CODE OF PRACTICE FOR ANTI-CORRUPTION AND BRIBERY



TYM CORPORATION

CODE OF PRACTICE FOR ANTI-CORRUPTION AND BRIBERY TYM CORPORATION

I. Purpose

As a reliable partner to various stakeholders, TYM strives to practice transparent and ethical management to increase customer value. The purpose of the Code of Anti-Corruption and Bribery is to prevent the occurrence of corruption and bribery, - which are economic criminal acts that damage the company's tangible and intangible assets and impede the fair performance of their duties-and allow employees to practice independently in accordance with ethical and moral values. In conducting business with all TYM employees, the Code of Anti-Corruption and Bribery related laws and regulations must be complied with.

II. Scope of Application

This Code of Practice applies to all persons who: (hereinafter referred to as "Subjects")

- A. All personnel belonging to or related to TYM
- B. All personnel belonging to or related to subsidiaries, affiliates, etc. of TYM
- C. All personnel belonging to or related to all business partners such as business partners and customers of TYM

III. Implementation guidelines

1. Bribe

- i. Subjects should not accept, offer, or promise to provide illegal or unethical benefits or bribes in monetary or non-monetary form to each other or to a third party. Bribery refers to any type of profit, tangible, or intangible, provided or received to obtain monetary or non-monetary benefits, including money, services, entertainment, gifts, donations, support, preferential treatment, convenience, and rebate.
- ii. Subjects should not make or receive any improper payment to each other or to a third party without distinguishing between direct or indirect means.
- iii. In particular, Subjects should not condone the fact being aware of the circumstances of bribery in the interest of TYM

2. Improper Solicitation

- i. Subjects should not make any illegal solicitation in all exchanges, such as transactions with each other or with a third party.
- ii. Subjects should not make unreasonable demands or receive compensation from each other or a third party by using their superior or dominant position.
- iii. Subjects should not mediate or solicit unfair transactions with each other or with a third party.
- iv. Subjects prohibits trading on favorable terms for any specific 'Subjects' or a specific third party.
- v. Subjects should express their intention of refusal explicitly and unequivocally when receiving an improper solicitation.
- vi. Subjects should immediately report to the internal reporting procedure, the audit team, or the audit committee when an improper solicitation is received or discovered.

3. Gifts and entertainment

- i. Subjects should not receive goods or entertainment that exceed the normal level recognized by relevant laws and social norms, such as Improper Solicitation and Graft Act, etc. from each other or from a third party. If it is unavoidably received, immediately report it to the internal reporting procedure, the audit team, or the audit committee, and follow the action.
- ii. All TYM employees should not publicly disclose congratulations or condolences to stakeholders in the course of their duties and should ensure that the amount of congratulations does not exceed the normal level in accordance with social customs.
- 4. Payments to governments and government officials
 - i. When transacting with the government, government-affiliated organizations, or government-related organizations, the transactions should comply with relevant laws and must be conducted in a transparent and just manner.
 - ii. When paying public officials' accommodation, meals, and transportation expenses in relation to contract promotion or marketing of products and services, relevant laws such as Improper Solicitation and Graft Act should be complied with.

IV. Operation of Code of Practice

- 1. Monitoring: Establish a reporting system accessible to 'Subjects' subject to this Code of Practice, constantly monitor corruption and bribery risks, and establish a system to conduct due diligence, if necessary.
 - Filing system on a complaint, in operation of audit team
- 2. Measures in case of violation: Take the necessary measures immediately in accordance with the company rules. In order to prevent recurrence of violations, appropriate methods are selected, and the relevant information is disclosed.
 - Application of personnel committee, service regulations and personnel regulations