

Sustainable Procurement Policy

Kukdo Chemical Co., Ltd., as a partner providing the highest value chemical materials, aims to achieve its vision of becoming the world's No. 1 epoxy company and ultimately the leading chemical materials company. To this end, we have established the following Sustainable Procurement Policy and will lead a transparent and fair trade culture based on this policy.

Article 1. Sustainable Procurement

- We consider sustainability-related criteria, such as environment, safety, labor, human rights, and business ethics, when engaging in transactions with our suppliers.
- We continuously collaborate with our suppliers to facilitate mutual growth and shared prosperity.

Article 2. Supplier ESG Evaluation and Management

- We regularly evaluate our suppliers including raw and subsidiary material suppliers not only on price competitiveness, product quality, and delivery schedule, but also on their sustainability performance and ESG (environmental, social, and governance) management improvement efforts. This ensures these factors are assessed and reflected in our procurement decisions.
- We offer incentives to businesses owned by socially disadvantaged groups (e.g., those owned by women or individuals with disabilities) and give such enterprises priority consideration in our sourcing. Conversely, we refrain from doing business with companies that fail to comply with labor and human rights laws or social and environmental regulations.
- We conduct supplier ESG evaluations encompassing key criteria such as labor and human rights, business ethics and compliance obligations, health, safety, and environment management, and respect for diversity. The results of these evaluations are disclosed to stakeholders through our sustainability reports and other communication channels.

Article 3. Business Ethics

- In compliance with relevant laws and regulations, we prohibit any unfair trade practices and do

not demand improper payments or undue favors from our suppliers.

- We provide regular training on business ethics, including anti-corruption, to all executives and employees involved in the company's procurement activities.
- In accordance with the company's procurement policy, we provide all suppliers with fair and transparent opportunities to participate in business.
- We strictly protect our suppliers' trade secrets and the personal information of their executives and employees, treating such information as confidential.
- We maintain a reporting channel (such as a "Whistleblowing Hotline" feature on our website) through which executives and employees of our suppliers can report any unfair demands or improper solicitations. We treat all such reports in confidence to protect whistleblowers, ensuring that those who report are not subject to any disadvantage or retaliation.
- We distribute the Kukdo Chemical Supplier Code of Conduct to all suppliers, and we require our suppliers to sign and comply with this Code of Conduct.

June 27, 2025

Kukdo Chemical Co., Ltd.

MS Hwang, Chief Executive Officer