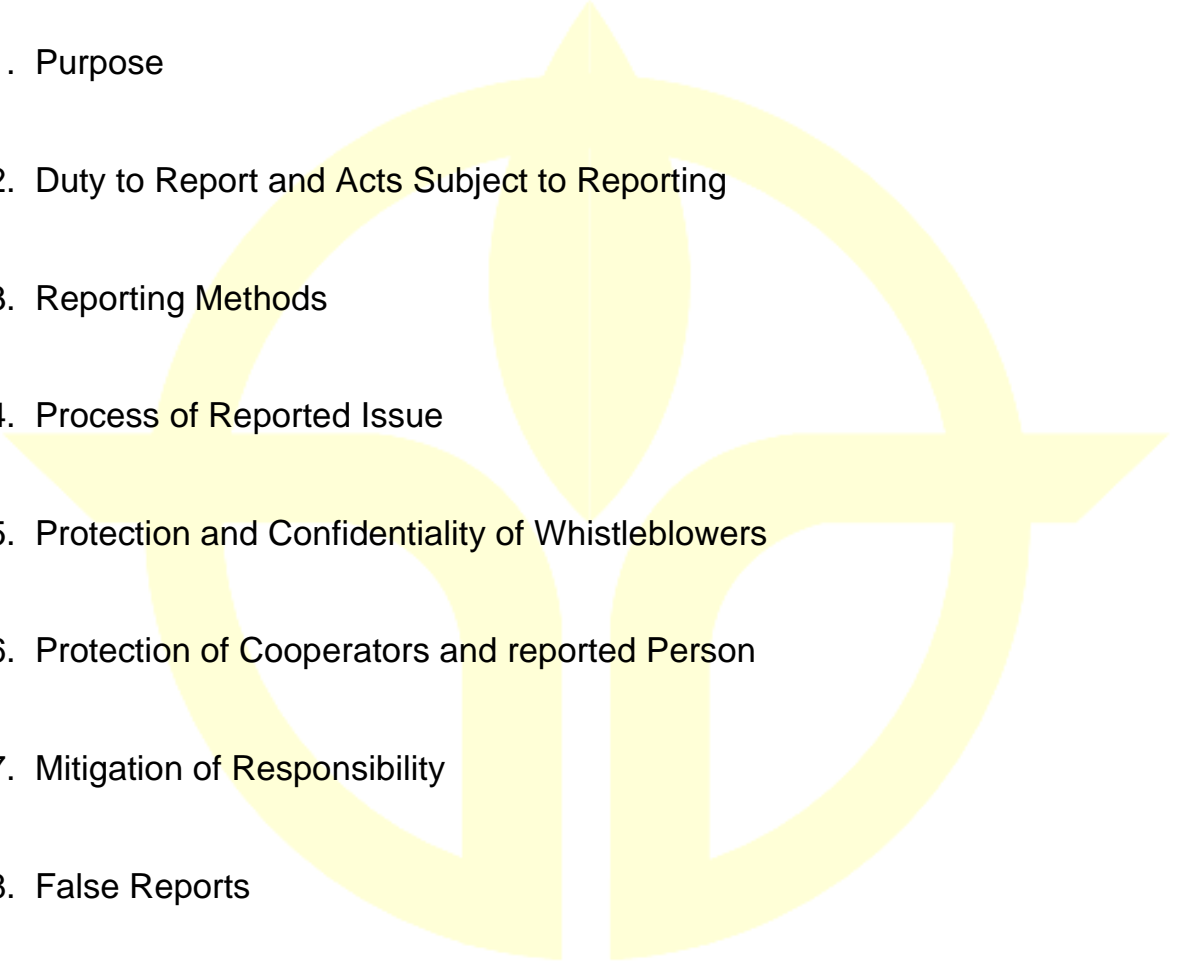


Whistleblowing Operation Manual

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1. Purpose

To contribute to the creation of a transparent and clean organizational culture by establishing detailed procedures for handling internal whistleblowing and protecting the status of whistleblowers upon discovering corrupt acts by employees of Young Poong Corporation (hereinafter referred to as "the Company").

2. Duty to Report and Acts Subject to Reporting

Employees who become aware of acts subject to reporting must report them to the audit team.

- 1) Acts where an employee abuses authority related to their duties or violates regulations for personal or third-party benefits.
- 2) Acts that cause financial damage to the company by violating regulations in the management, disposal, or execution of company property or contractual obligations.
- 3) Acts of coercion, recommendation, suggestion, or inducement to commit or conceal the above acts.
- 4) Corrupt acts violating the employee code of ethics, such as using budget for unintended purposes or using company property for private use.

3. Reporting Methods

Reporting Channels

Company website (Whistleblower): www.ypzinc.co.kr

Reporting Methods

- 1) Submission through the website whistleblower section
 - Including whistleblower's personal details, contents and violator.
 - Both named and anonymous reports are accepted (open to employees and outsiders).
- 2) Submit supporting materials for the report.
 - For urgent ongoing corruption acts, initially report the facts and provide additional details later.

4. Process of Reported Issue

Investigation of Reported Matters

- 1) Investigator: Audit Officer
- 2) Handling Period: Within 30 days from the receipt date

- 3) The investigator can verify the following with the whistleblower:
 - The necessary information to confirm the facts related to the report, including whether an actual report was made, the circumstances and purpose of the report, and other relevant details.
 - Securing witnesses and evidence supporting the report.
 - Other necessary matters within the scope of protecting the whistleblower's identity.

Notification of Investigation Results

Notify all employees of the investigation results.

However, personal information and company confidential items may not be disclosed.

5. Protection and Confidentiality of Whistleblowers

Protection

- 1) Whistleblowers will not suffer any disadvantage or discrimination related to their status or working conditions due to the act of reporting.
 - If any disadvantage occurs, the whistleblower can request the audit team for restoration of status.
- 2) If the audit team finds the request is reasonable, it can take protective measures.
- 3) Disciplinary or corrective actions can be taken against those who disadvantage the whistleblower.

Confidentiality

- 1) Employees who become aware of the whistleblower's identity must not disclose or imply it.
- 2) Employees must not inquire about or attempt to discover the whistleblower's identity.

Protection of Personal Safety

- 1) Whistleblowers can inform the audit team and request protection if their identity is exposed.
- 2) Immediate investigation and disciplinary or legal actions will be taken against those involved in threats.

Prohibition of Retaliation

- 1) Whistleblowers must report any retaliation to the audit team immediately.
- 2) The audit team must investigate retaliation promptly and take necessary disciplinary actions.

6. Protection of Cooperators and reported Person

- 1) The same protections for status, confidentiality, personal safety and prohibition of retaliation apply to those who assist with the investigation.
- 2) The confidentiality and security of the identity and reputation of the reported person must be maintained during the handling of anonymous whistleblowing.

7. Mitigation of Responsibility

- 1) Those who voluntarily report their own corrupt acts may have their disciplinary actions mitigated or exempted.
- 2) Reporting according to this manual does not violate the duty of confidentiality related to job duties.

8. False Reports

- 1) Protection under this manual is not provided for false reports or reports made using another's name.
- 2) Necessary measures such as disciplinary action or warnings may be taken against false reporters.

9. Measures for Failure to Report Corruption

Employees who fail to report corruption can be punished according to the internal whistleblowing regulations based on the severity of the matter.

10. Education and Publicity

- 1) The audit team must conduct annual training for employees on compliance with this manual.
- 2) New employees must be trained on compliance with this manual upon hiring.