

Chapter 1: General Rules

Article 1 [Purpose]

This code of conduct (referring to as the "Code") follows:

It aims to establish ethical judgmental and behavioral standards that all executives and employees of the Remote Solution, and its affiliates, must follow as well as the Business Principles in order to comply with laws and ethical practices as well as to express our concrete commitment to social responsibility. This 「Code of Conduct」 will be the guiding standard for everyone in Remote Solution, outlining standards of conduct in all business activities.

Article 2 [Definition]

The meanings of the terms used in this code are as follows:

1. The term "employees" refers to all employees, including the CEO and executive officers of the company.
2. The term "team leader of an affiliated department" means the head of the department to which he/she belongs, who has the department's overall responsibility and authority.
3. "Job-related person" refers to a person other than current employees in Remote Solution who has a substantial interest in the actions or non-actions of the employee's job authority, such as a person in charge of a vendor or partner company.

Or, as a department, a person falls under any of the following:

- A. A person who has or is seeking compensation clearly from the company.
- B. A person who clearly intends to enter into a contract with the company.
- C. A person financially affected by requesting specific actions from the company or action or no-action the employee's authority in performing his/her duties.
- D. A person directly affected, positively or negatively, from decisions or executions made through a company's policy or project.
- E : Other: person related to the duties determined by the head of the affiliated department for ethical management.

4. The term "gift" means providing goods or securities without getting any return (with intentions to receive a price lower than the market price or to enforce a transaction). These gifts can be valuable goods, securities, accommodation, membership, admission tickets, or any other equivalents.

5. The term "treat" refers to conveniences, such as entertainment involving food, golf, etc., or transportation, accommodation, etc.

Article 3 [Compliance on Obligations and Responsibilities]

All employees of Remote Solution must be familiar with and abide by the Code. Additionally, in the event of a violation (even if it is a violation of laws and corporate regulations, or a violation of social practices), zero tolerance is applied, and the person will be made liable accordingly.

Chapter 2 : Fair Duty

Article 4 [Prohibition of Discrimination]

In performing all duties, employees shall not discriminate or favor specific individuals, organizations, etc., family/relatives, delay, school ties, gender, religion, foreigners, persons with disabilities, minorities, etc.

- 1) The company must ensure that the employee's personal information is kept strictly confidential in a situation whereby the employee has suffered sexual assault and the employee shall not be affected negatively in any way as a consequence.
- 2) Employees shall not be discriminated upon due to their gender in all aspects of their work or any other activities involving the company
- 3) The company must not give any disadvantage related to personnel management and assignment to a position, etc., to an employees due to pregnancy, childbirth, childcare, etc.
- 4) All executives and employees have the right to make decisions independently according to their own will and possess equal rights to make decisions and receive necessary services and information, including the disabled and minorities.
- 5) The person in charge of personnel affairs must ensure that everyone is given equal opportunities in relation to recruitment, salary levels, welfare, company promotion, dismissal, etc., without discrimination.
- 6) Managers must ensure any employees with disabilities are treated equally and fair working conditions are provided that are in line with all other employees.

Article 5 [Prohibition of requests for favors]

Employees shall not engage in mediation or illegal solicitation that may hinder the fair performance of other executives and employees for the benefit of themselves (and included department) or related persons.

Article 6 [Improper Solicitation of Personnel Management]

1. Employees must not consult or solicit favors from the person in charge of personnel affairs to influence personnel affairs, such as transfer or promotions.
2. Employees must not unfairly intervene, arrange, or solicit favors from the person in charge of personnel affairs to influence personnel affairs, such as others' employment, transfer, or promotion.
3. Employees must not unfairly intervene in personnel affairs by using their higher position or influence toward the person in charge of personnel affairs.

Article 7 [Dealing with Unfair Business Orders]

1. No executive officer or superior shall give his/her subordinates any order to interfere with the performance impartially of his/her duties to promote the beneficial interests of himself/herself or a third party.
2. A subordinate who has been ordered to do business under paragraph (1) may explain the reasons to his/her superior and not follow the instructions.
3. Suppose the same instruction continues from the superior despite giving the reasons under paragraph (2). the subordinate must immediately consult with the person in charge of ethical management.

Article 8 [Prohibition of Using Corporate Credit Cards with an Intended Purpose]

[Prohibit use of corporate card for other purposes]

1. Employees shall not use their corporate card for any personal purpose.
2. Employees are responsible for compensating the company if they have used the corporate card for any personal purpose.

Chapter 3: Prohibition of receiving unfair advantage or profit

Article 9 [Prohibiting the Intervention of Rights and Interests]

1. Employees must not gain personal benefits or negatively impact others by using their position or authority.

2. Employees must not use the company's name or position or allow others to use it to benefit themselves or others.

Article 10 [Prohibition of Using Private Property for Profit]

Employees must not use the company's property, such as company vehicles, goods provided for various office use, and other property owned by the company, such as movable property and real estate, for private purposes without justifiable grounds.

Article 11 [Using Information Related to Duties]

Employees must not use undisclosed information related to their duties to conduct property transactions, investments or provide such information to others to assist in their property transactions or investments.

Articles 12 [prohibition of accepting bribery]

Employees must not receive money, gifts, or entertainment from persons related to their duties or related employees.

Exceptions shall be granted in any of the following cases:

- 1) Receiving a simple gift offers from others within the scope of ordinary social practices (limited to less than 50,000 won) while performing their duties.
 - 2) Receiving free meals and transportation due to social customs. (Any cash related gifts are strictly prohibited)
 - 3) The organizer uniformly provides transport, lodging, food, souvenirs, etc., to attendees at official events related to their duties.
 - 4) Getting souvenirs or promotional commodities impartially given to some unspecified people for advertisement related purposes.
 - 5) Money and valuables, etc., are given publicly or personally to help employees in difficult situations due to illness, disaster (including natural disasters).
 - 6) Other kinds of money and valuables are received to the extent permitted by company regulations or executives, including their departments' heads for smooth performance.
-

Article 13 [Prohibition of Granting Money and Other Valuable Goods]

Employees shall not provide money or other gifts to executives and employees who are prohibited from receiving money or other goods pursuant to Article 12. However, exceptions are made in cases specified in each subparagraph of Article 12.

Article 14 [Restrictions of Getting Money and Other Forms of Valuable Goods Through Family Ties]

Employees' family ties such as spouses, lineal ascendants, or descendants are prohibited from receiving or granting money and valuable goods under Article 12.

Article 15 [Signing and Commencing an Incorruptible Contract]

Employees shall perform their duties fairly and transparently as they must follow the procedures prescribed by the relevant statutes and company regulations in the bidding and making contracts of all construction, service, and purchase of goods conducted by the company. In all agreements and deals, they shall not unethically demand money, valuable goods, entertainment, etc. It is also forbidden for employees to use their superior positions to make unfair demands for the imposition of unfair terms of transactions.

Chapter 4 [Transparency in Financial Information Management]

Article 16 [Transparent Financial Accounting Management]

Employees must acquire and manage all information in a transparent manner. Information such as accounting records shall be accurately and transparently recorded and managed based on facts adhering to relevant statutes and generally accepted accounting principles.

Article 17 [Disclosure of Transparent Information]

1. Employees must not divulge information related to their duties to parties external to the company without prior permission or approval from the team leader to which they belong. They are forbidden to use it unfairly for personal purpose and benefits.
 2. Employees must not make false or exaggerated reports for the benefit of a particular individual or department, nor must they cover up or monopolize important information.
 3. The company must keep its management methods transparent and reliable by publicly announcing its management information according to the relevant laws and regulations.
-

Chapter 5: [Building Up Workplace Well-being]

Article 18 [Restrictions on Granting or Receiving Money Through Family Related Events]

1. Employees shall not make personal congratulatory and bereavement announcements to executives and employees connected to their job. However, exceptions are made in the following cases:
 - 1) Sending gifts regarding events related to direct family members.
 - 2) Sending gifts for such events to current and former co-workers.
2. Monetary gifts in excess of 50,000 won shall not be given or received for congratulatory or consoling purposes. However, exceptions are made in the following cases:
 - ① Money or gifts given for congratulatory or consoling purposes in relation to events related to employees and their direct relatives.
 - ② Money or gifts given for congratulatory or consoling purposes given according to company regulations
 - ③ Money or gifts given for congratulatory or consoling purposes in the name of the head of department.

Article 19 [Prohibitions on an Act of Organizing Private Organizations]

1. Employees shall not engage in activities such as golf with external parties associated to their work
2. In case attending or accompanying someone to such an event mentioned in paragraph 1 is unavoidable, a report and approval must be obtained from the line manager in advance. If it is impossible to report in advance, it must be done by the first business day proceeding attendance of such an event.
3. Employees must not form private social organizations, etc., based on blood ties, regionalism, or academic ties, in the workplace.

Article 20 Prohibition of sexual harassment

1. Employees must not engage in any of the following acts that may cause sexual temptation and or embarrassment to others.
 - 1) Touching or contacting another person's private or sexually sensitive body parts.
 - 2) Telling sexually themed inappropriate, and disgraceful stories.
 - 3) Making sexually themed comparisons or descriptions of another person's appearance

- 4) The act of posting or showing obscene videos, drawings or pictures, etc.
 - 5) The act of forcing or pressuring others to drink or dance resulting in embarrassment and/or shame during company dinners.
 - 6) Using work guidance or management as an excuse to make physical contact.
 - 7) Other actions that may cause sexual embarrassment in the conventional wisdom of society and common sense.
2. All employees must complete the "Sexual harassment prevention education." Once a year.
-

Chapter 6: (Supplementary Rules)

Article 21 [Education]

1. The head of each department (team) must plan and implement educational programs for the department members regarding ethical management's relevant laws and regulations.
2. The education referred to in paragraph (1) must be conducted at least once a year. New employees must receive such training immediately.

Article 22 [Consultation on Violations of Related Laws]

1. If an employee is unclear on a certain matter whether it violates the code of conduct and other regulations in performing his or her duties, the employee can handle the matter via consultation with the person in charge of ethics.
2. The person in charge of ethical management must ensure an employee's confidentiality that has come for a consultation.

Article 23 Guarantee of confidentiality of identity for reports of violations

1. An employee with knowledge of violation of the law must report this to the ethics management officer or the head of the department or team. However, upon receiving this report, the matter must be transferred to the Ethics Management Committee to initiate the correct measures and process.
2. By the condition of paragraph (1), the reporter must provide his/her personal information along with the information related to the offender along with the details of the violation based on factual knowledge.
3. Once a report of an offence is received, the person in charge (of ethical management) must check accuracy and integrity of the reported offence, and once done receive a report explaining the incident from the offending member. Once the report is received

from the offending member, the report shall be submitted to the team leader or head of department to whom the offender is a part of, and also to the ethics management committee.

4. After receiving a report about the violation, the person in charge of ethical management or the head of the department to which he/she belongs must ensure that the identity of person reporting the offence, and the details of the incident and report are kept strictly confidential. Additionally, the reporter shall not be subject to any disadvantages or negative influences resulting from making the report.
5. After investigating the reported incident, if it is revealed that the reporting member has also committed an offence, depending on the offence severity and intentions of the reporting member, the company may reduce or waive punishment or actions towards the reporting member.

Article 24 Correction Plan of accepting bribery.

1. Employees who have received money or gifts which violate the code of ethics, must immediately return to the provider the whole sum or the sum which exceeds the amount allowed by the company code of conduct standards. In such cases, expenses incurred in returning the money and valuables can be covered by the affiliated department.
2. If there is a concern related to damage, corruption, or deterioration, or if it is difficult to return the unwanted gift because the provider is unknown, it must be reported to the team leader or ethical manager.
3. A person who has received a report under paragraph (2) must handle the money and valuables, etc. according to the following standards:
 - 1) Valuables which have lost its economic value due to damage, corruption, deterioration, etc., must be destroyed.
 - 2) Money and valuables that are likely to get damaged in monetary value due to damage, corruption, deterioration, etc., must be donated to social and public interest organizations.
 - 3) Except as otherwise provided for in subparagraphs 1 and 2, donations must be made to social and public interest organizations, etc.
 - 4) Other standards set by the company must be followed.
4. The person in charge of ethical management must accurately record and manage the processing results under the standards in each of the above and must notify the provider, the recipient, and the team leader of the relevant department of the outcomes once they are confirmed. However, if the provider's exact personal information is not known, it may not be notified.

Article 25 Check of Compliance

The Ethics Management Committee must verify its employees' compliance with implementing the Code of Ethics at least once a year. In addition to regular inspections, it must conduct occasional checks if deemed vulnerable to corruption, such as before, during, and after the holiday seasons.

Article 26 [Compensation and Disciplinary Action]

1. The CEO may reward employees or departments who have complied with this Code and regulations and contributed to the establishment of the company's ethical management. The specific scope and content of awards will be determined separately.
2. The CEO may take all necessary legal actions such as separate disciplinary action against executives and employees who have committed acts that violate this Code.
3. The scope of rewards pursuant to Paragraph 1 and the types, procedures, and effects of disciplinary action under Paragraph 2 shall be determined by the Company's stipulated reward and punishment regulations.

Remote Solution Co., Ltd.