

ESG Committee Operating Regulations

Chapter 1: General Provisions

Article 1 (Purpose)

These operating regulations specify the composition and operation of the ESG Committee (hereinafter referred to as the "Committee") established within the Board of Directors of SOOP CO., LTD. (hereinafter referred to as the "Company"). The purpose is to enhance long-term corporate value based on environmental, social, and governance factors, and to create sustainable value with various stakeholders.

Article 2 (Definition)

"ESG activities" refer to internalizing sustainability throughout the Company's management, minimizing risks or possibilities of operational disadvantages due to environmental, social, and governance-related losses, and maximizing opportunities for the Company. These activities include, but are not limited to:

1. Environment: Environmental impact management, eco-friendly strategy development
2. Social: Creating diverse social values, ensuring diversity and inclusion, strengthening fair trade management, enhancing human capital competitiveness
3. Governance: Advancing corporate governance, ensuring Board independence, securing sound, transparent, and stable governance, strengthening ethical management

Article 3 (Scope of Application)

Matters concerning the Committee shall be governed by these regulations unless otherwise provided by laws, the Articles of Incorporation, or the Regulation of Board of Directors.

Article 4 (Operating Guidelines)

The establishment and amendment of these operating regulations shall be resolved by the Board of Directors.

Chapter 2: Composition

Article 5 (Committee Composition)

- ① Committee members (hereinafter referred to as "members") shall be appointed and dismissed by the Board of Directors.
- ② The Committee shall consist of two (2) or more directors, with the majority being outside directors.
- ③ The term of office for members shall be the same as their term as directors.
- ④ If the number of members falls below the requirement set forth in Paragraph 2 due to resignation or other reasons, the Board of Directors shall ensure compliance with the Committee's composition requirements at the first Board meeting held following the occurrence of such reason.

Article 6 (Chairperson)

- ① The Chairperson shall be selected by Committee resolution.
- ② The Chairperson shall oversee the Committee's work and may allocate duties among members for efficient operation.
- ③ In the absence of the Chairperson, a member designated by the Committee shall act on his or her behalf. If no designation is made, the director appointed earliest based on the initial appointment date shall act as Chairperson.

Chapter 3: Duties and Authority

Article 7 (Duties and Authorities)

- ① The Committee shall set goals for ESG activities, make decisions on related risks and opportunities, determine and approve detailed implementation plans, manage, supervise, evaluate, and review activities, and conduct final deliberations on non-financial information disclosures, as delegated by the Board of Directors.
- ② The Committee shall handle matters stipulated by laws or the Articles of Incorporation and

matters delegated by the Board of Directors, in addition to Paragraph 1.

- ③ The Committee may seek advice from external experts at the Company's expense when deemed necessary.

Article 8 (Obligations)

The obligations of Committee members shall be subject to Article 3-2 of Regulation of Board of Directors.

Chapter 4: Meetings

Article 9 (Types of Meetings)

- ① Committee meetings shall be classified as regular meetings and ad hoc meetings.
- ② Regular meetings shall be held once a year in principle, with the convening date determined at the time of meeting convocation.
- ③ Ad hoc meetings shall be held as needed.

Article 10 (Authority to Convene)

- ① In principle, the Chairperson shall convene Committee meetings, but members other than the Chairperson may convene meetings in accordance with Paragraph 2 of this Article.
- ② Each member may request the convener to call a Committee meeting by specifying the agenda and reasons. If the convener refuses to call a meeting without justifiable reasons, the member who requested the meeting may convene it.

Article 11 (Convocation Procedure)

The convening member shall notify each member of the meeting time, place, and agenda at least two (2) days prior to the meeting date by mail, email, telephone, or other means. However, this may not apply in urgent cases or with the consent of all members.

Article 12 (Resolution Method)

- ① Committee resolutions shall be made by a majority of attending members, with a quorum of a majority of registered members.

- ② The Committee may allow all or some members to participate in resolution-making process through a communication medium that enables simultaneous transmission and receipt of voice when some without attending the meeting in person. In this case, such members shall be deemed to have attended the meeting in person.
- ③ Members with special interests in the Committee's resolution shall not exercise their voting rights. In this case, the number of voting rights that cannot be exercised shall not be counted in the number of voting rights of attending members.
- ④ The Committee may require relevant executives, employees, or external persons to attend meetings and state their opinions when deemed necessary.

Article 13 (Agenda)

- ① The following matters shall be submitted to the Committee:
 - 1. Establishment and management of ESG activity-related policies
 - 2. Enactment and amendment of ESG activity-related regulations
 - 3. Review and approval of specific implementation plans for ESG-related activities
 - 4. Other environmental, social, and governance-related matters submitted by the Chairperson
- ② Notwithstanding the preceding paragraph, matters may be submitted to the Board of Directors without Committee resolution if required by relevant laws, the Regulation of Board of Directors, or if the CEO determines that separate Board approval is necessary.

Article 14 (Reporting Matters)

The Committee may, by resolution, require relevant members and officers and employees to report to the Committee on matters beyond those resolved under Article 13, within the scope prescribed by laws, the Articles of Incorporation, or the Regulation of Board of Directors.

Supplementary Provision

These regulations shall take effect from April 29, 2024.