

November 27, 2025

  
Officer-in-Charge  
Special Procedures Branch,  
Office of the UN High Commissioner for Human Rights

Dear Special Procedures Mandate Holders,

Thank you for your letters (AL OTH 116/2025 and AL OTH 117/2025 dated September 30, 2025) addressed to Samsung Electronics Co., Ltd., and for this opportunity to engage with you on the important topic of human rights and the environment.

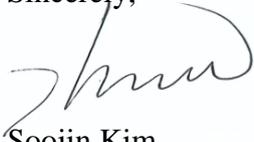
At Samsung Electronics (hereinafter referred to as “Samsung”), we are committed to respecting and incorporating human rights across our operations and supply chain. Our commitment is outlined in our Global Human Rights Principles, which are guided by international standards such as the UN Guiding Principles on Business and Human Rights (UNGPs). As a global manufacturer, we embed responsible environmental management and safe and healthy working conditions in all countries that we operate, including in Viet Nam.

In particular, Samsung has been carefully monitoring issues raised in the Joint Communication from Special Procedures in 2018 (AL OTH 10/2018) and has put in place systems and implemented comprehensive measures to strengthen the human rights and environmental management in our day-to-day operations. The issues referenced in the current letters, AL OTH 116/2025 and AL OTH 117/2025, are also included in our ongoing management programs, and are reviewed regularly for continuous improvement. Please refer to pages 2-20 of this document for detailed responses to your inquiries.

In addition, we have been transparently communicating our challenges, progress and achievements with stakeholders through various engagement platforms, including Samsung organized events such as the Labor and Human Rights Workshop, and Multi-Stakeholder Forums in Europe and in Viet Nam. Regarding working conditions, we have been in dialogue with civil society organizations (CSOs), and have benefited from this constructive engagement.

Samsung remains steadfast in our commitment to human rights and responsible business practices. We will continue to engage with stakeholders, including international organizations and CSOs, to inform our efforts and collaborate on solutions that enhance respect for human rights and environmental protection.

Sincerely,



Soojin Kim  
Executive Vice President  
Corporate Sustainability Center  
Samsung Electronics Co., Ltd.

**Response to Joint Communication from Special Procedures (AL OTH 116/2025 and AL OTH 117/2025)**

**Question 1. Please provide any additional information and/or comment(s) you may have in relation to the above-mentioned allegations.**

Samsung has been advancing human rights protection and environmental and safety management systems in Viet Nam, a key global production hub established in 2008. Notably, following the Joint Communication from Special Procedures in March 2018 (AL OTH 10/2018), we implemented comprehensive improvement measures in collaboration with external experts. These efforts included conducting human rights impact assessments and evaluating the effectiveness of grievance mechanisms to identify and mitigate potential human rights risks. We have also further integrated respect for human rights into our operations through initiatives such as building capacity for human rights champions, and expanding training programs for management and employees.

Samsung's Viet Nam sites, since beginning operations, have obtained ISO 45001 and ISO 14001 certifications, and regularly carry out Responsible Business Alliance (RBA) third-party audits for its labor rights, environmental, and safety systems. Our global operation sites and key suppliers undergo regular audits led by headquarters to implement continuous improvements, with findings integrated into the company's operating standards. To ensure a safe work environment, we conduct risk assessments, identify and mitigate potential hazards, and provide training to prevent environmental and safety incidents.

We understand that the current Joint Communication from Special Procedures raises concerns regarding environmental pollution and hazardous waste management, supplier management, labor rights and access to information, as well as the health impacts and working conditions of women workers at our Viet Nam operations.

Samsung has attentively reviewed these concerns and thoroughly examined all matters in detail. Our findings indicate that many of the allegations related to environmental pollution, hazardous waste management, and labor rights are based on inaccurate assumptions or misunderstandings about our operations. Some claims regarding indoor air quality and waste management were partially true, but these were cases that have been identified during routine on-site inspections, which are usually immediately rectified.

For example, Bac Ninh operation site was misconstrued as having transferred environmentally harmful painting operations to suppliers. However, this was a result from a shift of in-house manufacturing process due to changes in the product model and its materials. As our mobile products underwent a significant design change from plastic housing to metal housing, we began to phase out in-house painting operations which was needed for plastic housing, starting from 2014 with complete closure of the painting process after May 2019.

With regard to issues identified through routine environment, health and safety (EHS) inspections, such as indoor air quality and waste management, corrective measures were promptly carried out as per the Plan-Do-Check-Act (PDCA) cycle, and such issues no longer exist.

Regarding the allegations about the working conditions and health rights of women workers, these were previously raised in the 2018 Joint Communication from Special Procedures, to which we

have formally responded clarifying that the claims were unfounded.

Independent of the 2018 Joint Communication from Special Procedures, we have maintained, and remain committed to, our continuous improvement of our working environments. We are also dedicated to ongoing constructive dialogue.

For further details on each concerns raised in the current Joint Communication from Special Procedures (AL OTH 116/2025 and AL OTH 117/2025), please refer to Questions 2 through 7 in the following sections.

**Question 2. Please detail Samsung Electronics’ human rights and environmental due diligence processes in its global operations, including in its supply chains, in line with the UN Guiding Principles on Business and Human Rights and international law.**

Samsung respects and supports internationally recognized human rights standards. We have established comprehensive policies and operational processes to align with the UN Guiding Principles on Business and Human Rights (UNGPs).

These policies and processes are applied globally, including in Viet Nam, and we also encourage our suppliers to comply with these standards.

**(1) Policy (UNGPs 11–16)**

Samsung announced its Global Human Rights Principles<sup>1</sup> in February 2023, affirming its commitment to respecting all human rights, in line with international standards. These Principles include a pledge to prevent human rights violations and provide effective remedies where harm occurs in the course of global business operations.

We also operate policies to protect vulnerable groups in potential/actual high-risk areas, such as forced labor, child labor, and discrimination. Key policies include the Migrant Worker Policy, Child Labor Prohibition Policy, Anti-Discrimination and Harassment Policy, and Global Grievance Resolution Policy (see Appendix 1).

[Human Rights Policies]

Policy	Overview
<b>Migrant Worker Policy</b>	<ul style="list-style-type: none"> <li>• Protect the rights of migrant workers, who may be particularly vulnerable to the risks of human trafficking and forced labor</li> <li>• Maintain a zero-tolerance policy against workers paying recruitment fees</li> </ul>
<b>Child Labor Prohibition Policy</b>	<ul style="list-style-type: none"> <li>• Consider child labor to be a serious criminal act that is unacceptable at any stage of business activities</li> <li>• Apply a zero-tolerance policy against child labor, which is prohibited by international standards and laws</li> </ul>
<b>Anti-Discrimination and Harassment Policy</b>	<ul style="list-style-type: none"> <li>• No discrimination against any current or prospective employees based on gender, race, ethnicity, nationality, religion, age, marital status, sexual orientation etc., in human resource management practices such as job assignment, promotion, compensation and disciplinary measures</li> <li>• Recognize and seek to prevent harassment, which includes inappropriate behavior and threats that result in physical, psychological, sexual, or economic harm</li> </ul>
<b>Global Grievance Resolution Policy</b>	<ul style="list-style-type: none"> <li>• Adhere to the effectiveness criteria of grievance mechanisms outlined in the UNGPs: Prohibit the retaliation against</li> </ul>

<sup>1</sup> Samsung Electronics Global Human Rights Principles: [https://www.samsung.com/global/sustainability/policy-file/AYZO1Ym6CLsALYN7/Samsung\\_Electronics\\_Global\\_Human\\_Rights\\_Principles\\_en.pdf](https://www.samsung.com/global/sustainability/policy-file/AYZO1Ym6CLsALYN7/Samsung_Electronics_Global_Human_Rights_Principles_en.pdf)

Policy	Overview
	whistleblowers, protect human rights defenders, and ensure participation in external grievance mechanisms to facilitate grievance resolution between parties

For more details, please refer to our Sustainability Report<sup>2</sup> and Sustainability Website<sup>3</sup>.

## (2) Risk Management System (UNGPs 17–20)

### (a) Human Rights Due Diligence

Samsung identifies, prevents, mitigates, and addresses adverse human rights impacts from business operations. We conduct comprehensive due diligence of potential and actual risks through: human rights risk assessments, third-party audits, and self-assessment. Findings are incorporated into company policies and management systems.

[Human Rights Risk Management Process (See Appendix 2)]

Step	Overview
<b>1. Identify Human Rights Risks</b>	Identify risks based on a comprehensive analysis of human rights due diligence results, CSO reports, media articles, stakeholder dialogues, Samsung organizational culture diagnosis results, and employee grievances
<b>2. Assess Management Priorities for Identified Salient Human Rights Impacts</b>	Prioritize the risks, considering the risk severity and likelihood
<b>3. Develop Response Strategies to Prevent, Mitigate, and Address Negative Impacts</b>	Provide measures to prevent, mitigate and address the negative impacts
<b>4. Implement Plans and Monitor Effectiveness</b>	Build systems to manage human rights risks and monitor the effectiveness of the measures taken

Samsung has identified 11 salient human rights impacts based on a comprehensive analysis of human rights due diligence results, CSO reports, media articles, stakeholder dialogues, Samsung organizational culture diagnosis results, and employee grievances. These salient human rights impacts were selected with a focus on their impact not only on the business but also on people, including internal and external stakeholders and rights holders.

<sup>2</sup> Samsung Electronics Sustainability Report 2025: [https://www.samsung.com/global/sustainability/media/pdf/Samsung\\_Electronics\\_Sustainability\\_Report\\_2025\\_ENG.pdf](https://www.samsung.com/global/sustainability/media/pdf/Samsung_Electronics_Sustainability_Report_2025_ENG.pdf)

<sup>3</sup> Samsung Electronics Sustainability Website: <https://www.samsung.com/global/sustainability/main/>

## Samsung's 11 salient human rights risks

Working hours and an adequate standard of living, forced labor and child labor, freedom of association and collective bargaining, occupational health and safety, non-discrimination & diversity and inclusion, anti-harassment, product responsibility including AI ethics, digital responsibility including privacy and freedom of expression, environmental responsibility, supplier responsibility, responsible minerals sourcing

In 2024, Samsung conducted Human Rights Risk Assessments (HRRA) across five regions (Europe, Middle East, North America, Latin America, and Asia). This initiative recognizes that priority human rights impacts may vary depending on local economic, political, and cultural contexts.

Each subsidiary evaluated 11 salient human rights risks by assessing their severity and likelihood. Based on these risk evaluations, regional heat maps were created, categorizing the risks into three levels: high, medium, and low. Localized response plans were then developed for each region. These plans were updated after consultation with external stakeholders with expertise in labor and human rights. The finalized response plans were distributed to all operation sites across the five regions by December 2024. We are providing support so that each site can effectively implement these plans and engage in peer learning on best practices.

In the case of Viet Nam, following the recommendations from the Joint Communication from Special Procedures, Samsung conducted a Human Rights Impact Assessment in Viet Nam in 2018 with an external expert organization. The findings have been incorporated into internal risk management processes for continuous improvement. Key initiatives implemented based on the assessment include: trainings and campaigns to raise awareness on pregnancy and post-partum support policies; establishment of a health management system; and strengthening of environmental safety training.

The company verifies the implementation of human rights risk prevention and mitigation measures through systematic monitoring, as elaborated in the table below.

[Verification of Implementation]

Method	Overview
<b>Labor Rights Risk Management System</b>	Upgraded our monitoring system, originally established in 2013, to the Business & Human Rights Benchmark (BHRB) System to support compliance with labor rights and corporate governance <ul style="list-style-type: none"><li>BHRB System evaluates whether operation sites comply with international human rights standards, such as the ILO Declaration on Fundamental Principles and Rights at Work and the UNGPs.</li></ul>
<b>Topic-Specific Assessments</b>	Created an assessment tool that is in line with international standards for vulnerable groups within the company such as migrant workers and women workers, and conducted on-site inspections
<b>RBA Third-Party Audits</b>	Conduct annual RBA self-assessments and RBA certified third-party audits of Labor, Health and Safety, Environment, Ethics, Supply Chain

Method	Overview
	Management for all manufacturing sites, at least once every two years based on the RBA's Validated Assessment Program (VAP) <ul style="list-style-type: none"> <li>• As of the end of 2024, 24 manufacturing sites have obtained the highest Platinum level certification for RBA audits.</li> </ul>

### (b) Environmental Due Diligence

Samsung has established an environmental management system across all global sites to minimize environmental impacts from operations. This system ensures regulatory compliance and continuous improvement in environmental performance through ISO 14001 certification and third-party audits by the Responsible Business Alliance (RBA).

The company conducts ongoing self-assessments and regular audits according to its environmental due diligence standards, which are aligned with ISO 14001 (Clause 6.1) and RBA (C.M.1)<sup>4</sup>. Through such due diligence measures, we identify potential risks, verify regulatory compliance, and inspect facility management practices. A risk diagnosis framework involving internal and external experts further assesses operational systems and standard management practices, enabling continuous identification and mitigation of on-site hazards.

### (c) Supply Chain Due Diligence

Our supplier management process is designed to strengthen not only our suppliers' business competitiveness but also their capacity regarding labor rights and environmental, health and safety, the foundation for responsible business conduct.

The company provides suppliers with a self-assessment tool and trainings based on the international environmental management standard ISO 14001 and the RBA Code of Conduct. All Tier 1 suppliers are required to conduct self-assessments using this tool. Additionally, Samsung's experts conduct on-site inspections for high-risk Tier 1 suppliers to identify and address risks, and require top 90% Tier 1 suppliers based on transaction amount to undergo third-party audit from RBA-accredited institutions.

We also expanded our scope of supplier risk management beyond Tier 1 suppliers to include Tier 2 suppliers. In accordance with RBA standards and our own guidelines, Tier 1 suppliers are required to conduct due diligence and corrective actions on their suppliers, provided this is legally permissible in the relevant country. For further details on the integrated supplier due diligence process, please visit our Sustainability Report and Sustainability Website.

All Tier 1 suppliers also undergo annual comprehensive evaluation, which includes sustainability topics. Penalties are imposed for compliance violations, such as forced labor, while rewards granted for outstanding environmental and safety management performance. The evaluation reflects suppliers' compliance status and environmental and safety management records.

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<sup>4</sup> ISO: <https://www.iso.org/standard/60857.html>, 6.1.2

RBA: <https://www.responsiblebusiness.org/media/docs/RBA-VAP-Standard.pdf>, RBA 8.0 C.M.1.2

### (3) Stakeholder Engagement (UNGPs 17-21)

Stakeholder engagement is a core element of Samsung’s labor and human rights framework. This company-wide effort is integrated across various management activities and serves as a critical component of the human rights due diligence process. Engagement with stakeholders ranges from informal dialogues to strategic partnerships. Key stakeholders include employees, business associations, CSOs, international organizations, customers, suppliers, investors, and governments.

[Samsung-led Stakeholder Engagement]

Engagement	Overview
<b>Labor &amp; Human Rights Workshop</b>	<ul style="list-style-type: none"> <li>• Held annually since 2023</li> <li>• Participation from the Office of the UN High Commissioner for Human Rights (OHCHR), International Labour Organization (ILO), Business and Human Rights Resource Center (BHRRC), Electronics Watch, International Organization for Migration (IOM), UK-based non-profit Institute for Human Rights and Business (IHRB), and others</li> <li>• Discussions on the EU Corporate Sustainability Due Diligence Directive (CSDDD), human rights risk assessments, the company’s salient human rights risks and mitigation measures, and migrant workers’ rights</li> </ul>
<b>EU Stakeholder Forum</b>	<ul style="list-style-type: none"> <li>• Held in Brussels, Belgium in 2024</li> <li>• Participation from the ILO, Organisation for Economic Co-operation and Development (OECD), UN Development Programme (UNDP), UN Global Compact (UNGC), Responsible Business Alliance (RBA), World Business Council for Sustainable Development (WBCSD), Global Reporting Initiative (GRI), and Electronics Watch (EW)</li> <li>• Discussions on labor and human rights, climate, resource circularity, and other sustainability issues</li> </ul>
<b>Viet Nam Multi-Stakeholder Forum</b>	<ul style="list-style-type: none"> <li>• Held annually since 2018</li> <li>• Participation from the Vietnam National Innovation Center, ILO Viet Nam Office, Vietnam Chamber of Commerce and Industry (VCCI), Vietnam General Confederation of Labour (VGCL), Center for Development and Innovation (CDI), CSOs, labor rights experts, academia, and businesses</li> <li>• Discussions on empowering women in the workplace, among others.</li> </ul>

[International Organization/Business Association-led Initiatives]

Organization	Overview of Samsung’s engagement
<b>International Labour Organization (ILO)</b>	Participation in the Child Labour Platform (CLP) to eradicate child labor and protect children’s rights
<b>UN Women</b>	Joined the Women Empowerment Principles (WEPs) and advancing initiatives to empower women

Organization	Overview of Samsung's engagement
<b>UN Human Rights Council (UNHRC)</b>	Discussions on the progress of human rights impact assessments at Vietnamese sites and the establishment of external stakeholder communication channels
<b>UN Global Compact (UNGC)</b>	Joined in 2022, participation in internal capacity-building programs
<b>Responsible Business Alliance (RBA)</b>	Participation as a Board Member since January 2025, involvement in the Responsible Minerals Initiative (RMI), Responsible Labor Initiative (RLI), and Responsible Environment Initiative (REI)

#### (4) Grievance Mechanism (UNGPs 29-31)

Samsung conducts due diligence to ensure its operations do not negatively impact human rights or become involved in human rights violations. When individuals or groups affected by the company's activities raise concerns, the company strives to provide effective remedies.

In April 2024, Samsung established and publicly disclosed its Global Grievance Resolution Policy. Guidelines were developed and distributed to all global operation sites to ensure effective implementation. Grievance officers worldwide were trained on the policy and guidelines to align the mechanism with the UNGPs' effectiveness criteria.

The company operates multiple grievance channels, including online and offline platforms, hotlines, and worker representative bodies. These channels are accessible not only to employees but also to supply chain workers and CSOs, with strict confidentiality maintained throughout the process. Worker representatives, such as labor unions and works councils, play a key role in proposing improvements to working conditions, negotiating with management, and facilitating regular communication on the company's strategic decisions.

[Grievance Resolution Channels]

Channel	Details
<b>Online and offline hotlines, worker representative bodies</b>	<ul style="list-style-type: none"> <li>Information is made available in local languages</li> <li>Report can be made via phone, email and other methods <ul style="list-style-type: none"> <li>* Global grievance email: <a href="mailto:sustainability.sec@samsung.com">sustainability.sec@samsung.com</a></li> </ul> </li> <li>Fact-check and improvement measures will be provided within 7 days or a maximum of 30 days of receiving the grievance</li> </ul>
<b>'Cyber Sinmungo'</b> (online grievance and whistleblowing channel)	<ul style="list-style-type: none"> <li>Available to Tier 1, Tier 2 and non-manufacturing suppliers and more since 2010</li> <li>Externally accessible system</li> </ul>
<b>'Partner Collaboration Portal'</b>	<ul style="list-style-type: none"> <li>Anonymous and public complaints through bulletin board, phone and email</li> </ul>

Samsung annually monitors grievance trends by analyzing the number, type, and resolution status of cases. Anonymous surveys are conducted to assess user awareness, satisfaction and trust in the grievance channels. According to the survey results covering the last three years of the

grievance system in the operation sites in Viet Nam, the employee awareness level was reported to be over 90%. The survey involved a total of more than 14,000 employees, with the response rate of over 51%. Based on a separate analysis of the grievance data in 2025, the most frequently utilized channel among the employees was the hotline followed by online channels.

**Question 3. Please detail measures to ensure access to information about hazardous substances for workers and affected communities by the operations of Samsung Electronics both in the Republic of Korea and in Viet Nam, including the outcome of any due diligence processes.**

Samsung recognizes the importance of communicating with employees and communities that may be affected by the chemical use at its operation sites, and ensuring access to information to prevent harm and manage risks. The company aligns its policies and operations accordingly.

Chemical substances are managed with standards stricter than those required by local regulations. The related information is shared with employees through internal systems and training with details on chemical substances, their risks, and prevention measures. Additionally, key information is disclosed through our Sustainability Reports and Sustainability Website.

**(1) Policy**

Samsung manages chemicals in compliance with international regulations to minimize adverse effects on customers, employees, and the environment. Such international regulations include the EU Restriction of Hazardous Substances Directive (RoHS), EU Registration, Evaluation, Authorization & Restriction of Chemicals (REACH), and the US Toxic Substances Control Act (TSCA). The company's environmental and safety systems, policies (see Appendix 1), and operations are verified through ISO 14001 and 45001 certifications<sup>5</sup> and RBA third-party audits<sup>6</sup>.

Reflecting stricter global chemical regulations, we regularly update our chemical compliance database and apply internal standards exceeding legal requirements to minimize risks. As a result, no violations or corrective orders have been issued in government inspections in Samsung Viet Nam, since its construction in 2008.

**(2) Information Disclosure Status**

Following the Global Reporting Initiative (GRI)<sup>7</sup> standards, Samsung discloses emissions data in its annual Sustainability Report, including of five air pollutants (NO<sub>x</sub>, SO<sub>x</sub>, NH<sub>3</sub>, HF, PM), volatile organic compounds, and water pollutants (TOC/COD, BOD, SS, F, heavy metals).

The company also publishes its Standards for Control of Substances Used in Products<sup>8</sup> on its Sustainability Website, detailing restrictions on 104 regulated substances and 17 high-risk chemicals. Additionally, its List of Regulated Substances<sup>9</sup>, also published on the Sustainability Website, covers 25 regulated substances.

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<sup>5</sup> ISO certification status: [https://www.samsung.com/sec/sustainability/policy-file/AYTGjawqBEEAIyDc/Samsung\\_Electronics\\_ISO-14001\\_ISO-45001\\_ISO-50001.pdf](https://www.samsung.com/sec/sustainability/policy-file/AYTGjawqBEEAIyDc/Samsung_Electronics_ISO-14001_ISO-45001_ISO-50001.pdf)

<sup>6</sup> RBA audit status: [https://www.samsung.com/global/sustainability/policy-file/AZA0youKHCsALYNu/RBA\\_VAP\\_summary\\_en.pdf](https://www.samsung.com/global/sustainability/policy-file/AZA0youKHCsALYNu/RBA_VAP_summary_en.pdf)

<sup>7</sup> GRI: international standard designed for various organizations, including corporations, governments, and public institutions, to systematically report and transparently disclose their ESG performance

<sup>8</sup> Standards for Control of Substances Used in Products: [https://www.samsung.com/global/sustainability/policy-file/AYVhebWqCXoAIx95/Standards\\_for\\_Control\\_of\\_Substances\\_Used\\_in\\_Products\\_EN.pdf](https://www.samsung.com/global/sustainability/policy-file/AYVhebWqCXoAIx95/Standards_for_Control_of_Substances_Used_in_Products_EN.pdf)

<sup>9</sup> List of Regulated Substances: [https://www.samsung.com/global/sustainability/policy-file/AYVhU6GKB\\_YAIx95/List%20of%20Regulated%20Substances.pdf](https://www.samsung.com/global/sustainability/policy-file/AYVhU6GKB_YAIx95/List%20of%20Regulated%20Substances.pdf)

In Korea, under the Chemical Substances Control Act, Samsung discloses more than 400 chemicals via the Ministry of Environment's Pollutant Release and Transfer Register (PRTR). In Viet Nam, where an equivalent system does not exist, operation sites comply with local laws (e.g. Chemicals Decree No. 113/2017/ND-CP), submitting to authorities annual reports on chemical types, usage, imports/purchase, and emergency training.

Through our Sustainability Report and Sustainability Website, we endeavor to provide stakeholders improved access to chemical management information. We also intend to enhance local engagement by broadening our communication channels on issues that may affect the surrounding community.

### **(3) Ensuring Access to Chemical Information**

Samsung implements various initiatives to ensure employees have access to information on chemical substances.

At every location where chemicals are stored or handled, Material Safety Data Sheets (MSDS) and health and safety labels (prohibition, warning, instruction, guidance) are displayed in local languages to inform employees of potential risks. MSDS is updated and training is conducted whenever chemical substances are changed.

Annual regular training on chemical substances is provided to all employees, with additional ad hoc training conducted for workers or cases involving changes in the chemicals handled. Additionally, employees who directly handle chemicals receive specialized training to ensure that sufficient education is provided based on their job responsibilities.

### **(4) Information Disclosure to Workers**

Samsung's Work Environment Measurement Reports may contain some National Core Technology data. In this case, it is necessary to verify whether providing these reports would violate the Enforcement Decree of the Act on the Prevention of Divulgence and Protection of Industrial Technology.

Samsung filed a lawsuit against the Ministry of Employment and Labor in 2018 to disclose the Work Environment Measurement Results after being classified as a National Core Technology by the Ministry of Trade, Industry and Energy. The lawsuit was not intended to prevent disclosure.

Regardless of whether the Work Environment Measurement Reports are provided externally, all employees can access the measurement results of the work environment in their respective processes at any time through the internal environmental safety system.

**Question 4. Please provide information on any measures taken to redress the working conditions of women affected by the company’s operations, including their right to health, and specific measures on accessing sexual and reproductive services and information.**

Women account for over 33% of total employees at Samsung. Recognizing the importance of women’s roles in the ICT industry, the company joined the UN Women’s Empowerment Principles (WEPs)<sup>10</sup> in 2023, integrating them into its business strategy and operations.

We conducted a human rights impact assessment with external experts in Viet Nam. This follows the recommendations in 2018 from the Special Rapporteur on the implications for human rights of the environmentally sound management and disposal of hazardous substances and wastes, and the Working Group on Business and Human Rights. Based on the findings, the company strengthened training on gender equality, women’s health rights, and related support that the company provides.

**(1) Work Environment for Women Workers at Samsung**

Samsung prohibits discrimination based on gender or pregnancy in employment practices, including workplace safety and health, in line with the RBA Code of Conduct.

Pregnant and nursing employees are not assigned to hazardous processes. If already working in such areas, they are transferred to safer roles without changes in pay or benefits, or appropriate measures are taken to eliminate or reduce risks.

The company supports maternal health by providing reserved parking spots, priority bus seating, lactation rooms, and special meals. It also offers training on postpartum depression, childcare, and reintegration programs for returning employees, including managerial training for supervisors.

**(2) Work Environment for Women Workers in Viet Nam**

Our Viet Nam operation sites comply with local laws and RBA Code of Conduct.

Pregnant employees have instant access to the ‘Maternity Care Program’ upon notifying the company. Since January 2020, pregnant workers are prohibited from hazardous tasks (e.g. chemical exposure, noise, dust) and can choose between standing or sitting workstations, with monthly compliance checks.

Lactation rooms (12 at SEV<sup>11</sup>, 8 at SEVT<sup>12</sup>) are available for mothers within 12 months postpartum, and these facilities are inspected monthly. On-site medical facilities include OB/GYN specialists for women’s health services.

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<sup>10</sup> Women Empowerment Principles: 1. High-Level Corporate Leadership 2. Treat all Women and Men Fairly at Work without Discrimination 3. Employee Health, Well-Being and Safety 4. Education and training for career advancement 5. Enterprise development, supply chain and marketing practices 6. Community initiatives and advocacy 7. Measurement and Reporting

<sup>11</sup> Samsung Electronics Vietnam (SEV)

<sup>12</sup> Samsung Electronics Vietnam Thai Nguyen (SEVT)

Our employee therapy services, the 'Life Coaching Center,' are available at the Viet Nam operation sites and employee dormitory. Professional therapists staff the Life Coaching Centers, and they offer both individual and group sessions on mental health, work-life balance, and gender equality.

To implement recommendations derived from human rights impact assessments conducted by third-party experts, we have collaborated with MSI Reproductive Choices, a global CSO, to provide annual training on gender equality, as well as reproductive and mental health since 2022.

RBA audits assess 12 risk factors for pregnant workers, including work posture and chemical exposure. By the end of 2024, 24 Samsung manufacturing sites, including those in Viet Nam, achieved RBA Platinum recognition (the highest level) in the RBA audits.

In our response to the Joint Communication from Special Procedures dated May 9, 2018, we provided details on protective measures for our women workers. The response letter also confirms that adverse health impacts or unfair working conditions are unfounded. Please refer to our 2018 response for further details.

**Question 5. Please provide information on the allegations of anti-union activities and lobbying against freedom of association by Samsung Electronics.**

Samsung complies with the ILO Core Conventions and respects all forms of employee representation, including labor unions. The company prohibits discrimination or retaliation against employees for union membership, collective bargaining, or participation in collective actions.

**(1) Union Representation**

As of the end of 2024, 33 labor unions represent employees across global operations. Collective bargaining agreements are negotiated in compliance with local laws, and cover 42.7% of employees worldwide. Separate from unions, 45 operation sites each maintain works councils composed of employee-elected representatives.

In Korea, multiple unions are active, whereas in Viet Nam, a union at each operation site functions independently and autonomously to comply with local laws.

**(2) Labor Relations Advisory Group**

Since 2020, Samsung has convened the ‘Labor Relations Advisory Group’ under the Board of Directors to foster constructive labor relations. Advisors – external experts in labor relations – hold biannual meetings with executives and convene quarterly to propose and review strategies to continuously improve labor-management relations.

**(3) Labor & Human Rights Training**

Annual training on labor and human rights (e.g. freedom of association, collective bargaining as employee's rights) is mandatory for all employees and management. Office staff and supervisors take online courses and in 2024, 93.4% completed the training. Production staff and supervisors take in-person training with local examples and in local languages; in 2024, 98.8% completed the training. Altogether, 95.7% of all employees completed training on labor and human rights in 2024.

**(4) Respect for Freedom of Association in Viet Nam**

Unions at Samsung Viet Nam’s three factories represent more than 90% of employees, and operate independently and autonomously. Union representatives, elected by workers, negotiate wages and benefits with management.

Claims that Samsung opposed Viet Nam’s ratification of an ILO convention are inaccurate. A statement from a former employee (who worked in Viet Nam between 2015 and 2018) at a seminar held by the National Assembly of Viet Nam has been misconstrued. The former employee’s seminar presentation did not contain any content opposing the ratification. Rather, the presentation emphasized aligning Viet Nam’s labor laws with international standards (e.g. union registration, guarantee of bargaining rights, and dispute resolution), ahead of Viet Nam’s accession to the Trans-Pacific Partnership, and with it, ratification of ILO Convention 87. The views expressed do not represent Samsung, and are limited to those of the individual as a labor expert; this has also been stated as such at the beginning of the presentation materials.

**Question 6. Please detail measures taken to address complaints of working conditions and/or environmental pollution at Samsung Electronics and any available grievance mechanism.**

Samsung addresses concerns from employees, suppliers, and local communities through its Global Grievance Resolution Policy and diverse communication channels.

In April 2024, the company publicly established this policy, offering online, offline platforms, hotlines, and worker-representative bodies to resolve grievances. For further details on the grievance mechanism, please refer to Question 2.

**(1) Working Conditions and Work Environment Grievance**

Samsung operates multiple channels for employees to report and resolve grievances on working conditions and work environment. The ‘Industrial Safety and Health Committee,’ comprising employee and management representatives, meets regularly to discuss safety and health concerns. Resolutions are shared company-wide and their effectiveness reviewed in subsequent meetings.

Employees can report incidents (e.g. near-misses, EHS nonobservance) via online internal boards or offline worker representatives’ regular meetings. Work stoppage rights empower workers, including those of our suppliers, to halt operations if operational risks are detected.

In our Viet Nam operations, monthly ‘EHS Committee’ meetings and biannual ‘Labor Health Safety Committee’ (comprising worker and company representatives) meetings address workplace improvements. Through town hall meetings, the management listen to employees’ concerns and feedback regarding workplace issues, including EHS, and work to implement improvements.

Employee feedback is also possible through kiosks, hotlines, and online portals. Such multifaceted channels empower employees to take active control of their workplace environment and safety. By surveying external stakeholders, including experts and local residents, we work to ensure we have comprehensive feedback.

Since completing Samsung Viet Nam’s construction in 2008, we have been conducting annual work environment measurements across all processes. The results are verified by third parties and are shared internally on company boards for easy access. Annual employee surveys regarding the measurement results and workplace satisfaction also provide a holistic perspective and important input to continuous improvement.

**Example of Employee Health Initiatives in Viet Nam Operation Sites**

[Grievance]

- **Prenatal Care Accessibility (March 2018)**  
Pregnant employees at Viet Nam operation sites faced inconvenience due to frequent off-site medical visits for prenatal check-ups, causing time delays and health concerns.
- **Lack of Dental Clinic (July 2025)**  
Employees expressed satisfaction with on-site hospital services but requested in-house dental care for basic treatments

[Solutions Implemented]

- **On-site OB/GYN Clinic (April 2018)**  
Free services: Ultrasounds, prenatal consultations, gynecological exams, and nutritional supplements (e.g. calcium, iron)
- **On-site Dental Clinic (September 2025)**  
Free services: Check-ups and scaling to enhance employee welfare

### **Example of Workplace Improvements for Standing Workers**

[Grievance]

- **Musculoskeletal Concerns at SEV operation site (January 2018)**  
Employees performing standing work at SEV operation site reported symptoms of leg and arm fatigue.

[Solutions Implemented]

- **Health Promotion Center (July 2018):** Established an on-site center with specialized staff
- **Musculoskeletal Program (July 2018):** Provided symptom check-up, diagnostics, and rehabilitation programs
- **Ergonomic Risk Assessment (June 2018):** Conducted workplace evaluations across all processes, implementing improvements based on worker interviews (i.e. anti-fatigue mats, cushioned indoor shoes, adjustable sit-stand chairs)

## **(2) Community Engagement to Resolve Environmental Grievance**

Samsung maintains regular community engagement committees to address local environmental concerns. These committees are composed of resident representatives from areas near company operation sites and the company's EHS teams. Together, they facilitate grievance regarding environment and safety (e.g. pollution); proposals for improvements; and regular disclosure of chemical usage data.

An example of such local community engagement includes Samsung's Pyeongtaek co-launching the Public-Private-Academic Council for Clean Streams with local government and civic groups in December 2022. The council addresses concerns about semiconductor wastewater, monitors the safety of industrial discharge and identifies citizen participatory projects. During its November 4, 2025 meeting, Samsung shared updates on its wastewater temperature reduction facility (construction began January 2025) and environmental monitoring at the Pyeongtaek operation site.

## **(3) Supplier Engagement for Grievance Resolution**

Samsung operates multiple channels for suppliers' employees to report workplace or environmental concerns, including: Hotline and anonymous board for environmental and safety issues and email-based reporting ('Cyber Sinmungo').

Key improvement cases are detailed below.

### **Example of Supplier Workplace Improvements**

[Grievance]

- **Sample Analysis Lab Environment (August 2024):** Request for enhanced safety and management in supplier sample analysis labs

[Solutions Implemented]

- **Lab Inspection & Standards (August 2024):** Conducted environmental checks and established protocols for chemical storage, usage, and disposal, and developed guidelines for personal protective equipment, emergency response, and ventilation systems
- **Supplier Training (September–October 2024):** Provided training on chemical sampling, analysis methods, and data interpretation for labs with analytical equipment

### **Example of Fire Safety Improvements**

[Grievance]

- **Fire Prevention & Evacuation (June 2021):** Request to strengthen fire safety measures and evacuation drills for suppliers

[Solutions Implemented]

- **Joint Fire Drills (June 2021):** Annual on-site fire drills with select suppliers
- **Virtual Training (June 2021):** Conducted evacuation drills and fire extinguisher training for 30 suppliers
- **Post-Training Review (June 2021):** Shared evaluation results and improvement plans

**Question 7. Please provide information and/or comments on steps taken to prevent, mitigate, and remedy the adverse human rights, health and environmental impacts caused by Samsung business activities and to ensure adequate remedies and healthcare are provided to affected individuals, particularly in relation to exposure to hazardous substances.**

Samsung not only meets legal requirements for occupational health and safety but also strives to maintain management standards that are more stringent than those required by relevant laws, through obtaining international certifications such as ISO 14001 and ISO 45001, and through third-party audits by the Responsible Business Alliance (RBA).

**(1) Global Occupational Health & Safety Efforts**

Samsung conducts regular environmental safety inspections across all global operation sites and key suppliers, implementing continuous improvements. The findings of the inspections also guide updates to company operating standards as appropriate. Annual mandatory Environment, Health, Safety (EHS) training for all employees reinforces environmental risk management and workplace safety accident prevention.

The company distributes EHS standards and inspection guidelines that must be adhered to across all operation sites, continuously monitoring local performance through regular collection of inspection results. Furthermore, we analyze external trends and key issues related to environmental and safety to prevent similar incidents, providing guidelines and driving improvements across all global operation sites.

Through EHS meetings led by the headquarters, Samsung shares critical issues and management priorities with all operation sites around the world. This ensures leadership-driven commitment to workplace safety.

**(2) Chemical Substance Management**

As global chemical regulations become increasingly stringent with varying national standards, systematic chemical management has grown in importance. Samsung maintains a regularly updated chemical regulatory database for 16 countries, including in Viet Nam, China, and India. We minimize risks by applying internal standards that exceed local requirements.

To ensure chemical safety, the company systemically manages the entire lifecycle of chemical substances – from procurement to disposal. We conduct annual risk assessments and ad-hoc evaluations in case of process changes, driving improvements such as upgrading hazardous chemical handling equipment and operational procedure and substituting toxic substances with safer alternatives.

Work environments where hazardous chemicals are used are monitored annually through workplace measurements, with internal standards stricter than legal requirements to ensure safety. Employees at risk of exposure receive personal protective equipment and undergo regular specialized health checkups, safeguarding their well-being through comprehensive measures.

### **(3) Access to Remedy and Medical Services**

Samsung commits to employee well-being by fostering a workplace that emphasizes safety as well as mental and physical health.

In cases where work-related adverse human rights impacts or harm occur despite these efforts, the company provides comprehensive support. Such support includes financial coverage of medical treatment and rehabilitation costs to aid recovery. Employees and their families are offered access to professional counseling services. Additionally, affected employees may use sick leave or leave of absence based on their recovery status.

Samsung provides comprehensive insurance coverage for all employees, including national health insurance and industrial accident compensation insurance, in compliance with local laws. Most operation sites also offer private insurance as part of employee benefits for additional protection.

Regarding compensation for workers affected by chemical exposure or other adverse impacts mentioned in the Joint Communication from Special Procedures, Samsung faithfully follows mediation procedures based on recommendations from arbitration bodies.

In November 2018, the ‘Mediation Committee for Resolving Health Issues’ (chaired by former Supreme Court Justice Kim Ji-Hyung) established fair compensation standards and procedures. These are implemented through the external, independent ‘Samsung Semiconductor/LCD Health Support and Compensation Committee’<sup>13</sup>, ensuring objective and equitable compensation for affected workers.

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<sup>13</sup> Samsung Electronics Semiconductor/LCD Health Support and Compensation Committee:  
<https://www.ohsec.or.kr/index.asp>

## Appendix 1. Relevant Policies and Documents

Governance	<ul style="list-style-type: none"> <li>• Global Code of Conduct <a href="https://www.samsung.com/global/sustainability/policy-file/AYVhRDv6BbgAIx95/Samsung_Electronics_Global_Code_of_Conduct_en.pdf">https://www.samsung.com/global/sustainability/policy-file/AYVhRDv6BbgAIx95/Samsung_Electronics_Global_Code_of_Conduct_en.pdf</a></li> <li>• Samsung Electronics' Business Principles <a href="https://sec-audit.com/common/businessPrinciple/viewBusinessPrincMain.do?_menuId=AVyA0fTVACzV4mS0&amp;_menuF=true&amp;s_gbn=PA100001">https://sec-audit.com/common/businessPrinciple/viewBusinessPrincMain.do?_menuId=AVyA0fTVACzV4mS0&amp;_menuF=true&amp;s_gbn=PA100001</a></li> </ul>	
Environment	<ul style="list-style-type: none"> <li>• Environment, Health &amp; Safety Policy <a href="https://www.samsung.com/global/sustainability/policy-file/AYVheji6CZcAIx95/Environment_Health_Safety_Policy_EN.pdf">https://www.samsung.com/global/sustainability/policy-file/AYVheji6CZcAIx95/Environment_Health_Safety_Policy_EN.pdf</a></li> <li>• Standards for Control of Substances Used in Products <a href="https://www.samsung.com/global/sustainability/policy-file/AYVhebWqCXoAIx95/Standards_for_Control_of_Substances_Used_in_Products_EN.pdf">https://www.samsung.com/global/sustainability/policy-file/AYVhebWqCXoAIx95/Standards_for_Control_of_Substances_Used_in_Products_EN.pdf</a></li> <li>• EU REACH SVHC Declaration <a href="https://www.samsung.com/global/sustainability/policy-file/AYVheSm6CV0AIx95/EU_REACH_SVHC_Declaration.pdf">https://www.samsung.com/global/sustainability/policy-file/AYVheSm6CV0AIx95/EU_REACH_SVHC_Declaration.pdf</a></li> <li>• List of Regulated Substances <a href="https://www.samsung.com/global/sustainability/policy-file/AYVhU6GKB_YAIx95/List%20of%20Regulated%20Substances.pdf">https://www.samsung.com/global/sustainability/policy-file/AYVhU6GKB_YAIx95/List%20of%20Regulated%20Substances.pdf</a></li> <li>• UL Zero Waste to Landfill validation <a href="https://www.samsung.com/global/sustainability/policy-file/AYVhTqy6B3wAIx95/Zero_Waste_to_Landfill_Platinum_Operation.pdf">https://www.samsung.com/global/sustainability/policy-file/AYVhTqy6B3wAIx95/Zero_Waste_to_Landfill_Platinum_Operation.pdf</a></li> </ul>	
Social	Human Rights	<ul style="list-style-type: none"> <li>• Samsung Electronics Global Human Rights Principles <a href="https://www.samsung.com/global/sustainability/policy-file/AYZO1Ym6CLsALYN7/Samsung_Electronics_Global_Human_Rights_Principles_en.pdf">https://www.samsung.com/global/sustainability/policy-file/AYZO1Ym6CLsALYN7/Samsung_Electronics_Global_Human_Rights_Principles_en.pdf</a></li> <li>• Global Grievance Resolution Policy <a href="https://www.samsung.com/global/sustainability/policy-file/AY8FPchqja4ALYMK/Samsung_Electronics_Global_Grievance_Resolution_Policy.pdf">https://www.samsung.com/global/sustainability/policy-file/AY8FPchqja4ALYMK/Samsung_Electronics_Global_Grievance_Resolution_Policy.pdf</a></li> <li>• Child Labor Prohibition Policy <a href="https://www.samsung.com/global/sustainability/policy-file/AYVhQx26BX4AIx95/Child_Labor_Prohibition_Policy.pdf">https://www.samsung.com/global/sustainability/policy-file/AYVhQx26BX4AIx95/Child_Labor_Prohibition_Policy.pdf</a></li> <li>• Migrant Worker Policy <a href="https://www.samsung.com/global/sustainability/policy-file/AYVhOm_KBWEAIx95/Migrant_Worker_Policy.pdf">https://www.samsung.com/global/sustainability/policy-file/AYVhOm_KBWEAIx95/Migrant_Worker_Policy.pdf</a></li> <li>• Anti-Discrimination and Harassment Policy <a href="https://www.samsung.com/global/sustainability/policy-file/AYVhPVsqBMEAIx95/Anti-Discrimination_and_Harassment_Policy.pdf">https://www.samsung.com/global/sustainability/policy-file/AYVhPVsqBMEAIx95/Anti-Discrimination_and_Harassment_Policy.pdf</a></li> </ul>
	Supply Chain	<ul style="list-style-type: none"> <li>• Supplier Code of Conduct <a href="https://www.samsung.com/global/sustainability/policy-file/AYVhO1mqBKQAIx95/Samsung_Electronics_Supplier_Code_of_Conduct_en.pdf">https://www.samsung.com/global/sustainability/policy-file/AYVhO1mqBKQAIx95/Samsung_Electronics_Supplier_Code_of_Conduct_en.pdf</a></li> <li>• Supplier Code of Conduct Guide <a href="https://www.samsung.com/global/sustainability/policy-file/AYXKIUBKDi4AIx9L/Samsung_Electronics_Supplier_Code_of_Conduct_Guide_en.pdf">https://www.samsung.com/global/sustainability/policy-file/AYXKIUBKDi4AIx9L/Samsung_Electronics_Supplier_Code_of_Conduct_Guide_en.pdf</a></li> <li>• Supplier List <a href="https://www.samsung.com/global/sustainability/policy-file/AYVhOfYaBGoAIx95/Supplier_List.pdf">https://www.samsung.com/global/sustainability/policy-file/AYVhOfYaBGoAIx95/Supplier_List.pdf</a></li> </ul>

(Source : <https://www.samsung.com/global/sustainability/digital-library/policy-document/>)

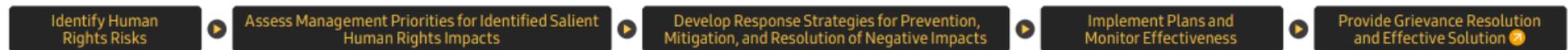
## Appendix 2. Samsung Electronics Human Rights Risk Management Process

### Human Rights Due Diligence

Samsung Electronics strives to identify, prevent, mitigate, and address the negative impacts of our business activities on human rights. Through various human rights due diligence processes, including human rights risk assessments, third-party audits, and self-assessments, we identify potential and actual human rights risks and incorporate insights gained into our policies and systems.

In 2023, Samsung Electronics hosted our first Human Rights Stakeholder Workshop in collaboration with experts from the International Labour Organization (ILO), UN human rights experts, global NGOs, and labor unions to discuss our approach to human rights due diligence. We incorporated the feedback from the experts at the workshop into our human rights risk management process. Additionally, to diligently fulfill the corporate human rights due diligence obligations being legislated in various countries, Samsung Electronics began reviewing and improving its human rights risk management system in 2024.

#### Samsung Electronics Human Rights Risk Management Process



#### Step 1.

##### Identify Human Rights Risks

Samsung Electronics has identified 11 salient human rights impacts based on a comprehensive analysis of human rights due diligence results, NGO reports, media articles, stakeholder dialogues, Samsung organizational culture diagnosis results, and employee grievances. These key human rights impacts were selected with a focus on their impact not only on the business but also on people, including internal and external stakeholders and rights holders. These impacts were disclosed through the Samsung Electronics Global Human Rights Principles in February 2023.

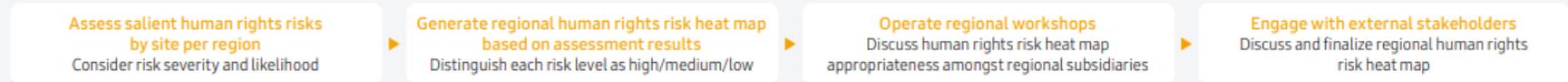
[Samsung Electronics' salient human rights impacts](#)

#### Step 2.

##### Assess Management Priorities for Identified Salient Human Rights Impacts

As a global company operating in around 70 countries worldwide, Samsung Electronics recognizes that human rights impacts that require prioritization for management may vary depending on the economic, political, and cultural characteristics of each region. Accordingly, the company conducts Human Rights Risk Assessments (HRRAs) on a regional basis accumulating the assessment results of its subsidiaries. In 2024, HRRAs were carried out in five regions: Europe, the Middle East, North America, Latin America, and Asia.

##### HRRAs Process



##### Human Rights Risk Assessment Standards

##### Severity

- Scale: Level of negative impact (e.g. child performing hazardous work > adult working overtime)
- Scope: Number of people affected
- Remediability: Possibility of resolving the negative impact (e.g. death > underpayment of wages)

##### Likelihood

- Business Strategy: Specific business models and areas of operation may pose greater risks
- Business Relationships: The human rights management capacity and level of interest of business partners
- Operational Context: Environmental aspects of the region where the business operates (e.g. war, armed conflict, weak rule of law, and lack of effective legislation)
- Company Actions: Whether risk prevention and mitigation measures are implemented

#### Step 3.

##### Develop Response Strategies to Prevent, Mitigate, and Address Negative Impacts

Samsung Electronics has developed measures to prevent, mitigate, and address our 11 salient human rights impacts, using a heat map for reference. As the final step of the HRRAs, we engaged with external stakeholders, including experts from international organizations, NGOs and academia, to gather feedback and discuss the measures to address human rights impacts in each region. We distributed these updated measures to all business sites in the 5 regions in December 2024. To ensure effective implementation of the response strategies, regional workshops were held in March 2025. During these workshops, best practices from business sites that successfully had implemented the measures were shared, while challenges encountered during implementation were discussed. The workshops supported each site in diligently carrying out its human rights risk management plans.

#### Step 4.

### Implement Plans and Monitor Effectiveness

Samsung Electronics strives to build systems that enable all business sites to manage human rights risks and monitor the effectiveness of the measures taken.

① **Labor Rights Risk Management System** Samsung Electronics upgraded our monitoring system, originally established in 2013 to support compliance with labor rights and corporate governance, to the 'Business & Human Rights Benchmark (BHRB) System' in 2023. This system evaluates whether Samsung Electronics' DX Division manufacturing sites comply with international human rights standards, such as the 'ILO Declaration on Fundamental Principles and Rights at Work' and the 'UN Guiding Principles on Business and Human Rights'.

Evaluation indicators consist of 4 major categories—labor rights, organizational culture, working environment, and diversity, equity, and inclusion—covering 39 items and 159 detailed indicators. Each site is evaluated on an annual basis and, for sites requiring improvement, consulting and simplified human rights impact assessments are conducted. Additionally, the system enables sites to identify best practices by indicator, helping them to improve respect for human rights.

In 2024, Samsung Electronics conducted BHRB evaluations for 19 manufacturing sites and issued consulting reports for each site, providing guidance on areas requiring improvement. In 2025, we plan to further systematize site operations using the BHRB evaluation indicators and support each location in embedding human rights respect into its management practices.

② **Simplified Human Rights Impact Assessment** Samsung Electronics' internal labor and human rights experts carry out Simplified Human Rights Impact Assessments using a streamlined approach compared to third-party human rights impact assessments.

Our internal labor and human rights experts identify business sites that need improvement, and take an in-depth look at the level of respect for labor and human rights in the country of operation, the organizational culture diagnosis results, grievances received, workforce changes, potential violations of company policies, and previously identified human rights risks.

The assessment includes interviews with vulnerable groups within the site as well as interviews with local external stakeholders. The assessment evaluates potential and actual human rights impacts resulting from business activities and develops measures to prevent, mitigate, and address identified impacts, tracking their implementation.

③ **Topic-Specific Assessments** We created an assessment tool that complies with international standards for vulnerable groups within the company such as migrant workers and female employees, and conducted on-site inspections. Notably, we implemented migrant worker audits for four sites employing migrant workers, using the Responsible Business Alliance (RBA) audit standards and key industry references to verify compliance with migrant worker policies and Samsung Electronics policy implementation guidelines.

In 2024, we selected 7 manufacturing sites within the DX Division that had previously raised labor relations grievances as inspection targets. We conducted assessments to identify labor relations risk factors at the sites. The assessments focused on over 100 checkpoints, including external factors such as the country's inflation rate and wage levels of neighboring companies, the site's HR systems, grievance handling channels and representative bodies, communication between site managers and the general manager with employees, and the capabilities of labor relations officers.

④ **RBA Third-Party Audits** Samsung Electronics, as a member of the Responsible Business Alliance (RBA), supports the RBA's vision and goals in its global operations and strives to comply with the RBA Code of Conduct. The RBA Code of Conduct is based on international norms and standards including the Universal Declaration of Human Rights and ILO International Labor Standards, and is regularly updated to reflect changes in international standards. Samsung Electronics' manufacturing sites conduct annual RBA self-assessments. All manufacturing sites undergo third-party audits of Labor, Health and Safety, Environment, Ethics, Supply Chain Management by RBA certified audit firms at least once every two years based on the Validated Assessment Program (VAP) or Auditee Managed Assessment criteria.

Worker interviews are mandatory during on-site audits, and any findings identified in manufacturing sites are addressed by developing corrective action plans to address findings and improve systems to prevent recurrence. The corrective action plans developed by each manufacturing site shall be approved by third-party audit experts, and approved plans must be completed within the timeframe specified by the RBA VAP criteria. In 2024, a total of 13 manufacturing sites (7 in DX and 6 in DS Divisions) underwent RBA audits. 9 of the sites earned the full score of 200 points, achieving the Platinum grade, the highest level in the RBA VAP Recognition Program. For some manufacturing sites with findings in labor and occupational health and safety areas, all corrective measures were completed.

[2024 RBA VAP Summary](#) ↗

⑤ **Tracking Effectiveness** Samsung Electronics monitors our effectiveness of measures to respect human rights through various methods. The effectiveness of the grievance mechanism is assessed via an annual satisfaction survey of employees. The effectiveness of anti-discrimination activities is tracked through employee responses to related items in the annual organizational culture diagnosis conducted for all employees.

[Samsung Culture Index Results - DEI](#) ↗

(Source : Samsung Electronics Sustainability Report 2025, p.37-38)