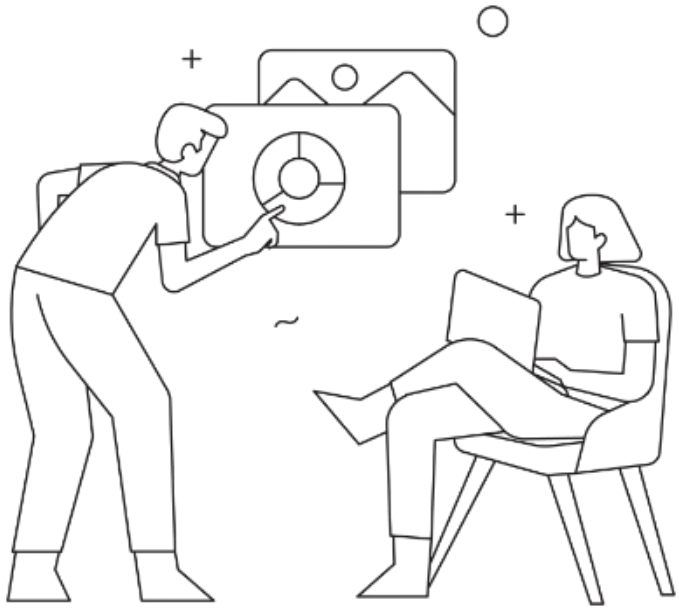
SPC GFS Co., Ltd.

Fair Trade Compliance Program (CP) Operating Regulations



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Chapter 1: General Provisions

Article 1 (Purpose)

1. These Fair Trade Compliance Program Operating Regulations (hereinafter referred to as these "Regulations") of SPC GFS Co., Ltd. (hereinafter referred to as the "Company") set forth the fundamental standards and procedures that the Company's Officers and Employees must follow in performing their duties to ensure compliance with the Fair Trade Laws and Regulations. The purpose of these Regulations is to secure transparency and fairness in corporate management and to protect the Company and its Officers and Employees from legal violations by ensuring compliance with the Fair Trade Laws and Regulations and preventing unfair trade practices and similar conduct.
2. All Officers and Employees of the Company shall at all times understand and comply with these Regulations in connection with the Company's business.
3. All regulations relating to the Company's ethical management and mutually beneficial cooperation policies, including the Fair Trade Laws and Regulations, serve as important guidelines for the operation of the Fair Trade Compliance Program. Accordingly, all Officers and Employees shall strictly comply with them.

Article 2 (Scope of Application)

These Regulations apply to all Officers and Employees of the Company and to all business activities related to the Fair Trade Laws and Regulations. Accordingly, all Officers and Employees of the Company shall comply with the matters set forth in these Regulations.

Article 3 (Definitions)

The terms used in these Regulations shall have the following meanings:

1. "Compliance Program" or "CP" refers to all internal compliance systems and compliance activities within the Company, including regulations, training, and supervision independently established and operated by the Company to ensure that the Company and its Officers and Employees comply with the Fair Trade Laws and Regulations.
2. "Fair Trade Laws and Regulations" refer to all laws, enforcement decrees, and other relevant regulations under the jurisdiction of the Korea Fair Trade Commission, including the Monopoly Regulation and Fair Trade Act, the Fair Transactions in Subcontracting Act, the Fair Transactions in Franchise Business Act, the Fair Agency Transactions Act, and the Act on Fair Labeling and Advertising.
3. "CP-related Internal Regulations, etc." refers to all regulations enacted and implemented by the Company for the efficient operation of the CP, including these Regulations, regardless of name or form, including guidelines, manuals, and similar documents.
4. "Chief Executive Officer" or "CEO" refers to the highest-ranking person who represents the Company externally and has the authority to execute and decide on the Company's business internally, such as the Representative Director, Representative Executive Officer, or General Partner, regardless of the type of company under Article 170 of the Commercial Act.
5. "Highest Decision-Making Body" refers to the Company's highest authority with decision-making power over major issues, other than the General Meeting of Shareholders, and, unless otherwise specified, generally refers to the Board of Directors.
6. "Compliance Officer" refers to the person who has overall responsibility for the operation of the CP.
7. "Dedicated CP Department" refers to the department that, under the direction and supervision of the Compliance Officer, has overall responsibility for practical operations related to CP operation.

8. "Officers and Employees" refers to all individuals who, including the CEO and regardless of whether they are regular, non-regular, contract, or temporary employees, perform duties under the delegation, management, or supervision of the Company.
9. "Prior Business Consultation System" refers to the process through which Officers and Employees receive reviews from the Compliance Officer, the Dedicated CP Department, or other relevant departments regarding business activities to be performed in order to proactively prevent any conduct that may violate fair trade laws and regulations in the course of performing duties.
10. "Compliance Council" refers to the advisory and consultative organization responsible for the promotion and operation of the Fair Trade Compliance Program in order to prevent, in advance, potential violations of fair trade laws and regulations by Officers and Employees.
11. "Evaluation" refers to all acts of inspecting and investigating whether any Officers and Employees are engaged in legal violations and whether the CP is being appropriately implemented, through on-site inspections, checklists, CP-related reports, and similar means.
12. "Sanction" refers to an act of promoting CP awareness among the Company's Officers and Employees by strictly imposing disciplinary action against structural and recurring violations of the Fair Trade Laws and Regulations committed by the Company's Officers and Employees.
13. "Rewards" refer to benefits provided to Officers and Employees who are assessed to have made significant contributions to the development of the Company and the protection of customers, affiliates, and partners through exemplary implementation of the CP.
14. "Compliance Handbook" refers to a guideline prepared to help the Company's Officers and Employees understand the CP and internalize awareness of compliance with the Fair Trade Laws and Regulations, including all information

related to CP operation, such as CP operational standards, procedures, and case studies.

15. "Document Management" refers to the process of managing the flow of documents generated during the Company's business activities, including their storage, preservation, and disposal.

Chapter 2: Organizational Structure and Allocation of Responsibilities

Section 1: Obligations and Authority of the Chief Executive Officer

Article 4 (Obligations of the Chief Executive Officer)

1. The CEO shall, at least twice a year (once in each half-year period), publicly declare the Company's commitment to implementing the CP in order to foster a culture where all Officers and Employees comply with the Fair Trade Laws and Regulations and actively practice the CP. The CEO shall communicate this commitment to Officers and Employees from time to time and announce it externally via the Company's website and other appropriate channels.
2. The CEO shall directly instruct that the commitment to CP implementation be reflected in the organization's business objectives.
3. The CEO shall directly participate in CP culture promotion activities and related campaigns, events, declaration ceremonies, award ceremonies, and similar activities at least four times annually.
4. The CEO shall grant independent authority and responsibility to the Compliance Officer, who has overall responsibility for CP operation, to ensure efficient and effective operation of the CP, and shall ensure that the CP is treated as a top-priority policy in the operation of the Company.

5. The CEO shall continuously provide the Compliance Officer and the Dedicated CP Department with budgetary and organizational support for CP operation so that CP operation and system improvements can be carried out effectively.
6. The CEO shall review and approve the contents of any enactment or amendment of CP-related Internal Regulations, etc.
7. In addition to the matters specified in Paragraphs 1 through 6, the CEO shall faithfully perform any other duties separately prescribed in these Regulations.

Article 5 (Authority of the Chief Executive Officer)

1. The CEO holds the highest decision-making authority concerning the operation of the CP.
2. The CEO may allocate the budget and resources necessary for the establishment and operation of the CP.
3. The CEO may assign roles and responsibilities to Officers and Employees in relation to CP operation.

Section 2: Compliance Officer

Article 6 (Appointment of the Compliance Officer)

1. The Compliance Officer shall be a person holding a middle management position or above and shall possess substantial knowledge of the Fair Trade Laws and Regulations or have experience and knowledge in compliance management, including CP operation.
2. The Company shall appoint the Compliance Officer through a resolution by the Highest Decision-Making Body; provided, however, that if the Company appoints or removes a Compliance Supervisor or Compliance Support Officer through the Highest Decision-Making Body, the Company may cause such Compliance Supervisor or Compliance Support Officer to concurrently perform the role of the Compliance Officer. In this case, the agenda item of the Highest

Decision-Making Body for the appointment of the Compliance Supervisor or Compliance Support Officer must explicitly state that the Compliance Supervisor or Compliance Support Officer will perform the role of the Compliance Officer.

3. The Compliance Officer shall not work in departments where conflicts of interest may arise in independently operating the CP, such as sales, purchasing, or logistics departments.
4. The CEO shall ensure that all matters concerning the appointment and role of the Compliance Officer are announced to Officers and Employees by various means, including written notices, electronic documents, or publication on the Company's website.
5. In the event that the Compliance Officer is unable to perform his or her duties or is removed from office due to unavoidable circumstances, the head of the Company's Legal Department shall temporarily act as the Compliance Officer until a new Compliance Officer is appointed.

Article 7 (Duties and Authority of the Compliance Officer)

1. The Compliance Officer shall perform, and have authority over, the following duties to ensure the efficient operation of the CP:
   1) Overall management of CP operation;
   2) Establishment of company policies and plans related to the CP, budgeting and organizational arrangements, and requests for related matters;
   3) Enactment, amendment, and operation of CP-related Internal Regulations, etc.;
   4) CP training for Officers and Employees, including the CEO;
   5) Inspection of the status of CP operation and follow-up measures, including requests for correction;
   6) Requests for improvement and correction concerning violations of the Fair Trade Laws and Regulations and CP-related Internal Regulations, etc., and requests for sanctions against violators;

7) Regular or ad hoc reporting to the CEO or the Highest Decision-Making Body regarding CP activity results and other relevant matters;
8) Management of documents, records, and similar materials relating to CP operation and activities; and
9) Other duties necessary for the efficient operation of the CP, as well as any authority deemed necessary by the CEO or the Highest Decision-Making Body.

2. The CEO shall grant the Compliance Officer all authority necessary to perform the duties listed in Paragraph 1.
3. The Compliance Officer may, at the Company's expense, seek assistance from external experts in connection with CP operation.
4. The Compliance Officer may, when necessary and at his or her own discretion, delegate part of his or her duties or authority to the Dedicated CP Department or other relevant entities. In such cases, the Compliance Officer shall from time to time verify whether the delegated duties are being performed efficiently.

Article 8 (Dedicated CP Department)

1. To assist the Compliance Officer in the performance of his or her duties, a Dedicated CP Department, regardless of its name, shall be established directly under the Compliance Officer.
2. Under the direction and supervision of the Compliance Officer, the Dedicated CP Department shall perform the following duties relating to CP operation:
   1) Assisting the Compliance Officer with the duties set forth in each subparagraph of Article 7(1);
   2) Performing duties delegated by the Compliance Officer under Article 7(4);
   3) Reporting and consulting on CP-related matters with the Compliance Officer;
   4) Managing amendments and updates to the Fair Trade Laws and Regulations and CP-related Internal Regulations, etc.;
   5) Establishing and implementing the annual CP training plan;

6) Acquiring, maintaining, and managing external certifications related to the CP;
7) Providing support activities, including legal advice, for CP-related work;
8) Managing the Compliance Handbook;
9) Posting notices and website updates relating to CP matters;
10) Conducting activities related to risk assessments under Article 16 and effectiveness assessments under Article 17; and
11) Performing any other matters necessary for the efficient operation of the CP.

Article 9 (Independence of the Compliance Officer and the Dedicated CP Department)

1. The Company and the CEO shall ensure the independence of the Compliance Officer and Officers and Employees belonging to the Dedicated CP Department by guaranteeing that they are free from any undue instructions or interference in performing their duties.
2. The Compliance Officer shall have the independent authority to report all matters relating to CP operation to the CEO and the Highest Decision-Making Body.
3. Matters that the Compliance Officer may independently report to the CEO and the Highest Decision-Making Body pursuant to the preceding Paragraph include all issues relating to violations of the Fair Trade Laws and Regulations with which the Company is obligated to comply.
4. The Compliance Officer and Officers and Employees belonging to the Dedicated CP Department shall not suffer any unjust disadvantage as a result of performing the duties set forth in these Regulations.
5. In the event that the Compliance Officer or Officers and Employees belonging to the Dedicated CP Department suffer, or are at risk of suffering, any unjust disadvantage due to the performance of duties under these Regulations, the Company and the CEO shall immediately establish and implement effective remedial measures and shall also establish measures to prevent recurrence.

Section 3: Obligations of Officers and Employees

Article 10 (Obligations of Officers and Employees)

1. All Officers and Employees of the Company shall fully understand and comply with the Fair Trade Laws and Regulations, CP-related Internal Regulations, etc., and the contents of the Compliance Handbook.
2. All Officers and Employees of the Company shall sign the Fair Trade Compliance Commitment in the form attached as [Appendix Form 1] and submit it to the Dedicated CP Department.
3. If any Officer or Employee of the Company discovers a violation relating to the Fair Trade Laws and Regulations or CP-related Internal Regulations, etc., becomes aware of the possibility of such violation, or has any question as to whether a violation exists in the course of performing his or her duties, he or she shall promptly report the matter to the Compliance Officer, the Dedicated CP Department, or the department responsible for legal or audit matters.
4. All Officers and Employees of the Company, including the CEO, shall faithfully participate in CP training conducted by the Compliance Officer or the Dedicated CP Department, including CP training conducted by other departments within the Company.
5. The Company shall not issue instructions to Officers and Employees that would cause them to violate the Fair Trade Laws and Regulations or similar requirements. If any Officer or Employee receives such instructions, he or she shall immediately refuse to comply. If the Officer or Employee is compelled by the Company or another Officer or Employee to comply with such instructions, he or she shall immediately report the matter to the Dedicated CP Department or the Legal Department. Upon receiving such a report, the Legal Department shall immediately notify the Dedicated CP Department.

6. The head of each department shall supervise whether his or her Officers and Employees are complying with applicable laws and shall take appropriate measures to ensure that they do not violate the Fair Trade Laws and Regulations or CP-related Internal Regulations, etc.

Chapter 3: Operation of the CP

Article 11 (Review of CP Operational Status and Performance)

1. The Compliance Officer shall review the operational status and performance of the Company's CP at least once per quarter and report the details to the CEO.
2. The CEO shall review the details of the report under the preceding Paragraph and establish appropriate follow-up measures. The CEO may instruct the Compliance Officer to take appropriate follow-up measures as needed.
3. The Compliance Officer shall actively implement the CEO's instructions under the preceding Paragraph and report the results of such implementation to the CEO.
4. The Compliance Officer shall disclose or announce matters relating to CP operation internally and externally and shall verify the degree to which such matters have been communicated to the Company's Officers and Employees.

Article 12 (Compliance Handbook)

1. The Compliance Officer and the Dedicated CP Department shall prepare a Compliance Handbook.
2. The Compliance Handbook shall be prepared in consideration of the Company's size, structure, business, and departmental characteristics, and shall also faithfully reflect the opinions of various stakeholders such as customers, partner companies, and government authorities.
3. The Compliance Handbook shall faithfully include matters such as an overview of the Fair Trade Laws and Regulations and other laws that the Company must

comply with, sanction criteria, CP operation-related case studies, judicial precedents, codes of conduct, frequently asked questions and answers, and methods for self-assessment by division, work area, and other categories of the Company.

4. The Compliance Handbook prepared pursuant to Paragraphs 1 through 3 shall be prepared and distributed in various media formats so that Officers and Employees can use it without constraints of time and place and easily understand it.
5. The Compliance Officer and the Dedicated CP Department shall predefine departments with a high likelihood of violating the Fair Trade Laws and Regulations and shall prioritize distribution of the Compliance Handbook to such departments.
6. The Dedicated CP Department shall check the utilization records of the Compliance Handbook by Officers and Employees at least once per quarter.
7. The Dedicated CP Department shall review, at least twice per year, whether the Compliance Handbook faithfully reflects the Fair Trade Laws and Regulations or other mandatory laws and regulations that must be complied with in the relevant industry, changes in related policies, and recent amendments to Company regulations. If, based on the results of such review, it determines that amendment is necessary, it shall amend the Compliance Handbook.

Article 13 (CP Training)

1. The Compliance Officer and the Dedicated CP Department shall establish and implement an annual CP training plan each year to ensure that Officers and Employees comply with the Fair Trade Laws and Regulations and proactively identify and appropriately respond to legal risks associated with their respective duties.
2. The training plan under the preceding Paragraph shall reflect the following matters:

1) A plan to conduct CP-related training on a quarterly basis;
2) A differentiated training plan for departments with a high likelihood of CP violations;
3) Matters relating to the allocation and execution of training-related budgets;
4) Criteria for selecting CP trainers, including professional knowledge, work experience, and career history in the CP field;
5) Whether the results of effectiveness assessments of previous training, employee VOC, amendments to the Fair Trade Laws and Regulations and CP-related Internal Regulations, etc. that are particularly necessary to comply with in the relevant industry, and policy directions have been reflected;
6) A plan for evaluating training effectiveness;
7) Measures for supplementary training or special training, regardless of name, for non-completers of training or CP violators; and
8) Measures to impose disadvantages on non-completers or delayed completers of training.

3. All Officers and Employees subject to training, including the CEO, shall faithfully complete the training in accordance with the training plan under Paragraph 1.
4. The Dedicated CP Department shall check monthly whether there are any Officers or Employees who have failed to complete the training under Paragraph 1 without justifiable cause or who have violated the CP. The Dedicated CP Department shall conduct supplementary training or special training, regardless of name, for such Officers and Employees at least once annually, and shall collect feedback from training participants regarding their understanding of the training.
5. The Dedicated CP Department may impose disadvantages on non-completers, delayed completers, and CP violators as necessary.

Article 14 (Prior Business Consultation System)

1. The Compliance Officer shall establish and operate a Prior Business Consultation System to prevent, in advance, any conduct by the Company that may violate the Fair Trade Laws and Regulations with which the Company is obligated to comply.
2. Officers and Employees shall request prior business consultation with the Compliance Officer and the Dedicated CP Department regarding business activities to be performed in order to prevent, in advance, any violation of fair trade laws and regulations that may arise in transactions with third parties, execution of contracts, or other business operations.
3. The Compliance Officer shall designate a person qualified to review fair trade laws and regulations and operate the Prior Business Consultation System so as to prevent, in advance, violations of the Fair Trade Laws and Regulations by the Company's Officers and Employees at least twice per year.
4. Specific matters, including the establishment and operation of the Prior Business Consultation System and violations of the Fair Trade Laws and Regulations subject to the Prior Business Consultation System, shall be governed by regulations separately enacted and implemented by the Company.

Article 15 (Compliance Council)

1. The Compliance Officer may operate a Compliance Council consisting of executives or team leaders from each division as council members.
2. The Compliance Officer shall serve as the Chairperson of the Compliance Council, and the head of the Dedicated CP Department shall oversee its day-to-day operations.
3. Members of the Compliance Council shall be responsible for the following matters:
    1) Self-assessment of CP operation: conducting self-assessments of compliance with fair trade-related laws and regulations within their respective divisions or teams based on checklists distributed by the

Dedicated CP Department, and inspecting the status of utilization of the Compliance Handbook by Officers and Employees;

2) Dissemination of CP operational matters: communicating to their respective divisions or teams the CP operational policies of the CEO and the Compliance Officer, the results of fair trade risk assessments conducted by the Dedicated CP Department, and other key matters discussed by the Compliance Council; and
3) Discussion of other CP operational agenda items raised by the Compliance Officer.

4. Members of the Compliance Council may designate working-level employees from each department or team as CP Coordinators to assist with the matters set forth in the preceding Paragraph.
5. The Compliance Council may convene on a regular or ad hoc basis, and its operational standards shall be as follows:
   1) Regular meetings: held once per quarter to discuss CP operational performance, necessary follow-up measures, and other CP operational agenda items deemed necessary by the Compliance Officer; and
   2) Ad hoc meetings: convened when the Compliance Officer determines that there is an urgent CP operational agenda item, with the participation of members from the divisions or teams related to such agenda item.
6. The head of the Dedicated CP Department shall prepare minutes of all proceedings of the Compliance Council and retain them in written or electronic form.

Article 15-2 (Voluntary Dispute Mediation Body)

1. The Company may operate a Voluntary Dispute Mediation Body to fairly and promptly resolve disputes arising in the course of transactions with partner companies.

2. Detailed matters concerning the establishment and operation of the body under the preceding Paragraph shall be prescribed by detailed rules.

Article 16 (Risk Assessment)

1. The Compliance Officer and the Dedicated CP Department shall conduct risk assessments to identify risks of violations of the Fair Trade Laws and Regulations that may arise in the course of performing duties by Officers and Employees and to prevent legal violations in advance; provided, however, that the Compliance Officer and the Dedicated CP Department may, if necessary, delegate the risk assessment work to other internal departments or external experts that do not have conflicts of interest with such work, or may jointly perform the risk assessment work with them.
2. Based on the risk assessment results under Paragraph 1, the Compliance Officer and the Dedicated CP Department shall analyze the causes of risks evaluated as "High" or higher and establish and implement measures to mitigate such risks.
3. Risk assessments shall be conducted on a regular basis at least once per quarter and may be conducted on an ad hoc basis as needed.
4. The Compliance Officer and the Dedicated CP Department shall review the appropriateness and effectiveness of measures taken to mitigate risks and shall continuously improve the risk assessment criteria based on such review.
5. The Compliance Officer and the Dedicated CP Department shall independently report to the CEO the risk assessment results under Paragraph 1 and the details of measures established and implemented to mitigate risks.

Article 17 (Effectiveness Assessment)

1. The Compliance Officer and the Dedicated CP Department shall develop effectiveness assessment indicators for the effective operation of the CP.
2. The Compliance Officer and the Dedicated CP Department shall evaluate the effectiveness of CP operation at least twice per year using the assessment

indicators under Paragraph 1; provided, however, that, if necessary, they may delegate the effectiveness assessment work to other internal departments or external experts that do not have conflicts of interest with such work, or may jointly perform the effectiveness assessment work with them.

3. Even if a person who is not the Compliance Officer or an Officer or Employee belonging to the Dedicated CP Department performs the effectiveness assessment work under the proviso to the preceding Paragraph, all matters set forth in this Article shall be fully complied with.
4. The Compliance Officer and the Dedicated CP Department may select personnel to perform the effectiveness assessment under Paragraph 2, and when making such selection, shall comprehensively consider the following matters:
    1) Qualifications: major field of study, work experience related to the Fair Trade Laws and Regulations and audits, possession of relevant certifications, etc.; and
    2) Scope of work: personnel who are not engaged in work belonging to departments with conflicts of interest.
5. The plan for conducting the effectiveness assessment under Paragraph 2 shall be established as an independent audit item distinct from other regular audit matters in the Company's regular audit plan.
6. The plan under the preceding Paragraph shall reflect the Fair Trade Laws and Regulations that the Company must comply with, relevant government policies, and the results of previous effectiveness assessments.
7. The Compliance Officer and the Dedicated CP Department shall implement measures to improve issues identified as a result of the effectiveness assessment, and shall review the results of the effectiveness assessment and the details of improvement measures and reflect them in improving future CP operation.
8. The Compliance Officer and the Dedicated CP Department shall manage records related to the results of the effectiveness assessment independently from other audit records of the Company.

9. The Compliance Officer shall independently report the results of the effectiveness assessment to the CEO or the Highest Decision-Making Body at least twice per year.

Chapter 4: Internal Whistleblowing System

Article 18 (Internal Whistleblowing System)

1. The Company shall establish and operate an internal whistleblowing system that enables Officers and Employees to anonymously and freely report any discovered violation or potential violation of laws and regulations, including the Fair Trade Laws and Regulations.
2. The Company may operate the internal whistleblowing system under the preceding Paragraph in an integrated manner with other internal whistleblowing systems within the Company; provided, however, that, even in such case, the matters set forth in Paragraph 3 and below of this Article shall be complied with.
3. The internal whistleblowing system under Paragraph 1 shall be operated so that Officers and Employees can use it without constraints of time and place.
4. Any person who handles a report made pursuant to Paragraph 1 shall not disclose or divulge to any third party the reporter's personal information or the contents of the internal whistleblowing report, and the investigation team and the Compliance Officer shall maintain confidentiality regarding the internal whistleblowing matter and protect the internal whistleblower.
5. An internal whistleblower shall not suffer any disadvantage from the Company as a result of making an internal whistleblowing report under Paragraph 1; provided, however, that this shall not apply where a false report is made for the purpose of defaming another person.
6. The Compliance Officer shall operate an investigation team to investigate the specific contents of an internal whistleblowing report under Paragraph 1; provided, however, that, as long as sufficient independence, neutrality,

objectivity, and anonymity of the investigation team and its investigators are ensured, it is not necessary to establish a separate organization, and the Company may form the investigation team using existing related organizations such as the Dedicated CP Department.

7. The investigation team and its investigators may conduct any investigations necessary to verify the truth of the internal whistleblowing report and whether an actual legal violation has occurred.
8. The investigation team shall report the progress of work and investigation results to the Compliance Officer, and the Compliance Officer shall regularly report the progress of the investigation team's work and the results of internal whistleblowing investigations to the Highest Decision-Making Body at least twice per year and shall utilize matters related to internal whistleblowing so that they contribute to future CP operation, improvement of standards, CP training, and other CP operations.
9. If, based on the investigation results reported by the investigation team, the Compliance Officer determines that a violation is substantiated, the Compliance Officer may request relevant departments, such as the human resources department, to take corrective measures with respect to the relevant Officers and Employees. Thereafter, the Compliance Officer shall prepare a written record of the internal whistleblowing matter and the corrective measures taken and report it to the CEO or the Highest Decision-Making Body.

Chapter 5: Sanctions and Rewards

Section 1: Sanctions

Article 19 (Principle)

The Company shall, in principle, impose sanctions on Officers and Employees who violate the Fair Trade Laws and Regulations or the Company's internal guidelines related thereto (hereinafter referred to as "Violators").

Article 20 (Sanction Procedures)

The procedures for imposing sanctions on Violators shall follow the disciplinary procedures stipulated in the Company's "Personnel Committee Regulations."

Article 21 (Types and Standards of Sanctions)

1. The types and standards of sanctions applicable to Officers and Employees who violate the Fair Trade Laws and Regulations or the Company's internal guidelines related thereto shall be as set forth in [Appendix 1].
2. Upon occurrence of any of the events specified in [Appendix 1], the Compliance Officer shall take the following measures against the relevant Officer or Employee or the head of the relevant department:
    1) Upon occurrence of any of the events specified in Subparagraph 1 of [Appendix 1]: deliberation and resolution on whether to refer the case involving the relevant Officer or Employee to the Disciplinary Committee; and
    2) Upon occurrence of any of the events specified in Subparagraph 2 of [Appendix 1]: issuance of a written warning to the relevant Officer or Employee or the head of the relevant department; provided, however, that if such person has received two or more cautions or warnings for the same reason, deliberation and resolution shall be conducted on whether to refer the case to the Disciplinary Committee.
3. Where the Compliance Officer decides, pursuant to the preceding Paragraph, to refer the matter to the Personnel Committee, the Compliance Officer shall request the Disciplinary Committee to impose disciplinary action against the Violator, and the Disciplinary Committee shall determine whether disciplinary action shall be taken and the level thereof.

4. Notwithstanding [Appendix 1], the final level of sanctions imposed by the Disciplinary Committee on a Violator may be increased or reduced after comprehensively considering all relevant circumstances, such as the motive, means, and consequences of the legal violation, the Violator's contribution to the Company, the degree of damage caused by the legal violation, the degree of remorse shown by the Violator, and the degree of social controversy.
5. If two or more sanctions apply to a single legal violation, the most severe standard shall apply.
6. The sanction criteria for legal violations under these Regulations shall, in principle, apply to the person who is primarily responsible for the legal violation; provided, however, that other related persons may also be subject to the same criteria depending on their degree of responsibility for the legal violation.
7. The Compliance Officer shall impose personnel sanctions or conduct recurrence prevention activities with respect to violations by the Company's Officers and Employees of the Fair Trade Laws and Regulations or the Company's internal guidelines related thereto.
8. Matters concerning sanctions not stipulated in these Regulations shall be governed by the Company's "Personnel Committee Regulations."

Article 21-2 (Treatment of Voluntary Self-Reporters)

1. Notwithstanding Article 19, the Company may reduce or exempt sanctions against a Violator who voluntarily informs the Company of a legal violation or actively cooperates in an investigation.
2. The procedures and standards for reduction or exemption under Paragraph 1 shall be prescribed by detailed rules.

Section 2: Rewards

Article 22 (Rewards)

1. The Company may grant rewards, including personnel or financial benefits, to the following persons who are assessed to have contributed to compliance with the Fair Trade Laws and Regulations and dissemination of the CP:
    1) Officers and Employees who have made significant contributions to the prevention of violations of the Fair Trade Laws and Regulations;
    2) Divisions or persons whose fair trade compliance practices are continuous or remarkably outstanding and exemplary based on the evaluation results stipulated in these Regulations;
    3) Persons who have faithfully completed training on the Fair Trade Laws and Regulations and achieved excellent results;
    4) Internal whistleblowers; and
    5) Other persons deemed to have contributed to compliance with the Fair Trade Laws and Regulations and dissemination of the CP.
2. The procedures for rewards under Paragraph 1 shall comply with the Company's "Personnel Committee Regulations."

Chapter 6: Document Management

Article 23 (Principle)

1. The Dedicated CP Department shall classify and store all documents and records related to CP operation and activities under the direction and control of the Compliance Officer.
2. Documents related to the Prior Business Consultation System under Article 14, risk assessments under Article 16, and effectiveness assessments under Article 17 shall be thoroughly prepared and preserved so that they may be used as supporting evidence in the future.
3. The documents described in Paragraphs 1 and 2 shall be stored and managed separately from other Company documents to ensure clear distinction.

4. The Dedicated CP Department shall retain the documents described in Paragraphs 1 and 2 for a minimum of three years. Any matters not specified in these Regulations shall be governed by the Company's relevant internal regulations.

Chapter 7: Miscellaneous

Article 24 (Amendments)

1. The Company may amend CP-related regulations as necessary, taking into consideration changes in the internal business environment and the Fair Trade Laws and Regulations.
2. The Compliance Officer and the Dedicated CP Department may collect opinions from Officers, Employees, and relevant departments in connection with the amendment under the preceding Paragraph, and shall distribute all amended regulations to all Officers and Employees of the Company and promote their understanding of the amendments through training, interviews, and similar means.
3. When amending CP-related Internal Regulations, etc. pursuant to Paragraph 1, the approval of the CEO must be obtained.
4. When enacting or amending new Company rules, manuals, or similar documents, the Company shall review their conformity with these Regulations, and in the event of any conflict, the matter shall be resolved through consultation with the Compliance Officer.

Article 25 (Relationship with Other Regulations)

These Regulations shall, in principle, take precedence over the Company's other internal regulations; provided, however, that if these Regulations and other internal regulations of the Company are found to be in clear conflict, the heads of the relevant departments may determine which shall take precedence through consultation. In

such cases, the results of such consultation and related matters shall be reported to the CEO or the Highest Decision-Making Body.

Article 26 (Delegation of Authority)

The Compliance Officer may establish and operate separate regulations concerning specific matters necessary for the efficient and smooth operation of the CP under these Regulations; provided, however, that such separately established regulations shall not conflict with the matters set forth in these Regulations.

Supplementary Provisions

Article 1 (Effective Date)

These Regulations shall take effect immediately upon completion of approval.

Article 2 (Transitional Measures)

Article 21-2 may also apply where voluntary self-reporting was made before the amendment of these Regulations.

[Appendix 1] Types and Standards of Sanctions for Violators

This appendix sets forth the types and standards of sanctions for Violators pursuant to Article 21, Paragraph 1 of these Regulations.

1. Disciplinary Actions of Reprimand or Higher Severity

A. Cases relating to matters where, due to violations of the Fair Trade Laws and Regulations, the Company has been subject to corrective measures, such as cessation of the relevant conduct (corrective order), cancellation or deletion of contractual terms or agreed terms, public announcement of receipt of a corrective order, corrective advertisements, or imposition of surcharges by regulatory authorities.

B. Cases relating to matters where the Company has been criminally accused or referred to the prosecution or other investigative authorities due to violations of the Fair Trade Laws and Regulations.

C. Cases where civil liability for damages arises due to violations of the Fair Trade Laws and Regulations.

D. Cases where the Violator continues to repeat violations despite receiving an order for cessation or corrective action from the Compliance Officer regarding violations of the Fair Trade Laws and Regulations.

E. Cases where the Violator arbitrarily proceeds with business without prior consultation with the Compliance Officer, the Dedicated CP Department, or other relevant departments, despite being aware that there is a substantial possibility of violating the Fair Trade Laws and Regulations and that such violation may cause significant losses to the Company in the future.

F. Cases where the Violator prepares or submits false materials requested by the Compliance Officer, the Dedicated CP Department, or other relevant departments pursuant to these Regulations.

G. Cases where the Violator divulges the identity, personal information, or other identifying details of an internal whistleblower or Officers and Employees belonging to the department dedicated to investigations to a third party other than the persons responsible for operating the internal whistleblowing system.

2. Caution or Warning

A. Cases that do not fall under any item of the preceding Subparagraph and involve a violation of the Fair Trade Laws and Regulations or negligent compliance with such laws and regulations.

B. Cases where the Violator arbitrarily delays or negligently submits reports or materials requested by the Compliance Officer, the Dedicated CP Department, or other relevant departments pursuant to these Regulations, or submits materials that differ from the facts due to substantial negligence or error.

C. Cases of refusing, obstructing, or avoiding the performance of risk assessments or effectiveness assessments under these Regulations.

D. Cases where the Violator arbitrarily delays or negligently implements instructions or corrective measures issued by the Compliance Officer, the Dedicated CP Department, or other relevant departments pursuant to these Regulations, or refuses to implement them.

[Appendix Form 1] Fair Trade Compliance Commitment

Employee Fair Trade Compliance Commitment

I hereby pledge to actively participate in the operation of the "Fair Trade Compliance Program (CP)" in order to practice fair competition and transparent management, and to do my utmost to help establish a fair trade compliance culture at SPC GFS (hereinafter referred to as the "Company"). I hereby make the following commitments:

First, I recognize that fair trade compliance management is essential to the Company's competitiveness, and I shall actively practice it so that the Company may become a company trusted by its Officers and Employees, stakeholders, and furthermore, society as a whole.

Second, I shall never engage in any conduct that violates the Fair Trade Act, such as unfair collaborative acts or unfair trade practices, and if I become aware of such conduct, I shall promptly report it to the Company.

Third, in relationships with third parties based on a superior bargaining position, I shall faithfully comply with all applicable laws and regulations, including the Subcontracting Act, the Franchise Business Act, and the Fair Agency Transactions Act, and shall endeavor to pursue shared benefits and development in accordance with the principle of good faith.

Fourth, I shall fully understand and comply with the Fair Trade Laws and Regulations and CP-related Internal Regulations, etc., and shall faithfully participate in CP-related training.

I have fully understood the above matters and hereby pledge to faithfully comply with them.

_____ (Year) ___ (Month) ___ (Day)

Department: _____

Name: _____ (Signature)

To: CEO of SPC GFS Co., Ltd.