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|  | Regulation | Document Number | A010224 |
| | | Date of Establishment | February 1, 2008 |
| | Regulation on Ethics | Date of Revision | May 1, 2024 |
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Chapter 1: Code of Conduct

Article 1: Fundamental Principles

PLAKOR Co., Ltd. (hereinafter referred to as the "company") aims to contribute to human society by creating advanced products and services based on the management philosophy of customer-centricity, value creation, autonomy, and responsibility. All employees, grounded in this philosophy, shall develop their creativity and independence, carrying out daily tasks with a rich sense of sensitivity. Moreover, with individuality and passion, they shall strive to provide higher-quality and higher value-added products and services, pursuing the development of society and the happiness of employees.

Article 2: Compliance with Ethics


1. The company shall comply with the laws and regulations of each country and region, as well as internal regulations, while conducting business activities in a fair, transparent, and free-competitive manner, with integrity.
2. The company shall establish and operate a system to verify that employees' duties comply with laws and the company's articles of incorporation.
3. The company shall respect fundamental human rights in all aspects and does not discriminate or violate human rights based on race, religion, gender, social status, faction, or disabilities.
4. The company shall neither offer nor accept improper benefits.
5. The company shall comply with export and import laws of each country and region, ensuring fair international transactions.
6. The company shall appropriately record and report financial and accounting matters in accordance with applicable laws and fair accounting practices.
7. The company shall acquire and manage personal information properly under relevant laws and internal regulations, striving to prevent the leakage of such information.
8. The company shall ensure that employees and related partners/suppliers sign ethical agreements and contracts (Annex #1, #2, #3) upon transactions, and manage them accordingly.
9. The company shall not engage in activities related to money laundering with customers, partners, suppliers, or any other institutions or individuals.

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10. To prevent counterfeit parts, the company shall regularly inspect whether the raw materials, intermediate goods, and products procured are counterfeit.

Article 3: Stakeholders

- 1. Customers and Suppliers
 - A. The company shall provide better, high-quality, and high value-added services, always paying attention to customer satisfaction.
 - B. The company shall recognize the protection of customer confidential information as one of the most important managerial tasks and strive to improve its security systems and levels of confidentiality.
 - C. The company shall maintain transparent and fair relationships with customers and suppliers, conducting business honestly and appropriately in accordance with societal conscience.
- 2. Partners and Vendors
 - A. The company shall treat partners and vendors on equal and fair terms at all times, conducting business sincerely and appropriately in accordance with laws and contracts.
 - B. The company shall not abuse its superior position to make unfair demands or engage in improper transactions with partners and vendors.
 - C. The company shall not seek personal gain in procuring materials and other supplies, such as benefits or conveniences.
- 3. Shareholders and Investors
 - A. The company shall appropriately disclose information regarding its corporate activities other than management and business activities in accordance with relevant laws and stock exchange regulations.
 - B. The company shall not engage in stock trading or other transactions using material information obtained about its duties and transactions.
 - C. In compliance with relevant laws, the company shall establish an appropriate internal control system to ensure the accuracy of financial information and strives for continuous improvement.
- 4. Country and Society
 - A. The company shall respect the culture and customs of each country and region, contributing to their development.
 - B. The company shall prevent and reduce environmental pollution through environmentally friendly business activities, protecting the earth and nature, and contributing to society.
 - C. The company shall comply with environmental laws in each country and region, customers' agreements, and other requirements, to help prevent global environmental pollution.
 - D. The company shall completely sever ties with anti-social forces and organizations and never respond to unreasonable demands. The company shall not also engage in activities that encourage or support such forces or organizations.

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Chapter 2: Compliance with Ethics


Article 4: Duties of Employees

1. Basic Obligations
- A. Employees must strictly comply with laws, the company's articles of incorporation, and internal regulations (hereinafter referred to as "laws, etc."), and fully recognize corporate ethics, acting with integrity and responsibility as members of society and corporate professionals.

B. Employees must acquire the necessary knowledge not only about laws related to their work but also about other applicable laws.
2. Confidentiality Protection
- A. Employees must fully recognize that confidentiality protection is the lifeline of the company's operations and shall thoroughly ensure the protection of confidential information.

B. Employees must manage and preserve personal information handled in the course of their work in accordance with the company's personal information protection policy and treat personal information with the same level of confidentiality as other confidential information.
3. Response to Customers, etc.
- A. Employees must sincerely and faithfully respond to the company's customers, and make every effort to ensure strict quality control and timely delivery in accordance with laws and transactional contracts.

B. Employees shall sincerely and faithfully respond to the company's subcontractors and other partners, and must not make unreasonable demands beyond what is permitted in the transactional contracts. In particular, employees must comply with the relevant laws for partners subject to the Act on the Fairness of Subcontract Transactions.
4. Prohibition of Conflicts of Interest
- Employees must not engage in activities or form interests that conflict with the company's interests while performing their duties.
5. Prohibition of Insider Trading
- When conducting transactions such as buying or selling stocks of the company or its suppliers, employees shall follow the prescribed procedures per the insider trading management regulations and refrain from engaging in any stock trading that may cause suspicion. Additionally, employees must exercise caution regarding stock transactions from their family members and relatives.

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6. Environmental Protection
- Employees must understand and cooperate with the company's environmental efforts and, in their daily lives, maintain an awareness of environmental issues and participate in environmental protection activities.
7. Prohibition of Misconduct
- Employees must avoid inappropriate words, attitudes, or behaviors that may cause discomfort and always maintain respect and consideration for others.
8. Preservation and Management of Documents and Records
- Employees must appropriately preserve and manage documents or electronic records containing information related to their instructions or duty performance in accordance with document management regulations, information security regulations, and other relevant guidelines and must not unjustly destroy or alter such documents or records.

Article 5: Ethical Compliance System

1. Basic System
- The company establishes an "Ethics Committee" as the decision-making body for matters related to ethical compliance.
2. Reporting System
- A. Employees must report to their supervisor or department head if they are involved in or become aware of any prohibited acts, incidents, or accidents as stipulated in this regulation.

B. The supervisor or department head who receives such a report must promptly issue instructions for appropriate measures and report the actions and instructions to the "Ethics Committee."

C. Notwithstanding the previous paragraph, if the supervisor or department head is unclear about what actions should be taken regarding the act, incident, or accident, they may request instructions from the "Ethics Committee."
3. Notification System
- If an employee faces special circumstances, such as the risk of retaliation due to the report mentioned in the previous paragraph, they may notify the relevant act, incident, or accident in accordance with separately established regulations.
4. Pre-consultation
- If an employee is uncertain whether their actions or the actions of another employee fall under the prohibited items outlined in this regulation, they may consult with the HR manager. In such cases, the HR manager must promptly conduct the necessary investigation and respond to the employee.

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Article 6: Prohibited Acts

1. Employees are prohibited from engaging in the following actions:

A. Intentionally violating laws or regulations.

B. Neglecting the duty of care required of them and thereby violating laws or regulations. Instructing, encouraging, or assisting other employees in violating laws or regulations.
2. If an employee violates the above regulations and causes the company to incur losses, the company may seek compensation for damages from the employee. However, considering specific circumstances, the employee's liability may be reduced.

Chapter 3: Ethics Committee

Article 7: Establishment of the Ethics Committee

1. The company shall establish an Ethics Committee (hereinafter referred to as the "Committee").
2. The Committee shall comprise multiple members, with one Chairperson and one Vice-Chairperson.
3. The Chairperson, Vice-Chairperson, and members shall be elected from among the company's employees by resolution of the Board of Directors. In this case, members must be selected across all company departments. However, if necessary, external experts may be appointed.

Article 8: Duties and Authority of the Committee

1. Duties of the Committee

A. The Committee shall determine the fundamental policies regarding the company's compliance with ethics.


B. In addition to the above, the Committee shall perform the following duties:

① Establishing basic policies concerning ethical compliance

② Supervising the status of ethical compliance

③ Consulting, advising, or recommending actions in response to any ethical compliance issues that arise

④ Investigating and addressing reports made in accordance with the rules on notifying ethical

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violations

- ⑤ Handling other matters related to ethical compliance as delegated by the Board of Directors

2. Authority of the Committee

The Committee, when necessary, may require or order the following from employees:

- ① Attendance at Committee meetings
- ② Investigation and reporting on necessary matters
- ③ Implementation of the Committee's decisions
- ④ Other matters as determined by the Committee

Article 9: Operation of the Committee

1. Committee Meetings


- A. The Committee shall convene on the same day as the quarterly Board of Directors meeting.
However, additional meetings may be held as necessary.
- B. Meetings of the Committee may be substituted by email or other means of communication.

2. Convening of the Committee

- A. The Chairperson shall convene the Committee.
- B. Any member of the Committee may request the Chairperson to convene a meeting if necessary.
- C. Notice of the meeting must be given by the Chairperson to each member at least three days prior to the meeting. In such notice, the following items must be specified:
 - ① Date and location of the meeting
 - ② Matters to be reported to the Committee
 - ③ Matters to be deliberated by the Committee
 - ④ Other necessary matters
- D. In urgent cases, or if all members of the Committee agree, the notice period may be shortened, or procedures may be omitted.

3. Chairperson of the Committee

- A. The Chairperson shall preside over the Committee meetings.
- B. If the Chairperson cannot act, the Vice-Chairperson shall preside. If the Vice-Chairperson is also unable to act, another member shall preside in accordance with the predetermined order.

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4. Minutes of the Committee
- A. The minutes of the Committee (including electronic records) must include the following and be provided to the Board of Directors:

① Date and location of the meeting

② Names of attendees (including those other than Committee members)

③ Content of the meeting and decisions made

B. The minutes referred to above must be managed as "General Documents" under the document management regulations. However, if the Committee determines that confidentiality is required, the minutes may be designated as "Confidential Documents."
5. Secretariat of the Committee
- The Human Resources Department shall serve as the Secretariat of the Committee.

Chapter 4: Reporting of Ethical Violations

Article 10: Reporting by Employees

If an employee becomes aware of conduct, incidents, or events that pose issues concerning ethical compliance and, due to special circumstances, cannot report to their supervisor or department head, the employee may report the matter in accordance with the prescribed procedures outlined this regulation.


Article 11: Reporting System

1. Reporting Channels
- A reporting channel (hereinafter referred to as the "Reporting Channel") shall be established within the Secretariat of the Ethics Committee (hereinafter referred to as the "Secretariat").
2. Methods of Reporting
- A. The reporting channel may be utilized through the following methods:
- ① Written submission

② Email


③ Fax

④ Telephone

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⑤ In-person meeting

B. The Secretariat, upon receiving a report, must record and preserve the contents of the report.

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3. Reporters
- A. The users of the reporting channel (hereinafter referred to as the "Reporter") shall be employees of the company and its affiliated companies (as defined in the "Regulation on Terms, Formats, and Preparation Methods of Financial Statements," and the same applies hereafter).

B. In principle, the reporter must provide their real name when using the reporting channel. However, in special circumstances where providing a real name is impossible, the report may be made anonymously.
4. Handling Reports
- A. Upon receiving a report, the secretariat must promptly notify the Committee of its contents. However, if it is deemed inappropriate to notify the Committee, such as when a member of the Committee is involved in the matter, the secretariat may notify an external expert and consult with them on appropriate actions.

B. Upon receiving such notification, the Committee must promptly deliberate on the necessary measures and conduct an investigation as needed.


C. When conducting the investigation mentioned above, the Committee may request the cooperation of other employees or establish an investigation team composed of other employees if necessary.
5. Notification of Results
- The Committee must promptly inform the reporter of the investigation results and any corrective actions taken.

Article 12: Company's Obligations Regarding Reports

1. Protecting Reporters
- A. The company shall not dismiss or subject the reporter to any unfair treatment for the act of reporting.

B. The company must take appropriate measures to ensure that the work environment of the reporter does not deteriorate as a result of the report.

C. If the reporter is an employee of an affiliated company, the company shall guide or recommend that the affiliated company take appropriate measures as stipulated in the preceding provisions.

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2. Protecting Personal Information

Any individual involved in the Committee or engaged in work defined by this regulation shall not disclose or leak personal information obtained during the reporting process or investigation without a legitimate reason.

3. Protecting Privacy

When notifying the results of report handling, the Committee must consider the privacy of those involved.

4. Prohibiting Moral Hazards

The reporter must not submit reports with false information or the improper intent of defaming or slandering others.

- Addendum -

1. The representative director shall implement amendments and repeals of this regulation following a resolution of the Board of Directors.
2. This regulation shall take effect as of February 1, 2008.
3. This regulation is amended and shall take effect as of May 1, 2010.
4. This regulation is amended and shall take effect as of May 1, 2024.