
Code of Ethics Guidelines

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Management Team	General Management Team

Kamtec Co., Ltd.
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Chapter 1. Overview

Article 1 (Purpose)

Kamtec seeks to grow into a trusted and sustainable company by fulfilling its ethical responsibilities and building trust and cooperation with stakeholders. (Hereinafter referred to as the "Company.") To this end, this Code of Ethics Guidelines serves as the standard for all business activities and the proper conduct of employees. This Code is based on the Global Automotive Sustainability Practical Guidance by Drive Sustainability and references the Ten Principles of the UN Global Compact, OECD Guidelines, and the Code of Conduct of the Responsible Business Alliance.

Article 2 (Scope of Application)

This Code applies to Kamtec, including domestic and overseas manufacturing and sales corporations, subsidiaries, and joint ventures. Employees of the Company shall adhere to this Code when dealing with Suppliers. Furthermore, all stakeholders engaged in business relationships with the Company are encouraged to respect this Code. All employees within the applicable organizations must comply with local laws and perform their duties in accordance with this Code. In cases where recommended actions under this Code conflict with local laws or where judgment is difficult regarding inappropriate conduct, employees must consult the Legal Department.

Article 3 (Managing Department)

This Code is managed and operated by the Human Resources Department. When revisions are necessary, the updated content shall be announced internally and published on the Kamtec website.

Chapter 2. Working Conditions and Human Rights

Article 4 (Work Environment)

1. Humane Treatment : Employees must respect the human rights of Suppliers, customers, colleagues, and others directly related to the Company's operations, products, and services, in accordance with international standards such as those of the ILO and the UN Universal Declaration of Human Rights (UDHR). They are responsible for ensuring no harm is caused.

2. Wages and Benefits : Kamtec complies with applicable national laws and systems regarding wage payments and provides employees with pay statements to confirm compensation. The Company offers a voluntary and comfortable work environment and operates welfare programs to enhance quality of life.

3. Working Hours : Kamtec complies with national laws regarding maximum working hours and rest periods, guaranteeing at least one day off per week. The Company discourages overtime to promote work-life balance.

Article 5 (Respect for Human Rights)

1. Forced Labor and Human Trafficking : The Company does not tolerate forced labor, human trafficking, or slavery, in accordance with national labor laws. Employees have the freedom to resign or terminate employment with reasonable notice under their employment contracts.

2. Child Labor : The Company complies with minimum employment age laws and respects children's rights to development and education. Child labor is prohibited at all stages of business operations.

3. Prohibition of Harassment : Employees are protected from harassment that exceeds reasonable work boundaries, including sexual harassment, abuse, violence, and offensive language or behavior. All employees must strive to create a respectful and trustworthy work environment.

4. Prohibition of Discrimination : The Company respects diverse backgrounds and values, providing fair opportunities. Discrimination based on nationality, race, gender, religion, political views, or social status is prohibited. Unfair discrimination in wages, benefits, and working conditions must also be prevented.

Article 6 (Freedom of Association)

The Company guarantees employees' rights to freedom of association and collective bargaining in accordance with national laws. Employees may represent their interests through elected representatives, and both the Company and employees must engage in negotiations in good faith.

Article 7 (Political Neutrality)

The Company maintains political neutrality regarding political parties and public office candidates. Employees may hold personal political views but must refrain from political activities during work

hours or within the Company. Company funds or name must not be used for illegal political or charitable donations.

Article 8 (Health and Safety)

The Company appoints safety and health officers at each workplace and operates preventive education and safety management systems to ensure a safe and healthy work environment. Regular inspections of equipment and facilities are conducted, and immediate action is taken upon detecting hazards. Employees must wear required protective gear and report any safety concerns to the designated safety officer.

Chapter 3. Business Ethics

Article 9 (Fair Competition and Transactions)

1. Corruption, Improper Gains, and Bribery : The Company opposes and prohibits illegal acts such as corruption and bribery. A consultation and reporting center for anti-corruption must be operated. Employees must not offer, request, or accept bribes, money, or extravagant gifts to gain business opportunities.

2. Fair Competition and Anti-Collusion : The Company complies with fair trade laws and refrains from abusing market dominance or trading positions. Suppliers and customers must be treated fairly and sincerely. Employees must not engage in collusion that restricts competition, such as price fixing or information exchange. In case of investigations or data requests by authorities, employees must respond promptly and completely, and consult the Legal Department throughout the process.

3. Tax Compliance : The Company recognizes its tax obligations as a social responsibility and complies with national tax laws. Tax filings and payments are made in accordance with legal requirements, and cooperation is provided during investigations.

4. Export Controls and Sanctions : The Company complies with export-related laws regulating cross-border movement of products and technologies. Employees must not engage in trade with sanctioned countries or individuals. Export/import documents must be managed according to regulations, and consultation with relevant departments is required when restrictions arise.

Article 10 (Transparency)

1. Financial Responsibility and Anti-Money Laundering : Accounting personnel must maintain accurate records in accordance with IFRS and manage them transparently. Money laundering is a criminal act and subject to international obligations under national laws. The Company does not support or facilitate money laundering and requires Suppliers to comply with related laws. Suspicious transactions must be continuously monitored and reviewed.
2. Documentation and Records : Employees must accurately prepare documents and avoid false entries. Approval, retention, and disposal of documents must follow internal regulations.
3. Information Disclosure : The Company transparently discloses financial and non-financial information such as business activities, financial status, performance, ownership, and governance in accordance with laws and regulations. Information must be disclosed within the scope that does not compromise confidentiality when requested by governments, customers, or investors.

Article 11 (Protection of Company Information and Assets)

1. Personal Information Protection : The Company complies with laws and regulations regarding the collection, storage, processing, transmission, and sharing of stakeholders' personal information. Customer data must not be misused or disclosed to third parties. In case of a breach, appropriate measures must be taken to prevent further damage and notify the data subject promptly.
2. Information Security and Intellectual Property : The Company must strictly manage its own and stakeholders' confidential information and intellectual property acquired during business. This includes trade secrets and proprietary information of customers and Suppliers. Employees must not disclose or use such information for personal gain, even after resignation. Third-party intellectual property must be used only with consent and under agreed conditions. Company assets include tangible and intangible assets such as products, facilities, equipment, and vehicles, and must be used solely for business purposes. Misuse, theft, or damage for personal or third-party benefit is prohibited.

Article 12 (Conflict of Interest)

In cases of conflict between personal and Company interests, employees must prioritize the interests of the Company and its customers. Transactions with relatives or use of Company assets or information for personal gain are strictly prohibited.

Article 13 (Protection of Identity and Prohibition of Retaliation)

The Company operates grievance and reporting systems for internal and external stakeholders and ensures the confidentiality of whistleblowers. This is to prevent secondary harm such as retaliation, discrimination, or disadvantage. Protective measures must be taken when necessary to support and remedy affected individuals.

Article 14 (Prohibition of Counterfeit Parts)

To supply safe and high-quality products, the Company strictly adheres to quality and safety standards and prohibits the use of unauthorized or counterfeit materials and parts. Monitoring of raw material and parts production and distribution must be continuously conducted.

Chapter 4. Environment

Article 15 (Environmental Impact)

1. Water Management : The Company establishes a management system to measure water source usage and discharge, and to control pollution pathways. All discharged wastewater must be managed in accordance with legal or internal standards, and water conservation efforts must be actively pursued to protect water resources. Regular inspections shall be conducted to ensure optimal performance of on-site treatment facilities.

2. Air Emissions : The Company implements a systematic control system for air emissions, including various volatile organic compounds generated during manufacturing processes. All air pollutants must be regularly monitored and treated. Emission reduction efforts must meet or exceed legal and internal standards.

3. Hazardous Chemical Management : The Company identifies whether raw materials and components contain hazardous chemicals and manages related information regarding manufacturing, import, use, transport, and storage to ensure safe handling. Continuous efforts must be made to substitute hazardous substances with non-regulated alternatives to minimize environmental impact. In case of chemical leaks, appropriate response procedures, provision of Material Safety Data Sheets (MSDS), and employee training must be implemented. Through the International Material Data System (IMDS), the Company collects material data for parts and products, and establishes a review, registration, and approval system to ensure compliance with country-specific regulations.

Chapter 5. Supply Chain

Article 16 (Supply Chain Management)

1. Supplier Management : The Company is committed to mutual growth with Suppliers and prohibits unfair transactions. Contracts with Suppliers must be formalized in writing in accordance with relevant procedures and legal requirements, and must include all agreed-upon terms. To ensure supply chain sustainability, the Company encourages Suppliers to comply with applicable laws and regulations. The Company promotes management of key sustainability factors such as climate change, safety, health, labor, and human rights. Suppliers are expected to comply with the Company's supply chain policies and regulations, and are subject to evaluation. In cases where Suppliers fail to meet required standards, the Company shall implement capacity-building measures.

2. Responsible Raw Material Procurement : The Company must establish and manage a conflict minerals policy to ensure that minerals such as tin, tantalum, tungsten, and gold—associated with armed conflict, human rights violations, and environmental destruction—are not used in any components procured from Suppliers. Material and composition data must be reviewed accordingly.

Chapter 6. Management System

Article 17 (Legal Compliance)

The Company complies with all applicable national laws, regulations, and internal policies to advance its social and environmental responsibilities and business ethics. Employees must be familiar with the Code of Ethics Guidelines and relevant laws, and fulfill their duties with integrity. Violations may result in disciplinary action. In cases where recommended actions under this Code conflict with local laws or where judgment is difficult, employees must consult the Legal Department.

Article 18 (Training)

The Company believes that securing outstanding human resources is key to enhancing corporate and national competitiveness. Equal opportunities for education and development are provided to all employees, and legally required training is conducted regularly.

Article 19 (Employee Participation and Grievance Handling)

The Company continuously improves grievance handling procedures by collecting employee feedback and reports of violations. If an employee or third party engages in conduct that violates this Code or constitutes misconduct, the matter must be reported immediately to the Responsible Management Office. The identity of whistleblowers is strictly protected, and no form of retaliation or disadvantage shall occur.

Article 20 (Social Contribution)

The Company actively engages in social contribution activities to promote positive change in local communities and takes responsibility for the social and environmental impact of its business. Employees are encouraged to participate in community development and environmental conservation efforts as members of society.

Chapter 7. Supplementary Provisions

Article 1 (Effective Date) These Guidelines shall take effect as of February 5, 2025.

*** History of enactment and revision**

No.	Date	Contents	Remark
0	February 5, 2025	The first enactment	-