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Ethics and Compliance Reporting Policy

Chapter 1. General Provisions

Article 1. (Purpose)

The purpose of this Policy is to enhance the ethical management and transparency of Lunit, Inc. (hereinafter referred to as the “Company”) by establishing the procedures and standards for employees and executives to report acts of corruption, unethical conduct, or violations of laws and Company regulations they become aware of while performing their duties, as well as for processing such reports and protecting the Reporters (Whistleblowers).

Article 2. (Scope of Application)

This Policy applies to all employees and executives of the Company. Matters related to ethics and compliance reporting shall be governed by this Policy, except as otherwise provided by applicable laws, the Company's Articles of Incorporation, or other internal regulations.

Article 3. (Definitions)

The terms used in this Policy are defined as follows.

1. “Ethics and Compliance Reporting” means a report made by a Company employee or executive to a designated internal department or a relevant external agency concerning acts of corruption, unethical conduct, or violations of laws and Company policies that they have become aware of in the course of performing their duties.

For such a disclosure to qualify as an “Ethics and Compliance Report” under this Policy, the Reporter (hereinafter the “relevant employee”) must have reasonable grounds to believe that the information about a specific event or act falls into one of the following types of misconduct.

1. A criminal offense has been committed in the past, is currently being committed, or is likely to be committed in the future;
2. A person has failed to comply with any legal obligation in the past, is currently failing to comply, or is likely to fail to comply in the future;
3. A miscarriage of justice has occurred in the past, is currently occurring, or is likely to occur in the future;
4. The health or safety of any individual (such as an employee) has been, is being, or is likely to be endangered (violations of laws and regulations related to occupational safety and health);

5. The environment has been, is being, or is likely to be damaged (violations of laws and regulations related to the environment); or
6. Information tending to show any of the above acts has been, is being, or is likely to be deliberately concealed.
2. “Reporter (Whistleblower)” refers to an employee or executive who has made an Ethics and Compliance Report, or a person who has cooperated with matters related to such a report. This term also includes external parties, such as business partners, who file a report.
3. “Subject of the Report” refers to the person who has committed the act that is the subject of the Ethics and Compliance Report.
4. “Investigator” refers to the individual or team that executes and manages the investigation arising from an Ethics and Compliance Report. They review the reported content and conduct the necessary investigation to verify the facts.
5. “Conflict of Interest” means any situation where an employee's or executive's personal interests could influence the performance of their official duties. When a conflict of interest occurs, it can prevent fair decision-making or actions by the employee or executive, potentially harming the Company's interests.

Company employees and executives must distinguish between the Ethics and Compliance Reporting procedures under this Policy and the Company's internal grievance procedures for personal matters, issues regarding the terms and conditions of their employment contract, or workplace misconduct (e.g., discrimination, workplace harassment, etc.). Matters falling into the latter category should be filed or reported as grievances in accordance with the Company's Policy No. 8, Grievance Procedure Policy.

Article 4. (Applicable Laws and Regulations)

This Policy shall apply in accordance with the following acts.

1. Public Interest Whistleblower Protection Act
2. Act on the Prevention of Corruption and the Establishment and Management of the Anti-Corruption and Civil Rights Commission (Anti-Corruption Act)
3. Improper Solicitation and Graft Act (Anti-Graft Act)
4. Act on the Prevention of Conflict of Interest of Public Officials (Conflict of Interest Prevention Act)
5. Personal Information Protection Act
6. Labor Standards Act
7. Criminal Procedure Act

Article 5. (Standards for Reporting on Ethics and Compliance)

The Company shall operate and manage Ethics and Compliance Reporting by giving the highest priority to this Policy. Matters not specified in this Policy shall be handled in accordance with applicable laws. Furthermore, any laws or regulations from regulatory agencies related to Ethics and Compliance Reporting shall take precedence over and apply superior to this Policy.

Chapter 2. Operating Principles of the Reporting System

Article 6. (Protection of Anonymity)

The Company shall provide a channel for a Reporter (Whistleblower) to file a report anonymously if they wish and will make every effort to ensure the Reporter's (Whistleblower's) identity is not disclosed.

Article 7. (Confidentiality)

Information regarding the content of a report and the identity of the Reporter (Whistleblower) shall be kept confidential, except in cases stipulated by applicable laws. Any person who violates this and leaks such information shall be disciplined in accordance with Company policies. The Company clearly defines the legal and internal disciplinary procedures applicable in case of a breach of confidentiality obligation (in Policy No. 38, Information Security Policy), and specifies the scope of information requiring confidentiality and the personnel authorized to handle it.

Article 8. (Protection of Reporters)

The Company shall protect the Reporter (Whistleblower) from suffering any disadvantages as a result of their Ethics and Compliance Report. Should any disadvantage occur due to the reporting, the Company shall take necessary measures, such as full restitution, to remedy the situation.

Article 9. (Prevention of Conflicts of Interest)

The Company shall establish an independent and fair process to prevent any conflict of interest from occurring during the handling of an Ethics and Compliance Report, and any individual with a potential conflict of interest shall be excluded from the investigation and handling process. The identification, management, and resolution of conflicts of interest shall be handled in accordance with the procedures outlined in Chapter 4, Receipt and Handling of Ethics and Compliance Reports, Article 16 (Receipt Procedures), Section ②: Procedures for Identifying, Assessing, and Managing Conflicts of Interest.

Article 10. (Prohibition of False Reporting)

The Company shall review the credibility of all reports to prevent intentionally malicious and false reporting. If a report is discovered to be intentionally false, the Reporter (Whistleblower) may be subject to disciplinary action in accordance with Company policies. However, any report made in good faith by the Reporter (Whistleblower) shall be protected.

Chapter 3. Reportable Violations

Article 11. (Corruption or Unethical Conduct)

Acts of corruption that an employee or executive of the Company becomes aware of while

performing their duties, such as accepting bribes, embezzlement, or breach of trust, shall be subject to Ethics and Compliance Reporting. For example, if a department head enters into a contract after receiving financial compensation from a supplier, this is considered a valid case for an Ethics and Compliance Report. Furthermore, actions that violate the Code of Ethics (e.g., verbal abuse between colleagues, sexual harassment, etc.) are also included as reportable offenses.

Article 12. (Violations of Laws and Regulations)

Any act by an employee or executive that violates applicable laws or the Company's internal policies is subject to Ethics and Compliance Reporting. For example, this includes instances where the Company shares customer information without authorization in violation of the Personal Information Protection Act, or cases where financial statements are distorted through accounting manipulation.

Article 13. (Other Public Interest Violations)

Actions that undermine public safety and health, the environment, consumer interests, or fair competition are also subject to Ethics and Compliance Reporting. For example, this includes cases where a Company product defect causes serious safety issue for consumers, or instances where environmental pollution is caused by violating regulations during the waste disposal process.

Matters Excluded from Reporting: Please be advised that reports falling under the following categories may be excluded from investigation.

1. Cases where the Reporter (Whistleblower) demands special treatment or reports with a fraudulent purpose in connection with the report's content.
2. Cases related to service/quality matters such as customer complaints or defect repairs.
3. Cases of slandering a specific individual with false information or one-sided assertions
4. Matters concerning an individual's private life in which the Company cannot be involved.
5. Cases where specific actions (e.g., the subject, method, etc.) are not described.
6. It is hereby specified that groundless and malicious reporting may be subject to sanctions.

Chapter 4. Reporting and Handling Procedures

Article 14. (Methods of Reporting)

The Company shall provide various channels to ensure that Reporters (Whistleblowers) can file reports promptly and conveniently. A Reporter (Whistleblower) may submit a report through the Ethics and Compliance Reporting platform posted on the Company's website. They may also submit a report in writing directly to the Audit Team or via designated internal mailbox. When reporting, the subject of the report, the reason for the report, and other details must be

accurately entered according to the form provided by the Company.

① Online Reporting: <https://lunit.speakup.report/ko/speakup/home> (Ethics and Compliance Reporting Platform)

② Mail: Audit Team, 5th Floor, 374 Gangnam-daero, Gangnam-gu, Seoul (826 Yeoksam-dong)

After a report is received, in the case of a named report, the Company will communicate about the investigation process and results through the channel selected by the Reporter (Whistleblower) (website, mail). In the case of an anonymous report, Reporter (Whistleblower) can check the investigation status and results on the Ethics and Compliance Reporting platform using their case number. Even for anonymous reports submitted via email or mail, the Company shall thoroughly protect the Reporter's (Whistleblower's) identity from being exposed, in accordance with Chapter 2, Guiding Principles of Ethics and Compliance Reporting, Article 4 (Guarantee of Anonymity).

All submitted report content is managed through a system designed to prevent the collection of IP addresses and personally identifiable information. Access rights are restricted so that only designated personnel can view the report's content.

The Company shall take measures to announce the operational methods, handling procedures, and important notices for the Ethics and Compliance Reporting channels on its website and other platforms, ensuring that all internal and external stakeholders can review and understand the information.

Article 15. (Guidelines for Completing a Report)

A report must be written clearly and concisely, and shall include the identity of the subject of the report (name, position, department) as well as the specific details, time, and location of the alleged misconduct. The Reporter (Whistleblower) must present supporting evidence or information about witnesses related to the corruption act and should describe the details of the report according to the 5W1H principle (Who, What, When, Where, Why, How).

Furthermore, the Reporter (Whistleblower) may file the report anonymously or as a signed document. If filing as a signed document, it must include the Reporter's (Whistleblower's) personal information, the purpose, and the reason for the report.

Article 16. (Reporting Procedures)

① **Review of Report Content:** The suitability and clarity of the received report's content shall be confirmed. If additional information is required, it will be requested from the Reporter (Whistleblower). The Reporter's (Whistleblower's) request for anonymity shall be verified, and measures to comply with this request will be implemented immediately. Acknowledgment of receipt shall be sent to the Reporter (Whistleblower) within three (3) business days from the date the report is received.

② **Identification, Assessment, and Management of Conflicts of Interest:** The Investigator must

first check for any potential conflict of interest between themselves and the content of the report. If a potential conflict of interest exists, they must immediately report it to the Audit Committee.

If a report is directly related to the CEO or C-suite executives (CXOs) or raises concerns of a conflict of interest with them, the case shall be reported to the Audit Committee or the Chairperson of the Audit Committee, who will then directly conduct the investigation.

The Audit Committee shall review reported conflict of interest cases and may transfer the handling of a standard case to a suitable department or individual who can maintain impartiality. However, to ensure fairness and credibility, cases related to the CEO shall be handled exclusively by the Audit Committee or its Chairperson, who may utilize external experts if necessary.

When a case is transferred, the Investigator must prepare a document specifying the department receiving the case, the date of transfer, and the reason for the transfer, and submit it to the Audit Committee. This information will also be shared transparently with the Reporter (Whistleblower). The Audit Committee shall assess the conflict of interest situation and continuously monitor the report handling process for any additional conflicts of interest or fairness issues. All actions related to conflicts of interest shall be thoroughly documented to ensure fairness and credibility, and these documents will be periodically reviewed by the Audit Committee.

Conflicts of interest that may arise in connection with the Company's Ethics and Compliance Reporting can appear in various forms. Common examples are as follows:

- **Conflict of Interest Related to Position or Rank:** If the Investigator is a direct subordinate of the subject of the report, it may be difficult for them to conduct an objective investigation of the case.
- **Personal Relationships:** If the Investigator is a friend, family member, or has any other private relationship with the subject, this could compromise the fairness of the report handling process.
- **Financial Ties:** If the Investigator shares financial interests with the subject of the report, such as through joint investments or common projects, this could undermine the neutrality and credibility of the investigation.
- **Direct Conflict:** If the Investigator is themselves the subject of the report, or if the content of the report directly conflicts with the Investigator's personal interests, the case must be transferred to an external or independent body.

③ **Report Classification and Urgency Assessment:** The urgency of the report's content and the need for priority handling shall be assessed to determine timely actions. In the assessment process, the handling priority shall be determined based on the [Appendix 2 - Report Classification and Priority-Setting Matrix] of this Ethics and Compliance Reporting Policy.

④ **Handling According to Priority:** A plan shall be established, including the scope, methods, and timeline of the investigation, to ensure its fairness and effectiveness. Cooperation from relevant departments and external experts may be requested as needed. The specific handling procedures shall follow the [Appendix 3 - Handling Procedures According to Priority] of this

Ethics and Compliance Reporting Policy.

⑤ **Establishing an Investigation Plan and Launching the Investigation:** For a received report, relevant evidence shall be collected and analyzed to verify the facts. If necessary, interviews with the subject of the report and any witnesses will be conducted, and the investigation process will be systematically documented. All department staff and department heads must actively cooperate with the Audit Team's requests for data submission or operational audits for the investigation.

⑥ **Reporting Investigation Results:** All investigation findings shall be comprehensively summarized, and an investigation report shall be prepared according to [Appendix 1 – Ethics and Compliance Reporting Investigation Report (Template)] and submitted to the head of the Audit Team.

⑦ **Notification of Results (Closing):** After the investigation is complete, the Company shall promptly notify the Reporter (Whistleblower) of the investigation results. The notification of results will be delivered through the Ethics and Compliance Reporting system, in writing, or by a method designated by the Reporter (Whistleblower).

Article 17. (Processing Timeline)

The investigation shall be completed and the results shall be notified to the Reporter (Whistleblower) within thirty (30) days from the date the report is received. If it is difficult to complete the process within this period for unavoidable reasons, the Reporter (Whistleblower) shall be notified of the reason for the delay and the new expected completion date.

Chapter 5. Protection of Reporters**Article 18. (Guarantee of Identity and Status)**

If an employee wishes to keep their identity confidential when making an Ethics and Compliance Report, they must clearly request to do so at the time of the report. The Company shall take appropriate measures to maintain confidentiality and will make every effort to keep Reporter's (Whistleblower's) identity and the report's content secret, both internally and externally.

However, the employee should be aware that situations may arise where the Company is required by law to disclose parts of the report, including the employee's personal information. For example, if an Ethics and Compliance Report is related to a criminal act and becomes the subject of an investigation, the employee may be required to participate as a reference or a witness. Should such a situation occur, the Company shall notify and consult with the relevant employee as promptly as possible.

Article 19. (Prohibition of Retaliation)

The Company strictly prohibits any direct or indirect acts of retaliation against a Reporter (Whistleblower), such as dismissal, disciplinary action, unfair transfers, promotion restrictions, exclusion from duties, or verbal abuse. All employees, directors, auditors, and consultants acting

on behalf of the Company shall not be subject to threats, discrimination, or retaliation for making an Ethics and Compliance Report in good faith under this Policy or for participating in any investigation or procedure related to such a report. Employees shall not be subject to adverse personnel actions because of their Ethics and Compliance Report. Furthermore, if any individual is found to have committed a retaliatory act against an employee who reported concerns in good faith under this Policy, the Company may take disciplinary and legal action against the responsible party..

Article 20. (Legal Support and Counseling)

① Legal Support:

- The Company may provide legal support if the Reporter (Whistleblower) faces disputes, lawsuits, or other legal issues arising from their report.
- Legal support may include the following:
 1. Legal Consultation: Providing advice through external legal experts or legal representatives.
 2. Support for Litigation Representation: With Reporter's (Whistleblower's) consent, providing support for attorney's fees during the litigation process.
 3. Preparation of Legal Documents: Assisting with the drafting of documents required for litigation or dispute resolution.

② Psychological Counseling and Medical Support:

- The Company may provide professional psychological counseling services if the Reporter (Whistleblower) experiences mental stress or psychological difficulties as a result of their report.
- In addition to psychological counseling, medical support (including mental health treatment) may be provided as needed. The details of the support will be adjusted based on Reporter's (Whistleblower's) request and circumstances.

③ Support Procedures:

- When a Reporter (Whistleblower) requests support, the request shall be reviewed by the Audit Team or a designated support department. The relevance of the request to the report and the actual need for support will be assessed.
- The decision on whether to provide support shall be made in consultation with the Audit Committee, and the opinion of external experts may be referenced if necessary.

④ Support Procedures:

- The Company shall bear all, or part of the costs incurred during the support process (such as attorney's fees, counseling fees, treatment costs, etc.).
- The scope and limit of the financial support shall be based on the Company's

internal policies and the approval of the Audit Committee.

⑤ Other Protective Measures:

- Even if the Reporter (Whistleblower) does not request it, the Company may proactively take necessary measures to protect the Whistleblower's safety and rights.
- The Company prioritizes the protection of the Whistleblower's identity and the prevention of any disadvantages, and all details of the support provided shall be kept strictly confidential

Chapter 6. Management of Investigation Results

Article 21. (Notification of Investigation and Action Results)

The Company shall conduct an investigation into all reports received and promptly notify the Whistleblower of the handling results. The results will be delivered through the Ethics and Compliance Reporting system, in writing, or by other appropriate methods, and will be disclosed in compliance with the nature of the report's content and relevant legal regulations.

Article 22. (Reward Payment)

When a report brings significant financial benefit to the Company or prevents financial loss, a reward may be paid. Matters concerning the criteria, eligibility, and procedures for the payment of rewards under Chapter 3 shall be determined separately. The Audit Team will review whether the report is confirmed as fact, analyze its impact and contribution to the Company, and calculate an appropriate reward amount. The calculated reward amount is then finalized in consultation with management. The specific criteria for reward payment, depending on the nature of the report, shall follow [Appendix 4 – Reward Payment Criteria, Reward Payment Criteria (Based on Specific Cases), and Payment Calculation Method].

Article 23. (Precautions Regarding Reward Payment)

If a report was made in good faith but is not confirmed as fact, no reward shall be paid. However, any retaliatory disadvantage against the Reporter (Whistleblower) is strictly prohibited. For repeated reports concerning the same issue, a reward will only be paid based on the initial report from the first Reporter (Whistleblower); duplicate payments are not permitted. If there are multiple Reporters (Whistleblowers) for a single incident, the reward amount will be distributed differentially after assessing each Reporter's (Whistleblower's) level of contribution.

Article 24. (Follow-up Actions)

Based on the investigation results, corrective measures for the reported act will be taken and necessary disciplinary procedures will be initiated. Furthermore, to prevent the recurrence of similar incidents, relevant policies will be supplemented, or training will be conducted.

Chapter 7. Recordkeeping and Retention

Article 25. (Storage of Reports and Investigation Materials)

All report content and investigation materials shall be treated as confidential and stored in secure systems and locations where unauthorized access is impossible. Technical measures, such as encryption and access control, shall be utilized to maintain the security and integrity of the data.

Article 26. (Retention Period and Management Responsibility)

Reporting materials shall be retained for up to five (5) years by the department delegated with document management, in accordance with applicable laws and Company Policy No. 33, Document Management Policy, Article 12 (Document Storage and Retention). After the retention period has expired, the materials shall be securely disposed of in accordance with relevant procedures, and this process shall be clearly documented.

Chapter 8. Disciplinary Actions

Article 27. (Disciplinary Procedures)

If the reported content is found to be true, the Company may impose disciplinary action on the relevant employee in accordance with Article 61 [Disciplinary Procedures] of the 'Rules of Employment'. For individuals subject to disciplinary action as specified in Article 60 of the Rules of Employment, the CEO, as the disciplinary authority, may convene the Personnel Committee to request deliberation and resolution on the disciplinary action. If the CEO is the subject of an Ethics and Compliance Report, the Audit Committee or the Chairperson of the Audit Committee shall oversee the investigation. Based on the investigation results, the Board of Directors shall determine and execute the final disciplinary procedure in accordance with separate 'Disciplinary Regulations'.

Article 28. (Sanctions for Unethical Responses)

Any individual who engages in improper response or unethical conduct during the report handling process will undergo a strict investigation and be subject to Article 61 [Disciplinary Procedures] of the Company's 'Rules of Employment'. Such conduct includes leaking a Reporter's (Whistleblower's) identity or treating them unfairly.

① The following actions are considered an "improper response" or "unethical conduct":

1. Leaking the Reporter's (Whistleblower's) identity or disclosing related content without authorization.

2. Inflicting any disadvantage, discrimination, retaliation, or unfair treatment upon the Reporter (Whistleblower) or related parties.
3. Manipulating the content of the report or compromising the fairness of the investigation.

② Investigation and Punishment Procedures

- If such conduct is confirmed, the Audit Committee or the Chairperson of the Audit Committee shall oversee the investigation.
- The investigation will proceed according to the following steps:
 1. Fact-Finding Investigation: Confirming the facts based on relevant documents, testimony, etc.
 2. Identification of Responsible Party: Identifying the individual who committed the unethical act.
 3. Reporting of Investigation Results: The investigation results will be documented in accordance with [Appendix 4 – Ethics and Compliance Reporting Investigation Report (Template)] and reviewed by the Audit Committee or the Personnel Committee to determine the disciplinary measures.

③ Punishment Criteria: Depending on the confirmed misconduct, disciplinary action may be imposed in accordance with Article 59 [Types of Disciplinary Action] of the 'Rules of Employment'. Such punishment may include a warning, salary reduction, exclusion from duties, or termination of the employment contract.

Chapter 9. Supplementary Provisions

Article 29. (Effective Date)

This Policy shall take effect on February 1, 2025.

Article 30. (Amendment Procedures)

Should this Policy require amendment, the Company shall review the proposed changes through the responsible department and implement them after obtaining approval from the Board of Directors or the CEO. The revised Policy shall be announced to all employees and executives.

[Appendix 1 – Ethics and Compliance Investigation Report (Template)]

No.	Item	Description
1	Report Number	A unique identifier assigned to distinguish the report.
2	Date and Time of Receipt	The date and time when the report was received.
3	Report Classification and Priority Assessment	Classification and priority assessment of the report in accordance with [Appendix 2 – Report Classification and Priority Evaluation Criteria].
4	Conflict of Interest Review and Mitigation	If the subject of the investigation is the person in charge of the relevant department or the email account administrator, the case shall be transferred to another department to ensure fairness.
5	Summary of Report Contents	A brief summary of the reported matter (what occurred, when, and how).
6	Investigation Team Composition	Identification of the team or external experts who conducted the investigation.
7	Investigation Activities and Methods	Key activities conducted and methods used during the investigation (e.g., interviews, log analysis, on-site inspections).
8	Applicable Laws and Regulations	Applicable laws or internal policies relevant to the investigation (e.g., employment rules, Personal Information Protection Act).
9	Investigation Progress	• Key findings and related evidence discovered during the investigation. • Issues or obstacles encountered during the investigation.
10	Investigation Results	• Identified violations and their severity. • Impact of the violations on the organization and potential for recurrence.
11	Follow-up Measures	• Actions taken (e.g., disciplinary measures, training, procedural improvements). • Additional measures for recurrence prevention (e.g., system enhancements, process strengthening).
12	Notification to Reporter (Whistleblower)	• Information provided to the Reporter (Whistleblower) regarding the investigation progress and final results (with anonymity guaranteed).

[Appendix 2 – Report Classification and Priority-Setting Matrix]

Category	Type of Violation	Priority	Specific Examples
Corruption and Unethical Conduct	Bribery, Embezzlement, Breach of Duty	High	• A specific employee received gifts or entertainment from a client • Personal gain pursued through misuse of internal information • Improper or personal use of R&D funds • Receiving monetary compensation in exchange for favoring a particular vendor during partner selection • Misappropriation of company funds or other forms of breach of duty
	Code of Ethics Violation	Medium	• Granting undue favoritism to a candidate in the hiring process, or abuse of internal referral programs • Verbal abuse or offensive remarks during internal meetings causing conflict • Sexual harassment or inappropriate behavior during work causing harm to a colleague
Other Public Interest Reports	Legal Violations	High	• Unauthorized disclosure of patient data or sensitive medical institution information in violation of the Personal Information Protection Act • Accounting manipulation such as inflating sales data or underreporting expenses
	Internal Regulation Violations	Medium	• Falsified business travel expense claims or personal use of company funds • Improper use of internal policies (e.g., business travel expense policy) • Signing contracts or executing budgets without following internal approval procedures
Irrelevant to Ethics/Compliance Reporting	Public Safety and Health Hazards	High	• A product (e.g., medical software) provides incorrect diagnostic information due to errors, endangering patient safety • Accidents caused by failure to comply with internal safety protocols during equipment or software operation
	Infringement of Consumer Interests	Medium	• Exaggerated or false advertising of product performance causing customer harm • Products provided to medical institutions fail to meet contractually guaranteed quality standards • Consumer harm caused by misleading advertising • Impaired fair competition due to unfair trade practices or excessive price hikes

	Cases Unrelated to Ethics and Compliance Reporting	Low	• A shareholder raises a personal complaint about the company's dividend policy • A report is submitted based on rumors concerning the company's financial condition or executive team • Personal dissatisfaction with a colleague's work attitude or opinions on company event operations
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Priority Classification Criteria

- **High Priority:** Actions that seriously violate the company's core values and code of ethics, and may significantly impact corporate sustainability, reputation, or financial stability.
- **Medium Priority:** Actions that violate ethical standards but have a limited scope of impact and require improvement.
- **Low Priority:** Cases not directly related to ethics and compliance reporting, which may not align with the company's general ethical standards but have minimal impact on the organization or are minor complaints.

[Annex 3 – Procedures by Priority Level]**[Summary Table of Procedures for Handling ‘High Priority’ Reports]**

Step	Description
1. Receipt	– Initial assessment by the Audit Team; classified as “High” priority – If CXO is not involved: Report to CXO and relevant departments – If CXO is involved or there is a potential conflict of interest: Report directly to the Audit Committee
2. Investigation Initiation	– Independent investigation conducted by the Audit Team or external experts as needed – May be referred to relevant departments for cooperation, if necessary – In cases involving a CXO: Restrict their involvement and limit access to investigation results – If the CEO is involved: The Audit Committee or its Chair directly conducts the investigation
3. Disciplinary Actions	– Disciplinary or legal actions taken in case of violation – If the CEO is involved: The Audit Committee reports findings to the Board of Directors, which makes the final decision
4. Reporting and Notification	– The Audit Committee reports the results to the Board of Directors – The Reporter (Whistleblower) is anonymously informed of the process and outcome
5. Reward Payment	– Rewards are granted in accordance with internal regulations (Annex 5) – Examples: Bribery, accounting fraud, product defects, etc.

[Summary Table of Procedures for Handling ‘Medium Priority’ Reports]

Step	Description
1. Receipt	– Initial assessment by the Audit Team; classified as “Medium” priority – If CXO is not involved: Report to CXO and relevant departments – If CXO is involved or there is a conflict of interest: Report directly to the Audit Committee
2. Investigation Initiation	– Independent investigation conducted by the Audit Team or external experts if necessary – Relevant departments may cooperate as needed – In cases involving a CXO: Prevent involvement and restrict access to investigation results
3. Disciplinary Actions	– Appropriate measures such as disciplinary action, warnings, or training implemented in case of violation – If recurrence prevention is needed, related processes may be improved – Serious matters are reported to the Board of Directors via the Audit Committee
4. Reporting and Notification	– The Audit Team reports to CXO and relevant departments – The Reporter (Whistleblower) is anonymously informed of the process and outcome
5. Reward Payment	– Rewards are granted in accordance with internal regulations (Annex 5) – Examples: Violation of fair recruitment procedures, minor environmental regulation breaches, fraudulent travel expense claims, etc.

[Summary Table of Procedures for Handling ‘Low Priority’ Reports]

Step	Description
1. Receipt	– Initial assessment by the Audit Team; classified as “Low” priority – If determined not to fall under ethics and compliance reporting, no further investigation is conducted
2. Investigation Initiation	– If necessary, the relevant department conducts a brief fact-check and handles the matter according to general complaint procedures
3. Disciplinary Actions	– Resolved through guidance or mediation – For repeated or groundless reports, additional measures such as warnings may be considered
4. Reporting and Notification	– Results are shared with the relevant department; the Audit Team retains records – The Reporter (Whistleblower) is notified that the case does not fall under ethics and compliance reporting and is guided to the appropriate complaint channel
5. Reward Payment	– Not eligible for reward – Examples: Personal grievances, rumors, minor complaints, etc.

[Attachment 4 – Reward Payment Criteria, Reward Payment Standards (Based on Specific Cases), and Payment Calculation Method]

The purpose of reward payments is to encourage reporting on ethics and compliance and to establish an ethical organizational culture, while appropriately evaluating the contributor's role and providing commensurate compensation. The reward amount is differentiated based on the importance, level of contribution, and consequential impact of the report. If the company gains a direct financial benefit as a result of the report, a certain percentage of that benefit is paid as a reward. However, even in cases where the company does not gain a direct financial benefit, reports that contribute to the improvement of internal operations and procedures are eligible for a reward, with a maximum limit of KRW 100 million. The reward amount is calculated following a review by the company's management and the audit team. For reports related to Chief Executive Officers (CXOs), the Audit Committee and the Board of Directors, instead of management, will give the final approval for the reward payment, which will be clearly documented to maintain transparency in the decision-making process.

Basic Conditions for Reward Payment:

- The content of the report has been verified as factual through the audit process and acknowledged by management and the audit team.

In the Case of Reports Concerning Chief Executive Officers (CXOs):

- From the initial reporting stage, the connection to a CXO is reviewed as a priority, and the report is sent directly to the Audit Committee from the outset to ensure fairness.
- The involvement of any CXO is strictly excluded, and the Audit Committee takes the lead in evaluating the report's fairness.
- A reward can only be paid after the Board of Directors officially acknowledges that action has been taken as a result of the report.
- The content of the report has been verified as factual through the audit process and has been independently reviewed and approved by the Audit Committee and the Board of Directors.

Reward Payment Criteria:

1. When a Financial Benefit to the Company Occurs:
 - If the report helps the company prevent a financial loss or generate new revenue, a reward of up to 10% of the corresponding financial benefit will be paid. The higher amount will be chosen when comparing with other reward ranges, with a maximum payment limit of KRW 100 million.
2. When There Is No Direct Financial Benefit:
 - For reports on minor violations of company regulations or internal procedures that contribute to the improvement of operational processes, a payment ranging from KRW 100,000 to KRW 2,000,000 will be made, depending on the level of contribution.
 - For reports on actions that could affect the entire organization, thereby improving the company's operational stability and efficiency, or for contributions to sustainability by preventing major systemic violations, a payment ranging from KRW 2,000,000 to KRW 10,000,000 will be made.

- For reports that uncover significant financial misconduct or fraud, or that prevent severe violations that could occur in the company's key operational systems, thereby substantially contributing to the company's sustainability, a payment of up to KRW 100 million will be made.
3. Reward Calculation Basis:
- The reward amount is calculated by evaluating the specific financial benefit gained or the operational improvements achieved by the company as a result of the report.
 - In cases with no monetary benefit to the company, a differentiated payment is made according to the evaluation criteria for the level of contribution.

These criteria will be implemented by thoroughly evaluating the contribution of the report to ensure transparency and fairness, after which the Reporter (Whistleblower) will be clearly notified of the calculated amount and the basis for it. These standards may be adjusted as necessary to align with internal company policies.

Reward Payment Criteria (Based on Specific Cases)

Case Category	Reward Range	Basis and Reward Eligibility Conditions
1. Minor Cases (Reports of policy violations or negligence)	KRW 100,000 ~ KRW 2,000,000	• Issues that do not have a significant impact on company operations. • The report leads to operational improvement or prevention of recurrence. • Examples: Reports of minor employee negligence, small-scale process violations.
2. Significant Cases (Reports of actions that may impact the entire organization))	KRW 2,000,000 ~ KRW 10,000,000	• Issues that may affect the company's reputation, financial stability, or ethical management. • The report helps the company avoid losses. • Examples: Bribery, major policy violations, unreported safety issues.
3. Critical Cases (Reports that prevent legal liability or major financial loss)	KRW 10,000,000 ~ KRW 100,000,000	• The report prevents major losses or legal issues or contributes to the company's sustainability. • The report results in investigations or action by external authorities or ensures regulatory compliance. • Examples: Embezzlement, large-scale accounting fraud, prevention of internal information leakage.