

ISU PETASYS Ethics Policy

I. Attitude Toward Shareholders and Investors

1. Protection of Shareholder Rights

- The company protects shareholders' rights and respects their legitimate demands and proposals.
- Through responsible management, the company strives to maximize shareholder value by achieving transparent profits, disclosing information faithfully, and building mutual trust with shareholders and investors.

2. Equal Treatment

- The company treats all shareholders, including minority shareholders, fairly and equally.
- The company ensures that the interests or rights of minority shareholders are not unfairly infringed upon by always considering the interests of all shareholders when making management decisions.

3. Proactive Information Disclosure

- The company records and manages accounting data in accordance with generally accepted accounting principles, transparently providing information on its financial condition and business performance.
- The company provides accurate management information in a timely manner in accordance with relevant laws and regulations, enabling investors and other information users to make rational investment decisions.

II. Attitude Toward Customers

1. Respect for Customers

- The company always thinks and acts from the customer's perspective, striving to achieve customer satisfaction by providing the best products and services that satisfy and earn customer trust.
- The company provides customers with accurate information about products and services and refrains from exaggerated claims or advertising.

2. Customer Protection

- The company protects customers' interests, safety, and personal information, and does not engage in unfair practices toward customers.
- The company respects and complies with consumer protection laws.

III. Attitude Toward Competitors and Partner Companies

1. Fair Competition with Competitors

- The company respects a fair and free market economic order based on the principle of free competition and competes fairly with competitors.
- The company respects fair trade practices and complies with relevant fair trade laws and regulations.

2. Fair Transactions with Partner Companies

- The company pursues mutual development by building relationships of mutual trust and cooperation with partner companies through fair transactions.
- The company does not coerce or exert influence through any form of unfair practices by exploiting its superior position.

IV. Responsibility to Employees

1. Respect and Fair Treatment of Employees

- The company treats each employee as an independent individual and respects their fundamental rights.
- The company establishes a work and training system that enables employees to achieve pride and fulfillment through their work with a sense of ownership.

- The company does not unfairly discriminate against employees based on factors such as age, gender, religion, disability, or other personal characteristics, but provides fair opportunities based on their abilities.
- The company does not discriminate unfairly against employees based on family ties, school ties, gender, religion, age, disability, or other such reasons, and provides fair opportunities based on ability and qualifications.
- The company establishes evaluation criteria for employees' qualifications, abilities, and achievements, ensuring fair assessment and compensation.

2. Work Environment Creation

- The company strives to ensure a healthy and safe work environment for its employees.
- The company respects the autonomy and creativity of each employee and fairly provides opportunities to enhance their capabilities, thereby supporting talent development and self-actualization.
- The company respects the independent personalities and fundamental rights of employees and fosters an environment where they can freely make suggestions and proposals.

V. Responsibility to Society

1. Compliance with Domestic and International Laws

- The company does not tolerate any actions that undermine or violate the free market economic order.
- As a member of the national and local communities, the company not only complies with all relevant laws and regulations but also adheres to internationally recognized standards, striving to foster a sound corporate culture.

2. Contributing to National Economic and Social Development

- The company contributes to national economic and social development through enhanced productivity, job creation, faithful tax payment, and social contributions.

3. Environmental Protection

-The company strives to protect nature and preserve a clean environment.

4. Prohibition of Improper Political Involvement

-Employees must not improperly interfere in politics in violation of laws, regulations, or related rules. -Even when engaging in lawful political activities permitted by laws or regulations, employees must exercise caution to avoid being perceived as engaging in political activities on behalf of the company.

activities.

-Employees shall not engage in political activities during working hours within the company and shall not use the company's organization, personnel, or assets for political purposes.

VI. Basic Ethics for Employees

1. Establishing a Sound Corporate Culture

- Employees share the company's management philosophy, align with its goals and values, and faithfully fulfill their assigned duties in accordance with company policies.
- Employees shall foster an organizational culture based on smooth communication and mutual trust among superiors, subordinates, and colleagues within the company.
- Employees shall perform their assigned duties to the best of their ability using legitimate methods and comply with all relevant laws and regulations pertaining to their work, as well as the company's rules and regulations.

2. Prohibition of Conflicts of Interest

- Employees shall strive to avoid any actions or relationships that conflict with the company's interests. In cases where conflicts arise between the company and an individual or department, they shall prioritize the company's interests in their decisions and actions.

3. Prohibition of Using Inside Information

- Employees shall not trade stocks using internal information obtained through their work.
- Employees shall not provide undisclosed material information that could affect stock prices to third parties without following proper procedures.

4. Protection of Company Assets and Critical Information

- Employees shall protect the company's tangible assets, intellectual property rights, trade secrets, and other assets, and shall not use them for personal purposes.
- Employees shall not pursue personal gain by exploiting their position or engage in unfair trading practices using confidential information obtained from the company.
- Employees shall not disclose important information that could affect the company's interests to external parties.

5. Prevention of Sexual Harassment in the Workplace

- Employees shall not engage in any language or behavior that undermines healthy colleague relationships, including physical, verbal, or visual language or actions recognized as causing sexual humiliation.

6. Prohibition of Accepting Money, Gifts, or Entertainment

- Employees shall not engage in the following acts with stakeholders such as business partners:
 - Accepting money, gifts, entertainment, or hospitality
 - Borrowing movable or immovable property (e.g., money loans, asset leases)
 - Accepting debt repayment or guarantees (such as proxy payments, loan guarantees, etc.)
 - Accepting favors (transportation, lodging, tour arrangements)
- Employees shall not provide money, valuables, or gifts and entertainment exceeding socially acceptable norms to stakeholders such as business partners in connection with company business.
- Employees shall not exchange money, valuables, or excessive gifts and entertainment among themselves.

7. Compliance with the Code of Ethics

- All employees shall faithfully comply with the Code of Ethics and shall be held accountable for any violations.
- Employees must report any coercion to violate the Code of Ethics or awareness of improper conduct to the department responsible for the Code of Ethics.
- When an ethics code violation occurs, employees shall prevent recurrence through thorough root cause analysis and education.

[ISU PETASYS ETHICS CODE]

1. ISU PETASYS employees are strictly prohibited from accepting any money, gifts, entertainment, or favors from stakeholders. .
 - We do not demand or accept excessive congratulatory or condolence money.
 - Employees shall not engage in activities that could influence fair trade, including golf entertainment.
2. ISU PETASYS employees shall not use company assets for personal purposes or execute opaque expenses.
 - Do not execute opaque expenses (such as travel and transportation costs) not based on company regulations.
 - Corporate cards shall not be used for personal purposes or improperly.
3. ISU PETASYS employees shall not use their position for personal gain or abuse authority.
4. Employees of ISU PETASYS shall maintain a wholesome private life and shall not engage in conduct that damages their dignity.
5. ISU PETASYS employees must strictly comply with company security regulations as stipulated in the security pledge.
 - Unauthorized removal of documents and materials is prohibited.
 - Prohibits any actions that may affect the company's intellectual property rights.
7. Report any observed violations of the Code of Ethics to the Planning Team.

As an employee of ISU PETASYS Co., Ltd., I fully understand the Code of Ethics and the Employee Code of Ethics Implementation Guidelines.

and pledge to uphold the company's reputation and my personal dignity while performing company duties domestically

and internationally. I further pledge to comply with the following ethical regulations when exercising the authority and

responsibilities entrusted to me.