

RULES FOR THE AUDIT COMMITTEE

Adopted March 23, 2001
Amended February 24, 2005
Amended March 27, 2009
Amended March 30, 2012
Amended March 28, 2019
Amended March 31, 2026

[NOTICE]

This English translation is provided solely for information and reference purposes and has no legal force or effect. The Korean version is the only legally valid and binding version under Korean law. Any interpretation, determination of rights or obligations, or legal analysis must be based exclusively on the Korean version. In the event of any discrepancy or inconsistency, the Korean version shall prevail.

Chapter 1. General Provisions

Article 1 (Purpose)

The purpose of these Rules is to prescribe matters necessary for the efficient operation of the Audit Committee (the “Committee”).

Article 2 (Scope of Application)

Except as otherwise provided in applicable laws and regulations, the Articles of Incorporation, or the Rules for the Board of Directors, matters relating to the Committee shall be governed by these Rules.

Article 3 (Duties and Authority of the Committee)

- ① The Committee shall audit the accounting and business affairs of the Company.
- ② The Committee may, at any time, require Directors to report on the business affairs of the Company or investigate the status of the Company's assets.
- ③ The Committee shall select the external auditor.
- ④ The Committee shall evaluate the operation of the Internal Accounting Control System and report the results to the Board of Directors.

- ⑤ In addition to the matters set forth in Paragraphs 1 through 4, the Committee shall perform such duties as are prescribed by applicable laws and regulations or the Articles of Incorporation, and such duties as are delegated by the Board of Directors.

Chapter 2. Composition

Article 4 (Composition)① Audit Committee members (the “Members”) shall be elected at a general meeting of shareholders.

② The Committee shall consist of no fewer than three (3) Directors.

③ At least two-thirds (2/3) of the Members shall be Independent Directors, and any Member who is not an Independent Director shall satisfy the requirements prescribed in Article 542-11(3) of the Commercial Act.

④ If the number of Members who are Independent Directors falls below the requirement under Paragraph ③ due to resignation, death, or any other cause, the Company shall take necessary measures at the first general meeting of shareholders convened after the occurrence of such event so that the composition requirements of the Committee are satisfied.

Article 5 (Removal)

A Member may be removed by a resolution of the general meeting of shareholders.

Article 6 (Chairperson)

① The Committee shall, by resolution adopted pursuant to Article 10, elect a Chairperson from among the Independent Directors to represent the Committee.

② The Chairperson shall represent the Committee, convene Committee meetings, and oversee the affairs of the Committee.

③ In the absence or incapacity of the Chairperson, a Member designated by the Committee shall act on behalf of the Chairperson.

Chapter 3. Meetings

Article 7 (Convening of Meetings)

The Committee shall meet from time to time as necessary.

Article 8 (Authority to Convene)

① The Committee shall be convened by the Chairperson. If the Chairperson is unable to

perform his or her duties due to absence, incapacity, or other cause, the Member designated pursuant to Article 6(3) shall act on behalf of the Chairperson.

② Any Member may request the Chairperson to convene a Committee meeting by specifying the agenda and the reasons therefor. If the Chairperson fails to convene the Committee meeting without justifiable grounds, the Member who requested the convening of the Committee meeting may convene the meeting.

Article 9 (Convening Procedures)

① Notice of a Committee meeting shall be given to each Member at least one (1) day prior to the scheduled meeting date.

② The Committee may convene a meeting at any time without complying with the procedures set forth in Paragraph 1 if all Members consent thereto.

Article 10 (Method of Adopting Resolutions)

① Resolutions of the Committee shall be adopted by the affirmative vote of a majority of the Members present at a meeting at which a majority of all incumbent Members are present. The Committee may permit all or some Members to participate in resolutions by means of a communication system through which all Members participating in the meeting may simultaneously transmit and receive voice communications without being physically present at the meeting. In such case, the relevant Member shall be deemed to have attended the meeting in person.

② The Chairperson shall have voting rights and, in the event of a tie vote, shall have the casting vote.

③ A Member who has a special interest in a matter subject to resolution by the Committee shall not participate in the vote on such matter.

Article 11 (Matters to Be Submitted to the Committee)

① The following matters shall be submitted to the Committee:

1. Matters Relating to the General Meeting of Shareholders

(1) Request for the convening of an extraordinary general meeting of shareholders

(2) Statements regarding agenda items and documents submitted to the general meeting of shareholders

2. Matters Relating to Directors and the Board of Directors

(1) Matters to be reported to the Board of Directors

(2) Preparation and submission of Audit Reports

(3) Demands for the cessation of unlawful acts by Directors

(4) Requests for business reports from Directors

(5) Matters delegated by the Board of Directors

3. Audit Matters

(1) Investigation of business operations and assets

(2) Investigation of subsidiaries

(3) Receipt of reports from Directors

(4) Representation of the Company in litigation between a Director and the Company

(5) Determination of whether to file an action against a Director upon a request by minority shareholders

(6) Selection of the external auditor

(7) Receipt of reports from the external auditor concerning fraudulent acts in the performance of Directors' duties or material facts constituting violations of applicable laws and regulations or the Articles of Incorporation

(8) Receipt of reports from the external auditor concerning the Company's violations of accounting standards relating to its accounting practices, investigation of such violations, and requests to the Representative Director for corrective actions

(9) Matters requiring a resolution of the Audit Committee pursuant to applicable laws and regulations, the Articles of Incorporation, or as determined by the Board of Directors, and such other matters as the Audit Committee deems necessary

Article 12 (Attendance of Relevant Persons, etc.)

① The Committee may, where necessary for the performance of its duties, require relevant officers and employees, as well as the external auditor, to attend Committee meetings.

② The Committee may seek advice from experts at the expense of the Company where it determines such advice to be necessary.

Article 13 (Minutes)

① Minutes shall be prepared with respect to the proceedings of the Committee.

② The minutes shall state the agenda, a summary of proceedings, the results thereof, the names of any Members dissenting and the reasons for such dissent, and shall be signed or shall have the names and seals affixed thereto by the Members present.

Article 14 (Coordination with the External Auditor)

① The Committee shall maintain a close working relationship with the external auditor

and endeavor to achieve the objectives of its audit activities by utilizing the external auditor's audit plans, procedures, and findings.

- ② If the Committee is notified by the external auditor of any violation by the Company of applicable accounting standards, it shall promptly submit the results of its investigation and the results of the Company's corrective actions to the Securities and Futures Commission and the external auditor.

Article 15 (Establishment of a Dedicated Department, etc.)

- ① For the efficient performance of its duties, the Committee may establish and operate a dedicated department to support the Committee or utilize the Company's internal audit department.
- ② The Committee may establish separate standards governing the establishment and operation of such dedicated department, the appointment of professional personnel, operating expenses, and such other matters as may be necessary.

Article 16 (Preparation of Audit Records)

- ① The Committee shall prepare audit records in connection with its audits.
- ② The audit records shall state the audit procedures and the results thereof, and shall be signed or shall have the names and seals affixed thereto by the Members who conducted the audit.

SUPPLEMENTARY PROVISIONS (March 28, 2019)

Article 1 (Effective Date)

These Rules shall take effect on March 28, 2019.

SUPPLEMENTARY PROVISIONS (July 23, 2026)

Article 1 (Effective Date)

These Rules, as amended, shall take effect on July 23, 2026.