

Audit Committee Operating Regulations

Chapter 1: General Provisions

Article 1 (Purpose) The purpose of these operating regulations is to stipulate matters concerning the operation of the Audit Committee (hereinafter referred to as the "Committee") of SOOP CO., LTD. (hereinafter referred to as the "Company").

Article 2 (Scope of Application) Matters concerning the Committee shall be governed by these operating regulations, except as otherwise provided by laws, Articles of Incorporation, or the Board of Directors operating regulations.

Article 3 (Operating Regulations) ① The enactment and amendment of these operating regulations shall be resolved by the Committee.

② Matters not stipulated in these operating regulations shall be governed by the Articles of Incorporation, Board of Directors regulations, and relevant laws.

Chapter 2: Authority and Obligations

Article 4 (Principle of Independence and Objectivity) The Committee shall perform its audit duties independently from the Board of Directors and maintain objectivity in performing its audit duties.

Article 5 (Authority) ① The Committee shall oversee the execution of duties by directors.

② The Committee may, at any time, request directors to report on business operations or to investigate the Company's business and financial status.

③ When necessary to perform its duties, the Committee may request subsidiaries to report on their

business operations. If the subsidiaries fail to report without delay or if it is necessary to verify the report, the Committee may investigate the business and financial status of the subsidiaries.

④ If a director violates laws or the Articles of Incorporation, and there is concern that the Company may suffer irreparable damage, the Committee may demand the director cease such action on behalf of the Company.

⑤ The Committee may request the convocation of an extraordinary general meeting of shareholders by submitting to the Board of Directors a document stating the purpose and reason for the meeting.

⑥ The Committee may request the convocation of a Board of Directors meeting by submitting to the convener a document stating the purpose and reason for the meeting.

⑦ The Committee may seek the assistance of experts at the Company's expense.

⑧ The Committee may exercise the authority granted to it by laws, the Articles of Incorporation, and the Board of Directors resolutions.

Article 6 (Obligations) ① The obligations of Committee members shall be governed by Article 3-2 of the Regulation of the Board of Directors.

② The Committee shall examine the agenda and documents to be submitted by directors to the general meeting of shareholders and state its opinion on whether there are any violations of laws or the Articles of Incorporation, or if there are significantly inappropriate matters.

③ If the Committee recognizes that a director has violated or is likely to violate laws or the Articles of Incorporation, it shall report this to the Board of Directors.

Chapter 3: Composition

Article 7 (Composition of the Audit Committee) ① The Chairperson shall be selected by resolution of the Committee from among the outside director members. It may be determined that multiple members jointly represent the Committee.

② At least one member must be an accounting or financial expert as defined by relevant laws, and members who are not outside directors must meet the requirements set forth by relevant laws.

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

Article 8 (Establishment and Operation of Internal Audit Department) ① The Committee may establish and operate an internal audit department to assist in the efficient performance of its duties.

② The Committee may set separate standards for the establishment and operation of the internal audit department, appointment of professional personnel, operating expenses, and other necessary matters.

Chapter 4: Operation

Article 9 (Types of Meetings) The Committee shall hold regular and ad hoc meetings. In principle, regular meetings shall be held twice (2) a year, and special meetings shall be convened when there are urgent agenda items or as necessary.

Article 10 (Convener) ① In principle, the Committee shall be convened by the Chairperson.

② Each member may request the Chairperson to convene the Committee by specifying the agenda and reasons. If the Chairperson fails to convene the Committee without justifiable reasons, the requesting member may convene the Committee.

Article 11 (Convocation Procedure) The member convening the Committee shall notify each member in writing, electronic document, or verbally of the time, place, and agenda at least one (1) day prior to the meeting date. However, this may not apply in case of urgency or with the consent of all members.

Article 12 (Resolution Method) ① Resolutions of the Committee shall be made by a majority of the members present at a meeting attended by a majority of the registered members, except as otherwise provided by laws and the Articles of Incorporation.

② The Committee may allow members to participate in resolution-making process through a communication medium that enables simultaneous transmission and receipt of voice, in which case they shall be deemed to have attended in person.

③ A member with a special interest in a resolution may not exercise voting rights. The number of such voting rights shall not be included in the number of votes of the members present.

④ If deemed necessary, the Committee may have executives, employees, and external persons related to the agenda items attend the meeting and state their opinions.

Article 13 (Content of Agenda Items) The matters to be submitted to the Audit Committee are as follows:

1. Matters concerning the General Meeting of Shareholders

- (1) Request for convocation of an extraordinary general meeting of shareholders (Article 412-3 of the Commercial Act)
- (2) Statement on the agenda and documents for the general meeting of shareholders (Article 413 of the Commercial Act)

2. Matters concerning Directors and the Board of Directors

- (1) Obligation to report to the Board of Directors (Article 391-2 of the Commercial Act)
- (2) Preparation and submission of audit reports (Article 447-4 of the Commercial Act)
- (3) Request for injunction against directors' unlawful acts (Article 402 of the Commercial Act)
- (4) Request for business reports from directors (Article 412 of the Commercial Act)
- (5) Matters delegated by the Board of Directors (Article 393-2 of the Commercial Act)

3. Matters concerning Audits

- (1) Investigation of the Company's business and financial status (Article 412 of the Commercial Act)
- (2) Investigation of subsidiaries (Article 412-5 of the Commercial Act)
- (3) Receipt of reports from directors (Article 412-2 of the Commercial Act)

- (4) Representation in lawsuits between directors and the Company (Article 394 of the Commercial Act)
- (5) Decision on whether to file a lawsuit when minority shareholders request action against directors (Articles 403 and 394 of the Commercial Act)
- (6) Selection of external auditors and request for change or dismissal (Articles 10 and 13 of the Act on External Audit of Stock Companies)
- (7) Enactment and amendment of matters related to external auditors' audit fees, audit hours, and personnel required for audits (Article 10 of the Act on External Audit of Stock Companies)
- (8) Post-evaluation of external auditors' audit activities
- (9) Receipt of reports from external auditors on directors' misconduct or significant violations (Article 22 of the Act on External Audit of Stock Companies)
- (10) Receipt of reports from external auditors on the Company's violation of accounting standards, investigation of such violations, and request for corrective measures (Article 22 of the Act on External Audit of Stock Companies)
- (11) Audit plans and results
- (12) Review of the appropriateness of changes in significant accounting policies or estimates
- (13) Evaluation of internal control systems, including internal accounting control system and anti-money laundering systems (Article 8 of the Act on External Audit of Stock Companies)
- (14) Confirmation of corrective measures for audit findings
- (15) Consent to the appointment of the head of the internal audit department

Article 14 (Audit Records) ① The Committee shall prepare and preserve audit records.

② The minutes shall record the agenda, proceedings, results, dissenters, and reasons for dissent, and shall be signed or sealed by the members present and kept at the Company.

Supplementary Provision

These regulations shall come into effect on March 29, 2024.