

# **iM Financial Group Donation and Sponsorship Policy**

iM Financial Group carries out donation activities fairly and objectively to contribute to the establishment of a healthy donation culture. We do not make donations or sponsorships to companies that have legal or financial concerns or are associated with a particular political party or organization.

- This policy applies to all entities within iM Financial Group and all employees at domestic and overseas business sites. It also applies to all individuals or organizations (customers, suppliers, business partners, government and public institutions, political parties, etc.) that iM Financial Group employees come into contact with during their employment.
- iM Financial Group's donations and sponsorships are only allowed if:
  - It complies with the applicable laws,
  - Not for business benefits or improper advantages
  - Donations must be conducted through appropriately established organizations.
- iM Financial Group's donation and sponsorship projects must be related to the following activities:
  - Social contribution projects related to social welfare, international support, culture, arts, sports, religion, charity, education, academia, and the environment

- Emergency relief projects for individuals and organizations affected by disasters and calamities
  - Projects specified in Article 2, Chapter 1 of the Social Welfare Services Act
- Advertising costs should be used to improve the company's image, better represent the product or service, or build a friendly relationship. Other promotional expenses (including sponsorships) should be reasonable and relevant to the activities that the company is involved in and should be subject to prior approval from management with official authority.
- Employees are prohibited from accepting any form of bribes (including kickbacks) when entering into contracts for necessary supplies, services, construction, etc., for the company. Employees cannot receive or demand undue benefits, such as money or entertainment, from partners.
- In South Korea, corporate political donations are prohibited by the Political Funds Act. Employees are not allowed to make financial contributions or sponsorship donations to political parties, politicians, or candidates in the name of the company during their employment.
- iM Financial Group operates the "Donation Operation Guidelines," which include major standards and procedures related to donation activities, to efficiently manage donation funds. This policy is managed in conjunction with the "Donation Operation Guidelines."