

Compliance Guidelines

Revised on May 8, 2023

CHAPTER 1 GENERAL PROVISIONS

Article 1 (Purpose)

Celltrion Inc. (hereinafter referred to as “the Company”) establishes and enacts the Compliance Guidelines to implement fair and transparent business practices and to pursue sound development of the Company and customer trust by observing laws and ordinances and embodying corporate ethics.

Article 2 (Definitions of Terms)

The definitions of the major terms used in the Compliance Guidelines are as follows:

1. “Compliance control” refers to the process of all policymaking and control activities of the Company adopted for systematically identifying the various regulations that must be complied with in its business operation, checking the compliance of its employees with laws and regulations, preventing misconduct in advance and systematically responding to various legal risks.
2. “Legal risk” refers to the risk that employees may incur civil, criminal, or administrative responsibility for their failure to comply with the statutes or damage may occur because their contractual effectiveness is not recognized.
3. “Compliance officer” refers to a person appointed according to Article 542-13 of the Commercial Act, one who fulfills duties by executing the compliance education and training program, inspecting compliance with the Compliance Guidelines, and reporting such matters to the Board of Directors.

Article 3 (Application)

- (1) The Compliance Guidelines shall be applied to all operations of the Company and to all activities of its employees.
- (2) The various regulations of the Company concerned with the Compliance Guidelines shall comply with the Compliance Guidelines, and the Compliance Guidelines shall be applied first, unless otherwise stipulated in the law or the articles of association.

Article 4 (Establishment and Revision)

The CEO shall establish and revise the Compliance Guidelines through resolution of the Board of Directors.

CHAPTER 2 COMPLIANCE CONTROL ENVIRONMENT

Article 5 (General Principle of Organizational Composition and Segregation of Duties)

The organizational composition and segregation of work for compliance control shall be designed to ensure the efficiency of compliance control work and the independence of the compliance officer and to clearly define the roles and responsibilities of related employees.

Article 6 (Role of Each Authority)

- (1) The Board of Directors shall determine Compliance Guidelines and important related matters. Also, the Board of Directors shall supervise whether the CEO faithfully reflects the decisions of the Board of Directors and organizes and effectively operates the compliance control system.
- (2) The CEO shall establish, organize and operate a compliance control system that conforms to the size of the Company and the nature of its business and shall supervise its operation in accordance with the decisions of the Board of Directors.
- (3) The compliance officer shall establish and conduct compliance education and training program, inspecting and reporting compliance with the Compliance Guidelines.

Article 7 (Appointment and Dismissal of Compliance Officer)

- (1) The compliance officer shall be appointed and dismissed by the CEO through the resolution of the Board of Directors.
- (2) The CEO may dismiss the compliance officer if he or she has any of the following reasons:
 1. He or she can no longer perform his or her duties due to the physical or mental disability
 2. Misconduct involving duties or violation of laws or articles of association is committed
 3. He or she causes a loss to the Company intentionally or negligently
- (3) The compliance officer shall not be dismissed during his or her term without due cause, and in the event of his or her dismissal during his or her term, sufficient evidence shall be provided to prove the reason for his dismissal.
- (4) The compliance officer may express his or her opinion at the Board of Directors regarding his or her dismissal.
- (5) In the event that the compliance officer is dismissed or has resigned due to the expiration of his or her term or resignation, the

CEO shall promptly appoint a new compliance officer to maintain continuity of the work.

Article 8 (Qualification, Term and Status of Compliance Officer)

(1) The compliance officer shall be selected from those who meet the requirements of Article 542-13 of the Commercial Act and Article 40 of the Enforcement Ordinance of the same Act. Provided, that the Board of Directors may decide on additional qualification requirements that consider the actual situation of the Company, within the extent not conflicting with the Commercial Act and the Act on Implementation of Commercial Act.

(2) The auditor or member of the audit committee cannot be appointed as the compliance officer.

(3) The compliance officer shall be full-time employee, with a term of three (3) years, and may serve consecutive terms.

Article 9 (Authorities and Duties of Compliance Officer)

(1) The compliance officer shall have the following official authorities.

1. Implementation of compliance education and training program
2. Regular or occasional inspections and reports on compliance with the Compliance Guidelines
3. Request for the collection and submission of information and data, and a request for statements necessary for the performance of the compliance officer's duties
4. Request for compliance of employees with the law and request for suspension, improvement, or correction of misconduct
5. Request for sanctions against employees who violated the Compliance Guidelines, etc.
6. Attend and state his or her opinion at the Board of Directors or other places in relation to the compliance control duties
7. Supervision of the organizations assisting the compliance control duties
8. Other matters that the Board of Directors defines as the authority of the compliance officer

(2) The compliance officer may, if necessary, seek the advice and assistance from an external expert.

(3) The compliance officer shall perform his or her duties with the due care of a good manager and shall not disclose te business secrets of the Company during his or her term of office and even after retirement.

Article 10 (Independent Performance of Compliance Officer)

(1) The compliance officer may report directly and timely to the Board of Directors or the CEO about his or her performance of his or her duties.

(2) The compliance officer may request the CEO to call the Board of Directors to report as described in Paragraph 1.

(3) The compliance officer shall have a position within the Company that allows him or her to independently and effectively perform the compliance support and control duties.

(4) The Company must not inflict unfair personnel disadvantage on the current or former compliance officers for reasons related to the performance of their duties.

Article 11 (Prohibition of Concurrent Positions of the Compliance Officer)

The compliance officer may not be allowed to take charge of any sales related duties that may affect his or her performance of the duties related to compliance control.

CHAPTER 3 COMPLIANCE CONTROL ACTIVITY

Article 12 (Assessment of Legal Risk)

(1) The Board of Directors shall establish and operate the Compliance Guidelines for an integrated legal risk assessment and management system that works effectively under the overall risk management system of the Company.

(2) The compliance officer shall review the magnitude and frequency of legal risks to determine the likelihood of occurrence of illegal acts and to classify major legal risk. If the compliance officer asks for cooperation for the above categorization work, the relevant departments and employees shall respond promptly and sincerely.

Article 13 (Management of Legal Risk)

(1) All employees shall be fully aware of and comply with the domestic and foreign laws and regulations, the Compliance Guidelines and various internal regulations of the Company related to legal risks in their work.

(2) When employees discover an illegitimate act or violation of the Compliance Guidelines, etc., he or she shall immediately report it in accordance with the procedures prescribed by the Compliance Guidelines and shall not engage in or cooperate with such violation.

(3) The relevant departments and the compliance officer shall take measure to ensure that the legal risk is not transferred or expanded to other departments.

(4) The compliance officer shall enable the employees to properly recognize and understand their obligations under the Paragraph 1 and Paragraph 2 based on the legal risk assessment.

Article 14 (Operation of Compliance Education and Training Program)

(1) The compliance officer shall plan and execute a detailed and systematic compliance education and training program so that the employees may identify in advance and respond to legal risk associated with their duties.

(2) The compliance officer shall provide the following compliance education for all employees for a certain period:

1. Regular compliance education: Compliance education executed regularly for all employees
2. Compliance education at hiring: Compliance education to be executed for newly recruited employees before job assignment
3. Special compliance education: Compliance education executed for departments predicted to have high legal risk by the compliance officer or other departments that require education
- (3) The compliance officer may execute the compliance education under Paragraph 2 by means of "Internet Remote Education" using an information and communication device.
- (4) The compliance officer shall assess the effect and effectiveness of the compliance education and training programs and, if necessary, conduct surveys on the improvements.
- (5) The compliance officer may operate a counseling system for employees who are highly exposed to legal risks in their work.

Article 15 (Routine Compliance Support)

- (1) The compliance officer shall provide legal consulting services to employees at all times, and if the employees perform their duties closely related to a legal risk, such as the concluding a contract, they may consult with the compliance officer in advance.
- (2) The compliance officer shall establish a reporting procedure for the employee who discovers a violation of the law or the Compliance Guidelines.
- (3) The CEO shall establish a system that enables the employees to communicate smoothly with the compliance officer regarding the legal risks or compliance related issues raised at work.
- (4) The routine compliance work of the compliance officer may include each of the following Subparagraphs.
 1. Review of illegitimacy before deciding on an important trade, such as a new contract, etc.
 2. Prior review of the matters that require resolution of the Board of Directors and General Meeting of Shareholders and report of such reviewed matters to the Board of Directors
 3. Prior review of changes in Company regulations related to work and interpretation of regulations
 4. Surveillance of illegitimate acts and violations through regular institutionalization of gathering opinions from all employees

Article 16 (Autonomous Compliance Inspection by Employees)

- (1) Each department shall voluntarily establish a compliance inspection plan including compliance education and regularly assess its self-inspection condition.
- (2) Each department shall prepare and manage a checklist for an effective self-compliance inspection.
- (3) The compliance officer shall guide the establishment of a compliance inspection plan for each department under Paragraph 1 and assess the self-inspection condition.

Article 17 (Compliance Inspection by Compliance Officer)

- (1) The compliance officer shall establish and operate a compliance inspection system that inspects the compliance of all employees with the Compliance Guidelines.
- (2) The compliance inspection conducted by the compliance officer include a regular, occasional, and special inspections.
- (3) The compliance officer may standardize the report or report items specific to each department for efficient compliance inspection, and when necessary, make it mandatory to report specific matters.
- (4) The compliance officer shall report the result of the compliance inspection to the Board of Directors.
- (5) The compliance officer may, where necessary, report to consult with the statutory auditor over the course of a compliance inspection.

Article 18 (Internal Report)

- (1) The CEO may establish an whistleblowing system that allows the employees to directly report to the compliance officer about misconduct or unfair business practices of other employees.
- (2) Any person who receives or processes the whistleblower's report shall maintain the confidentiality of the personal information and the contents of the report.
- (3) If the whistleblower reports misconduct or unfair practices involving him or her, him or her misconduct or unfair practices may be extenuated, and all whistleblowers shall not be subject to any personnel disadvantages for whistleblowing.

Article 19 (Handling Violation)

- (1) The compliance officer shall notify the person in charge of the relevant department or report to the CEO upon discovering a violation of the Compliance Guidelines or the law, and may request appropriate measures such as stop, improvement, correction or restriction. And if necessary, may prepare and suggest a comprehensive countermeasure to the CEO. However, in case of emergency, the compliance officer, by his or her own judgement, may take necessary measures such as requesting the employee to stop, improve, or correct the misconduct before reporting or suggesting as described above.
- (2) The Company shall take appropriate sanctions against those who have violated the Compliance Guidelines or the law in accordance with the gravity of the misconduct.
- (3) The compliance officer may prepare measures to prevent a recurrence of the same or similar misconduct and propose to the Board of Directors or the CEO. When the proposed measures are adopted, the compliance officer shall notify the relevant and related departments and shall incorporate them in the related programs and policies at revision.

Article 20 (Delivery and Management of Information and Data)

- (1) The compliance officer may request employees of the corresponding department submit the necessary information and data in a form that is available for the compliance work. Employees who are requested by the compliance officer shall respond promptly and faithfully.
- (2) The compliance officer shall establish an integrated information management system to systematically organize and securely store information and data related to compliance control.
- (3) The information or data generated by the compliance control system shall be stored for more than five years.

ARTICLE 4 VALIDITY ASSESSMENT

Article 21 (Standard and Procedures for Validity Assessment)

- (1) The Board of Directors shall regularly review the Compliance Guidelines and related systems for the effectiveness of their design and operation, to seek improvement measures if they need to be supplemented or improved.
- (2) The compliance officer shall conduct his or her own assessment on the effectiveness of the compliance support and inspection system reports the results to the Board of Directors.
- (3) The Board of Directors may conduct an annual assessment of the effectiveness of the compliance system across the Company, apart from the self-assessment conducted by the compliance officer.
- (4) In assessing the effectiveness, an empirical review of the adequacy and effectiveness of the contents of the Compliance Guidelines/the evaluation and management system of legal risks/compliance reporting system/independent work system of the compliance officers/sanctions system against misconduct shall be made..

Article 22 (Follow-Up Actions to Validity Assessment)

- (1) The Board of Directors shall establish an improvement measure for defects and inadequacies based on the results of the validity assessment. In doing so, The Board of Directors shall consult with the compliance officer.
- (2) The CEO shall implement an improvement plan following a validity assessment.

ARTICLE 5 MISCELLANEOUS

Article 23 (Employee Rewards)

The compliance officer may recommend to reward or promote employees who are deemed to have contributed to the prevention and reduction of damages to the Company by faithfully complying with the Compliance Guidelines.

Article 24 (Details)

The compliance officer may set on details necessary for the implementation of the Compliance Guidelines.

ADDENDUM (Dec. 20, 2017)

This regulation shall enter into force on December 20, 2017.

ADDENDUM (Dec. 17, 2021)

This regulation shall enter into force on December 17, 2021.

ADDENDUM (May 8, 2023)

This regulation shall enter into force on May 8, 2023.