

Appendix

Guidelines for Ethical Decision-Making Compliance

1. Three Principles of Ethical Decision-Making

All Orion employees must make decisions and act in accordance with the following three principles:

- 1) Legality :** Does the decision comply with applicable laws and internal regulations?
- 2) Transparency :** Would you feel no hesitation if the decision were disclosed to others?
- 3) Rationality :** Is the decision based on sound reasoning and does it prioritize the company's interests?

2. Standards for Ethical Dilemmas

1) Fair Business Conduct

① Gifts and Money

- **Employees must not give, receive, request, or promise gifts or money to/from stakeholders or colleagues.**

※ Exceptions :

- Promotional or event souvenirs distributed to an unspecified group
- Reasonable business gifts provided to external stakeholders
- Comfort, encouragement, or rewards given by managers to team members
- Compensation received for external lectures approved by the company

- **If gifts or money are offered, they must be politely declined.**

If unavoidably received, they must be reported through the company's Self-Reporting System.

※ However, monetary compensation received for external lectures may, at the employee's discretion, be donated through the Self-Reporting System

② Entertainment

- **Excessive entertainment or hospitality must not be given, received, requested, or promised.**

※ Ordinary business meals for smooth communication are exceptions.

③ Convenience

- **Employees must not request or accept conveniences such as transportation, lodging, sightseeing, or event support from stakeholders.**

※ Official conveniences equally provided to all participants at stakeholder-hosted events are exceptions.

④ Congratulatory and Condolence Money

- **Employees must not notify stakeholders of personal or colleagues' events, nor accept related monetary gifts.**

✂ Mutual exchanges between employees are acceptable within socially acceptable limits.

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⑤ Financial Transactions

- **Employees must always prioritize the company's interests.**

Any requests or recommendations from acquaintances must be reported via the Self-Reporting System.

⑥ Conflict of Interest

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2) Clear Separation of Public and Private Affairs

① Protection of Company Assets

- **Company assets must not be used for personal purposes and must be safeguarded against loss, misuse, or theft.**

② Budget and Expense Usage

- **Budgets and expenses must be used transparently and efficiently, in line with business purposes and regulations.**

3) Protection of Internal Information

① Information Protection

- **Major management data, trade secrets, and customer information acquired during work must not be leaked or used for personal benefit without official approval.**

② Information Management

- **Information must be stored and managed through company-owned assets, and disposed of in accordance with company policies and procedures.**

4) Proper Instructions and Reporting

① Instructions

- **Employees must not give unlawful or personal instructions.**
Improper instructions must be explained and rejected, and if persistent, reported to a superior or the CSR Team.

② Reporting

- **All work-related matters must be reported accurately and promptly.**
Incidents and accidents must be reported immediately and never concealed, distorted, or delayed.

3. Guidelines for Stakeholders

1) Respect and Protection of Employees

① Respect for Employees

- **We value every employee and foster a culture of mutual trust and respect.**

② Opportunities for Growth

- **We provide systematic and diverse training and development opportunities, striving to create a work environment where employees can fully realize their potential.**

③ Fair Treatment

- **We treat all employees fairly regardless of nationality, race, gender, age, education, origin, or disability, and evaluate and reward them based on their abilities, qualifications, and performance.**

④ Communication with Employees

- **We share company policies and changes in a timely manner, and actively communicate to collect and reflect employees' opinions, enabling them to work with a sense of ownership.**

2) Creating Customer Value

① Pursuing Customer Satisfaction

- **We continuously strive for world-class food safety and quality, delivering the best value through distinctive taste and reasonable prices.**
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② **Respect for Customers**

- We respect customer opinions, actively accept legitimate requests and reasonable suggestions, and respond promptly.

③ **Customer Information Protection**

- We carefully manage and protect customer information, disclosing honestly what customers need or have the right to know.
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3) Win-Win Growth with Business Partners

① **Fair Trade**

- We conduct partner selection and transactions fairly and transparently, in accordance with company standards and procedures.

② **Win-Win Prosperity**

- We collaborate with business partners, supporting them in strengthening competitiveness and pursuing mutual benefits.

③ **Respect for Business Partners**

- We approach partnerships with respect, consider partners' opinions during transactions, and uphold all mutual commitments.
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4) Enhancing Shareholder Value

① **Disclosure of Management Information**

- We faithfully disclose major management information in accordance with applicable laws to enhance shareholder trust.

② **Transparent Management**

- We fulfill our responsibilities to shareholders through transparent, efficient management and rational decision-making that considers the interests of all shareholders.

③ **Enhancing Shareholder Value**

- We maximize corporate value by developing new products and discovering growth drivers, thereby enhancing shareholder benefits.
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5) Responsibility to Society and the Environment

① Compliance with Laws

- We strictly comply with all domestic and international laws applicable to our business operations, and proactively implement preventive measures.

② Job Creation

- We contribute to national and social development by creating and maintaining stable employment based on the company's growth and advancement.

③ Social Contribution

- We utilize our capabilities and resources to promote ongoing social contribution activities, realizing the value of sharing.

④ Eco-Friendly Management

- Across all stages of product development, production, distribution, sales, and disposal, we strive to protect the environment and conserve resources.

4. Compliance with Code of Ethics and Guidelines

1) Responsibilities of Orion Employees

- All Orion employees must understand and comply with the Code of Ethics and Practical Guidelines, practicing ethical management as pursued by the company.
- Managers are responsible for ensuring that their teams understand and comply with the Code and Guidelines, while also leading by example.

2) Obligation to Consult and Report

- When facing ethical dilemmas, employees should avoid unilateral judgment and instead seek guidance from their manager or the CSR Team.
- Employees must report any unethical or potentially unethical conduct they witness or become aware of through official company channels (Whistleblowing System or CSR Team). The company is obligated to protect whistleblowers from any disadvantage resulting from their report.

※ Consultation & Reporting Channels

- CSR Team : orioncsr@orionworld.com
- Whistleblowing System : <https://www.kbei.org/orion>