Fair Trade Compliance Program

Operating Regulations

Final Revision Date	July 22, 2026
Revision No	1
Management Team	General Management Team

Kamtec Co., Ltd.

CEO, Sung-Kun Kim

1. General Provisions

Article 1 (Purpose)

The purpose of these Regulations is to establish detailed fair trade-related laws and behavioral standards that employees of Kamtec Co., Ltd. (hereinafter referred to as the "Company") must comply with in the course of their duties. By doing so, the Company aims to proactively prevent legal risks, uphold fair market order, and foster a corporate culture trusted by customers and Suppliers.

Article 2 (Scope of Application)

These Regulations apply to all employees of the Company's domestic and overseas entities (hereinafter referred to as "employees," meaning officers appointed under the Company's relevant regulations and all staff members employed under labor contracts), in-house Suppliers, and business partners.

All stakeholders engaged in business transactions are encouraged to respect these Fair Trade Compliance Program Operating Regulations.

These Regulations apply to all business activities of the Company, including procurement, sales, production, and research & development. In cases where the provisions herein conflict with local laws, the local laws shall take precedence.

- Employees and in-house Suppliers of Kamtec Co., Ltd.
- Employees and in-house Suppliers of Kamtec Auto Romania
- Employees and in-house Suppliers of Zhangjiagang Kamtec
- Employees and in-house Suppliers of Kamtec Auto USA
- Business partners (customers and Suppliers) of Kamtec Co., Ltd. domestic and overseas entities
- Other suppliers, consumers, local communities, and business associates

Article 3 (Definitions)

1. Fair Trade Related Laws and Regulations : Includes the「Fair Trade Act」,「Subcontracting Act」,「Act on Fair Labeling and Advertising」,「Act on the Promotion of Mutually Beneficial Cooperation between Large Enterprises and Small and Medium Enterprises」, and their respective enforcement decrees and public notices.

2. Subcontracting Transactions : Refers to all transactions in which the Company entrusts the manufacturing of parts, software development, etc. to small and medium-sized Suppliers, and such Suppliers deliver the products.

3. Voluntary Compliance : Refers to the Company's autonomous adherence to requirements stipulated under fair trade-related laws.

4. Compliance Officer : Refers to the person responsible for the practical operation of the Program.

2. Compliance Principles and Obligations

Article 4 (Principles of Voluntary Compliance)

1. Executives and employees shall familiarize themselves with and comply with the contents of fair trade related laws and regulations relevant to their duties when performing the Company's business.

2. If an executive or employee determines that there is a possibility of violating these Regulations or laws in the course of performing their duties, they have an obligation to eliminate the risk by consulting in advance with the Compliance Officer or the relevant department.

3. Guidelines for Fair Trade Compliance for Executives and Employees

Article 5 (Prohibition of Unfair Collaborative Acts and Information Exchange)

1. Price and Transaction Terms Agreement : The Company shall not directly or indirectly agree upon or discuss product sales prices, discount rates, raw material purchase prices, transportation costs, etc. with competitors.

2. Market and Customer Allocation : The Company shall not divide sales territories or designate specific customers to avoid competition.

3. Exchange of Sensitive Information : The Company shall not share business secrets such as prices, expected contract amounts, cost information, or investment plans when contacting competitors.

Article 6 (Prohibition of Unfair Trade Practices)

1. Prohibition of Unjust Refusal to Deal : The Company shall not unjustly refuse to initiate transactions, discontinue ongoing transactions, or significantly restrict quantities or terms with specific business partners.

2. Prohibition of Discriminatory Treatment : The Company shall not set favorable or unfavorable contract terms for specific partners without just cause.

3. Prohibition of Restrictive Transactions : The Company shall not unfairly restrict a partner's business activities by prohibiting transactions with competitors or forcing transactions with the Company or designated parties.

4. Prohibition of Retaliation : The Company strictly prohibits retaliation such as reducing orders or terminating contracts against Suppliers who report violations or cooperate with investigations.

Article 7 (Prohibition of Abuse of Transactional Position)

1. The Company shall not exploit its transactional position to force benefits, impose disadvantages, or interfere in management.

2. The Company shall not unilaterally change contract terms without sufficient consultation during contract execution.

3. The Company shall not unilaterally reclaim or reduce payments citing calculation errors after contract confirmation.

4. The Company shall not demand entertainment, money, or economic benefits unrelated to the transaction.

Article 8 (Special Guidelines for Subcontracting in the Automotive Parts Industry)

1. Compliance with Subcontracting Laws : The Company shall strictly comply with requirements for issuing and retaining written documents in subcontracting transactions.

2. Obligation to Issue Written Documents : Prior to commencing any subcontracting transaction, the Company must provide written (or electronic) documentation specifying unit price, quantity, delivery schedule, and payment date.

3. Prohibition of Unfair Price Reduction : The Company shall not reduce unit prices retroactively or uniformly based on raw material price fluctuations.

4. Protection of Technical Data : The Company shall enter into confidentiality agreements when requesting technical data such as drawings or manufacturing processes from Suppliers, and shall not disclose or misuse such data to third parties.

5. Payment for Molds and Prototypes : The Company shall not delay or unfairly reduce payments for molds or prototypes without just cause.

Article 9 (Prohibition of Unfair Support to Related Parties)

1. The Company shall not provide unjust support such as funds, assets, goods, or personnel to related parties or other entities under significantly favorable conditions.

2. The Company shall verify in advance that large-scale internal transactions with affiliates do not constitute unfair practices such as “tunneling” or “preferential allocation of work.”

3. The Company shall prohibit “toll fee exploitation” by inserting related parties without substantive roles to collect commissions.

4. Program Operation and Organization

Article 10 (Duties and Authorities of the Compliance Officer)

1. The Compliance Officer shall have strong independent authority to demand suspension or correction of business activities with potential legal risks.

2. The independence of the Compliance Officer shall be guaranteed, and no personnel disadvantages shall be imposed for legitimate performance of duties.

Article 11 (Pre-Consultation System)

Employees must consult in advance with the Compliance Officer (or the Legal Planning Team of Seohan Group) before performing the following :

1. Planned official/unofficial contact with competitor employees.

2. Large-scale subcontract price adjustments or contract terminations.

3. Entering into new transactions with affiliates.

Article 12 (Training and Pledges)

1. Regular Training : Employees must complete fair trade-related training at least once annually.

2. Pledge : Employees must sign the "Ethical Management Compliance Pledge" to ensure adherence to fair trade practices.

Article 13 (Monitoring and Disciplinary Action)

1. Regular Inspections : The Company shall conduct regular inspections at least once annually.

2. Reporting Violations : Employees must immediately report any violations of these Regulations to the Compliance Officer. The Company shall strictly protect the confidentiality of whistleblowers and prohibit any disadvantages resulting from reporting.

3. Principle of Zero Tolerance : The Company shall strictly discipline employees found in violation of these Regulations, regardless of position, in accordance with personnel regulations, including dismissal or suspension.

5. Grievance and handling (Cyber audit office)

1) Report received

Anyone may report the details of any violation of this policy or related grievances, and Kamtec shall take appropriate measures, such as conducting an investigation without delay, when receiving a report.

▣ **Reporting Channel**

- Team name : General management team

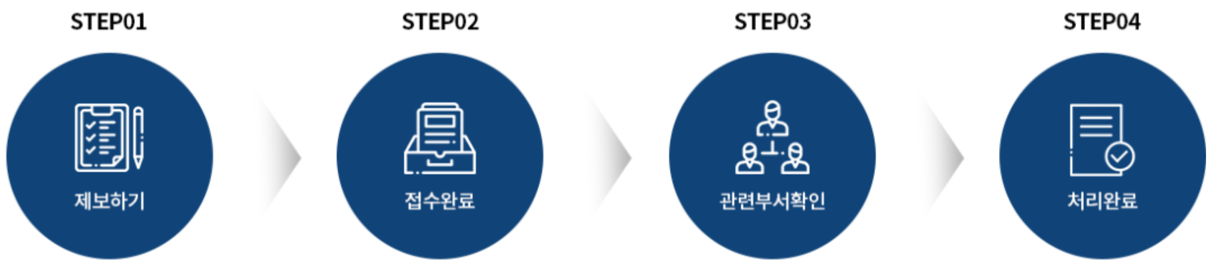
- E-mail : 5257602@seohan.com

- Tel : 043-530-3721

- Cyber audit office : https://www.kamtec.co.kr/dh/sustain08_1

2) Handling procedures

When reporting and receiving reports, take measures according to the following steps.



① The schedule of action varies depending on the contents of the report or the confirmation procedure, and may be transferred to the relevant department depending on the nature of the report.

② The notification of the results of the processing shall be substituted by posting it on this website without a separate written reply procedure.

③ The deadline for processing shall not exceed 30 days from the date of receipt, and shall be extended if further investigation is required.

④ The informant may raise an objection within 10 days of notification of the result.

3) Protection of informants

Confidentiality : Prohibits the act of disclosing or implying the identity of the informant without the consent of the informant.

Security of identity : Protects against disadvantages or discrimination from business relationships or affiliated departments for reasons such as reporting, statements, and submission of data.

Liability reduction : Disciplinary action may be reduced or exempted for the informant if the informant's negligence or error is found in connection with the informant.

6. History of enactment and revision

No	Date	Contents	Remark
0	April 20, 2026	The first enactment	-
1	July 22, 2026	Revised Article 2 (Scope of Application)	-