

<Procurement Policy>

The ZACROS Group (the "Group") is committed to fairness, impartiality, transparency, and simplicity in all purchasing transactions, and in order to gain the trust of all stakeholders, including customers, it will treat its suppliers as business partners, comply with laws and regulations, fulfill contracts, and carry out business operations rationally.

<Basic Policy>

Compliance

The Group will comply with the laws and regulations of the countries and regions in which it operates, respect corporate ethics and social norms, and conduct sensible business practices.

Fair Trade

The Group will continuously pursue high value-added technologies and, on the premise of free competition, keep its doors wide open and provide opportunities for fair trade.

Partnership Building

The Group will emphasize a relationship of trust based on mutual understanding with its trading partners, and will conduct activities aimed at the continuous growth of both parties.

Promotion of CSR Procurement

The Group will conduct business that takes into consideration corporate social responsibilities such as respect for human rights, environmental conservation, product safety, quality assurance, and occupational health and safety.

- Compliance with laws, regulations, and social norms

The Group will ensure compliance and at the same time maintain and strengthen fair trade and corporate ethics.

The Group will comply with the RBA Code of Conduct and carry out honest procurement with integrity based on corporate ethics.

The Group will promote responsible procurement in response to conflict minerals regulations.

- Environment priority (green procurement)

The Group will establish an environmental conservation system and proactively

engage in environmental conservation activities.

The Group will consider resource conservation and strive to use and produce parts and materials that have a smaller environmental impact.

- Respect for human rights

The Group will respect human rights and eliminates all forms of discrimination in its procurement activities.

- Information security

The Group will properly manage any confidential information of trading partners that it learns in the course of business.

<Request for Trading Partners to Comply with CSR>

In order to contribute to the development of society, the ZACROS Group (the "Group"), together with its trading partners, will comply with the laws, regulations, and social norms of the countries and regions it operates in, and will conduct business transactions in consideration of CSR. The Group will work towards achieving this goal with the cooperation of its trading partners, and ask that they actively take on the following initiatives.

In order to monitor the status of CSR initiatives, the Group will also conduct regular surveys and, if the survey results show that any issues exist, will request improvements from the respective trading partner.

1. Compliance with Laws, and Regulations, and Social Norms

Trading partners will comply with the following as well as the applicable laws, regulations, social norms and the RBA Code of Conduct in the countries and regions in which they operate.

- Compliance with labor laws and regulations, including provisions prohibiting child labor and forced labor
- Respect for fundamental human rights, including the prohibition of discrimination
- Responsible supply chain for conflict minerals regulations
- Protection of intellectual property rights
- Compliance with import/export laws and regulations
- Cutting off relations with antisocial forces

2. Environmental Activities

Trading partners will establish an environmental conservation system, proactively engage in environmental conservation activities, consider resource conservation, and strive to use and produce parts and materials that have a smaller environmental

impact.

3. Quality

Trading partners will provide high quality products and services that meet the specifications required by the Group through thorough implementation and change management from the development and design stages.

4. Supply System

Trading partners will supply reliable products in accordance with delivery dates and prompt services.

Trading partners will establish a stable and flexible supply and provision system for products and services so as to be able to respond to sudden fluctuations in demand.

Trading partners will systematically implement measures to reduce supply and delivery risks so as to be able to respond to unforeseen circumstances such as disasters.

5. Information Disclosure

In order to continue doing business with the Group, trading partners will operate their businesses in a healthy and stable manner. Trading partners will also disclose necessary financial and corporate information so that the Group can verify it.

6. Information Security

Trading partners will establish a system to prevent the leakage of confidential information and strictly manage any information obtained through transactions with the Group.

Announced and enforced on MM DD, 2024