

Compliance

Code of Conduct





CEO Message

Amid a rapidly evolving business environment, the Company continues to strengthen its compliance management system to ensure sustainable growth and maintain market leadership. As part of these efforts, we are issuing the LG CNS Compliance Code of Conduct.

This Code sets forth the core values and principles that guide our duties and define our responsibilities to customers, employees, partners, and society. All Employees are expected to apply this Code in their daily work and decision-making, promptly report any concerns or suspected violations, and actively support compliance initiatives.

The Company maintains a zero-tolerance policy toward unlawful conduct and will not compromise on matters of compliance. Together, we must uphold the highest standards of integrity at all times.

January 29, 2026

Shin-gyun Hyun
President & CEO



Compliance Officer's Message

Dear Colleagues,

As the Compliance Officer of LG CNS, I am pleased to introduce this Compliance Code of Conduct.

As a truly global company, LG CNS operates under a broad and diverse range of laws and regulations across multiple jurisdictions. This Code is intended to serve as a fundamental standard to help you perform your duties in full compliance with applicable laws, even without detailed knowledge of every specific regulation.

Each of you plays an essential role in embedding compliance into our corporate culture. I ask that you continue to use this Code as a practical guideline in your daily responsibilities and decision-making processes.

January 29, 2026
Kyung-hyun Nam
Compliance Officer

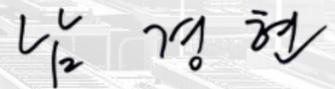




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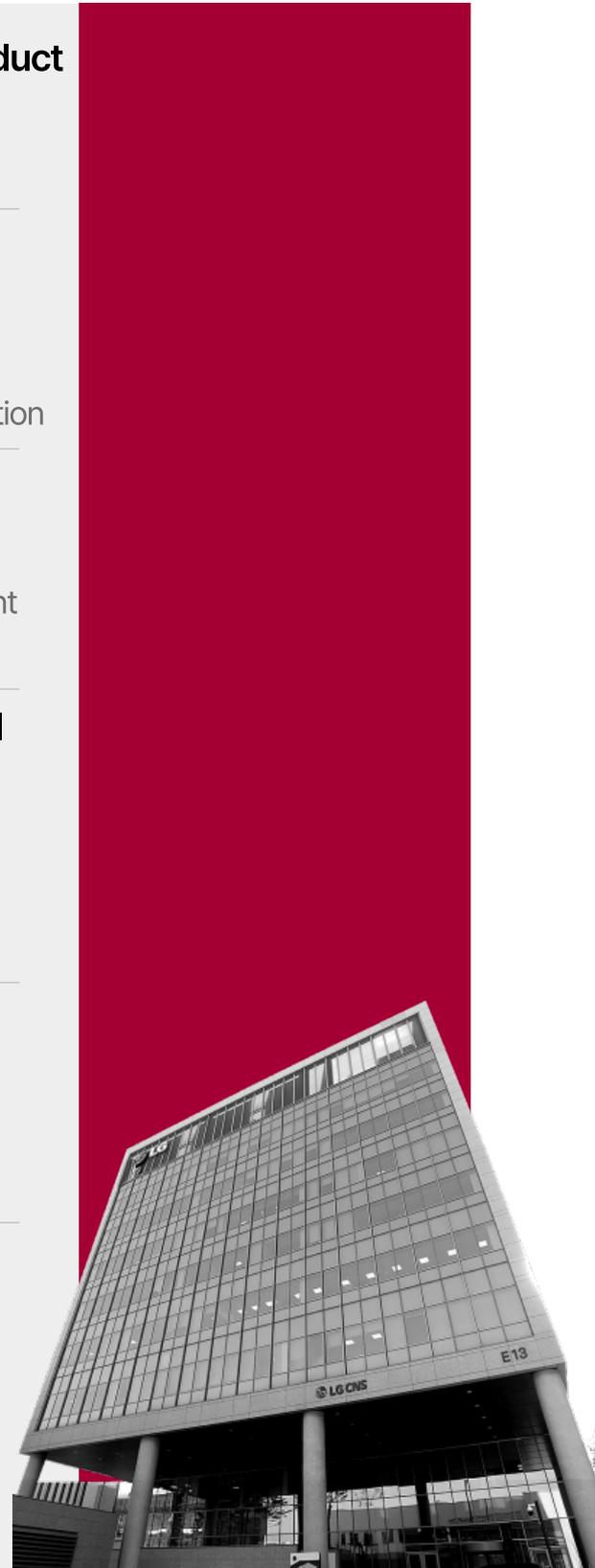
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Purpose

This Code of Conduct establishes the fundamental standards of ethical and compliant business conduct applicable to all Employees of LG CNS.

It is intended to ensure that all business activities are conducted in accordance with applicable laws and regulations and aligned with the Company's core values and principles of integrity.

Scope of Application

This Code of Conduct applies to all Employees of LG CNS.

All Employees are required to comply with this Code in the performance of their duties, regardless of position, function, or location.

Our Responsibilities

Responsibilities of All Employees

- All Employees of LG CNS shall perform their duties with the objective of delivering the highest value to customers, shareholders, local communities, and other stakeholders while upholding the Company's management philosophy.
- Employees shall comply with all applicable laws and regulations in every jurisdiction in which they operate and adhere to all relevant Company policies.
- When faced with situations requiring difficult judgment, Employees shall seek appropriate guidance before acting, and any actual or suspected violation of this Code or Company policies shall be promptly reported to the department leader or the Compliance Department.



Responsibilities of Organizational Leaders

- Organizational Leaders shall ensure that Employees under their supervision understand and comply with this Code and the obligations arising from it.
- Leaders shall lead by example, promote open communication, and foster a culture of integrity and compliance.
- Where Employees encounter questions or difficulties in applying this Code, Leaders shall provide appropriate guidance and support to ensure lawful and ethical resolution.

Questions Regarding the Code and Its Application

- Any questions concerning the interpretation or application of this Code shall be directed to the relevant department leader or the Compliance Department.
- Employees shall seek guidance before taking action where uncertainty exists to ensure compliance with applicable laws and Company policies.

Consequences of Violations

Non-compliance with applicable laws and regulations may cause significant harm to the Company, including legal, financial, and reputational damage.

Failure to comply with applicable laws and regulations may subject both the individual involved and the Company to severe penalties.

Employees may face criminal sanctions, including fines and imprisonment. The Company may be subject to criminal and administrative penalties, monetary fines, confiscation, and civil liability, including punitive damages. In addition, non-compliance may result in contract termination, suspension of business transactions, reputational damage, and impairment of creditworthiness.

If You Become Aware of a Violation

- You shall first consult with your Organizational Leader regarding the matter.
- If the issue remains unresolved, you shall report it to the Compliance Department for further review and appropriate action.

Non-compliance with this Code shall not be justified under any circumstances.

The following excuses shall not be accepted under any circumstances:

- "I knew it was wrong, but I was instructed to do so by my supervisor."
- "I did it for the customer."
- "It was necessary to achieve the Company's business objectives."



Failure to fulfill responsibilities may result in disciplinary action.

- Violating this Code
- Instructing or pressuring others to violate this Code
- Retaliating against any Employee for reporting a violation of this Code

If you suspect retaliation, promptly notify the Compliance Department.

- LG CNS strictly prohibits retaliation against any Employee who reports a violation of this Code. Any Employee who engages in retaliatory conduct shall be subject to disciplinary action in accordance with Company regulations.
- Retaliation may take various forms, including adverse personnel actions or workplace harassment. If you suspect that you or others have been subjected to retaliation for reporting misconduct, you shall promptly notify the Compliance Department.

1. Fundamental Principles of Business Conduct

All Employees shall comply with applicable laws, regulations, and Company policies in the performance of their duties and shall act with integrity, objectivity, and fairness in all business decisions and conduct.



1. Fundamental Principles of Business Conduct

1.1 Proper Performance of Duties

Employees shall perform their duties in compliance with applicable laws, regulations, and Company policies.

Business decisions shall be made objectively and shall not be influenced by personal interests or improper external pressure. Conflicts of interest shall be avoided or appropriately managed in the best interests of the Company.

Employees shall not misuse their position or authority or comply with unlawful or improper instructions. Any such instruction shall be refused and promptly reported to the Compliance Department.

All material business activities shall be accurately documented and retained in accordance with applicable requirements. Falsification, concealment, alteration, or unauthorized destruction of records is strictly prohibited.

1.2 Anti-Corruption

The Company shall comply with all applicable anti-corruption laws and maintains a zero-tolerance policy toward corruption.

Employees shall not offer, give, request, or accept any bribe or other improper benefit, directly or indirectly.

Gifts or hospitality that may improperly influence business decisions are prohibited and shall be declined and reported.

Concealment or failure to report violations is prohibited. The Company shall protect whistleblowers and impose appropriate disciplinary measures for violations.





2. Honesty and Integrity Toward Customers

The Company shall conduct its business with honesty and integrity and shall prioritize customer safety, quality, and transparency.

2. Honesty and Integrity Toward Customers

2.1 Reliable Marketing

All marketing and promotional activities shall be truthful, accurate, and not misleading.

Employees shall not make false, exaggerated, or deceptive statements or omit material information that could influence customer decisions.

Comparative references to competitors shall be based on objective, verifiable data and comply with applicable fair competition laws.

All externally produced marketing materials shall undergo prior compliance review where required.

2.2 Product and Service Safety

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The Company shall prioritize the safety and quality of its products and services and shall comply with all applicable safety laws, regulations, and international standards.

Appropriate quality assurance and safety verification procedures shall be implemented throughout the product and service lifecycle, including the supply chain.

Upon identification of any safety risk, the Company shall take immediate corrective action and implement appropriate reporting and response measures.

2.3 Transparent Disclosure of Corporate Information

The Company shall ensure timely, accurate, complete, and fair disclosure of material information in accordance with applicable laws and regulations.

Selective disclosure of material non-public information is prohibited.

Financial and non-financial disclosures shall comply with applicable accounting standards, including IFRS where required, and relevant disclosure regulations.

The Company shall maintain effective internal controls over financial reporting and public disclosures. Employees who become aware of inaccuracies or concerns regarding disclosure integrity shall promptly notify the Investor Relations Department or the Compliance Department.





3. A Respectful and Desirable Workplace

The Company is committed to providing a workplace that is fair, inclusive, safe, and respectful.

3. A Respectful and Desirable Workplace

3.1 Fair Human Resource Management

All employment decisions shall be based on lawful and objective criteria, including qualifications, performance, and business needs.

Discrimination on the basis of characteristics unrelated to job performance—including age, race, color, gender, religion, nationality, national origin, sexual orientation, or physical or mental disability—is strictly prohibited.

The Company shall comply with applicable labor laws, including those relating to equal employment opportunity, working hours, wages, maternity and paternity protection, and termination procedures.

Disciplinary measures shall be imposed only for legitimate reasons and in accordance with due process.



3.2 Mutual Respect and Prohibition of Harassment

Employees shall treat one another with dignity and respect.

Harassment, bullying, intimidation, retaliation, sexual harassment, or any conduct that creates a hostile or offensive work environment is strictly prohibited.

Any Employee who experiences or witnesses misconduct shall report the matter promptly. The Company shall investigate reported concerns in good faith and prohibit retaliation against any reporting individual.

3.3 Health and Safety

The Company shall comply with applicable occupational health, safety, and environmental laws and shall maintain appropriate safety management systems.

Employees shall comply with all safety requirements, participate in mandatory training, and take reasonable steps to prevent workplace accidents and environmental harm.





4. Protection of Information and Intellectual Property

The Company and its employees must strictly manage personal information, trade secrets, and intellectual property in accordance with applicable laws and maintain the security and reliability of such information.

4. Protection of Information and Intellectual Property

4.1 Personal Information

The Company and its Employees shall process personal information in compliance with applicable data protection laws.

Personal information shall be collected and used only for lawful and legitimate purposes and shall be adequately protected through appropriate technical and organizational safeguards.

Unauthorized access, disclosure, alteration, or destruction of personal information is strictly prohibited.



4.2 Trade Secrets

Employees shall protect the Company's confidential information and trade secrets from unauthorized disclosure or misuse.

No Employee shall acquire or use third-party confidential information through unlawful or unethical means.

Disclosure of confidential information to third parties shall occur only under appropriate contractual protections, including non-disclosure agreements where required.

4.3 Intellectual Property

The Company's intellectual property shall be properly maintained and protected.

Employees shall not use third-party intellectual property without appropriate authorization or license and shall ensure compliance with applicable intellectual property laws.





5. Fair Competition

The Company shall compete lawfully and fairly in all markets.

5. Fair Competition

5.1 Fair Trade

Employees shall not engage in anti-competitive conduct, including bid-rigging, price-fixing, market allocation, or any agreement that unlawfully restrains trade.

All business transactions shall be conducted fairly and transparently.





5.2 Business Partners

The Company shall engage business partners based on fairness, transparency, and mutual respect.

Unfair demands, improper benefits, or preferential treatment are prohibited.

5.3 Fair Collection and Use of Information

Competitive and market information shall be obtained only through lawful and ethical means.

Unauthorized access, hacking, bribery, misrepresentation, or other improper methods of information gathering are strictly prohibited.





6. Sustainable Value Creation

The Company is committed to sustainable and responsible business practices.

6. Sustainable Value Creation

6.1 Customers

Employees shall strive to deliver high-quality products and services and respond to customer concerns promptly and fairly.





6.2 Shareholders

Material non-public information shall be strictly safeguarded. Insider trading or the improper disclosure of material non-public information to third parties is strictly prohibited.



6.3 Social Responsibility

The Company shall contribute to the development of local communities and promote sustainable development consistent with ESG principles.





6.4 Environment

The Company shall comply with environmental laws and minimize environmental impact through responsible resource management and environmental protection initiatives.



6.5 Partners

The Company shall maintain long-term partnerships based on integrity, fairness, and transparency.

All partner selection and contracting processes shall be conducted objectively and without improper influence.





LG CNS Co., Ltd.

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