

# **DRB Practice Guidelines for the Code of Ethics**

## **Chapter 1. General provisions**

### **1. Purpose**

The purpose of the “Practice Guidelines for the Code of Ethics” (hereinafter referred to as “Practice Guidelines”) is to provide a standard for judging decision-making and actions in situations of ethical conflict that may occur in the process of conducting one’s work so as to enable DRB’s officers and employees to correctly understand and put into practice the Code of Ethics.

### **2. Principles of ethical decision-making and action**

- 2.1 In the event officers and employees are placed in a situation of ethical conflict with respect to the conducting his or her work, he or she shall make judgments and take actions based on the Code of Ethics and the Practice Guidelines.
- 2.2 Officers and employees shall judge and act by applying the highest ethical standards among ethical codes, practice guidelines, and related laws when making decisions.

### **3. Scope of application**

This Practice Guidelines applies to all officers and employees of DRB.

## **Chapter 2. Attitude of officers and employees**

### **1. Sincere conducting of work(Duty of sincere fulfillment)**

Officers and employees shall clearly recognize their rights and responsibilities and conduct their work according to the principle of good faith.

### **2. Resolution of conflicts of interest**

- 2.1 In executing their work, officers and employees shall make their best effort to prevent situations where the principle of good faith in relation to the company may be violated due to conflicts of interest with the company.
- 2.2 Officers and employees shall have full knowledge of the company regulations related to conflicts of interest and conduct their work in accordance with company regulations.

## **Chapter 3. Compliance with laws and the company's business management policies**

### **1. Compliance with the laws**

- 1.1 Officers and employees shall comply with the company's policies and regulations related to the company's management activities, domestic and international laws, and all internationally accepted laws and regulations when performing the company's duties.
- 1.2 Officers and employees shall make decisions after consulting with the compliance management team in advance about matters that may be interpreted as violations of laws and regulations, and shall not make decisions based on arbitrary interpretation.

### **2. Compliance with the company's management policy**

- 2.1 Officers and employees shall be clearly familiar with the company's management policies and regulations, and shall conduct their work according thereto.

## **Chapter 4. Operation of Practice Guidelines**

### **1. Responsibilities of officers and employees**

- 1.1 Officers and employees shall be responsible for complying with the Code of Ethics and the Practice Guidelines, and they shall be sincerely completed relevant education.
- 1.2 Should Officers and employees have any question in related to complying with the Code of Ethics and Practices Guidelines, they shall consult with a leader of their affiliated organization or the audit department and engage in activities according to a proper interpretation of the given matter.
- 1.3 Leaders of organizations shall provide active support and management to ensure that the affiliated members and interested parties relating to their services can correctly understand and comply with the Code of Ethics and Practice Guidelines.

In addition, leaders shall serve as role models for others by complying with the Code of Ethics and Practice Guidelines through sincere and responsible decision-making and actions.

### **2. Reporting of violations and protection of informants**

- 2.1 If officers and employees become aware of a violation of the Code of Ethics or Practice Guidelines, he or she shall report such violation to his or her organization's leader or the audit department so as to resolve problems as early as possible, thereby protecting the company and its members from such violation.
- 2.2 Officers and employees shall not engage in any disadvantage, such as retaliation, to informants who has reported lawfully.

## **Supplementary Provisions**

### **1. Effective Date**

The Practice Guidelines are effective as of May 1, 2016.

### **2. Measures for Violations**

Any violation of the Practice Guidelines shall be handled according to company regulations.

### **Revision History**

May 1, 2016 – Established

December 19, 2024 – Amended to reflect internal and external environmental changes and related requirements

December 18, 2025 – Supplementary revision history added