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Guidelines for Ethical Practice

Revision History	Rev. No.	Rev. Date.	Effective Date	Major Changes
	0	2010.04.23	2010.06.01	Initial enactment
	1	2012.01.12	2012.01.19	Amendment (Supplementing Missing Tasks Related to the Reestablishment of Internal Standards)
	2	2013.06.11	2013.06.21	Amendment (Addition of Website Reporting Method and Reward)
	3	2015.12.18	2016.01.01	Amendment (Revision of Internal Standards Due to Company Name Change)
	4	2018.03.12	2018.03.14	Amendment (Revision of Workplace Sexual Harassment Policies Due to Strengthened Regulations in the Gender Equality Employment Act)
	5	2023.07.03	2023.07.10	Amendment [Realignment of Drafting Information (Verification of Consistency in Work Procedures)]
	6	2024.02.15	2024.02.22	Amendment [Change of Process Responsible Department (Planning Group → Audit Group), Deletion of Ethics Committee]
	7	2025.04.14	2025.04.21	Amendment(reflecting ISO 37001 requirements)

Contents

1. Standards Related to Accepting Money and Valuables (Money, Valuables, and Gifts)

- 1.1 Basic Principles
- 1.2 Reported Matters
- 1.3 Reporting Procedure
- 1.4 How to Handle the Receipt of Money or Gifts

2. Standards Related to Entertainment and Hospitality

- 2.1 Basic Principles
- 2.2 Reported Matters
- 2.3 Reporting Procedure

3. Standards Related to Misconduct Abusing One's Job Position

- 3.1 Basic Principles
- 3.2 Reported Matters
- 3.3 Reporting Procedure
- 3.4 How to Handle Bribery

4. Standards Related to the Prevention of Sexual Harassment in the Workplace

- 4.1 Definition of “Workplace Sexual Harassment”
- 4.2 Basic Principles
- 4.3 Strengthened Employer Responsibilities in Response to Workplace Sexual Harassment

5. Fair Performance of Duties

5.1 Fundamental Principles

5.2 Reporting Subjects

5.3 Reporting Procedures

6. Prohibition of Improper Benefits

6.1 Fundamental Principles

6.2 Reporting Procedures

7. Fostering a Sound Organizational Culture

7.1 Fundamental Principles

8. Compliance

9. Addenda

1. Standards Related to Accepting Money and Valuables (Money, Valuables, and Gifts)

1.1 Basic Principles

- (1) Employees shall not accept money or gifts provided by a supplier or stakeholder in connection with their jobs under any circumstances.
- (2) Accepting money or gifts through a family member, relative, or friend/acquaintance will be considered as the employee's own action.
- (3) The delivery of money or gifts between employees for personal and departmental gains is strictly prohibited, and other situations are subject to the following principles :
 - 1) When an individual employee gives a gift to a supervisor or the head of a unit organization, it shall be limited to a scope of wreath, book, stationery, music album, etc. with a total value of not more than 50,000 won.
 - 2) When a supervisor or the head of a unit organization gives gifts to the members of the team to strengthen the organization, there shall be no limit on the amount or item.
 - 3) Congratulatory or condolence gifts (birthday, wedding, funeral, etc.) that do not cause any burden on the parties involved are considered as exceptions.
 - 4) In the case of visiting a supervisor for a congratulatory or condolence event, including Lunar New Year and Chuseok, the supervisor must be notified in advance.
 - 5) Exceptions shall be made for monetary or in-kind items provided by the company to its employees (including dispatched employees), or by a superior to a subordinate for purposes of consolation, encouragement, or rewards.
 - 6) Where the value limit for gifts or benefits is specified by applicable laws or regulations, such legal provisions shall take precedence.
 - 7) Where value limits for gifts or benefits are separately stipulated in the company's delegation of authority regulations, such internal regulations may take precedence.
 - 8) Items provided in accordance with the standards set by employee mutual aid associations, hobby clubs, alumni associations, hometown clubs, social groups, or religious organizations related to employees shall be considered exceptions.
 - 9) Items such as transportation, accommodation, and meals that are uniformly provided by the host within customary limits at official events related to an employee's duties shall be deemed exceptions.
- (4) If it is unavoidable to give a gift to a supplier for business reasons, the basic principle is to give company souvenirs. Otherwise, the gift shall be within a reasonable scope judged by the executive in charge.

- (5) Gift-giving for congratulatory and condolence events is permitted only when the event involves the employee himself, his/her spouse, or his/her immediate ascendent or descendant, and suppliers shall not be informed of such events or be burdened to attend the event, give gifts, etc. In case an employee informs a supplier, etc. at his/her own discretion, his/her supervisor will be held responsible. However, exceptions will be made when the Company has given prior approval.
- (6) In case it is unavoidable to accept gift money from a stakeholder, the gift money should be not more than 100,000 won. Acceptance of 300,000 won or more as gift money must be reported to the team leader.
- (7) In case of receiving gift money in excess of 300,000 won, it shall be returned after it is reported to the team leader, and the team leader shall report the fact that it has been returned to the secretary of the Internal Audit Group (Section 5.2).
- (8) Any congratulatory or condolence money exceeding KRW 300,000 provided to stakeholders, including clients, must be reported to the Audit Office.

1.2 Reported Matters

In case of unavoidably receiving cash, transportation tickets, gift certificates, performance tickets, or marketable securities from a supplier or stakeholders in connection with one's job, it must be reported to the secretary of Internal Audit Group.

1.3 Reporting Procedure

- (1) When it is necessary to report money or gifts unavoidably received from a supplier and stakeholders in connection with one's job, regardless of whether it is returned or not, the employee in question must report it to his/her supervisor or next highest supervisor within three working days from the date of receipt and then fill out the Money/Valuable Receipt Report form and submit it to the secretary of the Internal Audit Group or submit it on the company website.
- (2) The supervisor or next highest supervisor who receives the report must check the result of processing the report.

1.4 How to Handle the Receipt of Money or Gifts

- (1) An employee who unavoidably received money or a gift from a supplier or stakeholder, as he/she was not aware that money or a gift has been delivered or it is judged to be rude to refuse the money or gift must report it to his/her supervisor or the next highest supervisor.
- (2) After reporting, the employee concerned must fill out the Money/Valuable Receipt Report form and submit it to the secretary of Internal Audit Group along with the money or gift received.
- (3) The secretary of Internal Audit Group shall collect the money or gift, explain the purpose of the Company's ethical management to the gift giver, apologize politely, and return the money or gift immediately (within 10 days).

2. Standards Related to Entertainment and Hospitality

2.1 Basic Principles

- (1) Employees shall not accept any entertainment or hospitality from suppliers and stakeholders in connection with their jobs and politely decline. However, exceptions will be made in the case of unavoidable use of restaurants, where meals cost less than KRW 10,000 per person and less than KRW 100,000 in total, for smooth business cooperation and consultation.
- (2) Outside meetings and meals with suppliers shall be avoided, and meetings shall be held in the office. However, if it is unavoidable to meet and eat outside the office, the principle of paragraph 1.2.1 (1) above must be observed.
- (3) Even in exceptional cases that do not need to be reported, if it is believed that the meeting may involve entertainment and hospitality, it must be immediately stopped or avoided.
- (4) Acceptance of entertainment and hospitality through a family member, relative, friend/acquaintance, etc. is considered as the employee's own action, and the maximum spending allowed is as prescribed in paragraph 1.1 (1).

2.2 Reported Matters

Employees must report any benefits such as free meals, drinking, sporting game, entertainment, etc. they have unavoidably received from a supplier or stakeholder in connection with their jobs.

2.3 Reporting Procedure

allowed is as prescribed in paragraph 1.3

3. Standards Related to Misconduct Abusing One's Job Position

3.1 Basic Principles

(1) Bribery

- 1) Employees must not accept any benefits/bribes from suppliers and stakeholders in connection with their jobs and must politely decline them. However, there are exceptions when the same facilities, meals, and transportation are provided to all trainees by participating in an official training program or event.
- 2) If it is unavoidable to accept the benefits provided while conducting family affairs, the recipient shall provide fair compensation and report it to the secretary and Internal Audit Group.
- 3) Accepting money or gifts through a family member, relative, or friend/acquaintance will be considered as the employee's own action
- 4) In case of going on a field trip to a domestic or overseas exhibition, trade show, etc. at the expense of a supplier (expenses fully or partially paid) or receiving free accommodation, transportation, etc., it must be reported to the secretary of the Internal Audit Group.
- 5) Employees must not accept sponsorship from stakeholders for company-sponsored events such as team events or club activities.
- 6) Vehicles, venues, and services for events shall also be considered as sponsorship.
- 7) In case of unavoidably accepting event sponsorship, it shall be reported to the head of one's affiliated team or the organizing team, and the team leader shall report it to the secretary of the Internal Audit Group.

(2) Dept Repayment and Repayment Guarantee

- 1) When a stakeholder makes a credit card payment or pays off an account receivable or debt on behalf of an employee in connection with his/her job, it will be considered as acceptance of money.
- 2) This includes accepting a stake in a property or loan guarantee, movable property, real estate, securities, goodwill, membership rights, etc. from a stakeholder in connection with one's job.

3) Accepting the aforementioned through a family member, relative, or friend/acquaintance will be considered as the employee's own action.

(3) Borrowing of Movable/Immovable Property

- 1) Borrowing money from a stakeholder in connection with one's job will be considered as acceptance of money. However, this excludes cases where the money is borrowed from a financial institution recognized by law and the government in accordance with due methods and procedures.
- 2) Employees shall not lease assets or receive collateral from stakeholders for personal gains or profit in connection with their jobs.
- 3) In the event that an employee purchases a movable or immovable property from a stakeholder at a lower price than normal in connection with his/her job and obtains a substantial profit, it shall be considered that the employee accepted the difference in the amount as a bribe.
- 4) The act of borrowing from a stakeholder by a family member, relative, or friend/acquaintance will be considered as the employee's own action.

(4) Guarantees for the Future

- 1) Employees shall not accept guarantees for education, job placement, and contract conclusion from stakeholders in connection with their jobs.
- 2) The act of accepting such guarantees by a family member, relative, or friend/acquaintance will be considered as the employee's own action.

3.2 Reported Matters

In case of receiving any benefits from a stakeholder, having a stakeholder pay off their debt or provide debt repayment guarantee on their behalf, borrowing a movable/immovable property, or receiving guarantees for the future such as education and job placement in connection with one's job, the employee in question must report it.

3.3 Reporting Procedure

In case of receiving a guarantee for the future from a stakeholder in connection with one's job in violation of the basic principles set forth in paragraph 3.1, the employee in question must report it to his/her supervisor or next highest supervisor within three working days from the date of receipt and fill out the Bribery Report form and submit it to the secretary of the Internal Audit Group or submit it on the company website.

3.4 How to Handle Bribery

In case of unavoidably accepting benefits or an act of bribery from stakeholders in connection with one's job, the Internal Audit Group shall compile the details of the bribe and the amount based on the Bribery Report form submitted and return it immediately after politely apologizing to the provider (within 10 days).

4. Standards Related to the Prevention of Sexual Harassment in the Workplace

4.1 Definition of "Workplace Sexual Harassment"

Workplace sexual harassment refers to acts in which an employer, supervisor, or employee uses their position or work-related circumstances to engage in sexual behavior or remarks that cause another employee to feel sexual humiliation or aversion, or imposes disadvantages in working conditions or employment status due to the other employee's refusal to comply with such sexual behavior or demands.

4.2 Basic Principles

- (1) Employees shall not make physical contact, touch certain body parts, etc.
- (2) Employees shall not sexually harass others verbally such as by making obscene jokes or forcing a person of the opposite gender to pour them drinks at an office gathering.
- (3) Employees shall not post or show pornographic materials (photos, drawings, books, etc.).
- (4) Employees shall not engage in any other behavior that is considered sexual harassment according to social norms.
- (5) In case an anonymous sexual harassment report is received, a thorough investigation shall be carried out based on the report, and recurrences shall be prevented. However, the report must have been written based on the 5W1H principle and be credible.
- (6) In the event of sexual harassment, the executives and employees responsible for investigating the case shall objectively determine the truth and ensure that the victim does not face reprisal and that the perpetrator is dealt with in accordance with the disciplinary procedure.

4.3 Strengthened Employer Responsibilities in Response to Workplace Sexual Harassment (Effective from May 29, 2018 / Article 14 of the Act on Gender Equality in Employment and Support for Work-Family Reconciliation)

- (1) Obligation to conduct an investigation to confirm the facts of the reported incident.
- (2) Obligation to take protective measures for the victim during the investigation period, such as relocation of work site, job reassignment, or paid leave.
- (3) Obligation to take disciplinary action against the perpetrator, including possible relocation or reassignment.
- (4) Prohibition against retaliation or any disadvantageous treatment toward the complainant or victim, including:

- Dismissal or any action equivalent to loss of employment status
 - Unfair or involuntary personnel changes
 - Discriminatory payment of wages or bonuses
 - Restrictions on training or promotion opportunities
 - Acts causing mental or physical harm or negligence thereof
- (5) Obligation to maintain confidentiality throughout the investigation process.

5. Fair Performance of Duties

5.1 Fundamental Principles

- (1) Handling of Instructions That Undermine Fair Performance of Duties
 - 1) Executives and employees shall not issue instructions to subordinates that significantly undermine fair performance of duties for the purpose of benefiting themselves or others, in violation of laws or company policies. The criteria for determining whether an instruction undermines fair performance are as follows:
 - ① Issuing instructions that violate company standards or deviate from their intended purpose
 - ② Instructing others to perform or not perform specific tasks in violation of laws or company regulations
 - ③ Directing unjustified selection of vendors, or alteration of contract terms or methods, without legitimate reason during procurement or other contractual processes
 - ④ Interfering in delegated tasks such as organizational support, outsourcing, or authority assignment to influence outcomes unfairly
 - ⑤ Instructing the use of company assets for personal purposes
 - ⑥ Instructing budget expenditures, including business promotion expenses, in violation of company standards
 - ⑦ Issuing instructions that unfairly influence personnel matters such as hiring, promotion, transfer, or performance evaluations
 - ⑧ Using one's position or rank to direct subordinates to handle personal matters
 - ⑨ Instructing others to make improper solicitations, recommendations, or requests for favors to interested parties
 - ⑩ Any other instructions that clearly violate laws or company policies and significantly undermine the fair performance of duties
 - 2) An employee who receives an instruction from a superior that falls under Paragraph 1 may explain the reason for refusal to the superior and choose not to comply with the instruction, or may consult with the Compliance Officer. However, if the same instruction is repeated, the employee must immediately report it to the Compliance Officer.
 - 3) If, during the process of verifying the instruction, the superior who gave the improper directive voluntarily cancels or modifies the instruction, the matter does not need to be reported to the Compliance Officer.

- 4) Upon receiving such a report as described in Paragraph 3, the Compliance Officer shall take appropriate measures, such as canceling or revising the instruction, if deemed necessary. In cases where an employee has rightfully refused to carry out an improper instruction but the superior continues to issue the same directive, disciplinary action may be taken against the superior. Specific procedures and standards shall follow the company's "Internal and External Reporting Guidelines."
- (2) Prohibition of Profit-Seeking Activities Related to Job Duties
 - 1) Employees shall not engage in any of the following acts related to their official duties. However, exceptions may be made if such acts are explicitly permitted under other applicable company policies:
 - ① Providing labor, advice, goods, or consulting services to stakeholders in a private capacity and receiving compensation in return.
 - ② Holding another position or performing duties within the organization of a stakeholder. This may be permitted only with prior approval from the Compliance Officer.
 - ③ Any other acts deemed by the Compliance Officer to potentially undermine the fairness or integrity of the employee's official duties.
 - 2) If the Compliance Officer determines that an employee's actions fall under any of the prohibited acts listed above, the officer must instruct the employee to suspend or terminate such activities immediately.
- (3) Restrictions on the Hiring of Family Members
 - 1) Employees shall not exert undue influence—such as directing or requesting the hiring of their family members—on the recruitment processes of the company, its subsidiaries, or sub-subsidiaries (hereinafter referred to as "subsidiaries, etc.").
 - 2) Employees who are responsible for, or can exert influence over, human resources matters—as well as all executives—shall not instruct or perform any act of undue influence to have their family members hired by subsidiaries, etc., or facilitate the hiring of others' family members as described in Paragraph 1.
 - 3) Employees who oversee, supervise, regulate, or support subsidiaries, etc., shall not instruct or act in a way that enables their family members to be hired by subsidiaries, nor shall they perform or direct any actions that enable hiring solicitations by other employees as described in Paragraph 1.
- (4) Restriction on Private Contracts Between Employees and the Company
 - 1) Employees shall not enter into non-competitive (sole-source) contracts with the company or its subsidiaries, etc., for the provision of goods, services, or construction. Likewise, they shall not allow such contracts to be executed with their family members, affiliated business entities, or their respective subsidiaries.
 - 2) Employees who are responsible for directing, supervising, regulating, or supporting subsidiaries, etc., shall not exert undue influence by facilitating or instructing others to enter into non-competitive contracts with such subsidiaries, or to enable other employees to do so as described in Paragraph 1.

- 4) Upon receiving such a report as described in Paragraph 3, the Compliance Officer shall take appropriate measures, such as canceling or revising the instruction, if deemed necessary. In cases where an employee has rightfully refused to carry out an improper instruction but the superior continues to issue the same directive, disciplinary action may be taken against the superior. Specific procedures and standards shall follow the company's "Internal and External Reporting Guidelines."
- (5) Reporting Private Contact with Former Work-Related Individuals
 - 1) If an employee engages in private contact with a former work-related party within two years of that individual's retirement from the company—such as playing golf, traveling, engaging in gambling-related entertainment, or attending meals or social gatherings funded by that individual or their affiliated organization, corporation, or sponsor—they must report it directly to the Compliance Officer. If advance reporting is impractical, the employee must submit a report within five days of the contact.
 - 2) Employees shall not disclose any confidential information obtained in the course of their duties to the retired individual.
 - 3) The Compliance Officer shall take appropriate measures, including protection of the reporter's identity and position, for any employee who files a report under Paragraph 1.
- (6) Elimination of Preferential Treatment
 - 1) In the performance of their duties, employees shall not grant preferential treatment or discriminate against any individual based on regional origin, familial ties, school affiliation, religion, or other personal relationships.
 - 2) In order to prevent preferential treatment toward vendors or companies founded or joined by former employees, the company shall maintain records of retirees. Employees shall not offer any advantages to such individuals, including prior access to information or additional evaluation points during contract or procurement processes.
- (7) Prohibition of Misuse of Budgeted Funds
 - 1) Employees shall not use budgeted funds—such as travel expenses or business promotion expenses—for purposes other than their intended use. Any misuse that causes financial loss to the company is strictly prohibited.
 - 2) In order to prevent preferential treatment toward vendors or companies founded or rejoined by former employees, the company shall maintain information on retirees. Employees must not offer any advantages to such individuals during contract-related activities, including prior access to information or preferential evaluation.
- (8) Handling of Improper Demands from Public Officials or Others
 - 1) If an employee is subjected to coercion or improper requests related to the performance of their duties by public officials, politicians, or political parties, the employee must report the matter to, or consult with, the Compliance Officer before taking any action.
 - 2) Upon receiving such a report or consultation as described in Paragraph 1, the Compliance Officer shall take appropriate measures to ensure that the employee can perform their duties fairly and without undue influence.

- (9) Prohibition of Improper Personnel Solicitations
 - 1) Employees shall not use their position to improperly interfere with personnel matters, such as the appointment, promotion, or transfer of themselves or others.
 - 2) The following acts of improper solicitation related to personnel decisions are strictly prohibited:
 - ① An employee directly, or through a third party, makes a solicitation to a human resources officer in an attempt to unfairly influence the appointment, promotion, or transfer of themselves or another employee.
 - ② A third party (including another employee) who has received such a request relays the solicitation to a human resources officer on behalf of the requesting employee.
 - ③ A human resources officer carries out personnel decisions based on such solicitations.
- (10) Transparent Accounting Management
 - 1) Employees shall manage accounting matters accurately and transparently, based on facts, in strict compliance with applicable laws, regulations, and company policies.
 - 2) Detailed procedures and standards shall follow the company's Accounting Management Process.

5.2 Reporting Obligations

- (1) Employees shall report any of the following situations to the Compliance Officer:
 - 1) The employee is directly involved as a party of interest in the relevant duties.
 - 2) A relative of the employee within the fourth degree of kinship is a party of interest.
 - 3) A corporation or organization in which the employee was employed within the past two years is a party of interest.
 - 4) A corporation or organization where the employee or their family (hereinafter, "family" refers to a spouse, direct ascendants, or descendants, regardless of whether they are dependents or cohabitants) currently serves as an executive or outside director is a party of interest.
 - 5) The employee or their family represents, advises, or provides consulting services to a party of interest, or is affiliated with a corporation or organization engaged in such representation or advisory services.
 - 6) A corporation or organization in which the employee or their family holds 30% or more of total shares, equity, or capital (hereinafter referred to as a "related business entity") is a party of interest.
 - 7) The party of interest has engaged in a financial transaction with the employee or their family in an amount exceeding KRW 1,000,000.
 - 8) A former employee of the company who has retired within the past two years is a party of interest.

- (2) In relation to the reporting described in the previous paragraph, the concerned employee may request the Compliance Officer to reassign their duties or take other appropriate measures. In such cases, the Compliance Officer may seek the opinion of the employee whose situation triggered the reassignment request.
- (3) If the Compliance Officer determines that the reported situation could impair the employee's ability to perform their duties fairly, appropriate action must be taken to address the issue. However, if it is extremely difficult to replace the employee performing the duties, the employee may be allowed to continue. In such cases, the Compliance Officer must verify and monitor whether the duties are being performed fairly.

5.3 Reporting Procedure

If an employee receives an instruction from a stakeholder that violates the fundamental principles outlined in Article 5.1 and undermines fair performance of duties, the employee must report the matter to their immediate or next-level supervisor within three (3) business days. After reporting, the employee must complete a "Voluntary Conflict of Interest Disclosure Form" and submit it to the Audit Office, either directly or via the "Cyber Audit Office" reporting system available on the company's website.

6. Prohibition of Improper Gains

6.1 Fundamental Principles

- (1) Prohibition of Influence for Personal Gain
Employees shall not use their position to obtain improper benefits for themselves or to enable others to gain such benefits.
- (2) Prohibition of Private Use of Position or Authority
 - 1) Employees shall not use, or allow others to use, the company's name or their official title beyond the scope of their duties for private interests, including through publication, posting, or public disclosure.
 - 2) Employees shall not use their superior position to request employment or other personal favors from stakeholders for themselves or their relatives.
- (3) Prohibition of Solicitation and Improper Intervention
 - 1) Employees shall not engage in any form of solicitation or intervention that undermines another employee's fair performance of duties for the purpose of obtaining improper benefits for themselves or others.
 - 2) In relation to the performance of their duties, employees shall not introduce stakeholders or related employees to other stakeholders or related employees for the purpose of securing improper benefits for themselves or others.
 - 3) Employees shall not use their authority, or exert de facto influence arising from their position or rank, to make any form of solicitation or intervention that falls under any of the following:
 - ① Inducing or influencing investments, deposits, loans, contributions, funding, donations, sponsorships, or support to specific individuals, corporations, or organizations.

- ① Inducing or influencing investments, deposits, loans, contributions, funding, donations, sponsorships, or support to specific individuals, corporations, or organizations.
 - ② Intervening in or influencing personnel matters such as hiring, promotion, transfer, or disciplinary actions.
 - ③ Releasing confidential information related to bidding, contracting, research and development, testing, or patents.
 - ④ Intervening in or influencing the selection of contractors or decisions regarding contract execution.
 - ⑤ Facilitating the sale, exchange, use, enjoyment, occupation, or provision of goods or services to specific individuals, corporations, or organizations in a manner that deviates from normal business practices.
 - ⑥ Intervening in or influencing award decisions, commendations, or selection of exemplary individuals.
 - ⑦ Influencing the selection or exclusion of individuals, corporations, or organizations from audits or investigations, manipulating audit or investigation results, or condoning violations.
 - ⑧ Any other acts that the Compliance Officer deems to constitute improper solicitation or intervention that may hinder fair performance of duties.
- (4) Restriction on Promises of Future Benefits
Employees shall not accept any offer from a stakeholder during their employment that guarantees special benefits after retirement, such as post-retirement employment, job placement, or the conclusion of a business contract.
- (5) Restrictions on Transactions Using Job-Related Information
- 1) Employees must ensure that sensitive information related to company management policies or information advantageous to specific individuals or organizations is not disclosed before it is officially made public.
 - 2) Employees shall not use such information obtained in the course of their duties to engage in financial transactions or investments involving securities, real estate, or other assets, nor shall they provide such information to others to support similar transactions or investments.
 - 3) If an employee acquires securities related to their job duties, they must voluntarily provide an explanation demonstrating that the transaction did not involve the use of undisclosed (insider) information.
- (6) Prohibition of Personal Use or Profit from Company Property
- 1) Employees shall not use or profit from company-owned assets—such as vehicles, real estate, or additional services funded by the company budget (e.g., corporate airline mileage or reward points)—for personal purposes without legitimate justification.
 - 2) In accordance with company policies, any unauthorized personal use or acquisition of company property may result in full recovery of related costs, including principal and applicable interest, upon discovery of misconduct.
- (7) Prohibition of Demanding Personal Services
- 1) Employees shall not use their official authority or de facto influence arising from their position or rank to request, receive, or promise to receive personal services from stakeholders or other employees involved in related duties.

However, exceptions may be made where such conduct is permitted under other company policies or accepted social norms.

(8) Integrity in Contract Execution and Performance

- 1) In conducting bidding, contracting, and contract execution on behalf of the company, employees shall carry out their duties fairly and transparently in accordance with the procedures established by internal company policies.
- 2) In the course of bidding, contracting, or executing contracts, employees shall not abuse any superior bargaining position to demand prohibited monetary or in-kind benefits, impose unfair contractual terms, or make any improper demands, including interference in management.

6.2 Reporting Procedure

If an employee receives any improper benefit from a stakeholder in violation of the fundamental principles outlined in Article 6.1, they must report the matter to their immediate or next-level supervisor within three (3) business days. After reporting, the employee must complete a “Report on Receipt of Improper Benefits” (Form 1) and submit it to the Audit Office, either directly or via the “Cyber Audit Office” reporting system available on the company’s website.

7. Fostering a Sound Organizational Culture

7.1 Fundamental Principles

- (1) Prohibition of Improper Demands by Oversight Departments
 - 1) Employees belonging to departments responsible for inspection, audit, evaluation, or review (hereinafter referred to as “Oversight Departments”) shall not make any of the following improper demands to departments or units subject to such oversight:
 - ① Demands for money, goods, or other benefits not grounded in these regulations or not aligned with the intended purpose or use of the applicable budget
 - ② Requests for hospitality or ceremonial treatment that exceed normal business customs toward employees of the Oversight Department
 - 2) If an employee of a department subject to oversight receives an improper demand as described in Paragraph 1, they must refuse to comply. If the same demand is made again despite the refusal, the employee must report the matter to the Compliance Officer.
 - 3) Employees shall not engage in any solicitation or recommendation that undermines another employee’s fair performance of duties for the benefit of themselves or others.
 - 4) Employees shall not, for the purpose of obtaining improper benefits for themselves or others, introduce stakeholders or related employees to other stakeholders or related employees in connection with their duties.
 - 5) Upon receiving a report under Paragraph 2, the Compliance Officer may initiate an investigation. Specific procedures and standards shall follow the Internal and External Reporting Guidelines.

(2) Reporting Transactions with Interested Parties

- 1) If an employee, their spouse, direct ascendants or descendants, or a related business entity engages directly in any of the following transactions with the employee's stakeholder or a related employee (including transactions without compensation), the employee must report the matter to the Compliance Officer:
 - ① Lending or borrowing money, or trading in securities
 - ② Transactions involving real estate, automobiles, construction equipment, or other comparable property
 - ③ Entering into contracts for the provision of goods, services, or construction, other than the above
- 2) If it is difficult to report such transactions in advance, the employee must file a report within five (5) days of the transaction.
- 3) If the Compliance Officer determines that the reported transaction under Paragraph 1 may hinder the employee's fair performance of duties, appropriate measures may be taken in accordance with Article 5.2, Paragraphs 2 and 3.

8. Compliance

5.1 Employees shall faithfully comply with the Guidelines of Ethics and the Guidelines for Ethical Practice, regardless of their position in the organizational hierarchy, and employees who commit violations shall be subject to disciplinary action, including referral to the Personnel Committee.

5.2 Employees shall inform and consult the Internal Audit Group or an equivalent organization if they have been coerced to commit a violation of the Guidelines of Ethics or the Guidelines for Ethical Practice or have become aware of such violations, and the Internal Audit Group shall take any and all measures to protect persons who filed a complaint or report, provided a tip, or made an accusation against an executive or employee.

5.3 If the report is found to be true and the sum is confirmed, the person who filed the report shall be compensated up to 3% of the amount of the report (up to 10 million won).

9. Addenda

6.1 Guidelines for Ethical Practice: : Practice Guidelines shall be effective as of June 1, 2010.

6.2 Guidelines for Ethical Practice: : Practice Guidelines shall be effective as of January 19, 2012.

6.3 Guidelines for Ethical Practice: : Practice Guidelines shall be effective as of June 21, 2013.

6.4 Guidelines for Ethical Practice: : Practice Guidelines shall be effective as of January 1, 2016.

6.5 Guidelines for Ethical Practice: : Practice Guidelines shall be effective as of March 14, 2018.

6.6 Guidelines for Ethical Practice: : Practice Guidelines shall be effective as of July 10, 2023.

6.7 Guidelines for Ethical Practice: : Practice Guidelines shall be effective as of February 22, 2024.

6.8 Guidelines for Ethical Practice: : Practice Guidelines shall be effective as of May 8, 2025.



● 윤리경영 정책 제·개정 관리 관리표준 참조표

사내표준번호	관리표준	입안팀	제정일자	최종개정 (폐기)일자	REV NO
SMS-A-30	윤리경영 프로세스	감사실	2025.04.14	2025.04.14	0
SMS-A-30-P01	투명경영 절차	감사실	2010.04.12	2025.04.14	06
SMS-A-30-P02	감사 절차	감사실	2013.10.01	2025.04.14	04
SMS-A-30-P03	부패리스크 관리절차	감사실	2025.04.14	2025.04.14	0
SMS-A-30-W01	윤리 지침	감사실	2010.04.23	2025.04.21	06
SMS-A-30-W02	윤리실천 지침	감사실	2010.04.14	2025.04.21	07
SMS-A-30-W03	내외부 신고 지침	감사실	2025.04.14	2025.04.14	0
SMS-A-30-W04	감사실 운영 지침	감사실	2019.02.25	2025.03.19	05