

Corporate Ethics Committee Regulations

Article 1 (Purpose of the Committee)

Index Group shall establish a Corporate Ethics Committee (hereinafter referred to as the "Committee") for the purpose of practicing fair and honest management that complies with the law and gaining the trust of society by establishing corporate ethics.

Article 2 (Mission)

The duties of the Committee shall be as follows:

- (1) Promote and raise awareness of legal compliance among employees;
- (2) Matters related to the formulation of important policies for the promotion of corporate ethics;
- (3) Matters related to the operation of the Reporting and Consultation Service; and
- (4) Investigate the causes of compliance violations, including violations of laws, the Articles of Incorporation, the Code of Ethics, and other rules and regulations, and consider and implement measures to prevent recurrence.

Article 3 (Composition)

The Committee shall consist of at least one (1) director, one (1) executive officer and one (1) outside academic expert.

Article 4 (Responsibilities)

The Committee members shall strictly recognize that it is extremely important for the company to practice fair and honest management in compliance with the law based on high ethical standards and shall faithfully perform their duties.

Article 5 (Chairperson)

The President shall serve as the chairperson of the Committee, and the chairperson shall oversee the activities of the Committee.

2 In the event that the chairperson is unable to act, another member shall take his/her place in the order previously determined.

Article 6 (Committee meetings)

The Committee shall, in principle, meet at least twice a year, and shall be formed with the attendance of two-thirds (2/3) or more of the Committee members.

2 Matters to be discussed shall be decided by a majority of the Committee members present, and in the event of a tie, the Chair shall decide.

3 When deemed necessary, the Committee may request the attendance of witnesses and hear their opinions.

4 A meeting of the Committee may be deemed to have been held if it is confirmed that all Committee members have previously expressed their agreement to the proposed agenda.

Article 7 (Secretariat)

The secretariat of the Committee shall be the department in charge of compliance.

Article 8 (Preparation of Minutes)

When a committee meeting is held, minutes shall be prepared, and the secretariat shall be responsible for the preparation of such minutes.

Article 9 (Subject of investigation of cases, etc.)

The Committee may investigate and conduct investigations, etc., through the Compliance Helpline

(internal reporting system), as well as through notification by the department in charge of compliance or a Committee member, or as otherwise deemed necessary by the Committee.

Article 10 (Emergency treatment)

In the event that the Chairperson of the Committee confirms that there is a serious compliance violation that, if not stopped urgently, would cause serious damage to the Company, the Chairperson of the Committee may, without a vote of the Committee in accordance with Article 6, order the head of the relevant department to which the offender belongs to take measures to stop the offender.

Article 11 (Investigation of causes and implementation of measures to prevent recurrence)

The Committee shall investigate the causes of compliance violation and consider and implement measures to prevent recurrence of such compliance violation.

Article 12 (Ethics and Compliance Education)

The Committee shall conduct ethics and compliance education as necessary to spread awareness of corporate ethics and compliance among employees.

Article 13 (Amendment or abolition of provisions)

Amendment or repeal of these provisions shall require the consent of two-thirds (2/3) or more of the Committee members.

(Supplementary Provisions)

These Rules and Regulations shall go into effect on July 12, 2024.