

Code of Ethics: NanoEntek (2022)

Preamble

For the sustainable management of NanoEntek (hereinafter referred to as "the Company"), the Company aims to play a key role in social and economic development by creating value for various stakeholders, including customers, employees, shareholders, Business Partners (hereinafter referred to as "BP"), and society, ultimately contributing to the happiness of mankind.

The vision pursued by the Company shall be implemented in a direction that is sustainable in the long term and ensures a balance between the relationships and roles of the Company and its stakeholders.

Furthermore, the Company respects the free-market economic order and competes fairly in accordance with business ethics, such as securing a competitive advantage through legitimate methods including the qualitative improvement of products and services.

Accordingly, the Company hereby establishes this Code of Ethics as the standard for conduct and value judgment for all employees of NanoEntek.

* The Company must gain trust by continuously satisfying customers and ultimately develop together with them.

* The Company shall create an environment where employees can work voluntarily and enthusiastically, and employees shall contribute to the development of the Company and the creation of value for stakeholders.

* The Company must enhance its value so that shareholder value can be created, and for this purpose, it must improve management transparency and conduct efficient management.

* The Company shall provide fair opportunities to BPs, support their competitiveness enhancement,

and pursue win-win management based on mutual trust.

* The Company shall contribute to society through social and cultural activities along with contribution to economic development, and shall conduct management in accordance with social norms and ethical standards.

1. Attitude of Employees

1.1 Diligent Performance of Duties

* Employees shall clearly recognize their authority and responsibility and perform their duties based on the principles of honesty and trust.

* In principle, employees shall not engage in any concurrent positions, businesses, or side jobs that interfere with the performance of their duties. However, exceptions may be made if prior approval is obtained from the Company, considering the relevance to Company duties.

1.2 Maintaining Dignity

Employees shall keep in mind that each person's words and actions are directly linked to the Company's trust and reputation, and shall strive to fulfill their responsibilities and obligations as members of society.

1.3 Creating a Healthy Corporate Culture

Employees shall not engage in any acts that hinder the formation of healthy relationships, such as sexual harassment or forcing private burdens between superiors, subordinates, and colleagues. They shall recognize each other as partners, respect each other's personality, and create a healthy organizational atmosphere.

1.4 Fair Execution of Duties

* Employees shall strictly distinguish between public and private matters and perform their duties

fairly and transparently.

* Employees shall not receive money, goods, entertainment, or conveniences from stakeholders in connection with their duties.

* If money or goods are unavoidably received, the employee must take the following measures, report to their supervisor, and notify the department responsible for ethical management.

1. Return immediately if return is possible.

2. If return is impossible or difficult, take appropriate measures that can contribute to enhancing the Company's brand value, such as donating to a local volunteer organization.

* In the following cases, the receipt of money or goods is exceptionally permitted:

1. Promotional or event souvenirs: Items displaying the logo or name of the Company or BP, with a price accepted by social norms.

2. Congratulatory or Dimissory gifts: Money or goods provided for mutual aid purposes at a level accepted by social norms.

* In principle, employees shall report to their supervisor when contacting BPs, the media, or the financial sector in connection with their duties.

* Employees shall not receive entertainment or conveniences not permitted by social norms, such as golf or excessive entertainment.

1.5 Prevention of Conflict of Interest

* Employees shall not engage in acts or form relationships that create a conflict of interest with the Company. Any violation must be reported to the Ethical Management Officer.

* Examples of conflicts of interest include:

* Trading with the Company, BP, or competitors directly or through a third party.

* Holding a position in a business entity with an interest without the Company's approval.

* Engaging in monetary lending, joint investment, loan guarantees, or leasing of real or personal property with a BP directly or through a third party.

* Receiving compensation from a BP directly or through a third party.

* Holding shares or bonds of a BP directly or through a third party (except with Company approval).

* Using information acquired during duties for unfair personal gain also constitutes a conflict of interest, such as purchasing Company-related property or securities, or receiving guarantees of employment from a BP using Company information.

* Employees must report to the ethical management department if their family or relatives trade with the Company or a BP.

1.6 Protection of Company Assets and Information

* Employees shall protect the Company's tangible and intangible assets and use them legitimately. This includes protecting intellectual property rights such as trademarks, patents, and copyrights.

* Employees shall report immediately if a situation causing loss to the Company occurs or is likely to occur, and take measures to prevent or minimize the loss.

* Company budgets must be used efficiently and in accordance with the intended purpose and standards.

* Employees shall protect and manage Company and duty-related information. Undisclosed information acquired through duties must not be used or provided to third parties for personal gain.

2. Responsibility to Customers

2.1 Customer-Centric Management

* The Company provides products and services that satisfy customers by introducing pre-verification procedures to improve product integrity during the development process.

* The Company makes every effort to accurately identify customer requirements, actively accepts legitimate requests and reasonable suggestions, and must keep promises made to customers.

* Accurate information is provided in a timely manner so that customers can make reasonable choices regarding products and services.

2.1 Protection of Customer Information

The Company complies with laws related to customer information protection, continuously checks and improves business processes (such as pre-impact assessments), and operates optimal IT security systems and professional managers. Customer information is not used for purposes other than those provided or shared with third parties without consent or legal permission.

3. Responsibility to Employees

3.1 Human-Oriented Management

The Company respects the personality of employees, treats them fairly based on their capabilities and performance, and creates an environment where employees can maximize their voluntary and enthusiastic brainpower. Furthermore, the Company supports self-development and provides learning opportunities necessary for duty performance.

3.2 Safety and Happiness of Employees

The Company complies with international standards, laws, and internal regulations regarding safety and health, providing regular education and maintaining necessary systems. The Company strives to help employees pursue happiness together with colleagues based on mutual trust and pride.

4. Responsibility to Shareholders

4.1 Enhancing Corporate Value

The Company maximizes corporate value through transparent and efficient management through continuous innovation and shares the results with shareholders.

4.2 Protection of Shareholder Rights and Interests

The Company practices transparent management centered on the Board of Directors and respects the legitimate requests and suggestions of shareholders. Public disclosure materials, such as financial statements, are prepared based on laws and accounting standards to ensure accuracy, completeness, and timeliness.

5. Relationship with Business Partners (BP)

5.1 Win-Win Management

* The Company selects BPs suitable for business purposes by applying fair and reasonable criteria and evaluates their performance and quality using the same criteria.

* The Company does not engage in unfair acts using its superior position and pursues mutual interest and joint development.

* The Company supports the enhancement of BP competitiveness through training, finance, and R&D infrastructure, recognizing them as strategic partners.

5.2 Protection of BP Information

The Company protects the information and trade secrets of BPs and does not use them for purposes other than those provided without consent. The Company does not acquire or use information from other companies through illegal or unfair methods.

6. Responsibility to Society

6.1 Promoting a Healthy Culture

The Company contributes to human happiness by improving the quality of life through technological innovation. It complies with the laws and social norms of the regions where it operates and respects local traditions and culture.

6.2 Respect for Human Dignity

The Company does not engage in unreasonable discrimination based on race, religion, gender, or disability against any stakeholders. It protects basic human rights, including the protection of minors and customer privacy.

7. Application of the Code of Ethics

7.1 Scope and Obligation of Compliance

This Code applies to the Company (including overseas branches) and its employees. Employees have an obligation to comply with this Code and sign a compliance pledge. Violations are handled according to Company regulations.

Supplementary Provisions

The department responsible for ethical management is the **Management Support Division (경영지원실)**. This Code of Ethics is effective as of December 1, 2022.

Ethical Practice Guidelines (Summary of Commitments)

1.

Employee Attitude: I will perform my duties based on honesty and trust, avoiding any behavior that hinders harmony or involves harassment.

2.

Fair Performance: I will strictly distinguish between public and private matters, avoid illegal solicitation or rewards, and follow standard contract procedures.

3.

Asset Protection: I will protect Company assets as if they were my own, use the budget appropriately, and strictly adhere to security policies regarding confidential information.