

Bora Group
Anti-Corruption and Anti-Bribery Policy

Article 1 (Purpose)
In order to uphold the principles of integrity, transparency, and accountability, Bora Group is committed to adhering to the highest standards of honesty in all business relationships. This Policy is hereby established to define clear standards for anti-bribery and anti-corruption practices and to serve as the basis for Bora Group's commitment to, and implementation of, bribery prevention programs and control measures.

Article 2 (Scope of Application)
This Policy applies to the Company and its subsidiaries (collectively referred to as "Bora Group"), as well as all personnel of Bora Group.
For the purpose of this Policy, "Bora Group personnel" refers to directors, supervisors, managers, employees, mandataries, or any persons having substantive control over Bora Group.

Article 3 (Prohibition of Bribery and Corruption)
Bora Group prohibits any form of bribery or corruption.
For the purposes of this Policy, "bribery" refers to direct or indirect offering, promising, giving, accepting, or requesting of anything of value or any form of improper gift, hospitality, illegal political donation, or improper benefits.
"Corruption" refers to the abuse of entrusted power for private gain.

Article 4 (Due Diligence)
Bora Group shall conduct due diligence before hiring employees or establishing business relationships with agents, suppliers, customers, or other business partners.

Article 5 (Compliance with Applicable Anti-Bribery and Anti-Corruption Regulations)
Bora Group personnel shall comply with this Policy, related internal regulations, and applicable anti-bribery and anti-corruption regulatory requirements in the jurisdictions where Bora Group operates.
In case of any inconsistency between internal and external requirements, the stricter requirements shall be applied.

Article 6 (Roles and Responsibilities)
The Chairman of the Board shall serve as the top management for anti-bribery and anti-corruption within Bora Group and shall designate the responsible unit to oversee

and implement anti-bribery and anti-corruption initiatives.

In case of any material matter related to anti-bribery and anti-corruption happens to Bora Group, the responsible unit shall timely report to the Board of Directors.

Article 7 (Educational Training)

Bora Group shall periodically conduct educational training on standards of integrity and ethics to ensure that Bora Group personnel have sufficient understanding of internal and external regulations related to anti-bribery and anti-corruption, reporting channels, and potential consequences and penalties of violations.

Article 8 (Reporting)

Bora Group encourages any person to report suspected or actual misconduct in good faith and ensures that reporters will not be subject to retaliation, discrimination, or disciplinary action for making such reports.

Article 9 (Violations)

Bora Group personnel are required to comply with this Policy. Any violation of this Policy or related regulations shall result in disciplinary action.

Article 10 (Periodic Review)

Bora Group shall periodically review the adequacy and effectiveness of this Policy and related internal regulations based on the latest developments in applicable anti-bribery and anti-corruption regulatory requirements, business operations, internal or external audit findings, and reporting cases, and shall seek ongoing improvement.

Article 11 (Record Retention)

The responsible unit shall properly consolidate, collect, manage, and retain all documentations or records related to anti-bribery and anti-corruption.

Article 12 (Implementation and Amendment)

This Policy shall take effect upon the approval by the Board of Directors of the Company. Any subsequent amendments shall be subject to the same approval procedures.