

Ethics and Compliance Policy

Ethical and compliance management is the foundation of all corporate activities and forms the basis for human rights management. Com2uS builds an ethical management system to create a practical ethical management culture, and internalizes ethical management through a range of activities, including ethics education.

Ethical Management System

Com2uS employees take ethical values as the top priority. Centered around the highest ethical standard, the 'Com2uS Corporate Code of Ethics,' we have established the 'Code of Ethics,' 'Legal Compliance Behavior Standards for Employees,' and 'Ethical Behavior Standards for Partner Companies.' Through these, we create a practical ethical management culture with all stakeholders, including employees and partner companies.

Com2uS aims for shared growth and development with all stakeholders, including its shareholders, by enhancing its corporate value through proactive and efficient management activities. As a listed company, we diligently fulfill our duties and responsibilities to become a trusted company. In addition, Com2uS respects all domestic and international laws and the market order, takes the lead in fair trade practices, and contributes to national and social development by respecting social values and customs and engaging in various social contribution activities.

Com2uS Corporate Code of Ethics	As the highest ethical standard, the Corporate Code of Ethics defines the company's duty and responsibility to foster a sound and fair corporate culture	<ul style="list-style-type: none">· Attitude towards shareholders and investors· Attitude towards customers· Company's business environment· Responsibilities to employees· Responsibilities to society· Basic ethics of employees
Com2uS Corporate Ethics Regulations	The Corporate Ethics Regulations ensure fairness in job performance and secure trust and responsibility towards partner companies by establishing ethical behavior standards to which employees must adhere	<ul style="list-style-type: none">· Diligent performance of duties· Protection of personal information· Prohibition of special treatment and discrimination· Compliance with fair trade practices· Prohibition of conflicts of interest· Prohibition of solicitation and brokerage· Prohibition of receiving money and entertainment· Regulations on external activities

Com2uS has established and implemented the Code of Ethics and Ethics Regulations above, which are disclosed through the ESG website.

Ethical Management Activities

Com2uS requires all employees to make an annual ethics pledge and undergo ethical management education to internalize the practice of ethical management. First, Com2uS employees sign an 'Ethics Pledge' each year, committing to upholding the basic ideology and preventing unethical behavior. In addition, through ethical management education on anti-corruption and anti-money laundering, employees are provided clear standards for making sound decisions in their work.

Moreover, Com2uS requires employees to promptly report any violations of the Corporate Code of Ethics and Corporate Ethics Regulations they become aware of during their work. If questions arise regarding the interpretation or application of these standards, employees are assisted to consult with the relevant department. Accordingly, Com2uS operates both an Ethical Management Counseling Board and an Ethical Management FAQ Board, providing a system for ongoing response.

In detail, Com2uS has established principles based on the Corporate Code of Ethics that align with the provision of the Improper Solicitation and Graft Act that prohibits the receipt of money or entertainment. Accordingly, we post a separate Anti-Graft Law Guideline on the groupware and operate an Anti-Graft Law Counseling Board and an Anti-Graft Law FAQ Board.

Internal Control System

Com2uS has established an internal control system centered around the Compliance Officer to establish a sound internal control culture. The Compliance Officer is appointed by a resolution of the Board of Directors and oversees all internal control-related tasks of the group, including checking for compliance with ethical standards and investigating violations.

Com2uS reports the results of its annual internal control operation review for affiliates to the Board of Directors, in accordance with the relevant laws and regulations. In addition, for transactions between affiliated companies, Com2uS pre-determines whether such transactions are intended to support the largest shareholder and related parties, and reports the findings to the Board of Directors.

Com2uS operates a 'Compliance Monitoring Program.' The Compliance Monitoring Program consists of various activities to strengthen internal controls, including ethics education for employees, pre-screening of important tasks for legal compliance, prevention of trading of unfair financial investment products, and monitoring of departmental legal compliance.

Com2uS operates a 'Compliance Support System' to prevent violations such as unsound business practices and enable effective monitoring. The Compliance Support System is an electronic system designed to support seamless internal control activities, such as pledges to practice the Charter of Ethics, reporting on the receipt of gifts, and managing the compliance monitoring program.

Internal Whistleblower System

Com2uS operates an internal whistleblower system to prevent illegal activities and systematically respond to various legal risks. Any actions that violate laws, the Code of Ethics, or the Corporate Ethics Regulations in all company operations and all related activities of employees are subject to reporting. Examples of reportable actions are as follows.

- ① Acts of engaging in or participating in embezzlement, breach of trust, conflicts of interest with the company, or insider trading
- ② Unfair trade practices or improper related acts in the performance of duties
- ③ Acts of giving or receiving bribes or inappropriate gifts in connection with work to Korean or foreign public officials, or individuals with influence over relevant decisions
- ④ Acts of violating accounting or disclosure-related laws and regulations
- ⑤ Acts of violating the Fair Transactions in Subcontracting Act
- ⑥ Acts of violating relevant laws regarding the protection of intellectual property rights or personal information
- ⑦ Acts of violating any laws and regulations related to the provision of product information and services to customers, or safety at business sites
- ⑧ Acts of discriminating based on race, gender, nationality, age, or other protected factors
- ⑨ Other acts prohibited or restricted by Korean or international laws and regulations

The internal whistleblower system applies to all employees, and an 'Internal Whistleblower Board' is operated on the integrated groupware. Only the writer, the Compliance Officer, and individuals legitimately authorized by the Compliance Officer to the extent necessary for handling the case can view the contents of a report. Whistleblowers will not face any disadvantage in their personnel matters due to their report, nor will they be restricted from pursuing other remedies under the law.

Anti-Corruption Programs

Com2uS has adopted 'Anti-Corruption Programs' for all employees to advance its practical ethical management. These programs are based on the Corporate Code of Ethics and Corporate Ethics Regulations. Their key components are outlined in the table below.

<p>Fair Transactions with External Companies</p>	<ul style="list-style-type: none">· Employees shall pursue mutual development through fair transactions with external companies, and shall not exploit the company's superior position or engage in unfair practices.· Employees shall comply with the relevant laws and regulations when transacting with external companies, including the obligation to issue contracts before commencing services and the prohibition of unfair reductions in payment.
--	---

	<ul style="list-style-type: none"> When entering into contracts with external companies, employees shall receive a clean contract performance pledge from the counterparty to adhere to fair trade order and achieve the company's ethical management objectives.
Avoidance of Conflicts of Interest	<ul style="list-style-type: none"> Employees shall avoid duties if they believe their work is connected to a personal benefit, or could be misunderstood as such. Employees shall also avoid duties if they believe the fair performance of their duties is difficult due to reasons such as personal connections or academic ties.
Prohibition of Solicitation and Brokerage	<ul style="list-style-type: none"> Employees shall not engage in solicitation, brokerage, or pressure that may influence the job performance of other employees. If employees receive solicitation or other requests from a stakeholder in connection with their duties, they shall report it to their superior without delay.
Prohibition of Receiving Entertainment and Gifts	<ul style="list-style-type: none"> Employees shall not receive money from stakeholders for inappropriate purposes, and shall not accept entertainment or gifts. If employees unavoidably receive money, entertainment, or gifts prohibited by the above regulations, they shall report the fact to their superior or the responsible organization.

For the effective execution of the Anti-Corruption Programs, Com2uS provides annual anti-corruption education to employees. We also communicate these policies and programs to all relevant parties and business stakeholders (subcontractors, suppliers, investors, etc.). In addition, Com2uS accepts anti-corruption reports from business stakeholders through the ESG website.

Com2uS collects an Ethics Pledge from all employees annually and conducts an annual survey on compliance. In addition, Com2uS implements continuous monitoring and reporting (whistleblower) procedures. Transactions suspected of being corrupt are investigated through an objective and fair process.

Preventing Violation of Ethical Management

Com2uS analyzes the causes of ethical management violations to prevent their recurrence. Simultaneously, we engage in the continuous monitoring of key business operations, strengthening both prevention and post-incident management of ethical management violations. Furthermore, to create a responsible ethical culture, we take immediate action when violations occur.

If an employee violates the Code of Ethics, Com2uS disciplines them based on the severity of the action and reflects it in internal control evaluations. Moreover, Com2uS uses examples of ethical management violations during compliance education to raise employees' awareness.