Internal reporting system regulations

Article 1 (Purpose)

The purpose of this regulation is to determine matters necessary for the operation of the internal reporting system.

Article 2 (Scope of Application)

This regulation applies to all executives and employees belonging to the company.

Article 3 (Definition of Terms)

① "Reporter" refers to the person who made the internal report.

② "Whistleblowers" refers to individuals who provide statements or evidence in relation to investigations or matters related to internal reporting.

③ "Designated personnel" refers to someone who is in charge of handling internal reporting matters and overseeing the protection of whistleblowers.

Article 4 (Establishment and Operation of Reporting Center)

① The company shall establish and operate a reporting center on its website and internal intranet to activate internal reporting.

② The company shall designate designated personnel to handle the processing of reported matters and ensure the protection of the whistleblower at the reporting center.

③ The duties of the designated personnel are as follows:

ⅰ) Receiving and consulting on reports, as well as handling their processing.

ⅱ) Providing counseling and guidance to the whistleblower.

iii) Investigating the reported matters and determining if any retaliatory actions or disadvantageous measures have been taken against the informant.

iv) Undertaking other tasks related to reporting and ensuring the protection of the whistleblower.

Article 5 (Internal Reporting Objects)

The internal reporting targets are as follows.

① Matters that violate the company's code of ethics and regulations.
(Including internal accounting management regulations)

② Unlawful, illegal, and criminal acts related to employees' duties.

③ Unlawful and unfair instructions or actions towards the company's employees or external stakeholders using their position.

④ Other matters that are deemed to have the potential for the occurrences of the matters in each subparagraph above.

Article 6 (Reporting Obligation)

Employees must report it to the reporting center when they recognize the subject of internal reporting stipulated in Article 5.

Article 7 (Reporting method)

① Whistleblowers shall submit their reports to the reporting center along with supporting evidence and documents containing the following information:

ⅰ) Whistleblower's personal information such as name and contact details.

ⅱ) The subject of the report.

ⅲ) The content of the report.

ⅳ) The purpose and reason for the report.

② Whistleblowers may make their reports through easily accessible methods as follows:

ⅰ) Company website.

ⅱ) Email.

③ The reports shall be managed and retained in accordance with the company's document management regulations, either in written or electronic form, for the prescribed retention period.

Article 8 (Handling of Reports)

① The designated personnel shall conduct necessary investigations upon receiving a report.

② The designated personnel may choose not to conduct or discontinue an investigation if any of the following apply:

ⅰ) When the content of the report is obviously false.

ⅱ) When the whistleblower submits another report without valid reasons regarding the notification of the processing outcome.

ⅲ) When the whistleblower fails to supplement the report or supporting evidence despite receiving two or more requests for supplementation during the specified period.

ⅳ) When it is separately determined that further investigation is unnecessary.

③ When deciding not to investigate or discontinuing an investigation under paragraph 2, the designated personnel must promptly notify the whistleblower of such fact.

④ After completing the investigation, the designated personnel shall transfer the investigation results to the personnel department or relevant department in accordance with company regulations for disciplinary action, and promptly report to the CEO in the case of significant matters. They must also notify the whistleblower of the investigation results.

⑤ The designated personnel shall report significant matters related to the investigation results, misconduct in the performance of duties by directors, or serious violations of laws and regulations, financial statement misrepresentation, and violations of internal accounting management regulations to the audit (committee).

⑥ The investigation results shall be managed and retained in accordance with the company's document management regulations, either in written or electronic form, for the prescribed retention period.

Article 9 (Obligation to Maintain Confidentiality of Whistleblowers)

① The employees of the Company shall not disclose or publicly reveal to others the personal information of whistleblowers or any facts that may indicate their status as whistleblowers, while being aware of such circumstances. However, this does not apply if the whistleblower has given consent.

② In the event that the personal information of a whistleblower or any facts indicating their status as a whistleblower are disclosed in violation of paragraph 1, the details of such disclosure may be investigated and confirmed.

③ If deemed necessary to confirm the details under paragraph 2, the relevant department may request the submission of related documents or statements of opinion. In such cases, unless there are exceptional circumstances, the department receiving the request shall cooperate in providing the requested documents or statements of opinion.

④ Disciplinary measures or other necessary actions may be taken against those who violate paragraph 1 by disclosing or revealing the personal information of whistleblowers or any facts indicating their status as whistleblowers to others.

Article 10 (Mitigation of Liability)

① In cases where disciplinary measures or unfavorable actions are taken against whistleblowers based on discovered acts or other related matters, the severity or exemption of such disciplinary measures or actions may be reduced.

② Even if the content of the whistleblower report includes job-related secrets, the whistleblowers shall be deemed not to have violated the duty to maintain job-related secrets in accordance with internal regulations such as collective agreements and employment rules.

Article 11 (Prohibition of Retaliatory Measures)

① The Company shall not take retaliatory measures against whistleblowers based on their whistleblowing activities.

② The Company shall not obstruct whistleblowing activities or coerce whistleblowers into canceling their reports.

Article 12 (Rewards and Incentives)

① In the event that whistleblowing activities result in significant financial benefits for the Company or prevent losses to the Company, rewards or incentives may be granted.

② The criteria, recipients, procedures, and other matters regarding the granting of rewards or incentives under paragraph 1 shall be separately determined.

Article 13 (Promotion and introduction of whistleblowing system to executives and employees and external parties)

The company shall promote and introduce the whistleblowing system to employees and external parties (customers, suppliers, outsourcing companies, etc.) through various channels such as the company's website and other means of communication.

Article 14 (Effective Date)

This regulation shall come into effect on the 1st day of January, 2023.