

# Compliance Policy

As the leading chemical materials company beyond the position of the world's No. 1 epoxy company, we are committed to enhancing the quality of life and making positive contributions to society and humanity. In line with our pursuit of transparency and integrity, we hereby declare the following compliance policy.

## Article 1 (Code of Conduct for Executives and Employees)

1. We uphold social laws and regulations as well as all company regulations, fostering mutual respect among colleagues. We are committed to contributing to the development of both the company and society through the fair performance of our duties.
2. In the event of non-compliance with applicable laws and company regulations during the execution of duties, or in situations where the legality of a decision is uncertain, it is imperative to seek guidance from higher-level decision-makers, the company's legal department, and compliance-related departments. By doing so, we ensure that informed and lawful decisions are made.
3. We are committed to providing accurate and reliable company information, enabling our shareholders to make informed investment decisions with confidence. We take responsibility for our shareholders through efficient company management.
4. Embracing the steadfast belief that our customers are the cornerstone of our business and the very reason for our existence, we consistently strive to think and act from the customer's perspective. We utilize our capabilities to the fullest extent, aiming to achieve customer satisfaction and foster mutual growth alongside our valued customers.
5. We are dedicated to providing equal opportunities to all partners, fostering an environment of fairness and transparency in our trade practices. Our goal is to achieve mutual prosperity through equitable and ethical business transactions.
6. We are committed to pursuing environment-friendly management practices to ensure the sustained prosperity and coexistence of humanity.

7. We respect human rights, recognizing diversity in all its forms. We are dedicated to protecting the vulnerable.

## Article 2 (Company Duties and Responsibilities)

1. The company is responsible for ensuring that all executives and employees, including new hires, are well-versed in the applicable regulations. Regular compliance training should be provided to promote fair and ethical performance of duties by executives and employees.

2. The company should designate a dedicated compliance officer who will be responsible for overseeing and ensuring compliance with relevant regulations by executives and employees.

3. The company should actively promote a culture of open communication, encouraging executives and employees to report any concerns or wrongdoing. The identity of the reporter or informant must be kept confidential and should never be disclosed, even when sharing cases for educational purposes. Furthermore, there should be no negative impact on the reporter's personnel management or treatment as a result of their report.

4. In the event of violations of relevant regulations by executives and employees, appropriate disciplinary actions must be taken.

5. We contribute to the development of local communities by actively supporting and encouraging executives and employees to engage in meaningful social service activities.

March 30, 2023

Kukdo Chemical Co., Ltd.

CEO & Chairman, Si Chang Lee