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KIA

Supplier Code of Conduct

{2026.06}

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1. Overview

a. Declaration and Purpose

KIA recognizes that its operations and supply chain activities may cause or contribute to potential or actual adverse impacts on people and the environment. As such, KIA acknowledges its responsibility to set clear standards, assess performance within its supply chains, and communicate transparently with relevant stakeholders and the public.

KIA is committed to ethical business conduct in its operations and supply chain. This commitment includes ensuring that raw materials linked to human rights violations, environmental pollution and degradation, and illegal governance practices are not used. KIA also monitors and addresses the social and environmental risks associated with the sourcing and procurement of raw materials.

KIA is committed to responsible business conduct in line with internationally recognized standards, including the “OECD Guidelines for Multinational Enterprises”, the “UN Guiding Principles on Business and Human Rights (UNGPs)”, the “ILO Core Conventions”, and the “Universal Declaration of Human Rights”.

In addition, where relevant, KIA conducts supply chain due diligence focusing on raw materials such as rubber, palm oil, wood, leather, cotton, PVC, polysilicon, and those used in batteries and electronics. This is carried out in accordance with the “OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas”, the “EU Corporate Sustainability Due Diligence Directive (EU CSDDD)”, the “EU Battery Regulation (EUBR)”, the “EU Deforestation Regulation (EUDR)”, the “EU Prohibition of Products Made by Forced Labour Regulation”, and the “United States Uyghur Forced Labor Prevention Act”, as well as applicable regulatory requirements and environmental, social, and governance (ESG) related guidelines.

KIA adopts a risk-based, ongoing, proactive and reactive due diligence process to identify, assess, prevent, mitigate and remediate risks of adverse impacts across the raw material supply chain.

b. Scope of Application

This Supplier Code of Conduct (the “Code”) reflects KIA’s responsible sourcing commitments, principles and the standards KIA strives to meet.

This Code applies to all Suppliers engaged in business with KIA, including direct and indirect suppliers, consultants, agents, advisors, value-chain partners, service providers, manufacturers, distributors, sales representatives, channel partners, intermediaries, and business partners (referred to individually as “Supplier” or collectively as “Suppliers”) who provide products or services to KIA or act on its behalf.

All Suppliers that provide goods or services to KIA, or enter into a contract for any other transactions, are expected to uphold ethical business conduct and implement the standards set forth in this Code.

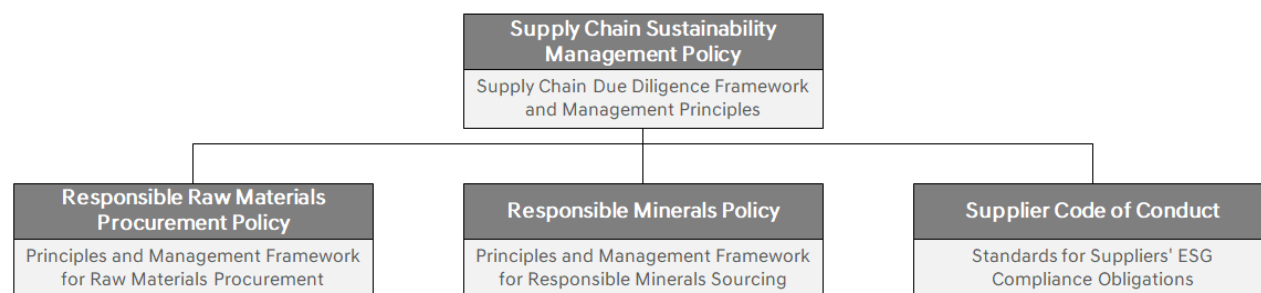
c. Related Policies

This Code shall be read in conjunction with the policies that set out KIA's commitment to responsible sourcing and the related governance. These policies include, but are not limited to, the following:

- i. "Human Rights Charter"
- ii. "Supply Chain Sustainability Management Policy"
- iii. "Responsible Raw Materials Procurement Policy"
- iv. "Responsible Minerals Policy"

In particular, the common sourcing principles not separately specified in this Code, as well as KIA's supply chain ESG due diligence process, governance, and grievance-handling standards, shall be governed by the "Supply Chain Sustainability Management Policy".

Together, these policies establish the principles and standards for responsible business conduct across KIA's supply chain. All stakeholders, including Suppliers, can access these policies through KIA's official website, and the policies may be amended from time to time. This Code shall be interpreted collectively, alongside all other applicable KIA policies that govern ethical and sustainable business practices.



[Supply Chain Management Policy Hierarchy]

d. Suppliers' Roles and Responsibilities

In management decision-making and day-to-day business processes, Suppliers shall act in alignment with the provisions of this Code. KIA, either directly or through third parties commissioned by KIA, may request relevant data, documentation, and evidence, and may conduct due diligence or on-site inspections, within the scope permitted by applicable laws, to verify compliance with this Code. Based on the outcomes of inspections and investigations, KIA may recommend that a Supplier appropriately respond to any identified risks; in such cases, the Supplier shall establish a plan to mitigate the relevant risks and implement the necessary countermeasures. Compliance with this Code may be an important criterion in the selection of suppliers, and where a Supplier in violation of this Code fails to demonstrate meaningful improvement efforts, KIA may suspend the business relationship or rescind or terminate the contract.

This Code is not an exhaustive list of all obligations with which Suppliers shall comply, and may be regularly reviewed, supplemented, and amended to establish a sustainable supply chain based on the principle of continuous improvement. This Code can be found on KIA's official website, where further inquiries can be made if necessary.

KIA strives to provide appropriate channels and methods to allow Suppliers and their employees to easily

access information related to this Code, ensuring sufficient understanding and compliance. In this regard, KIA supports its Suppliers in building their capacity to meet these standards by providing relevant resources, engagement opportunities, and training. In turn, Suppliers are also expected to actively communicate the contents of this Code, and to ensure that their own suppliers, subcontractors, and upstream supply chain partners adhere to these standards and are able to provide data and documented evidence to verify such compliance upon request.

2. Responsible Sourcing Principles

KIA conducts supply chain due diligence under the “Supply Chain Sustainability Management Policy” based on the responsible sourcing principles set out below, and applies and abides by these principles across its operations to ensure their effective implementation. Suppliers shall likewise manage compliance with these principles across their own operations and supply chains, including their business partners, and shall conduct risk-based due diligence to this end. Suppliers shall also provide relevant stakeholders with clear and accurate information demonstrating their compliance with the responsible sourcing principles.

a. Social Responsibility

(1) Labor and Human Rights

All of KIA’s Suppliers shall operate a system to identify, assess, prevent, and mitigate adverse human rights impacts across their own operations and supply chains. To this end, Suppliers shall comply with KIA’s “Human Rights Charter” and the following principles, or equivalent human rights standards.

Prohibition of Child Labor

- ① Suppliers shall prohibit all forms of child labor throughout their operations, and the minimum age for employment shall comply with the applicable national law and be at least 15 years in accordance with ILO Convention No. 138 (C138). Suppliers shall verify the age of all employees and applicants using legitimate documents such as government-issued identification cards or birth certificates. If any risk of child labor is identified, Suppliers shall immediately terminate such employment, notify KIA without delay, and implement appropriate remedial measures, including corrective actions and educational programs.
- ② When employing young workers above the legal minimum working age, Suppliers shall not assign them to high-risk tasks as defined by applicable occupational safety and health standards, and shall ensure that they have access to educational opportunities.
- ③ Suppliers shall not procure goods or services from business partners (subcontractors) known to engage in child labor or to violate applicable labor laws and regulations, and shall take appropriate corrective action if such violations are confirmed.

Prohibition of Forced Labor

- ① Suppliers shall comply with all applicable labor laws and regulations in the countries where they operate, and shall prohibit all forms of forced or compulsory labor that violate the free will of workers. “Forced Labor,” as defined by ILO Convention No. 29 (C029), refers to any work or service exacted from a person under the threat of penalty that the person has not voluntarily offered. This includes, but is not limited to, debt bondage, human trafficking, slavery, prison labor, and any act that restricts a worker’s freedom to leave employment, as prohibited under Article 2 of ILO Convention No. 29.
- ② Suppliers shall not require employees to surrender personal documents such as identification cards or

visas as a condition of employment, nor restrict their freedom. Coercive acts such as assault, threats, or confinement are also strictly prohibited. Furthermore, all workers (including contract employees) shall be guaranteed the freedom to voluntarily terminate their employment relationship without fear of penalty, and their freedom of movement shall be ensured. Employment contracts shall be provided in a language understood by the worker and made available for review under fair terms before employment begins.

- ③ Suppliers shall not produce all or any part of the products supplied to KIA through forced labor, nor shall they directly or indirectly purchase, incorporate, install, use, or otherwise utilize any products produced or distributed by regulated entities or persons in violation of forced labor regulations. Forced labor regulations include import bans, sanctions, and forced-labor-related measures imposed from time to time by organizations such as the United Nations (UN), U.S. Customs and Border Protection, the European Union (EU), the Government of the Republic of Korea, and other governmental bodies.
- ④ Suppliers shall conduct risk-based due diligence in accordance with the requirements of Chapter 3, “Supply Chain Due Diligence,” set forth hereafter. They shall identify supply chain risks across their entire upstream supply chain and map out the locations of their business and operations, while prioritizing the screening of their own Tier 1 and Tier 2 suppliers. This process is intended to proactively identify and eliminate high-risk factors related to forced labor, and the due diligence results shall be regularly updated.
- ⑤ Suppliers shall establish a supplier code of conduct that explicitly prohibits forced labor throughout the entire production process and supply chain, which shall include the following procedures:
 - i. Procedures to identify the origin of raw materials, parts, and components and to ensure their traceability
 - ii. Systems designed to prevent the use of forced labor in the product manufacturing process
 - iii. Application of these procedures to both direct and indirect supply chains
- ⑥ Suppliers shall conduct regular training for their employees and their own Tier 1 suppliers on the prohibition of forced labor and the related code of conduct.
- ⑦ Suppliers shall also require their own suppliers to adopt an equivalent code of conduct and to implement the associated procedures, and compliance shall be verified through monitoring and/or auditing.
- ⑧ If any risk of forced labor is identified within the supply chain, Suppliers shall establish and implement a Corrective Action Plan (CAP) and promptly report the matter to KIA. In particular, if a Supplier becomes aware that forced labor products or components are being directly or indirectly supplied to KIA through subcontractors or other indirect suppliers, the Supplier shall immediately cease dealings with the relevant party and swiftly notify KIA.

Non-Discrimination and Anti-Harassment

- ① Suppliers shall prohibit any direct or indirect unreasonable discrimination based on personal characteristics such as gender, race, ethnicity, nationality, religion, disability, age, marital and family status, social status, and political opinions throughout all employment processes, including recruitment,

promotion, assignment, education, and training.

- ② All workers have the right to equal opportunity and fair treatment. Accordingly, Suppliers shall establish preventive measures to ensure that discrimination, harassment, or adverse treatment based on these characteristics does not occur in any aspect of employment.
- ③ Suppliers shall not allow any unreasonable form of discrimination in the overall compensation system, including wages, bonuses, allowances, and benefits, and shall apply fair and consistent standards to work of equal value.
- ④ Suppliers shall not include discriminatory requirements unrelated to job performance (e.g., appearance or specific physical conditions) in recruitment advertisements or candidate selection processes, and job descriptions shall be based on the essential skills, qualifications, and experience necessary to perform the job.

Humane Treatment

- ① Suppliers shall respect the privacy of all employees and refrain from assigning unnecessary overtime work.
- ② Suppliers shall notify employees in advance and obtain their prior consent when collecting their personal information.
- ③ Suppliers shall prohibit workplace harassment, which includes any act that causes physical or mental distress or that aggravates the working environment of other employees beyond the normal scope of work. When harassment occurs, appropriate measures and improvements shall be implemented, such as disciplinary action against the offender, a change of work location, or a reassignment at the request of the victim.

Wages and Benefits

- ① Suppliers shall pay workers fair wages in accordance with all applicable labor and wage laws in the countries where they operate, providing accurate and timely compensation on the designated payday. Suppliers shall also provide clear pay slips written in a language understandable to the workers, ensuring transparency of wage components and deductions.
- ② Suppliers shall continuously strive to provide all workers with favorable working conditions and benefits that contribute to improving their quality of life.
- ③ Suppliers shall conduct mandatory training on workers' rights, wage systems, and welfare programs, and, while complying with relevant laws and regulations, shall endeavor to offer all workers opportunities to enhance their skills and develop long-term careers.
- ④ Suppliers shall pay wages that meet or exceed the legal minimum wage. Where possible, Suppliers shall analyze the gap between their current wage levels and the living wage level, taking into account essential living costs such as housing, meals, healthcare, education, and transportation in the region where the workplace is located. For workers earning below a living wage, Suppliers shall develop and implement long-term strategies and action plans to close this wage gap.

Working Hours

- ① Suppliers shall comply with all applicable laws and regulations related to working hours and rest periods in the countries where they operate.
- ② Suppliers shall ensure that any work performed beyond normal working hours is voluntary, and shall provide lawful overtime compensation in accordance with legal standards where employees work overtime under exceptional circumstances.
- ③ Suppliers shall ensure that all employees are granted at least one rest day per week on average.

Freedom of Association

- ① Suppliers shall respect the labor relations laws of the countries where this Code applies, and provide sufficient opportunities for communication to all executives and employees. Where workforce changes are unavoidable due to management reasons such as large-scale relocations or layoffs, Suppliers shall reach agreement with employee representatives within the worker consultation periods stipulated by local laws.

Ethical Recruitment

- ① Unless specifically permitted by applicable laws and regulations, Suppliers shall not store, dispose of, confiscate, or otherwise restrict employees' access to their personal documents, such as identification cards, passports, or driver's licenses.
- ② Suppliers shall not require any fees or payments of any kind in exchange for employment, recruitment shall be conducted ethically, and no worker shall be charged fees by recruitment or labor agencies.
- ③ Suppliers shall provide written documents or verbal explanations about working conditions in a language each employee can understand.
- ④ Where Suppliers engage labor agencies, they shall conduct appropriate due diligence to ensure that such agencies operate lawfully and ethically. Suppliers shall ensure that workers are not recruited through deceptive, coercive, or fraudulent practices, and that all employment terms are fully disclosed to workers prior to hiring.

Indigenous Peoples' Rights and Local Communities

- ① Suppliers shall strive to recognize and respect the rights, cultures, and traditions of Indigenous Peoples and local communities affected by their business operations, in alignment with the principles of the "UN Declaration on the Rights of Indigenous Peoples (UNDRIP)". Suppliers shall establish and implement plans to support their well-being and protect their cultural heritage.
- ② Suppliers shall establish procedures to engage with Indigenous Peoples and local communities in a meaningful and respectful manner, identify potential impacts on their rights and livelihoods, and make every effort to minimize negative impacts while supporting inclusive and sustainable development.

Land Tenure Rights (including FPIC and Prohibition of Unlawful Eviction)

- ① Suppliers shall protect the rights of Indigenous Peoples and local communities in accordance with UNDRIP and other relevant international standards. When acquiring or using land, Suppliers shall respect the legal and customary rights of the persons and communities affected by such land and resources, prevent unlawful eviction and dispossession, and operate fair and transparent processes that meet these standards.
- ② Suppliers shall establish procedures to obtain Free, Prior and Informed Consent (“FPIC”) from affected Indigenous Peoples and local communities before initiating any project or activity that may affect them. The outcomes of such consultations shall be honored in good faith and implemented consistently with the commitments set out in UNDRIP.

Protection of Human Rights Defenders

- ① Suppliers shall strive to recognize and support the vital role of human rights defenders linked to their operations, ensuring that they can act freely and safely without fear, intimidation, or harm.
- ② Suppliers shall establish procedures to identify the risks that human rights defenders may face in their areas of operation, and make every effort to prevent, address, and remediate any harassment, threats, or violence against them.

(2) Health and Safety

Establishment of Health and Safety Management System

- ① Suppliers shall comply with all applicable occupational health and safety laws and regulations in the countries where they operate, and fully obtain and maintain all health and safety-related permits and licenses necessary for their business operations.
- ② Suppliers shall establish and operate a Health and Safety Management System designed to prevent workplace hazards and accidents. This system shall include a clear organizational structure, planning and implementation procedures, and performance evaluation mechanisms.

Safety Management of Machinery, Equipment, and Facilities

- ① Suppliers shall regularly inspect and assess the safety conditions of all potentially hazardous machinery, equipment, and facilities used in the workplace.
- ② Suppliers shall install and maintain appropriate safety devices, protective barriers, and emergency systems to prevent accidents involving such machinery, equipment, and facilities.
- ③ Suppliers shall provide appropriate personal protective equipment (PPE) to ensure worker safety. PPE shall be readily accessible, properly maintained, and in good working condition.

Emergency Preparedness

- ① Suppliers shall establish and maintain plans to respond to emergencies, including natural disasters, disease outbreaks, fire, and other occupational accidents. These plans shall clearly define reporting

procedures, response actions, and follow-up measures.

- ② Suppliers shall implement employee training and emergency evacuation drills in accordance with internal plans or guidelines and in compliance with the laws and regulations of the countries where they operate.
- ③ Suppliers shall ensure that exit routes and signs, fire detection and warning systems, and fire prevention equipment are properly installed and functioning to support safe evacuation in the event of an emergency.

Accident Management

- ① Suppliers shall operate programs to monitor, record, and evaluate industrial accidents and occupational illnesses.
- ② If an industrial accident or serious illness occurs, Suppliers shall immediately cease operations in the affected area and implement necessary safety measures, including the evacuation of employees.
- ③ Suppliers shall investigate the causes of industrial accidents or illnesses and develop appropriate corrective actions to mitigate risks and prevent recurrence.

Safety Evaluation

- ① Suppliers shall regularly conduct safety risk assessments to ensure that employees are not exposed to accidents or hazardous conditions, communicate the assessment results to employees, and make necessary improvements to machinery, equipment, or facilities.
- ② Based on the safety risk assessment results, Suppliers shall provide employees with information on workplace hazards and risks. This information shall be written in a language employees understand and posted in a clearly visible and accessible location.
- ③ Suppliers shall not require pregnant women or young workers to perform tasks involving significant safety or health risks, and shall strive to create an inclusive work environment for vulnerable groups, including persons with disabilities and migrant workers.

Health Management

- ① Suppliers shall provide employees with rest areas, toilet facilities, and dining areas, and shall strive to maintain hygiene and cleanliness in such spaces.
- ② Suppliers that provide dormitory facilities shall ensure they are equipped with adequate safety signage, lighting, and heating and cooling systems, and shall also implement appropriate measures to prevent unauthorized access.
- ③ Suppliers shall provide general or specialized medical examinations in compliance with the relevant health regulations in the countries where they operate, and, based on the examination results, shall implement appropriate actions such as job reassignment, work location reassignment, or adjustments to working hours.
- ④ If Suppliers provide dormitory facilities to employees, they shall ensure a safe and hygienic living environment, including the following:

- i. Emergency escape facilities (e.g., evacuation devices on each floor)
 - ii. Fire detection and alarm systems
 - iii. Regular facility maintenance
 - iv. Drinking water, ventilation, and heating systems
 - v. Sanitary amenities (showers, restrooms, laundry rooms, etc.)
- ⑤ If Suppliers operate food and beverage facilities such as cafeterias for employees, they shall ensure food safety and hygiene through hygienic food storage, regular inventory checks, and regular cleaning and hygiene management of the facilities.

Health and Safety of Contractors

- ① Suppliers shall ensure that the health and safety of contractors are effectively managed during the provision of their services. This includes verifying that contractors are trained on relevant safety protocols, comply with site-specific health and safety requirements, and use appropriate protective equipment. Suppliers shall monitor contractor activities and ensure that any incidents involving contractors are promptly reported and addressed.

b. Environmental Responsibility

Establishment of Environmental Management System

- ① Suppliers shall comply with all applicable environmental laws and regulations in the countries and regions where their business operates, and shall obtain and keep valid all required environmental permits and licenses in a timely manner.
- ② Suppliers shall identify and assess the environmental impacts of their business activities and establish and operate an Environmental Management System to reduce or mitigate such impacts. This system shall include the following elements:
- i. A clear organizational structure and accountability system
 - ii. Establishment of environmental objectives and implementation plans
 - iii. Operational procedures and work manuals
 - iv. Performance monitoring, internal audits, and evaluation systems
 - v. International standards for environmental management systems, such as ISO 14001 developed by the International Organization for Standardization (ISO), are global benchmarks designed to continuously improve corporate environmental performance. The adoption of international standards such as ISO 14001 and the attainment of external certification can serve as evidence of a Supplier's responsible environmental management.
- ③ Suppliers shall establish an environmental policy that considers their material environmental aspects, which may include the following key environmental factors:
- i. Management and reduction of energy use and greenhouse gas (GHG) emissions

- ii. Efficient use and protection of water resources
- iii. Control and reduction of water and air pollutant emissions
- iv. Waste management and utilization of circular resources (including persistent organic pollutants, mercury, etc.)
- v. Safe handling and management of chemicals

Management of Energy Use and Greenhouse Gas Emissions

- ① Suppliers shall establish a system to measure, monitor, and report their energy consumption and greenhouse gas emissions accurately and consistently. Where relevant, Suppliers are encouraged to align with internationally recognized frameworks such as the GHG Protocol.
- ② Suppliers shall make every effort to reduce energy use and greenhouse gas emissions through efficient management practices and the adoption of cleaner technologies and renewable energy sources.

Air Pollutant Management

- ① Suppliers shall establish a system to measure and monitor their air pollutant emissions.
- ② Suppliers shall apply appropriate reduction methods to reduce air pollutant emissions and ensure that emission concentrations meet applicable legal standards or more stringent internal benchmarks.

Water Resources Management

- ① Suppliers shall establish a system to measure, monitor, and manage their water usage and wastewater discharge.
- ② Suppliers shall strive to reduce water consumption and enhance the treatment and recycling of wastewater. Discharged water shall meet applicable legal standards or adhere to more stringent internal benchmarks for water quality and pollutants.
- ③ Depending on the characteristics of their workplaces, Suppliers shall set targets to reduce water pollutant discharge or water intake, and shall review their progress at least once a year.

Prevention of Soil Pollution and Sustainable Land Use

- ① Suppliers shall evaluate the potential impacts of their business activities on soil quality and land use, and develop and execute strategic plans to prevent, reduce, and remediate soil pollution, soil erosion, and land degradation. These plans shall support sustainable land management and the protection of local ecosystems.
- ② Suppliers shall establish procedures to detect the risks of soil contamination and improper land use resulting from their operations, and shall make every effort to establish and operate timely response systems to address any actual or potential soil pollution, soil erosion, or land degradation.

Protection of Biodiversity and No Deforestation

- ① Suppliers shall assess the impact and dependence of their operations on biodiversity, and develop and

implement strategic plans to prevent, minimize, and offset negative effects. These efforts shall aim to preserve, restore, and enhance biodiversity within their operational areas and surrounding communities.

- ② Suppliers shall establish procedures to assess the deforestation risks associated with their business operations, and proactively implement response measures by identifying actual or potential impacts in advance. These actions shall support the protection of local forest ecosystems and, where possible, align with internationally recognized no-deforestation commitments.

Management of Reusable Resources and Waste

- ① Suppliers shall establish a system to measure, monitor, and manage waste generation and disposal.
- ② Suppliers shall apply appropriate methods to minimize the disposal of waste subject to landfill or incineration, and shall strive to increase the rates of reuse, recycling, and material recovery, including the recovery of raw materials and components.
- ③ Suppliers shall strive to minimize the generation of environmentally harmful residues resulting from landfill or incineration, taking into account the lifecycle impacts of their products and processes.

Chemical Substances Management

- ① Suppliers shall ensure that all chemical substances used at their workplaces are safely managed throughout transportation, storage, handling, use, and disposal. Suppliers shall also clearly label all containers and provide appropriate safety information to communicate potential hazards.
- ② Suppliers shall make every effort to identify whether the raw materials, parts, or products they procure, produce, sell, or distribute contain substances that may pose risks to human health or the environment, and shall manage such substances in accordance with applicable regulations.

Management of Noise and Vibration

- ① Suppliers shall assess the potential impacts of their operations related to noise and vibration, and establish and implement strategic plans to prevent, minimize, and control such pollution, thereby protecting the health and working-environment comfort of workers and local communities.
- ② Suppliers shall establish procedures to regularly monitor noise and vibration levels and identify potential sources of excessive emissions, and shall make every effort to implement effective mitigation measures when actual or potential risks to people or the environment are identified.

Environmental Risk Prevention (Plant Safety)

- ① KIA is committed to minimizing the environmental risks associated with raw material sourcing, and Suppliers shall likewise manage environment-related operational disruptions responsibly. Suppliers shall identify and mitigate potential environmental hazards that could affect surrounding communities or ecosystems. KIA actively supports proactive risk management and the continuous monitoring and improvement of environmental performance.

c. Ethical Responsibility

Compliance with Laws and Regulations

- ① Suppliers shall at all times maintain the highest standards of ethical conduct and comply with all applicable local, national, and multi-jurisdictional laws and regulations related to the conduct of their business.
- ② Where the standards set forth in this Code differ from the legal requirements under applicable laws and regulations, the stricter of the standards prescribed in this Code or in the law shall apply.

Anti-Corruption and Transparency

- ① The executives and employees of Suppliers shall uphold the highest standards of integrity and ethics and comply with all applicable laws and regulations in the countries where they operate.
- ② The executives and employees of Suppliers shall not engage in any form of corruption, including bribery, money laundering, extortion, embezzlement, fraud, or collusion, nor pursue personal gain by exploiting their position or obtain undue advantages by leveraging systemic weaknesses. In addition, where a decision is rendered by the Korea Fair Trade Commission regarding bid rigging, a claim for damages may be made pursuant to the integrity pledge submitted by the Supplier.
- ③ Suppliers shall establish internal procedures to report and investigate suspicious transactions, and shall ensure that whistleblowers are protected from retaliation and unfair treatment.
- ④ Suppliers shall not charge workers any fees, including recruitment fees, in the course of providing employment opportunities.

Conflicts of Interest

- ① Suppliers shall make responsible and impartial decisions based on clearly defined operational standards.
- ② The executives and employees of Suppliers shall not promise, offer, authorize, or provide anything that could result in undue or improper benefits. This includes causing harm to KIA for personal gain or promising individual benefits through third parties.

Fair Trade and Competition

- ① Suppliers shall comply with all applicable anti-corruption and fair-trade laws and standards in the countries where they operate.
- ② Suppliers shall not engage in practices that undermine fair competition, such as abusing a dominant market position or unfairly leveraging their trading position.
- ③ Suppliers shall make payments to their own suppliers in a timely manner and shall not arbitrarily alter agreed payment amounts.
- ④ Suppliers shall not conspire with others or enter into agreements that unfairly restrict market competition, including fixing prices, limiting supply volumes, or manipulating trade terms related to specific regions or goods and services.
- ⑤ Suppliers shall not improperly obtain or use information from competitors, business partners

(subcontractors), or other third parties, nor disclose information acquired through illegal means, whether by themselves or through third parties.

Prevention of Counterfeit Parts

- ① Suppliers shall not manufacture, use, or distribute unauthorized or counterfeit raw materials or parts.
- ② Suppliers shall conduct regular inspections to ensure that unauthorized or counterfeit raw materials or parts are not used or manufactured at their facilities, and shall promptly report any such occurrences to relevant authorities or customers, including KIA.
- ③ Suppliers shall make every effort to ensure that the raw materials and parts they produce are used and distributed in accordance with their intended business purposes and contractual obligations.
- ④ Suppliers shall regularly verify whether counterfeit raw materials or parts are being used or produced within their workplaces, and shall immediately notify the government or the customer if such instances are identified.

Compliance with Export Controls and Sanctions

- ① Suppliers shall comply with all applicable laws, regulations, and international treaties related to export controls and economic sanctions.
- ② Suppliers shall not conduct any business with countries, territories, entities, groups, or individuals that are subject to export controls or economic sanctions.
- ③ Suppliers shall perform internal audits to ensure compliance with all applicable laws, regulations, and international treaties related to export controls and economic sanctions, and shall cooperate with KIA's due diligence processes as necessary.

Information Protection

- ① Suppliers shall not disclose, store, or use trade secrets or confidential information related to their customers or business partners (subcontractors) without appropriate consent, except where required by applicable laws and regulations or necessary for KIA to fulfill its legal obligations, such as ESG supply chain due diligence regulatory compliance.
- ② Suppliers shall collect and use personal information solely for its originally intended purpose and within the applicable retention period. Where they intend to change either the purpose of collection or the retention period, they shall obtain prior consent or follow other appropriate legal procedures in accordance with applicable laws and regulations.

Intellectual Property Protection

- ① Suppliers shall respect the intellectual property rights of their customers and business partners (subcontractors), establish appropriate measures to protect such rights, and regularly verify that these measures are being implemented.

Responsible Procurement Activities

- ① Suppliers shall comply with the responsible sourcing principles for all parts and components supplied to KIA. The details of these principles are set forth in KIA's "Responsible Raw Materials Procurement Policy" and "Responsible Minerals Policy," and include, but are not limited to, the following:
 - Traceability and origin verification of sensitive raw materials, parts, and components
 - Prohibition of forced labor and child labor throughout the entire production and procurement process of raw materials, parts, and components
 - Application and implementation of KIA's policy on conflict minerals such as tungsten, tin, tantalum, and gold, as well as responsible minerals including cobalt and mica
 - Fulfillment of battery-related due diligence and procurement requirements in accordance with the "EU Battery Regulation"
 - Fulfillment of requirements and due diligence obligations related to the prevention of deforestation in the supply chain of raw materials and components pursuant to the "EU Deforestation Regulation"
- ② Suppliers shall familiarize themselves with the requirements set forth in KIA's "Responsible Raw Materials Procurement Policy" and "Responsible Minerals Policy," which include the matters above, and shall self-assess and demonstrate the adequacy of their compliance with these requirements.
- ③ The following additional requirements apply to Suppliers that are directly or indirectly involved in the sourcing, trading, processing, or supply of minerals covered under the "EU Battery Regulation" or the "OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas," such as tin, tungsten, tantalum, gold (3TG), cobalt, lithium, natural graphite, nickel, or their chemical compounds.
- ④ Suppliers shall establish systematic procedures to verify the origin of these minerals and raw materials, including the identification of the relevant smelters or refiners. These procedures shall be used to thoroughly assess whether any human rights abuses, unethical conduct, or environmental damage are present at the extraction, processing, or smelting stage.
- ⑤ Suppliers primarily engaged in the trade or transformation of these minerals shall make every effort to independently verify—through due diligence systems or credible external certification schemes—that such minerals are free from human rights abuses, unethical conduct, or environmental damage at the mining and processing stages.

3. Supply Chain Due Diligence

- ① All Suppliers shall establish and implement due diligence procedures in line with the “OECD Due Diligence Guidance for Responsible Business Conduct.” This framework applies to businesses across sectors and aims to help enterprises identify, prevent, and mitigate actual and potential adverse impacts in their operations, supply chains, and business relationships, and to account for how they address them.
- ② Suppliers shall follow the six-step process set out in the OECD Due Diligence Guidance:
 - Step 1 — Embed Responsible Business Conduct into Policies and Management Systems: Establish a policy on responsible business conduct, integrate it into management systems, and secure the firm commitment of senior leadership. This includes establishing internal accountability mechanisms and assigning clear roles and responsibilities.
 - Step 2 — Identify and Assess Adverse Impacts in Operations, Supply Chains, and Business Relationships: Conduct risk-based due diligence to identify and assess actual or potential adverse impacts across the supply chain, including human rights, labor rights, environmental protection, and ethics.
 - Step 3 — Cease, Prevent, or Mitigate Adverse Impacts: Develop and implement strategies to prevent or respond to identified risks, including remediation measures where required. Engage with affected stakeholders and take steps proportionate to the severity and likelihood of harm.
 - Step 4 — Track Implementation and Results: Monitor the effectiveness of due diligence actions using qualitative and quantitative indicators and stakeholder feedback, and adjust strategies to improve performance.
 - Step 5 — Communicate How Impacts Are Addressed: Publicly communicate due diligence efforts, including policies, actions taken, outcomes, and lessons learned. This may take the form of sustainability or compliance reporting.
 - Step 6 — Provide for Remediation and Cooperation: Where an actual adverse impact has been caused or contributed to, provide appropriate remedies to address it, or cooperate in such remediation when it is provided by others.
- ③ Suppliers shall promote these practices across their own supply chains and support upstream business partners in adopting similar standards. Risk assessments and responses shall be proportionate to the size, sector, and business context of the enterprise and the severity of the risks involved.
- ④ In addition to the general due diligence obligations stated above, Suppliers involved in the procurement, handling, processing, or trading of specific raw materials defined in KIA’s “Responsible Raw Materials Procurement Policy” and “Responsible Minerals Policy” shall fully comply with the requirements set forth in those policies.

4. Management Systems and Compliance

a. Company Statement Disclosure

- ① Suppliers shall disclose this Code, or their commitment to sustainable business practices, both internally and externally. This may include public statements that reflect alignment with the principles set out herein.
- ② Suppliers shall share this Code, or their sustainability commitments, through internal channels such as the New Year's address by executives, internal guidelines, company policies, or internal bulletins. They are also encouraged to disclose these commitments externally through company websites, sustainability reports, and other relevant publications.

b. Appointment of Social and Environmental Sustainability Management

- ① Suppliers shall appoint a senior-level executive responsible for overseeing social and environmental sustainability activities, including performance monitoring and compliance.
- ② Suppliers shall also designate a person or team responsible for the day-to-day planning, coordination, and implementation of social and environmental sustainability initiatives.

c. Risk Assessment

- ① Suppliers shall strive to identify and evaluate ethical, environmental, labor and human rights, and health and safety risks associated with their business operations and supply chains, considering both actual and potential adverse impacts.
- ② If significant risks are identified, Suppliers shall develop and implement appropriate mitigation measures, such as revising internal policies, enhancing controls, engaging at-risk suppliers, or establishing grievance or remediation procedures. Risk assessments shall be reviewed periodically and updated as necessary.

d. Training and Communication

- ① Suppliers shall provide regular training to employees on the provisions of this Code, as well as on relevant laws, regulations, internal policies, and procedures. Training shall be tailored to employees' roles and responsibilities and delivered in an understandable format and language.
- ② Suppliers shall share implementation plans and updates regarding compliance with this Code. This includes internal communication to employees and, where appropriate, external communication to stakeholders or customers.

e. Data Management

- ① Suppliers shall accurately record and manage data related to ethical, environmental, labor and human

rights, and health and safety risks. Such data shall be kept up to date, securely stored, and accessible for review as needed.

- ② Unless prohibited by law, Suppliers shall strive to disclose such data in a transparent manner when requested by applicable laws and regulations, local authorities, industry associations, or major customers. Disclosure shall be timely, accurate, and supported by relevant documentation.

f. Grievance Mechanisms

- ① Suppliers shall operate a grievance mechanism that allows employees and other stakeholders to seek advice and report concerns or violations related to ethics, the environment, labor and human rights, and health and safety. The mechanism shall also enable reports concerning infringements of individual rights or legitimate interests, and shall be accessible, confidential, and responsive. It shall be designed and operated in line with the effectiveness criteria set out in the “UN Guiding Principles on Business and Human Rights.”
- ② Suppliers shall protect whistleblowers from retaliation, such as dismissal, threats, or harassment, and the identities of individuals who raise concerns shall be protected. All reports shall be handled promptly and impartially and in accordance with due process.

g. Remediation

- ① If a Supplier’s business activities adversely affect supply chain sustainability, the Supplier shall provide appropriate remedies, taking into account the extent of harm, the rights of the affected parties, and the importance of fair and effective redress.
- ② Suppliers shall establish remediation procedures in line with internationally recognized good practices, and shall engage in meaningful consultation with affected individuals or their legitimate representatives when determining appropriate remedies.

h. Management of Business Partners (Subcontractors)

- ① Suppliers shall require their business partners (subcontractors, including Tier 2 and lower-tier supply chains) to comply with all principles and standards set forth in this Code. When entering into contracts with subcontractors, Suppliers shall stipulate, as a contractual condition, the obligation to comply with equivalent human rights and environmental standards, and shall regularly verify such compliance.
- ② Suppliers shall require their business partners and other supply chain participants to manage ethical, environmental, labor and human rights, and health and safety risks in the planning, design, sale, and manufacture of products and services.
- ③ Suppliers shall ensure that their business partners and other supply chain participants identify and remediate violations or risks related to ethics, environmental impacts, labor and human rights, and health and safety that are recognized under the applicable laws and regulations of the countries where they operate.

i. Compliance with this Supplier Code of Conduct

- ① Where permitted by law, Suppliers shall provide evidence demonstrating compliance with this Code during regular assessments or on-site audits conducted by KIA or designated third parties.
- ② Suppliers shall maintain accurate, complete, and verifiable documentation¹ that demonstrates compliance with this Code. Such documentation shall be fact-based and accurately reflect the company's actual business practices.
- ③ Suppliers shall promptly establish and implement corrective action plans to address any deficiencies or violations identified during assessments or on-site audits, and shall monitor and document the progress of such corrective actions.
- ④ This Code forms part of the contractual agreement between KIA and the Supplier, and shall be read in conjunction with, and incorporated into, all applicable supply contracts, unless expressly stated otherwise.
- ⑤ Suppliers shall promptly report to KIA any actual or potential breach of this Code, or any circumstances likely to lead to such a breach, and shall cooperate fully with any related investigation.
- ⑥ If KIA reasonably determines that a Supplier has breached this Code (i) intentionally, (ii) repeatedly, (iii) in a serious or irremediable manner, or (iv) without the willingness or capacity to take corrective action, KIA may suspend or terminate the commercial relationship by written notice, without prejudice to any other rights or remedies.

¹ Such documentation may include safety and health management regulations prepared pursuant to Article 25 of the Occupational Safety and Health Act; records of occupational accidents and diseases pursuant to Article 10 of the same Act; rules of employment pursuant to Article 93 of the Labor Standards Act; and wage ledgers pursuant to Article 48 of the same Act. It also includes materials relevant to the requirements of this Code or that may serve as evidence for assessing compliance—for example, signed consent forms confirming adherence to the Code of Ethics, emergency response manuals, working-hour records, and work environment measurement results.