



is also prohibited. If the Company discovers any such misconduct, it will be considered a violation of Company discipline.

3.4 Policy on Promoting Morality and Ethics

1. The Company promotes the education of its personnel in performing their duties with morality and ethics.
2. The acceptance or giving of gifts or other benefits, including business hospitality, is permitted only in a reasonable manner during festivals or traditional events and must remain within appropriate value limits.
3. Company personnel should always remember to act in accordance with the law, rules, and local customs or traditions to operate under appropriate conditions.

3.5 Policy on Safety and Occupational Health in the Workplace

1. The Company operates based on legal requirements, operational frameworks, standards, regulations, and practices related to safety, occupational health, and the environment.
2. The Company ensures the maintenance of a safe working environment that protects the lives and property of employees and supports their work productivity.
3. The Company transparently discloses safety and occupational health performance information through various channels as appropriate.
4. The Company promotes awareness and instills a sense of health, safety, and occupational health among executives, employees, and relevant stakeholders through appropriate channels and regularly organizes safety and occupational health activities.

3.6 Tax Policy

The Company has a policy to conduct business and organize its operations in accordance with accounting standards, tax laws, and relevant regulations. The Company ensures transparency and accountability in its operations, complying with applicable laws and regulations. The subsequent practices are observed:

1. Tax management is conducted in accordance with the applicable requirements, regulations, and tax laws.
2. The Company conducts business and manages taxes in alignment with all types of transactions, ensuring transparency and accountability. This includes timely tax filing and full cooperation with government tax authorities.

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3. Taxes are paid at an appropriate value, consistent with ordinary commercial transactions. The Company adheres to the country's transfer pricing laws and follows the arm's length principle, where unrelated parties are expected to agree on pricing in good faith in a commercial context.
4. The Company provides complete disclosure of information as required by the applicable laws in the country.

3.7 Policy and Practices on Investor Relations

The Company places importance on the operations of its investor relations function, focusing on providing accurate, clear, and consistent information. This is grounded in fundamental principles of disclosing key information, safeguarding insider information, and treating stakeholders equitably and fairly to build confidence among all stakeholder groups.

4. Policy on Insider Information Management and Reporting of Interests

The use of the Company's insider information must be appropriately managed to prevent leakage, misuse, or unfair advantage, which could impact the price of securities, harm the Company's reputation, or result in legal violations. To address this, the Company has established an insider information management policy that Directors, executives, and employees are required to follow, ensuring accurate communication. "Insider information" refers to information not yet disclosed to the general public that is material to changes in the price or value of securities.

1. Directors, executives, employees of the Company (including their spouses or domestic partners, and underage children), and external parties performing duties who possess, access, or are privy to the Company's insider information must handle such information with utmost care and security. This is to prevent any leakage of insider information outside the Company. Insider information must not be disclosed to individuals not involved in the work processes, thereby safeguarding against its misuse for personal or third-party gain. Such misuse could impact the price or value of the Company's securities or those of other listed entities related to such insider information or influence investment decisions.
2. Directors, executives, employees of the Company (including their spouses or domestic partners, and underage children), and external parties performing duties who possess, access, or are privy to the Company's insider information must not buy or sell securities related to such insider information, as doing so would constitute an unfair advantage over others.
3. Directors, executives, including those holding senior management positions in accounting and finance, as well as employees in departments dealing with insider information (including their

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