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Chapter 1: Overview

A. Purpose of the Code of Conduct

PLAKOR has established this Code of Conduct to build an ethical and sustainable supply chain. This Code applies to domestic and international partners who provide goods and services to PLAKOR or enter into contracts for other transactions (hereinafter referred to as "partners"). It requires them to strictly comply with applicable laws governing corporate activities (including but not limited to laws related to corruption, economic sanctions, forced labor, safety/health, and fair trade) and to adopt best operational practices in the areas of ethics, environment, labor/human rights, safety/health, and management systems. PLAKOR expects that by adhering to this Code of Conduct, the entire supply chain, including the partners, will grow to be more respected by society and create opportunities for mutual growth.

B. Scope of the Code of Conduct

Partners are required to comply with this Code of Conduct. Partners subject to this Code of Conduct must also encourage their suppliers (subcontractors) and other parties throughout the supply chain to comply with the principles outlined in this Code of Conduct.

C. Responsibilities and Roles of Partners

PLAKOR's partners must consider the matters outlined in this Code of Conduct during their decision-making and business operations. PLAKOR, along with third-party organizations authorized by PLAKOR, may inspect the partner's compliance with this Code within the bounds of the law. Partners will develop and implement risk mitigation plans and take corrective actions based on mutual consultation regarding areas needing improvement. Compliance with this Code of Conduct may serve as a key criterion in selecting partners, and failure to make appropriate improvement efforts in the case of violations may hinder the continued business relationship with PLAKOR.

This Code of Conduct does not list all obligations required of partners, and it may be regularly reviewed, supplemented, and revised to support the development of a sustainable supply chain. You can access this Code of Conduct on the PLAKOR website and inquire about specific details regarding this Code of Conduct through the relevant department at PLAKOR. Additionally, PLAKOR will provide partners with optimal channels (e.g., audio, video, written formats, etc.) and methods (in Korean, English, etc.) for accessing information related to this Code of Conduct to ensure partners fully understand and comply with it and also support partners in actively communicating the intent of this Code of Conduct throughout the supply chain, including their suppliers (subcontractors).

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Chapter 2: Ethics

A. Transparent Management and Anti-Corruption


- ① Employees of the partner company must comply with the highest standards of integrity and laws in each country where they conduct business.
- ② Employees of the partner company must not engage in bribery, extortion, embezzlement, solicitation, influence-peddling, or money laundering by using their superior position at work, nor should they exploit weaknesses or flaws to seek unjust compensation.
- ③ Partners must establish internal procedures to allow the reporting and handling of suspicious transactions and ensure that whistleblowers are not subject to unfair treatment due to their reports.
- ④ Partners must not demand recruitment-related fees or brokerage costs from workers hired at the workplace.

B. Prevention of Conflict of Interest


- ① Partners must handle work with a sense of responsibility in accordance with established work regulations.
- ② Employees of the partner company must not promise, offer, approve, or provide other means to gain unjust or improper benefits.
This includes actions that cause harm to the company for the personal benefit of employees or the act of securing personal gains through a third party.

C. Prevention of Unfair Trade

- ① Partners must comply with the laws and standards related to fair trade in each country where they conduct business.
- ② Partners must not engage in activities that may hinder fair competition, such as abusing a dominant market position or taking advantage of a transactional position to conduct unfair trades.
- ③ Partners must pay the agreed amount to subcontractors by the due date and not arbitrarily adjust the payment.
- ④ Partners must not enter into agreements with other businesses to unfairly restrict competition regarding the price, supply, transaction areas, or terms of goods or services.
- ⑤ Partners must not obtain information from competitors, suppliers (subcontractors), or other organizations through improper means, nor use or disclose information that the company or a third

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party has improperly obtained.

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D. Prevention of Counterfeit Parts

- ① Partners must not produce or use unauthorized raw materials or parts, and must not use or sell counterfeit raw materials or parts.
- ② Partners must regularly check whether counterfeit raw materials or parts are used or produced in the workplace. If such cases are discovered, they must immediately notify the government or the client.
- ③ Partners must strive to ensure that the raw materials and parts they produce are used and distributed according to the business purpose or contractual terms.

E. Compliance with Export Restrictions and Economic Sanctions

- ① Partners must comply with national laws and international regulations related to export restrictions and economic sanctions.
- ② Partners must not engage in transactions with countries, regions, corporations, organizations, or individuals subject to export restrictions or economic sanctions.
- ③ Partners must regularly review their compliance with laws and regulations related to export restrictions and economic sanctions, and cooperate with PLAKOR's efforts to assess the situation when necessary.

F. Information Protection

- ① Partners must not leak trade secrets or confidential information of clients or suppliers (subcontractors) without authorization, and any information obtained during work must not be stored or used without prior permission and approval.
- ② Partners must collect and use personal information only within the scope of its intended purpose, retention period, and usage period and obtain prior consent if any changes are made to these conditions.

G. Protection of Intellectual Property

- ① Partners must respect the intellectual property rights of clients and suppliers (subcontractors), take appropriate measures to protect their intellectual property rights, and regularly check for infringements.

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H. Responsible Material Procurement

- ① Partners must establish a process to verify the countries and regions from which raw materials, parts, and parts used directly or indirectly in manufacturing goods supplied to PLAKOR are sourced at any stage of the supply chain.
- ② Partners must ensure that no raw materials, parts, or parts manufactured using forced labor, directly or indirectly, are supplied at any stage of the supply chain.
- ③ Partners must establish a process to identify the origin and smelters of all minerals and raw materials, including conflict minerals such as tin, tungsten, tantalum, and gold, contained in their products.
- ④ Partners must strive to assess and address social and environmental issues, including serious human rights violations, ethical misconduct, and negative environmental impacts, at the origin and smelters of minerals and raw materials according to this process.
- ⑤ If partners primarily handle minerals and raw materials, they must strive to ensure or obtain external certification that the extraction and processing of these materials are not related to human rights violations, ethical misconduct, or negative environmental impacts.

Chapter 3: Environment

A. Establishment of Environmental Management System

- ① Partners must comply with environmental laws and regulations in each country where they conduct business and obtain and maintain all necessary environmental permits for business operations.
- ② Partners must operate an environmental management system composed of organization, plans, procedures, and performance reviews to mitigate environmental impacts from business operations.

B. Management of Energy Usage and Greenhouse Gas Emission

- ① Partners must establish a system to calculate energy usage and greenhouse gas emissions.
- ② Partners must strive to reduce energy consumption and greenhouse gas emissions in alignment with national mid- and long-term goals.

C. Water Resource Management

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- ① Partners must establish a system to measure water usage and wastewater discharge.
- ② Partners must strive to reduce water consumption and increase recycling. Partners must strive to reduce water consumption and increase recycling. Additionally, discharged water pollutants must be managed according to legal standards or higher internal standards.

D. Air Pollutant Management

- ① Partners must establish a system to measure air pollutant emissions.
- ② Partners must minimize air pollutant emissions through appropriate methods. They must also establish and comply with legal standards or higher internal standards for the emissions of air pollutants.

E. Management of Circular Resource and Waste

- ① Partners must establish a system to measure the amount of waste generated.
- ② Partners must minimize waste disposal through landfill and incineration by appropriate methods. Additionally, they should expand the reuse and recycling of waste and strive to recover discarded raw materials and parts.
- ③ Partners must consider the entire lifecycle of the products they manufacture and strive to minimize environmental impacts from residual waste during landfill and incineration.

F. Chemical Management

- ① Partners must ensure that chemicals handled during business operations are safely managed during transportation, storage, use, and disposal. They must also label or disclose information identifying the hazards and risks of the chemicals they handle.
- ② Partners must strive to verify whether harmful substances to human health or the environment are present in the raw materials and parts they procure, produce, sell, or distribute.

G. Animal Welfare

- ① Partners must comply with Article 23 (Principles of Animal Experimentation) of the Animal Protection Act if they inevitably need to conduct animal testing for business purposes.
- ② Partners must respect the Five Freedoms of animals as defined by the World Organization for Animal Health (WOAH):
 - Freedom from hunger or thirst
 - Freedom from discomfort
 - Freedom from pain, injury, or disease
 - Freedom to express (most) normal behavior

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- Freedom from fear and distress

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H. Protection of Biodiversity and Prohibition of Deforestation

- ① Partners must strive to assess the impact and dependence of their business activities on biodiversity in the local community and develop and implement strategies and action plans to prevent, reduce, and offset negative impacts to conserve, restore, and enhance biodiversity.
- ② Partners must establish procedures to assess potential deforestation risks arising from their business activities to protect local forests. If deforestation is identified or deforestation risks are recognized, partners must strive to set up response systems to take appropriate actions.


Chapter 4: Labor / Human Rights

A. Prohibition of Child Exploitation


- ① Partners must adhere to a zero-tolerance policy that prohibits all forms of child labor in all business operations unless permitted by relevant laws. They must verify the age of employees and job applicants through legal documentation, such as identification cards or birth certificates. If child exploitation is identified, they must terminate employment and take reasonable follow-up actions, such as implementing improvement and education programs.
- ② When employing young workers, partners must ensure they are not assigned to high-risk work environments for safety and health reasons, and that their educational opportunities are not restricted due to labor.
- ③ Partners must not procure goods and services from suppliers (subcontractors) that violate laws related to child exploitation. If such violations are discovered, partners must take appropriate actions.

B. Prohibition of Forced Labor

- ① Partners must assign employees to tasks in accordance with labor laws of the countries where they operate and prohibit any form of forced labor or compulsory work that goes against the employee's will. "Forced labor" refers to work or services provided under the threat of punishment or disadvantage if not performed, including involuntary prison labor and contract labor enforced by criminal penalties.
- ② Partners must ensure that no part of the products supplied to PLAKOR is produced through forced labor. Additionally, they must not use products manufactured by entities or individuals subject to forced labor regulations, or supplied in violation of such regulations. "Forced labor regulations" include laws, ordinances, rules, or conditions imposed, enforced, or executed by the United Nations (UN), the United States (including, but not limited to, U.S. Customs and Border Protection), the European Union (EU),

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the United Kingdom, South Korea, or other governmental authorities related to the prevention of forced labor (including, but not limited to, bans on importing products made wholly or partly through forced labor).

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- ③ Partners must conduct risk-based due diligence on their supply chains, which includes mapping the supply chain to identify whether forced labor is being used and identifying regions, companies, and other factors that pose the greatest risks related to forced labor. This due diligence is regularly updated.
- ④ Partners must establish a Code of Conduct that explicitly prohibits using forced labor at any stage of the supply chain. The Code of Conduct must ensure that at no stage in the supply chain are raw materials, parts, or other goods produced, either directly or indirectly, through forced labor.
- ⑤ Partners must regularly train their employees and suppliers (subcontractors) on the Code of Conduct and the prohibition of forced labor.
- ⑥ If forced labor is identified in the partner's supply chain, the partner must implement a corrective action plan and immediately provide information to PLAKOR regarding the forced labor situation and the corrective measures taken.
- ⑦ Partners must require suppliers (subcontractors) to adopt an equivalent Code of Conduct and related procedures and verify through inspections or monitoring that subcontractors comply with this Code of Conduct and related procedures.
- ⑧ Partners must not demand the submission of identification documents, visas, or similar items that could restrict employees' personal activities, nor engage in physical or mental coercion, such as violence, threats, or confinement, to use forced labor.
- ⑨ Partners must not procure goods or services from suppliers (subcontractors) involved in forced labor through physical/mental coercion or debt bondage and require their suppliers (subcontractors) to obtain the same commitment from their suppliers.
- ⑩ If a partner becomes aware that a supplier (subcontractor) has used forced labor in the production of goods (including products directly or indirectly incorporated into sold goods), the partner must immediately cease using that subcontractor and report to PLAKOR.

C. Prohibition of Discrimination and Harassment

- ① Partners must not discriminate in employment matters such as hiring, promotion, education, and training based on gender, race, ethnicity, nationality, religion, disability, age, family status, social standing, or political views.
- ② Partners must not discriminate against employees in the payment of wages or the operation of welfare benefits systems.
- ③ Partners must not require conditions not necessary for performing duties during the recruitment or hiring process.
- ④ Partners must establish policies and procedures to prevent any inhumane acts, such as sexual harassment,

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mental or physical coercion, or verbal abuse, against employees, referring to PLAKOR's Code of Ethics.

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D. Provision of Wages and Welfare Benefits

- ① Partners must comply with the laws and regulations of the countries where they operate when paying wages.
Wages must be paid on the designated dates, and employees must be provided with pay slips in a language they can understand.
- ② Partners must provide employees with a comfortable work environment and strive to implement welfare programs to improve quality of life.
- ③ Partners must conduct mandatory training as required by the laws and regulations of the countries where they operate. They must also strive to enable employees to develop their careers and enhance their competency.

E. Work Hours Management


- ① Partners must comply with the legal working hours of the countries where they operate and manage work hours, including rest periods.
- ② Partners must avoid requiring employees to work overtime against their will, and in cases where overtime is unavoidable, they must provide fair compensation.
- ③ Partners must ensure that employees are guaranteed at least one day off per week on average.

F. Humane Treatment

- ① Partners must respect employees' privacy and refrain from issuing unnecessary work directives outside of working hours.
- ② Partners must inform employees in advance when collecting personal information and obtain their voluntary consent.
- ③ Partners must prohibit workplace harassment, defined as acts that cause physical or mental distress or worsen the work environment by abusing one's superior position or relationship at work beyond the reasonable scope of duties. If an employee is a victim of workplace harassment, partners must take appropriate measures, such as changing their work location or reassigning duties upon request, and necessary actions, such as disciplinary measures or relocation, must also be taken against the perpetrator.

G. Guarantee of Freedom of Association and Collective Bargaining Rights

- ① Partners must respect the labor laws of the countries where this Code of Conduct For Partners applies, and

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provide all employees with ample opportunities for communication.

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H. Ethical Hiring

- ① Unless otherwise explicitly permitted by law, partners must not store, destroy, hide, confiscate, or otherwise limit employee access to identification documents (such as ID cards, passports, driver's licenses, etc.).
- ② Partners must not demand fees under the pretext of employment.
- ③ Partners must provide all employees with written notification of their employment conditions or explain these conditions in a language the employees can understand.

Chapter 5: Safety / Health

A. Establishment of Safety and Health Management System


- ① Partners must comply with safety and health-related laws and regulations in each country where they conduct business and obtain and maintain all necessary safety and health permits for business operations.
- ② Partners must operate a safety and health management system composed of organization, plans, procedures, and evaluations of outcome to prevent safety and health accidents arising from business operations.

B. Safety Management of Machinery, Equipment, and Facilities

- ① Partners must regularly inspect and evaluate the safety of hazardous or dangerous machinery, equipment, and facilities within the workplace.
- ② Partners must install and manage safety devices, protective barriers, emergency devices, etc., to prevent safety accidents related to using hazardous or dangerous machinery, equipment, and facilities in the workplace.
- ③ Partners must provide employees with personal protective equipment that can ensure their safety. The equipment should be easy and convenient for employees to use and must be maintained to function properly.


C. Emergency Response

- ① Partners must establish plans to respond to emergencies such as natural disasters, mass infections, fires, and safety accidents. Additionally, they must have a manual outlining reporting, response, and follow-up

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actions in an emergency.

- ② Partners must conduct training in accordance with the laws of the countries where they operate and their internally established plans and manuals, to prepare for emergencies.

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- ③ Partners must ensure that escape routes, emergency lights, fire detectors/alarms, firefighting equipment, etc., are equipped and must regularly check that these function properly in an emergency.

D. Accident Management


- ① Partners must establish a system to measure and monitor the occurrence of industrial accidents or illnesses.
- ② In the case of an industrial accident or serious illness, partners must immediately halt the related work and take necessary actions such as evacuating employees.
- ③ If an industrial accident or serious illness occurs, partners must investigate the cause and strive to develop improvement measures.

E. Safety Inspections


- ① Partners must regularly conduct safety risk assessments of workspaces to determine whether employees are exposed to accident risks or harmful factors. The results of these assessments must be communicated to employees, and machinery, equipment, or facilities must be improved based on the assessment results.
- ② Based on the safety risk assessment results, partners must inform employees about accident risks and harmful factors in the workspace. This information must be provided in a language that employees can understand and should be easily accessible.
- ③ Partners must not assign pregnant women, young workers, or other vulnerable groups to high-risk tasks for safety and health reasons and strive to create a work environment that accommodates the needs of socially vulnerable employees, such as people with disabilities or immigrants.

F. Health Management

- ① Partners may provide employees with rest areas, bathrooms, and dining facilities, and if such facilities are provided, efforts must be made to maintain cleanliness.
- ② Partners may provide dormitories for employees; if dormitories are provided, safety signage, lighting, heating, and cooling must be installed. Additionally, dormitories must have appropriate access restrictions for external individuals.
- ③ Partners must conduct general or special health checkups for employees regularly, in accordance with the health examination laws of the countries where they operate. Based on the health examination results, if necessary, measures such as changing the employee's workspace, job reassignment, or reducing work hours

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must be taken.

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G. Safety and Health of Contractors

- ① Partners must ensure that the safety and health of contractors are appropriately managed while contractors are performing work for the benefit of the company.

Chapter 6: Management System

A. Public Disclosure of Corporate Statements

- ① Partners must communicate both internally and externally their commitment to implementing this Code of Conduct or an equivalent level of sustainable management.
- ② Partners must share their commitment to implementing this Code of Conduct or an equivalent level of sustainable management within the company through the New Year's Address by management, internal guidelines, or bulletin boards. It is also recommended that this information be made public via websites, business reports, promotional materials, etc.

B. Appointment of Responsible Personnel

- ① Partners must appoint personnel responsible for handling sustainability-related tasks.
- ② Partners must appoint managers to oversee the planning and implementation of sustainability activities.

C. Risk Assessment

- ① Partners must strive to identify potential risks in areas such as ethics, environment, labor/human rights, and safety/health during business operations.
- ② If significant risks are identified, partners must develop and implement measures to mitigate those risks.

D. Education and Communication

- ① Partners must educate employees on the matters outlined in this Code of Conduct and its relevant laws and systems.
- ② Partners must share with employees the plans for implementing this Code of Conduct and the results of its execution.

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D. Education and Communication

- ① Partners must educate employees on the matters outlined in this Code of Conduct and its relevant laws and systems.
- ② Partners must share with employees the plans for implementing this Code of Conduct and the results of its execution.

E. Information Management

- ① Partners must accurately record and manage information about the status and risks in ethics, environment, labor/human rights, and safety/health.
- ② When required by the laws of the countries where they operate, industry associations, or key customers with whom they have signed business contracts, partners must strive to disclose such information transparently, unless prohibited by law.

F. Operation of Grievance Handling System

- ① Partners must operate a grievance handling system that allows employees to report any confirmed or perceived violations of laws in the areas of ethics, environment, labor/human rights, and safety/health, or any infringement of individual rights and interests related to these matters.
- ② Partners must protect employees from unfair actions such as dismissal, threats, retaliation, or ridicule due to reporting such violations. Furthermore, the identity of the whistleblower must be thoroughly protected.

G. Provision of Remedies

- ① If business activities negatively impact the sustainability of the supply chain, resulting in harm to individuals, partners must provide appropriate remedies considering the scale and significance of the damage.
- ② Partners must strive to provide remedies that meet international standards, and when determining such remedies, they must consult with the affected individuals or their representatives.

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H. Suppliers (Subcontractors) Management


- ① Partners must encourage all companies participating in the supply chain, including suppliers (subcontractors), to manage ethical, environmental, labor/human rights, and safety/health elements in the planning, design, sales, and manufacturing of products or services.
- ② If partners confirm that companies participating in the supply chain, including suppliers (subcontractors), have violated laws in the areas of ethics, environment, labor/human rights, or safety/health, or become aware of related risks, they must strive to recommend or encourage improvements from those companies.

I. Compliance with the Code

- ① Partners must provide information regarding their compliance with this Code of Conduct and the level of implementation during written audits or on-site inspections conducted by PLAKOR or a third party designated by PLAKOR, as long as it does not conflict with relevant laws.
- ② Partners must prepare and manage appropriate documentation that can prove their compliance with this Code of Conduct, and such documents must be based on the actual operations and facts of the business.
- ③ Partners must strive to develop and implement plans to timely correct any deficiencies or violations identified during written audits or on-site inspections regarding compliance with this Code of Conduct.

Chapter 7: Supply Chain Due Diligence

- ① Partners must identify and assess sustainability risks that may arise within their supply chain, in compliance with relevant laws, and monitor how such risks are being mitigated and addressed.
- ② Partners must establish a six-step due diligence process as presented in the OECD Due Diligence Guidance for Responsible Business Conduct:
 - Establish a fundamental policy for responsible business conduct and integrate it into the company's management and oversight system.
 - Identify and assess any adverse impact (actual or potential risks) that business activities may have on stakeholders.
 - Develop and implement plans to cease, prevent, or mitigate adverse impacts.
 - Continuously monitor the implementation and outcomes of actions to identify, prevent, and mitigate adverse impacts.

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- Share and communicate information related to due diligence policies, procedures, and actions with external parties.
- When adverse impacts are identified in practice, provide appropriate remedies or cooperate when others provide such remedies.

- Addendum -

1. The representative director shall implement amendments and repeals of this policy following a resolution of the Board of Directors.
2. This policy shall take effect as of May 1, 2024.