

# Comprehensive ESG Analysis and Sustainability Disclosure Evolution of LG Household & Health Care (051900.KS)

The corporate evolution of LG Household & Health Care (LG H&H), a cornerstone of the South Korean consumer goods sector, serves as a significant case study in the integration of environmental, social, and governance (ESG) principles within a complex multinational framework. Traded as 051900.KS on the Korea Exchange, the company has navigated a transformative decade from 2014 to 2023, transitioning from a localized industrial powerhouse to a globally recognized leader in sustainable management. This analysis examines the company’s identification, historical reporting trajectory, framework adoption, and the material developments that have shaped its reputation among investors and stakeholders.

## Corporate Identity and Market Positioning

LG Household & Health Care is formally identified as LG H&H Co., Ltd. (formerly LG Household & Health Care), a premier consumer goods company headquartered in Seoul, South Korea.<sup>1</sup> Spun off from LG Chem in April 2001 and subsequently listed on the Korean Stock Exchange, the company traces its industrial heritage back to 1947, when it was founded as Lucky Chemical Industrial Corp.<sup>1</sup> Today, the entity maintains a dominant market position through a diversified business portfolio categorized into three primary divisions: Beauty (Cosmetics), Home and Personal Care (HPC), and Refreshment (Beverages).<sup>2</sup>

The Beauty division manages a sophisticated range of high-end to mass-market brands, including "The History of Whoo," "O HUI," "SU:M37," and "belif".<sup>1</sup> The Home and Personal Care segment is the market leader in South Korea, producing household essentials such as oral care (Perioe, Bamboo Salt), hair care (Elastine), and laundry detergents.<sup>1</sup> Notably, the Refreshment division operates as the exclusive South Korean bottler for the Coca-Cola system, managing brands like Coca-Cola, Sprite, and Powerade since its 2007 acquisition of Coca-Cola Korea Bottling Co..<sup>1</sup> This structural diversity provides the company with stable cash flows while demanding a highly nuanced approach to ESG reporting that covers disparate regulatory requirements across chemical safety, water stewardship, and cosmetic standards.<sup>1</sup>

Attribute	Detail	Source
Legal Name	LG H&H Co., Ltd.	<sup>1</sup>

Ticker Symbol	051900.KS	1
Industry Classification	Consumer Goods / Personal & Household Products	1
Headquarters	Seoul, South Korea	1
Primary Exchange	Korea Exchange (KRX)	1
Major Business Units	Beauty, Home & Personal Care (HPC), Refreshment	2

The identification of LG H&H (051900.KS) is consistent across major financial databases including Reuters, Bloomberg, and the Korea Exchange.<sup>1</sup> There is no significant ambiguity regarding the ticker, which distinguishes the consumer goods entity from other LG Group affiliates such as LG Electronics or LG Chem.<sup>1</sup>

## The Cultural Foundation: Jeong-do Management

The sustainability journey of LG H&H is rooted in the "LG Way," a management philosophy that emphasizes "Customer-Value Creation" and "People-Oriented Management".<sup>6</sup> At the heart of this philosophy is "Jeong-do Management," a term denoting the pursuit of fair and ethical business practices through the development of genuine competitive strengths rather than expedient gains.<sup>7</sup> This cultural foundation is essential for understanding the company's ESG trajectory; reporting is viewed not merely as a compliance exercise but as an extension of the founder's vision to improve lives through high-quality chemical and household products.<sup>1</sup>

In 2014, LG H&H underwent a symbolic rebranding, updating its logo on December 30 to reflect a modern, global identity.<sup>1</sup> This rebranding coincided with a period of rapid international expansion, particularly into the Chinese luxury market, which necessitated a transition toward international reporting standards to satisfy the transparency requirements of global institutional investors.<sup>1</sup> The "Jeong-do" philosophy dictates that corporate growth must be accompanied by social responsibility, a principle that has guided the company's steady adoption of the Global Reporting Initiative (GRI) and other sustainability frameworks over the subsequent decade.<sup>8</sup>

## Environmental Stewardship and the Net-Zero Ambition

The environmental pillar of LG H&H’s ESG strategy is characterized by a transition from footprint reduction to proactive value creation. The company has focused on three core environmental themes—Carbon Neutrality, Circularity, and Clean Technology—often referred to as the "3Cs" within the LG Group’s sustainability lexicon.<sup>12</sup>

## Carbon Management and Energy Transition

A critical component of the company’s environmental performance is its commitment to achieving Net-Zero greenhouse gas (GHG) emissions. According to disclosures from the broader LG group context, the entity aims for carbon neutrality at its production stages by 2030, with a long-term goal of transitioning to 100 percent renewable energy by 2050 through the RE100 initiative.<sup>13</sup> This transition involves significant capital expenditure in energy-efficient facilities and the expansion of renewable energy procurement at both domestic and international production sites.<sup>12</sup>

The company utilizes an Internal Carbon Pricing (ICP) system to quantify the environmental impact of its business decisions, thereby incentivizing its divisions to shift toward low-carbon portfolios.<sup>16</sup> In 2023, the Beyond body care line achieved "Clean Beauty" certification for two low-carbon products, illustrating the integration of carbon management into product development.<sup>9</sup> Furthermore, the company reported a functional unit carbon emissions decrease of 13.1 percent compared to 2020 levels for major products, demonstrating measurable progress in Scope 3 emission reductions during the product use stage.<sup>13</sup>

Environmental Metric	Target Year	Strategy/Framework	Source
Carbon Neutrality (Direct/Indirect)	2030	Energy-efficient facilities & ICP	12
Net-Zero (Entire Value Chain)	2050	RE100, Supply Chain Engagement	13
Renewable Energy Conversion	2050	Global site transition to 100%	13
Waste Recycling Rate	Ongoing	Zero Waste to Landfill (ZWTL)	13

## Circularity and Packaging Innovation

The Beauty and HPC divisions are inherently resource-intensive, particularly concerning plastic

packaging. LG H&H has addressed this through a robust circular economy strategy. In 2022, the company introduced cosmetic containers made from "100% biodegradable plastic dissolving oil," a first for the domestic industry.<sup>9</sup> This was followed in 2023 by the introduction of cosmetic and toothpaste packages utilizing "sterilization pack recycling paper," further reducing the reliance on virgin materials.<sup>9</sup>

Resource circulation efforts extend to waste management at production sites. Several business sites have pursued and received "Zero Waste to Landfill" (ZWTL) verification, a rigorous standard ensuring that nearly all operational waste is recycled or repurposed.<sup>13</sup> The "Toothbrush Diet Project," which won the grand prize at the 2023 Red Dot Design Awards, exemplifies the company's efforts to reduce plastic usage through innovative design, effectively "shrinking" the environmental footprint of high-volume consumer goods.<sup>9</sup>

## **Social Responsibility: Workforce, Diversity, and Supply Chain**

The social dimension of LG H&H's ESG framework is defined by the "3Ds": Decent Workplace, Diversity & Inclusion, and Design for All.<sup>12</sup> These objectives aim to foster a safe, equitable, and inclusive environment for employees, partners, and consumers.

### **Leadership and Diversity**

A watershed moment in the company's social history occurred in early 2023 when Lee Jeong-ae took office as the new CEO.<sup>9</sup> Her appointment marked the first time a woman had been chosen to lead a major affiliate within the LG Group and a major player in the Korean beauty industry, signaling a significant commitment to diversity at the highest levels of corporate governance.<sup>9</sup> This shift in leadership is part of a broader "REINVENT" organizational culture initiative designed to modernize the workplace and enhance employee engagement.<sup>18</sup>

### **Human Rights and Supply Chain Due Diligence**

LG H&H adheres to the standards set by the Responsible Business Alliance (RBA) and the United Nations Global Compact (UNGC).<sup>12</sup> The company conducts comprehensive "Human Rights Impact Assessments" across its global operations to identify risks related to labor rights, safety, and discrimination.<sup>17</sup> These assessments are increasingly critical as global regulations, such as the EU's Supply Chain Due Diligence Act, impose mandatory reporting requirements on the social performance of supply chains.<sup>15</sup>

The company extends these standards to its suppliers through an ESG self-assessment program and third-party certification reviews.<sup>13</sup> As of late 2023, approximately 152 suppliers had participated in carbon neutrality education programs, and a growing number are completing ESG self-assessments to align with LG's core values.<sup>13</sup>

## Consumer Trust and Social Contribution

The company's commitment to "Design for All" involves enhancing the accessibility of its products. This includes the integration of voice recognition, braille stickers on home appliances and personal care products, and universal design concepts intended to make products usable for everyone regardless of age or ability.<sup>13</sup> Social contribution activities also focus on community engagement, educational programs for youth, and support for individuals with disabilities, reflecting the "Better Life for All" vision.<sup>7</sup>

## Governance and Ethical Compliance

The governance structure of LG H&H is designed to ensure transparency, accountability, and the long-term protection of shareholder value. This is achieved through a specialized board structure and a rigorous compliance framework.

### Board Structure and Specialized Committees

The Board of Directors at LG H&H has established an ESG Committee to oversee the company's sustainability strategy, mid-to-long-term goals, and risk management.<sup>6</sup> The company utilizes a Board Skills Matrix (BSM) to ensure that directors possess the necessary expertise in areas such as finance, sustainability, and international business to provide effective oversight.<sup>15</sup> This is complemented by an Audit Committee and an Internal Transaction Committee, which work to ensure the integrity of financial reporting and ethical business dealings.<sup>6</sup>

### Compliance Challenges and Controversies

The decade was not without its governance challenges. In 2021, the Korea Fair Trade Commission (FTC) fined LG H&H US\$262,400 for abusing its power over franchise branches of "The Face Shop".<sup>26</sup> The investigation revealed that the company had failed to keep commitments regarding discount events, thereby shifting financial burdens onto franchisees.<sup>26</sup> This event highlighted a significant "Social" and "Governance" risk within the domestic retail network and served as a catalyst for a renewed focus on "win-win management" and supply chain ethics.<sup>9</sup>

In early 2025, the company faced another controversy regarding influencer marketing. A campaign for "ON: THE BODY Foot Shampoo" involving an influencer accused of making misandrist remarks led to a public boycott and forced the company to issue a formal apology.<sup>28</sup> This incident emphasized the complexities of marketing in a hyper-sensitive social media environment and the need for rigorous pre-verification of external partners to protect brand reputation.<sup>28</sup>

## ESG Report Timeline Analysis (2014–2023)

The following analysis details the significant developments in LG H&H's ESG reporting and performance assessments during the requested period.

## **2014–2015: Establishment of Fundamentals**

In 2014, LG H&H adopted the GRI G4 guidelines for its annual sustainability report, marking a shift toward more standardized global disclosures.<sup>8</sup> This year focused on "Jeong-do Management" and building the foundations for sustainable growth amid rapid luxury brand expansion.<sup>8</sup> In 2015, the company was recognized as an Industry Group Leader in the Dow Jones Sustainability Indices (DJSI) World, a distinction shared with major global peers like Unilever.<sup>29</sup> This period was characterized by a focus on supply chain flexibility and the beginning of more comprehensive GHG reporting.<sup>8</sup>

## **2016–2018: Environmental Scrutiny and Rating Evolution**

In 2016, LG H&H's environmental practices came under scrutiny from Greenpeace, which ranked the company in its "Microbeads Scorecard".<sup>26</sup> The company was rated as "getting there," reflecting an early commitment to eliminating harmful plastic microbeads from personal care products.<sup>26</sup> This year also saw the launch of Migenstory, a gene analysis subsidiary designed to personalize health and beauty supplements.<sup>30</sup> By 2018, the global rating landscape shifted as Sustainalytics launched its ESG Risk Ratings, requiring the company to disclose more data on "unmanaged risk" rather than just "ESG scores".<sup>31</sup>

## **2019–2021: Strategic Integration and Regulatory Milestones**

In 2019, LG H&H acquired full ownership of Migenstory, signaling a deepening commitment to personalized wellness technology.<sup>30</sup> However, the 2021 FTC fine for franchise abuse served as a material governance setback.<sup>26</sup> To address these risks, the company formally established its ESG Committee under the Board of Directors in 2021, aligning its governance structure with global best practices.<sup>6</sup> This year also marked the beginning of more explicit alignment with the TCFD and SASB frameworks, as the LG Group prioritized climate-related financial disclosures.<sup>12</sup>

## **2022–2023: Leadership Change and Circular Innovation**

2022 was a landmark year for environmental innovation, with the introduction of 100% biodegradable plastic dissolving oil containers.<sup>9</sup> The company also celebrated its fifth consecutive year of inclusion in the DJSI World index, ranking as the number one company in its global industry category.<sup>9</sup> In 2023, Lee Jeong-ae's appointment as CEO introduced a new focus on diversity and qualitative growth.<sup>9</sup> However, this year also marked the liquidation of Migenstory, as the company decided to dissolve the genomics venture due to limited scalability and financial losses.<sup>30</sup> The company also participated in the World Mobile Congress (MWC) for the first time, showcasing the "Imprintu" tattoo printer as part of its "Design for All" and digital

transformation goals.<sup>9</sup>

Year	Significant Development	Source	Relevance
2014	Adoption of GRI G4 Guidelines	<sup>8</sup>	Established baseline for global reporting standards.
2015	DJSI World Industry Group Leader	<sup>29</sup>	Validated best-in-class sustainability performance.
2016	Greenpeace Microbeads "Getting There"	<sup>26</sup>	Early engagement with circularity and chemical safety.
2018	Transition to Sustainalytics Risk Ratings	<sup>31</sup>	Increased focus on unmanaged material risks.
2021	FTC Fine (The Face Shop Franchise)	<sup>26</sup>	Material governance and social controversy.
2021	Establishment of ESG Committee	<sup>6</sup>	Formalized ESG oversight at the board level.
2022	First Biodegradable Plastic Containers	<sup>9</sup>	Innovation in circular economy and packaging.
2022	DJSI World Category Rank #1	<sup>9</sup>	Global leadership in ESG management practices.

2023	Lee Jeong-ae appointed as CEO	9	Milestone for diversity and inclusive leadership.
2023	Liquidation of Migenstory	30	Strategic withdrawal from genomic health services.

## ESG Performance Scores and Third-Party Assessments

The credibility of LG H&H's ESG disclosures is supported by consistently high scores from leading global rating agencies, although these are tempered by industry-specific risk exposures.

### S&P Global ESG Scores

As of October 2, 2025, LG H&H received an S&P Global ESG Score of 78 out of 100.<sup>32</sup> This score is based on the company's responses to the Corporate Sustainability Assessment (CSA) and a comprehensive analysis of public disclosures and media monitoring.<sup>32</sup> A score of 78 in the "Personal Products" industry indicates that the company is a top performer compared to its global peers, although it remains under continuous monitoring for controversies through Media and Stakeholder Analysis (MSA).<sup>32</sup>

### Sustainalytics ESG Risk Rating

In April 2025, Sustainalytics assigned LG H&H an ESG Risk Rating of 28.0, placing it in the "Medium Risk" category.<sup>26</sup> This rating reflects the degree to which the company's economic value is at risk due to unmanaged ESG factors.<sup>33</sup> While the company shows strong management of manageable risks (such as environmental policy), its overall score is impacted by unmanageable industry risks and management gaps identified during controversies like the 2021 FTC fine.<sup>33</sup>

### MSCI and Regional Ratings

LG H&H has historically maintained positive ratings from MSCI, with the broader LG Group frequently receiving "A" or "AA" grades for its leadership in chemical safety and controversial sourcing.<sup>15</sup> Domestically, the Korea Institute of Corporate Governance and Sustainability (KCGS) awarded LG affiliates, including H&H, an "A" rating for three consecutive years as of 2023, reinforcing its status as a domestic ESG leader.<sup>15</sup>



# Financial Impact and Materiality Assessment

The financial health of LG H&H has been closely tied to its ESG reputation, particularly as institutional investors increasingly factor sustainability into valuation models. However, the later part of the decade has seen structural challenges to the company’s traditional growth engines.

## The "China + Duty-Free + Luxury" Formula

For much of the 2014–2021 period, the company's valuation premium was driven by the success of luxury brands like "The History of Whoo" in China and duty-free channels.<sup>4</sup> Analysts at Mirae Asset noted that LG H&H maintained a valuation premium over domestic and overseas peers due to its balanced portfolio across high-end, mid-end, and mass-market products.<sup>4</sup> However, this model began to weaken as China's consumption recovery stalled and the "daigou" reseller market disappeared.<sup>10</sup>

## Revenue Decline and Workforce Optimization

By 2025, the trailing twelve months (TTM) revenue was recorded at \$4.56 billion USD, a decrease from \$5.16 billion in 2023.<sup>38</sup> The Beauty division, which had been the primary profit engine, recorded an operating loss of KRW 97.6 billion in 2025.<sup>10</sup> These financial pressures led to the implementation of a voluntary retirement program in late 2024 for beauty sales and marketing employees aged 35 and older, citing the need for workforce optimization as traditional offline channels like duty-free shops downsized.<sup>10</sup> This event represents a significant "Social" risk, as it impacts employee stability and morale during a period of structural transition.<sup>10</sup>

## Double Materiality Approach

LG H&H applies the concept of "Double Materiality" to its reporting, evaluating issues based on their "Environmental & Social Impact" (the company’s impact on the world) and their "Financial Impact" (how external factors affect the company).<sup>24</sup>

Material Topic	Financial Impact	Social/Environmental Impact
Climate Change	Carbon taxes, energy costs	GHG emissions, global warming
Product Safety	Liability costs, brand value	Public health, chemical exposure
Supply Chain	Supply disruptions, fines	Labor rights, supplier

		welfare
Circularity	Resource costs, waste fees	Plastic pollution, biodiversity

## Reference Table with Credibility Assessment

The findings of this report are based on a synthesis of primary and secondary sources. The following table provides an assessment of source credibility based on the provided guidelines.

#	Reference (APA 7th edition format)	Source Type	Score (0–10)	Justification for Score	Relevance to Query
1	LG Household & Health Care. (2022). LG H&H Sustainability Report.	Primary	10	Official company disclosure filed with regulators.	Core timeline and framework data.
2	S&P Global. (2025). LG H&H Co., Ltd. ESG Score.	Secondary	9	Leading ESG rating agency with verified methodology.	ESG score and industry benchmarking.
3	Sustainalytics. (2025). ESG Risk Rating: LG H&H.	Secondary	9	Specialized ESG research firm used by investors.	Risk assessment and controversy data.
4	Korea	Primary	10	Official	Company

	Exchange (KRX). (2026). LG Household & Health Care Profile.			exchange data for stock ticker 051900.KS.	identification and ticker.
5	Korea JoongAng Daily. (2021). FTC fines LG H&H for franchise abuse.	Secondary	8	Reputable news outlet with editorial standards.	Documentation of the 2021 controversy .
6	Mirae Asset Securities. (2012/2013). LG H&H Growth Analysis.	Secondary	8	Financial institution research with deep data.	Historical valuation and portfolio data.
7	GRI Database. (2023). LG H&H GRI Index and Disclosures.	Database	9	Global standard setter for sustainability reporting.	Framework adoption and transparency.
8	Alpha Biz. (2025). LG H&H Beauty Division Performance Analysis.	Secondary	7	Specialized business news; relies on regulatory filings.	Recent financial and social risk context.
9	Chaileedo. (2024). LG H&H	Industry	6	Focused on beauty sector	Verification of Migenstory

	dissolves gene analysis subsidiary.			news; specific operation details.	liquidation.
10	Business Korea. (2025). Marketing backlash over influencer campaign.	Secondary	7	Focused on Korean corporate events and sentiment.	Documenta tion of the 2025 social controversy .

# Transparency & Limitations

This analysis is based on information available as of February 2026. The following limitations should be noted:

- **Knowledge Cutoff:** The report incorporates events through early 2026, but the most recent audited sustainability reports typically lag by several months. Consequently, fiscal year 2025 data is based on preliminary releases and analyst estimates.<sup>10</sup>
- **Data Access:** Full detailed reports from agencies like MSCI or ISS ESG often require paid institutional access; summary data and "Risk Rating" snapshots provided through Morningstar and S&P have been utilized to ensure accuracy.<sup>34</sup>
- **Verification Status:** Claims regarding the success of the 2024 voluntary retirement program are based on news reports and are considered "Unverified" regarding their long-term impact on operational efficiency until the next full audit.<sup>10</sup>
- **Translation Nuances:** While English reports are available, some local regulatory filings from the South Korean Fair Trade Commission or the Ministry of Environment may contain additional technical details in Korean.<sup>21</sup>

To independently verify the data contained herein, users are recommended to consult the following databases:

1. **DART (Data Analysis, Retrieval and Transfer System):** The official repository for Korean corporate filings (dart.fss.or.kr).
2. **CDP (Carbon Disclosure Project):** For detailed environmental disclosures and climate scores (cdp.net).
3. **LG H&H Investor Relations Archive:** For all annual sustainability reports and IR presentation materials (lghnh.com).

## Strategic Outlook and Nuanced Conclusion

The decade under review demonstrates that LG Household & Health Care has successfully built a robust ESG reporting infrastructure that aligns with the highest global standards. The company's consistent inclusion in the DJSI World index and its proactive adoption of TCFD and SASB frameworks illustrate a maturing transparency culture. The appointment of Lee Jeong-ae further signals a strategic shift toward diversity and modern leadership that is better equipped to handle the shifting dynamics of the global beauty and consumer goods markets.

However, the company's journey also reveals the inherent tensions between corporate ESG ideals and the realities of a competitive retail environment. The 2021 FTC fine and the 2025 marketing controversy highlight that social and governance risks often manifest at the interface between the brand and its external partners—franchisees and influencers. As the company moves toward its 2030 and 2050 environmental goals, its primary challenge will be ensuring that the "Jeong-do Management" philosophy is consistently applied across all layers of its organization and its domestic and international retail networks. For investors, the long-term value of LG H&H will depend on its ability to turn these ESG commitments into a new "growth formula" that replaces the aging China-centric model with one built on qualitative excellence, circularity, and ethical resilience.

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