

Kumho Polychem ESG Policies and Guidance

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ESG Policies and Guidance Management Guidelines

Preamble

The purpose of these Guidelines is to define the framework for the establishment, revision, abolition, and operation of all documents contained in the Kumho Polychem ESG Policies and Guidance (hereinafter "ESG Policies") and stipulate consistent management procedures.

Chapter 1. Policy Scope

Article 1. Application Scope

- 1) These Guidelines apply to the establishment, revision, abolition, and operation/management of all policies and guidelines contained in the ESG Policies.

Chapter 2. Document Classification System

Article 2. Definition of Document System

- 1) To clarify the principles and procedures related to the ESG management direction across the company, the ESG Policies are classified as follows:
 - (1) A policy is a document that presents the official direction and criteria of the organization on specific ESG topics.
 - (2) A guideline is a document that details procedures and implementation methods for carrying out a policy.

Article 3. Document Classification Number

- 1) For effective identification and management, classification numbers are divided into major, medium, and minor categories as follows:
 - (1) Major category: Distinguished by the abbreviation "KP," which represents the company's English initials, "Kumho Polychem."
 - (2) Medium category: Distinguished by the first letters of the English terms for the business activity areas—Environment (E), Social (S), and Governance (G).
 - (3) Minor category: Policies are high-level documents, while guidelines are low-level documents. High-level documents are given a three-digit serial number, and if available, low-level documents are given separate serial numbers.

E.g., KP - E 001 - 1 (in the order of "Major category, Medium category, Minor category, High-level document · Low-level document" from left to right)

Article 4. Policy Structure and Format

- 1) The document system of the ESG Policies is structured as follows:
 - (1) The preamble states the purpose, background, and objectives of the policy.
 - (2) The body details specific provisions.
 - (3) The addendum specifies creation, revision, effective date, and other supplementary matters.

Chapter 3. Operating System

Article 5. Policy Management and Operation System

- 1) Each department responsible for implementing the ESG Policies shall faithfully carry out the duties specified in the relevant documents, while the department overseeing the ESG Policies shall continuously review their appropriateness by monitoring stakeholder requirements, as well as changes in related regulations and guidelines.

■ Appendix. ESG Policy Establishment and Revision History

Document No.	Document Title	Establishment	Revision		Remarks
			1st	2nd	
KP-G001-1	ESG Policies and Guidance	2025.08.20			
KP-E001	Environmental Management Policy	2022.01.01	2024.06.28	2025.08.20	
KP-E002	Biodiversity Conservation Policy	2024.06.28	2025.08.20		
KP-E003	Deforestation Prevention Policy	2024.06.28	2025.08.20		
KP-S001	Occupational Health and Safety	2022.01.01	2024.06.28	2025.08.20	
KP-S002	Human Rights Management Policy	2023.01.01	2024.06.28	2025.08.20	
KP-S003	Supply Chain ESG Policy	2023.01.01	2024.06.28	2025.08.20	
KP-S003-1	Partner ESG Guidelines	2023.01.01	2024.06.28	2025.08.20	
KP-S004	Community Engagement Policy	2024.06.28	2025.08.20		
KP-G002	Ethical Management Policy	2020.12.01	2024.06.28	2025.08.20	
KP-G002-1	Ethical Management Guidelines	2020.12.01	2024.06.28	2025.08.20	
KP-G003	Anti-Corruption Compliance Policy	2025.08.20			
KP-G004	Information Security Policy	2025.08.20			
KP-G005-1	Whistleblowing Management	2023.06.21	2024.06.28	2025.08.20	
KP-G006	ESG Investment Policy	2023.05.01	2024.06.28	2025.08.20	
KP-G007	Tax Policy	2023.01.01	2024.06.28	2025.08.20	

Addendum

1. These Guidelines take effect as of August 20, 2025.

Environmental Management Policy

Preamble

Kumho Polychem Co., Ltd. (hereinafter "Kumho Polychem") establishes this Environmental Management Policy (hereinafter the "Policy") to preserve the earth's natural and environmental values and promote the harmonious coexistence of humanity and the environment.

The purpose of this Policy is to clearly define the scope, impact areas, principles, and standards of environmental management as Kumho Polychem identifies direct and indirect environmental impacts across all business activities, including its supply chain, and implements activities to minimize negative environmental impacts.

Chapter 1. Policy Scope

Article 1. Scope

- 1) This Policy applies to all executives and employees of Kumho Polychem. Also, all stakeholders across the supply chain, including partners and suppliers, should be encouraged to comply with this Policy.

Chapter 2. Risk Management

Article 2. Environmental Risk Management

- 1) In accordance with this Policy, Kumho Polychem conducts activities to minimize the negative environmental impacts of its operations and identifies potential environmental risks in advance. It shall implement mitigation or preventive measures for identified risks and prevent them in advance through continuous management and monitoring.

Chapter 3. Governance

Article 3. Environmental Governance

- 1) Kumho Polychem implements environmental management through its dedicated Safety & Environment Team, in collaboration with other relevant departments. The Board of Directors, the company's highest decision-making body, reviews and approves significant environmental issues.

Chapter 4. Environmental Management Principles

Article 4. Establishment of Environmental Management Plans

- 1) Kumho Polychem establishes environmental management plans based on ISO 14001 Environmental Management Systems certification and makes proactive and voluntary efforts to minimize environmental impacts and risks from its activities.

Article 5. Compliance with Environmental Regulations and Permits

- 1) Kumho Polychem faithfully complies with environmental regulations in the countries where its business sites are located and actively remedies any violations that occur.

Article 6. Sustainable Products and Processes

- 1) To minimize negative environmental impacts, Kumho Polychem makes every effort to enhance sustainability by using renewable/bio materials, reducing resource consumption, and developing low-carbon products.

Article 7. Greenhouse Gas and Energy Management

- 1) In line with its climate change response strategies and targets, Kumho Polychem makes every effort to minimize the use of fossil fuel and raw materials, gradually expand the use of clean energy, and improve energy efficiency, thereby reducing greenhouse gas emissions and achieving carbon neutrality.
- 2) Kumho Polychem regularly aggregates and monitors greenhouse gas emissions (Scope 1–3) and energy usage to assess their environmental impact.

Article 8. Pollutant Management

- 1) Air Pollution Management
 - (1) Kumho Polychem complies with the Clean Air Conservation Act and related laws and manages air pollutants within legal limits. In addition, it reviews the introduction of pollutant reduction facilities and technologies, as well as process improvements, to minimize and monitor air pollutant emissions from business activities.
- 2) Soil Management
 - (1) Kumho Polychem complies with the Soil Environment Conservation Act and related laws, installs soil pollution prevention facilities, and conducts soil contamination inspections and monitoring to prevent soil pollution.
- 3) Water Pollution Management
 - (1) Kumho Polychem complies with the Water Environment Conservation Act and related laws and manages water pollutants within legal limits. In addition, it reviews the introduction of water pollution prevention facilities and technologies as well as process improvements to minimize and monitor water pollutant emissions from business activities.
- 4) Odor Management
 - (1) Kumho Polychem complies with the Odor Prevention Act and related laws and manages odors within legal limits. In addition, it reviews the introduction of odor prevention facilities and technologies, as well as process improvements, to minimize and monitor odors from business activities.
- 5) Noise and Vibration Management
 - (1) Kumho Polychem complies with the Noise and Vibration Control Act and related laws and manages noise and vibration within legal limits. In addition, it reviews the introduction of noise and vibration prevention facilities and technologies, as well as process improvements, to minimize and monitor noise and vibration from business activities.

Article 9. Water Resource Management

- 1) Recognizing the importance of preserving water resources for sustainable use, Kumho Polychem implements activities to reduce and recycle water usage, and considers process improvements and facility investments for this purpose.

It verifies whether its business sites are located in water-stressed areas and, if so, continuously monitors water intake and usage while reviewing any activities to protect water resources in areas where business operations may face risks.

Article 10. Chemical Substance Management

- 1) To minimize environmental impacts caused by chemical substances, Kumho Polychem identifies chemicals used in operations or contained in products, establishes management standards in accordance with the Chemical Substances Control Act and related laws for each substance, and complies with them.

Article 11. Waste Management

- 1) To minimize waste generation at its business sites, Kumho Polychem manages waste in accordance with the

Waste Control Act and related regulations by type, and reviews recycling measures.

- 2) It develops and manages standard procedures for waste management for each business site, and establishes and implements standards for storage and transportation of waste to promote recycling.

Article 12. Purchase and Procurement of Raw and Subsidiary Materials

- 1) To minimize environmental impacts and avoid unnecessary waste of resources, Kumho Polychem improves the efficiency of raw and subsidiary materials used in business activities and considers the purchase of environmentally friendly materials and goods. For this purpose, it establishes a system to regularly track and monitor the usage of raw and subsidiary materials and the environmental impact of purchased materials and products.

Article 13. Product Management of Environmental Impact

- 1) Through Life Cycle Assessment (LCA), Kumho Polychem identifies the environmental impacts of its products across their entire life cycle, from production to disposal, and makes efforts to minimize negative impacts.
- 2) It also promotes activities such as enhancement of product durability and development of recycling and reuse technologies to reduce the environmental impact of its products.

Article 14. Local Community Environment

- 1) Kumho Polychem seeks to minimize and prevent negative impacts on the environment of local communities arising from its business activities and engages in continuous communication with local communities.

Chapter 5. Embedding Environmental Management

Article 15. Grievance Handling and Whistleblowing

- 1) In cases where negative environmental impacts or risks arise, anyone may report them to the Online Whistleblowing Center or through the internal whistleblowing procedures specified by the responsible department.
- 2) For any other principles and procedures for whistleblowing as well as details regarding grievance handling related to environmental management, follow the Whistleblowing Management Guidelines.

Article 16. Training and Communication

- 1) Kumho Polychem continuously provides training and campaigns to raise awareness among executives, employees, and stakeholders on the importance of the environment and the necessity of environmental management.
- 2) It communicates major issues related to environmental management with executives, employees, and stakeholders, and discloses them through a number of easily accessible channels.

Addendum

1. This Policy takes effect as of January 1, 2022.
2. This Policy takes effect as amended on June 28, 2024.
3. This Policy takes effect as amended on August 20, 2025.

Biodiversity Conservation Policy

Preamble

Kumho Polychem Co., Ltd. (hereinafter "Kumho Polychem") establishes this Biodiversity Conservation Policy (hereinafter the "Policy") to minimize negative impacts on biodiversity across its business activities, and to conserve biodiversity and promote the sustainable use of resources negatively affected by human activity.

This Policy has been established based on the UN Convention on Biological Diversity, the International Union for Conservation of Nature (IUCN) Protected Area Management Categories, and relevant domestic and international laws and regulations, and its purpose is to define the scope and principles of activities aimed at preventing and minimizing adverse impacts on ecosystems and biodiversity caused by business activities conducted to conserve and restore ecosystems and biodiversity.

Chapter 1. Policy Scope

Article 1. Scope

- 1) This Policy applies to all executives and employees of Kumho Polychem. Also, all stakeholders across the supply chain, including partners and suppliers, should be encouraged to comply with this Policy.

Chapter 2. Biodiversity Conservation Principles

Article 2. Identification and Conservation of Biodiversity Impacts

- 1) Kumho Polychem identifies negative impacts of its business activities on ecosystems and biodiversity, and prevents or minimizes them. Where negative impacts are expected or identified, it makes efforts to conserve and restore ecosystems and biodiversity.

Article 3. Identification and Legal Compliance

- 1) Kumho Polychem identifies World Heritage and protected areas, classified in IUCN Category I–IV¹, and key biodiversity areas, while complying with national and regional laws if its business sites are located within those areas.

Article 4. Minimization of Loss on Biodiversity

- 1) Where its business sites are located within or adjacent to areas of high biodiversity value, Kumho Polychem seeks to prevent or minimize biodiversity degradation and loss (No Net Loss), and makes efforts to generate a net positive impact on ecosystems and biodiversity through medium- to long-term conservation and restoration activities.

Chapter 3. Mainstreaming Biodiversity Conservation

Article 5. Mainstreaming and Communicating Biodiversity Conservation

- 1) Kumho Polychem supports and participates in initiatives intended to conserve and protect biodiversity. It also educates executives and employees on the importance of biodiversity and the impact of company operations, and shares the value and significance of biodiversity and ecosystems through communication with key stakeholders, including the supply chain and local communities.

¹ Protected areas classified by the IUCN: 1) Strict nature reserve (Ia), 2) Wilderness area (Ib), 3) National park (II), 4) Natural monument or feature (III), 5) Habitat or species management area (IV).

Addendum

1. This Policy takes effect as of June 28, 2024.
2. This Policy takes effect as amended on August 20, 2025.

Deforestation Prevention Policy

Preamble

Kumho Polychem Co., Ltd. (hereinafter "Kumho Polychem") establishes this Deforestation Prevention Policy (hereinafter the "Policy") to prevent and minimize potential deforestation that may be caused by its business activities, while conserving forests.

This Policy respects global standards and initiatives such as the UN Strategic Plan for Forests and Global Forest Goals (GFGs), the UN REDD+ (Reducing Emissions from Deforestation and Forest Degradation Plus Conservation), the IUCN Protected Area Management Categories, and relevant domestic and international laws and regulations, and its purpose is to define the scope and principles of activities aimed at preventing and minimizing deforestation caused by business activities, while conserving and restoring forests.

Chapter 1. Policy Scope

Article 1. Scope

- 1) This Policy applies to all executives and employees of Kumho Polychem. Also, all stakeholders across the supply chain, including partners and suppliers, should be encouraged to comply with this Policy.

Chapter 2 Principles for Deforestation Prevention

Article 2. Prevention of Deforestation and Conservation of Forests

- 1) Kumho Polychem prevents or minimizes deforestation resulting from its business activities. Where negative impacts on forests are expected or identified, it makes efforts to conserve and restore forests.

Article 3. Identification and Legal Compliance

- 1) Kumho Polychem identifies forest conservation and protected areas, particularly those designated by the IUCN (World Heritage areas, IUCN Category I–IV protected areas), while complying with relevant national and regional forest laws and regulations if its business sites are located within those areas.

Article 4. Achieving Net Zero Deforestation

- 1) Kumho Polychem makes efforts to achieve net zero deforestation at and around its business sites through initiatives such as "no gross deforestation" and reforestation activities.

Chapter 3. Mainstreaming and Communicating

Article 5. Mainstreaming and Communicating Deforestation Prevention

- 1) Kumho Polychem supports and participates in initiatives intended to prevent deforestation and conserve forests. It also educates executives and employees on the importance of forest conservation and the impact of company operations on forests, and shares the value and significance of forests through communication with key stakeholders, including the supply chain and local communities.

Addendum

1. This Policy takes effect as of June 28, 2024.
2. This Policy takes effect as amended on August 20, 2025.

Occupational Health and Safety Management Policy

Preamble

Kumho Polychem Co., Ltd. (hereinafter "Kumho Polychem") establishes and declares this Occupational Health and Safety Management Policy (hereinafter the "Policy") under its vision of a "healthy company that pursues shared happiness with safety as the top priority," and fulfills its social responsibilities through its commitment to and practice of prioritizing occupational health and safety management.

This Policy has been established based on the ILO Guidelines on Occupational Safety and Health Management Systems, the ISO 45001 Occupational Health and Safety Management Systems certification standards, and the Responsible Business Alliance Code of Conduct.

The purpose of this Policy is to define Kumho Polychem's principles and scope for occupational health and safety management, prevent work-related illnesses, accidents, and industrial disasters for stakeholders, and achieve its three major goals: "Zero Serious Accidents," "Establishment of Safety and Health Infrastructure," and "Fostering a Culture of Autonomous Safety and Health Management."

Chapter 1. Policy Scope

Article 1. Scope

- 1) This Policy applies to all stakeholders engaged in Kumho Polychem's business activities and processes.
- 2) Particularly, Kumho Polychem identifies stakeholders vulnerable to occupational health and safety risks, pays special attention to preventing risks to them, and takes all necessary measures.

Chapter 2. Risk Management

Article 2. Occupational Health and Safety Risk Management

- 1) In accordance with this Policy, Kumho Polychem carries out occupational health and safety (OHS) management activities such as establishing health and safety infrastructure and fostering a culture of safety, while conducting regular risk assessments to identify stakeholders highly exposed to OHS risks as well as potential major industrial accidents, serious injuries, and near misses. It implements mitigation or preventive measures for identified OHS risks, evaluates the effectiveness of such measures, and preemptively prevents risks through continuous management, monitoring, and improvements.

Chapter 3. Governance

Article 3. Occupational Health and Safety Governance

- 1) Kumho Polychem implements OHS management through its dedicated Safety & Environment Team, in collaboration with other relevant departments. Major issues such as key OHS performance, policies, and risk management measures should be reported to or approved by the Board of Directors, the company's highest decision-making body.

Chapter 4. Occupational Health and Safety Management Principles

Article 4. Compliance with Occupational Safety and Health Laws

- 1) To protect the safety of its employees, partner employees, and other stakeholders, Kumho Polychem strictly complies with the Occupational Safety and Health Act, the Serious Accidents Punishment Act, and other relevant national laws and regulations in the countries where it operates.

- 2) Any violations should be actively remedied in accordance with applicable laws. .

Article 5. Labor of Children and Pregnant or Nursing Workers

- 1) Kumho Polychem prohibits child labor under the age of 15, and forbids work that is harmful to the health, safety, or morality of workers under 18 years of age, as well as pregnant or nursing women, including overtime, night shifts, and handling hazardous substances.

Article 6. Workplace Health and Safety Management

- 1) Kumho Polychem makes efforts to create a safe working environment for executives, employees, and stakeholders, supporting both mental and physical well-being and health management.
- 2) It identifies workers who may be exposed to OHS risks and takes appropriate measures, such as facility improvements, maintenance, and training, to eliminate or minimize such risks.
- 3) It also establishes and complies with legal management standards for all chemical substances used at its business sites to prevent health risks and accidents related to chemical substances.

Article 7. Training and Risk Assessment

- 1) To strengthen employees' OHS management capabilities and prevent serious accidents, Kumho Polychem provides periodic OHS training to all executives and employees.
- 2) Following risk assessments, it raises awareness of assessment results to prevent recurrence of similar incidents.

Article 8. Emergency Preparedness and Response

- 1) Kumho Polychem identifies potential emergencies at each stage of its processes and prepares effective responses to prevent or minimize damage. It establishes and implements emergency response plans and related processes, including appropriate scenarios for major industrial accidents or fatalities.

Article 9. Preparedness and Response to Occupational Accidents and Illnesses

- 1) Kumho Polychem establishes prevention, management, tracking, and reporting procedures for occupational accidents and work-related illnesses, and builds appropriate systems.

Article 10. Occupational Health and Safety Management for Customers

- 1) Kumho Polychem provides customers with material safety data sheets (MSDS) for products produced using chemicals or chemical mixtures in accordance with the Occupational Safety and Health Act, so that safety accidents that may occur during product handling can be preemptively prevented.
- 2) For products containing hazardous substances, it ensures that containers and packaging bear proper warning labels and instructions, so that customers are not exposed to OHS risks.

Article 11. Occupational Health and Safety Management for Partners

- 1) Kumho Polychem works to prevent safety accidents among its partners that may be directly or indirectly affected by the company's OHS environment. It establishes safety evaluation, audit, and inspection plans for partners, and conducts them regularly to identify areas for improvement.
- 2) To improve partners' OHS management levels, it provides cooperative programs such as training and recognition schemes, and at each business site, requires OHS rule training for contractors, issuing certificates of completion.

Article 12. Community Occupational Health and Safety Management

- 1) When complaints related to OHS arise from the community, Kumho Polychem reviews the content, related matters, and response direction, and reports them to the responsible person.

- 2) In the event of an accident threatening the OHS of local communities, it promptly takes appropriate measures, including emergency response, and establishes root-cause analyses and recurrence prevention plans.
- 3) It actively communicates with local residents on the results of complaint handling and conducts satisfaction surveys.

Chapter 5. Mainstreaming OHS Management

Article 13. Grievance Handling and Whistleblowing

- 1) Anyone may report OHS-related risks or violations to the Online Whistleblowing Center or through the internal whistleblowing procedures of the responsible department.
- 2) For any other principles and procedures for grievance handling and whistleblowing related to OHS, follow the Whistleblowing Management Guidelines.

Article 14. Training and Communication

- 1) Kumho Polychem continuously provides training and campaigns to highlight the importance of OHS management and mainstream its recognition and integration among executives, employees and stakeholders.
- 2) It communicates major issues related to OHS management with executives, employees, and stakeholders, and discloses them through easily accessible channels.

Addendum

1. This Policy takes effect as of January 1, 2022.
2. This Policy takes effect as amended on June 28, 2024.
3. This Policy takes effect as amended on August 20, 2025.

Human Rights Management Policy

Preamble

Kumho Polychem Co., Ltd. (hereinafter "Kumho Polychem") practices and pursues respect for fundamental human rights and human dignity, based on its core value of "Respect," while seeking to build positive relationships with diverse stakeholders, valuing their opinions and fostering trust. This Human Rights Management Policy (hereinafter the "Policy") applies to all Kumho Polychem business sites and members, and it continuously works to establish an operational system for managing potential human rights risks and to implement human rights management. Kumho Polychem respects and supports international norms such as the UN Guiding Principles on Business and Human Rights (UNGPs), the Universal Declaration of Human Rights, the International Labour Organization (ILO) standards, the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, and the Ten Principles of the UN Global Compact, as well as domestic regulations such as the Labor Standards Act. This Policy is established based on not only the above guidelines and norms but also the UN Global Compact's "Guidance on Human Rights Due Diligence" and the Responsible Business Alliance (RBA)'s Global Code of Conduct, for the purpose of providing the fundamental principles of human rights management to be upheld by all members of Kumho Polychem.

Chapter 1. Policy Scope

Article 1. Scope

- 1) This Policy applies to all stakeholders, including executives, employees, directly or indirectly engaged in Kumho Polychem's business activities, including supply chain, suppliers, customers, and members of the local community.

Chapter 2. Risk Management

Article 2. Human Rights Risk Management

- 1) In accordance with this Policy, Kumho Polychem identifies human rights risks and continuously improves by implementing human rights management activities.
- 2) Special attention and all possible measures should be taken to prevent risks to stakeholders who are particularly vulnerable to human rights issues.

Chapter 3. Principles of Human Rights Management

Article 3. Respect for Human Rights

- 1) Kumho Polychem respects the human rights of all members and stakeholders associated with the company, and ensures that no actions infringing or abusing these rights occur. It strictly prohibits sexual discrimination/harassment/abuse, verbal/physical coercion, and cruel or inhumane treatment against members, while strengthening human rights awareness by providing annual training on workplace harassment, sexual harassment, and disability awareness.

Article 4. Respect for Diversity, Equity & Inclusion (DEI) and Non-Discrimination

- 1) Kumho Polychem prohibits any discrimination in recruitment, compensation, promotion, welfare, or training based on gender, nationality, ethnicity, race, region, education, pregnancy, childbirth, age, disability, religion, sexual orientation, or political opinion.
- 2) It recognizes and respects the differences among members and provides equal opportunities to those who meet the company's talent requirements and demonstrate sufficient abilities.

Article 5. Prohibition of Child Labor

- 1) Kumho Polychem fundamentally prohibits all forms of child labor. It does not employ children or adolescents under the age of 15, and if national or regional laws set different standards for child and youth labor, the company complies with those standards.
- 2) If employing workers under 18, it shall not assign them overtime, night or holiday work, or tasks involving hazardous substances that could threaten their morality, health, or safety.

Article 6. Prohibition of Forced Labor

- 1) Kumho Polychem prohibits forced labor, including slavery, human trafficking, and debt bondage, which restrains individuals physically or psychologically and deprives them of free will.
- 2) It does not require the surrender of personal identification, passports, or work permits as a condition of employment.

Article 7. Wages and Compensation

- 1) Kumho Polychem pays employees wages equal to or higher than the minimum wage required by the laws of the country or region in which it operates, and pays overtime compensation for unavoidable overtime in accordance with applicable regulations.
- 2) It provides equal pay to all employees who perform the same level of work, regardless of gender, employment type, or disability, and continuously monitors compliance. Furthermore, employees are evaluated based on performance and capability, and fairly rewarded according to evaluation results.

Article 8. Paid Annual Leave

- 1) In accordance with Article 43 of its internal service regulations, Kumho Polychem grants paid annual leave to employees.

Article 9. Working Hours

- 1) Kumho Polychem complies with statutory maximum working hours and rest regulations, and does not force employees to work beyond such limits.

Article 10. Advance Notice of Dismissal

- 1) In cases where restructuring or business reasons require workforce reduction, Kumho Polychem provides affected employees with at least 30 days' prior notice, and follows the relevant national labor laws for other matters.

Article 11. Prohibition of Workplace Bullying

- 1) Kumho Polychem prohibits all forms of harassment that cause physical or psychological distress or harm the working environment, including sexual harassment, sexual violence, mental or physical coercion, humiliation, and abusive language. The company actively seeks to prevent all forms of harassment, particularly those arising from abuse of authority or superior positions.
- 2) Victims of workplace bullying may file a report through the grievance handling channel. For detailed matters concerning whistleblowing, follow the Whistleblowing Management Guidelines.

Article 12. Freedom of Association

- 1) Kumho Polychem respects the rights of employees to freedom of association and collective bargaining as guaranteed by the laws of the regions where it operates, and does not discriminate or treat workers unfairly for forming, joining, or participating in labor unions.
- 2) It does not refuse collective bargaining without just cause, and it faithfully implements the results of

agreements reached between the company and employees. In addition, it establishes effective labor-management communication systems through regular and ad-hoc labor-management councils at each workplace.

Article 13. Occupational Health and Safety

- 1) Kumho Polychem implements its Occupational Health and Safety Management Policy and regularly inspects and maintains facilities and equipment to ensure a safe working environment for executives and employees. It not only provides protective equipment and safety training as preventive measures, but also establishes post-incident management measures such as investigations into occupational diseases and accidents, and recurrence prevention plans, which are reviewed regularly.

Article 14. Environment

- 1) Kumho Polychem establishes and implements its Environmental Management Policy to preserve the natural environment and promotes harmonious coexistence between humanity and nature. It faithfully carries out mitigation and preventive measures against environmental risks arising from its business activities.

Article 15. Supply Chain

- 1) Kumho Polychem complies with the principles of respect for human rights and codes of conduct set forth in the Supply Chain ESG Policy and Partner ESG Guidelines (collectively, "Supply Chain Sustainability Policy"), and supports the supply chain in fulfilling the responsibilities for human rights and social accountability.
- 2) It continuously monitors and identifies risks to human rights in the supply chain, including child labor, forced labor, discrimination and harassment, and procurement of conflict and responsible minerals.
- 3) When risks to human rights are identified or deemed highly likely to occur across the supply chain, Kumho Polychem establishes and implements corrective measures.
- 4) It also holds regular communication sessions with supply chain partners and discloses the status of risks to human rights and improvements to enhance human rights levels across the supply chain.

Article 16. Customers

- 1) Kumho Polychem ensures that its business activities never provide products or services that threaten customer safety or health.
- 2) It handles and protects customer information in accordance with the Personal Information Protection Act and related internal regulations. When using such information for purposes other than those originally intended, or when changing existing purposes or retention periods, prior consent from the data subject needs to be obtained.
- 3) It establishes systems for customer information protection and strengthens security controls to prevent data breaches.

Article 17. Community

- 1) Kumho Polychem identifies, minimizes, and prevents potential human rights issues and risks within local communities arising from its business activities, and works to address human rights concerns faced by community members.

Chapter 4. Mainstreaming Human Rights Management

Article 18. Grievance Handling and Whistleblowing

- 1) Anyone may report cases of human rights violations through the Online Whistleblowing Center or the internal whistleblowing procedures of the responsible department.

- 2) The responsible department continuously promotes the availability of the Online Whistleblowing Center, and provides executives and employees with training on how to access and use it to enhance accessibility.
- 3) For any other whistleblowing categories, principles, and detailed grievance handling procedures related to human rights management, follow the Whistleblowing Management Guidelines.

Article 19. Human Rights Impact Assessment

- 1) Kumho Polychem conducts human rights impact assessments to identify and evaluate risks to human rights that may directly or indirectly affect stakeholders through its business activities, and establishes and implements mitigation and preventive measures for identified risks.
- 2) It regularly monitors the outcomes of such measures, evaluates their effectiveness, and sets future goals accordingly.

Article 20. Mainstreaming and Communicating Human Rights Management

- 1) Kumho Polychem continuously provides training and campaigns to raise awareness of respect for human rights among executives, employees and stakeholders, and mainstream recognition of human rights practices.
- 2) It communicates major issues related to human rights management with executives, employees, and stakeholders, and discloses them through accessible channels.

Addendum

1. This Policy takes effect as of January 1, 2023.
2. This Policy takes effect as amended on June 28, 2024.
3. This Policy takes effect as amended on August 20, 2025.

Supply Chain ESG Policy

Preamble

Kumho Polychem Co., Ltd. (hereinafter "Kumho Polychem") upholds a corporate vision of "creating a shared future with value beyond chemistry as a solution partner," and under the guidance of its principle of management for co-growth, it complies with international standards and norms while fostering a culture of transparent and fair trade. To achieve sustainable growth, Kumho Polychem commits to adhering to fundamentals and principles with a sense of responsibility to society and its stakeholders, and makes every effort to realize sustainable procurement together with supply chain partners.

This Policy has been established in accordance with the Responsible Business Alliance (RBA)'s Code of Conduct, the Drive Sustainability Global Automotive Sustainability Practical Guidance, and the EU Corporate Sustainability Due Diligence Directive. If requirements under this Policy and the Partner ESG Guidelines differ from the laws and regulations of the countries in which Kumho Polychem or its partners operate, the stricter standard shall prevail.

Chapter 1. Supply Chain Sustainability Management System

Article 1. Decision-Making System

- 1) The CEO has ultimate responsibility for oversight of performance from supply chain sustainability management initiatives and activities.
- 2) The Strategy Team and Procurement Team are responsible for driving supply chain sustainability initiatives. These teams discuss about and execute various tasks related to supply chain sustainability management. Support systems for suppliers in the areas of environment, social, and governance may be implemented in collaboration with relevant departments.

Article 2. Scope and Stakeholder Communication

- 1) This Policy applies to Kumho Polychem executives and employees, as well as all supply chain-related organizations and activities involving procurement and sourcing with partners.
- 2) To communicate Kumho Polychem's stance and guidelines on supply chain sustainability with stakeholders, this Policy is published on the company website and other accessible channels.
- 3) Kumho Polychem regularly monitors relevant laws in countries where its operations and partners are located to preemptively prevent compliance risks, and pursues activities to establish and improve a sustainable supply chain system by considering activities such as participation in global sustainability initiatives.

Article 3. Documentation and Performance Management

- 1) Kumho Polychem reviews the objectives and direction of this Policy at least once a year. However, in accordance with trends in domestic and international sustainability initiatives and legal changes, the Policy may be reviewed regularly and revised as needed to respond to significant changes.
- 2) The company manages performance related to communication and implementation of this Policy, and transparently discloses results to stakeholders through its website and sustainability reports.

Chapter 2. Implementation of Supply Chain Sustainability Management

Article 4. Selection of New Suppliers

- 1) When selecting new suppliers, Kumho Polychem reviews every aspect of sustainability risks in addition to financial factors such as on-time delivery and quality.
- 2) Upon contracting with new suppliers, it requires them to review this Policy and the Partner ESG Guidelines, and sign their commitment to compliance.

Article 5. Supporting Supplier Sustainability Management

- 1) Kumho Polychem regularly assesses both financial and non-financial capabilities of suppliers, including their sustainability management, and provides support programs to strengthen their ability to fulfill social responsibilities and generate positive environmental impacts.
- 2) It evaluates the effectiveness of these support programs through regular surveys of suppliers and develops improvement plans accordingly.

Article 6. Responsible Procurement of Raw and Subsidiary Materials

- 1) To promote ESG practices across the company and its supply chain, Kumho Polychem reviews prioritized procurement of eco-friendly products. The Procurement Team actively promotes investigations, training, planning, and ordering to expand purchases of eco-friendly products, and continuously manages performance in this area.

The classification criteria for eco-friendly products are specified below: These standards may be revised if a separate management system is established.

- (1) Products certified with the Environmental Label under the Environmental Technology and Industry Support Act
 - (2) Excellent Recycling Products certified under the Act on the Promotion of Saving and Recycling of Resources
 - (3) Green Products certified under the Act on the Promotion of Purchase of Green Products
 - (4) High-efficiency energy machinery, equipment, or materials rated Level 1–2 in energy efficiency under the Energy Use Rationalization Act
- 2) Kumho Polychem checks whether the raw and subsidiary materials that it purchases or procures contain conflict and responsible minerals, and preemptively prevents the occurrence of relevant risks by tracing the origin and distribution channels.
- 3) If risks related to human rights and the environment are identified in the raw and subsidiary materials procured by partners, Kumho Polychem may request appropriate measures, such as changing the source of supply, to the partners.

Article 7. Supplier ESG Data and Information Communication

- 1) To clearly understand ESG performance across the supply chain, Kumho Polychem may request environmental and social data from suppliers.
- 2) Based on information and data received, it may develop plans to enhance supply chain sustainability management and require suppliers to implement them.

Chapter 3. Identification and Response to Supply Chain Risks

Article 8. Grievance Mechanism

- 1) The Kumho Petrochemical Group operates the Online Whistleblowing Center that allows stakeholders, including suppliers' executives and employees, to report risks related to environment, labor practices, unfair trade, or anti-competitive conduct.
 - (1) The Online Whistleblowing Center of the Kumho Petrochemical Group is operated on a principle of anonymity.
 - (2) The Group strictly guarantees whistleblower anonymity and takes measures to prevent any disadvantages or retaliation against whistleblowers.
 - (3) The Group faithfully processes reported cases and transparently notifies whistleblowers of the results.

Article 9. Supply Chain Risk Management

- 1) Kumho Polychem identifies suppliers according to the type of supply chain to ensure the stability and sustainability of the supply chain, and establishes and operates a classification system according to the level of risk.
 - (1) Risks are analyzed using key factors of supply chain, such as industry, scale, frequency of transactions, substitutability, and region, and based on the results, appropriate criteria are established for selecting suppliers subject to ESG evaluations and on-site audits.
 - (2) Selection criteria for audit targets may be adjusted in response to changes in the sustainability environment, including domestic and international regulations, policies, and industry trends.
- 2) Kumho Polychem regularly conducts supply chain ESG evaluations to preemptively identify and prevent sustainability risks.
 - (1) It conducts the supply chain ESG evaluation, which should include questions based on compliance with the Supply Chain ESG Guidelines and applicable laws and regulations.
 - (2) It reviews and improves the adequacy of the evaluation system through regular monitoring of global initiatives and regulatory trends.
 - (3) Evaluations are primarily carried out through self-assessments, with on-site audits conducted for suppliers assessed as high-risk or when otherwise necessary.
 - (4) Over the medium to long term, Kumho Polychem continuously expands the scope of suppliers subject to evaluations and on-site audits.
- 3) Based on risks identified through supply chain ESG evaluations, Kumho Polychem establishes and implements short/medium/long-term management and improvement measures across environmental, social, and governance areas.
 - (1) It may grant benefits to partners with excellent supply chain ESG evaluations.
 - (2) For high-risk suppliers where risks are identified or anticipated, it requires corrective actions or may provide support for improvements.
 - (3) It monitors whether corrective actions are implemented by high-risk suppliers. If implementation is insufficient, it may take measures such as restricting participation in bidding or terminating business relationships.

Addendum

1. This Policy takes effect as of January 1, 2023.
2. This Policy takes effect as amended on June 28, 2024.
3. This Policy takes effect as amended on August 20, 2025.

Partner ESG Guidelines

Preamble

These Guidelines have been established to define principles, standards, and practices that all stakeholders (hereinafter "partners") conducting direct or indirect business with Kumho Polychem Co., Ltd. (hereinafter "Kumho Polychem") across the supply chain shall comply with in order to promote sustainable management and communicate these requirements to stakeholders.

By requiring partners to understand and comply with these Guidelines, Kumho Polychem intends to become socially respected companies by encouraging partners to comply with applicable laws, pursuing sustainable management across the supply chain, and achieving co-growth with partners.

These Guidelines apply to all Kumho Polychem partners and their members. When contracting with new partners, Kumho Polychem requires them to review and commit to complying with these Guidelines. Partners are also encouraged to request their own business partners to comply with these Guidelines. Kumho Polychem verifies compliance with these Guidelines through regular supply chain ESG evaluations of supply chain, and requires partners to implement follow-up measures such as mitigation and prevention upon identifying any risks. Kumho Polychem expects to achieve sustainable co-growth across the supply chain by faithfully implementing these Guidelines together with its partners.

Chapter 1. Labor and Human Rights

Article 1. Humane Treatment of Workers

- 1) Kumho Polychem's partners shall prohibit all forms of inhumane treatment, including verbal abuse, physical violence, sexual violence, coercion, discrimination, harassment, and threats thereof.
- 2) Partners shall establish policies to prevent human rights violations and inhumane treatment, and in the event of such violations, remedy and improve the situation, implement appropriate disciplinary measures, and communicate procedures and remedies to workers.

Article 2. Voluntary Employment

- 1) Partners shall guarantee voluntary employment and never coerce labor against the free will of workers. In other words, forced labor, bonded or contract-bound labor, human trafficking, exploitative prison labor, and modern slavery in all forms are prohibited.
- 2) Partners shall not restrict their workers' freedom of movement by confiscating, retaining, destroying, or concealing legally issued documents, such as passports, ID cards, work permits, and immigration documents, without their consent.
- 3) Partners shall prepare labor contracts with clear terms in a language understood by workers, and shall not arbitrarily replace or modify contracts without workers' consent after entry into the country of employment.
- 4) All work performed by workers shall be voluntary, and workers shall be free to resign without penalty, provided this does not violate their contractual terms.

Article 3. Child Labor and Young Workers

- 1) Kumho Polychem strictly prohibits all forms of child labor. In accordance with applicable laws, workers under age 15 in Korea and under age 16 in China are considered child labor, and partners shall exclude child labor at all stages of employment.
- 2) If employing workers under 18, partners shall not assign them overtime, night shifts, holiday work, or tasks involving hazardous substances that threaten their health, safety, or morality.
- 3) Partners shall provide all young workers and student workers with appropriate training in work practices, occupational safety, and health.

Article 4. Compliance with Working Hours

- 1) The working hours of Kumho Polychem's partner employees shall not exceed the maximum hours stipulated under the relevant laws of the country where the business site is located, except in cases of emergency. (Under the Korean Labor Standards Act, the maximum is 40 hours per week. However, under a flexible working hours system, a maximum of 48 hours per week is permitted within a three-month period, and a maximum of 52 hours per week is permitted within a six-month period.)
- 2) All overtime work by Kumho Polychem's partner employees shall be voluntary, and employees shall be provided with appropriate rest periods and paid overtime compensation.

Article 5. Welfare and Compensation

- 1) Partners shall comply with applicable wage laws in the country where their business site is located.
- 2) Partners shall pay wages sufficient to ensure a humane standard of living for workers.

Article 6. Non-Discrimination

- 1) Partners shall not discriminate or harass workers in any employment-related matter—including hiring, wages, compensation, and promotion—on the basis of race, skin color, ethnicity, national origin, religion, gender, marital status, disability, union membership, or political opinion.

Article 7. Freedom of Assembly and Association

- 1) Partners shall respect workers' rights to freedom of assembly and association.
 - (1) This includes the right to form or join labor unions, engage in collective bargaining, freely choose union membership, and participate in or refrain from peaceful assemblies.
- 2) Partners shall ensure that workers can communicate openly with management and express opinions on working conditions or business practices without fear of harassment, disadvantages, or retaliation.

Chapter 2. Occupational Health and Safety

Article 8. Occupational Safety

- 1) Partners shall provide safe and healthy working environments for workers.
 - (1) If workers are identified as potentially exposed to safety hazards, such as chemicals, electric shock, fire, hazardous facilities or vehicles, or falls, the hazards must be eliminated, prevented, or minimized through appropriate measures, such as improvement and maintenance of facilities and relevant training.
 - (2) If such measures are not feasible, partners shall provide workers with appropriate personal protective equipment (PPE), training, and other measures to minimize risks.
- 2) Pregnant or nursing women shall be excluded from hazardous work, and partners shall take reasonable steps to eliminate or reduce health and safety risks, while providing appropriate facilities for nursing mothers.

Article 9. Emergency Preparedness and Response

- 1) Partners shall identify potential emergencies and establish and implement appropriate procedures and response measures to minimize damage.
- 2) These include reporting lines, notifications to workers, evacuation procedures, emergency drills and prevention training and education for workers, easily accessible exit facilities, fire detection and securement of suppression equipment, and recovery plans.

Article 10. Occupational Accidents and Illnesses

- 1) Partners shall establish prevention, management, tracking, and reporting systems for occupational accidents and illnesses. These include encouraging workers to report, classifying and recording incidents, providing necessary medical treatment, investigating cases, implementing corrective actions for eliminating root causes, and promoting return-to-work programs.

Article 11. Reduction of Exposure to Hazardous Factors

- 1) Partners shall identify and control workers' exposure to hazardous chemicals used in processes within acceptable limits.
 - (1) Technical controls such as elimination of hazards, corrective actions, or facility improvements, as well as administrative controls in line with legal and institutional requirements, shall be implemented to prevent OHS issues.
 - (2) If these measures are not feasible, partners shall provide workers with appropriate personal protective equipment, training for executives and employees, and other measures to minimize risks.

Article 12. Physically Demanding Work

- 1) Partners shall identify physically demanding tasks, such as prolonged repetitive work, heavy lifting, prolonged standing, or strenuous assembly tasks, and control them within acceptable limits.

Article 13. Machinery and Equipment Safety

- 1) Partners shall evaluate the safety of machinery and equipment used in production processes.
- 2) They shall install and maintain protective devices, safety equipment, and guarding systems.

Article 14. Dormitories and Sanitation Facilities

- 1) Partners shall provide workers with clean restrooms, drinking water, hygienic food preparation and storage facilities, and cafeterias.
- 2) Worker dormitories shall be kept clean, safe, and equipped with adequate lighting, emergency exits, heating and ventilation systems, personal lockers, access control ensuring freedom of movement and privacy, and appropriate personal space.

Article 15. Worker Communication

- 1) Partners shall provide training on occupational safety risks identified at the workplace in workers' native languages or languages they can understand.
- 2) Training shall be provided prior to job assignment and on a regular basis thereafter.
- 3) Information on health and safety shall be posted in locations easily accessible to workers, and workers shall be given opportunities to raise concerns regarding identified risks.

Chapter 3. Environment

Article 16. Environmental Permits

- 1) Partners shall obtain all environmental permits, approvals, and registrations required for their business activities and regularly report the status to Kumho Polychem.

Article 17. Emissions of Pollutants and Waste

- 1) Partners shall identify the characteristics of air, water, and soil pollutants prior to discharge in accordance with regulations, and regularly monitor emission status. Pollutants shall be eliminated or minimized through measures such as installation of additional pollution control facilities.
- 2) Partners are encouraged to dispose of or recycle waste by appropriate means and in a responsible manner,

and to use raw and subsidiary materials that can be reused or recycled.

- 3) Partners shall continuously monitor pollutant and waste emissions, recycling/reuse performance, and the efficiency of pollution prevention facilities.
- 4) Partners shall regularly check whether the raw and subsidiary materials used in the work process contain hazardous chemicals.

Article 18. Handling of Hazardous Chemicals

- 1) Hazardous chemicals or substances containing hazardous chemicals shall be separately managed through identification, labeling, and other means to ensure safety in handling, transport, storage, use, recycling, reuse, and disposal.

Article 19. Substance Regulations

- 1) Partners shall comply with laws relating to the use and restriction of certain substances, as well as restrictions and requirements of stakeholders.

Article 20. Water Resource Management

- 1) Partners shall track and compile performance data on water intake, use, and reuse rates by water source.
- 2) Wastewater shall be properly treated before discharge, and the efficiency of wastewater treatment facilities shall be constantly monitored to maintain effectiveness.

Article 21. Energy Use and Greenhouse Gas Emissions

- 1) Based on energy consumption data, partners shall identify their direct and indirect greenhouse gas emissions (Scope 1 and 2). Such data shall be aggregated in a manner that allows traceability of performance.
- 2) Partners shall make continuous efforts to improve energy efficiency and reduce greenhouse gas emissions.

Article 22. Procurement of Eco-Friendly Products

- 1) To minimize environmental impacts, partners may consider prioritizing the purchase of eco-friendly products over others.
- 2) The definition of eco-friendly products follows the classification in Article 6. Responsible Procurement of Raw and Subsidiary Materials under the Kumho Polychem Supply Chain ESG Policy.

Chapter 4. Business Ethics

Article 23. Transparent and Ethical Management and Prevention of Corruption and Unfair Competition

- 1) Partners and their members shall uphold the highest standards of integrity in all business activities. All forms of bribery, corruption, extortion, and embezzlement are strictly prohibited under any circumstances.
- 2) Partners shall not offer, promise, propose, authorize, or provide improper or undue benefits, directly or indirectly, for the acquisition, retention, or granting of business rights.
- 3) Partners' members shall act with a sense of responsibility and shall not use their positions to obtain improper or inappropriate benefits contrary to the company's interests or promise, offer, permit, or provide such benefits (e.g., money, valuables) to third parties.
- 4) Partners shall not engage in actions that hinder fair trade by exploiting market dominance or superior transactional positions.

Article 24. Protection of Information and Intellectual Property Rights

- 1) Partners shall respect and protect the intellectual property rights of their business partners, including technologies and expertise.

- 2) Personal information shall be handled only within the scope of agreed collection and use purposes, and retention periods. To change purposes or retention periods, prior consent from the data subject is required.
- 3) Partners shall not use information obtained through business relationships for purposes other than fulfilling contractual obligations, and shall not disclose trade secrets or other confidential information without authorization.

Article 25. Responsible Purchase and Procurement

- 1) Partners shall establish a system to clearly identify the origin and distribution channels of raw and subsidiary materials supplied to Kumho Polychem.
- 2) Partners shall check whether the raw and subsidiary materials they receive contain conflict and responsible minerals, and conduct substantial traceability investigations on their origin and distribution channels.
- 3) Partners shall not use raw and subsidiary materials that may negatively impact ecosystems and biodiversity or result in the diversion and degradation of forests, and shall establish review and verification procedures to identify and manage related risks in advance.

Article 26. Information Disclosure

- 1) Partners shall conduct all operations and transactions transparently, and accurately record them in business ledgers and related documents.

Chapter 5. Management System

Article 27. Partners' Commitment to Compliance

- 1) Partners shall demonstrate a commitment to compliance and continuous improvement with respect to the requirements and recommendations under these Guidelines.
- 2) Partners shall establish and post a policy statement on social and environmental responsibility, approved by management and written in the local language, at the workplace. Disclosure to external stakeholders through websites, business reports, or other similar channels is encouraged.

Article 28. Implementation System

- 1) Partner policy statements shall designate the chief officer responsible for oversight of sustainable management programs and their implementation. The chief officer shall regularly review the progress and operation of sustainability initiatives.
- 2) Partners shall assign a dedicated department or personnel responsible for communication with Kumho Polychem regarding the faithful implementation of these Guidelines. They shall also appoint a manager to oversee performance and outcomes of implementation activities under these Guidelines.

Article 29. Risk Assessment

- 1) Partners shall make efforts to identify and monitor requirements of relevant laws, regulations, and stakeholders, including these Guidelines.
- 2) If significant risks are identified in these areas, partners shall establish and implement mitigation measures and recurrence prevention plans.

Article 30. Training and Communication

- 1) Partners are encouraged to actively participate in Kumho Polychem's supply chain sustainability support programs and apply them to their operations.
- 2) Partners shall provide executives and employees with training on the requirements and recommendations of

these Guidelines and applicable laws and regulations.

- 3) Partners shall faithfully implement the requirements and recommendations of these Guidelines and regularly share performance and outcomes with their executives and employees as well as Kumho Polychem.
- 4) Partners shall regularly compile performance, results, and data in social, environmental, and business ethics areas, document them, and transparently communicate them to Kumho Polychem.

Article 31. Grievance Mechanism

- 1) Partners shall establish grievance channels through which stakeholders, including executives and employees, may report risks in areas such as labor practices, occupational safety and health, corruption, or unfair/anti-competitive practices.
- 2) Grievance channels shall be made accessible through appropriate means such as websites, email, mail, or in-person, and shall be easily accessible to a wide range of stakeholders including partner and client executives and employees.
- 3) Partners shall operate grievance channels anonymously, and ensure whistleblowers are able to report without fear of retaliation, disadvantage, or harassment.
- 4) Partners shall faithfully handle a reported case with a commitment to continuous improvement, and communicate the results to the whistleblower.

Article 32. Remedies

- 1) If business activities cause negative impacts on supply chain sustainability and result in victims, partners shall establish appropriate remediation measures, taking into account the scale and severity of harm.

Article 33. Audits and Assessments

- 1) Partners shall actively participate in supply chain ESG evaluations conducted by Kumho Polychem and transparently disclose relevant information.
- 2) Partners shall also establish and implement improvement plans to address shortcomings identified in such evaluations, and transparently share the process with Kumho Polychem.

Article 34. Partner Management

- 1) Kumho Polychem encourages its partners to request their own business partners to comply with these Guidelines.
- 2) If a subcontractor of Kumho Polychem's partners violates any requirements or recommendations under these Guidelines or applicable laws, or causes significant risks related thereto, Kumho Polychem's partners shall make efforts to recommend or induce their own business partners to take corrective or remedial actions.

Addendum

1. These Guidelines take effect as of January 1, 2023.
2. These Guidelines take effect as amended on June 28, 2024.
3. These Guidelines take effect as amended on August 20, 2025.

Community Engagement Policy

Preamble

Kumho Polychem Co., Ltd. (hereinafter "Kumho Polychem") establishes and implements this Community Engagement Policy (hereinafter "Policy") to fulfill its corporate social responsibilities and obligations.

The purpose of this Policy is to clearly define the scope and principles of activities that respect the rights of community members, foster co-growth with local communities, and contribute to creating social value.

Chapter 1. Policy Scope

Article 1. Scope

- 1) This Policy applies to all executives and employees of Kumho Polychem. Also, all stakeholders across the supply chain, including partners and suppliers, should be encouraged to comply with this Policy.

Article 2. Scope of Community

- 2) Kumho Polychem considers the following stakeholder groups to be subject to this Policy:
 - (1) Indigenous peoples as defined under ILO Convention No. 169 or the UN Declaration on the Rights of Indigenous Peoples.
 - (2) Stakeholders who reside in regions where Kumho Polychem's business sites are located and who are socially, environmentally, or economically affected by its business activities.

Chapter 2. Risk Management

Article 3. Community Risk Management

- 1) Kumho Polychem makes efforts to grow and develop sustainably with local communities while identifying and mitigating risks that may have significant adverse impacts on communities.

Chapter 3. Principles of Community Engagement

Article 4. Respect and Coexistence with Local Communities

- 1) Kumho Polychem respects and protects communities, and reviews and pursues community engagement activities that build trust, cooperation, and growth, while promoting positive impacts on communities.

Article 5. Community Participation and Activities

- 1) Kumho Polychem makes efforts to communicate with community members to discover and engage in community activities linked to its business characteristics.
- 2) Executives and employees actively participate in community engagement activities, reflect community members' expectations in business activities, and strive for coexistence and co-growth with local communities.

Chapter 4. Mainstreaming Community Engagement

Article 6. Grievance Handling and Whistleblowing

- 1) If Kumho Polychem's business activities cause adverse impacts on local communities, any person may file a report to the Online Whistleblowing Center or through the internal whistleblowing procedures of the responsible department.

- 2) For any other details, including types and principles of whistleblowing, as well as procedures for grievance handling related to communities, follow the Whistleblowing Management Guidelines.

Article 7. Training and Communication

- 1) Kumho Polychem continuously provides training and campaigns to enhance the awareness of executives, employees, and stakeholders regarding social responsibility, trust, coexistence, and growth in relation to local communities, and to mainstream these values.
- 2) Kumho Polychem communicates major community issues with executives, employees, and stakeholders and discloses them through diverse, easily accessible channels.

Addendum

1. This Policy takes effect as of June 28, 2024.
2. This Policy takes effect as amended on August 20, 2025.

Ethical Management Policy

Preamble

Kumho Polychem Co., Ltd. (hereinafter "Kumho Polychem") acts with responsibility toward society and the company, grounded in principles and integrity for customers, shareholders, executives, employees, humanity, and the environment, and makes every effort to deliver value beyond excellence by practicing corporate ethics as its highest priority. Accordingly, we establish ethical standards that all executives and employees shall observe, providing a basis for proper behavior and sound judgment.

Chapter 1. Application Scope

Article 1. Scope

- 1) All executives and employees of Kumho Polychem shall act in accordance with this Policy toward all stakeholders of the company, including customers, shareholders, business partners, members, communities, and governments.

Chapter 2. Duties of Executives and Employees

Article 2. Duty of Compliance

- 1) All executives and employees shall understand their roles and comply with laws, ethical standards, and related rules and guidelines when performing their duties. Violations may result in disciplinary action in accordance with applicable rules and procedures.

Article 3. Duty to Report

- 1) If an executive or employee violates, is forced to violate, or becomes aware of a violation of ethical standards, they shall promptly report the matter to their superior or the department in charge of ethical management according to the established procedures.

Article 4. Familiarity with and Inquiries on Ethical Rules

- 1) Executives and employees shall not be exempt from responsibility on the grounds of ignorance of ethical standards or related rules. If the meaning of the rules is uncertain or there are concerns about potential violations, they shall consult their superior or the Ethics Management Department.

Chapter 3. Ethics Toward Customers and Business Partners

Article 5. Respect for Customers

- 1) Kumho Polychem prioritizes customer satisfaction, listening to and respecting customer opinions with sincerity and good faith.
- 2) Customer information shall be protected with the same duty of care as company assets, and shall not be disclosed or used for purposes beyond the agreed scope without prior consent.

Article 6. Fair Transactions

- 1) All transactions shall be conducted fairly on an equal footing, with sufficient consultation on transaction terms and procedures, and shall not be changed without just cause.
- 2) New business partners seeking transactions with Kumho Polychem are selected and registered based on fair evaluation standards, ensuring equal opportunities.
- 3) Kumho Polychem shall not use its superior position to make unfair demands, or receive or promise illicit money or valuables. If money or valuables are unavoidably received, they shall be reported to the Ethics

Management Department.

- 4) If customers or partners suffer damages due to the company's intent or negligence, fair compensation shall be provided in accordance with laws, company rules, and contracts.
- 5) Kumho Polychem's members shall not impose burdens on customers, partners, or stakeholders for congratulatory/condolence purposes or personal purposes.
- 6) Kumho Polychem regularly collects feedback from partners and appropriately reflects it in its operations.
- 7) Kumho Polychem does not engage in unfair practices prohibited by fair trade laws.
- 8) Kumho Polychem complies with international standards and applicable laws regarding marketing and labeling, and avoids misleading expressions that may confuse customers.

Article 7. Promotion of Free Competition

- 1) Kumho Polychem makes every effort to prevent corruption and anti-competitive practices, enhance fairness and trust in transactions, and contribute to the advancement of a fair society free of corruption.

Article 8. Pursuit of Co-Growth

- 1) Executives and employees make every effort to transfer knowledge to partners for co-growth with the company.
- 2) Kumho Polychem respects partners' intellectual property rights on their technology and knowledge and safely manages and protects their information.

Chapter 4. Ethics Toward Shareholders

Article 9. Protection of Interests and Rights

- 1) All executives and employees shall maximize profits through strategic focus and selection to enhance shareholder value.
- 2) Kumho Polychem ensures fairness and transparency in decision-making, administration, and financial management, in accordance with applicable laws and generally accepted accounting principles.
- 3) Kumho Polychem respects shareholders' right to information regarding company management and provides full disclosure.

Chapter 5. Ethics Toward Executives and Employees

Article 10. Respect for Members

- 1) Kumho Polychem respects human dignity and diversity.
- 2) Kumho Polychem establishes healthy labor relations and pursue a workplace free from disputes.
- 3) Kumho Polychem provides a safe and pleasant workplace for its executives and employees, improves their quality of life, and supports the promotion of work-life balance.

Article 11. Fair Treatment

- 1) Kumho Polychem does not discriminate against its members in employment, promotion, compensation, training, or other matters based on unreasonable criteria such as gender, education, age, religion, region, or disability.
- 2) Kumho Polychem provides equal opportunities to members and evaluates their performance and abilities based on fair standards, thereby motivating employees to achieve higher performance.

Article 12. Talent Development

- 1) Kumho Polychem assigns duties considering members' aspirations, aptitudes, and abilities, and provides continuous training to nurture talent who contribute to society, the nation, and the company.

Article 13. Fundamental Ethics of Members

- 1) All executives and employees shall act with pride and dignity as members of Kumho Polychem, upholding the honor of the company and the dignity of persons, and behave to earn the respect and trust of stakeholders.
- 2) Members shall observe basic etiquette and strive to foster a culture of mutual respect and consideration.
- 3) Members shall not engage in improper work orders, verbal abuse, assault, fraud, sexual harassment, or workplace bullying, nor in bad conduct such as drinking, gambling, or speculative activities at the workplace.
- 4) Members shall not engage in money lending, guarantees, or exchange of gifts among themselves. Exceptions are made for customary celebratory or condolence payments that fall within socially acceptable norms.

Article 14. Fulfillment of Duties

- 1) Members shall compete fairly with integrity inside and outside the company and complete assigned tasks with a proactive attitude and creative thinking.
- 2) Members shall maximize work performance and efficiency through active cooperation and smooth communication with colleagues and related departments.
- 3) Members shall continually strive to embody the company's vision for talent by establishing sound values and pursuing continuous self-development.

Article 15. Fair Job Performance

- 1) Members shall perform all duties accurately and honestly, and shall not falsify or manipulate documents or data.
- 2) Members shall recognize their authority and responsibilities, perform their duties accordingly, and take responsibility for the outcomes.

Article 16. Avoidance of Conflicts of Interest

- 1) Members shall not conduct transactions with the company under their own name or that of related parties. Exceptions apply only with prior company approval.
- 2) Members shall not participate in or invest in the management of other companies that directly or indirectly transact with Kumho Polychem without prior reporting and approval.
- 3) Members shall not unjustly receive assets, money, or other benefits from stakeholders or engage in mutual lending activities.

Article 17. Protection of Company Assets and Security

- 1) Members shall use the company's tangible and intangible assets solely for business purposes or approved purposes.
- 2) Members shall not use company property, equipment, and materials for personal purposes.
- 3) Members shall actively protect and maintain the confidentiality of information related to any interested parties, such as customers and business partners, obtained during work, even after leaving the company.
- 4) Members shall not disclose or misuse critical business information that could affect stock prices or investor decisions for personal gain, such as stock trading, without prior company authorization.

- 5) Members shall make every effort to prevent information leaks when using computers and devices.

Chapter 6. Ethics Toward Nation and Society

Article 18. Rational Business Development

- 1) Kumho Polychem respects social values, business practices, and order, and creates social wealth through sound corporate activities.

Article 19. Contribution to Social Development

- 1) Kumho Polychem contributes to national development by creating jobs and paying taxes faithfully, and gives due consideration to socially vulnerable groups.
- 2) Kumho Polychem makes active efforts to address and resolve legitimate demands of social groups and local communities.
- 3) Kumho Polychem may make charitable donations, sponsorships, or contributions for community development, and in such cases, the company must strictly comply with related internal processes.

Article 20. Prohibition of Political Involvement

- 1) Kumho Polychem does not support or endorse any political party or politician, nor coerce executives and employees to do so. However, the company may express its stance on policy-making or legislation affecting its business operation or interests.

Article 21. Environment and Safety

- 1) Kumho Polychem complies with environmental laws and international agreements and makes every effort to prevent environmental destruction, pollution, or degradation caused by its business activities.
- 2) Kumho Polychem secures and operates necessary pollution prevention facilities and personnel.
- 3) Kumho Polychem strictly complies with safety laws and standards and makes every effort to prevent safety hazards.
- 4) Members maintain cleanliness and order in the workplace to ensure a pleasant and safe environment.

Chapter 7. Operation of Ethical Management

Article 22. Responsible Organization

- 1) The ethical management executive leads and oversees the establishment and implementation of ethical management practices on behalf of management.
- 2) The ethical management executive and relevant organization are responsible for planning, coordinating, operating, and supervising the company's overall ethical management systems and practices.

Article 23. Ethical Management Training and Evaluation

- 1) The ethical management executive and relevant organization shall establish systems and take necessary measures such as education, guidance, and evaluation on ethical management to ensure that executives and employees perform their duties through legitimate means.

Article 24. Enforcement

- 1) Members shall comply with this Policy and the Ethical Management Guidelines, and any violations shall be subject to disciplinary measures in accordance with applicable laws and internal regulations.

Addendum

1. This Policy takes effect as of December 1, 2020.
2. This Policy takes effect as amended on June 28, 2024.
3. This Policy takes effect as amended on August 20, 2025.

Ethical Management Guidelines

Chapter 1. General Provisions

Article 1. Application Scope

- 1) These Guidelines apply to all members of Kumho Polychem.

Article 2. Guidelines

- 1) The purpose of these Guidelines is to provide standards for decision-making and conduct to members in situations of ethical conflict that may arise in the course of their duty.

Article 3. Principles of Ethical Decision-Making and Conduct

- 1) In performing duties, members shall judge and act by asking themselves the following:
 - (1) What impact will this decision have on others, both internally and externally?
 - (2) Can I take responsibility for this decision?
 - (3) Does this decision comply with relevant laws and the company's ethical standards?

Article 4. Definitions

- 1) Money or Valuables
 - (1) All kinds of property benefits, such as monetary benefits, securities, real estate, goods, accommodation vouchers, membership, admission tickets, discounts, invitations, show tickets, and property usage rights
 - (2) Hospitality, such as food, alcoholic beverages, and golf, or conveniences, such as transportation or lodging
 - (3) Any other tangible or intangible economic benefits, such as debt waivers, employment offers, and granting of business rights
- 2) Facilitation Payments
 - (1) Informal payments made to government officials to expedite routine administrative processes
- 3) Interested Party
 - (1) A person affected by an act or legal action, though not a direct party to it (including relatives within four degrees of kinship by blood or marriage)
- 4) Stakeholder
 - (1) Any individual or group who may be directly or indirectly affected by one's business activities (e.g., customers, members, shareholders, partners, communities, governments)
- 5) Embezzlement
 - (1) The act of misappropriating company assets for personal use or gain
- 6) Sexual Harassment
 - (1) Any sexual act, remark, or demand that causes sexual humiliation or discomfort through sexual conduct or penalizing refusal of sexual demands with employment disadvantages
- 7) Personal Information
 - (1) Information relating to a living individual that can identify the person through a name, resident registration number, video, etc. (including cases where the information alone does not identify a specific individual but can easily be combined with other information to do so)
 - (2) Under Article 2, Paragraph 1 of the Personal Information Protection Act, information relating to a deceased individual is not considered personal information. However, if such information reveals the

relationship with surviving family members, it is regarded as the personal information of the surviving family

8) Workplace Bullying

- (1) Actions by employers or employees exploiting their workplace authority or relationship to cause physical or mental harm to other employees or deteriorate their work environment beyond appropriate business scope

Chapter 2. Code of Practice

Article 5. Prohibition of Receiving or Providing Money or Valuables

- 1) Executives and employees shall not receive money, valuables, facilitation payments, or engage in financial transactions (e.g., loans, guarantees, or collaterals) with stakeholders. Exceptions are made for customary commemorative items or conveniences provided to an unspecified group within normal limits or socially acceptable congratulatory or condolence payments among members within socially accepted norms.
- 2) Executives and employees shall not solicit, receive, or promise any money or valuables, directly or indirectly, from stakeholders in exchange for acquiring or maintaining business rights. If such money or valuables are unavoidably received, they must be reported to the Ethics Management Department.
- 3) The Ethics Management Department shall establish and operate a system for the return of such money or valuables.
- 4) Executives and employees shall not inform stakeholders of their own or colleagues' personal occasions (e.g., weddings, funerals). Exceptions apply when posting notices on the company's intranet.

Article 6. Prohibition of Entertainment

- 1) Executives and employees shall not receive, provide, promise, or propose any form of entertainment involving stakeholders. However, in unavoidable business cases within socially accepted norms, executives require prior approval from the CEO, and non-executives require approval from their supervising executive.

Article 7. Avoidance of Conflicts of Interest and Transactions with Disgraced Former Employees

- 1) Executives and employees shall not transact with the company under their own name or that of interested parties. Exceptions apply when prior reporting and approval are obtained through the Ethics Management Department, and when conducted under the same conditions as other stakeholders.
- 2) Executives and employees shall not jointly invest or acquire assets with stakeholders. Exceptions are made with prior reporting to and approval by the Ethics Management Department.
- 3) If executives and employees are aware that their relatives are stakeholders of the company, they shall report this to the Ethics Management Department. If their relatives are related to their duties, measures such as job reassignment shall be taken to avoid conflicts of interest.
- 4) Executives and employees shall not conduct transactions with individuals who resigned due to misconduct.

Article 8. Prohibition of Private Use of Confidential Information

- 1) Executives and employees shall not use undisclosed information acquired during employment for personal profit, including stock trading, nor provide advice or engage in related actions.

Article 9. Prohibition of Concurrent Employment

- 1) Executives and employees shall not hold concurrent positions at other companies. Exceptions are made with prior reporting to and approval by the Ethics Management Department.

Article 10. External Lectures

- 1) Executives and employees shall obtain prior reporting to and approval by the Ethics Management Department before giving lectures externally.

Article 11. Prohibition of Asset and Information Leakage

- 1) Executives and employees shall not engage in embezzlement, misappropriation of funds, unauthorized removal or misuse of equipment, or other acts leading to loss of company assets.
- 2) Executives and employees shall not disclose or provide company information or trade secrets internally or externally without prior approval.

Article 12. Transparent Handling of Company Expenses

- 1) Executives and employees shall transparently process expenses directly related to business duties. Non-business-related expenses incurred during or near business activities shall not be arbitrarily charged to company accounts or recorded under inappropriate accounts.

Article 13. Prohibition of Negligence and Misconduct

- 1) Executives and employees shall not cause losses to the company by failing to fulfill their duties or by exploiting their authority, such as through negligence, poor attendance, inadequate supervision, unreasonable business practices, or abuse of authority.

Article 14. Prohibition of Money Laundering

- 1) Executives and employees shall not engage in money laundering activities that disguise illegal funds (from slush funds, crime, tax evasion, bribery, etc.) as legitimate, thereby obscuring their origins.

Article 15. Prohibition of Sexual Harassment, Workplace Bullying, and Misconduct among Members

- 1) Executives and employees shall not engage in discriminatory treatment, unfair work orders, verbal abuse, assault, sexual harassment, or workplace bullying among members. Unacceptable behaviors such as drinking, gambling, or speculative activities in the workplace are prohibited.

Article 16. Maintenance of Personal Dignity and Prohibition of Defamation

- 1) Executives and employees shall keep in mind that their words and actions represent the company and do their best to uphold its trust and reputation.
- 2) Executives and employees shall not harm the company's dignity through vulgar behavior or attire.

Article 17. Prohibition of Illegal Software Use

- 1) Executives and employees shall not use illegal software.

Article 18. Non-Smoking

- 1) Executives and employees shall comply with personnel regulations prohibiting smoking in the workplace, and maintain a pleasant environment across all business sites.

Chapter 3 Guidelines for Noncompliance

Article 19. Duty to Report

- 1) Executives and employees shall not engage in unethical acts under any circumstances, including those that may lead to loss of potential business opportunities. Any stakeholder who recognizes violations of ethical standards shall report them via channels such as "Online Friends" or to the Ethics Management Department.

Article 20. Protection of Whistleblowers

- 1) Kumho Polychem shall keep the identities of whistleblowers who report misconduct via channels like Online Friends confidential and ensure they do not suffer any disadvantage, retaliation, or harassment.
- 2) If whistleblowers request reassignment or change of position to avoid discomfort or disadvantage due to reporting, the company shall accept such requests to the fullest extent possible.
- 3) If the whistleblower is related to the reported matter, disciplinary measures may be mitigated in consideration of their reporting.

Article 21. Disciplinary Action and Rewards

- 1) When violations of ethical standards occur, the Ethics Management Department shall promptly investigate and report to the CEO, and may recommend disciplinary actions or personnel penalties against violators.
- 2) Kumho Polychem may reward or compensate members who contribute significantly to achieving ethical management goals.

Chapter 4. Role of Leaders

Article 22. Role of Leaders

- 1) Lead by example, not words.
- 2) Make it clear to all employees that ethical behavior takes precedence over business results.
- 3) Create an open environment where all employees can freely express their opinions.

Addendum

1. These Guidelines take effect as of December 1, 2020.
2. These Guidelines take effect as amended on June 28, 2024.
3. These Guidelines take effect as amended on August 20, 2025.

Anti-Corruption Compliance Policy

Preamble

Kumho Petrochemical Group establishes a clear anti-corruption policy to ensure that all business stakeholders, including executives and employees, comply with anti-corruption laws in the countries where they operate, and perform their duties faithfully with strong professional ethics. To become a trusted company, the Group sets forth codes of conduct and decision-making standards to preemptively prevent potential corruption issues, identify risks, and respond appropriately, thereby establishing a transparent and sound corporate culture.

Chapter 1. General Provisions

Article 1. Application Scope

- 1) This Policy applies to all executives and employees of the company (regardless of employment type or job function, hereinafter "executives and employees"), its business partners, and all individuals and related parties engaged in business with the company.

Article 2. Definitions

- 1) The terms used in this Policy are defined as follows:

- ① A "bribe" means anything of value, such as money and valuables, that is illegally or improperly provided to a public official or related party in any position for the purpose of obtaining or retaining business benefits.
- ② "Corruption" includes, but is not limited to, bribery, improper solicitation, and other acts for illicit gain.
- ③ "Public official, etc." refers to any of the following persons engaged in public office or duties:
 1. Individuals recognized as public officials under the laws of the country in which the company operates
 2. Persons engaged in legislative, administrative, or judicial duties of the government
 3. Executives and employees of enterprises in which the government has invested more than half of the capital or exercises substantial control over management
 4. Employees of public organizations, public institutions, or media organizations established by law to perform public duties such as education, healthcare, and media
 5. Candidates for public office, political parties, or officials of political parties within the country
 6. Persons performing duties for international public organizations
 7. Any other persons deemed public officials under applicable anti-corruption laws of the country
- ④ "Money or valuables" refer to any of the following:
 1. All kinds of property benefits, such as cash, securities, goods, corporate credit cards, accommodation vouchers, memberships, airline tickets, meal vouchers, admission tickets, discount coupons, invitations, show tickets, and property usage rights
 2. Entertainment or hospitality, such as food, alcoholic beverages, golf, and leisure, or conveniences, such as transportation and lodging
 3. Any other tangible or intangible economic benefits, such as assumption or waiver of debts, employment offers, granting of business rights, loans, provision of collateral or guarantees, car rentals, and payment of taxes
- ⑤ "Gift" means an item provided without compensation, including all tangible items except cash and meals.
- ⑥ "Improper solicitation" refers to any request made to a public official to act in violation of laws, abuse authority, or act contrary to normal business practices.
- ⑦ "Anti-Graft Act" refers to the "Improper Solicitation and Graft Act."

- ⑧ "Related parties" include suppliers, dealers, distributors, agents, intermediaries, and all individuals or entities conducting business on behalf of the company or engaged in business transactions with the company.
- ⑨ "Ethics Management Department" refers to the HR Team.
- ⑩ For any terms not defined herein, follow the definitions in the anti-corruption laws of the relevant country.

Chapter 2. Guidelines for Practices Including Legal Compliance

Article 3. Compliance with Anti-Corruption Laws

- 1) All executives and employees shall understand their roles and comply with both domestic and international anti-corruption laws and policies in the performance of their duties.
- 2) Domestic anti-corruption laws include the Criminal Act, the Act on the Aggravated Punishment of Specific Crimes, the Act on the Aggravated Punishment of Specific Economic Crimes, the Improper Solicitation and Graft Act (Anti-Graft Act), and the Act on Combating Bribery of Foreign Public Officials in International Business Transactions.
- 3) Internationally, in addition to local laws, compliance is required with the U.S. Foreign Corrupt Practices Act (FCPA), the UK Bribery Act (UKBA), as well as international conventions such as the OECD Anti-Bribery Convention, and the UN Convention against Corruption.
- 4) All executives and employees shall not instruct or request their subordinates or colleagues to handle tasks in violation of anti-corruption laws and this Policy. In the event that an executive or employee inevitably violates, is coerced into violating, or becomes aware of violations of such laws and this Policy, or if a potential violation has occurred or is likely to occur, they shall promptly report it to their superior and the Ethics Management Department in accordance with the established procedures.
- 5) All executives and employees shall not be indemnified on the grounds of ignorance of this Policy or laws, or by claiming that an act was a socially accepted business practice, if it violates the above laws or this Policy.
- 6) If there is any doubt or concern about compliance or potential violation, they shall consult their superior or the Ethics Management Department.

Article 4. Prohibition of Improper Solicitation

- 1) Executives and employees shall not, directly or through third parties such as related parties, make any improper solicitations to public officials as prohibited under Article 5.1 of the Anti-Graft Act, including the following:
 - ① Illegal processing of any kinds of permits and/or approvals
 - ② Intervention to reduce or exempt administrative dispositions or criminal penalties
 - ③ Intervention in personnel matters
 - ④ Intervention in the appointment or removal of individuals in decision-making positions in public institutions
 - ⑤ Intervention in selecting winners for awards or honors
 - ⑥ Disclosure of confidential information related to bidding, auctions, development, testing, patents, military, or taxation
 - ⑦ Intervention in the selection or exclusion of contracting parties
 - ⑧ Intervention in subsidies, grants, investments, or loans
 - ⑨ Intervention in the disposal, exchange, or sale of goods and services of public institutions to specific parties
 - ⑩ Intervention in school admissions, grades, or academic matters

- ⑪ Illegal processing of military service matters, such as conscription examinations, unit assignments, or postings
 - ⑫ Intervention in evaluations or assessments by public institutions, including manipulation of results
 - ⑬ Intervention in selection or exclusion from administrative guidance, audits, or inspections
 - ⑭ Illegal handling of investigations, trials, or adjudications
 - ⑮ Acts that compel a public official to act beyond their authority or duties in relation to the matters listed in Subparagraphs 1 through 14
- 2) Improper solicitation is prohibited regardless of whether money or valuables are exchanged or not.
 - 3) Even if not classified as improper solicitation, acts that may impair public trust in dealings with public officials are also prohibited.

Article 5. Prohibition of Providing Money or Valuables

- 1) Executives and employees shall not, in principle, provide, offer, or promise any money or valuables to public officials, regardless of the purpose.
- 2) Exceptions are made to limited cases where such provision is not expressly prohibited under domestic or foreign laws and all statutory requirements are satisfied. In cases of doubt, executives and employees may consult the Group Legal Team.

Article 6. Guidelines for Gifts

- 1) When executives and employees provide small-value gifts in the course of their duties to foster or maintain favorable business relationships, or out of personal goodwill, such gifts shall comply with the following:
 - ① They shall comply with applicable laws and regulations, including the anti-graft act.
 - ② They shall conform to the rules of the recipient's organization.
 - ③ They shall be for the purpose of facilitating legitimate business performance and shall not, in appearance, deviate from social norms.
 - ④ Their value and frequency shall be reasonable and within customary limits. (Not to improperly influence the recipient's decisions, they shall not be extravagant, luxurious, or embarrassing if disclosed, and they shall be small in value and not repetitive.)
 - ⑤ They shall not be accompanied by any quid pro quo (e.g., reciprocation, preferential treatment).
 - ⑥ Any relevant expenses shall be accurately recorded in company books.
- 2) Both giver and recipient shall recognize that even non-intended gifts may be deemed bribes depending on their value, quid pro quo, or relation to duties.
- 3) When intending to provide gifts to public officials, if it is unclear whether such gifts comply with Paragraph 1 of this Article, the executives and employees shall consult the Ethics Management Department in advance.

Article 7. Facilitation Payments

- 1) Facilitation payments refer to money or valuables given directly or indirectly to expedite the routine performance of duties by public officials, which is a strictly prohibited practice.
- 2) Executives and employees receiving money or valuables for facilitation payments shall refuse and clearly state the company's Policy. However, if refusal poses an imminent or direct threat to the executives and employee's safety due to coercion or threats, reasonable measures may be taken as an exception. In such cases, the payment shall be reported immediately to the CEO.

Article 8. Compliance with Anti-Corruption Laws by Related Parties

- 1) Executives and employees shall not enter into contracts or conduct business on behalf of the company with related parties, such as suppliers, distributors, agents, or enterprises participating in the company's bidding

process, if they know (or have reason to believe that there is a significant likelihood) that any part or all of the transaction proceeds provided by the company will be used as bribes to public officials or similar individuals.

- 2) When conducting transactions with related parties, executives and employees shall fully communicate the company's policy, ensure compliance with domestic and international anti-corruption laws, and stipulate in contracts that the company reserves the right to conduct anti-corruption audits and investigations of the related parties, as well as to terminate the contract or claim damages in the event of violations or suspected violations. The contents of such contracts shall be reported to the Ethics Management Department. However, if there are reasonable grounds considering the nature of the transaction or the course of negotiations, such stipulations may be omitted.
- 3) Executives and employees shall immediately notify the Ethics Management Department if they identify risks of domestic or international anti-corruption law violations by related parties involved in the company's business:
 - ① The related party is connected with current or former public officials (e.g., selected at the request or recommendation of a public official)
 - ② It is known, disclosed, or implied that the related party has close ties with public officials
 - ③ The related party is paid an excessively high fee compared to market value, industry practice, or company standards, or provides products or services at an unusually low price
 - ④ The related party includes a shell company with no assets or business operations
 - ⑤ The related party requests that payments be made through banks in countries other than its base of operations, requires payment to third parties, or demands payments under descriptions unrelated to the actual work performed, indicating an unusual payment method
 - ⑥ The related party proposes to provide non-public information of unclear origin or source.
 - ⑦ The related party appears to lack the qualifications, experience, or resources (such as facilities or personnel) required to perform the contracted work.
 - ⑧ Any other factors, including negative market reputation, suggesting potential violations of anti-corruption laws or this Policy by the related party.
- 4) The Ethics Management Department shall review notifications made under Paragraph 3 and, if necessary, consult with the Group Legal Department to assess risks of anti-corruption law violations. If further due diligence or additional anti-corruption measures regarding the related party are deemed necessary, the Ethics Management Department may require the responsible executive or employee to take such measures and submit opinions to the relevant department or management concerning the contract with the related party.

Article 9. Congratulatory and Condolence Payments

- 1) Congratulatory and condolence payments may be offered within a socially acceptable and reasonable range, in line with Article 6 of this Policy.
- 2) The amount of congratulatory and condolence payments provided to public officials shall comply with the Anti-Graft Act and relevant anti-corruption laws of each country.

Article 10. Restrictions on Honoraria for Lectures, etc.

- 1) Executives and employees shall not provide public officials, etc. with honoraria for lectures, presentations, contributions, or similar activities (hereinafter "lectures, etc.") given in connection with their duties at training, promotional events, forums, seminars, public hearings, or other meetings that exceed the limits prescribed under the Enforcement Decree of the Improper Solicitation and Graft Act (Anti-Graft Act).

Article 11. Provision of Money or Valuables for Personal Purposes

- 1) The company shall not make payments or assume responsibility for money or valuables provided by

executives and employees to public officials, etc. for personal purposes.

Article 12. Prohibition of Receiving Money or Valuables and Intervention in Business Interests

- 1) Executives and employees shall not directly or indirectly solicit, promise, demand, or accept money or valuables from related parties, business-related persons, or those in or seeking a business relationship, for the purpose of providing or maintaining business or business interests.
- 2) Executives and employees shall not use their position to obtain improper benefits for themselves or others.
- 3) Executives and employees shall not use, or allow others to use, the company's name or their position for private gain.

Article 13. Donations and Sponsorships

- 1) The company may make charitable donations for philanthropic, public interest, or social contribution purposes within the bounds of applicable national laws and generally accepted social norms.
- 2) Legitimate charitable donations and sponsorships to reliable institutions or organizations are permitted, provided there is no intent to obtain improper advantage or exert influence, and internal processes should be complied with.
- 3) The value of donated money or valuables shall be reasonable and appropriate in value relative to local customs and culture.
- 4) The use of company assets for unlawful political donations is strictly prohibited.

Article 14. Mergers and Acquisitions

- 1) The company acknowledges that in acquiring another company it may assume liability for past legal responsibilities, and if the acquired company continues to violate anti-corruption laws post-acquisition, the acquirer may be held legally responsible. Therefore, the company shall conduct sufficient due diligence to identify, prevent, and address legal risks before acquisition.
- 2) The company shall establish internal controls at the acquired company at an early stage, including compliance training and audits for the staff, and third-party due diligence if necessary.
- 3) The executives and employees of the acquired company shall actively cooperate with the implementation of such internal control measures during the merger or acquisition.

Chapter 3. Guidelines in Case of Policy Violations

Article 15. Reporting Obligations, Procedures, and Whistleblower Protection Measures

- 1) In the event that an executive or employee becomes aware of a violation or attempted violation of this Policy, or suspects such a violation, they shall immediately preserve all evidence (including but not limited to documents, recordings, electronically stored materials, and data) and report it without delay to the Ethical Management Department.
- 2) When making a report under Paragraph 1, executives and employees may use reporting channels such as the Group's Online Whistleblowing Center, email, telephone, or in-person visits.
- 3) Upon receiving a report in accordance with Paragraph 2, the Ethical Management Department shall review the matter and, if necessary, consult the Group Legal Department to determine whether the matter constitutes a violation of this Policy. If deemed a violation, the case shall be reported to the CEO.
- 4) The CEO, upon receiving the report, shall take appropriate measures, including disciplinary action against the executive or employee who committed the violation, if deemed necessary.
- 5) Any person who becomes aware of the report or the identity of the reporter shall protect the confidentiality of both the report and the reporter.
- 6) Whistleblowers shall be protected from any form of employment disadvantages due to the result of their report. If a whistleblower requests separation from the accused or reassignment of duties to avoid discomfort

or disadvantages caused by the report, such a request shall be accepted unless there are compelling reasons for refusal.

Article 16. Disciplinary Actions and Rewards

- 1) If an executive or employee violates any anti-corruption laws and regulations, including the Anti-Graft Act, or this Policy, or fails to take reasonable measures to prevent a discovered violation, the company may impose disciplinary actions or personnel measures against them based on the Rules of Employment and HR Regulations. However, if the violator voluntarily reports the violation in advance, such self-reporting may be taken into consideration when determining the level of disciplinary action.
- 2) If an executive or employee orders their subordinates or coworkers to commit acts that violate anti-corruption laws such as the Anti-Graft Act or this Policy, or becomes aware of their violations but fails to report them immediately to the company, they may be subject to disciplinary action in accordance with the company's regulations.
- 3) If an executive or employee is subject to a fine or penalty for violating anti-corruption laws, such as the Anti-Graft Act, the company shall not be liable on their behalf, and they shall not be entitled to compensation or reimbursement for such fine, penalty, or other damages from the company.
- 4) If a related party violates the Anti-Graft Act or other anti-corruption laws in connection with transactions with the company, the company may take actions in accordance with its internal standards. (Material breaches may result in termination and separate civil and criminal action).
- 5) The company may grant appropriate rewards to executives and employees who significantly contribute to achieving the objectives of this Policy.

Chapter 4. Training and Evaluation

Article 17. Anti-Corruption Training

- 1) The company shall provide regular anti-corruption training for executives and employees to ensure their understanding and compliance with applicable laws and this Policy.
- 2) Executives and employees shall diligently participate in the regular anti-corruption training conducted by the company.
- 3) The company shall maintain documented records of training results (including training dates, venues, participants, and topics).

Article 18. Risk Assessment

- 1) The Ethics Management Department shall regularly assess compliance of executives and employees and related parties with anti-corruption laws and this Policy, conduct preventive training and risk assessments, and report the results to the CEO.
- 2) All relevant departments, executives, and employees shall promptly and diligently cooperate with the Ethics Management Department's requests during such reviews.

Article 19. Enforcement

- 1) Executives and employees shall understand and comply with this Policy, and any violator of this Policy may be subject to disciplinary measures and civil or criminal legal action.
- 2) The company may establish and enforce detailed regulations necessary for the effective implementation of this Policy, taking into account the nature of its business.
- 3) The company shall regularly review domestic and international anti-corruption laws and update this Policy as necessary.

Addendum

1. This Policy takes effect as amended on August 20, 2025.

Information Security Policy

Preamble

Kumho Polychem Co., Ltd. (hereinafter "Kumho Polychem") establishes a strict information security management system to earn the trust of customers and society, and strives to protect the company's information assets and customer information. The purpose of this Policy is to comply fully with information security-related laws and regulations, prevent the leakage of proprietary technology, and protect personal data from loss, theft, leakage, alteration, or damage.

Chapter 1. Policy Scope

Article 1. Scope

- 1) This Policy, which applies to all executives and employees of Kumho Polychem in principle, covers all tangible and intangible information assets owned by the company, as well as information assets and activities created by executives and employees.
- 2) Kumho Polychem's partners shall also comply with the third-party information security requirements set forth in this Policy. The company may stipulate such requirements in contracts or security agreements and require compliance.

Chapter 2. Operation of Information Security Organization

Article 2. Information Security Structure and Operation

- 1) The company's information security is divided into administrative security, physical security, and technical security, with the following organizational structure:
 - (1) Administrative Security (Human Security, Personal Information Protection): HR Team
 - (2) Physical Security: HR Team, Research Support Team, Administration Team
 - (3) Technical Security (hereinafter "IT Information Security"): Kumho Petrochemical Group IT Planning Team
 - (4) Matters related to administrative security other than human security and personal information protection shall be determined through consultation with relevant security departments.

Chapter 3. Information Security Responsibilities and Duties

Article 3. Executives and Employees' Information Security Responsibilities

- 1) All executives and employees are responsible for maintaining the security of the company's information assets and systems in the course of their duties, and shall be familiar with, and comply with, this Policy and related guidelines. Executives and employees shall practice information security in accordance with the following principles:
 - (1) Protect critical company information while sharing useful information appropriately.
 - (2) Protect confidential company information against unauthorized disclosure or access.
 - (3) Promptly communicate critical information to the person in charge or relevant personnel.
 - (4) Do not distort or spread false information.
 - (5) Always comply with the company's information security regulations and rules.
- 2) All members are responsible for practicing and maintaining information security in their daily work and shall comply with the following rules:
 - (1) Confidentiality: Do not disclose sensitive information such as customer data and internal company documents.

- (2) Password management: Do not share passwords with others, and change them regularly.
 - (3) Access restriction compliance: Do not access systems or data without authorization.
 - (4) Suspicious emails/links: Do not click on suspicious emails or links that may involve phishing or malware.
 - (5) Device security: Keep work devices locked (e.g., laptops, tablets, mobile devices) and prevent loss.
 - (6) Policy compliance: Strictly follow the company's information security policies, guidelines, and training.
- 3) Executives and employees may be held liable for information security incidents caused by willful misconduct or negligence, and shall promptly report any violations, incidents, or potential risks to their supervisor or the information security officer.

Chapter 4. Monitoring and Responding to Information Security Threats

Article 4. Continuous Monitoring and Response to Information Security Threats

- 1) The company operates an information security operations center to safeguard its information assets 24/7 through real-time monitoring of cyber attacks, malware/ransomware infections, phishing emails, personal information leaks, and information security vulnerabilities, while continuously strengthening its cyber threat defense system.
- 2) In the event of a cybersecurity breach, the Information Security Department shall classify the incident into five levels—Normal, Attention, Caution, Alert, and Critical—according to the "Cyber Attack Response Manual." The department shall promptly respond, take emergency measures in cooperation with the relevant operating departments, verify results, and establish countermeasures to prevent recurrence.

Chapter 5. Data Integrity and Protection

Article 5. Data Integrity and Secure Protection

- 1) Executives and employees are granted the authority to access and use the company's information assets, along with the responsibility to protect them.
- 2) Executives and employees shall ensure that information and data are not altered, leaked, or deleted due to hacking or system failures during storage, transmission, or processing, and shall continuously implement information security measures such as access control, encryption, and backups.
- 3) Executives and employees shall not inappropriately disclose information assets or allow them, whether willfully or negligently, to be exposed to unauthorized persons.
- 4) Disclosure of information assets classified as confidential to external parties requires prior approval from the asset owner and the relevant executive.
- 5) The company shall control the leakage of personal information by encrypting documents containing personal information and restricting their display in accordance with personal information security measures.

Chapter 6. Investment and Improvement in Information Security

Article 6. Ongoing Investment in Information Systems and Data Protection

- 1) The company shall continuously invest in information security systems to keep them up to date, safeguard organizational assets and data, and comply with regulatory requirements, thereby effectively responding to evolving cyber threats.
- 2) To prevent information system security incidents, the company shall conduct annual internal inspections using vulnerability assessment tools, and conduct mock hacking of web systems to mitigate risks of critical

information and personal information leaks.

Chapter 7. Third-Party Requirements

Article 7. Third-Party Confidentiality and Information Protection Agreement

- 1) Third parties who access Kumho Polychem's information assets, systems, or related facilities under an information usage agreement shall comply with the company's information security regulations and the following requirements, and submit a signed confidentiality and information protection agreement to the company:
 - (1) They shall not attempt to access unauthorized information or circumvent security equipment or facilities.
 - (2) The company's information systems shall not be used for personal business or profit but solely for business purposes.
 - (3) They shall not tamper with or damage company's information assets without authorization.
 - (4) They shall not disclose or leak obtained information owned by Kumho Polychem or third parties without their prior approval.
 - (5) They shall not possess or distribute software or documents that may infringe copyrights through Kumho Polychem's network.
 - (6) They shall not use Kumho Polychem's network to attempt unauthorized access to external networks or systems of other institutions.

Addendum

1. This Policy takes effect as amended on August 20, 2025.

Reporting and Whistleblower Protection Guidelines

Preamble

Kumho Polychem Co., Ltd. (hereinafter "Kumho Polychem") considers the valuable input of whistleblowers a cornerstone of transparent management, and is committed to ensuring that all stakeholders, including internal executives and employees, competitors, customers, suppliers, partners, shareholders, investors, and local communities, suffer no disadvantages as a result of raising concerns.

Whistleblowers are guaranteed strict anonymity, and reports can be submitted via various methods such as the internet, telephone, fax, or in person. The handling process and results of reports shall be disclosed transparently to whistleblowers, who may also submit additional comments or inquiries regarding the handling of their report.

Chapter 1. General Provisions

Article 1. Purpose

- 1) The purpose of these Guidelines is to establish the fundamental principles necessary to operate and enhance whistleblowing channels effectively, including whistleblowing procedures and whistleblower protection systems.

Article 2. Application Scope

- 1) Kumho Polychem respects all reports received from executives, employees, competitors, customers, suppliers, partners, shareholders, investors, and local communities directly or indirectly related to the company. Through these Guidelines, whistleblowers and stakeholders can understand the whistleblowing procedures, fair and prompt investigation and handling, and protection systems.

Article 3. Exceptions

- 1) These Guidelines do not apply to the following types of reports:
 - (1) Disclosures to external organizations made solely for personal gain without the intent to improve operations internally
 - (2) Malicious false reports where all or a significant portion of the content is fabricated
 - (3) Reports concerning personal matters of executives or employees not related to company business or operations (excluding unethical conduct among executives and employees such as adultery, assault, gambling, or fraud, which remain valid for reporting)
 - (4) Reports lacking sufficient specificity to initiate investigation or with minimal investigative benefit, as determined "unsuitable for investigation" by the Whistleblowing Center officer
 - (5) Reports deemed unsuitable by the Whistleblowing Center officer under the company's whistleblowing management regulations, even if specific and potentially valuable

Article 4. Definitions

- 1) The terms used in these Guidelines are defined as follows:
 - (1) Whistleblower
A "whistleblower" refers to a person who discloses or formally submits information regarding unethical conduct, illegal activities, or other violations related to the performance of executives and employees' duties through the company's whistleblowing channels.
 - (2) Whistleblowing System
A "whistleblowing system" refers to a management framework or process designed to effectively collect, process, and deliver reported information to relevant departments while ensuring anonymity.

- (3) Whistleblowing Center
The “Whistleblowing Center” refers to a specific department or organization responsible for managing the entire process of whistleblowing, including submission, processing, investigation, and feedback.
- (4) Investigator
An “investigator” refers to a person responsible for conducting an official investigation into the reported case and analyzing the results.
- (5) Whistleblowing Center Manager
The “Whistleblowing Center Manager” refers to a person who manages and is accountable for the entire process from the submission and handling of reports to the investigation stage, and who has the authority to deliver investigation results to decision-makers and, when necessary, to order or conduct additional investigations into the reported case.

Chapter 2. Report Submission and Handling Process

Article 5. Duty to Report

- 1) All executives and employees shall whistleblow or report to the Kumho Petrochemical Group Whistleblowing Center under the following circumstances, in accordance with these regulations:
 - (1) If they are coerced to engage in unlawful or unethical activities specified in these Guidelines during the performance of their duties
 - (2) If they become aware of unlawful or unethical conduct by any stakeholders other than themselves

Article 6. Subjects of Report

- 1) Acts violating applicable laws and regulations
- 2) Acts violating company rules and internal standards
- 3) Illegal or fraudulent acts or those that undermine fair competition
- 4) Acts violating human rights
- 5) Unjust acts interfering with business activities
- 6) Other acts equivalent to Paragraphs 1 through 5 above

Article 7. Whistleblowing Methods

- 1) Contact: Kumho Petrochemical Group Whistleblowing Center
- 2) Whistleblowing Channels: Reports may be submitted through major whistleblowing channels (e.g., website, phone, fax, e-mail, mail), and all submitted reports shall be handled independently under the management of the responsible department of Kumho Petrochemical Group.
 - (1) Website: Kumho Petrochemical Group Online Whistleblowing Center (Korean/English versions), available 24/7 (<https://justice.kkpcgroup.com/>)
 - (2) Phone: 02-6961-1018
 - (3) Fax: 02-6961-1017, available 24/7
 - (4) E-mail: hotline@kkpc.com, available 24/7
 - (5) Mail: Management & Audit Team, Kumho Petrochemical Group, 12th Floor, Signature Tower East Wing, 100 Cheonggyecheon-ro, Jung-gu, Seoul, Korea (Postal Code: 04542), available 24/7
 - (6) Whistleblowing Guidelines
 - ① Named Report: The whistleblower shall provide personal details of both the whistleblower and the reported person, and submit the report details and supporting evidence based on the 5W1H principle.
 - ② Anonymous Report: If the whistleblower does not wish to reveal their identity, reports may be

submitted anonymously.

- ③ In urgent cases such as ongoing misconduct at the time of whistleblowing, reports can be made based solely on factual statements without supporting evidence.

Article 8. Report Submission and Investigation

- 1) Except in cases where identification is not possible, such as anonymous whistleblowing, when a report is received through channels other than telephone, the Whistleblowing Center Manager shall inform the whistleblower of the successful submission of the report. For online name reports submitted through the Online Whistleblowing Center, an automatic submission confirmation message will be sent to the whistleblower, and for anonymous reports, receipt confirmation will be communicated individually to the anonymous whistleblower through the comment section of the report.
- 2) The Whistleblowing Center Manager shall designate an investigator for each report and, depending on the matter, may assign multiple investigators.
- 3) The designated investigator shall review the submitted report, identify the basic facts, and report to the Whistleblowing Center Manager.
- 4) The Whistleblowing Center Manager shall report the submitted case to the responsible executive, who will approve whether to commence an investigation or not, after verifying whether the matter falls under Article 3. "Exceptions" in Chapter 1. General Provisions and Article 6. "Subjects of Reports" in Chapter 2. Report Submission and Handling Process.
- 5) If immediate investigation is not feasible at the time of receipt, the head of the Whistleblowing Center may, with the approval of the responsible executive, temporarily defer the commencement of the investigation.

Article 9. Withdrawal of Report

- 1) In accordance with the principle of respecting the whistleblower's will, the whistleblower may withdraw the report at any time before the investigation is concluded.
- 2) If the whistleblower withdraws the report, the Whistleblowing Center shall delete the whistleblower's personal information in accordance with the Personal Information Protection Act and applicable laws.
- 3) However, by exception, if the reported matter is deemed valuable to the company's interests and necessary for audit purposes, or if the reported misconduct is highly likely to be true, the entire content of the report, including the whistleblower's personal information, may be retained and used. Nevertheless, the whistleblower's personal information shall be deleted in accordance with the legally mandated disposal timeline under applicable laws.

Article 10. Duty to Cooperate

- 1) When the Whistleblowing Center requires confirmation of facts during an investigation and requests submission of relevant materials, interviews, or explanations from the reported party, their affiliated organization, or related parties, such requests shall not be unjustifiably refused by them.
- 2) If any party is found to obstruct the investigation without just cause, such as by delaying submission of materials requested by the Whistleblowing Center, deliberately avoiding interviews or explanations, or otherwise interfering with the investigation, the matter must be notified to the Personnel Committee in accordance with these Guidelines and HR regulations, and appropriate disciplinary measures shall be taken.

Article 11. Handling and Notification of Results

- 1) If violations of relevant laws, company rules, or misconduct/unfair practices are confirmed as a result of the investigation, appropriate measures shall be taken in accordance with company regulations.
- 2) However, if the report is found to have been made for personal purposes such as slander or falsification,

the whistleblower may be subject to action in accordance with company regulations.

- 3) If the investigation finds no violation, misconduct, or unfair practices, the matter shall be internally closed.
- 4) Whistleblowers may check the status and results of their reports through the Online Whistleblowing Center and may submit additional opinions or inquiries within the office.

Chapter 3. Protection of Whistleblowers

Article 12. Confidentiality of Whistleblowers

- 1) Kumho Polychem shall protect the confidentiality of all matters related to reports and whistleblowers' personal details of all stakeholders, including those of internal executives and employees.
 - (1) Security
Whistleblowers and report details shall be strictly treated as confidential, and the whistleblowing system shall ensure a secure framework that protects the anonymity of whistleblowers.
 - (2) Prohibition of Whistleblower Identity Disclosure
Executives or employees who learn of a whistleblower's identity, whether in the course of duty or by chance, shall not disclose such information.
 - (3) Prohibition of Whistleblower Identification
Reported persons, their departments, or any related departments shall not inquire into or attempt to discover their whistleblower's identity by contacting the Whistleblow Center or using any other means that could expose the whistleblower.
 - (4) Prohibition of Identity Disclosure by the Whistleblowing Center
The department handling a whistleblowing case (Whistleblowing Center) shall not disclose or imply the whistleblower's identity without their consent.
 - (5) Protection of Cooperators
Individuals other than the whistleblower who cooperate with investigations by providing testimony, documents, or other materials shall receive the same protection as whistleblowers in accordance with whistleblower confidentiality and non-discrimination provisions.
 - (6) Disciplinary Action for Breach of Whistleblower Confidentiality Obligations
The company may face disciplinary action against any executives or employees, including those in the Whistleblowing Center or personnel-related roles, who violate confidentiality or cooperator protection provisions.

Article 13. Prohibition of Disadvantage Against Whistleblowers

- 1) The Whistleblowing Center shall ensure that all stakeholders, including the company's executives and employees, do not suffer any economic, personnel, or other disadvantages in the course of business transactions as a result of whistleblowing. Likewise, no employee shall impose any disadvantage on a whistleblower. However, in the case of self-reporting whistleblowers at fault, the Personnel Committee may consider mitigating or exempting disciplinary action in light of the circumstances.
- 2) If a whistleblower suffers or is at risk of suffering disadvantage from the reported party, related third parties, or the company as a result of their report, they shall immediately notify the Whistleblowing Center.
- 3) If an internal whistleblower requests separation from the reported person or reassignment of workplace or position, appropriate measures shall be taken to reflect such request to the maximum extent possible to ensure identity protection.
- 4) If an executive or employee cooperates with the investigation, for example by providing testimony, and suffers or is at risk of suffering disadvantage as the result, the company shall protect them on the same

basis as internal whistleblowers.

- 5) The company may request the Personnel Committee to penalize any person who imposes disadvantage on a whistleblower or cooperator.

Article 14. Investigator Precautions

- 1) During the investigation process, investigators shall refrain from presenting or disclosing personal opinions on resolution or action plans to the reported person, their team leader, or their business site executives until the investigation is concluded, beyond securing materials and confirming facts.

Addendum

1. These Guidelines take effect as of June 21, 2023.
2. These Guidelines take effect as amended on June 28, 2024.
3. These Guidelines take effect as amended on August 20, 2025.

ESG Investment Policy

Preamble

Kumho Polychem Co., Ltd. (hereinafter "Kumho Polychem") practices social and environmental values to realize its ESG vision, strives for sustainable management, and considers environmental, social, and governance issues and impacts in its investment decisions to minimize risks and find opportunities for the benefit of all stakeholders. Kumho Polychem contributes to the sustainable development of both the company and society through its commitment to the UN Principles for Responsible Investment (UN PRI) and implementation of the UN Sustainable Development Goals (UN-SDGs).

1. Kumho Polychem protects the rights and interests of all shareholders and investors by considering ESG issues when establishing investment policies and processes.
 2. Kumho Polychem transparently discloses its ESG investment policy and implementation status to stakeholders for open communication.
 3. Kumho Polychem reviews and manages significant risks and opportunities related to sustainability, such as climate, environment, safety, and health risks, and continuously pursues new business opportunities for sustainable management.
 4. Kumho Polychem complies with ESG-related laws and guidelines and continues to implement consistent, independent, and responsible investment.
 5. Kumho Polychem pursues investments that enhance corporate value and financial performance while also creating positive impacts on society, the environment, and governance to support its ESG vision in managing its business portfolio and supply chain.
 6. Kumho Polychem supports the UN Sustainable Development Goals (UN-SDGs), emphasizes social value, and avoids investment¹⁾ decisions that have negative social and environmental impacts.
 7. Kumho Polychem establishes ESG investment guidelines based on this Policy and incorporates them into its investment processes.
 8. Kumho Polychem continuously improves and advances its governance, investment policies, and processes by mainstreaming investment in ESG.
- 1) Refers to traditionally excluded investment (such as investments in industries like gambling that disrupt economic order or social morals), investments that undermine human dignity through human rights abuses or poor labor conditions, and investments that directly cause irreparable or irreversible environmental destruction.

Addendum

1. This Policy takes effect as of May 1, 2023.
2. This Policy takes effect as amended on June 28, 2024.
3. This Policy takes effect as amended on August 20, 2025.

Tax Policy

Preamble

Kumho Polychem Co., Ltd. (hereinafter "Kumho Polychem") fulfills its social responsibility in the area of taxation by adhering to the principles of tax compliance, cooperation with tax authorities, management of tax risks, compliance with global agreements, and contribution to local communities through sound tax management, while maintaining transparent communication with stakeholders as follows:

1. Kumho Polychem complies with domestic tax laws in the countries where it operates, fulfills its tax filing and payment obligations in good faith, and refrains from transactions lacking business substance to evade taxes.
2. Kumho Polychem cooperates transparently and honestly with tax authorities, providing relevant information in a timely manner upon request, and seeks to resolve differences of opinion through sufficient communication in case of disagreements.
3. Kumho Polychem preemptively identifies, reviews, and manages potential tax issues that may arise in the course of its business activities. To reduce tax risks, the company conducts regular monitoring to manage potential risk occurrences and discloses tax information transparently for shareholders and society according to reporting standards. Kumho Polychem resolves risks, when necessary, through cooperation with external experts and communication with tax authorities. Also, the company promptly identifies the establishment and revision of domestic tax laws and actively responds to potential issues and risks arising therefrom.
4. Kumho Polychem does not engage in transactions or contracts designed to shift income between countries to lower-tax jurisdictions by exploiting differences in tax laws or treaties, nor does it use tax havens for such purposes. In transactions with related parties, the company applies tax adjustments based on arm's length prices calculated using reasonable methods applicable to standard transactions. Through such sound tax structures, the company ensures that the appropriate amount of tax is confirmed and paid in each jurisdiction where it operates.
5. By faithfully fulfilling its tax obligations in line with the tax policies of each country, Kumho Polychem contributes to local community development in the form of secured fiscal resources, creation of employment opportunities, and revitalization of local economies.

Addendum

1. This Policy takes effect as of January 1, 2023.
2. This Policy takes effect as amended on June 28, 2024.
3. This Policy takes effect as amended on August 20, 2025.