2

(2.5.1.1) Water pollutant category

Select from:

☑ Phosphates

(2.5.1.2) Description of water pollutant and potential impacts

Phosphates are phosphorus compounds generated from vehicle washing processes and paint pre-treatment processes, serving as components of Total Phosphorus (T-P) management parameters. When discharged into water systems, these substances pose potential risks of promoting eutrophication and may result in excessive algae reproduction. When concentrations increase, potential impacts such as depletion of dissolved oxygen in water (hypoxia), fish mortality, and aquatic ecosystem disruption may occur, carrying potential risks of increased water treatment costs due to water turbidity and deterioration of drinking water supply quality.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Beyond compliance with regulatory requirements

(2.5.1.5) Please explain

1. Managing Potential Risk Impacts Kia implements systematic management measures to minimize potential adverse effects of phosphates on aquatic ecosystems and human health. The company manages potential environmental impacts of phosphates with internal standards 30% stricter than legal standards according to environmental management policy. Eco-friendly detergents are being expanded in cleaning and paint pretreatment processes to reduce potential eutrophication effects of phosphates at the source. Aging facilities are improved for water quality stabilization and discharge concentrations are regularly monitored to prevent unexpected spill accidents, thereby preventing potential disruption impacts on aquatic ecosystems. Regional water quality regulations are complied with to minimize potential environmental exposure from phosphates. 2. Performance Measurement and Evaluation Methods Kia continuously evaluates management performance to minimize potential impacts of phosphates (T-P). Monthly average discharge concentrations are managed to achieve 70% or below legal standards in each country, preventing potential eutrophication impacts on aquatic ecosystems. Discharge concentrations are regularly monitored to track potential impacts of phosphates on aquatic ecosystems, and water pollutants in facility discharge water are continuously measured to ensure discharge below legal permitted levels.
[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental risks identified
Climate change	*Select from:* ☑ Yes, both in direct operations and upstream/downstream value chain
Water	*Select from:* ☑ Yes, both in direct operations and upstream/downstream value chain
Plastics	*Select from:* ☑ Yes, both in direct operations and upstream/downstream value chain

[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Carbon pricing mechanisms

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Republic of Korea

(3.1.1.9) Organization-specific description of risk

Since 2015, Kia has been participating in an emissions trading scheme in Korea as an allocated entity. To ensure compliance with the allocated emission quota, Kia is required to invest in GHG and energy reduction activities. If GHG emissions exceed the quota, Kia must purchase additional allowances to cover the shortfall. Failure to purchase sufficient allowances may result in a penalty, which is three times the average price of emission allowances in the year of implementation, in the range of KRW 100,000 per ton, according to the "Enforcement Decree of the Act on The Allocation and Trading of Greenhouse Gas Emission Permits". Kia has identified the "tightening of regulations on the emissions trading scheme" as a serious short-term risk with a substantive effect on Kia. In 2020, Korea declared its commitment to “2050 carbon neutrality” to the international community. As part of the target, the government is urging companies with large GHG emissions to actively manage and reduce their emissions. The emissions trading scheme is expected to impose a growing burden on companies in terms of GHG reduction, as the proportion of allowances to be auctioned is expected to increase in the future. Failure to make efforts to reduce GHG emissions may result in Kia having to pay a penalty of up to KRW 100,000 per ton for excess emission allowances. This is expected to have a significant financial and strategic impact on Kia.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased direct costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Virtually certain

(3.1.1.14) Magnitude

Select from:

☑ High

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Korea emissions trading scheme is expected to gradually increase the burden on companies to reduce GHG emissions by increasing the proportion of allowances to be auctioned in the future. As a result, efforts to reduce GHG emissions, such as introducing additional reduction technologies and process efficiency in plants, are essential, and investment costs are expected to be incurred. In addition, Kia is expected to incur additional expenses as it will have to pay for the purchase of emission credits for excess emissions or pay a penalty of up to KRW 100,000 per ton.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

715350000

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

5700000000

(3.1.1.25) Explanation of financial effect figure

The financial effect of the emissions trading scheme was determined to be the cost of purchasing additional allowances if Kia exceeded its allocated emissions. The estimated financial effect was calculated by estimating Kia's emissions in 2025, which corresponds to Kia's expected short-term time horizon (0-1 years), and calculating the expenditures for purchasing allowances and paying penalties for excess emissions over its allocated emissions in that period. - Short-term financial

*effect (minimum): (short-term estimated emissions - government allocation) x emission allowance price = (727,000 – 670,000) X 12,550 = KRW 715,350,000 - Short-term financial effect (maximum): (short-term estimated emissions - government allocation) x penalty = (727,000 – 670,000) X 100,000 = KRW 5,700,000,000 * Applied data and assumptions: - For the short-term estimated emissions (2025) and government allocations, Kia's submission data to the emissions trading scheme is used. - For the emission allowance price, which is KRW 12,550 per ton, the highest price based on the closing price of emission allowances in 2024 is used. - For the penalty price, KRW 100,000 per ton is used.*

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Improve maintenance of infrastructure

(3.1.1.27) Cost of response to risk

25939000000

(3.1.1.28) Explanation of cost calculation

*The cost of response to risk includes the investments in GHG reduction activities and renewable energy as well as process optimization, equipment replacement, and lighting replacement at Kia's sites in the year 2024. * Calculation method of the cost of response: Investment in renewable energy generation in the year 2024 + Investment in process optimization in the year 2024 + Investment in Machine/equipment replacement in the year 2024 + Investment in lighting in the year 2024 = KRW 25,939,000,000*

(3.1.1.29) Description of response

To proactively comply with national GHG reduction policies, Kia is pursuing various strategies, including policy and regulatory monitoring, emissions allowance management, and GHG monitoring and reduction efforts. At its AutoLand sites in Korea, the company utilizes the Global Energy–Greenhouse Gas Management System (GEMS) to forecast carbon emissions by energy source and set reduction targets accordingly. Kia also leverages various options available within the emissions market to minimize financial burden. To minimize any shortfalls in emission allowances over the long-term, the company is advancing multiple GHG reduction activities such as operational emissions reductions and adoption of renewable energy.

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☑ Precipitation or hydrological variability

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Republic of Korea

(3.1.1.7) River basin where the risk occurs

Select all that apply

☑ Han-Gang (Han River)

(3.1.1.9) Organization-specific description of risk

In preparation for decreased average precipitation, Kia is reviewing plans not only to establish a zero liquid discharge system through internal deliberation but also to develop water recycling technologies and improve facilities. Difficulties in water supply due to changes in average precipitation may affect increased operating costs due to rising water unit costs, and if product quality declines due to water quality deterioration, there is a possibility of revenue reduction due to poor sales performance. While it varies depending on the cause or scale of damage, assuming approximately 1% of total revenue, damage amounts of approximately KRW 1.07 trillion are expected to occur.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Decreased revenues due to reduced production capacity

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ High

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Operating costs are expected to increase due to difficulties in water supply and rising water unit costs caused by decreased average precipitation. More importantly, there is a risk of revenue reduction due to poor sales performance when product quality declines due to water quality deterioration. While it varies depending on the cause or scale of damage, revenue reduction impacts of approximately KRW 1.07 trillion, equivalent to about 1% of total revenue, may occur. This is assessed as a fundamental business risk that goes beyond simple operating cost increases.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

13204000000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

26408000000000

(3.1.1.25) Explanation of financial effect figure

The impact of increased operating costs and decreased sales due to changes in average precipitation was analyzed by reflecting Kia's sales growth rate. A long-term (10-year) sales forecast was made by applying Kia's compound annual growth rate (CAGR) of 16.0% from 2020-2024, assuming damage equivalent to 0.5-1% of total sales. Sales forecast: 107 trillion won in 2024 → 470.5 trillion won in 2034 (16% annual growth) Long-term (minimum) - 10-year cumulative 0.5% damage: approximately 13.2 trillion won Long-term (maximum) - 10-year cumulative 1% damage: approximately 26.4 trillion won

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Adopt water efficiency, water reuse, recycling and conservation practices

(3.1.1.27) Cost of response to risk

50000000000

(3.1.1.28) Explanation of cost calculation

Kia has installed tertiary RO (reverse osmosis) systems to recycle wastewater generated from RO systems. RO systems were introduced at AutoLand Gwangju Plant 2, while AutoLand Gwangmyeong, Hwaseong, and Gwangju Plants 1 and 3 completed construction in 2017-2018 to maximize wastewater recycling capacity. A total of 50 billion won was invested in establishing water recycling facilities and operating 24-hour water quality monitoring systems.

(3.1.1.29) Description of response

(Situation) Decreased average precipitation due to climate change may cause difficulties in water supply, rising water unit costs, and water quality degradation. (Task) It is necessary to increase water use efficiency, reduce water dependency through recycling, and maintain product quality through water quality management. (Action) Kia has introduced a zero-discharge system, installed tertiary RO systems, developed water recycling technologies, and implemented 24-hour water quality monitoring systems. (Result) Maximum wastewater recycling capacity was secured to reduce water usage, and a product quality management system was established through 24-hour water quality monitoring.

Plastics

(3.1.1.1) Risk identifier

Select from:

☑ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Market

☑ Lack of availability and/or increased cost of recycled or renewable content

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Republic of Korea

(3.1.1.9) Organization-specific description of risk

Kia recognizes the European Commission's 2018 strategy for building a circular economy for plastics and the resulting strengthened regulations on vehicle plastic usage as a major risk. In particular, the company acknowledges the potential risk of upcoming regulations mandating the use of waste plastics in new vehicles. In the Republic of Korea, establishing a circular economy for plastics is presented as an important national agenda, and it is anticipated that regulations similar to those in Europe will be introduced. If such regulations are implemented, there may be a shortage in the supply of high-quality waste plastics necessary for Kia's new vehicle production, which could lead to price increases and supply shortages of recycled plastic materials. Furthermore, if Europe's End-of-Life Vehicles (ELV) regulations are introduced domestically, it could impact Kia's business operations.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased production costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Virtually certain

(3.1.1.14) Magnitude

Select from:

☑ Medium-high

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Based on its strategy for building a circular economy for plastics, the European Commission has set goals to reuse and recycle 100% of plastic packaging and to recycle more than 50% of waste plastics generated in Europe by 2030. From a long-term perspective, if such regulations are implemented, there may be a shortage in the supply of high-quality waste plastics that meet new vehicle safety and quality requirements. This could lead to financial risks in the form of price increases for recycled plastic materials.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Increase investment in R&D

(3.1.1.29) Description of response

Kia recognizes the long-term regulatory risks associated with the European Commission's strategy for building a circular economy for plastics. The goals of 100% reuse and recycling of plastic packaging by 2030, and recycling more than 50% of waste plastics generated in Europe, are expected to have a significant impact on the automotive industry. If these regulations are implemented, there may be a shortage in the supply of high-quality waste plastics that meet new vehicle safety and quality requirements, which could lead to price increases for recycled plastic materials. To address these long-term financial risks, Kia is developing various strategies. Notably, the company has established a partnership with The Ocean Cleanup, a global environmental NGO, to build a sustainable recycled material supply chain for marine plastics. Through this partnership, Kia is investing in research and development to repurpose plastics collected from the ocean into vehicle accessories, while also sponsoring The Ocean Cleanup's ocean cleaning activities. These efforts are expected to contribute to securing a stable supply of recycled plastic materials while fulfilling the company's social responsibility.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Carbon pricing mechanisms

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Upstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Republic of Korea

(3.1.1.9) Organization-specific description of risk

Due to the nature of the automotive industry, Kia has a total of 1,494 suppliers in Korea and overseas (including Tier 1 and Tier 2 suppliers). Of the 374 Tier 1 suppliers located in Korea that supply key components, 51 are subject to the Korea emissions trading scheme. As reported in Risk 1, if the emissions trading scheme increases the proportion of allowances to be auctioned in the future, it is expected that suppliers subject to the scheme are also have to invest additional costs in purchasing emission allowances to respond to the regulation, further increasing the unit production cost of key components. The increase in the unit production cost of key components may eventually lead to an increase in Kia's purchasing costs, which is expected to have a financial impact.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased direct costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Very likely

(3.1.1.14) Magnitude

Select from:

☑ High

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Korea emissions trading scheme is expected to place an increasing burden on companies in terms of GHG reduction, as the proportion of auctioning allowances is expected to increase in the future. As a result, the suppliers are also expected to purchase additional emission allowances, which could increase the cost of production of their products, which in turn could increase the cost of key raw materials for Kia's plants in Korea.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

610289930

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

5473148930

(3.1.1.25) Explanation of financial effect figure

The estimated financial effect of supply chain risks from the Korea emissions trading scheme is assessed based on the assumption that, if the increase in costs associated with the purchase of emission allowance by Kia's suppliers subject to the scheme is reflected in their product prices, it would directly impact Kia's purchasing costs. To identify differences in financial impacts depending on the level of emission reduction activities among suppliers, Kia has calculated anticipated financial effect figures using the emission volumes of 27 suppliers subject to allowance allocations under the Korea emissions trading scheme. The minimum value is

*calculated for the case in which suppliers pay for emission allowances equivalent to the 10% of allocated allowances required by the Korean government for the auto parts industry. The maximum value is calculated for the case in which emissions exceed the purchased allowances by approximately 10%, due to the failure to secure additional allowances, and suppliers are required to pay penalties. - Short-term financial effect (minimum): Total emissions of suppliers subject to the emissions trading scheme in 2024 x proportion of allowances to be auctioned (10%) = 486,286 X 10% X 12,550 = KRW 610,289,930 - Short-term financial effect (maximum): Short-term financial effect (minimum) + Total emissions of suppliers subject to the emissions trading scheme in 2024 x Excess emissions beyond allocated allowances (10%) x penalty price= 610,289,930 + 486,286 x 10% x 100,000 = KRW 5,473,148,930 * Assumptions 1. The 2024 emissions of suppliers subject to the emissions trading scheme are calculated by considering each supplier's sales dependency on Kia 2. It is assumed that any additional costs incurred by suppliers are fully reflected (100%) in their component production prices, thereby directly affecting Kia's purchasing costs (cost pass-through rate of 100%). * Applied data: - For the emission allowance price, which is KRW 12,550 per ton, the highest price based on the closing price of emission allowances in 2024 is used. - For the penalty price, KRW 100,000 per ton is used.*

(3.1.1.26) Primary response to risk

Engagement

☑ Engage with suppliers

(3.1.1.27) Cost of response to risk

5170000000

(3.1.1.28) Explanation of cost calculation

*The cost of response to risk includes the cost of Kia's carbon neutrality-related capacity building, carbon reduction support programs, Life Cycle Assessment (LCA) training and consulting, and establishment of carbon reduction plans support programs for suppliers in 2024. * Calculation method of the cost of response: Kia's cost of support programs for suppliers in the reporting year (equipment purchase support (approx. KRW 1.69 billion), CDP SC training (approx. KRW 0.5 billion), LCA training and consulting (approx. KRW 2.7billion), carbon reduction plans support for high-emitting suppliers (approx. KRW 0.28 billion) = KRW 5.17 billion*

(3.1.1.29) Description of response

Kia recognizes the risks related to Kia's suppliers. In particular, Kia is requesting major carbon-emitting Tier 1 suppliers, including those classified as business entities eligible for allocation under the emissions trading scheme, to obtain third-party verification of their site-level emissions and establish carbon reduction roadmaps. Kia also plans to monitor their implementation progress. Furthermore, Kia is actively promoting carbon reduction efforts within its supply chain, which accounts for a significant portion of its value chain emissions. We supports suppliers in developing their own carbon accounting capabilities and establishing reduction plans tailored to their specific business operation.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☑ Water stress

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ India

(3.1.1.9) Organization-specific description of risk

Kia has vehicle and components production plants in various countries, including the United States, China, India, Mexico, and Slovakia, as well as in Korea. The impact of extreme weather events caused by climate change varies depending on the region where the plants are located. Kia is using WRI Aqueduct to understand the water risks posed by climate change at its operations and suppliers, in order to proactively identify and minimize the impact of climate change. The analysis using the WRI Aqueduct tool for the long-term periods of 2030 and 2050 revealed that among Kia's overseas plants, the Autoland India plant was the most vulnerable, with a Water Stress index of "Extremely high" India plant is directly impacted by changing precipitation patterns, increased frequency of droughts, and water depletion due to the climate crisis, and the importance of addressing climate change is becoming increasingly important to avoid disruptions to its operations.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Decreased revenues due to reduced production capacity

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Virtually certain

(3.1.1.14) Magnitude

Select from:

☑ Medium-high

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

A significant impact on the operation of Kia's India plant is expected if the production activities of suppliers supplying components to the India plants are disrupted due to rising temperatures and drought caused by climate change. Although it depends on factors such as the cause or scale of the damage, if production at local component plants in India is halted due to the unavailability of industrial water caused by the drought, the operations of the Indian plants are expected to be significantly impacted. Assuming a 1% decrease in production output (268,096 units) in India in 2024 due to plant shutdown (representative model: The new Sonet), the financial effect is estimated to be approximately KRW 34,955,348,435 per year. A shutdown of an Indian factory, or a drop in product quality due to water constraints, can have a revenue-reducing impact. This is considered a fundamental business risk that goes beyond just increased operating costs.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

209732090611

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

349553484352

(3.1.1.25) Explanation of financial effect figure

*If production at local component plants in India is halted due to the unavailability of industrial water caused by the drought and climate change, the operations of the Indian plants are expected to be significantly impacted. Assuming a 1% decrease in production output (268,096 units) in India in 2023 due to plant shutdown (representative model: The new Sonet), the financial effect is estimated to be approximately KRW 34,955,348,435 per year. Further, assuming these financial effect figure is accumulated annually, the minimum and maximum financial impacts are derived by applying the time range of long-term (6+ years), and the range for long-term was calculated based on 6-10 years. - Long-term financial effect (minimum) - KRW 34,955,348,435 x 6 years = KRW 209,732,090,611, - Long-term financial effect (maximum) - KRW 34,955,348,435 x 10 years = KRW 349,553,484,352 * Applied data - The production output of India plant is the annual production of the India plant (268,096 units/year) x The new Sonet price (KRW 13,098,370/unit) x presumed production decrease due to plant shutdown (1%) = KRW 34,955,348,435*

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Improve maintenance of infrastructure

(3.1.1.27) Cost of response to risk

61470535782

(3.1.1.28) Explanation of cost calculation

*Kia is considering two different costs for responding to this risk. (1) Costs for responding to physical risks (water stress) caused by climate change, (2) Costs for climate change mitigation activities. * Calculation method of the cost of the response: (1) Costs for responding to physical risks (water stress) caused by climate change: Costs related to the zero-discharge system and water resource management at the India plant in 2024 = USD 26,049,895 x Exchange rate (KRW 1,363.98 per USD) = KRW 35,531,535,782 (2) Costs for climate change mitigation activities in 2024: Investment in renewable energy generation in the year 2024 + Investment in process optimization in the year 2024 + Investment in Machine/equipment replacement in the year 2024 + Investment in lighting in the year 2024 = KRW 25,939,000,000 Total: KRW 61,470,535,782 (KRW 35,531,535,782 + KRW 25,939,000,000)*

(3.1.1.29) Description of response

The frequency of extreme weather events is increasing due to climate change, which in turn increases water-related risks. Kia has production plants in various countries, including the United States, China, India, Mexico, and Slovakia, as well as in Korea (Gwangmyeong, Hwaseong, Gwangju, etc.), and especially water resource risk can result in all business sites. As such, Kia is continuing its company-wide efforts to mitigate and adapt to physical risks, in addition to mitigation activities to reduce its impact on climate change. To ensure systematic and stable automobile manufacturing and production management, Kia regularly monitors water withdrawal and wastewater discharge at all its sites. Particularly for the India plant, advanced treatment using the Reverse Osmosis (RO) process is used, in addition to physical, chemical, and biological treatment, allowing for 100% reuse of the water. In addition, key activities to reduce Kia's impact on climate change include expanding renewable energy, optimizing processes, and improving lighting.

[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:

☑ Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

28819789000000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☑ 21-30%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

12980035000000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☑ 11-20%

(3.1.2.7) Explanation of financial figures

The transition risk that Kia considers is the strengthening of the Korea emissions trading scheme, and if Korea's declaration of carbon neutrality results in increased carbon reduction requirements for companies, the financial effect is expected to be caused by an increase in the proportion of allowances to be auctioned and higher emission reduction costs. Accordingly, Kia considers the revenue of the plants in Korea that are subject to the Korea emissions trading scheme as a financial metric vulnerable to the transition risk. For the reporting year, the revenue of the plants in Korea is KRW 28,819,789 million, accounting for 26.8% of Kia's total revenue. The physical risk that Kia considers is the issue of future water supply disruptions due to climate change, which is expected to have a financial effect as a result of the suspension of EV production, a key part of Kia's business strategy. Kia identified production sites with "High" and "Extremely High" water stress impacts due to climate change using WRI Aqueduct tool, which are India and Mexico plants. Accordingly, a financial metric that is vulnerable to physical risk in the reporting year is considered to be the revenue of the India and Mexico plants, which is KRW 12,980,035 million, or 12.1% of Kia's total revenue in 2024. Kia considers its operations exposed to this transition and physical risks to be vulnerable, which means that Kia recognizes the impact of these risks. Furthermore, Kia is continuously working to reduce the impact of this transition, physical risk.

Water

(3.1.2.1) Financial metric

Select from:

☑ Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

88151971000000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☑ 81-90%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

5142920000000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☑ 1-10%

(3.1.2.7) Explanation of financial figures

(Amount vulnerable to transition risk) Kia considers the main water-related transition risk to be the strengthening of water use regulations worldwide and the resulting increase in operating costs. The European Union has significantly strengthened wastewater discharge standards for the automotive industry by reinforcing the Industrial Emissions Directive from 2023, and India has also been strengthening permit conditions for industrial water use and gradually increasing water intake fees since 2021 under the National Water Policy. The Korean Ministry of Environment plans to gradually raise the water recycling rate for manufacturing companies from 2024 as part of the Water Industry Cluster Development Plan, which requires additional facility investment at Kia's domestic facilities. Additionally, Mexico has set a target to reduce water consumption in the manufacturing sector by 10% annually through the National Water Plan 2024-2030 in 2023, introducing penalties that can increase water usage fees by up to 50% for non-compliance. Accordingly, the amount vulnerable to transition risk in the reporting year was calculated based on the sales of major facilities where these water regulation strengthening policies are being implemented. This includes facilities in India, Mexico, Slovakia, and Korea, with a combined sales total of 88,151,971,000,000 won, representing 82% of Kia's total sales. (Amount vulnerable to physical risk) Kia identifies severe droughts and water supply disruptions due to climate change as the primary water-related physical risks. Kia systematically monitors water intake and wastewater discharge at all facilities for stable automotive manufacturing and production management, and conducts risk assessments using the WRI Aqueduct evaluation tool to select and manage high-risk water stress facilities. The assessment results classified the Indian plant as being located in an 'Extremely High' water stress region. Water supply interruptions due to extreme climate events such as droughts or floods can cause production disruptions leading to sales losses. Therefore, the amount vulnerable to physical risk in the reporting year was considered to be the sales of the Indian facility located in the 'Extremely High' water stress region, totaling 5,142,920,000,000 won. This represents 4.8% of Kia's total sales.
[Add row]

(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?

Row 1

(3.2.1) Country/Area & River basin

India
☑ Penner River

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply
☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization’s total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization’s total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

Kia is taking various measures to address water scarcity and water issues at its Indian facility. Since 2020, the Indian plant has implemented a zero liquid discharge system, reusing all wastewater, which was considered from the factory design stage. Additionally, Kia utilizes the WRI Aqueduct tool to assess the impact of regional water resource fluctuations, floods, droughts, and other extreme weather events, and to develop response strategies. The WRI assessment classified the water stress index of Kia's Indian facility as 'Extremely High', indicating the critical importance of water resource management for this facility and its watershed. Consequently, Kia is actively pursuing water usage reduction and recycling, particularly in areas with severe water shortages, and operating water storage facilities to prepare for water scarcity. Furthermore, Kia plans to invest in increasing production capacity and operational efficiency of the Indian plant, improving existing product quality, and developing new products. Through these efforts, Kia aims to proactively address water scarcity issues at its Indian facility and establish a sustainable water management system.
[Add row]

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

	Water-related regulatory violations	Comment
	Select from: ☑ No	*There are no separate reports.*

[Fixed row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

☑ Yes

(3.5.1) Select the carbon pricing regulation(s) which impact your operations.

Select all that apply

☑ EU ETS

☑ Korea ETS

(3.5.2) Provide details of each Emissions Trading Scheme (ETS) your organization is regulated by.

EU ETS

(3.5.2.1) % of Scope 1 emissions covered by the ETS

7.08

(3.5.2.2) % of Scope 2 emissions covered by the ETS

0

(3.5.2.3) Period start date

12/31/2023

(3.5.2.4) Period end date

12/30/2024

(3.5.2.5) Allowances allocated

7616

(3.5.2.6) Allowances purchased

19732

(3.5.2.7) Verified Scope 1 emissions in metric tons CO2e

27348

(3.5.2.8) Verified Scope 2 emissions in metric tons CO2e

0

(3.5.2.9) Details of ownership

Select from:
☑ Facilities we own and operate

(3.5.2.10) Comment

-

Korea ETS

(3.5.2.1) % of Scope 1 emissions covered by the ETS

61.77

(3.5.2.2) % of Scope 2 emissions covered by the ETS

55.41

(3.5.2.3) Period start date

12/31/2023

(3.5.2.4) Period end date

12/30/2024

(3.5.2.5) Allowances allocated

670480

(3.5.2.6) Allowances purchased

39270

(3.5.2.7) Verified Scope 1 emissions in metric tons CO2e

238598

(3.5.2.8) Verified Scope 2 emissions in metric tons CO2e

471217

(3.5.2.9) Details of ownership

Select from:

☑ Facilities we own and operate

(3.5.2.10) Comment

-

[Fixed row]

(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

1. Kia's strategy for complying with Korea emissions trading scheme Kia has been participating in the emissions trading scheme since 2015, and is currently subject to government regulations in the third emissions trading scheme planning period (2021-2025). To actively respond to the Korean government's GHG reduction policy, Kia is implementing various strategies, including policy monitoring, emission allowance management, and GHG monitoring and reduction. The Kia Safety and Environment Center continuously monitors trends in emissions regulations by participating in related seminars and meetings to promote activities that are in line with the direction and purpose of the Korean government's emissions trading scheme. In addition, to proactively manage emissions allocations, the Global Energy-Greenhouse gas Management System (GEMS) installed at Autoland plants in Korea predicts carbon emissions by major energy sources, calculates target emissions, and compares them with the allocated emissions to identify expected shortfalls. In the event of a shortfall, various measures are explored to secure emission allowances, such as purchasing emission allowances on the emissions market, over-the-counter trading, and auctioning, as well as strategic responses, such as transferring, borrowing, and purchasing allowances with the advice of consulting organizations specializing in GHG. Kia predicts that there will be a shortage of allowances in the long term due to the increase in production resulting from the expansion of the market for eco-friendly vehicles and the increase in the proportion of auctioning to strengthen companies' management of GHG emissions. In this sense, to minimize the shortage of emission allowances, Kia is promoting various GHG reduction activities, such as reducing GHG emissions at business sites and expanding renewable energy. In addition, Kia has implemented a "carbon neutrality investment" process in 2022 to further its commitment to achieving carbon neutrality in the production sector. As part of the process, the carbon reduction effects are calculated using internal carbon prices when planning carbon neutrality-related investments, and carbon opportunity costs are evaluated when deliberating investments. 2. Results and timelines for response activities for the reporting year (Response activities and results) In 2024, Kia implemented energy-efficiency activities and renewable energy generation/consumption at its plants as a strategy to respond to the Korea emission trading scheme. In the case of energy efficiency activities, Kia invested approximately KRW 3.38 billion in optimizing processes, replacing machine/equipment and improving lighting, reducing GHG emissions by 7,675tCO2e. Kia's Slovakia plant has been sourcing 100% of its electricity from renewable energy sources each year, and the purchased renewable energy is verified annually through certificates to ensure its credibility. In addition, in order to reduce GHG emissions through the use of renewable energy and achieve Kia's RE100 goal, Kia completed the construction of additional 6MW facilities at the Hwaseong and Gwangju platns, investing KRW 22.56 billion and reducing GHG emissions by 4,455 tons. (Implementation schedule) Kia's GHG reduction activities and renewable energy installations are not only in response to the Korea emissions trading scheme (the third emissions trading scheme planning period (2021-2025)), but also to achieve Kia's 2045 carbon neutrality target. In particular, in the renewable energy sector, Kia joined the RE100 initiative in April 2022 and plans to transition all of its electricity to renewable energy by 2030 at overseas sites and by 2040 at all sites. This is 10 years ahead of the RE100 initiative's recommended goal of 100% renewable energy by 2050 and demonstrates Kia's active commitment to carbon reduction.

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental opportunities identified
Climate change	*Select from:* ☑ Yes, we have identified opportunities, and some/all are being realized
Water	*Select from:* ☑ Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☑ Development of new products or services through R&D and innovation

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Downstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ China
☑ India
☑ Italy
☑ Spain
☑ Canada
☑ Republic of Korea
☑ United States of America
☑ United Kingdom of Great Britain and Northern Ireland
☑ France
☑ Mexico
☑ Germany
☑ Slovakia
☑ Australia

(3.6.1.8) Organization specific description

There is a growing movement to reduce carbon emissions in the transportation sector, highlighted by the European Union (EU) ban on sales of new internal combustion engine (ICE) cars from 2035. In response, Kia has established its Plan S strategy to transition to a greener business and diversify the business. Kia has set a global sales target of 4.19 million units by 2030, with plans to increase the share of eco-friendly vehicles to 56% and EVs to 30%. Kia's eco-friendly vehicle sales have been steadily increasing to 492,593 units in 2022, and 598,846 units in 2023, and 644,685 units in 2024. The sales of eco-friendly vehicles in 2024 increased by approximately 8% compared to the previous year and this trend is expected to continue. A materiality assessment (financial and strategic) identified the expansion of low-carbon products and services (eco-friendly vehicles) as an opportunity with significant medium- to long-term impact. The transition from the existing production system centered on ICE vehicles to eco-friendly vehicles, including electric vehicles, is considered to be a crucial means to achieve carbon neutrality not only for the company but also for the national level. Therefore, this transition presents a significant opportunity for Kia, as Kia systematically pursues eco-friendly vehicle production, acquisition, and business diversification.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term
☑ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Virtually certain (99–100%)

(3.6.1.12) Magnitude

Select from:

☑ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

With the European Union (EU) having reached a final agreement on regulatory targets for CO2 emissions in 2030, global regulations for ICE vehicles are expected to tighten further. Kia sees this as an opportunity for its transition to eco-friendly vehicles and believes it will have a substantive effect on Kia's financial metrics, such as revenues and expenditures. The number and share of Kia's EV sales have been increasing in recent years, and this trend is expected to continue in the medium to long term. In terms of expenditures, Kia plans to address the rapidly growing EV market on four pillars to become an EV Tier 1 brand. The four pillars include establishing of a lineup of 15 EVs by 2030, setting sales target of 1.26 million EVs by 2030, achieving sales of 250,000 PBVs by 2030, and building charging infrastructure, and therefore the expenditures related to R&D costs and infrastructure construction costs are expected to increase.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

149120000000000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

372800000000000

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

482310000000000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

920350000000000

(3.6.1.23) Explanation of financial effect figures

*Kia is actively promoting electrification with the sales target of 2.35 million eco-friendly vehicles in 2030, and secure its EV competitiveness by continuously improving the performance of batteries and advancing technologies to secure cost competitiveness. Accordingly, Kia is increasing its share in the eco-friendly vehicle market by investing in R&D for eco-friendly vehicles and expanding eco-friendly vehicle lineup. In 2024, Kia sold a total of 644,685 eco-friendly vehicles and generated sales of KRW 29.6 trillion. For the medium-term financial effect, it is calculated based on a total of 1,600,000 units, assuming that Kia's projected HEV sales target (817,000 units) and EV sales target (783,000 units) in 2027 are achieved. For the long-term financial effect, it is calculated based on the sales of 2,350,000 units, assuming that Kia achieved its mid- to long-term global eco-friendly vehicle sales target in 2030. For the time horizon, the minimum and maximum financial effects are derived by applying the short-term (0-1 years), medium-term (2-5 years), and long-term (6+ years) time horizons, and the range for long-term are calculated based on 6-10 years. - Medium-term financial effect (minimum): Medium-term eco-friendly vehicles sales target x eco-friendly vehicle price x 2 years = = (817,000+783,000) x 46,600,000 x 2= KRW 149,120,000,000,000, - Medium-term financial effect (maximum): Medium-term eco-friendly vehicles sales target x eco-friendly vehicle price x 5 years = (817,000+783,000) x 46,600,000 x 5= KRW 372,800,000,000,000 - Long-term financial effect (minimum): Medium-term financial effect (maximum) + long-term eco-friendly vehicles sales target x eco-friendly vehicle price x (6-5) years = 372,800,000,000,000 + 2,350,000 x 46,600,000 x 1= KRW 482,310,000,000,000 - Long-term financial effect (maximum): Medium-term financial effect (maximum) + long-term eco-friendly vehicles sales target x eco-friendly vehicle price x (10-5) years = 372,800,000,000,000 + 2,350,000 x 46,600,000 x 5 = KRW 920,350,000,000,000 * Applied data: - For the price of the eco-friendly vehicle, the 2026 EV6 price of KRW 46,600,000 on the Kia's website is used.*

(3.6.1.24) Cost to realize opportunity

3247305000000

(3.6.1.25) Explanation of cost calculation

*Kia invested KRW 3,247,305,000,000 in 2024 to improve fuel efficiency and develop eco-friendly vehicles. * Calculation method of cost to realize opportunity: R&D investment cost for fuel efficiency improvement and eco-friendly vehicle development = KRW 3,247,305,000,000*

(3.6.1.26) Strategy to realize opportunity

In response to the tightening regulations imposed on existing ICE vehicles and the growing demand for the transition to eco-friendly vehicles, transformation of business models are underway. Consequently, companies are compelled to take action in the production of eco-friendly vehicles and business diversification. Kia aims to become an EV Tier 1 brand by expanding its EV lineup and securing competitiveness, and plans to enhance customer convenience by advancing battery strategy and expanding charging infrastructure. In addition, Kia aims to become the first mover in the Purpose Built Vehicle (PBV) market by developing customized vehicles and solutions, and to create synergies with future businesses by linking SDV-based autonomous driving technology. Kia is developing technologies to improve the fuel efficiency of new vehicles and continues to launch EV products with excellent power efficiency to reduce carbon emissions from vehicle operations. Kia held the "2024 R&D Supplier Tech Day" with the participation of the Chief Technology Officer (CTO) and representatives from supplier companies. The event recognized suppliers with outstanding technologies and facilitated technological exchanges to promote R&D-based collaboration. In recognition of outstanding

technological capabilities, awards were presented to selected suppliers across four key areas: electronics, chassis, body, and electrification. These awards acknowledge the role of suppliers in Hyundai Motor Group's rise to become the world's third-largest automaker and recognize Hyundai Motor Group's commitment to fostering mutual growth amid a rapidly changing industry landscape. Through Kia's Plan S strategy to create an eco-friendly business, R&D investment to improve fuel efficiency and develop eco-friendly products, and technical support for suppliers, Kia sold 644,685 eco-friendly vehicles in 2024, with revenue of KRW 29.7 trillion, up about 11% year-on-year, and aims to realize opportunities through continuous response.

Water

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☑ Use of recycling

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Republic of Korea

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

☑ Han-Gang (Han River)

(3.6.1.8) Organization specific description

Kia is contributing to water resource protection through circular utilization of raw materials by expanding the application of recycled plastics in the vehicle production process. In proactive response to the European Commission's draft End-of-Life Vehicles Regulation (ELVR) announced in 2023, we have set a goal to achieve 25% recycled plastic application rate in European new vehicles by 2030. Through applying 4% recycled plastic to the EV3 model, we recycled a total of 492,789kg of plastic by using 10.7kg of recycled plastic per vehicle based on 46,055 units sold in 2024. According to the World Wildlife Fund (WWF), the lifecycle social cost per kilogram of plastic amounts to $150, through which we achieved approximately KRW 108.7 billion in social cost reduction. This directly contributes to water resource protection through preventing water pollution and reducing marine plastic waste.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Reduced direct costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Virtually certain (99–100%)

(3.6.1.12) Magnitude

Select from:

☑ Medium-high

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Through the goal of achieving 25% recycled plastic application in European new vehicles by 2030, we expect social cost reduction effects of more than 6 times compared to the current level. We anticipate strengthening our market position as a sustainable mobility leader through creating social value of more than KRW 650 billion annually. We expect to receive premium evaluations from investors and consumers along with market preemption effects through responding to EU ELVR regulations.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

163102275000

(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

271837125000

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

326204550000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

543674250000

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

679592812500

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

2718371250000

(3.6.1.23) Explanation of financial effect figures

The financial impact figures are calculated based on the social cost reduction effects from expanding recycled plastic application rates, using the annual sales volume of 46,055 EV3 models in 2024 as the baseline. We derived the total available usage by multiplying the baseline recycled plastic usage of 10.7kg per vehicle by the annual sales volume of 46,055 units, then calculated actual recycled plastic usage according to application rates for each time period. Subsequently, we calculated social cost reduction amounts by applying the World Wildlife Fund (WWF) standard of $150 social cost per kg of plastic (KRW 222,000 when applying an exchange rate of 1,480 won). In the reporting year 2024, we achieved a social cost reduction effect of KRW 108,734,850,000 by using 492,789kg of recycled plastic with a 4% application rate. For the short-term period 2025-2026, we plan to gradually expand the application rate from 6% to 10%. The short-term minimum value is KRW

163,102,275,000 based on a 6% application rate (KRW 108,734,850,000 × (6%/4%) = KRW 108,734,850,000 × 150%), and the short-term maximum value is KRW 271,837,125,000 based on a 10% application rate (KRW 108,734,850,000 × (10%/4%) = KRW 108,734,850,000 × 250%). For the medium-term period 2027-2030, we estimated cumulative effects over 4 years by gradually expanding the application rate from 12% to 20%. The medium-term minimum value is KRW 326,204,550,000 based on a 12% application rate (KRW 108,734,850,000 × (12%/4%) = KRW 108,734,850,000 × 300%), and the medium-term maximum value is KRW 543,674,250,000 based on a 20% application rate (KRW 108,734,850,000 × (20%/4%) = KRW 108,734,850,000 × 500%). For the long-term period 2031-2032, we calculated cumulative effects over 2 years by maintaining the 25% target achieved in 2030. The long-term minimum value is KRW 679,592,812,500 based on a 25% application rate (KRW 108,734,850,000 × (25%/4%) = KRW 108,734,850,000 × 625%), and the long-term maximum value is estimated at KRW 2,718,371,250,000 under an expansion scenario considering increasing vehicle sales volumes and expanded application of recycled plastic to other vehicle models (KRW 108,734,850,000 × (25%/4%) × 4x expansion effect).

(3.6.1.24) Cost to realize opportunity

5600000000

(3.6.1.25) Explanation of cost calculation

Kia spent KRW 5.6 billion in social contribution costs in 2024 to realize water resource protection opportunities through expanding recycled plastic applications. This cost was primarily invested in marine plastic waste collection and utilization projects through partnership with The Ocean Cleanup, aiming to secure the marketability and quality of marine plastic waste to be applied to EV3 trunk liners. The cost has the nature of foundational investment for future expanded application to other vehicle models

(3.6.1.26) Strategy to realize opportunity

Kia has established and is implementing a multi-stage strategy to systematically realize water resource protection opportunities through expanding recycled plastic application. First, we are advancing marine plastic waste collection and recycling technologies through partnership with The Ocean Cleanup, and plan to gradually expand the application scope to other vehicle parts based on quality standards verified in EV3 trunk liners. Kia has presented a concrete roadmap for expanding recycled plastic application by manufacturing the research vehicle 'EV3 Study Car' that actively utilizes recycled and bio materials. The EV3 Study Car applies 22 types of recycled and bio material technologies under development at Kia, replacing materials in 69 parts, with a total of 87.4kg of recycled materials used. We are realizing the value of resource circulation by utilizing various waste resources from daily life as vehicle materials, such as recycling plastic recovered from end-of-life vehicles into frunk parts and transforming household waste into bumpers and interior/exterior plastics. These recycled plastic technologies applied to the EV3 Study Car will be applied to actual vehicles by 2030 through continuous R&D to improve quality and mass production capability. Based on the experience of applying recycled plastics starting with the current EV3 model, we plan to expand recycled plastic application to Kia's entire vehicle lineup along with increasing electric vehicle sales in the future. When the expansion of recycled plastic application to other vehicle models along with globally increasing vehicle sales volumes is realized, the social cost reduction effects are expected to exceed current estimates.
[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:

☑ Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

29700000000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☑ 21-30%

(3.6.2.4) Explanation of financial figures

Kia views the sale of eco-friendly vehicles as an opportunity with a substantive effect. The market for eco-friendly vehicles is expected to expand further as regulations on carbon neutrality and vehicle fuel efficiency/GHG emissions tighten. Accordingly, the financial metric aligned with the climate change-related opportunities in the reporting year is considered to be revenue from the sale of eco-friendly vehicles. In 2024, Kia's total revenue is KRW 107.4 trillion, of which 29.7 trillion won is from eco-friendly vehicles. Therefore, the revenue aligned with this opportunity is KRW 29.7 trillion, which is 27.65% of Kia's total revenue. Percentage of revenue = Revenue from the sale of eco-friendly vehicles in 2024 / Total revenue in 2024 = 27.65%

Water

(3.6.2.1) Financial metric

Select from:

☑ OPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

5600000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☑ 1-10%

(3.6.2.4) Explanation of financial figures

Kia spent a total of KRW 5.6 billion in operational expenditures in 2024 to realize environmental opportunities related to water resource protection. This amount represents 5.7% of our total social contribution expenditure of KRW 97.58 billion. The expenditure was primarily invested in marine plastic waste collection and utilization projects through partnership with The Ocean Cleanup, aiming to secure the marketability and quality of marine plastic waste to be applied to EV3 trunk liners. It also has the nature of foundational investment for future expanded application to other vehicle models. Key assumptions include that all expenditures related to marine plastic waste are directly linked to water resource protection opportunities, that foundational investments for future expanded applications are included in current opportunity realization costs, and that such social contribution expenditures are classified as operational expenses (OPEX). This investment directly contributes to preventing water pollution and reducing marine plastic waste through expanding recycled plastic applications and is linked to water resource protection opportunities identified by Kia.

[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

☑ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☑ Quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☑ Executive directors or equivalent

☑ Non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☑ Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

In order to respect the diversity and expertise of the directors and to enhance long-term corporate value, Kia has established the Kia Board Diversity Policy (January 2023). The policy covers following scope. 1. Kia elects candidates with a variety of backgrounds and experiences. ①Ensure the inclusion of people from various fields with appropriate experience and knowledge for job performance ②Nominate candidates with specialized knowledge or practical experience in related fields or who are active professional managers or experts on future technology ③Consider gender, nationality, race, ethnicity, and other diversity factors for nominating independent directors 2. The Independent Director Recommendation Committee shall operate fairly and elect independent directors in a transparent manner ①Form

the Committee considering the number of members and independent directors, the qualification of the members, the nomination of an independent director as a chair, and the awareness of authorities and responsibilities as members ②Ensure the adequacy of agendas through consultation with members and management on the agenda and the timeliness of providing materials ③Record and make accessible meeting minutes and comply with regulations during operation 3. Kia discloses contents related to governance and the nomination of independent directors through various channels. ① Business Report ② Corporate Governance Report ③ Sustainability reports, etc.

(4.1.6) Attach the policy (optional)

kia_board_diversity_policy.pdf
[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue
Climate change	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Other policy applicable to the board, please specify :Rules on Sustainability Management Committee

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Overseeing the setting of corporate targets

☑ Monitoring progress towards corporate targets

☑ Approving and/or overseeing employee incentives

☑ Monitoring the implementation of a climate transition plan

☑ Overseeing and guiding the development of a business strategy

☑ Overseeing and guiding the development of a climate transition plan

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

1. Board oversight of climate change (Structure) Kia manages company-wide ESG risks through the operation of the Sustainability Management Committee under the

Board Of Directors (BOD), which is required to meet quarterly to report on the status of implementation of tasks and plans related to climate change issues. The BOD is the final decision-making authority and responsible body in the field of climate change, receiving reports on management performance and plans including climate change/carbon neutrality, making major decisions, and reporting under the responsibility of the CEO. Currently, the Sustainability Management Committee is composed of one executive director and five non-executive directors. (Reporting target) The Sustainability Management Committee reviews company-wide risk management processes and makes final decisions on material issues. Through the Sustainability Management Committee, Kia reviews on climate transition plan, establishes and monitors the implementation of corporate targets related to climate change, reviews and guides climate related risk management processes, and oversees and guides employee incentives. (Consideration of trade-offs for climate-related R&O) Along with the emerging needs for carbon neutrality and strengthened regulations in the transportation sector such as policies to reduce greenhouse gas emissions, fuel efficiency improvement, and diesel vehicle regulations, Kia recognizes the need to transition to eco-friendly vehicles and investment in order to achieve carbon neutrality. Accordingly, Kia has established a strategy for transitioning to eco-friendly vehicles (Plan S) in 2020 through a decision by the BOD and set a carbon neutrality goal of 2045 in 2021, and is continuously investing in improving the performance of eco-friendly vehicles and supporting carbon neutralization of the company and its supply chain. 2. Climate change issue reporting framework and practices (Reporting Agenda) Kia's subcommittee/Council by Task regularly monitors climate change-related risks and opportunities across the entire value chain. Then the key risks and opportunities are identified and managed through the ESG Council, a company-wide council. Key issues are reported to the CEO, and those assessed as having a material financial or strategic impact by the 'materiality assessment' criteria are placed on the agenda of the Sustainability Management Committee. (Reported case) In 2024, the Sustainability Management Committee reviewed and made decisions on Kia's mid- to long-term ESG strategy and strategic tasks, which include climate change. The ESG strategic system clarifies Kia's mid- to long-term ESG direction by further emphasizing sustainability in the Plan S, Kia's corporate strategy. It reflects Kia's consideration of the upcoming ESRS and ISSB standards and includes ESG vision and strategy, climate change mitigation tasks such as carbon neutrality, and energy-related initiatives such as RE100.

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Other policy applicable to the board, please specify :Rules on Sustainability Management Committee

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

☑ Overseeing the setting of corporate targets

☑ Monitoring progress towards corporate targets

☑ Overseeing and guiding major capital expenditures

☑ Approving and/or overseeing employee incentives

(4.1.2.7) Please explain

Kia recognizes water-related issues as a key environmental risk and manages them systematically through the Sustainability Management Committee. The Sustainability Management Committee, as a board-level committee, comprehensively addresses ESG-related matters and performs supervisory roles regarding water issues. (Corporate Goal Setting and Oversight) The Sustainability Management Committee reviews and approves the process of setting water usage reduction targets. In particular, the company has established a goal to reduce water usage intensity by more than 1.5% compared to the three-year average, and when setting water efficiency improvement targets for each facility, the committee reviews them to ensure alignment with the company-wide water management strategy. Additionally, to strengthen management of water pollutants discharged from facilities, strict internal standards have been established at 30% or less of legally permitted levels. (Monitoring Progress on Corporate Goal Achievement) Water resource managers provide quarterly reports to the committee on water usage performance and achievement rates against targets. The committee monitors progress from a company-wide perspective by consolidating water management performance from each facility, and monitors compliance with internal standards and accident prevention status through regular measurement and management of discharge concentrations from each facility's effluent. (Employee Incentive Approval and Oversight) Internal targets for water pollutant discharge volumes have been established and reflected in management KPIs, and incentive policies linked to environmental performance that include water management performance indicators are reviewed and approved. (Major Capital Expenditure Oversight) The committee reviews investment proposals for water recycling facilities and wastewater treatment facility improvements. When expanding eco-friendly vehicle production lines, the committee also confirms that investment plans include water usage optimization measures. (Review of Dependency, Impact, Risk and Opportunity Assessment Processes) The committee reviews annual water risk assessment results and guides the development of response strategies. Decision-making is based on comprehensive analysis results that include water stress status at each facility, impacts of regional regulatory changes, and changes in water availability due to climate change.

Biodiversity

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Other policy applicable to the board, please specify :Rules on Sustainability Management Committee

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Approving corporate policies and/or commitments

☑ Monitoring compliance with corporate policies and/or commitments

☑ Monitoring progress towards corporate targets

(4.1.2.7) Please explain

1. Board oversight of environmental management (including biodiversity) (Structure and reporting targets) The Sustainability Management Committee of the BOD reviews and deliberates on revisions to environmental management policies, responses to environmental laws and regulations, and environmental management performance. In addition, the ESG Council, which includes the Sustainability Management Committee and top management, discusses environmental management risks and countermeasures, and oversees activities to improve environmental performance. The Environmental Management Policy includes the protection of biodiversity and the establishment of a policy to preserve the natural environment. (Consideration of trade-offs are considered for biodiversity-related R&O) Kia recognizes that its business depends on natural ecosystems and implements biodiversity risk analysis and ecosystem conservation activities to plan effective environmental protection activities. In 2023, the Biodiversity Protection Policy was established to identify risks of biodiversity degradation and loss across the business operations, and to conserve, restore, and expand biodiversity in local communities. Under this policy, Kia has committed to building value chains that do not degrade or lose biodiversity, including avoiding operations in biodiversity conservation areas, increasing investment in biodiversity conservation, preventing deforestation, and protecting forests in local communities.

[Fixed row]

(4.2) Does your organization’s board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Engaging regularly with external stakeholders and experts on environmental issues

☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)

☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

☑ Executive-level experience in a role focused on environmental issues

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Engaging regularly with external stakeholders and experts on environmental issues

☑ Integrating knowledge of environmental issues into board nominating process

☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)

☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

☑ Executive-level experience in a role focused on environmental issues

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a business strategy which considers environmental issues

☑ Developing a climate transition plan

☑ Implementing a climate transition plan

Other

☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Quarterly

(4.3.1.6) Please explain

1. Climate change-related governance structure (Role of the management) In 2022, Kia established a dedicated carbon neutrality team to analyze climate-related risks and manage the challenges of its carbon neutrality strategy on an organization-wide. The Head of Strategic Business Planning Division is assigned the role of oversight and accountability, and matters deemed to be material issues are reported to the Board and CEO. (Responsibilities of the CEO) The CEO's responsibilities regarding climate change include identifying and managing climate related risks and opportunities, establishing climate targets and monitoring its progress, establishing and implementing climate transition plans, providing climate-related incentives, and overseeing decision-making on investments related to climate issues. 2. Processes for reporting and managing climate change-related issues Kia regularly monitors climate change related risks and opportunities across the entire value chain, and identifies and manages key risks and opportunities through the ESG Council, a company-wide consultative body. In addition, the process for risk management and related decision making is carried out through 1) quarterly review of issues and discussion of improvement needs by subcommittee/council by task, 2) sharing of progress and review of performance by divisions through the ESG Council, 3) executive decision-making by the management on key issues through CEO reporting, and 4) reporting on major plans and achievements related to climate change response through the BOD (Sustainability Management Committee) reporting. In addition, to ensure that climate change-related risks, such as greenhouse gas emissions management and environmental impact assessment, are integrated into the company's risk management system, the ESG factors are integrated into the KPIs of each division within the company to create a mechanism for practical risk management and performance.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Managing annual budgets related to environmental issues

☑ Managing major capital and/or operational expenditures relating to environmental issues

Other

☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Quarterly

(4.3.1.6) Please explain

Kia continuously monitors water-related risks and opportunities through the ESG council, and conducts materiality assessments for identified risks and opportunities according to internal evaluation criteria. Material water issues are reported to Kia's top management, the CEO, who makes decisions regarding these issues. Based on CEO decisions, water usage, water discharge, and water intensity for automobiles are transparently disclosed annually in the sustainability report, and material issues affecting these indicators are addressed according to CEO decisions. In this way, Kia strives to minimize water-related issues and systematically responds to water demand trends by evaluating future water demand trends and considering country-specific and regional characteristics. Accordingly, the India plant with insufficient water withdrawal has introduced a zero liquid discharge system from the design stage to reuse all factory wastewater, while Autoland Hwaseong has established facilities to recycle wastewater generated from RO (Reverse osmosis) equipment. Through these decisions by the CEO and the Sustainability Management Committee, Kia prevents risks related to water demand.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Setting corporate environmental policies and/or commitments

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Quarterly

(4.3.1.6) Please explain

1. Environmental management (biodiversity) governance structure Kia's environmental management, including biodiversity, is anchored by the Safety Environment Support Team, which is dedicated to environmental management; the Manufacturing Innovation Strategy Team, which spearheads sustainability at business sites, and the Carbon Neutrality Strategy Team, which leads climate change responses and carbon neutrality strategies. These teams, along with other relevant departments, are responsible for establishing and operating the environmental management system, protecting and restoring environmental capital, preparing and implementing policies to manage pollutant emissions, identifying and improving environmental risks, disseminating environmental management, handling environmental-related grievances, and engaging in external cooperation activities. The ESG Council, which includes the CEO, discusses environmental management risks and countermeasures and oversees the activities to improve environmental performance, while the Sustainability Management Committee of the BOD reviews and deliberates on the achievements in environmental management. 2. Processes for reporting and managing biodiversity-related issues Regarding biodiversity in environmental management, Kia uses the WWF Biodiversity Risk Filter Tool (BRF) to conduct a biodiversity risk analysis to prevent and respond to risks arising from the impact of Kia's business on natural ecosystems and Kia's dependence on them. The WWF BRF is based on TNFD's LEAP methodology, and Kia analyzed biodiversity risks in the regions where its global production sites and key suppliers are located. Kia will continue to monitor biodiversity risks in and around value chain and explore opportunities to collaborate with suppliers on biodiversity conservation. In addition, identified major biodiversity risks are reported to the Sustainability Management Committee and incorporated into the company-wide risk management strategy.

[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

11

(4.5.3) Please explain

To internalize sustainability, Kia links environmental performance to the CEO and key division heads' KPIs. Kia's KPIs tied to carbon neutrality performance for the CEO, key executives, and organizational leaders. CEO KPIs include ESG-related items such as ESG ratings, carbon neutrality, energy transition performance including eco-friendly workplace development, with indicators like EV sales volume and electric PBV operations linked to climate transition plans. These account for 11% of the total KPIs. Executives across key Korean and international organizations are also evaluated on CO_2 reduction targets and regulatory compliance. EV production and sales are also included as KPIs, strengthening climate response. Additionally, Kia runs a "Factory Energy-Saving Idea Contest" to encourage employee participation and gather site-driven improvement proposals. Offering incentives for outstanding suggestions that contribute to reducing GHG emissions and improving energy efficiency.

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

0.5

(4.5.3) Please explain

Kia transparently discloses water resource-related information linked to CEO KPIs. The disclosed indicators include water consumption, total organic carbon intensity, and nitrogen oxide emissions. These environmental indicators account for 0.5% of the total CEO KPI score. The performance of these water resource-related indicators directly impacts the CEO KPI rating, which subsequently determines monetary compensation for the executive leadership.
[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Executive Officer (CEO)

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

☑ Achievement of environmental targets

Strategy and financial planning

☑ Achievement of climate transition plan

☑ Increased proportion of revenue from low environmental impact products or services

Emission reduction

☑ Implementation of an emissions reduction initiative

☑ Increased share of renewable energy in total energy consumption

☑ Reduction in absolute emissions

Resource use and efficiency

☑ Energy efficiency improvement

Engagement

☑ Increased engagement with customers on environmental issues

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

Kia links environmental performance to the CEO's KPIs. The CEO is responsible for responding to environment/climate change, and the KPIs include ESG-related metrics such as external ESG ratings, internal ESG ratings (HMG Index, Hyundai Motor Group's internal evaluation index), carbon neutrality and developing an eco-friendly workplace, and electric vehicle sales performance and marketing electric PBVs, which account for 11% of all KPIs. In the case of environmental issues, the achievement rate of carbon neutrality-related targets is evaluated by improving energy efficiency, increasing the proportion of renewable energy, and implementing reduction activities, and in the case of electric vehicle sales, the achievement rate is evaluated compared to the targeted sales volume. In the case of electric PBV marketing, performance is evaluated based on the number of potential customers identified and the number of collaborative projects carried out with identified customers. The CEO's performance is evaluated annually against these KPIs, and a monetary incentive of a percentage of salary is paid to the CEO upon achievement.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

In November 2021, Kia officially declared its commitment to "2045 Carbon Neutrality", which aims to reduce carbon emissions across the entire value chain for sustainable development. As the target of carbon neutrality is one of the core tasks, Kia has established an evaluation and management system, and has included ESG-related metrics such as internal and external ESG evaluation ratings, carbon neutrality, and developing an eco-friendly workplace in the CEO's KPIs. Major division heads in Korea and overseas are evaluated on KPIs related to climate change mitigation performance, including CO2 regulatory responses and carbon

emissions. In addition, metrics such as the number of electric vehicles produced, electric vehicle sales and electric PBV marketing are included in the KPIs in line with the transition to electrification based on the mid- to long-term future strategy "Plan S" for transitioning to carbon neutrality. Incentives for the CEO and division heads are paid according to the degree of KPI achievement. In this way, by linking environment/climate change related performance to decision makers' KPIs and providing financial rewards to employees, Kia is implementing and managing the goals of the transition plan (carbon neutrality by 2045).

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Executive Officer (CEO)

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Resource use and efficiency

☑ Reduction of water withdrawals – direct operations

☑ Improvements in water efficiency – direct operations

☑ Improvements in water efficiency – upstream value chain (excluding direct operations)

☑ Improvements in water efficiency – downstream value chain (excluding direct operations)

Pollution

☑ Improvements in wastewater quality – direct operations

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

Kia promotes systematic water management at business sites by incorporating water management indicators into CEO KPIs. The water-related performance in the environmental sector primarily focuses on water consumption reduction items. The criteria for evaluating water consumption is based on the amount of water consumed to manufacture one vehicle, calculating the current year's intensity and comparing it with the average intensity of the past three years to determine increases or decreases. To improve water usage intensity, automotive production efficiency must be enhanced within business sites and supply chains, requiring comprehensive management across the entire product manufacturing process. Accordingly, Kia is increasing water recycling/reuse rates and seeking ways to reduce water consumption. This has resulted in decreased water intake and consumption, leading to improved water efficiency across business sites, supply chains, and products. This information is transparently disclosed in the sustainability management report. In this manner, Kia transparently discloses water-related information linked to CEO KPIs, and the performance of these indicators directly impacts CEO KPI ratings, resulting in monetary compensation accordingly.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Kia manages water intensity required for producing one vehicle and water pollutant emission intensity by linking them to executive KPIs in order to establish internal policies and achieve targets for reducing water consumption and water pollutants.
[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: ☑ Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(4.6.1.4) Explain the coverage

Kia's Environmental Management Policy applies to Kia, its affiliates and its worldwide business units. Kia recommends that its supply chain, including all suppliers and contract partners, adhere to this environmental management policy and provides the necessary support. Kia complies with each country's relevant environmental laws and regulations before this policy. It references this policy when local authorities' environmental laws and regulations do not cover or do not have special provisions regarding environmental management. Kia's Environmental Management Policy applies to the entire value chain, including supply chains, production and business sites, and distribution networks as well as Kia's products and services. Kia's entire business scope, including sales and marketing, recovery and recycling, acquisitions and mergers, and investments in new businesses and projects, must implement the principles outlined in the Environmental Management Policy. We recognize the necessity of sustainable water environment conservation and seek water reduction and recycling measures, while actively considering the operation of water storage facilities to expand water storage capacity, particularly in areas with severe water shortages. We pursue internal and external activities to identify and improve water depletion risks in water source areas

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to a circular economy strategy

☑ Commitment to comply with regulations and mandatory standards

☑ Commitment to take environmental action beyond regulatory compliance

☑ Commitment to respect legally designated protected areas
☑ Commitment to stakeholder engagement and capacity building on environmental issues

Climate-specific commitments
☑ Commitment to 100% renewable energy
☑ Commitment to net-zero emissions

Water-specific commitments
☑ Commitment to reduce water consumption volumes
☑ Commitment to reduce water withdrawal volumes
☑ Commitment to reduce or phase out hazardous substances
☑ Commitment to control/reduce/eliminate water pollution
☑ Commitment to safely managed WASH in local communities
☑ Commitment to the conservation of freshwater ecosystems

Social commitments
☑ Commitment to respect and protect the customary rights to land, resources, and territory of Indigenous Peoples and Local Communities

Additional references/Descriptions
☑ Description of impacts on natural resources and ecosystems
☑ Description of environmental requirements for procurement

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply
☑ Yes, in line with the Paris Agreement
☑ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

(4.6.1.7) Public availability

Select from:
☑ Publicly available

(4.6.1.8) Attach the policy

kia_environmental_management_policy.pdf

Row 2

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Biodiversity

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(4.6.1.4) Explain the coverage

Kia's headquarters and business sites, overseas subsidiaries, suppliers, partners, and other stakeholders in trading relations are subject to the Biodiversity Protection Policy. In addition, Kia shall recommend observing and implementing this biodiversity protection policy to stakeholders such as suppliers and business partners. Kia shall promote biodiversity assessment and conservation-restoration-expansion activities throughout the business operation based on this biodiversity protection policy. When there are local laws and regulations on biodiversity promotion, wildlife management, natural habitat conservation, and other uses of forest, soil, and water resources, Kia shall follow them first.

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to avoidance of negative impacts on threatened and protected species

☑ Commitment to No Net Loss

☑ Commitment to respect legally designated protected areas

☑ Other environmental commitment, please specify :Not Operate, Positive Impact, Strategic Mitigation, External Collaboration

Additional references/Descriptions

☑ Description of biodiversity-related performance standards

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ Yes, in line with another global environmental treaty or policy goal, please specify :Convention on Biological Diversity, Convention on International Trade in Endangered Species of Wild Fauna and Flora, IUCN, Guidelines for Applying Protected Area Management Categories

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

kia_biodiversity_protection_policy.pdf
[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

☑ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

☑ RE100

☑ Task Force on Climate-related Financial Disclosures (TCFD)

(4.10.3) Describe your organization’s role within each framework or initiative

(Supporting TCFD framework) Kia supports achieving the Paris Agreement goal of keeping the increase in global average temperature below 2°C above pre-industrial levels, and is working to achieve Net Zero, including Scope 3, by 2045 as part of the government's carbon neutral policy implementation. Since 2021, Kia have been reporting on its progress in addressing climate change, and report the progress and plans in accordance with the Task Force on Climate-related Financial Disclosures (TCFD) Reporting Framework. (Joining RE100) Kia joined the RE100 initiative in April 2022, which has launched by UK-based nonprofit organizations The Climate group and CDP, to pledge to transition to 100% renewable energy for all business sites by 2040. In phases, Kia plans to transition all electricity to renewable energy by 2030 for overseas business sites and by 2040 for all business sites. This will minimize negative impacts on the environment and create a sustainable manufacturing environment. To achieve carbon neutrality by 2045 and RE100 by 2040, Kia plans to establish a specific renewable energy portfolio and promote self-generate though installations of solar facilities.
[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

☑ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

☑ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

Select all that apply

☑ Paris Agreement

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

(4.11.4) Attach commitment or position statement

Kia 2025 Sustainability Report_p.23.pdf

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

☑ Yes

(4.11.6) Types of transparency register your organization is registered on

Select all that apply

☑ Mandatory government register

☑ Non-government register

(4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

Mandatory government register name: US lobby register/ Register ID- Client ID: Kia Corporation 41216 Non-government register name: Lobbymap/ Organization name: Hyundai Motor Group

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

Kia supports the Paris Agreement goal of keeping the global average temperature increase to below 2°C above pre-industrial levels, and is committed to achieving carbon neutrality by 2045, taking into account Scope 3, as part of the Korean government's carbon neutrality policy. Since 2021, Kia has been reporting the progress in addressing climate change in accordance with the Report Framework of the Task Force on Climate-related Financial Disclosures (TCFD). Kia expects these organizations to act in accordance with the Paris Agreement and its policy standards and frameworks when supporting the activities of associations related to climate change. Where this is not the case, Kia annually reviews the activities of key business-related associations in which our operations are members and considers whether to rejoin to ensure the long-term positive environmental impact. In terms of water resources, Kia manages information on water sourcing and wastewater at its business sites in accordance with UN SDG 6 goals and implementation processes, and transparently discloses its water management status both internally and externally by including this information in its sustainability management report. Additionally, Kia participates in major associations and organizations in the automotive industry to achieve qualitative goals through biodiversity conservation activities. All suppliers must comply with Kia's environmental standards to deliver products, with strengthened criteria being applied.
[Fixed row]

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Asia and Pacific

☑ Other trade association in Asia and Pacific, please specify :Korea Enterprises Federation, KEF

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization’s position is consistent with or differs from the organization or individual’s position, and any actions taken to influence their position

Since its establishment in 1970, the Korea Employers Federation (KEF) has expanded its scope beyond traditional labor-management affairs to include economic issues such as economic policy, industrial policy, and regulatory reform since 2018. Kia participated in policy proposals for regulatory improvements in the environmental sector to the Ministry of Environment through the KEF. The company supported policies that could lead to emission reductions, including expanding the scope of eligible participants for over-the-counter carbon credit brokerage transactions to lower entry barriers for small emitters or companies with limited market understanding, thereby diversifying market participants, and implementing weighted emission deductions for cases where carbon dioxide is captured and permanently sequestered.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization’s engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization’s engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 2

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via other intermediary organization or individual

(4.11.2.2) Type of organization or individual

Select from:

☑ Non-Governmental Organization (NGO) or charitable organization

(4.11.2.3) State the organization or position of individual

The Ocean Cleanup

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Water

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Kia has been actively participating in marine plastic and waste removal activities through its partnership with The Ocean Cleanup established in April 2022. The company has built a circular economy system that contributes substantially to marine natural capital protection by upcycling marine waste plastics collected by The Ocean Cleanup through river inflow blocking and direct removal of accumulated ocean plastics into automotive accessories. Kia has established specific implementation plans based on six upcycling principles: customer-centricity, sustainability, practicality, inspiration, future experience, and storytelling. For 2025, the company aims to secure the commerciality and quality of EV3 trunk liners utilizing marine waste plastics to launch practical upcycled products. In the medium to long term, Kia targets the expansion of marine plastic recycling through discovering additional upcycling items and developing and selling various automotive accessories. Kia continues to sponsor the research and marine cleanup activities of the non-profit organization The Ocean Cleanup, maintaining a long-term partnership for marine

ecosystem conservation and circular economy realization to sustain substantial contributions to marine natural capital protection.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

5600000000

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

Through sponsoring The Ocean Cleanup, Kia aims to contribute to solving marine plastic pollution problems, promote circular economy, and proactively respond to environmental policies and regulations. This activity can promote the strengthening of regulations related to marine plastic pollution, enhance the industry's capacity to respond to mandatory recycled plastic usage regulations, and support circular economy policies. By supporting The Ocean Cleanup's marine cleanup activities and plastic collection technology development, Kia contributes to reducing global marine plastic pollution and seeks to build a resource circulation system by recycling collected marine plastics into automotive accessories. Through this approach, the company can proactively develop recycled plastic utilization technologies in preparation for the trend of strengthening plastic regulations.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

[Add row]

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:

☑ Yes

(4.12.1) Provide details on the information published about your organization’s response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

☑ In mainstream reports

(4.12.1.3) Environmental issues covered in publication

Select all that apply

☑ Climate change

(4.12.1.4) Status of the publication

Select from:

☑ Complete

(4.12.1.5) Content elements

Select all that apply

☑ Governance

☑ Strategy

☑ Emissions figures

(4.12.1.6) Page/section reference

• Governance: P.259 • Sales strategy: P.33~34 • GHGs: P.319

(4.12.1.7) Attach the relevant publication

(4.12.1.8) Comment

-

Row 2

(4.12.1.1) Publication

Select from:

☑ In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply

☑ ESRS

☑ GRI

☑ IFRS

☑ TCFD

☑ TNFD

(4.12.1.3) Environmental issues covered in publication

Select all that apply

☑ Climate change

☑ Forests

☑ Water

☑ Biodiversity

(4.12.1.4) Status of the publication

Select from:

☑ Complete

(4.12.1.5) Content elements

Select all that apply

☑ Strategy
☑ Governance
☑ Emission targets
☑ Emissions figures
☑ Risks & Opportunities
☑ Water pollution indicators
☑ Content of environmental policies
☑ Value chain engagement
☑ Dependencies & Impacts
☑ Biodiversity indicators
☑ Public policy engagement
☑ Water accounting figures

(4.12.1.6) Page/section reference

• Content of environmental policies: P.46 • Governance: P.23, 46 • Dependencies & Impacts: P.52 • Risks & Opportunities: P.33~34 • Strategy: P.24~32 • Value chain engagement: P.29 • Biodiversity indicators: P.52 • Emissions figures: P35,106 • Emission targets: P.35 • Public policy engagement: P.15 • Water accounting figures: P.109 • Water pollution indicators: P.147

(4.12.1.7) Attach the relevant publication

Kia 2025 Sustainability Report.pdf

(4.12.1.8) Comment

-
[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:

☑ Yes

(5.1.2) Frequency of analysis

Select from:

☑ Annually

Water

(5.1.1) Use of scenario analysis

Select from:

☑ Yes

(5.1.2) Frequency of analysis

Select from:

☑ Annually

[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization’s scenario analysis.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ IEA NZE 2050

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.5°C or lower

(5.1.1.7) Reference year

2021

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

Stakeholder and customer demands

☑ Consumer attention to impact

Regulators, legal and policy regimes

☑ Global regulation

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The IEA NZE scenario is a scenario with a 1.5°C limit on climate warming, with a number of assumptions and uncertainties. Key assumptions include stronger global policy implementation compared to current policy levels, policy support and collaboration around clean energy, low energy prices, high EV adoption, and 3% annual economic growth. The scenario also has uncertainties that rely heavily on consumer behavior change. Kia used the IEA NZE scenario as a reference for transition pathway in the energy and transportation industries. To better align its strategy, Kia also took into account the outlook for emission allowance prices in South Korea, where it is headquartered, the Korean government's timeline for the end of the internal combustion engine, and the target of promoting eco-friendly vehicles.

(5.1.1.11) Rationale for choice of scenario

Kia chose the IEA NZE 2050 scenario to help align its business strategy with the 1.5℃ scenario. The objective of the IEA NZE 2050 scenario is to show what is needed across the main sectors by various actors, and by when, for the world to achieve net zero energy-related CO2 emissions by 2050 while meeting other energy-related sustainable development goals such as universal energy access. Kia is aligning its business strategy with the transition pathway outlined in the scenario.

Water

(5.1.1.1) Scenario used

Water scenarios

☑ WRI Aqueduct

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Chronic physical

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Scenario assumptions: Kia has adopted the pessimistic scenario from WRI Aqueduct to analyze water resource risks up to 2030 and 2050. This scenario assumes

that the impacts of climate change will be severe, and that water resource management policies and technological advancements will be limited. It also anticipates continued increase in water demand due to population growth and economic development, and assumes that improvements in water resource infrastructure will not keep pace with the rate of demand increase. Uncertainties: Long-term predictions up to 2050 involve uncertainties. The precise impacts of climate change, changes in national and regional water resource policies, and the potential for water-related technological innovations are difficult to predict. In particular, the probability and intensity of the pessimistic scenario actually occurring are uncertain. Additionally, changes in the global economic situation and unforeseen social changes are also uncertain factors that could affect water availability and demand. Constraints: The WRI Aqueduct tool uses global-level data, which may not fully reflect the specific local conditions of Kia's individual operational sites. As the pessimistic scenario assumes the worst case, the actual situation may be less severe. Moreover, long-term predictions up to 2050 have inherent limitations as uncertainties increase over time. There are also constraints in that the scenario may not adequately reflect company-level efforts such as improvements in Kia's water management capabilities or detailed regional response strategies.

(5.1.1.11) Rationale for choice of scenario

Water-related scenario analysis was conducted from a medium to long-term perspective including 2030 and 2050, and the company has established detailed implementation targets until 2026 based on the results of this scenario analysis. Starting with this, the company plans to establish a sustainable water resource management system for all facilities through setting medium-term targets for 2030 and long-term targets for 2045.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP5

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 4.0ºC and above

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Kia utilized the WRI Aqueduct tool to analyze physical scenarios. The pessimistic scenario Kia chose for its analysis is the RCP 8.5, SSP 5 scenario, which represents future where temperatures increase up to 3.3°C to 5.7°C by 2100. SSP5 describes fossil-fueled development: rapid economic growth and globalization powered by carbon-intensive energy, strong institutions with high investment in education and technology but a lack of global environmental concern, and the population peaking and declining in the 21st century. The indicators used in this scenario include water scarcity indices (water depletion, water stress index, drought frequency).

(5.1.1.11) Rationale for choice of scenario

Through physical scenario analysis, Kia wanted to understand how climate change would affect its business sites, analyze the financial impact and develop a response strategy. Therefore, Kia utilized the WRI Aqueduct tool and chose the RCP 8.5, SSP 5 scenario with a temperature increase of up to 3.3℃ to 5.7℃ to identify the plants that are vulnerable to physical risks (such as the Water Stress Index) due to climate change and manage their risks.

Water

(5.1.1.1) Scenario used

Physical climate scenarios
☑ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:
☑ SSP5

(5.1.1.3) Approach to scenario

Select from:
☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:
☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply
☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 4.0ºC and above

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Kia analyzed physical scenarios using the WRI Aqueduct tool. The Pessimistic scenario utilized by Kia for analysis is the RCP 8.5, SSP 5 scenario, representing a future where temperatures rise by up to 3.3°C to 5.7°C. SSP 5 signifies fossil fuel-based growth, characterized by rapid economic growth and globalization through carbon-intensive energy, high investment in education and technology but low environmental concern, and a population that peaks in the 21st century before declining. The indicators used in this scenario include water scarcity indices (water depletion, water stress index, drought frequency), among others.

(5.1.1.11) Rationale for choice of scenario

Kia sought to identify how climate change affects Kia's operating facilities through physical scenario analysis, analyze the resulting financial impacts, and establish response strategies. Therefore, Kia selected the RCP 8.5, SSP 5 scenario with temperature increases of up to 3.3°C to 5.7°C using the WRI Aqueduct tool, and is conducting risk management by identifying production plants vulnerable to physical risks (such as water stress indices) caused by climate change under this scenario. [Add row]

(5.1.2) Provide details of the outcomes of your organization’s scenario analysis.

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Resilience of business model and strategy

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

The Outcome of the scenario analysis: (Transition scenario) Kia's analysis of the IEA 2050 NZE to identify transition risks in line with 1.5℃ and develop management strategies for preparation shows that if the energy sector achieves carbon neutrality, fossil fuel use in the transportation industry will be reduced and the share of global electric vehicle sales will increase. In particular, in the case of light-duty vehicles, the share of electric vehicle sales, including battery electric vehicles, fuel cell electric vehicles, and plug-in hybrid electric vehicles will exceed 60%, requiring a corresponding electrification strategy. In addition, achieving the 2050 NZE will require stronger policy support than existing policies, so it is necessary to prepare a pre-emptive response strategy to climate change-related policies such as NDCs and carbon neutrality targets, as well as automotive industry-related regulations on fossil fuel vehicles and transition policies to electrification. (Physical scenario) Kia's analysis of the RCP 8.5 and SSP 5 scenarios of the WRI Aqueduct tool for 2030 and 2050 to understand the impacts of climate change on Kia's plants and proactively respond to minimize damage, shows that out of Kia's eight plants, two plants in India and Mexico are classified as 'High' or higher in water stress, with the India plant classified as 'Extremely High'. Kia has set a target of selling 1.26 million EVs per year by 2030 to transition to electrification, and failure to properly secure and manage industrial water required for the vehicle production process can directly affect production and achievement of the target. Therefore, Kia recognized the importance and necessity of establishing a water management plan. Kia's response strategy: In November 2021, Kia declared carbon neutrality by 2045, five years ahead of South Korea's 2050 carbon neutrality target, and developed a strategy in line with the 1.5℃ scenario. The main strategies include switching to renewable energy sources and the gradual electrification of vehicles. In the case of electrification, Kia has established an electrification strategy that takes into account the Korean government's goal of phasing out the internal combustion engine and promoting eco-friendly vehicles, and in the case of energy transition, such as RE100, Kia regularly reviews its strategy based on fossil fuel-based energy price scenarios, national policies and the market environment. Regarding RE100, Kia plans to gradually convert all electricity to renewable energy by 2030 at overseas sites and by 2040 at all sites. In terms of the physical scenario, Kia has identified and assessed the expected risks of climate change at major business sites through analysis. In preparation, Kia is considering plans to introduce wastewater zero-

discharge systems, develop water recycling technologies such as RO (reverse osmosis) systems and improve facilities, as well as review and improve industrial water infrastructure at sites located in areas of high water stress to reduce water consumption. These response plans will ultimately reduce water dependency and ensure the resilience of the electrification strategy.

Water

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Resilience of business model and strategy

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

Scenario analysis results: Kia is pursuing growth centered on electric vehicles, aiming to increase the sales proportion of eco-friendly vehicles, including electric vehicles, in overseas markets as well as domestically. The company has set a goal to improve annual vehicle sales by approximately 57%, from 2,731,560 units in 2022 to 4,300,000 units by 2030. Kia's main product, automobiles, uses freshwater in cooling, washing, and painting processes. As freshwater is crucial for product production and quality, securing stable supply sources and managing water sources are important. Using the WRI Aqueduct risk assessment tool to identify water-stressed areas, Kia found that among all its operational sites, the India plant was assessed as having the highest water stress grade of 'Extremely High'. Water-stressed areas are defined by the amount of available freshwater out of the total water quantity, with higher figures indicating more intense competition among water users. As Kia's India site has a very high water stress figure of over 80%, efforts for sustainable water resource management are necessary. To achieve stable production in line with Kia's targeted production volume, measures such as improving water efficiency and increasing recycling rates at sites located in water-stressed areas are required. Timeframe considered and future response strategies: Based on the scenario analysis results, Kia's India site is developing response strategies for water stress from short-term, medium-term, and long-term perspectives. In the short term, the plan is to continuously maintain and improve the current zero wastewater discharge system. In the medium to long term, Kia plans to further increase the water recycling rate at the India plant and invest in technology development and process improvements to reduce overall water consumption. Additionally, the company plans to expand water resource protection activities in cooperation with local communities and conduct ongoing monitoring and assessment of water scarcity risks. Through these efforts, Kia aims to maintain stable production activities even in the extreme water stress situation in India and build a sustainable business model that coexists with the local community.

[Fixed row]

(5.2) Does your organization’s strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

☑ Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

Select from:

☑ Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

☑ Yes

(5.2.5) Description of activities included in commitment and implementation of commitment

1. Activities included in a climate transition plan and their significance: In 2021, Kia declared its commitment to "2045 Carbon Neutrality" to contribute to the development of our customers, communities, and international society. By 2045, Kia will achieve net-zero carbon emissions at every stage of the value chain, including the supply, production, use, logistics, and disposal of vehicles. As an automaker, Kia is most directly responsible for emissions from the production and use phases, which currently account for about 80% of total emissions. Thereby, Kia aims to overturn this by building a greener manufacturing environment and aggressively transitioning to electrification. In the production phase, Kia will reduce carbon emissions through vehicle electrification and energy efficiency, and transition to renewable energy through self-generated solar power and PPAs. In the vehicle use phase, minimizing carbon emissions is crucial for carbon neutrality. Under 'Plan S', Kia will expand electrification, aiming for all vehicles sold in Europe by 2035 and in major markets by 2040 to be electric. Moreover, In the supply phase, Kia will reduce emissions by establishing a monitoring system for primary suppliers' carbon emissions and gradually applying low-carbon steel in vehicles from 2030. 2. Kia’s Carbon Neutrality Roadmap: To achieve the carbon neutrality target, Kia has established a roadmap to achieve carbon neutrality in three steps. • In Step 1 (2022~2025), Kia aims to build a foundation for carbon neutrality, including self-generation of solar power at business sites in Korea and overseas, and strengthening suppliers’ carbon neutrality response capabilities. • In Step 2 (2026-2040), Kia aims to become a leading carbon neutral company by increasing renewable energy purchases (PPAs, RECs), and achieving 100% electrification in Europe by 2035 and 100% electrification in major markets by 2040, as well as

increasing the use of low-carbon materials. • In Step 3 (2041-2045), Kia will achieve carbon neutrality by achieving 100% global electrification, expanding the use of green energy such as hydrogen, and offsetting residual emissions.

(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

☑ We do not have a feedback mechanism in place, but we plan to introduce one within the next two years

(5.2.10) Description of key assumptions and dependencies on which the transition plan relies

In establishing its roadmap to carbon neutrality, Kia has taken into account the ever-strengthening global carbon neutrality and climate change policies, as well as EU internal combustion engine regulations relevant to the automotive industry. In line with global carbon neutrality and climate change trends, the South Korean government has also set a carbon neutrality target and is considering phasing out the internal combustion engine to achieve carbon neutrality in the transportation sector as part of its sectoral carbon neutralization. The EU is also planning to reduce 100% of carbon emissions from passenger vehicles by 2035 and has banned the sale of new internal combustion engines from 2035. In response to these regulations, the market for electrified vehicles is expanding and it is expected that it will continue to grow in the future. Kia has established a transition plan that includes achieving RE100 and 100% electrification based on the assumption that these regulations and policies will be strengthened and the market for electric vehicles will expand. With electrification as one of the pillars of Kia's transition plan, securing the supply of raw material for EV batteries is becoming increasingly important as the transition to EVs is accelerating at major automakers. Kia has pursued strategic material acquisition activities, including direct contracts, conducted market and price analyses of core strategic raw materials, and reviewed the need for investments such as in strategic material mines and joint ventures with battery-related companies.

(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

In 2021, Kia has set a target for carbon neutrality and a roadmap for achieving this target. In 2023, Kia's efforts to achieve the target include: RE100 implementation, electrification and driving carbon neutrality in the supply chain. 1. Kia's RE100 Declaration and implementation As part of its carbon neutrality target, Kia joined the RE100 initiative in April 2022, declaring 100% renewable electricity by 2040. It plans to shift to renewables by 2030 for overseas sites and by 2040 company-wide, a decade ahead of RE100's 2050 goal. - Solar power self-generation Kia is pursuing a renewable energy transition centered on solar self-generation and (v)PPAs, aiming to produce 86 GWh annually through 62 MW of capacity across global sites. In 2023, 6 MW of facilities at Hwaseong and India plants were completed. By 2025, all AutoLand sites, including the U.S., Slovakia, and Mexico, will operate 38 MW, with expansion to 62 MW by 2027. - PPA In 2024, Kia completed the construction of a 58 MW solar power facility at China site, which currently purchases renewable energy through an on-site PPA. In Korea, Kia began accelerating its transition to renewable energy following a 219 MW PPA signed with Hyundai E&C in December 2023. Kia plans to introduce a 50 MW PPA for Korean operations in 2025 and expand total PPA capacity to 220 MW by 2030. Kia is also preparing PPAs at its U.S. and Indian sites, with scheduled for 2025 and 2026, aiming to introduce renewable energy by 2027. 2. Driving electrification Kia has established a low-carbon mobility strategy for electrification, which is the main pillar of Kia's carbon neutrality transition plan. Since the launch of its first dedicated EV, the EV6, in 2022, and the unveiling of the EV9, an all-electric SUV, in 2023, Kia has been leading the Korean and global EV market with excellent EV products and aims to steadily increase the number and proportion of EV vehicles. It aims to steadily increase EV sales, targeting 30% by 2030 through strengthening its lineup and advancing technology to meet wider customer demand. 3. Driving Carbon Neutrality in the Supply Chain Recognizing the need for carbon neutrality in the value chain, Kia is also driving carbon reduction in the supply chain. Kia will support its supply chain by helping suppliers calculate and manage their carbon emissions and by assigning future reduction targets that reflect their capabilities and characteristics. In

terms of raw materials, Kia will reduce carbon emissions by expanding the use of low-carbon and recycled materials for steel and aluminum. To this end, Kia has developed Carbon Neutrality Guide for Suppliers that outlines Kia's expectations of suppliers, and is investigating the carbon emissions of Tier 1 suppliers' operations and considering ways to support them in reducing their carbon emissions.

(5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

☑ No other environmental issue considered

[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

☑ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

☑ Products and services

☑ Upstream/downstream value chain

☑ Investment in R&D

☑ Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Contribution to Carbon Emission Reduction through the Launch of Excellent EV Products: Kia's efforts to be an environmental leader are not limited to reducing carbon emissions at the manufacturing facilities, but extend to reducing carbon emissions during product use by producing high-quality electric vehicles. Kia continues to lead the Korean and global EV markets with successive launches of outstanding EV products. Moving forward, Kia aims to steadily increase sales and market share of EV vehicles. By enhancing its lineup and advancing technology efforts to satisfy a broader range of customers, Kia plans to expand the share of EV vehicle sales to 30% by 2030. Estimating carbon emissions through Life Cycle Assessment and creating a carbon reduction strategy: Aside from direct emissions from driving a car, the carbon emissions of automobiles must also consider the indirect emissions that occur throughout its life cycle, from extracting raw materials, manufacturing parts, assembling the vehicle, generating energy sources, maintaining and disposing of the vehicle, and transporting it between each step. Kia is analyzing the environmental impacts of our products throughout their lifecycle through the LCA. The CML methodology1 is applied to conduct LCA for various impact categories, including global warming potential (GWP), abiotic depletion potential (ADP), acidification potential (AP), eutrophication potential (EP), ozone depletion potential (ODP), and photochemical ozone creation potential (POCP). As of 2024, 40.85% of all vehicles sold by Kia have undergone an LCA. Based on the assessment results, the impact of each step has been analyzed, and improvements have been prioritized and incorporated into the carbon reduction strategy. Kia is also striving to eliminate the carbon emissions from vehicles by strengthening the lineup of electrified products, and LCA will be expanded to all vehicles in the future, focusing on those in the Korean, European, and U.S. markets.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☑ Risks

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Direction of Carbon Reduction in the Supply Chain: Kia is driving carbon reduction not only in Kia's own business sites, but also in the supply chain. Kia will support its supply chain in carbon reduction by first supporting suppliers in the calculation and management of their carbon emissions, and encouraging them to participate in carbon reduction by assigning reduction targets that take into account their capabilities and characteristics in the future. Kia will also reduce carbon emissions from raw materials by expanding the use of low-carbon and recycled materials for steel and aluminum. To this end, Kia has developed Carbon Neutrality Guide for Suppliers that outlines Kia's expectations of suppliers, and is investigating the carbon emissions of Tier 1 suppliers' operations and considering ways to support them in reducing their carbon emissions. In addition, Kia runs carbon neutrality training programs for employees of suppliers, carbon reduction equipment purchase support programs for small and medium-sized suppliers, and energy diagnosis consulting programs. Kia is also developing systems to help suppliers systematically manage the emissions of their business sites and products and to help them respond to carbon-related regulations. Capacity Building for Supplier Carbon Neutrality: Kia joined the CDP Supply Chain in 2023 as part of our commitment to strengthening the climate change response capacity of suppliers. In order to assist suppliers responding to the CDP Supply chain, Kia has conducted in-person and online training for over 360 first-tier supplier. Additionally, Kia offers one-on-one consulting for suppliers with low CDP ratings to help establish climate response systems. In addition, Kia has a LCA support program for products to help suppliers calculate the carbon emissions of their products from raw material extraction to manufacturing to delivery to Kia. For this activity, Kia worked with an external expert organization to help suppliers calculate their carbon emissions on an individual component basis and identify high-carbon processes to identify areas for reduction.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

☑ Risks

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Improving Fuel and Energy Efficiency to Reduce End-of-use Emissions: • Developing Technologies to Improve Fuel Efficiency Kia is enhancing fuel efficiency and reducing carbon emissions in its vehicles by improving aerodynamics and developing new technologies. These include optimizing the design of various car parts, improving cooling resistance, and creating the third-generation Smartstream powertrain for better fuel injection. Additionally, Kia employs integrated flow control valves, continuous variable valve duration systems (CVVD), and low-pressure exhaust gas recirculation (LP-EGR) to further reduce emissions. Furthermore, Kia is expanding its HEV (Hybrid Electric Vehicle) lineup to achieve significant emissions reductions during the in-use phase. • Enhancing the Credibility Of Fuel Efficiency Tests Enhancing the Credibility Of Fuel Efficiency Tests Kia complies with fuel efficiency laws and regulations in major markets, including Korea, North America, and

Europe, and conducts fuel efficiency certification tests according to each country's standards. In the vehicle development process, Kia uses test facilities validated by accredited bodies such as Korea Laboratory Accreditation Scheme (KOLAS), and tests vehicles according to both regulatory and proprietary methods. The company also compares third-party fuel efficiency results from sources like the U.S. EPA, J.D. Power, and Consumer Reports, as well as Europe's Green NCAP, Auto Bild, and Spritmonitor. Data from certification agencies and media in emerging markets like India and Brazil are also used to enhance reliability of fuel efficiency test results • On-Road (Off-Cycle) Fuel Efficiency Test On-Road (Off-Cycle) Fuel Efficiency Test Vehicle GHG emissions are influenced by both internal factors— such as vehicle weight, powertrain control, tire pressure, and operation of the heating, ventilation, and air conditioning (HVAC) system—and external factors like road conditions, weather, and traffic. Alongside standardized (on-cycle) testing, Kia conducts off- cycle tests that reflect real-world driving conditions across various countries to ensure more accurate assessment. • Energy Efficiency and Battery Efficiency Kia is committed to ensuring the reliability of high-quality batteries and improving the commercial value of its batteries. Kia's EV batteries are designed to last up to 250,000 to 300,000 km at 70 to 80% battery performance, which translates to 12 to 15 years of cumulative use assuming customers drive 20,000 km per year.

Operations

(5.3.1.1) Effect type

Select all that apply

☑ Risks

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Progress of RE100 Implementation: Kia has been advancing its renewable energy transition primarily through solar power self-generation and Power Purchase Agreements (PPAs). In 2023, Kia began to generate solar power at its sites in Hwaseong (Korea) and India with a combined capacity of 6 MW. By 2025, all Korean and international AutoLand plants —including those in the U.S., Slovakia, and Mexico—will operate solar power systems totaling 38 MW. Kia plans to expand this capacity to 62 MW by 2027. Signing Renewable Energy PPAs: In December 2023, Kia signed PPAs to directly procure renewable energy. In 2024, Kia completed the construction of a 58 MW solar power facility at its operational sites in China, which currently purchases renewable energy through an on-site PPA. In Korea, Kia began accelerating its transition to renewable energy following a 219 MW PPA signed with Hyundai E&C in December 2023. The company plans to introduce a 50 MW PPA for korea operations in 2025 and expand total PPA capacity to 220 MW by 2030. Kia is also preparing to implement PPAs at its U.S. and Indian sites, with execution scheduled for 2025 and 2026 respectively, aiming to introduce renewable energy by 2027. Despite Korea's geographical factors that make it difficult to access renewable energy, rising raw material prices, and high interest rates, Kia is proactively implementing procurement measures such as PPA. Kia will source clean and safe renewable energy through various means, including early equity investment in renewable energy business development, and strive our utmost to build an eco-friendly product manufacturing system. Adopting Technologies to Reduce Energy Use: Kia has established a medium to long-term goal of reducing 10% of the

Scope 1 & 2 emissions from its plants in Korea and overseas, based on 2019 levels, through energy efficiency improvements by 2030 and is developing a concrete implementation strategy for each plant. The applicability of the energy efficiency themes to each plant will be reviewed and applicable sites will be identified to establish yearly implementation plans and carbon reduction targets. Kia is further considering the introduction of a standardized effectiveness verification process to accurately identify the effectiveness of energy savings, and will verify objective investment effects through standardized measurement criteria in the future.

Products and services

(5.3.1.1) Effect type

Select all that apply

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Kia is transforming environmental risks into opportunities through improved water use efficiency at its domestic business sites. In particular, Water usage reduction through the expansion of water recycling facilities and process improvements is having a significant impact on Kia's sustainable production strategy. In the short term, Kia is increasing water recycling rates through facility investments such as the RO wastewater recycling equipment introduced at AutoLand Hwaseong. In the medium to long term, the company is pursuing a strategy to maximize wastewater recycling by introducing tertiary RO systems across all business sites. As a result of these efforts, the water usage intensity in 2024 was 27,504.4 tons/KRW trillion, representing approximately a 5.2% improvement compared to 29,016 tons/KRW trillion in 2023. This water management strategy is having positive impacts on Kia in multiple aspects. First, cost savings from reduced water usage lower production costs, leading to enhanced corporate competitiveness. Additionally, by establishing a stable water supply system, the company can increase production process stability and reduce water resource risks, thereby establishing a sustainable vehicle production system. The improvement in water usage intensity signifies not merely a reduction in water consumption, but serves as an important opportunity for Kia. Cost savings from reduced water usage contribute to lowering Kia's production costs, which in turn leads to enhanced corporate competitiveness. Furthermore, by establishing a stable water supply system, the company can increase production process stability and reduce water resource risks, enabling the establishment of a sustainable vehicle production system.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☑ Risks

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Kia is producing automobiles through collaboration with various domestic and overseas suppliers, and recently, as abnormal weather conditions such as droughts and floods have become more frequent due to global warming, securing stable water sources and managing water resources has become increasingly difficult. The risk of securing stable water resources directly affects not only Kia but also the production of products in the supply chain. Kia is exploring response measures centered on suppliers located in regions with high water stress, such as India and Mexico, to ensure that key suppliers can stably secure the water resources necessary for product production. Kia Motors is exploring collaborative measures that can reduce water consumption in the medium to long term, such as wastewater recycling, to respond to potential water shortages at its India and Mexico business sites.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

In April 2022, Kia entered into a partnership with The Ocean Cleanup, a global environmental NGO, as part of its efforts toward a sustainable planet and future generations. The Ocean Cleanup conducts marine plastic and waste removal activities through two methods: blocking plastic flowing from rivers and removing plastic already accumulated in the ocean. The Ocean Cleanup uses self-developed cleanup solutions with support from marine scientists, volunteers, and companies worldwide. These include System, a device that cleans marine plastic, and Interceptor, a solution that extracts plastic before river water reaches the ocean. Under a

jointly established value system, Kia and The Ocean Cleanup have developed a plan to upcycle plastic actually collected from the ocean. Based on six upcycling principles of 'customer-centricity, sustainability, practicality, inspiration, future experience, and storytelling', they plan to upcycle plastic collected by The Ocean Cleanup from the ocean into automotive components. The collected marine waste plastic varies in type and quality is not uniform. Therefore, Kia is working to stabilize the entire resource circulation process from recycling research to actual material upcycling. The upcycling aspect of the Kia-Ocean Cleanup partnership is characterized by participation in the entire process from waste plastic collection to sorting and material/product development. In 2024, Kia introduced an EV3-exclusive trunk liner utilizing marine waste plastic, further expanding the scope of upcycling applications. Moving forward, Kia plans to build a circular value chain to prevent plastic from being discarded back into the natural environment, seek innovative solutions, and substantially contribute to resource circulation through continuous research and development for eco-friendly products.

Operations

(5.3.1.1) Effect type

Select all that apply

☑ Risks

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Kia regularly conducts risk assessments using the WRI tool to identify water risks across all domestic and international business sites and supply chains. This assessment tool provides current and future water-related indicators for regions where business sites are located through physical risk and 2030, 2050 scenario analyses, supporting the identification and response to risks from a mid-to-long-term perspective. As a result of the risk assessment using the evaluation tool, the India plant was classified as 'Extremely High', the highest water stress level, and it was identified that risks exist in securing water sources in that region. Therefore, the company is reviewing and promoting the expansion of recycled/reused water to prevent such risks.
[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Direct costs

(5.3.2.2) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Climate change

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

1. Increasing direct costs due to climate change-related regulatory responses and electrification transitions Many countries around the world are implementing various policies to combat climate change, such as the regulation of vehicle fuel efficiency and the promotion of eco-friendly vehicles. In response, Kia is investing heavily in the improvement of fuel efficiency of internal combustion engine vehicles and the development of new energy vehicles (electric vehicles, hydrogen vehicles, fuel cell vehicles, etc.). Failure to comply with various climate change-related regulations, such as the strengthening of EU fuel efficiency regulations, will directly affect product sales through sales bans. As a result, Kia is actively promoting electrification with the target of selling 1.26 million EVs by 2030, and to ensure the competitiveness of EVs, Kia is continuously improving the battery performance and advancing technologies to secure cost competitiveness. In 2024, Kia achieved an operating profit margin of 11.8% through product, price and cost competitiveness. Total R&D expenditure in 2024 amounted to KRW 3,247,305 million, an increase of 24.5% from KRW 2,609,188 million in 2023. Through these efforts, Kia aims to enhance its corporate competitiveness and position itself as a global leader in future mobility. 2. The time horizon over which climate change-related risks and opportunities have an impact In accordance with the Paris Agreement, major countries have declared carbon neutrality. In 2020, Korea also announced its pledge of '2050 carbon neutrality' to the international community. To achieve this goal, the government is expected to increase the proportion of auctioned allowances for companies, including Kia, that are subject to the emissions trading scheme in order to incentivize GHG reductions. In addition, as the transition to electrification gains momentum, driven by the ban on the sale of ICE vehicles, direct costs such as R&D and process investment costs are expected to continue to increase. Considering Kia's target of achieving carbon neutrality by 2045 and South Korea's target of achieving carbon neutrality by 2050, it is evident that the impact of climate change is expected to extend until at least 2050.

Row 2

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Direct costs

(5.3.2.2) Effect type

Select all that apply

☑ Risks

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Water

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Kia is not only accelerating its entry into the electric vehicle market but also demonstrating its capabilities to lead the future electric vehicle market by introducing electric vehicles recognized for their innovation by the global automotive market and making bold investments in the development of future electric vehicle PBV platforms. The company aims to sell 2.33 million eco-friendly vehicles globally by 2030 and plans to significantly expand the share of eco-friendly vehicle sales in the four major markets (North America 70%, Europe 86%, Korea 73%, India 43%, etc.). With this expansion of eco-friendly vehicle production, the amount of industrial water required at production facilities is expected to increase. In preparation for decreasing average precipitation, Kia is reviewing plans for establishing zero liquid discharge systems, developing water recycling technologies, and improving facilities through internal deliberation. Difficulties in water supply pose risks including increased operating costs due to rising water prices, product quality deterioration due to water quality degradation, and potential revenue losses resulting from these issues. To respond to these risks, Kia has installed tertiary RO (reverse osmosis) systems to recycle wastewater generated from RO systems. In particular, in 2023, a new RO system was introduced at AutoLand Gwangju Plant 2, and AutoLand Gwangmyeong, Hwaseong, and Gwangju Plants 1 and 3 are already securing and utilizing maximum wastewater recycling volumes.
[Add row]

(5.4) In your organization’s financial accounting, do you identify spending/revenue that is aligned with your organization’s climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition
	Select from: ☑ Yes	*Select all that apply* ☑ Other methodology or framework

[Fixed row]

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ Other, please specify :Activities included in the Carbon Neutrality Roadmap

(5.4.1.5) Financial metric

Select from:

☑ Revenue/Turnover

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

9365315930000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

8.72

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

9.97

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

30.07

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization’s climate transition

For the automotive industry, the activity aligned with climate transition is electric vehicle production, and thus a major pillar of Kia's carbon neutrality roadmap is 100% electrification. Therefore, Kia assesses its alignment with the climate transition plan based on the revenue generated from the sale of electric vehicles. Kia is actively promoting electrification through its Plan S strategy. Of the 3,089,300 vehicles sold in 2024, 191,124 were electric vehicles, accounting for approximately 8.72 % of sales. At its recent CEO Investor Day, Kia announced its vehicle sales targets and key strategies for 2030 as part of its 2030 strategy, with plans for global sales of 4.19 million vehicles and 1.26 million EVs in 2030. Given that the majority of Kia's revenue comes from selling vehicles, the percentage of EV sales was used to calculate the percentage of revenue that aligns with the Kia’s climate transition plan. Assuming the 2030 sales target is achieved, it is estimated that approximately 9.97% of Kia's EV sales revenue in 2025 and 30.07% in 2030 will align with the climate transition plan.
[Add row]

(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

	Investment in low-carbon R&D	Comment
	Select from: ☑ Yes	-

[Fixed row]

(5.5.8) Provide details of your organization’s investments in low-carbon R&D for transport-related activities over the last three years.

Row 1

(5.5.8.1) Activity

Select all that apply

☑ Light Duty Vehicles (LDV)

(5.5.8.2) Technology area

Select from:

☑ Battery electric vehicle

(5.5.8.3) Stage of development in the reporting year

Select from:

☑ Large scale commercial deployment

(5.5.8.4) Average % of total R&D investment over the last 3 years

14.35

(5.5.8.6) Average % of total R&D investment planned over the next 5 years

16.13

(5.5.8.7) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

In 2021, Kia declared "2045 Carbon Neutrality", and to achieve this target, Kia has selected minimizing carbon emissions in the vehicle use phase as a key task and has established an electrification strategy based on its mid- to long-term strategy, Plan S. Accordingly, Kia is conducting various R&D programs for the improvement of the productivity of electric vehicles in order to ensure competitiveness and fulfill its transformation plan. The battery, which is the core of an electric vehicle, is a factor that greatly affects the productivity of an electric vehicle, and Kia is striving for stable assurance of high-quality batteries and improvement of battery productivity. Current Kia's EV batteries are designed to last up to 250,000 to 300,000 km at 70 to 80% battery performance, which translates to 12 to 15 years of cumulative use assuming customers drive 20,000 km per year (Under the condition of driving on highways at normal temperatures (25~50℃)). In addition to batteries, Kia is also continuously conducting R&D to improve the productivity of electric vehicles, including the integration of chassis control and structure.

Row 2

(5.5.8.1) Activity

Select all that apply

☑ Light Duty Vehicles (LDV)

(5.5.8.2) Technology area

Select from:

☑ Automated and connected vehicles (level 4+)

(5.5.8.3) Stage of development in the reporting year

Select from:

☑ Full/commercial-scale demonstration

(5.5.8.4) Average % of total R&D investment over the last 3 years

4.8

(5.5.8.6) Average % of total R&D investment planned over the next 5 years

11.85

(5.5.8.7) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

Kia has made sustainable Platform Beyond Vehicle (PBV) mobility solutions one of its core businesses and is promoting the application of various software (SW) technologies. With EV vehicles and services optimized for the global market and business, Kia aims to meet the needs of diverse customers and local communities. Digital control and autonomous driving technologies are being applied to PBV vehicles for efficient vehicle control and management, and there are plans to introduce robot taxi models based on autonomous driving technologies in the future. Through the application of these advanced technologies and the implementation of functions, it is expected that the productivity of electric vehicles will improve and the convenience of mobility will be enhanced. Thus, R&D on automated and connected technologies will contribute to Kia's electrification strategy and carbon neutrality.

Row 3

(5.5.8.1) Activity

Select all that apply

☑ Light Duty Vehicles (LDV)

(5.5.8.2) Technology area

Select from:

☑ Hydrogen fuel cell

(5.5.8.3) Stage of development in the reporting year

Select from:

☑ Applied research and development

(5.5.8.4) Average % of total R&D investment over the last 3 years

3.13

(5.5.8.6) Average % of total R&D investment planned over the next 5 years

4.55

(5.5.8.7) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

In addition to promoting electrification, Kia aims to expand the use of green energy such as hydrogen to achieve carbon neutrality by 2045. Accordingly, Kia is continuously conducting R&D on eco-friendly vehicles such as hydrogen vehicles as new engines of growth, and is expanding investment and patents for new businesses/new technologies in the hydrogen field.
[Add row]

(5.9) What is the trend in your organization’s water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

8

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

1.5

(5.9.3) Water-related OPEX (+/- % change)

27

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

1.5

(5.9.5) Please explain

[Year-over-Year Changes] Water-related CAPEX increased 4.45% due to infrastructure improvements and efficiency investments. OPEX decreased 24.35%, including water utility costs. [Future Trends] Kia continuously invests in facility improvements and expands water reuse/recycling to minimize water stress risks. Flow meters are being installed for unmonitored recycled water with plans for 100% coverage. India's facility reuses all wastewater through zero discharge systems, while domestic facilities use RO systems for concentrate reuse. Kia targets over 1.5% pollutant reduction compared to three-year averages, managing pollutants below 20% of legal standards. Aging facilities are improved and discharge monitored to prevent spills. Based on these efforts, Kia expects approximately 1.5% increases in CAPEX and OPEX for efficiency improvements and pollutant reduction, reflecting continuous investment in sustainable water management.
[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing of environmental externalities	Environmental externality priced
	Select from:	*Select all that apply*

	Use of internal pricing of environmental externalities	Environmental externality priced
	☑ Yes	☑ Carbon ☑ Water

[Fixed row]

(5.10.1) Provide details of your organization’s internal price on carbon.

Row 1

(5.10.1.1) Type of pricing scheme

Select from:

☑ Shadow price

(5.10.1.2) Objectives for implementing internal price

Select all that apply

☑ Drive energy efficiency

☑ Drive low-carbon investment

☑ Identify and seize low-carbon opportunities

(5.10.1.3) Factors considered when determining the price

Select all that apply

☑ Alignment with the price of allowances under an Emissions Trading Scheme

(5.10.1.4) Calculation methodology and assumptions made in determining the price

Kia applies a theoretical internal carbon price based on the price of the Korean carbon market (KRX). The criteria for setting the price is based on the actual

transaction unit price at the time of reviewing carbon neutrality-related investments (based on the closing price at the end of the month preceding the plan reporting date). And these criteria may reflect the most recent trends in the price of carbon emission allowances.

(5.10.1.5) Scopes covered

Select all that apply

☑ Scope 1

☑ Scope 2

(5.10.1.6) Pricing approach used – spatial variance

Select from:

☑ Uniform

(5.10.1.8) Pricing approach used – temporal variance

Select from:

☑ Evolutionary

(5.10.1.9) Indicate how you expect the price to change over time

Since 2015, Kia has been subject to government regulations on GHG emissions under Korea emissions trading scheme. These regulations are expected to become progressively stricter to align with the country's carbon neutrality and NDC targets. South Korea adopted the Paris Agreement in December 2015 in response to the climate crisis. In 2020, the country submitted its 2030 NDC to the UN. Since then, Korea has declared its 2050 carbon neutrality target in 2020 and subsequently submitted the updated NDC in 2021 as a follow-up measure. In addition, although the 3rd K-ETS (2021-2025) is currently in operation, with the proportion of auctioned allowances at 10%, it is expected that the proportion will gradually increase in the future. Therefore, corporate demand for allowances is expected to gradually increase, and the internal carbon price is also expected to continue to rise over time due to companies' active abatement activities and investments.

(5.10.1.10) Minimum actual price used (currency per metric ton CO2e)

8400

(5.10.1.11) Maximum actual price used (currency per metric ton CO2e)

12550

(5.10.1.12) Business decision-making processes the internal price is applied to

Select all that apply

☑ Capital expenditure

☑ Risk management

☑ Opportunity management

(5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:

☑ Yes, for some decision-making processes, please specify :Kia is reviewing all of its investment plans at its manufacturing facilities with an internal carbon price.

(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

100

(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

☑ Yes

(5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

• Carbon price monitoring process To reflect the latest emission allowances price trends, Kia applies actual transaction unit price when reviewing carbon neutrality-related investments. The Korean carbon market information platform, the KRX website, is used to monitor the actual carbon prices. • Business decision-making processes applying to the internal carbon price Kia conducts investment reviews by applying internal carbon pricing to carbon reduction-related items such as energy efficiency and solar panel installation at its production plants. Since 2022, Kia operates the 'Carbon Neutrality-related Investment' process to promote carbon neutrality in the production sector, which involves calculating carbon reduction when planning carbon neutrality-related investments and evaluating carbon opportunity costs when reviewing investments. The internal carbon price is reflected in the economic feasibility review of renewable energy and GHG reduction technologies to achieve GHG reduction targets, and applicable reduction technologies are selected by comparing the internal saving price (carbon reduction x internal carbon price) to the investment cost. In the future, Kia plans to apply an internal carbon price when reviewing large-scale investments in Korean plants, considering increases or decreases in carbon emissions. • Contribution to the Climate Transition Plan Kia considers internal carbon price when reviewing feasibility of renewable energy and GHG reduction technology investments, which are key climate transition plan activities. When internal carbon price is applied to analyze investment feasibility accounting for GHG savings, investment payback periods are reduced, enabling earlier abatement technology adoption. Internal carbon price increases implementable GHG reduction technologies, leading to increased GHG reduction investment to achieve production sector carbon neutrality. • Case Study in 2024 In

2024, Kia made new investments in Korean plants and plants in the United States (Georgia), Slovakia, and India, selected through evaluation criteria such as internal carbon pricing. These investments are necessary to achieve Kia's carbon neutrality target, including utility efficiency improvements, equipment replacement, lighting improvements for energy efficiency, and the installation of renewable energy facilities and have reduced GHG emissions by 70,282 tons per year with an investment of approximately KRW 25.9 billion.
[Add row]

(5.10.2) Provide details of your organization’s internal price on water.

Row 1

(5.10.2.1) Type of pricing scheme

Select from:
☑ Shadow price

(5.10.2.2) Objectives for implementing internal price

Select all that apply
☑ Drive water efficiency
☑ Influence strategy and/or financial planning

(5.10.2.3) Factors beyond current market price are considered in the price

Select from:
☑ Yes

(5.10.2.4) Factors considered when determining the price

Select all that apply
☑ Existing water tariffs

(5.10.2.5) Calculation methodology and assumptions made in determining the price

Kia conducts comprehensive economic feasibility studies when making investment decisions, and in this process, considers water pricing as a crucial factor to accurately calculate the effects of investments in water management. Specifically, Kia sets and uses an internal water price based on current market water prices.

(5.10.2.6) Stages of the value chain covered

Select all that apply

☑ Direct operations

(5.10.2.7) Pricing approach used – spatial variance

Select from:

☑ Differentiated

(5.10.2.8) Indicate how and why the price is differentiated

Kia's internal water price is determined based on the current market water prices, comprehensively considering factors such as regional water stress levels. For example, a higher internal water price may be applied to facilities in areas with severe water scarcity.

(5.10.2.9) Pricing approach used – temporal variance

Select from:

☑ Evolutionary

(5.10.2.10) Indicate how you expect the price to change over time

Kia's internal water price may change if water utility rates vary due to various factors such as future changes in water availability and potential regulatory tightening.

(5.10.2.11) Minimum actual price used (currency per cubic meter)

153

(5.10.2.12) Maximum actual price used (currency per cubic meter)

3191

(5.10.2.13) Business decision-making processes the internal water price is applied to

Select all that apply

☑ Operations

☑ Product and R&D

☑ Risk management

☑ Opportunity management

(5.10.2.14) Internal price is mandatory within business decision-making processes

Select from:

☑ Yes, for all decision-making processes

(5.10.2.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

☑ Yes

(5.10.2.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

The introduction of internal water pricing at Kia contributes to achieving the goals of improving water efficiency and incorporating it into strategic and financial planning. By setting an internal water price, Kia can more accurately reflect the true cost of water usage, raising awareness about water consumption and promoting efficient water management. In particular, differentiated internal water prices that consider regional water stress levels strengthen water conservation efforts in areas with severe water scarcity. By considering internal water prices in investment decisions, Kia can accurately assess water-related risks and opportunities financially, enabling more sustainable and long-term investment decisions. Additionally, by reflecting potential future changes in water availability and regulatory tightening in the internal water price, Kia can develop strategies to proactively respond to long-term water-related risks.
[Add row]

(5.11) Do you engage with your value chain on environmental issues?

Suppliers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change

☑ Water

Customers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change

Investors and shareholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ No, and we do not plan to within the next two years

(5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:

☑ Not an immediate strategic priority

(5.11.4) Explain why you do not engage with this stakeholder on environmental issues

Kia does not engage with investors and shareholders on climate change issues, as it is not an immediate strategic priority. In terms of water resources, as the importance of water resource management due to climate change is gradually increasing, Kia is promoting engagement with directly operated facilities and suppliers. Since water resources are important factors that directly impact not only corporate activities but also local communities and ecosystems, the company plans to promote engagement activities that can be carried out with investors and shareholders.

Other value chain stakeholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ No, and we do not plan to within the next two years

(5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:

☑ Judged to be unimportant or not relevant

(5.11.4) Explain why you do not engage with this stakeholder on environmental issues

Kia does not engage with other stakeholders in its value chain on climate change issues, as it is judged to be unimportant or directly relevant. In terms of water resources, as the importance of water resource management due to climate change is gradually increasing, Kia is promoting engagement with directly operated facilities and suppliers. Since water resources are important factors that directly impact not only corporate activities but also local communities and ecosystems, the company plans to promote engagement activities that can be carried out with customers, NGOs, and other value chain partners.
[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Contribution to supplier-related Scope 3 emissions

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Kia conducted emissions surveys for all Tier 1 suppliers to assess their impact on climate change. To classify its suppliers as having a substantive impact on climate change, Kia set a threshold of 15 thousand tCO2e based on the total emissions of korean operations from 2019 to 2021, and 73 companies are classified and managed as large carbon emitters.

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☑ 1-25%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

73

Water

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Basin/landscape condition

☑ Dependence on water

☑ Impact on water availability

☑ Impact on pollution levels

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Kia considers that all parts supply partners have dependency on and impact on climate change. However, the specific criteria for classifying suppliers with significant environmental dependencies and impacts are defined as follows: 1. Geographical location: Partners located in Korea 2. Supply chain stage: Tier 1 suppliers (companies directly supplying parts) 3. Ease of management: Companies that can be directly managed and monitored by headquarters

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☑ 26-50%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

374
[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

(5.11.2.4) Please explain

Kia conducted emissions surveys for all Tier 1 suppliers and set a threshold of more than 15 thousand tCO2e based on the total emissions of korean operations from 2019 to 2021, classify suppliers as having a substantive impact on climate change, and 73 companies are classified and managed as large carbon emitters. In 2024 Kia received and reviewed reduction plans from these 73 large carbon emitting suppliers. The result of the review showed that the level of reduction plans from suppliers varied. It also identified the need for validation of reduction targets and measures to be supported in the future.

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ No, we do not prioritize which suppliers to engage with on this environmental issue

(5.11.2.3) Primary reason for no supplier prioritization on this environmental issue

Select from:

☑ We engage with all suppliers

(5.11.2.4) Please explain

Kia designates and manages suppliers that provide core components (hydrogen fuel cell components, battery components, control components, electrification components, etc.), suppliers with low substitutability by other partners, and suppliers with large transaction volumes as key management (core) suppliers. As of 2024, Kia registers and manages 1,494 tier-1 suppliers (100% of purchasing share), comprising 374 domestic and 1,120 overseas suppliers. Kia does not set priorities for supplier engagement targets. This is because engagement is conducted with all suppliers. Kia values relationships with all partners and pursues sustainable development and cooperation across the entire supply chain.
[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization’s purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

-

Water

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

Kia's suppliers must strive to establish and implement plans that can promptly address defects or violations identified through written inspections or on-site visits regarding compliance with Kia's Supplier Code of Conduct. Particularly in terms of water resource management, suppliers must establish systems capable of measuring water usage and wastewater discharge, make efforts to reduce water consumption and increase recycling volumes, and manage discharged water pollutants according to legal standards or higher internal standards.
[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization’s purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:
☑ Environmental disclosure through a non-public platform

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply
☑ Supplier scorecard or rating

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:
☑ 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:
☑ 100%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☑ 100%

(5.11.6.12) Comment

Kia has also established a “Carbon Neutrality Guide for Suppliers” that outlines the requirements that suppliers must meet.

Water

(5.11.6.1) Environmental requirement

Select from:

☑ Setting and monitoring water pollution-related targets

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Off-site third-party audit

☑ On-site third-party audit

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 100%

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:

☑ 100%

(5.11.6.12) Comment

Kia can take various measures towards its suppliers. First, all partners are required to comply with the code of conduct in the areas of ethics, environment, labor/human rights, safety/health, and management systems, and are recommended to extend this to their sub-suppliers. Within legal limits, Kia can directly or through third-party organizations inspect and due diligence suppliers' compliance with the code of conduct, and recommend improvements for identified risks. Kia can also require suppliers to establish risk mitigation plans for improvements and implement measures. To build a sustainable supply chain, Kia can regularly review and revise the code of conduct, disclose this information on its website, and receive inquiries about specific matters through the relevant department. Through these series of measures, Kia aims to improve the sustainability of its suppliers and promote responsible business practices across the entire supply chain.
[Add row]

(5.11.7) Provide further details of your organization’s supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Emissions reduction

(5.11.7.3) Type and details of engagement

Capacity building

☑ Provide training, support and best practices on how to measure GHG emissions

Information collection

☑ Collect GHG emissions data at least annually from suppliers

Innovation and collaboration

☑ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 100%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☑ 100%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

(ESG Assessment) Kia conducts supply chain ESG assessments and due diligence once a year to understand the ESG level of each supplier and implement measures. The results of the assessment and key areas for improvement are provided to the suppliers who have undergone an ESG assessment to help them strengthen their ESG capabilities. Kia manages "the percentage of suppliers participating in the ESG assessment" as the criteria for measuring success of this supplier engagement. In 2024, Kia conducted an ESG assessment of all 1,494 Tier 1 suppliers in Korea and overseas, and achieved a 100% engagement rate. The results of the assessment showed that there is a need to strengthen management in terms of GHG management and response to climate change, both in Korea and overseas. Kia is actively working to reduce its suppliers' climate change risks and achieve carbon neutrality in its supply chain. This includes joining the CDP Supply Chain (SC), educating suppliers on carbon neutrality, and providing LCA support program. (CDP Supply Chain and carbon neutrality education) In 2024, Kia joined the CDP SC along with 362 of its Tier 1 suppliers in Korea to support their ability to disclose carbon-related information. From May to August 2024, Kia provided 12 online and offline training sessions on the concept of carbon neutrality, the latest trends, and how to respond to CDP, and operated a help desk to support suppliers CDP responses. Out of 362 suppliers, 362 companies completed the CDP response achieving a 100% response rate, which exceeded the target of 70%. It is

expected that this engagement will help to strengthen the knowledge and skills that are essential for suppliers to develop and implement their own carbon neutrality strategies. Kia is planning to expand the scope of the supplier engagement to include Tier 2 suppliers and overseas suppliers from 2025. (LCA support program) To support full carbon footprint assessments, Kia operates a Life Cycle Assessment (LCA) support program that helps suppliers measure emissions from raw material extraction to part manufacturing and delivery. From September to December 2023, Kia worked with an external expert organization to help 86 key suppliers calculate their product carbon emissions, in 2024, expanded the program to cover all Tier 1 suppliers. The engagement is expected to have helped suppliers understand how to conduct LCA, identify emission-intensive processes, and prepare reduction measures.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement :GHG emission reduction/ energy savings

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Removal of plastic from the environment

(5.11.7.3) Type and details of engagement

Innovation and collaboration

☑ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ Less than 1%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

☑ 100%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Kia has established a goal to achieve a 25% recycled plastic application rate (for European new vehicles) by 2030 to reduce plastic usage, which is a major environmental pollution issue. This represents a 5% increase from the previous target, and the company is progressively increasing the application rate annually, starting with 4% in 2024 (based on EV3). Through collaboration with suppliers, Kia is securing recycled raw materials from domestic and international material companies while conducting thorough quality verification. The company aims to apply 8% recycled plastic to its first vehicle model in 2027 and plans to select plastic components for this model by 2025. Through the development of high-content recycled plastic technology and cost reduction techniques, Kia plans to apply recycled plastic to major components including crash pads, seat foam, bumpers, and exterior lamps. These continuous collaborations with suppliers and technology development efforts contribute to achieving the goals of realizing a circular economy and reducing environmental impact.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement :Expanding R&D investments to reduce raw material usage and increase recyclability

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services

☑ Share information about your products and relevant certification schemes

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

The Use of Sold Products category accounts for the largest share of Kia's total Scope 3 emissions. In 2021, Kia declared 2045 carbon neutrality, and has selected minimizing carbon emissions in the vehicle use phase as a key task to achieve the target, and has established an electrification strategy based on its mid- to long-term strategy, Plan S. The key to implementing Kia's electrification strategy and achieving carbon neutrality is Customer participation. Accordingly, Kia provides information on its electrification strategy, electric vehicle lineup, and the LCA results of the EV4 (Carbon Footprint) through various channels, including the website, sustainability report, and YouTube. Kia plans to increase the number of vehicle models conducting life cycle assessments (LCA) in the future. Kia aims to provide information about Kia's eco-friendly vehicles and organize related events for customers in all major countries where Kia products are sold, including Korea, the United States, Europe, and China. In addition, Kia carried out the "Kia Challenge ECO Project," providing environmental education to elementary, middle, high school, and university students on the importance of addressing the climate crisis and achieving carbon neutrality. Through this program, Kia highlighted the critical role of vehicle electrification in reaching carbon neutrality. In 2024, the program was delivered to 70% of elementary school students in Hwaseong, and Kia plans to expand its coverage in the future, recognizing that such education not only strengthens the awareness of carbon neutrality among customers and future customers but also

encourages their active participation.

(5.11.9.6) Effect of engagement and measures of success

Kia believed that effective and consistent sharing of reliable and accurate information about EVs and eco-friendly vehicles with customers would increase the share of eco-friendly vehicles sold, and considered the number of eco-friendly vehicles sold as a measure of success for this engagement. In 2024, eco-friendly vehicles including EVs, HEVs, PHEVs were sold 644,685 units, an 7.65% increase from the 598,846 units sold in 2023.
[Add row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Climate change

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Since 2015, Kia has been participating in an emissions trading scheme in Korea as an allocated entity. Korea emissions trading scheme requires GHG emissions to be calculated based on an operational control. Therefore, Kia intends to provide data to CDP based on the same consolidation approach.

Water

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Kia calculates all water-related data and impacts, including water withdrawal and discharge volumes, for all organizations over which it has operational control. The rationale for this integrated approach is reported annually in the company's sustainability report.

Plastics

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Kia calculates all plastic-related data and impacts for all organizations over which it has operational control. The rationale for this integrated approach is reported annually in the company's sustainability report.

Biodiversity

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Kia discloses all biodiversity-related data and activities for all organizations over which it has operational control. The rationale for this integrated approach is reported annually in Kia's sustainability report.
[Fixed row]

C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:

☑ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply ☑ No

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

(7.1.2.1) Change(s) in methodology, boundary, and/or reporting year definition?

Select all that apply

☑ Yes, a change in boundary

(7.1.2.2) Details of methodology, boundary, and/or reporting year definition change(s)

1. Scope 1 and 2 From 2024, Kia redefined its organizational boundary based on the operational control approach. Accordingly, Kia has included in its Scope 1 and

*Scope 2 inventory the emissions from leased assets of overseas sales subsidiaries. * Overseas sales subsidiaries are located in 23 countries across four regions, and emissions from overseas sales entities are reported within "Germany," the country with the largest share of emissions. 2. Scope 3 Category 8 (Upstream Leased Assets) Kia has transferred all emissions from leased assets of overseas sales subsidiaries to the Scope 1 and Scope 2 boundary.*
[Fixed row]

(7.1.3) Have your organization’s base year emissions and past years’ emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?

(7.1.3.1) Base year recalculation

Select from:

☑ No, because the impact does not meet our significance threshold

(7.1.3.3) Base year emissions recalculation policy, including significance threshold

Kia is actively considering joining the SBTi and reviewing alignment with the ISSB disclosure standards, and therefore may restate its emission reduction targets in line with various external requirements. Accordingly, Kia has not undertaken a separate recalculation of the base year at this time.

(7.1.3.4) Past years’ recalculation

Select from:

☑ No
[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

☑ ISO 14064-1

☑ The Greenhouse Gas Protocol: Scope 2 Guidance

☑ Korea GHG and Energy Target Management System Operating Guidelines

☑ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard
☑ 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories
☑ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

	Scope 2, location-based	Scope 2, market-based	Comment
	Select from: ☑ We are reporting a Scope 2, location-based figure	*Select from:* ☑ We are reporting a Scope 2, market-based figure	-

[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Select from:
☑ No

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

368746

(7.5.3) Methodological details

- Calculation formula: Scope 1 emissions = energy consumption x energy source-specific heat conversion factor x GHG emission factor - Emission factors (Source): 1) USA: EPA Emission factor 2) Slovakia/Mexico: 2006 IPCC Guidelines 3) China/India: National emission factors

Scope 2 (location-based)

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

903468

(7.5.3) Methodological details

- Calculation formula: Scope 2 emissions = energy consumption x carbon emission factor per energy source - Emission factor (Source): 1) USA: EPA Emission factor 2) Slovakia: 2-1) Electricity: Electricity maps 2-2) Steam: Supplier emission factor 3) Mexico: Supplier emission factor 4) China: National emission factor (Notice on Diligent Implementation of Greenhouse Gas Emission Reporting and Management by Power Generation Industry Enterprises from 2023 to 2025) 5) India: National Emission Factor

Scope 2 (market-based)

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

838399.0

(7.5.3) Methodological details

- Calculation formula: Scope 2 emissions = energy consumption x carbon emission factor per energy source - Emission factor (Source): 1) USA: EPA Emission factor 2) Slovakia: Supplier emission factor 3) Mexico: Supplier emission factor 4) China: National emission factor (Notice on Diligent Implementation of Greenhouse Gas Emissions Reporting and Management by Power Generation Industry Enterprises from 2023 to 2025) 5) India: National Emission Factor

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

10147910.0

(7.5.3) Methodological details

- Calculation method: Average-product Method - Calculation formula: Vehicle sales in 2019 x carbon emission factor per vehicle type - Emission factor: Korea Environmental Product Declaration (EPD) emission factors

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

507.0

(7.5.3) Methodological details

- Calculation method: Average-product Method - Calculation formula: Capital goods purchased in 2019 x product-specific carbon emission factor - Emission factor: Emissions from Korea Environmental Product Declaration-certified products

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

53747.0

(7.5.3) Methodological details

- Calculation method: Fuel-Based Method - Calculation formula: Fuel consumption in 2019 x fuel-specific upstream emission factor

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

Kia has not accounted for Upstream transportation and distribution category emissions in 2019.

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

3069.0

(7.5.3) Methodological details

- Calculation method: Waste-type-specific method - Calculation formula: Waste generation x waste-type-specific disposal (incineration/landfill/recycling) emission factor - Emission factor: Korea Environmental Product Declaration (EPD) emission factors

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

7773.0

(7.5.3) Methodological details

- Calculation method: Distance-based method - Calculation formula: Mileage per mode x Emission factor per transportation mode - Emission factor: Korea Ministry of Environment Low Carbon Green Event Guideline Emission Factor

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

20020.0

(7.5.3) Methodological details

- Calculation method: Fuel-based method - Calculation formula: Daily fuel (diesel) consumption of employee commuter vehicle x number of work days x diesel emission factor - Emission factor: IPCC Diesel emission factor

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

Kia has not accounted for Upstream leased asset category emissions in 2019.

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

651247.0

(7.5.3) Methodological details

- Calculation method: fuel-based calculation method - Calculation formula: Hyundai Globis' fuel consumption by ocean and land transportation x fuel-specific emission factor - Emission factor: IMO EEOI guidelines fuel-specific efficiency (FO, DO, LSFO, LSDO)

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

Kia has not accounted for Processing of sold Products category emissions in 2019.

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

61534489.0

(7.5.3) Methodological details

- Calculation method: Direct use-phase method (considering fuel efficiency and product lifetime) - Calculation formula: Number of units sold per vehicle model x Fuel efficiency per main vehicle x Driving distance

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

56080.0

(7.5.3) Methodological details

- Calculation method: Average-product method - Calculation formula: Number of units sold per product model x Treatment emission factor per product model - Emission factor: Emissions from Korean Environmental Product Declaration-certified products

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

Kia has not accounted for Downstream Leased Assets category emissions in 2019.

Scope 3 category 14: Franchises

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

Kia has not accounted for Franchises category emissions in 2019.

Scope 3 category 15: Investments

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

81181.0

(7.5.3) Methodological details

- Calculation method: Investment-specific method - Calculation formula: Scope 1 and 2 emissions of Investee company x shareholding by Kia

Scope 3: Other (upstream)

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

N/A

Scope 3: Other (downstream)

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

N/A
[Fixed row]

(7.6) What were your organization’s gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

386299

(7.6.3) Methodological details

- Calculation formula: Scope 1 emissions = Energy consumption × Calorific conversion factor by energy source × GHG emission factor - Emission factors (sources): 1) United States: EPA Emission Factor 2) Slovakia/Mexico: 2006 IPCC Guidelines 3) China/India: National Emission Factors
[Fixed row]

(7.7) What were your organization’s gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

850494

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

792258

(7.7.4) Methodological details

- Calculation formula: Scope 2 emissions = Energy consumption × Carbon emission factor by energy source - Emission factors (sources): 1) United States: EPA Emission Factor 2) Slovakia: 2-1) Electricity: Electricity Maps 2-2) Steam: Supplier’s emission factor 3) Mexico: Supplier’s emission factor 4) China: National emission factor (Notice on the Faithful Implementation of GHG Emissions Reporting and Management of Power Generation Companies, 2023–2025) 5) India: National emission factor
[Fixed row]

(7.8) Account for your organization’s gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

18437870

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Hybrid method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

4.6

(7.8.5) Please explain

1. Kia's LCA assessment applies the EF3.1 methodology, using secondary databases such as Spera database and Ecoinvent database to calculate carbon emissions. In addition, Kia's LCA methodology has been certified by an external verification body as compliant with the international standards ISO 14040 and ISO 14044. 2. Raw material emissions were calculated by applying the LCA methodology and using emission factors by material type. 3. Supplier emissions were calculated by allocating the emissions of 72 suppliers in korea that are subject to greenhouse gas regulations to Hyundai/Kia based on sales. - Calculation formula: Emissions from Purchased goods and services = Raw material emissions (vehicle sales volume × LCA-based per-vehicle emissions) + Supplier emissions (72 Tier-1 suppliers) - 2024 data coverage: 72 suppliers in Korea

Capital goods

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

112343

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

1. For Category 2, 2024 emissions were calculated based on the investment costs of buildings, structures, machinery, and vehicles at Kia's sites in Korea and overseas, applying sectoral sales-based unit emission factors. 2. The emission factors applied were the 2024 US EPA EEIO unit emission factors (Korea/overseas). - Calculation formula: Emission from Capital goods = Capital goods expenditure × Unit emission factor

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

208715

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Fuel-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

1. For Category 3, the upstream emissions from fuels and energy consumed by Kia's Korea and overseas entities subject to Scope 1 and 2 reporting were calculated

2. The emission factors applied were the Korea Environmental Product Declaration (EPD) emission factors (2021) and the UK Government emission factors (2021). - Calculation formula: Emissions from fuels and energy not included in Scope 1 or 2 = Purchased fuel amount × Emission factor for the fuel production stage - 2024 data coverage: Energy consumption at Korea and overseas operations

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

94715

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

1. For Category 4, emissions in 2023 were calculated only for vehicles produced in Korea, whereas in 2024, Category 4 emissions were calculated for all vehicles produced both in Korea and overseas. 2. Mode-specific emission factors were applied from the Sphera database. - Calculation formula: Emissions from Upstream transportation and distribution = Vehicle weight from Korea/overseas production × Transportation distance of parts × Emission factor - 2024 data coverage: All vehicles produced at Korea/overseas plant

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

56804

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

1. For Category 5, waste emissions for Korea and overseas entities were calculated. 2. The emission factors applied were the Korea Environmental Product Declaration (EPD) emission factors (2021) and selected US EPA emission factors (2025) for both korea and overseas operations. - Calculation formula: Emissions from Waste generated in operations = (Landfilled amount × Landfill-specific emission factor) + (Incinerated amount × Incineration-specific emission factor) + (Recycled amount × Recycling-specific emission factor)

Business travel

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

23518

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

1. For Category 6, business travel emissions for korea and overseas employees using air travel, KTX, buses, conventional trains, and private vehicles were calculated. Travel distances were automatically calculated within the internal system based on departure and arrival points. 2. The emission factors applied were the Korea Ministry of Environment Low-Carbon Green Event Guidelines emission factors (2008) for travel within Korea and IEA transport mode-specific emission factors (2022) for overseas travel. - Calculation formula: ∑ (Travel distance by transport mode × Emission factor by transport mode)

Employee commuting

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

57798

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

1. For Category 7, employee commuting emissions for employees in Korea and overseas were calculated. 2. The emission factors applied were the Korea Ministry of

Environment Low-Carbon Green Event Guidelines emission factors (2008) for commuting within Korea and IEA transport mode-specific emission factors (2022) for overseas commuting. - Calculation formula: Commuting emissions = ∑ (Number of commuters × Commuting distance × Emission factor)

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Starting in 2024, all emissions from leased assets of overseas sales subsidiaries were transferred to the Scope 1 and 2 boundary.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1188460

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Fuel-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

1. The emission factors applied were the emission factors provided in the IMO (International Maritime Organization) Guidelines (2023). - Calculation formula: ∑ (Fuel consumption by transport providers × Emission factor of fuel) - 2024 data coverage: Downstream transportation activities for Korea and overseas operations

Processing of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Since Kia sells final products directly to customers, the Scope 3 category Processing of Sold Products is not applicable.

Use of sold products

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

77804542

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Methodology for direct use phase emissions, please specify :Emissions calculated using vehicle fuel efficiency and standardized lifetime mileage (200,000 km)

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

1. For Category 11, use of sold products emissions of products based on vehicle fuel efficiency and driving distance were calculated. 2. Vehicle fuel efficiency is updated annually to reflect the latest values, and driving distance is standardized at 200,000 km. - Calculation formula: Emissions from use of sold products = Vehicle sales volume × Vehicle fuel efficiency × Total driving distance - 2024 data coverage: Vehicle sales in Korea and overseas markets

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1267561

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average product method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

1. For Category 12, emissions from Kia's sold vehicles were calculated by applying recycling, incineration, and landfill ratios by raw material, based on LCA values for vehicles (sources: Korea Resource Circulation Information System, Eurostat, etc.). 2. Emission factors by raw material: Carbon emissions were calculated using secondary databases such as Spera's GaBi database and Ecoinvent database - Calculation formula: Vehicle sales volume by model × (LCA-based emission factors for recycling, incineration, and landfill) - 2024 data coverage: Vehicle sales in Korea and overseas markets

Downstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Kia reports the GHG emissions from energy sources used in leased buildings under Scope 1 and 2. Accordingly, the Scope 3 category Downstream Leased Assets is not applicable.

Franchises

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Kia does not operate any franchises. Accordingly, the Scope 3 category Franchises is not applicable.

Investments

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

142836

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Investment-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

10.1

(7.8.5) Please explain

1. For Category 15, investment emissions were calculated based on headquarters, only for companies in Korea which Kia holds an equity share of 20–50% (a total of 11 companies). 2. The emission factors applied were from the Korea Energy Agency's industrial energy statistics (2021) and the US EPA EEIO factors (2024). - Calculation formula: • For the one company subject to GHG regulations among the 11, emissions were calculated by multiplying its Scope 1 and 2 emissions by Kia's equity share. • For the remaining 10 companies, emissions were calculated by multiplying sectoral unit emission factors by sales revenue and Kia's equity share. [Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	*Select from:* ☑ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	*Select from:* ☑ Third-party verification or assurance process in place
Scope 3	*Select from:* ☑ Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.1.2) Status in the current reporting year

Select from:

☑ Complete

(7.9.1.3) Type of verification or assurance

Select from:

☑ Reasonable assurance

(7.9.1.4) Attach the statement

Assurance Statement for GHG ETS_2024기아(주) 2025.3.25.pdf

(7.9.1.5) Page/section reference

p.2

(7.9.1.6) Relevant standard

Select from:

☑ Korean GHG and energy target management system

(7.9.1.7) Proportion of reported emissions verified (%)

62

Row 2

(7.9.1.1) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.1.2) Status in the current reporting year

Select from:

☑ Complete

(7.9.1.3) Type of verification or assurance

Select from:

☑ Limited assurance

(7.9.1.4) Attach the statement

AS_GHG protocol_KIA_2024_Eng_Clean.pdf

(7.9.1.5) Page/section reference

p.1

(7.9.1.6) Relevant standard

Select from:

☑ ISO14064-3

(7.9.1.7) Proportion of reported emissions verified (%)

38

[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:

☑ Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☑ Reasonable assurance

(7.9.2.5) Attach the statement

Assurance Statement for GHG ETS_2024기아(주) 2025.3.25.pdf

(7.9.2.6) Page/ section reference

p.2

(7.9.2.7) Relevant standard

Select from:

☑ Korean GHG and energy target management system

(7.9.2.8) Proportion of reported emissions verified (%)

55

Row 2

(7.9.2.1) Scope 2 approach

Select from:

☑ Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☑ Limited assurance

(7.9.2.5) Attach the statement

AS_GHG protocol_KIA_2024_Eng_Clean.pdf

(7.9.2.6) Page/ section reference

p.1

(7.9.2.7) Relevant standard

Select from:

☑ ISO14064-3

(7.9.2.8) Proportion of reported emissions verified (%)

45

Row 3

(7.9.2.1) Scope 2 approach

Select from:

☑ Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☑ Reasonable assurance

(7.9.2.5) Attach the statement

Assurance Statement for GHG ETS_2024기아(주) 2025.3.25.pdf

(7.9.2.6) Page/ section reference

p.2

(7.9.2.7) Relevant standard

Select from:

☑ Korean GHG and energy target management system

(7.9.2.8) Proportion of reported emissions verified (%)

59

Row 4

(7.9.2.1) Scope 2 approach

Select from:

☑ Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☑ Limited assurance

(7.9.2.5) Attach the statement

AS_GHG protocol_KIA_2024_Eng_Clean.pdf

(7.9.2.6) Page/ section reference

p.1

(7.9.2.7) Relevant standard

Select from:

☑ ISO14064-3

(7.9.2.8) Proportion of reported emissions verified (%)

41
[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

☑ Scope 3: Investments
☑ Scope 3: Capital goods
☑ Scope 3: Business travel
☑ Scope 3: Employee commuting
☑ Scope 3: Use of sold products
☑ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
☑ Scope 3: Purchased goods and services
☑ Scope 3: Waste generated in operations
☑ Scope 3: End-of-life treatment of sold products
☑ Scope 3: Upstream transportation and distribution
☑ Scope 3: Downstream transportation and distribution

(7.9.3.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.3.5) Attach the statement

AS_GHG protocol_KIA_2024_Eng_Clean.pdf

(7.9.3.6) Page/section reference

p.1

(7.9.3.7) Relevant standard

Select from:
☑ ISO14064-3

(7.9.3.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:
☑ Increased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO2e)

23761

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

2.1

(7.10.1.4) Please explain calculation

Kia Slovakia Plant replaces 100% of its electricity consumption with renewable energy each year, and the reliability of the purchased renewable energy is secured annually through certification. In 2024, Kia additionally installed a new 6MW solar power facility at the Hwaseong and Gwangju plants, increasing the total capacity of on-site solar power generation to 12MW, which directly produces and supplies renewable electricity for operations. At the China plant, from 2024, renewable energy has been procured through a 58MW on-site PPA. The increase in renewable energy consumption has resulted in a reduction of approximately 24,000 tons of carbon emissions, equivalent to about 2% of Kia's 2023 emissions (1,131,000 tons).

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

7675

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

0.68

(7.10.1.4) Please explain calculation

Kia is striving to reduce carbon emissions by introducing various reduction technologies focused on energy-intensive processes and facilities within its manufacturing plants. In 2024, through an investment of approximately KRW 3.4 billion in process optimization and equipment replacement, Kia achieved a reduction of about 8,000 tons of emissions, equivalent to roughly 1% of its 2023 emissions (1,131,000 tons).

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

23300

(7.10.1.2) Direction of change in emissions

Select from:

☑ Increased

(7.10.1.3) Emissions value (percentage)

2.06

(7.10.1.4) Please explain calculation

Starting in 2024, Kia transferred the emissions from leased assets of overseas sales subsidiaries, previously reported under Scope 3 “Upstream Leased Assets,” to the Scope 1 and 2 boundary. As a result of this change in the calculation boundary, reported emissions increased.

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

55736

(7.10.1.2) Direction of change in emissions

Select from:

☑ Increased

(7.10.1.3) Emissions value (percentage)

4.93

(7.10.1.4) Please explain calculation

Excluding the emission changes resulting from the above factors, the change in emissions amounted to 55,736 tons, representing a 4.93% increase compared to the previous year.
[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:
☑ Market-based

(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

Select from:
☑ No

(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:
☑ Yes

(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:

☑ CO2

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

385779

(7.15.1.3) GWP Reference

Select from:

☑ IPCC Second Assessment Report (SAR - 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:

☑ CH4

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

184

(7.15.1.3) GWP Reference

Select from:

☑ IPCC Second Assessment Report (SAR - 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:

☑ N2O

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

336

(7.15.1.3) GWP Reference

Select from:

☑ IPCC Second Assessment Report (SAR - 100 year)

[Add row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

China

(7.16.1) Scope 1 emissions (metric tons CO2e)

43743

(7.16.2) Scope 2, location-based (metric tons CO2e)

119623

(7.16.3) Scope 2, market-based (metric tons CO2e)

97284

Germany

(7.16.1) Scope 1 emissions (metric tons CO2e)

16179

(7.16.2) Scope 2, location-based (metric tons CO2e)

7121

(7.16.3) Scope 2, market-based (metric tons CO2e)

7121

India

(7.16.1) Scope 1 emissions (metric tons CO2e)

11954

(7.16.2) Scope 2, location-based (metric tons CO2e)

115229

(7.16.3) Scope 2, market-based (metric tons CO2e)

115229

Mexico

(7.16.1) Scope 1 emissions (metric tons CO2e)

19567

(7.16.2) Scope 2, location-based (metric tons CO2e)

51282

(7.16.3) Scope 2, market-based (metric tons CO2e)

44622

Republic of Korea

(7.16.1) Scope 1 emissions (metric tons CO2e)

238598

(7.16.2) Scope 2, location-based (metric tons CO2e)

471217

(7.16.3) Scope 2, market-based (metric tons CO2e)

471217

Slovakia

(7.16.1) Scope 1 emissions (metric tons CO2e)

27724

(7.16.2) Scope 2, location-based (metric tons CO2e)

32631

(7.16.3) Scope 2, market-based (metric tons CO2e)

3394

United States of America

(7.16.1) Scope 1 emissions (metric tons CO2e)

28534

(7.16.2) Scope 2, location-based (metric tons CO2e)

53391

(7.16.3) Scope 2, market-based (metric tons CO2e)

53391

[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

☑ By facility

(7.17.2) Break down your total gross global Scope 1 emissions by business facility.

Row 1

(7.17.2.1) Facility

Gwangmyeong Plant

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

50728

(7.17.2.3) Latitude

37.4379

(7.17.2.4) Longitude

126.8883

Row 2

(7.17.2.1) Facility

Hwaseoung Plant

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

62025

(7.17.2.3) Latitude

37.0347

(7.17.2.4) Longitude

126.7862

Row 3

(7.17.2.1) Facility

Gwangju Plant

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

122686

(7.17.2.3) Latitude

35.1635

(7.17.2.4) Longitude

126.871

Row 4

(7.17.2.1) Facility

US Plant

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

28534

(7.17.2.3) Latitude

32.9179

(7.17.2.4) Longitude

85.1202

Row 5

(7.17.2.1) Facility

Mexico Plant

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

19567

(7.17.2.3) Latitude

25.7744

(7.17.2.4) Longitude

100.0153

Row 6

(7.17.2.1) Facility

Slovakia Plant

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

27724

(7.17.2.3) Latitude

49.224

(7.17.2.4) Longitude

18.7963

Row 7

(7.17.2.1) Facility

China Plant

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

43743

(7.17.2.3) Latitude

33.3856

(7.17.2.4) Longitude

120.1253

Row 8

(7.17.2.1) Facility

India Plant

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

11954

(7.17.2.3) Latitude

14.0844

(7.17.2.4) Longitude

77.5973

Row 9

(7.17.2.1) Facility

Headquarter

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

455

(7.17.2.3) Latitude

37.4644

(7.17.2.4) Longitude

127.0424

Row 10

(7.17.2.1) Facility

Service Center

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

1416

(7.17.2.3) Latitude

37.4749

(7.17.2.4) Longitude

126.8911

Row 11

(7.17.2.1) Facility

Training Institute

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

620

(7.17.2.3) Latitude

37.4644

(7.17.2.4) Longitude

127.0424

Row 12

(7.17.2.1) Facility

Shipping Office

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

153

(7.17.2.3) Latitude

37.2792

(7.17.2.4) Longitude

127.4425

Row 13

(7.17.2.1) Facility

Branches

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

16694

(7.17.2.3) Latitude

37.5683

(7.17.2.4) Longitude

126.9778
[Add row]

(7.19) Break down your organization’s total gross global Scope 1 emissions by sector production activity in metric tons CO2e.

Transport OEM activities

(7.19.1) Gross Scope 1 emissions, metric tons CO2e

366961

(7.19.3) Comment

The total Scope 1 emissions of Kia's production activities are the sum of the Scope 1 emissions of the Gwangmyeong, Hwaseong, Gwangju, US, Mexico, Slovakia, China, and India plants.
[Fixed row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply
☑ By facility

(7.20.2) Break down your total gross global Scope 2 emissions by business facility.

Row 1

(7.20.2.1) Facility

Gwangmyeong Plant

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

85505

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

85505

Row 2

(7.20.2.1) Facility

Hwaseoung Plant

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

280639

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

280639

Row 3

(7.20.2.1) Facility

Gwangju Plant

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

83070

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

83070

Row 4

(7.20.2.1) Facility

US Plant

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

53391

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

53391

Row 5

(7.20.2.1) Facility

Mexico Plant

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

51282

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

44622

Row 6

(7.20.2.1) Facility

Slovakia Plant

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

32631

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

3394

Row 7

(7.20.2.1) Facility

China Plant

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

119623

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

97284

Row 8

(7.20.2.1) Facility

India Plant

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

115229

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

115229

Row 9

(7.20.2.1) Facility

Headquarter

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

8123

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

8123

Row 10

(7.20.2.1) Facility

Service Center

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

8517

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

8517

Row 11

(7.20.2.1) Facility

Training Institute

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1334

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

1334

Row 12

(7.20.2.1) Facility

Shipping Office

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1580

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

1580

Row 13

(7.20.2.1) Facility

Branches

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

9570

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

9570
[Add row]

(7.21) Break down your organization’s total gross global Scope 2 emissions by sector production activity in metric tons CO2e.

Transport OEM activities

(7.21.1) Scope 2, location-based, metric tons CO2e

821370

(7.21.2) Scope 2, market-based (if applicable), metric tons CO2e

763134

(7.21.3) Comment

The Scope 2 emissions from Kia’s production activities represent the aggregate of Scope 2 emissions from the Gwangmyeong, Hwaseong, Gwangju, U.S., Mexico, Slovakia, China, and India plants.
[Fixed row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

103958

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

259654

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

223757

(7.22.4) Please explain

Kia defines its consolidated accounting group as entities in which it holds an equity share greater than 50%. Subsidiaries included in the reported emissions for the reporting year consist of the plants in the United States, Mexico, Slovakia, and India.

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

43743

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

119623

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

97284

(7.22.4) Please explain

Kia's China plant is classified as an associate company, as Kia holds a 50% equity share. Accordingly, the China plant has been reported separately under "Other investees" for emissions accounting purposes.
[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:
☑ Yes

(7.23.1) Break down your gross Scope 1 and Scope 2 emissions by subsidiary.

Row 1

(7.23.1.1) Subsidiary name

Kia US Plant

(7.23.1.2) Primary activity

Select from:
☑ Automobiles

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply
☑ Other unique identifier, please specify :Taxpayer identification number

(7.23.1.11) Other unique identifier

20-5762938

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

28534

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

53391

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

53391

(7.23.1.15) Comment

-

Row 2

(7.23.1.1) Subsidiary name

Kia Mexico Plant

(7.23.1.2) Primary activity

Select from:
☑ Automobiles

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply
☑ Other unique identifier, please specify :Taxpayer identification number

(7.23.1.11) Other unique identifier

KMM140815591

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

19567

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

51282

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

44622

(7.23.1.15) Comment

-

Row 3

(7.23.1.1) Subsidiary name

Kia Slovakia Plant

(7.23.1.2) Primary activity

Select from:
☑ Automobiles

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply
☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

27724

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

32631

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

3394

(7.23.1.15) Comment

-

Row 4

(7.23.1.1) Subsidiary name

Kia India Plant

(7.23.1.2) Primary activity

Select from:

☑ Automobiles

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

11954

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

115229

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

115229

(7.23.1.15) Comment

-
[Add row]

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:
☑ More than 0% but less than or equal to 5%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	*Select from:* ☑ Yes
Consumption of purchased or acquired electricity	*Select from:* ☑ Yes
Consumption of purchased or acquired heat	*Select from:* ☑ No
Consumption of purchased or acquired steam	*Select from:* ☑ Yes
Consumption of purchased or acquired cooling	*Select from:* ☑ No
Generation of electricity, heat, steam, or cooling	*Select from:*

	Indicate whether your organization undertook this energy-related activity in the reporting year
	☑ Yes

[Fixed row]

(7.30.1) Report your organization’s energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:

☑ HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

1998610

(7.30.1.4) Total (renewable + non-renewable) MWh

1998610.00

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:

☑ HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

207377

(7.30.1.3) MWh from non-renewable sources

1610180

(7.30.1.4) Total (renewable + non-renewable) MWh

1817557.00

Consumption of purchased or acquired steam

(7.30.1.1) Heating value

Select from:
☑ HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

45521

(7.30.1.4) Total (renewable + non-renewable) MWh

45521.00

Consumption of self-generated non-fuel renewable energy

(7.30.1.1) Heating value

Select from:

☑ HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

7842

(7.30.1.4) Total (renewable + non-renewable) MWh

7842.00

Total energy consumption

(7.30.1.1) Heating value

Select from:

☑ HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

215219

(7.30.1.3) MWh from non-renewable sources

3654311

(7.30.1.4) Total (renewable + non-renewable) MWh

3869530.00
[Fixed row]

(7.30.6) Select the applications of your organization’s consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	*Select from:* ☑ No
Consumption of fuel for the generation of heat	*Select from:* ☑ Yes
Consumption of fuel for the generation of steam	*Select from:* ☑ Yes
Consumption of fuel for the generation of cooling	*Select from:* ☑ No
Consumption of fuel for co-generation or tri-generation	*Select from:* ☑ No

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Heating value

Select from:

☑ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

-

Other biomass

(7.30.7.1) Heating value

Select from:
☑ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

-

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:

☑ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

-

Coal

(7.30.7.1) Heating value

Select from:

☑ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

-

Oil

(7.30.7.1) Heating value

Select from:
☑ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

26316

(7.30.7.4) MWh fuel consumed for self-generation of heat

26316

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

-

Gas

(7.30.7.1) Heating value

Select from:
☑ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

1972294

(7.30.7.4) MWh fuel consumed for self-generation of heat

1561590

(7.30.7.5) MWh fuel consumed for self-generation of steam

410704

(7.30.7.8) Comment

-

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Heating value

Select from:

☑ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

-

Total fuel

(7.30.7.1) Heating value

Select from:
☑ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

1998610

(7.30.7.4) MWh fuel consumed for self-generation of heat

1587906

(7.30.7.5) MWh fuel consumed for self-generation of steam

410704

(7.30.7.8) Comment

-
[Fixed row]

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Electricity

(7.30.9.1) Total Gross generation (MWh)

7842

(7.30.9.2) Generation that is consumed by the organization (MWh)

7842

(7.30.9.3) Gross generation from renewable sources (MWh)

7842

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

7842

Heat

(7.30.9.1) Total Gross generation (MWh)

1561189

(7.30.9.2) Generation that is consumed by the organization (MWh)

1561189

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Steam

(7.30.9.1) Total Gross generation (MWh)

410704

(7.30.9.2) Generation that is consumed by the organization (MWh)

410704

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Cooling

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0
[Fixed row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

China

(7.30.16.1) Consumption of purchased electricity (MWh)

209369

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?

Select from:

☑ No

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

33859

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

234386

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

477614.00

(7.30.16.7) Provide details of the electricity consumption excluded

No electricity consumption was excluded.

Germany

(7.30.16.1) Consumption of purchased electricity (MWh)

18370

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?

Select from:

☑ No

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

4165

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

22535.00

(7.30.16.7) Provide details of the electricity consumption excluded

No electricity consumption was excluded.

India

(7.30.16.1) Consumption of purchased electricity (MWh)

158499

(7.30.16.2) Consumption of self-generated electricity (MWh)

3185

(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?

Select from:

☑ No

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

53925

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

215609.00

(7.30.16.7) Provide details of the electricity consumption excluded

No electricity consumption was excluded.

Mexico

(7.30.16.1) Consumption of purchased electricity (MWh)

115499

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?

Select from:
☑ No

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

102840

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

218339.00

(7.30.16.7) Provide details of the electricity consumption excluded

No electricity consumption was excluded.

Republic of Korea

(7.30.16.1) Consumption of purchased electricity (MWh)

1025699

(7.30.16.2) Consumption of self-generated electricity (MWh)

4657

(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?

Select from:

☑ No

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

1288500

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

2318856.00

(7.30.16.7) Provide details of the electricity consumption excluded

No electricity consumption was excluded.

Slovakia

(7.30.16.1) Consumption of purchased electricity (MWh)

150746

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?

Select from:

☑ No

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

11662

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

135036

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

297444.00

(7.30.16.7) Provide details of the electricity consumption excluded

No electricity consumption was excluded.

United States of America

(7.30.16.1) Consumption of purchased electricity (MWh)

139376

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?

Select from:

☑ No

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

153042

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

292418.00

(7.30.16.7) Provide details of the electricity consumption excluded

No electricity consumption was excluded.
[Fixed row]

(7.30.17) Provide details of your organization’s renewable electricity purchases in the reporting year by country/area.

Row 1

(7.30.17.1) Country/area of consumption of purchased renewable electricity

Select from:

☑ Slovakia

(7.30.17.2) Sourcing method

Select from:

☑ Unbundled procurement of Energy Attribute Certificates (EACs)

(7.30.17.3) Renewable electricity technology type

Select from:

☑ Hydropower (capacity unknown)

(7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

150746

(7.30.17.5) Tracking instrument used

Select from:

☑ GO

(7.30.17.6) Country/area of origin (generation) of purchased renewable electricity

Select from:

☑ Slovakia

(7.30.17.7) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ Yes

(7.30.17.8) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2008

(7.30.17.9) Vintage of the renewable energy/attribute (i.e. year of generation)

Select from:

☑ 2024

(7.30.17.10) Supply arrangement start year

2024

(7.30.17.11) Ecolabel associated with purchased renewable electricity

Select from:

☑ No additional, voluntary label

(7.30.17.12) Comment

-

Row 2

(7.30.17.1) Country/area of consumption of purchased renewable electricity

Select from:

☑ Mexico

(7.30.17.2) Sourcing method

Select from:

☑ Unbundled procurement of Energy Attribute Certificates (EACs)

(7.30.17.3) Renewable electricity technology type

Select from:

☑ Sustainable Biomass

(7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

15000

(7.30.17.5) Tracking instrument used

Select from:

☑ I-REC

(7.30.17.6) Country/area of origin (generation) of purchased renewable electricity

Select from:

☑ Mexico

(7.30.17.7) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ Yes

(7.30.17.8) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2016

(7.30.17.9) Vintage of the renewable energy/attribute (i.e. year of generation)

Select from:

☑ 2024

(7.30.17.10) Supply arrangement start year

2024

(7.30.17.11) Ecolabel associated with purchased renewable electricity

Select from:

☑ No additional, voluntary label

(7.30.17.12) Comment

-

Row 3

(7.30.17.1) Country/area of consumption of purchased renewable electricity

Select from:

☑ China

(7.30.17.2) Sourcing method

Select from:

☑ Purchase from an on-site installation owned by a third party (on-site PPA)

(7.30.17.3) Renewable electricity technology type

Select from:

☑ Solar

(7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

33166

(7.30.17.5) Tracking instrument used

Select from:

☑ Contract

(7.30.17.6) Country/area of origin (generation) of purchased renewable electricity

Select from:

☑ China

(7.30.17.7) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ Yes

(7.30.17.8) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2022

(7.30.17.9) Vintage of the renewable energy/attribute (i.e. year of generation)

Select from:

☑ 2024

(7.30.17.10) Supply arrangement start year

2024

(7.30.17.11) Ecolabel associated with purchased renewable electricity

Select from:

☑ No additional, voluntary label

(7.30.17.12) Comment

-

Row 4

(7.30.17.1) Country/area of consumption of purchased renewable electricity

Select from:

☑ China

(7.30.17.2) Sourcing method

Select from:

☑ Purchase from an on-site installation owned by a third party (on-site PPA)

(7.30.17.3) Renewable electricity technology type

Select from:

☑ Solar

(7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

8464

(7.30.17.5) Tracking instrument used

Select from:

☑ Contract

(7.30.17.6) Country/area of origin (generation) of purchased renewable electricity

Select from:

☑ China

(7.30.17.7) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ Yes

(7.30.17.8) Commissioning year of the energy generation facility (e.g. date of first commercial operation or

repowering)

2024

(7.30.17.9) Vintage of the renewable energy/attribute (i.e. year of generation)

Select from:

☑ 2024

(7.30.17.10) Supply arrangement start year

2024

(7.30.17.11) Ecolabel associated with purchased renewable electricity

Select from:

☑ No additional, voluntary label

(7.30.17.12) Comment

-

[Add row]

(7.30.18) Provide details of your organization’s low-carbon heat, steam, and cooling purchases in the reporting year by country/area.

	Sourcing method	Comment
Row 1	*Select from:* ☑ None (no purchases of low-carbon heat, steam, or	-

	Sourcing method	Comment
	cooling)	

[Add row]

(7.30.19) Provide details of your organization’s renewable electricity generation by country/area in the reporting year.

Row 1

(7.30.19.1) Country/area of generation

Select from:

☑ Republic of Korea

(7.30.19.2) Renewable electricity technology type

Select from:

☑ Solar

(7.30.19.3) Facility capacity (MW)

9.9

(7.30.19.4) Total renewable electricity generated by this facility in the reporting year (MWh)

4657

(7.30.19.5) Renewable electricity consumed by your organization from this facility in the reporting year (MWh)

4657

(7.30.19.6) Energy attribute certificates issued for this generation

Select from:

☑ No

(7.30.19.8) Comment

-

Row 2

(7.30.19.1) Country/area of generation

Select from:

☑ India

(7.30.19.2) Renewable electricity technology type

Select from:

☑ Solar

(7.30.19.3) Facility capacity (MW)

1.7

(7.30.19.4) Total renewable electricity generated by this facility in the reporting year (MWh)

3185

(7.30.19.5) Renewable electricity consumed by your organization from this facility in the reporting year (MWh)

3185

(7.30.19.6) Energy attribute certificates issued for this generation

Select from:

☑ No

(7.30.19.8) Comment

-
[Add row]

(7.30.20) Describe how your organization’s renewable electricity sourcing strategy directly or indirectly contributes to bringing new capacity into the grid in the countries/areas in which you operate.

Kia joined RE100 in April 2022 and plans to switch to renewable electricity for our global operations by 2040. In the short term, Kia plans to generate and use its own electricity through solar power, and in the medium to long term, Kia will focus on the purchase of renewable energy through PPAs and certificates to achieve RE100. Kia's transition to renewable energy, including solar power generation and PPAs, is expected to gradually reduce the demand for fossil fuel-based electricity and directly contribute to the expansion of renewable energy in the national grid.

(7.30.21) In the reporting year, has your organization faced barriers or challenges to sourcing renewable electricity?

	Challenges to sourcing renewable electricity
	Select from: ☑ Yes, in specific countries/areas in which we operate

[Fixed row]

(7.30.22) Provide details of the country/area-specific challenges to sourcing renewable electricity faced by your organization in the reporting year.

Row 1

(7.30.22.1) Country/area

Select from:

☑ Republic of Korea

(7.30.22.2) Reason why it was challenging to source renewable electricity within selected country/area

Select all that apply

☑ Limited supply of renewable electricity in the market

(7.30.22.3) Provide additional details of the barriers faced within this country/area

In Korea, while the demand for renewable energy from power generation companies responding to the government-led RPS (Renewable Portfolio Standard) scheme is being compounded by the growing demand from RE100 companies, delays in grid connection by KEPCO have caused setbacks in the supply of new renewable energy.
[Add row]

(7.35) Provide any efficiency metrics that are appropriate for your organization’s transport products and/or services.

Row 1

(7.35.1) Activity

Select from:

☑ Light Duty Vehicles (LDV)

(7.35.2) Metric figure

0.381

(7.35.3) Metric numerator

Select from:

☑ tCO2e

(7.35.4) Metric denominator

Select from:

☑ Production: Vehicle

(7.35.5) Metric numerator: Unit total

1178557

(7.35.6) Metric denominator: Unit total

3089300

(7.35.7) % change from previous year

3.86

(7.35.8) Please explain

In 2024, vehicle production increased by 10,622 units compared to 2023. In addition, starting in 2024, Kia redefined its organizational boundary based on the operational control approach, thereby including emissions from leased assets of overseas sales subsidiaries in the Scope 1 and 2 inventory, which also contributed to higher emissions. As the increase in emissions exceeded the increase in production volume, the emissions intensity also rose compared to the previous year.
[Add row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

1.1e-8

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

1178557

(7.45.3) Metric denominator

Select from:

☑ unit total revenue

(7.45.4) Metric denominator: Unit total

107448752000000

(7.45.5) Scope 2 figure used

Select from:

☑ Market-based

(7.45.6) % change from previous year

3.2

(7.45.7) Direction of change

Select from:

☑ Decreased

(7.45.8) Reasons for change

Select all that apply

☑ Change in revenue

☑ Change in boundary

(7.45.9) Please explain

In 2024, sales revenue increased by 7% compared to 2023, while emissions rose by 4% due to the inclusion of leased asset emissions from overseas sales subsidiaries in the Scope 1 and 2 boundary. As the increase in revenue outpaced the increase in emissions, the emissions intensity decreased by 3.2%.

Row 2

(7.45.1) Intensity figure

0.378613682

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

1178557

(7.45.3) Metric denominator

Select from:

☑ vehicle produced

(7.45.4) Metric denominator: Unit total

3112822

(7.45.5) Scope 2 figure used

Select from:

☑ Market-based

(7.45.6) % change from previous year

3.86

(7.45.7) Direction of change

Select from:

☑ Increased

(7.45.8) Reasons for change

Select all that apply

☑ Change in output

☑ Change in boundary

(7.45.9) Please explain

In 2024, the production volume of vehicles increased slightly compared to 2023. However, starting in 2024, emissions from leased assets of overseas sales subsidiaries were included in the Scope 1 and 2 boundary, resulting in higher emissions. As the increase in emissions exceeded the increase in production volume, the emissions intensity also rose.
[Add row]

(7.50) Provide primary intensity metrics that are appropriate to your indirect emissions in Scope 3 Category 11: Use of sold products from transport.

Row 1

(7.50.1) Activity

Select from:
☑ Light Duty Vehicles (LDV)

(7.50.2) Emissions intensity figure

0.0000084

(7.50.3) Metric numerator (Scope 3 emissions: use of sold products) in Metric tons CO2e

77804542

(7.50.4) Metric denominator

Select from:
☑ p.km

(7.50.5) Metric denominator: Unit total

9267900000000

(7.50.6) % change from previous year

-1.98

(7.50.7) Vehicle unit sales in reporting year

3089300

(7.50.8) Vehicle lifetime in years

10

(7.50.9) Annual distance in km or miles (unit specified by column 4)

200000

(7.50.10) Load factor

1.5

(7.50.11) Please explain the changes, and relevant standards/methodologies used

Since 2023, Kia has applied an annual driving distance of 200,000 km in calculating Scope 3 Category 11 emissions. In 2024, emissions decreased compared to the previous year while sales increased, resulting in a 1.98% reduction in emissions intensity.
[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply
☑ Absolute target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

☑ Abs 1

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years

(7.53.1.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.1.5) Date target was set

11/10/2021

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

☑ Market-based

(7.53.1.11) End date of base year

12/30/2019

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

368746

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

838399

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

1207145.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/30/2030

(7.53.1.55) Targeted reduction from base year (%)

47.7

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

631336.835

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

386299

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

792258

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

1178557.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

4.96

(7.53.1.80) Target status in reporting year

Select from:

☑ Revised

(7.53.1.81) Explain the reasons for the revision, replacement, or retirement of the target

In the reporting year, Kia included leased asset emissions, previously classified under Scope 3 Category 8, within Scope 1 and 2. As this led to an increase in reported emissions, Kia revised its carbon reduction target accordingly.

(7.53.1.82) Explain target coverage and identify any exclusions

Kia includes Scope 1 and 2 emissions on a company-wide basis, including Korea and overseas, in the target, and no sources are excluded from Scope 1 and 2.

(7.53.1.83) Target objective

Kia has set short-term Scope 1 and 2 reduction targets to reduce GHG emissions directly and indirectly from its operations, to respond to regulations such as emissions trading schemes, and to achieve carbon neutrality.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

Kia has officially declared its commitment to achieve carbon neutrality by 2045 and is implementing a carbon neutrality roadmap that includes initiatives such as energy efficiency improvements and RE100. For RE100, Kia plans to achieve the target in overseas operations by 2030 and across all global operations by 2040 in a phased approach. In addition, as a short-term target, Kia has set a target to reduce emissions by approximately 47% by 2030 compared to 2019 levels, and as of 2024, has achieved a 5% reduction through investments in energy efficiency and renewable energy technologies.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

Row 2

(7.53.1.1) Target reference number

Select from:

☑ Abs 2

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years

(7.53.1.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.1.5) Date target was set

11/10/2021

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

☑ Market-based

(7.53.1.11) End date of base year

12/30/2019

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

368746

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

838399

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

1207145.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/30/2045

(7.53.1.55) Targeted reduction from base year (%)

100

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

0.000

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

386299

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

792258

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

1178557.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

2.37

(7.53.1.80) Target status in reporting year

Select from:

☑ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

Kia includes Scope 1 and 2 emissions on a company-wide basis, including Korea and overseas, in the target, and no sources are excluded from Scope 1 and 2.

(7.53.1.83) Target objective

Kia has set long-term Scope 1 and 2 reduction targets to reduce GHG emissions directly and indirectly from its operations, to respond to regulations such as emissions trading schemes, and to achieve carbon neutrality.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

Kia has officially declared its commitment to achieve carbon neutrality by 2045 and is implementing a carbon neutrality roadmap that includes initiatives such as energy efficiency improvements and RE100. For RE100, Kia plans to achieve the target at overseas operations by 2030 and across all global operations by 2040 in a phased manner. As of 2024, Kia has achieved 2% of its carbon neutrality target through investments in energy efficiency and renewable energy technologies.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

Row 3

(7.53.1.1) Target reference number

Select from:

☑ Abs 3

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years

(7.53.1.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.1.5) Date target was set

11/10/2021

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply

☑ Scope 3, Category 11 – Use of sold products

(7.53.1.11) End date of base year

12/30/2019

(7.53.1.24) Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO2e)

61534489

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

61534489.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

61534489.000

(7.53.1.45) Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

84.81

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

84.81

(7.53.1.54) End date of target

12/30/2030

(7.53.1.55) Targeted reduction from base year (%)

13

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

53535005.430

(7.53.1.69) Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO2e)

77804542

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

77804542.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

77804542.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

-203.39

(7.53.1.80) Target status in reporting year

Select from:

☑ Revised

(7.53.1.81) Explain the reasons for the revision, replacement, or retirement of the target

In the reporting year, Kia revised the Scope 3 calculation boundary. Emissions from leased assets, previously classified under Scope 3 Category 8, were included in Scope 1 and 2, resulting in changes to reported emissions and an adjustment of Kia's carbon reduction target. The target may be subject to further revision upon recalculation of the base year emissions in the future.

(7.53.1.82) Explain target coverage and identify any exclusions

Beginning in the reporting year, emissions from leased assets previously classified under Scope 3 Category 8 were included in Scope 1 and 2. In addition,

approximately 85% of Kia's base year Scope 3 emissions are attributable to the use of sold products. Accordingly, the use of sold products has been identified as a priority area for management and reduction, and Kia has established short-term reduction targets for this category.

(7.53.1.83) Target objective

The target objective is to reduce emissions from the use phase of the products sold by Kia, thereby contributing to carbon neutrality.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

Within Kia's Scope 3 categories, emissions from the use of sold products account for approximately 85%, representing the largest share. Accordingly, Kia has set a Scope 3 target to reduce these emissions by 13% by 2030 compared to 2019. To achieve this, Kia is pursuing greenhouse gas reductions through improved fuel efficiency and the expansion of eco-friendly vehicle sales, while striving to reach 100% electrification by 2035 in Europe, by 2040 in major markets, and globally by 2045. In 2023, Kia revised the calculation method for Scope 3 Category 11 emissions by adjusting vehicle lifetime mileage from 150,000 km to 200,000 km; however, the base year emissions were not recalculated. As a result, reported emissions increased relative to the base year. Kia plans to recalculate the base year emissions and review its reduction targets in the future.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

☑ Targets to increase or maintain low-carbon energy consumption or production

☑ Net-zero targets

(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

Row 1

(7.54.1.1) Target reference number

Select from:

☑ Low 1

(7.54.1.2) Date target was set

04/24/2022

(7.54.1.3) Target coverage

Select from:

☑ Organization-wide

(7.54.1.4) Target type: energy carrier

Select from:

☑ Electricity

(7.54.1.5) Target type: activity

Select from:

☑ Consumption

(7.54.1.6) Target type: energy source

Select from:

☑ Renewable energy source(s) only

(7.54.1.7) End date of base year

12/30/2022

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

1717510

(7.54.1.9) % share of low-carbon or renewable energy in base year

8

(7.54.1.10) End date of target

12/30/2040

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

100

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

12

(7.54.1.13) % of target achieved relative to base year

4.35

(7.54.1.14) Target status in reporting year

Select from:

☑ Underway

(7.54.1.16) Is this target part of an emissions target?

Abs 1, Abs 2

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

☑ RE100

(7.54.1.19) Explain target coverage and identify any exclusions

Kia's RE100 target covers all of its business sites in Korea and overseas.

(7.54.1.20) Target objective

Kia has set a target of carbon neutrality by 2045 and has therefore joined the RE100 initiative, committing to procure 100% of its electricity from renewable sources by 2040.

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

Kia has set a target to achieve carbon neutrality by 2045 and, to this end, joined the RE100 initiative, declaring its commitment to transition 100% of the electricity used at its operations to renewable energy by 2040. Kia is advancing this transition primarily through on-site solar generation and power purchase agreements (PPAs). Beginning with a 6MW solar installation at the Hwaseong and India plants in 2023, an additional 6MW facility was completed and commissioned at the Hwaseong and Gwangju plants in 2024. By 2025, a total of 38MW of solar capacity will be operational across all Korea and overseas Autoland sites, with plans to expand to 62MW by 2027. In China, a 58MW solar facility was completed in 2024, and renewable energy is being procured through an on-site PPA. For operations in Korea, Kia signed a 219MW PPA agreement with Hyundai Engineering & Construction in December 2023, followed by a 50MW PPA in 2024, enabling renewable energy supply beginning in 2025. The company plans to continuously expand this capacity to 220MW by 2030. In addition, Kia is pursuing PPAs in the United States and India, targeting renewable energy adoption by 2027 through agreements expected to be concluded in 2025 and 2026, respectively.
[Add row]

(7.54.3) Provide details of your net-zero target(s).

Row 1

(7.54.3.1) Target reference number

Select from:
☑ NZ1

(7.54.3.2) Date target was set

11/10/2021

(7.54.3.3) Target Coverage

Select from:
☑ Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply

☑ Abs1

☑ Abs2

☑ Abs3

(7.54.3.5) End date of target for achieving net zero

12/30/2045

(7.54.3.6) Is this a science-based target?

Select from:

☑ Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years

(7.54.3.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

☑ Scope 3

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

(7.54.3.10) Explain target coverage and identify any exclusions

Kia's Net Zero target covers all Scope 1, 2, and 3 emissions.

(7.54.3.11) Target objective

Kia supports achieving the Paris Agreement goal of keeping the increase in global average temperature below 2°C above pre-industrial levels, and is working to achieve Net Zero by 2045 as part of the government's carbon-neutral policy implementation. Through this target, Kia aims to respond to climate change and achieve sustainable growth with a wide range of stakeholders.

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

☑ Yes

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

☑ No, but we plan to within the next two years

(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

☑ Yes, we plan to purchase and cancel carbon credits for neutralization at the end of the target

(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

Kia has established a carbon neutrality roadmap to achieve carbon neutrality by 2045. The roadmap will be implemented in three steps. In Step 1 (2022-2025), Kia will develop its own solar power generation at business sites in Korea and overseas to lay the foundation for carbon neutrality and build the carbon neutrality response capabilities of its suppliers. In Step 2 (2026-2040), Kia will actively promote the purchases of renewable energy (PPAs, RECs) to become a leading carbon-neutral company, achieve 100% electrification in Europe by 2035 and 100% electrification in major markets by 2040, and expand the use of low carbon materials in products. It also aims to achieve RE100 by 2030 for overseas sites and 2040 for sites in Korea. In the final step 3 (2041-2045), Kia will implement residual emission offset projects to achieve carbon neutrality. Through these three steps, Kia plans to achieve carbon neutrality.

(7.54.3.17) Target status in reporting year

Select from:

☑ Underway

(7.54.3.19) Process for reviewing target

Kia calculates its Scope 1, Scope 2 and Scope 3 carbon emissions on an annual basis to review the rate of target achievement and to identify additional tasks for emission reduction. In addition, when major changes occur from a business perspective, such as product sales plans, Kia reviews its mid- to long-term carbon emission projections and targets. Kia also continuously monitors external factors that affect GHG emissions management, such as trends in ESG information disclosure.
[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Select from:
☑ Yes

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	*0*	*`Numeric input*
To be implemented	*0*	*0*
Implementation commenced	*0*	*0*
Implemented	*54*	*70282*
Not to be implemented	*0*	*`Numeric input*

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

☑ Solar PV

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

58152

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

0

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

443822324

(7.55.2.7) Payback period

Select from:

☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ Ongoing

(7.55.2.9) Comment

-

Row 2

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy generation
☑ Solar PV

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

4455

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

1304223295

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

22560000000

(7.55.2.7) Payback period

Select from:

☑ 11-15 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 21-30 years

(7.55.2.9) Comment

-

Row 3

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☑ Process optimization

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

5112

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

2152050473

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

562000000

(7.55.2.7) Payback period

Select from:
☑ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ 11-15 years

(7.55.2.9) Comment

-

Row 4

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Machine/equipment replacement

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

2533

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

768651175

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

2709000000

(7.55.2.7) Payback period

Select from:

☑ 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 11-15 years

(7.55.2.9) Comment

-

Row 5

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings
☑ Lighting

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

30

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

20484256

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

108000000

(7.55.2.7) Payback period

Select from:
☑ 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 11-15 years

(7.55.2.9) Comment

-
[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:
☑ Dedicated budget for energy efficiency

(7.55.3.2) Comment

-
[Add row]

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:
☑ Yes

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:
☑ Product or service

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ Other, please specify :K-Taxonomy

(7.74.1.3) Type of product(s) or service(s)

Road

☑ Other, please specify :Greenhouse gas emissions reductions induced by transition to electric vehicles

(7.74.1.4) Description of product(s) or service(s)

Kia is pursuing a full transition to electrification to contribute to a low-carbon society and is actively engaged in the development of electric vehicles. In 2024, Kia established the “Gwangmyeong EVO Plant,” Hyundai Motor Group’s first dedicated EV plant, and began full-scale mass production of electric vehicles. The compact SUV EV3 was produced in 2024, and the plant is expected to serve as a key EV production hub with an annual capacity of 150,000 units going forward.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☑ Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

☑ Other, please specify :Methodology for Fossil Fuel Reduction Projects through Electric Vehicle Adoption

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

☑ Cradle-to-grave

(7.74.1.8) Functional unit used

unit

(7.74.1.9) Reference product/service or baseline scenario used

An internal combustion engine vehicle (Sportage) with similar conditions (same production site and similar specifications) to the EV (Niro EV) was selected as the reference product. The GHG reduction was calculated as the difference between the GHG emissions of the internal combustion engine vehicle and the EV.

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

☑ Cradle-to-grave

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

5.419

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

*Kia is committed to realizing its social responsibility through eco-friendly business. To analyze the impact of electric vehicles on society, the carbon footprint of the Niro EV was compared with that of the equivalent internal combustion engine vehicle, the Sportage, and the difference in carbon footprint was assumed to be avoided emissions from the production of electric vehicles. The method used to calculate avoided emissions is based on the carbon footprint of the Niro EV and Sportage from a Life Cycle Assessment (LCA) perspective, which considers the full life cycle of raw material extraction, parts transportation, manufacturing, distribution, operation, and disposal. The GHG reduction was then calculated by comparing the carbon footprint emissions of the two vehicle types. * Emissions of 1 unit of EV Niro: 34.124 tCO2e * Emissions of 1 unit of Sportage: 39.543 tCO2e * Avoided emissions = emissions of internal combustion engine (Sportage) - emissions of electric vehicle (Niro EV) = 5.419 tCO2e*

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

8.716
[Add row]

(7.75) Provide tracking metrics for the implementation of low-carbon transport technology over the reporting year.

Row 1

(7.75.1) Activity

Select from:

☑ Light Duty Vehicles (LDV)

(7.75.2) Metric

Select from:

☑ Sales

(7.75.3) Technology

Select from:

☑ Plug-in hybrid vehicle (PHEV)

(7.75.4) Metric figure

67797

(7.75.5) Metric unit

Select from:

☑ Units

(7.75.6) Explanation

The basic design of a plug-in hybrid car is the same as that of a hybrid car. The basic design of a hybrid consists of an internal combustion engine and a motor, with a larger battery capacity than a hybrid, and an on-board charger (OBC) component that can be charged externally. Plug-in hybrid cars also switch naturally between the motor and engine depending on road conditions and the needs of the drivers.

Row 2

(7.75.1) Activity

Select from:

☑ Light Duty Vehicles (LDV)

(7.75.2) Metric

Select from:

☑ Sales

(7.75.3) Technology

Select from:

☑ Battery electric vehicle (BEV)

(7.75.4) Metric figure

194124

(7.75.5) Metric unit

Select from:

☑ Units

(7.75.6) Explanation

A battery electric vehicle (BEV) is a vehicle that is powered by electricity stored in a battery.

Row 3

(7.75.1) Activity

Select from:

☑ Light Duty Vehicles (LDV)

(7.75.2) Metric

Select from:

☑ Sales

(7.75.3) Technology

Select from:

☑ Conventional hybrid

(7.75.4) Metric figure

382764

(7.75.5) Metric unit

Select from:

☑ Units

(7.75.6) Explanation

The word 'hybrid', when applied to a car, means using two sources of power together. Hybrid cars are designed to understand the driver's acceleration needs and combine the power of the engine and motor at the most efficient point.
[Add row]

(7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:

☑ No

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

☑ No

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

Total water withdrawal is monitored through flow meters installed at the facilities.

(9.2.4) Please explain

For systematic and stable automotive manufacturing and production management, Kia monitors the total water intake of all facilities (100%) on a daily basis. Water intake information at each facility is managed by the facility management team of each respective site, and water intake is monitored through flow meters installed at the facilities.

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

Water withdrawal by source is monitored through flow meters installed for each water source.

(9.2.4) Please explain

Kia conducts risk assessments based on the WRI Aqueduct evaluation tool to identify and manage facilities classified as high-risk water stress sites. As a result, the India plant has been classified as a region with 'Extremely High' water stress level, and water intake by source at this location is monitored 100% daily through flow meters. Additionally, although AutoLand Hwaseong was not classified as a water stress region, it has been strategically categorized as a facility requiring management, with 24-hour monitoring of water intake by source through flow meters. Furthermore, 24-hour water quality monitoring is conducted for product quality management due to water quality concerns.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Kia manages water quality through mandatory inspections by regulations and local governments as well as inspections conducted by the facilities themselves, and water withdrawal monitoring is performed through specialized water quality measurement companies.

(9.2.4) Please explain

Water quality from intake sources is managed by the facility/energy management teams at each respective site. Since the quality of water intake at facilities can affect automotive manufacturing and production, it is managed on a regular basis. For domestic plants, water reservoirs undergo water quality inspections at least once a year in accordance with Article 33 of the Water Supply Act, and water supply pipes are subjected to water quality testing at least once every two years. Additionally, water intake is supplied according to quality standards suitable for manufacturing processes, and for painting plants that require pure water, reverse osmosis (RO) pure water production facilities are installed to purify tap water before use, with water quality being monitored frequently. Furthermore, local governments in Korea directly inspect water intake quality by extracting water through intake facilities (pumps) once every three years.

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

Total water discharge is monitored through flow meters and the Safety, Health and Environment (SHE) management system.

(9.2.4) Please explain

As water regulations in countries where Kia's facilities are located are gradually being strengthened, the company manages water quality information through safety and environmental teams at each facility. The company also conducts water discharge in accordance with discharge standards of each country, and monitors total water discharge volume at all facilities (100%) daily through flow meters. Domestic plants in particular are systematically managed through the Safety, Health and Environment (SHE) management system. Additionally, the India facility has established a Zero Liquid Discharge system, conducting physical, chemical, and biological treatment followed by advanced treatment through RO processes, achieving 100% reuse. Since pollution levels during water withdrawal significantly impact operations, real-time data collection and management are being conducted.

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Water discharge to local governments is monitored through flow meters, while direct discharge is monitored by discharge destination through the Tele-Monitoring System (TMS) for water quality.

(9.2.4) Please explain

Kia monitors total water discharge volume and discharge by destination to comply with water resource laws. The company discharges either to third parties (local governments) or directly, with monitoring tailored to discharge characteristics. Third-party discharge is monitored 100% daily through flow meters with treatment meeting local requirements. Direct discharge is monitored 100% real-time through TMS, managing discharge volume, quality, and temperature. AutoLand Hwaseong discharges directly to seawater through its own wastewater treatment system, with particular attention to discharge volume, quality, and temperature.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

Water discharge volume by treatment method is monitored through flow meters.

(9.2.4) Please explain

Kia treats wastewater through different methods considering the water management standards, discharge methods of each country where facilities are located, and wastewater concentration from product manufacturing. 100% of treated wastewater is monitored daily through flow meters, and treatment methods are applied as follows. Domestic plants conduct physical, chemical, and biological treatment before discharging wastewater to third parties (local governments), with all discharge volumes monitored daily through flow meters. Additionally, the India plant conducts physical, chemical, and biological treatment along with advanced treatment through RO processes, achieving 100% reuse, and the corresponding reuse volume is monitored daily through flow meters.

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

Monitoring is conducted through external certified institutions and internal analytical laboratories, and monitoring results are regularly reported to the government.

(9.2.4) Please explain

Kia manages water pollutants that require management according to the water management standards of each country where facilities are located. Managed parameters include COD, BOD, and others, which are maintained at less than 30% of legal standards. These parameters are monitored daily through external certified institutions and internal analytical laboratories, and water quality information is stored and managed through water quality operation logs and regularly reported to the government. Additionally, for domestic facilities, discharge volumes of water pollutants such as COD and BOD are reported annually through sustainability reports and undergo third-party verification.

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

Monitoring and management are conducted through internal analytical laboratories (major water pollutants) and external certified institutions (all water pollutants).

(9.2.4) Please explain

Kia manages water pollutants that require management according to the water management standards of each country where facilities are located. Kia also measures and manages nitrates and phosphates generated from automotive production processes, managing discharge volumes for total nitrogen (T-N) for nitrates and total phosphorus (T-P) for phosphates. These parameters are monitored daily through external certified institutions and internal analytical laboratories, and water quality information is stored and managed through water quality operation logs and regularly reported to the government. Additionally, for domestic facilities, discharge volumes of water pollutants such as T-N and T-P are reported annually through sustainability reports and undergo third-party verification.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

For AutoLand Hwaseong, separate measuring instruments are installed for discharged water temperature measurement, and are integrated with data accumulation management and automatic control systems for real-time monitoring and management.

(9.2.4) Please explain

Since Kia does not use high-temperature water in automobile production, the temperature of discharge water is almost similar to ambient temperature. Therefore, discharge water is discharged at temperatures similar to the receiving water body. For AutoLand Hwaseong, which discharges directly to seawater, temperature management is particularly important, so temperature is measured and managed in real-time through TMS. To prevent ecosystem changes due to seawater temperature variations, discharge is first made to a factory pond to maintain the same temperature range (1~10℃) as the pond, and then discharged to seawater at a constant temperature. Additionally, separate measuring instruments are installed for discharge water temperature measurement, integrated with data accumulation management and automatic control systems, enabling real-time monitoring.

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Water consumption is monitored in real-time 24 hours a day through the internal management system.

(9.2.4) Please explain

Kia manages total water usage (water withdrawal = water discharge + water consumption) for production units and water consumption. Facility and wastewater treatment personnel monitor water withdrawal and water discharge in real-time 24 hours a day through the internal management system. Water usage is managed by integrating energy management systems with water systems and is monitored 24 hours a day through the internal management system. Annual water consumption per vehicle is managed based on water consumption, and information is transparently disclosed annually through sustainability reports.

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

Reused/recycled water is monitored through flow meters.

(9.2.4) Please explain

Kia monitors and manages reused/recycled water to minimize risks in regions with regional characteristics and water stress. Additionally, for some reused/recycled water that is not currently monitored, flow meters are being continuously installed after securing budgets, and all reused/recycled water monitoring is planned to be 100% managed through flow meters in the future. The India facility has introduced a zero liquid discharge system from the factory design stage, reusing/recycling all factory wastewater, and manages it daily through flow meters. Additionally, domestic facility paint shops have installed reverse osmosis (RO) pure water production equipment to reuse and monitor RO concentrate water, with plans to increase the reuse ratio through continuous investment.

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Water quality testing is conducted through specialized water quality measurement companies, and water usage is monitored through flow meters.

(9.2.4) Please explain

To ensure that WASH used at all facilities does not cause health problems for employees, Kia conducts WASH water quality testing at least once a year through specialized water quality measurement companies, and test results are managed through documentation. Additionally, if any abnormalities are found in test results, immediate action is taken to ensure that all facility employees receive safe WASH services. WASH usage is monitored in real-time through flow meters.
[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters/year)

10823.98

(9.2.2.2) Comparison with previous reporting year

Select from:
☑ About the same

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:
☑ Increase/decrease in business activity

(9.2.2.4) Five-year forecast

Select from:
☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Investment in water-smart technology/process

(9.2.2.6) Please explain

*[Method for calculating year-over-year changes in the reporting year] Kia's water withdrawal increased from 9,979.667 ML/yr in 2023 to 10,823.977 ML/yr in 2024. The change rate is calculated as follows: Change rate = (10,823.977 - 9,979.667)/9,979.667 * 100 = 8.46% Since Kia defines changes within a +/-15% range as 'About the same', Kia's water withdrawal change in the reporting year corresponds to 'About the same'. [Basis for future projections] Kia is making various efforts for water resource management. AutoLand Hwaseong has established a system to recycle wastewater from RO facilities, while the India plant has introduced a zero liquid discharge system to reuse all factory wastewater, conducting physical, chemical, and biological treatment followed by advanced treatment through RO processes, achieving 100% reuse. The company has set a goal to reduce water pollutants and freshwater usage by more than 1.5% compared to the three-year average, and is stabilizing water quality through aging facility improvements and regular discharge water monitoring. Additionally, the company operates water storage facilities and rainwater collection facilities within facilities for efficient water management, and regularly monitors facilities in water shortage risk areas while promoting protection activities.*

Total discharges

(9.2.2.1) Volume (megaliters/year)

6833.09

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Facility expansion

(9.2.2.4) Five-year forecast

Select from:

☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Investment in water-smart technology/process

(9.2.2.6) Please explain

*[Method for calculating year-over-year changes in the reporting year] Kia's water discharge decreased from 6,833.761 ML/yr in 2023 to 6,833.089 ML/yr in 2024. The change rate is calculated as follows: Change rate = (6,833.089 - 6,833.761)/6,833.761 * 100 = -0.01% Since Kia defines changes within a +/-15% range as 'About the same', Kia's water discharge change in the reporting year corresponds to 'About the same'. [Basis for future projections] Kia is making various efforts for water resource management and water discharge reduction. AutoLand Hwaseong has established a system to recycle wastewater from RO facilities, while the India plant has introduced a zero liquid discharge system to reuse all factory wastewater, conducting physical, chemical, and biological treatment followed by advanced treatment through RO processes, achieving 100% reuse. The company has set a goal to reduce water pollutants and freshwater usage by more than 1.5% compared to the three-year average, and is stabilizing water quality through aging facility improvements and regular discharge water monitoring. Additionally, the company operates water storage facilities and rainwater collection facilities within facilities for efficient water management, and regularly monitors facilities in water shortage risk areas while promoting protection activities. It is projected that water discharge will be reduced through these various efforts at each facility.*

Total consumption

(9.2.2.1) Volume (megaliters/year)

3990.89

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.2.4) Five-year forecast

Select from:

☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Investment in water-smart technology/process

(9.2.2.6) Please explain

*[Method for calculating year-over-year changes in the reporting year] Kia's water consumption increased from 3,145.906 ML/yr in 2023 to 3,990.888 ML/yr in 2024. The change rate is calculated as follows: Change rate = (3,990.888 - 3,145.906)/3,145.906 * 100 = 26.86% Since Kia defines changes within a +/-15% range as 'About the same', Kia's water consumption change in the reporting year corresponds to 'Higher'. [Basis for future projections] Kia is making various efforts for water resource management and consumption reduction. AutoLand Hwaseong has established a system to recycle wastewater from RO facilities, while the India plant has introduced a zero liquid discharge system to reuse all factory wastewater, conducting physical, chemical, and biological treatment followed by advanced treatment through RO processes, achieving 100% reuse. The company has set a goal to reduce water pollutants and freshwater usage by more than 1.5% compared to the three-year average, and is stabilizing water quality through aging facility improvements and regular discharge water monitoring. Additionally, the company operates water storage facilities and rainwater collection facilities within facilities for efficient water management, and regularly monitors facilities in water shortage risk areas while promoting protection activities. It is projected that water consumption will be continuously reduced through these various efforts at each facility.*
[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

☑ Yes

(9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

549.9

(9.2.4.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.4.5) Five-year forecast

Select from:

☑ About the same

(9.2.4.6) Primary reason for forecast

Select from:

☑ Increase/decrease in efficiency

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

5.08

(9.2.4.8) Identification tool

Select all that apply

☑ WRI Aqueduct

(9.2.4.9) Please explain

Kia's India facility is implementing various measures for water resource management and water usage reduction. This is because the WRI Aqueduct analysis showed that the water stress level in the area where the India facility is located is 'Extremely High', the highest rating. Considering these regional characteristics, Kia has introduced a zero liquid discharge system from the design stage and has been reusing all factory wastewater since 2020. Additionally, rainwater collection devices have been installed on the factory rooftop to store rainwater, thereby preventing groundwater depletion. Wastewater used in car washing is reused after purification treatment, and a steam car wash facility has been newly established to reduce water usage by up to 95% during car washing. Furthermore, automatic light sensors and natural lighting systems have been introduced to improve electricity usage efficiency, indirectly contributing to resource conservation through these methods. Through this comprehensive approach, Kia's India plant is dramatically reducing water usage in a region with extremely high water stress and establishing a

sustainable production system. Due to these diverse efforts and innovative system implementations, water consumption at Kia's India facility is expected to continue decreasing in the future. As the efficiency of the zero liquid discharge system further improves and rainwater utilization and water reuse technologies become more advanced, new freshwater usage is expected to decrease further. Additionally, water usage efficiency is expected to continue improving through continuous monitoring and improvement efforts.
[Fixed row]

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:
☑ Relevant

(9.2.7.2) Volume (megaliters/year)

4.95

(9.2.7.3) Comparison with previous reporting year

Select from:
☑ Higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:
☑ Investment in water-smart technology/process

(9.2.7.5) Please explain

Kia's India facility has installed a rainwater collection pond system to collect and utilize rainwater. While rainwater collection volume has been monitored previously, there were no freshwater surface water withdrawal records, and withdrawal volume occurred for the first time in 2024.

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

Kia uses purified water for automotive manufacturing. Untreated water sources such as surface water or freshwater are not used as they could negatively impact product quality. Therefore, Kia does not withdraw water from surface water or freshwater sources at all facilities.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

1031.99

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Investment in water-smart technology/process

(9.2.7.5) Please explain

Kia's Gwangmyeong facility (AutoLand Gwangmyeong) has established a system to reuse RO (reverse osmosis) concentrate water generated during the wastewater treatment process, increasing wastewater recycling rates and reducing new water withdrawal volumes. Additionally, a tertiary RO (reverse osmosis membrane) system has been installed to recycle wastewater generated from the RO system, securing maximum wastewater recycling volume. To reduce water usage, the

company continuously reviews and improves industrial water-related infrastructure and is working on developing water recycling technologies. As a result of these efforts, Kia's renewable groundwater withdrawal decreased from 1,307.281 ML/yr in 2023 to 1,301.999 ML/yr in 2024. This represents approximately a 0.4% decrease rate, which is evaluated as 'About the same' level according to Kia's internal standards as it falls within the +/-15% change rate range.

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

Kia does not withdraw non-renewable groundwater due to its emphasis on social value and sustainable development.

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

Kia does not withdraw produced/entrained water as it does not generate produced/entrained water, and does not use water that could affect product quality negatively.

Third party sources

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

9519.94

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Investment in water-smart technology/process

(9.2.7.5) Please explain

Kia is making various efforts to reduce water withdrawal volumes. Particularly at AutoLand Gwangmyeong, a system has been established to reuse RO (reverse osmosis) concentrate water generated during the wastewater treatment process, increasing wastewater recycling rates and reducing new water withdrawal volumes. Additionally, a tertiary RO (reverse osmosis membrane) system has been installed to recycle wastewater generated from the RO system, securing maximum wastewater recycling volume. Along with these multi-faceted efforts, the closure of the plastic bumper production plant at AutoLand Hwaseong facility also partially contributed to reducing water withdrawal volumes. As a result, Kia's water withdrawal from third parties increased from 8,672.386 ML/yr in 2023 to 9,519.945 ML/yr in 2024. This represents approximately a 10% increase rate, which is evaluated as 'About the same' level according to Kia's internal standards as it falls within the +/- 15% change rate range.
[Fixed row]

(9.2.8) Provide total water discharge data by destination.

Fresh surface water

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

30.39

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Facility expansion

(9.2.8.5) Please explain

Water discharge to surface water increased due to the completion and operation of the EVO Plant (electrification line) project at Kia's Gwangmyeong facility (Autoland) and the new construction of DCS at Siheung Service Center. The volume increased from 25.7ML/yr in 2023 to 30.39ML/yr in 2024. This represents approximately an 18% increase rate, which corresponds to a change rate of 15% or more but less than 30% according to Kia's internal standards, and is therefore evaluated as 'Higher' level.

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

2247.89

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ Much higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.8.5) Please explain

Surface water/seawater discharge at Kia's Hwaseong facility (Autoland) increased to 2,247.885 ML/yr in 2024. Discharge is conducted after appropriate water quality treatment, and due to the nature of direct discharge to seawater, temperature management is particularly important, with real-time temperature measurement and management through TMS (Tele-Monitoring System). To minimize impact on marine ecosystems, discharge to seawater is maintained at appropriate temperatures.

Groundwater

(9.2.8.1) Relevance

Select from:

☑ Not relevant

(9.2.8.5) Please explain

Kia discharges wastewater to municipal sewage treatment plants in accordance with legal regulations, except for specific areas. Consequently, due to these legal regulations, Kia is not permitted to discharge directly into groundwater.

Third-party destinations

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

4554.81

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ Much lower

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.8.5) Please explain

Kia is making various efforts for water resource management. In particular, the introduction of zero liquid discharge systems at the India facility, wastewater recycling through RO systems at AutoLand Gwangmyeong, and continuous water resource management improvement efforts at other facilities have played major roles. As a result of these various efforts, Kia's overall water discharge volume decreased. Kia's third-party discharge decreased from 6,808.061 ML/yr in 2023 to 4,554.811 ML/yr in 2024. This shows approximately a 33% decrease rate, which corresponds to a change rate exceeding 30% according to Kia's internal standards, and is therefore evaluated as 'Much Lower' level.
[Fixed row]

(9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

Tertiary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

2247.89

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ About the same

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Investment in water-smart technology/process

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ 31-40

(9.2.9.6) Please explain

[Regulatory Compliance] According to WRI Aqueduct analysis, Kia's India plant showed the highest water stress index rating of 'Extremely High'. In response, Kia has established its own more stringent standards than the Indian government's wastewater treatment regulations to manage wastewater at the facility. Before discharging used wastewater from the facility, the company not only complies with discharge water pollutant standards according to Indian government regulations but also implements enhanced wastewater management considering the characteristics of high water stress regions. [Expected Future Trends] To minimize the environmental impact of the company's operations, Kia will reduce water withdrawal, discharge, and consumption. While the total volume undergoing tertiary treatment will decrease, the proportion of tertiary treatment (advanced treatment) within total discharge volume will be increased. [Changes Compared to Previous Year] Tertiary treatment discharge analysis: • 2023: 2,159.07 ML/yr • 2024: 2,247.89 ML/yr Change rate = (2,247.89 - 2,159.07) / 2,159.07 × 100% = 4% Tertiary treatment discharge in 2024 increased by approximately 4% compared to the previous year. According to Kia's standards, changes within ±15% correspond to 'About the same' level.

Secondary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

4694.44

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ About the same

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Investment in water-smart technology/process

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ 61-70

(9.2.9.6) Please explain

[Regulatory Compliance] Kia complies with discharge water standards of each country and region at most facilities including South Korea, China, Slovakia, the United States, and Mexico. Additionally, through more advanced wastewater treatment, water pollutants in wastewater are maintained at less than 30% of legal standards. All facilities conduct physical and chemical treatment before wastewater discharge. In particular, according to WRI Aqueduct analysis, Kia's India plant showed a water stress index of 'Extremely High'. In response, Kia has established its own more stringent standards than the Indian government's wastewater treatment regulations to manage wastewater. Wastewater is managed with enhanced standards considering the characteristics of high water stress regions. [Expected Future Trends] To minimize the environmental impact of the company's operations, Kia will reduce water withdrawal, discharge, and consumption. While reducing the total volume undergoing secondary treatment, the proportion of tertiary treatment will be increased. [Changes Compared to Previous Year] Secondary treatment discharge analysis: • 2023: 4,674.691 ML/yr • 2024: 4,694.44 ML/yr Change rate = (4,694.44 - 4,674.691) / 4,674.691 × 100% = 0.42% Secondary treatment discharge in 2024 increased by 0.42% compared to the previous year. According to Kia's standards, changes within ±15% correspond to 'About the same' level.

Primary treatment only

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

Kia sends finally treated discharge water to sewage treatment plants and conducts not only primary treatment but also secondary treatment to meet final treatment standards for discharge water. Therefore, there are no plants that can discharge water after only primary treatment. Kia does not discharge primary-treated wastewater as the discharge of primary-treated wastewater is legally prohibited.

Discharge to the natural environment without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

Kia uses water in press, body, paint, and assembly processes, and wastewater generated from these processes contains impurities and pollutants. Since direct discharge of untreated wastewater to the natural environment is legally prohibited, there is no wastewater that is 'directly discharged to the natural environment without any treatment'.

Discharge to a third party without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

Kia uses water in press, body, paint, and assembly processes. Since wastewater generated from used water contains impurities and pollutants, it must be treated according to relevant standards before being discharged to third parties (sewage treatment plants). Therefore, this does not apply as Kia plants treat wastewater before discharging it to sewage treatment plants. Since all Kia plants treat wastewater according to legal standards before discharging to sewage treatment plants, there is no wastewater that is 'discharged to third parties without any treatment'.

Other

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

Kia uses water in press, body, paint, and assembly processes. Since wastewater generated from used water contains impurities and pollutants, it must be treated according to relevant standards before being discharged to third parties (sewage treatment plants). Therefore, this does not apply as Kia plants treat wastewater before discharging it to sewage treatment plants.
[Fixed row]

(9.2.10) Provide details of your organization’s emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

(9.2.10.1) Emissions to water in the reporting year (metric tons)

19841.44

(9.2.10.2) Categories of substances included

Select all that apply

☑ Nitrates

☑ Phosphates

☑ Priority substances listed under the EU Water Framework Directive

(9.2.10.3) List the specific substances included

[Priority substances listed in the EU Water Framework Directive] At Autoland Gwangju, small amounts of Cadmium and Lead, which correspond to EU priority substances, were detected in wastewater due to boiler cleaning operations.

(9.2.10.4) Please explain

Kia discharges nitrates and phosphates during the painting process in automotive manufacturing, and conducts chemical treatment processes by adding chemicals to treat these substances. At Autoland Gwangju, substances corresponding to 'priority substances listed in the EU Water Framework Directive' are discharged and are being thoroughly monitored and managed.
[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:

☑ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

2

(9.3.3) % of facilities in direct operations that this represents

Select from:

☑ 1-25

(9.3.4) Please explain

Kia operates automotive and parts production facilities not only domestically but also in various countries including the United States, China, India, Mexico, and Slovakia, and the impacts of abnormal climate conditions caused by climate change vary depending on the regions where the facilities are located. Therefore, if significant dependencies, impacts, risks, and opportunities related to climate issues in the regions where each plant is located are not identified and proactive responses to potential future impacts are not implemented, the scope and impact of damage that Kia could experience is expected to gradually increase. Accordingly, to identify risks that may occur at facilities and suppliers due to climate change in advance and minimize damage through proactive responses, Kia is utilizing WRI Aqueduct to identify water resource risks caused by climate change. Analysis of water resource risks for the long-term periods of 2030 and 2050 using the WRI Aqueduct tool showed that the Water Stress indices of overseas facilities, specifically the India plant and Mexico plant, are high.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

☑ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

7

(9.3.4) Please explain

Based on location-based assessment according to TNFD's LEAP methodology, biodiversity dependencies and impacts were analyzed for regions where Kia's global production subsidiaries and major supplier facilities are located. Analysis of 34 domestic and international value chain companies revealed that 7 upstream facilities belonging to industries with greater biodiversity impacts, such as steel/logistics, have higher risks than the company's own facilities. Regional differences in facility locations confirmed high physical risks including the risk of wildlife population decline due to negative impacts on biodiversity. Water-related indicators related to dependencies include 'water scarcity' and 'water quality', while water-related indicators related to impacts include 'freshwater and marine use change' and 'water scarcity'.
[Fixed row]

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Row 1

(9.3.1.1) Facility reference number

Select from:
☑ Facility 1

(9.3.1.2) Facility name (optional)

India

(9.3.1.3) Value chain stage

Select from:
☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply
☑ Dependencies
☑ Impacts
☑ Risks
☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

India

☑ Penner River

(9.3.1.8) Latitude

25.746987

(9.3.1.9) Longitude

-99.98092

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

549.86

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

4.95

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

544.9

(9.3.1.21) Total water discharges at this facility (megaliters)

0

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

0

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

Kia India facility's water withdrawal and consumption in 2024 was 549.857ML, a decrease of approximately 5.09% compared to 2023. Water discharge remains at 0ML, same as in 2023. The India plant has introduced a zero liquid discharge system and has been reusing all factory wastewater since 2020, resulting in no discharge volume. Water sources mainly utilize renewable groundwater and rainwater. The India plant is located in a water-scarce region and focuses on water recycling and conservation. Rainwater is stored through rainwater collection devices to prevent groundwater depletion, and wastewater treatment facilities are utilized to purify and reuse water used in car washing.

Row 2

(9.3.1.1) Facility reference number

Select from:

☑ Facility 2

(9.3.1.2) Facility name (optional)

Mexico plant

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Mexico

☑ Bravo

(9.3.1.8) Latitude

16.163688

(9.3.1.9) Longitude

79.618671

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

713.18

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

713.18

(9.3.1.21) Total water discharges at this facility (megaliters)

394.11

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

394.11

(9.3.1.27) Total water consumption at this facility (megaliters)

319.07

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

Kia Mexico plant's water withdrawal in 2024 was 713.18ML, an increase of approximately 3.41% compared to 2023, with all withdrawal conducted from third parties. Water discharge was 394.108ML, an increase of approximately 8% compared to the previous year, while water consumption was 319.069ML, a decrease of approximately 1%. Water withdrawal increased due to increased production volume, and water discharge increased due to increased production volume. Water

consumption was calculated as water withdrawal minus water discharge.
[Add row]

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

(9.3.2.1) % verified

Select from:
☑ 76-100

(9.3.2.2) Verification standard used

AA1000AS

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:
☑ 76-100

(9.3.2.2) Verification standard used

AA1000AS

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:
☑ Not verified

(9.3.2.3) Please explain

The company has been continuously performing water management and receives verification of water-related information through ISO 14001, environmental information disclosure, and sustainability reports. However, water quality information for water withdrawal is not currently verified, and verification is being considered for the future.

Water discharges – total volumes

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

AA1000AS

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:

☑ Not verified

(9.3.2.3) Please explain

The company has been continuously performing water management and receives verification of water-related information through ISO 14001, environmental information disclosure, and sustainability reports. However, water quality information for water withdrawal is not currently verified, and verification is being considered for the future.

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:

☑ Not verified

(9.3.2.3) Please explain

The company has been continuously performing water management and receives verification of water-related information through ISO 14001, environmental information disclosure, and sustainability reports. However, water quality information for water withdrawal is not currently verified, and verification is being considered for the future.

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

AA1000AS

Water consumption – total volume

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

AA1000AS
[Fixed row]

(9.5) Provide a figure for your organization’s total water withdrawal efficiency.

(9.5.1) Revenue (currency)

107448752000000

(9.5.2) Total water withdrawal efficiency

9926917085.95

(9.5.3) Anticipated forward trend

Kia is implementing various response measures including investment in process wastewater recycling facilities and replacement of auxiliary equipment. Investment in the company's water circulation facilities is expected to improve water withdrawal efficiency.
[Fixed row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

	Products contain hazardous substances	Comment
	Select from: ☑ No	*The company's products do not contain substances classified as hazardous.*

[Fixed row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:
☑ Yes

(9.14.2) Definition used to classify low water impact

Definition of threshold for low water impact classification: Products with less water usage compared to existing products In the process of manufacturing automobiles, Kia undergoes a painting process that applies paint to the vehicle body surface to prevent corrosion and improve aesthetics. For vehicle body painting, a cleaning process is required to thoroughly wash the painted surfaces to prevent adhesion problems between paint layers, and large amounts of water are used in this process. However, through the introduction of zero liquid discharge systems and RO processes, freshwater used in painting, cleaning, cooling, and other processes is recycled/reused, dramatically reducing water usage. Therefore, Kia's products are classified as products with low water impact compared to existing products.

(9.14.4) Please explain

Recognizing the importance of water resources and the severity of water shortage issues, Kia is implementing various response measures including investment in process wastewater recycling facilities and replacement of auxiliary equipment. The company strives to improve the amount of water required per vehicle production annually and is increasing water savings through wastewater reuse/recycling. Additionally, zero discharge systems are being introduced in regions with high water stress, and water leakage is being reduced by sequentially replacing aging pipes. As a result, water intensity used in automotive production is expected to continuously decrease, and this information can be confirmed through the annual sustainability report.
[Fixed row]

(9.15) Do you have any water-related targets?

Select from:
☑ Yes

(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

	Target set in this category
Water pollution	*Select from:* ☑ Yes
Water withdrawals	*Select from:* ☑ Yes
Water, Sanitation, and Hygiene (WASH) services	*Select from:*

	Target set in this category
	☑ Yes
Other	*Select from:* ☑ Yes

[Fixed row]

(9.15.2) Provide details of your water-related targets and the progress made.

Row 1

(9.15.2.1) Target reference number

Select from:

☑ Target 1

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water pollution

☑ Reduction in concentration of pollutants

(9.15.2.4) Date target was set

12/30/2020

(9.15.2.5) End date of base year

12/30/2019

(9.15.2.6) Base year figure

0.65

(9.15.2.7) End date of target year

12/30/2025

(9.15.2.8) Target year figure

0.3

(9.15.2.9) Reporting year figure

0.3

(9.15.2.10) Target status in reporting year

Select from:

☑ Achieved and maintained

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

Kia's water pollutant concentration reduction targets apply company-wide with no exclusions that do not apply to the entire company.

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

Kia thoroughly manages discharge water quality by applying strengthened internal discharge standards at a maximum of 30% of legal discharge permit standards. Additionally, aging facilities are being improved for water quality stabilization and discharge water concentrations are regularly monitored. As a result of these continuous efforts, the intensity of BOD discharge for water pollutants was maintained (0.3→0.3 ton/trillion KRW) in 2024.

(9.15.2.16) Further details of target

Kia thoroughly manages discharge water quality by applying strengthened internal discharge standards. As a result, the target of 0.3 (ton/trillion KRW) for the target year (2025) was already achieved in 2023. Kia will not be complacent with this achievement and will continue to strive to meet more stringent water quality standards.

Row 2

(9.15.2.1) Target reference number

Select from:

☑ Target 2

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water withdrawals

☑ Reduction in withdrawals per revenue

(9.15.2.4) Date target was set

12/30/2020

(9.15.2.5) End date of base year

12/30/2019

(9.15.2.6) Base year figure

179499

(9.15.2.7) End date of target year

12/30/2025

(9.15.2.8) Target year figure

157095

(9.15.2.9) Reporting year figure

157095

(9.15.2.10) Target status in reporting year

Select from:

☑ Achieved and maintained

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

Kia's water withdrawal reduction targets apply company-wide with no exclusions that do not apply to the entire company.

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

Kia made various efforts to reduce water withdrawal at domestic facilities. AutoLand Hwaseong established facilities to recycle wastewater from RO equipment, increasing wastewater recycling rates, while tertiary RO systems were introduced at AutoLand Gwangmyeong, Hwaseong, and Gwangju Plants 1 and 3 to maximize wastewater recycling volume. Additionally, industrial water infrastructure was improved and 24-hour water quality monitoring was implemented to strengthen water usage reduction and water quality management. As a result of these comprehensive efforts, Kia's water withdrawal intensity improved to 102,975 tons/trillion KRW, resulting in a 5.0% decrease in intensity compared to previous years.

(9.15.2.16) Further details of target

Kia is introducing various water conservation and reuse technologies domestically and internationally each year to reduce water withdrawal. As a result, the company has already achieved 102,975 (ton/trillion KRW) in the reporting year, surpassing the target of 157,095 (ton/trillion KRW) for the target year. Kia plans to set higher targets to reduce water withdrawal and improve water intensity and will strive to meet them.

Row 3

(9.15.2.1) Target reference number

Select from:

☑ Target 3

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water, Sanitation, and Hygiene (WASH) services

☑ Increase in the proportion of employees using safely managed drinking water services

(9.15.2.4) Date target was set

12/30/2008

(9.15.2.5) End date of base year

12/30/2007

(9.15.2.6) Base year figure

99.99

(9.15.2.7) End date of target year

12/30/2040

(9.15.2.8) Target year figure

100

(9.15.2.9) Reporting year figure

100

(9.15.2.10) Target status in reporting year

Select from:

☑ Achieved and maintained

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

Kia's WASH service targets apply company-wide with no exclusions that do not apply to the entire company.

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

Kia operates production facilities in various countries including domestic locations (Gwangmyeong, Hwaseong, Gwangju, etc.), the United States, China, India, Slovakia, and Mexico. Kia provides WASH services to all employees at existing facilities and plans to provide the same services to all future business sites and production facilities.

(9.15.2.16) Further details of target

Kia published the 'Kia Safety and Health Policy' in 2023. As part of creating a safe work environment, Kia provides WASH services to all employees (100%). The company plans to provide WASH services to employees not only until the target year of 2040 but also within a continuous and permanent timeframe.
[Add row]

C10. Environmental performance - Plastics

(10.1) Do you have plastics-related targets, and if so what type?

(10.1.1) Targets in place

Select from:

☑ Yes

(10.1.2) Target type and metric

Plastic goods/products

☑ Increase the proportion of plastic goods/products which are reusable

(10.1.3) Please explain

Kia has established a quantitative target to achieve a 25% recycled plastic application rate by 2030 (for European new vehicles) to reduce plastic usage, which is a major environmental pollution issue. This is a challenging target that is 5% higher than the goal disclosed in the 2024 Sustainability Report, and we plan to pursue a genuine circular economy objective by gradually increasing the application rate annually from the baseline of 4% in 2024 (based on EV3). As a specific timeline for achieving the target, we plan to select plastic components for Kia's first vehicle model within 2025, apply 8% recycled plastic to that vehicle model by 2027, and ultimately achieve the 25% target by 2030. This target is centered on European new vehicles but will be gradually expanded to all vehicle models. Currently, we are securing recycled raw materials through collaboration with domestic and international material companies and conducting thorough verification to prevent quality issues. By the target date, we plan to develop high-content recycled plastic technology and cost reduction technology, and apply recycled plastic to key components such as crash pads, seat foam, bumpers, and exterior lamps through continuous quality verification.
[Fixed row]

(10.2) Indicate whether your organization engages in the following activities.

Production/commercialization of plastic polymers (including plastic converters)

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

Kia does not engage in activities related to the production and commercialization of plastic polymers (including plastic converters).

Production/commercialization of durable plastic goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

Kia does not engage in activities related to the production and commercialization of durable plastic products and components (including mixed materials).

Usage of durable plastics goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☑ Yes

(10.2.2) Comment

Kia, as an automotive manufacturer, produces finished vehicles by utilizing durable plastic components in the vehicle production process.

Production/commercialization of plastic packaging

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

Kia does not engage in activities related to the production and commercialization of plastic packaging.

Production/commercialization of goods/products packaged in plastics

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

Kia does not engage in activities related to the production and commercialization of goods and products packaged in plastic.

Provision/commercialization of services that use plastic packaging (e.g., food services)

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

Kia does not engage in activities related to service provision and commercialization using plastic packaging.

Provision of waste management and/or water management services

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

Kia does not engage in activities related to waste management and water management service provision.

Provision of financial products and/or services for plastics-related activities

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

Kia does not engage in activities related to providing financial products and services for plastic-related activities.

Other activities not specified

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

Kia does not engage in other unspecified plastic-related activities.
[Fixed row]

(10.4) Provide the total weight of plastic durable goods and durable components produced, sold and/or used, and indicate the raw material content.

Durable goods and durable components used

(10.4.1) Total weight during the reporting year (Metric tons)

1595360

(10.4.2) Raw material content percentages available to report

Select all that apply

☑ % virgin renewable content

(10.4.4) % virgin renewable content

2.5

(10.4.7) Please explain

The reported data represents figures calculated only for Kia's representative EV models EV3, EV6, and EV9 as of 2024. The total plastic material usage of 39,884 tons was calculated based on actual weight data from these three models, and the recycled plastic ratio of 2.5% represents the average ratio of the same three models. The currently reported figures represent data for Kia's representative electric vehicle lineup and do not encompass all vehicle models. Therefore, the figures may change as data collection scope expands and recycled plastic application increases. Going forward, Kia plans to gradually expand data collection scope in accordance with the recycled plastic application expansion plan. The recycled content ratio is expected to continuously increase in line with targets of applying 8% recycled plastic by 2027 and achieving 25% for European new vehicles by 2030.
[Fixed row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

☑ Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

☑ Species management

☑ Education & awareness

☑ Law & policy

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	Select from: ☑ Yes, we use indicators	*Select all that apply* ☑ State and benefit indicators ☑ Response indicators

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

	Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity	Comment
Legally protected areas	*Select from:* ☑ No	-
UNESCO World Heritage sites	*Select from:* ☑ No	-
UNESCO Man and the Biosphere Reserves	*Select from:* ☑ No	-
Ramsar sites	*Select from:* ☑ No	-
Key Biodiversity Areas	*Select from:* ☑ No	-
Other areas important for biodiversity	*Select from:* ☑ No	-

[Fixed row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: ☑ Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Introduction

☑ All data points in module 1

(13.1.1.3) Verification/assurance standard

General standards

☑ Other general verification standard, please specify :CDP Response Verification Guideline - CDP Korea

(13.1.1.4) Further details of the third-party verification/assurance process

• All data in Module 1: Introduction, Module 2: Identifying, Assessing, and Managing Dependencies, Impacts, Risks, and Opportunities, Module 3: Disclosing Risks and Opportunities, Module 4: Governance, Module 5: Business Strategy, Module 6: Environmental Performance - Integrated Approach, and Module 7: Environmental Performance - Climate Change are considered validated through CDP assurance

(13.1.1.5) Attach verification/assurance evidence/report (optional)

CDP Assurance Statement_Kia_2024_English_final.pdf

Row 2

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(13.1.1.2) Disclosure module and data verified and/or assured

Governance

☑ Environmental policies

(13.1.1.3) Verification/assurance standard

General standards

☑ AA1000AS

(13.1.1.4) Further details of the third-party verification/assurance process

• Kia discloses its environmental management policies in its Sustainability Report and conducts third-party verification based on AA1000AS standards

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Kia 2025 Sustainability Report_p.46-48.pdf

Row 3

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Business strategy

☑ Transition plans

☑ Other data point in module 5, please specify :Business strategies influenced by climate risks and opportunities

(13.1.1.3) Verification/assurance standard

General standards

☑ AA1000AS

(13.1.1.4) Further details of the third-party verification/assurance process

• Kia discloses data on its transition plan and business strategy considering climate change-related risks and opportunities through its Sustainability Report, and conducts third-party verification based on AA1000AS standards

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Kia 2025 Sustainability Report_p.24-32.pdf

Row 4

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

☑ Emissions to water in the reporting year

☑ Water discharges– total volumes

(13.1.1.3) Verification/assurance standard

General standards

☑ AA1000AS

(13.1.1.4) Further details of the third-party verification/assurance process

Kia discloses information related to water resources used during the reporting year through its sustainability report, and conducts third-party verification based on the AA1000AS standard.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Kia 2025 Sustainability Report.pdf

Row 5

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☑ Electricity/Steam/Heat/Cooling consumption

☑ Renewable Electricity/Steam/Heat/Cooling consumption

☑ Year on year change in absolute emissions (Scope 1 and 2)

(13.1.1.3) Verification/assurance standard

General standards

☑ AA1000AS

(13.1.1.4) Further details of the third-party verification/assurance process

• Kia discloses data on energy and renewable energy consumption, annual GHG emissions (Scope 1+2), etc. in its Sustainability Report, and conducts third-party verification based on AA1000AS standards.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Kia 2025 Sustainability Report_p.106-107.pdf

Row 6

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Identification, assessment, and management of dependencies, impacts, risks, and opportunities

☑ All data points in module 2

(13.1.1.3) Verification/assurance standard

General standards

☑ Other general verification standard, please specify :CDP Response Verification Guideline – CDP Korea

(13.1.1.4) Further details of the third-party verification/assurance process

• All data in Module 1: Introduction, Module 2: Identifying, Assessing, and Managing Dependencies, Impacts, Risks, and Opportunities, Module 3: Disclosing Risks and Opportunities, Module 4: Governance, Module 5: Business Strategy, Module 6: Environmental Performance - Integrated Approach, and Module 7: Environmental Performance - Climate Change are considered validated through CDP assurance

(13.1.1.5) Attach verification/assurance evidence/report (optional)

CDP Assurance Statement_Kia_2024_English_final.pdf

Row 7

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Disclosure of risks and opportunities

☑ All data points in module 3

(13.1.1.3) Verification/assurance standard

General standards

☑ Other general verification standard, please specify :CDP Response Verification Guideline – CDP Korea

(13.1.1.4) Further details of the third-party verification/assurance process

• All data in Module 1: Introduction, Module 2: Identifying, Assessing, and Managing Dependencies, Impacts, Risks, and Opportunities, Module 3: Disclosing Risks

and Opportunities, Module 4: Governance, Module 5: Business Strategy, Module 6: Environmental Performance - Integrated Approach, and Module 7: Environmental Performance - Climate Change are considered validated through CDP assurance

(13.1.1.5) Attach verification/assurance evidence/report (optional)

CDP Assurance Statement_Kia_2024_English_final.pdf

Row 8

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Governance

☑ All data points in module 4

(13.1.1.3) Verification/assurance standard

General standards

☑ Other general verification standard, please specify :CDP Response Verification Guideline – CDP Korea

(13.1.1.4) Further details of the third-party verification/assurance process

• All data in Module 1: Introduction, Module 2: Identifying, Assessing, and Managing Dependencies, Impacts, Risks, and Opportunities, Module 3: Disclosing Risks and Opportunities, Module 4: Governance, Module 5: Business Strategy, Module 6: Environmental Performance - Integrated Approach, and Module 7: Environmental Performance - Climate Change are considered validated through CDP assurance

(13.1.1.5) Attach verification/assurance evidence/report (optional)

CDP Assurance Statement_Kia_2024_English_final.pdf

Row 9

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Business strategy

☑ All data points in module 5

(13.1.1.3) Verification/assurance standard

General standards

☑ Other general verification standard, please specify :CDP Response Verification Guideline – CDP Korea

(13.1.1.4) Further details of the third-party verification/assurance process

• All data in Module 1: Introduction, Module 2: Identifying, Assessing, and Managing Dependencies, Impacts, Risks, and Opportunities, Module 3: Disclosing Risks and Opportunities, Module 4: Governance, Module 5: Business Strategy, Module 6: Environmental Performance - Integrated Approach, and Module 7: Environmental Performance - Climate Change are considered validated through CDP assurance

(13.1.1.5) Attach verification/assurance evidence/report (optional)

CDP Assurance Statement_Kia_2024_English_final.pdf

Row 10

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Consolidation approach

☑ All data points in module 6

(13.1.1.3) Verification/assurance standard

General standards

☑ Other general verification standard, please specify :CDP Response Verification Guideline – CDP Korea

(13.1.1.4) Further details of the third-party verification/assurance process

• All data in Module 1: Introduction, Module 2: Identifying, Assessing, and Managing Dependencies, Impacts, Risks, and Opportunities, Module 3: Disclosing Risks and Opportunities, Module 4: Governance, Module 5: Business Strategy, Module 6: Environmental Performance - Integrated Approach, and Module 7: Environmental Performance - Climate Change are considered validated through CDP assurance

(13.1.1.5) Attach verification/assurance evidence/report (optional)

CDP Assurance Statement_Kia_2024_English_final.pdf

Row 11

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☑ All data points in module 7

(13.1.1.3) Verification/assurance standard

General standards

☑ Other general verification standard, please specify :CDP Response Verification Guideline – CDP Korea

(13.1.1.4) Further details of the third-party verification/assurance process

• All data in Module 1: Introduction, Module 2: Identifying, Assessing, and Managing Dependencies, Impacts, Risks, and Opportunities, Module 3: Disclosing Risks and Opportunities, Module 4: Governance, Module 5: Business Strategy, Module 6: Environmental Performance - Integrated Approach, and Module 7: Environmental Performance - Climate Change are considered validated through CDP assurance

(13.1.1.5) Attach verification/assurance evidence/report (optional)

CDP Assurance Statement_Kia_2024_English_final.pdf
[Add row]

(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

	Additional information
	There is no separate report content.

[Fixed row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

CEO

(13.3.2) Corresponding job category

Select from:

☑ Chief Executive Officer (CEO)

[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Select from:

☑ Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute