

Code of Ethics

MK Electron Co., Ltd.

Code of Ethics – Practice Guidelines

MK Electron Co., Ltd. shares the management philosophy of Customer-Oriented Management and Quality Management, aiming to build trust by keeping commitments and creating value together with customers. Based on mutual trust and cooperation, the company pursues shared value with all stakeholders and strives for sustainable growth as a responsible global enterprise.

To fulfill its corporate responsibilities and achieve continuous development, MK Electron hereby establishes this Code of Ethics as the standard for ethical conduct and value-based decision-making that all officers and employees must observe in every aspect of corporate activities. The company also complies with internal regulations to ensure that no individual suffers unfair disadvantage as a result of reporting violations related to the matters outlined herein.

Chapter 1. Fundamental Ethics Toward Customers

MK Electron places customers at the center of its business, values trust, respects customer opinions, and continuously creates and delivers value that benefits customers.

1. Customer First

- Clearly recognize who our customers are and make decisions from the customer's perspective
- Listen attentively to customer feedback and understand diverse customer needs
- Serve customers with fairness and courtesy, based on the belief that "we exist because of our customers"

2. Integrity and Trust

- Honor commitments made to customers and business partners
- Maintain the reliability of products and services
- Conduct business in line with social norms and expectations

Chapter 2. Fair Trade and Competition

MK Electron complies with all applicable laws and regulations in domestic and international business activities and engages in fair competition and transparent transactions to build trust and pursue mutual growth.

1. Compliance with Laws and Commercial Practices

- Comply with all relevant laws and respect commercial practices in each country of operation
- Adhere to the OECD Anti-Bribery Convention and applicable anti-corruption laws in international

business

2. Fair Competition

- Compete based on superior quality and service
- Do not unfairly infringe upon competitors' interests or exploit their weaknesses

3. Fair Transactions

- Conduct all transactions fairly and on an equal basis, in accordance with agreed terms and procedures
- Prohibit bribery, abuse of dominant position, or any unfair practices
- Prohibit actions that interfere with counterparties' independent decision-making, manipulate prices to exclude competitors, provide excessive benefits to induce customers, or refuse transactions without cause

4. Pursuit of Mutual Growth

- Establish transparent and ethical partnerships
- Promote shared growth through cooperation, technological development, and mutual trust

Chapter 3. Ethics of Officers and Employees

Officers and employees shall perform their duties with honesty, trust, and fairness, uphold the values of MK Electron, and fulfill their responsibilities through continuous self-development and ethical conduct.

1. Ethical Values

- Maintain high ethical standards and act with integrity and fairness

2. Faithful Fulfillment of Duties

- Perform assigned duties in accordance with company policies and applicable laws
- Protect company assets and confidential information
- Promote cooperation and effective communication among departments and colleagues

3. Fair Performance of Duties

- Perform all duties honestly and fairly
- Do not accept any improper financial or personal benefits related to one's duties
- Refrain from unethical or immoral conduct that may damage the Company's reputation

4. Prevention of Sexual Harassment

- Prohibit all forms of sexual harassment that infringe on personal dignity or undermine work motivation.

5. Information and Security Management

- Do not disclose confidential or sensitive information without authorization.
- Use customer and partner information solely for legitimate business purposes.

6. Protection of Intellectual Property

- Respect intellectual property rights, including patents, copyrights, and trademarks, and prohibit

unauthorized use or distribution.

Chapter 4. Responsibilities Toward Employees

MK Electron respects employees as individuals and provides fair treatment based on ability and performance, while ensuring health, safety, and opportunities for growth.

1. Respect for Human Dignity

- Treat all employees with respect and dignity
- Foster a workplace where employees can take pride in their work

2. Talent Development

- Provide systems, training, and opportunities for self-development and growth

3. Fair Treatment

- Provide equal opportunities based on ability and competence
- Ensure fair evaluation and compensation
- Prohibit discrimination based on academic background, region, or personal circumstances

4. Health and Safety

- Take necessary measures to protect employee health and workplace safety

Chapter 5. Corporate Social Responsibility

Through sound business practices, MK Electron seeks to protect shareholder value and contribute to social and economic development.

1. Contribution to Society

- Create value that benefits society and the nation
- Respect social values in all business activities
- Enhance quality of life through continuous technological development

2. Protection of Shareholders

- Protect shareholder interests through sound profits and responsible investment
- Enhance corporate value through transparent disclosure and investor relations
- Respect shareholders' legitimate requests and proposals

3. Environmental Protection

- Comply strictly with environmental laws and international agreements
- Minimize environmental impact, reduce resource consumption, and promote recycling
- Encourage employee and partner participation in environmental management
- Invest in technologies to prevent environmental pollution

4. Responsible Supply Chain (Conflict Minerals Policy)

- Prevent the use of conflict minerals sourced from conflict-affected or high-risk areas

- Require suppliers to understand and strictly comply with MK Electron's conflict minerals policy

<Supplementary Provisions>

1. Effective Date

- Enacted: April 1, 2012
- Revised: February 14, 2020 / October 29, 2021 / September 12, 2023
(Addition of Raw Material Supply Chain Policy)

2. Rewards and Disciplinary Actions

- Employees contributing to ethical management may be rewarded
- Violations of this Code are subject to disciplinary action in accordance with company regulations

3. Prohibition of Child Labor

- Employment of minors is prohibited in accordance with local labor laws
- Any unfair or improper employment contracts involving minors are strictly prohibited

4. Interpretation

- Matters not specified herein or disputes regarding interpretation shall be resolved in accordance with the interpretation of the Audit (Team)

5. Relationship with Other Internal Regulations

- This Code of Ethics shall take precedence over other internal regulations