

SOOP CO., LTD.
Code of Conduct

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Code of Conduct

Introduction

SOOP CO., LTD. was founded on the principles of morality, autonomy, fairness, trust and respect. These principles are essential for securing and maintaining respect from our shareholders, employees, government agencies, and the general public, and are core values necessary for sustainable management and the company's success.

The SOOP CO., LTD. Code of Ethics includes these principles and values that guide our direction, and we expect all those associated with our company to live by them as well.

We ask all SOOP CO., LTD. executives and employees to familiarize themselves with and comply with this Code of Ethics, which serves as the standard for decision-making and behavior, to ensure that the principles of morality, autonomy, fairness, trust and respect are upheld.

Chapter 1: General Provisions

1) Purpose

- The purpose of this Code of Ethics is to provide standards of conduct and value judgments that employees must adhere to in order to practice the company's principles and core values in management, and to implement the company's management philosophy to establish ethical management.

2) Scope of Application

- This Code of Ethics applies to all employees of SOOP CO., LTD. and its affiliates and partner companies, including all executives and Board members, full-time and part-time employees, and all contractors who have entered into independent contracts with the company.

3) Operation and Interpretation of the Code of Ethics

- The SOOP CO., LTD. Code of Ethics and related policies are revised periodically in response to

changes in internal and external environments, and are always posted on the company's intranet system.

- The company may regularly confirm whether all subjects covered by this Code of Ethics are familiar with and complying with it.
- The company adheres to legal and ethical operating principles and makes every effort to prevent, detect and investigate misconduct and violations.
- In cases where matters are unclear in implementing this Code of Ethics, or where there are matters not stipulated in this Code or differences in interpretation, the interpretation of the Human Resources department and in-house counsel shall be followed.

Chapter 2: Ethics Towards Customers

We strive to faithfully fulfill our promises to customers by perfectly performing our assigned duties based on customer-centric management, and dedicate ourselves to creating customer value so that all customers can trust and use our services.

- We think and act from the customer's perspective, striving to realize customer satisfaction by providing the best services that customers can trust.
- We value customer feedback and actively utilize it to improve quality and services, contributing to value creation.
- We do our best for the benefit and safety of customers and must not damage promises or engage in unfair practices.
- We thoroughly protect customers' personal and sensitive information to ensure it is not leaked externally.

Chapter 3: Ethics Towards Shareholders

Providing the highest value to shareholders and gaining their trust is essential for healthy company growth. We have an obligation to provide necessary information for shareholders to make wise

investments and must be a company based on a strong relationship of trust with shareholders by faithfully protecting and managing assets.

- We protect shareholders' rights and respect their legitimate demands and proposals.
- We pursue maximization of shareholder value by realizing sound profits through efficient management.
- We sincerely disclose management information and strive to maximize shareholder interests by building mutual trust relationships with shareholders and investors.
- We strive to enhance the reliability of accounting information and ensure transparency.

Chapter 4: Ethics Towards Partner Companies

Fair treatment, equal opportunities, and fair competition are the guidelines we must follow when cooperating or competing in the market. We pursue mutual development from a long-term perspective by building cooperative relationships based on trust through transparent and fair transactions.

- We pursue mutual development by building mutual trust and cooperative relationships through fair and honest transactions with partner companies.
- We do not force any form of unfair practices or exert improper influence using a superior position.
- We recognize only achievements made through legitimate methods, rejecting expedient practices and creating a corporate environment where innovation and creativity are respected.
- We respect the fair and free market economic order based on the principle of free competition, and compete fairly and justly with competitors.

Chapter 5: Ethics Towards Society

Our society is not only the foundation where we live and work, but also provides the talent and

infrastructure that drive our company. As such, we have an obligation to contribute to the development of the nation and society as corporate citizens, and must strive to improve the quality of life of members of society.

- As a member of the nation and local community, we comply with social values, domestic and international laws, and all generally accepted norms.
- We maintain a sound market order through fair competition based on technology and quality.
- We thoroughly reject corruption that violates sound market order.
- We contribute to the development of society and the national economy through productivity improvement, job creation, faithful tax payment, and social contribution.
- We faithfully fulfill the social roles and responsibilities of the company and strive for the development of local communities.
- We strive to protect nature and preserve a clean environment, and comply with all relevant environmental protection laws.

Chapter 6: Ethics Towards Employees

We value people and emphasize the creativity and autonomy of each member of the company. We also maintain a safe and enjoyable work environment based on a strong relationship of trust between the company and employees through fair opportunity provision, and build an organizational culture that provides the best results and value in all areas by recognizing diversity.

- The company recognizes the dignified value of employees and respects their independent personality and basic rights.
- The company respects individual creativity and autonomy of employees and supports talent development and self-realization.
- The company provides necessary systems and creates an environment for employees to perform their duties and develop their abilities.
- The company strives to create a communication environment based on trust to enable free

suggestions and proposals.

- The company does not discriminate against employees unfairly based on race, nationality, gender, educational background, region of origin, age, or other reasons, and provides fair opportunities according to ability and qualifications.
- The company makes every effort to prevent serious disasters and safety accidents so that employees can work in a healthy and safe work environment.
- The company does not tolerate any violations of personality and human rights, such as workplace harassment and sexual harassment, and implements necessary measures such as education and training to prevent them.

Chapter 7: Employee Code of Conduct

As employees of SOOP CO., LTD., we must take pride in our work and perfectly perform our assigned missions through legitimate methods to provide the highest value and trust to our customers and shareholders. We also create a company that exerts a positive influence on local communities and the nation based on transparent and fair business activities.

1) Basic Ethics

- Employees maintain their honor and dignity with pride and self-esteem, and maintain an honest work attitude.
- They do not engage in immoral or unethical behavior that damages honor and dignity in daily life and work-related matters.
- Employees strictly distinguish between public and private matters in their work and create an organizational culture based on smooth communication and trust between superiors, subordinates, and colleagues.
- Employees perform their duties fairly and conduct business transparently and rationally based on the standards and principles of this Code of Ethics.

2) Fulfillment of Mission

- Employees share the company's management philosophy, empathize with the goals and values pursued by the company, and faithfully perform the missions assigned to them.
- Employees must make decisions and act according to the authority and responsibility given to them.
- Employees maximize the effectiveness of their work through active cooperation and smooth communication.
- Employees must be familiar with and faithfully comply with laws, internal regulations, and the Code of Ethics related to their duties, and take responsibility for violations.

3) Prohibition of Concurrent Employment, Side Jobs, and Private Business Activities

- Concurrent employment and side jobs refer to operating a separate business or providing services externally and receiving compensation while belonging to the company.
- Employees must devote their time and attention fully to their work during working hours and must not engage in concurrent employment or side jobs that may interfere with company work or are unrelated to their duties, except in unavoidable cases.
- If an employee holds an executive or director position in an external company, it may create a conflict of interest with SOOP CO., LTD. or violate antitrust laws, so permission from the company must be obtained to perform such roles.
- Even if it is beneficial to work or improves the company's image, prior approval from the company must be obtained.

4) Prohibition of Unfair Work Instructions

- If an employee becomes aware of a superior's dereliction of duty, illegal acts, corruption, or misconduct, they must immediately report it to the Human Resources department.
- Unfair work instructions from superiors must be refused, and if disadvantaged as a result, it should be reported to the Human Resources department.
- Those who follow unfair work instructions from superiors or are aware of illegality but do not report it cannot escape responsibility.

5) Work Environment and Safety Management

- Employees are responsible and obligated to maintain a safe and pleasant work environment and comply with safety and health-related laws and regulations to prevent accidents.
- The use of legally prohibited drugs is prohibited, and the misuse of prescription or over-the-counter drugs and other substances is not allowed.
- Excessive alcohol consumption that may harm mental and physical health is prohibited at company-related events or other schedules.
- In accordance with relevant laws, if there is a possibility of health, hygiene, or safety problems, employees must immediately report to the Human Resources department and, if possible, take safety measures such as suspending work, evacuating, or improving the environment.

6) Prohibition of Receiving Gifts, Entertainment, and Conveniences

- Employees must not request or receive gifts, entertainment, or conveniences from stakeholders that may compromise fairness in their duties, and this applies equally when done through intermediaries, agents, family members, or relatives.
- Providing bribes to domestic or foreign government employees or public officials for the purpose of business favors is even more strictly prohibited.
- However, the following items are exceptions as they are not considered excessive in social norms and do not raise concerns about conflicts of interest:
 - A. Meals provided within the normal course of business
 - B. Items uniformly provided to participants by the host at official business-related events
 - C. Souvenirs or promotional items intended for distribution to unspecified individuals
- If gifts, entertainment, or conveniences outside the normal range are unavoidably received, they must be reported to the company without delay, and the received items should be handled as follows:
 - A. Employees who receive gifts, entertainment, or conveniences outside the normal range must immediately return them or pay fair value.
 - B. For entertainment or conveniences provided to multiple people, the highest-ranking employee among the recipients has the duty to report.
 - C. The relevant department head should politely request prevention of recurrence from the stakeholder.

- D. In principle, gifts should be returned immediately, but if they cannot be returned, they should be handed over to the company.
- E. The company may handle gifts reported or handed over according to the above content as follows:
 - Dispose of items with no economic value due to decay or deterioration.
 - Promptly donate to social welfare facilities or public interest organizations if there is a risk of economic value being damaged due to decay or deterioration.
 - In other cases, except as otherwise stipulated in other regulations, donate to social welfare facilities or public interest organizations.

7) Prohibition of Unfair Business Handling and Misappropriation of Property

- Embezzlement acts that prioritize personal interests, such as inappropriate records, irregular sales, misconduct, false evidence, and arbitrary changes in account items, are prohibited.
- Business operations must be handled in compliance with relevant laws, company regulations, the Code of Ethics, and other company policies and procedures, and in case of ambiguity, interpretation should be sought from relevant departments.
- The following acts of privately misappropriating the company's physical assets or funds are prohibited:
 - A. Using company services, equipment, office supplies, etc. for private purposes
 - B. Using company promotional items for private purposes
 - C. Using corporate cards for inappropriate purposes or private use
- Company communication facilities must not be used privately to hide one's identity or to access, distribute, or store pornographic or offensive materials.
- Employees must use passwords for company-provided email accounts and voice mailboxes. The company may monitor, record, and investigate activities conducted through company communication facilities, including email, instant messaging, telephone, and voice mail systems, as necessary.

8) Protection of Company Assets

- Employees must protect company assets and not use them for personal gain.
- Employees have an obligation to maintain and properly manage company property assigned to them in good condition.
- Employees must return all company property upon resignation (including computers, vehicles, mobile devices, digital information, and software).

9) Protection of Company Information and Intellectual Property of Others

- Employees must not disclose internal information or confidential information obtained from the company to third parties or use it for purposes other than company work during their employment relationship with the company or after the employment relationship has ended.
- The following information should be recognized as company property and should not be leaked to unauthorized persons inside or outside the company:
 - A. Customer information: All customer-related information including personal information, sensitive information, transaction details, etc.
 - B. Management information: Company's major policies, decision-making matters, management plans, performance, financial management, accounting, wages, etc.
 - C. Business information: Human resources-related information, public relations-related information, sales performance information such as sales and profit margins, service and partner company information, etc.
 - D. Confidential information: All materials, information, systems, technologies, etc. that give an advantage over competitors or provide such opportunities
- Confidential information requiring security can only be provided to authorized persons and must never be leaked externally.
- Company secrets and information obtained through work must not be leaked inside or outside the company without approval, and unauthorized leaks will result in civil and criminal liability for the relevant persons under the following laws:
 - A. Criminal Act Article 329 (Theft), Article 345 (Embezzlement and Breach of Trust by Occupants)
 - B. Civil Act Article 740 (Contents of Torts)
 - C. Unfair Competition Prevention and Trade Secret Protection Act Article 18
- Acts infringing on third-party intellectual property rights or copying, installing, using, or

distributing illegal software are prohibited.

- Employees must not contact the media or engage in media activities related to the company or its business without the company's permission, and in such cases, they should report to the heads of the Public Relations and IR departments to enable prompt response.

10) Prohibition of Insider Trading and Information Utilization

- Information obtained in relation to duties must not be leaked externally without authorization or used to pursue economic benefits for oneself, family members, or third parties.
- Employees are prohibited from trading bonds or securities issued by the company or bonds or securities issued by other companies related to such non-public material information using non-public material information of the company, or providing information to family members or third parties to trade.
- Trading bonds or securities of a company based on non-public material information of other companies obtained through work, and providing information to family members or third parties to trade stocks are prohibited.

Table: Summary of Insider Trading Regulations and Short-Swing Profit Rule

	I. Prohibition of Using Material Non-Public Information (for SOOP CO., LTD. and its affiliates' executives, employees, and major shareholders)	II. Short-Swing Profit Rule (for SOOP CO., LTD. executives, employees, and major shareholders)
Purpose of Regulations	To prevent unfair profits from insider trading , promote information equity, ensure fair trading, protect investors, and maintain market integrity by regulating the use of non-public information by executives, employees, and major shareholders of listed companies in securities transactions.	
Regulated Parties	<ul style="list-style-type: none"> · Insiders ① Listed company (SOOP CO., LTD.) ② Executives, employees, and major shareholders of the listed company (holding 10% or more) ③ Executives, employees, and major shareholders of the listed company's affiliates · Quasi-insiders (Those with licensing, guidance, or supervisory authority, etc.) · Persons who have contracted or are negotiating contracts with the company · Agents (including legal entities), employees, or other workers of any of the above · Persons who have not passed one year since ceasing to fall under any of the above categories · Information recipients: Those who received information from insiders or quasi-insiders 	<ul style="list-style-type: none"> · Executives and employees of the listed company (including registered and unregistered) · Major shareholders (Owners of 10% or more / de facto controlling shareholders)
Material Non-Public Information	<ul style="list-style-type: none"> · Information obtained through work-related duties (job relevance) · Information not yet disclosed through official channels, or information for which a certain period has not passed since disclosure (non-public nature) · Important management information (materiality) (e.g., capital increase, new business ventures, audit opinions from accounting firms, and other major management matters subject to stock exchange disclosure) 	<ul style="list-style-type: none"> · Regardless of whether the non-public insider information was actually used

	regulations)	
Prohibited Actions	<ul style="list-style-type: none"> · Trading and other transactions by regulated parties using non-public information (including exchange, transfer, establishing/acquiring security rights, short selling, etc.) · Insiders, quasi-insiders, or information recipients providing information to third parties to conduct transactions (* regardless of profit or timing) 	<ul style="list-style-type: none"> · Prohibition of selling within 6 months of purchase · Prohibition of purchasing within 6 months of selling (* Only profits are calculated for return, losses are not considered)

11) Prevention of Conflicts of Interest

- Employees are prohibited from engaging in the following acts that may affect judgments and decisions for the best interests of the company.
- Employees and their immediate family members must not engage in third-party related activities prohibited by the conflict of interest clause.
 - A. Substantially owning 5% or more of shares in companies that have cooperative relationships with the company or are in competitive relationships (including cases where competitive relationships constitute a major part of the other company)
 - B. Working as an executive, director, employee, or consultant for such companies
 - C. Receiving compensation or money from such companies or people related to them
 - D. Pursuing business opportunities outside the company that are considered to have been secured during employment at SOOP CO., LTD.

12) Financial/Accounting and Reporting Integrity

- Employees are responsible for properly recording the company's financial statements, records, accounts, related documents, transactions, and financial status within their area of work, and for complying with relevant legal and accounting requirements and reporting procedures.
- The company's accounting records, financial reports, and related documents must be maintained and submitted in accordance with laws and accounting principles, and must accurately and fairly reflect the company's assets, liabilities, income, and expenditures.
- Employees must not forge, fabricate, or omit important facts in documents or communications to mislead others.
- Employees must not engage in activities that hinder management, internal and external auditors, and the finance department from identifying financial and accounting risk factors.

* Obligations of the CEO and Executive Officers in charge of Management Planning

- A. The Chief Executive Officer (CEO) of SOOP CO., LTD. and executive officers in charge of management planning have an ongoing obligation to ensure perfection, fairness, timeliness, and clarity in all documents submitted regularly.
- B. The CEO and each executive officer in charge of management planning shall promptly report the following matters to the audit body:
- (1) Serious deficiencies in the design or operation of internal controls that could adversely affect the company's ability to record, process, summarize, and report financial data
 - (2) Information related to fraudulent activities involving management or other employees who have significant responsibilities in the company's financial reporting, disclosure, and internal controls
 - (3) Information related to significant violations of security and other laws, rules, or regulations applicable to company operations
 - (4) Important information identified as having an impact when disclosed to the public
- C. The CEO and each financial officer must not take direct or indirect measures to improperly influence, coerce, manipulate, or mislead external general auditors for the purpose of misleading financial statements.

13) Restrictions on Gifts and Financial Transactions Between Employees

- Financial transactions or guarantees between employees should be avoided, except in unavoidable cases, as they may lead to deterioration of colleague relationships and interfere with company work.
- Gifts between employees are prohibited except within socially acceptable ranges.
- All behaviors that harm healthy colleague relationships and habitual gambling and speculative activities are strictly prohibited.

14) Prevention of Workplace Harassment and Sexual Harassment

- Recognizing that workplace harassment and sexual harassment are illegal acts that violate basic rights and dignity, employees must not engage in any form of harassment or sexual harassment.
- Employees must treat each other with respect, equality, and dignity, and report immediately to their superior or the Human Resources department if they become aware of any harm to

themselves or others.

- Employees actively participate in training to eliminate workplace harassment and sexual harassment, and cooperate actively in prevention and practice.

15) Political Contributions and Government Relations

- Prior approval from the CEO is required to make announcements or requests for participation in political events or political donations within the company.
- No one in the company may demand political contributions from employees or require support or opposition for a specific party or candidate.
- Employees must not make political donations in the company's name without company approval, and cannot request reimbursement from the company for personal donations.

16) Reporting Violations and Prohibition of Retaliation

- Employees have a duty to report violations of the Code of Ethics and company regulations to their superiors and the Human Resources department without delay when they become aware of such violations.
- Rather than immediately seeking external support for violations, efforts should be made to resolve issues by following internal reporting procedures.
- Violation reports should provide as detailed an explanation as possible and, when possible, submit supporting evidence diligently to facilitate efficient fact-finding.
- If the investigation results differ from the reported content, employees who reported in good faith will not be held responsible, and unfair measures are strictly prohibited. However, the company may take appropriate action in cases of malicious reporting intended to defame specific individuals.
- The company encourages all employees to report suspicious misconduct around them according to the following procedures:
 - A. Reporting target: All matters violating the Code of Ethics, company regulations, and laws
 - B. Reporting obligation: All employees of the company, affiliated companies and subsidiaries in which the company owns major shares, and all dispatched employees

- C. Reporting to: Head of Human Resources department (Head of Management Planning Division, Head of Talent Development Team)
- D. Reporting method: Wired/wireless phone or company email

*** Regarding anonymous reporting:**

- Violation reports can be made anonymously, but anonymous reports may be difficult to investigate, and there may be difficulties in proceeding due to emotional and physical disadvantages to the reported person in case of reports based on incorrect information or misunderstandings.
- Therefore, when reporting violations, it is recommended not to disclose the content to others and contact the Human Resources department confidentially with your identity.
- The Human Resources department will strictly maintain the confidentiality of the reporter and take appropriate measures to ensure that the reporter does not suffer retaliation or unfair treatment due to the report.

17) Disciplinary Measures for Violations

- Note that disciplinary action may be taken by decision of the Personnel Committee (Disciplinary Committee) in the following cases:
 - A. Those who violate the Code of Ethics, employment rules, and other company regulations
 - B. Those who assist or encourage violations of the Code of Ethics, employment rules, and other company regulations
 - C. Those who are aware of violations but do not report them
 - D. Those who take retaliatory measures such as criticism, harassment, ostracism, and unfavorable personnel measures against those who report violations
- The Personnel Committee can determine the level of discipline by comprehensively considering the seriousness of the case and other circumstances, and the company may report to external investigative agencies with public authority if illegal acts are confirmed.
- The type and level of discipline cannot be demanded or claimed to be mitigated based on similar past cases.

Supplementary Provisions

- Effective Date
 - This Code of Ethics shall be effective from February 12, 2018.

- Revision Date
 - This Code of Ethics shall be revised and effective from August 27, 2021.

- Revision Date (Company Name Change)
 - This Code of Ethics shall be revised and effective from March 29, 2024.