

Kia Corp.

Fair Trade Compliance Program Operation Regulations (Fair Trade CP Operation Regulations)

2025



CHAPTER 1 GENERAL PROVISIONS

Article 1 (Purpose) The purpose of these Fair Trade CP Operation Regulations is to establish the fundamental procedures and standards necessary for executives and employees of Kia Corporation (the "Company") to ensure compliance with the Monopoly Regulation and Fair Trade Act (the "MRFTA") and other fair trade-related laws and regulations. <Amended November 27, 2023>

Article 2 (Scope of Application) These Fair Trade CP Operation Regulations apply to all matters of the Company and all activities of its executives and employees related to Fair Trade CP. However, where otherwise provided under applicable laws or regulations, such provisions shall prevail. <Amended November 27, 2023>

Article 3 (Definitions) For purposes of these Fair Trade CP Operation Regulations, the following terms shall have the meanings set forth below:

1. The term "Fair Trade Compliance" means the voluntary adherence by the Company's executives and employees to the requirements prescribed under fair trade-related laws and regulations applicable to the Company and under the CP operation standards. <Amended November 27, 2023>
2. The term "fair trade-related laws and regulations" means the MRFTA, the Act on the Regulation of Terms and Conditions (the "T&C Act"), the Fair Transactions in Subcontracting Act (the "Subcontracting Act"), the Fair Transactions in Franchise Business Act (the "Franchise Act"), the Fair Agency Transactions Act (the "Agency Act"), the Act on Fair Labeling and Advertising (the "Labeling & Advertising Act"), the Installment Transactions Act, the Act on Consumer Protection in Electronic Commerce, Etc. (the "E-Commerce Act"), and the Door-to-Door Sales Act, as well as any other laws and regulations enacted to promote competition and maintain fair trade order. <Amended November 27, 2023>
3. The term "competition authorities" means government agencies responsible for the enforcement of fair trade-related laws and regulations, which, in the case of Korea, refers to the Korea Fair Trade Commission (KFTC) and its affiliated agencies. <Amended November 27, 2023>
4. The term "Fair Trade Compliance Program" (the "Compliance Program" or "CP")

means an Internal Control System that presents specific behavioral elements and implementation measures for the practical realization of Fair Trade Compliance. <Amended November 27, 2023>

5. The term "Representative Director" means the person who holds the highest decision-making authority of the Company and is referred to as the Chief Executive Officer (CEO). <Newly Established November 27, 2023>
6. The term "Compliance Officer" means the person who has overall responsibility for operating the Fair Trade Compliance Program.
7. The term "Dedicated Compliance Organization" means the organization responsible for the day-to-day operation of the Fair Trade Compliance Program. <Newly Established November 27, 2023>
8. The term "executives and employees" means all executives and employees who have entered into employment contracts with the Company, regardless of the type or form of employment. <Newly Established November 27, 2023>
9. The term "Fair Trade CP Guidelines" refers to the document prepared and issued under the responsibility of the Compliance Officer for the purpose of enhancing executives' and employees' understanding of the Fair Trade Compliance Program and fair trade-related laws and regulations, and emphasizing the importance of adherence to the Fair Trade Compliance Program. It corresponds to the so-called "Compliance Manual." <Newly Established November 27, 2023>
10. The term "CP operation standards" collectively refers to the Company's internal regulations, directives, guidelines, and the Fair Trade CP Guidelines, which are necessary for operating the Fair Trade Compliance Program. <Newly Established November 27, 2023>
11. The term "Compliance Council" refers to an advisory and deliberative body within the Company responsible for promoting and operating the Fair Trade Compliance Program to prevent potential violations of fair trade-related laws and regulations by executives and employees in advance. <Newly Established November 27, 2023>
12. The term "Internal Reporting System" refers to all methods and procedures operated by the Company for the effective implementation of its internal reporting mechanism, whether online or offline. <Newly Established November 27, 2023>
13. The term "Disciplinary Measures" refers to actions taken against executives or employees who violate fair trade-related laws and regulations, proportionate to

- the severity of a violation, and intended to promote a culture of Fair Trade Compliance within the organization. <Newly Established November 27, 2023>
14. The term "Incentives" refers to actions taken to promote Fair Trade Compliance by granting personnel benefits or awards to executives and employees who comply with fair trade-related laws and regulations or who set exemplary standards in implementing the Fair Trade Compliance Program. <Newly Established November 27, 2023>
 15. The term "Prior Compliance Consultation" refers to the process of obtaining review or advice from the Compliance Officer and the Dedicated Compliance Organization regarding ongoing business activities, for the purpose of preventing potential violations of fair trade-related laws and regulations in advance. <Newly Established November 27, 2023>
 16. The term "Risk" refers to any potential violation of fair trade-related laws and regulations that may arise in connection with the Company's business activities. <Newly Established November 27, 2023>
 17. The term "Effectiveness" refers to the extent to which the Fair Trade Compliance Program fulfills its purpose by preventing violations of fair trade-related laws and regulations, eliminating unreasonable elements in business operations, and fostering compliance and ethical management practices. <Newly Established November 27, 2023>
 18. The term "monitoring" refers to the process of assessing risk levels by division and issue through on-site inspections, questionnaires, and other means, and of inspecting and investigating whether the Fair Trade Compliance Program is being properly implemented. <Newly Established December 19, 2025>

CHAPTER 2 ORGANIZATIONAL STRUCTURE AND ROLES

Section 1 Representative Director

Article 4 (Roles of the Representative Director) <Newly Established November 27, 2023>

- ① The Representative Director shall ensure that Fair Trade Compliance is established as a core value of the Company's management.
- ② The Representative Director shall grant the Compliance Officer sufficient and independent authority to ensure that the Fair Trade Compliance Program is

operated autonomously.

- ③ The Representative Director shall provide continuous organizational and budgetary support to ensure the effective operation and ongoing improvement of the Fair Trade Compliance Program.

Article 5 (Authority of the Representative Director) <Newly Established November 27, 2023>

- ① The Representative Director shall have final decision-making authority with respect to the operation of the Fair Trade Compliance Program.
- ② The Representative Director may allocate budgets and resources for the establishment and operation of the Fair Trade Compliance Program.
- ③ The Representative Director may assign roles and responsibilities to executives and employees in connection with the operation of the Fair Trade Compliance Program.

Section 2 Compliance Officer

Article 6 (Appointment of the Compliance Officer)

- ① The Company shall appoint a Compliance Officer. <Newly Established November 27, 2023>
- ② The Compliance Officer shall be a person who meets all of the following qualifications. <Newly Established November 27, 2023>
 - 1. Holds a position or title sufficient to effectively perform the duties related to Fair Trade Compliance; and
 - 2. Possesses knowledge of fair trade-related laws and regulations, or has experience and expertise in compliance management, including the compliance program.
- ③ The Compliance Officer shall be appointed and removed with the approval of the Board of Directors.
- ④ The Company shall clearly notify all executives and employees of the appointment and roles of the Compliance Officer through email, internal systems, or postings on the Company's website. <Amended November 27, 2023>
- ⑤ The Company shall disclose the appointment of the Compliance Officer through the Financial Supervisory Service's electronic disclosure system. <Newly Established November 27, 2023>

- ⑥ The term of office of the Compliance Officer shall be three (3) years, and reappointment shall be permitted. <Newly Established November 27, 2023>
- ⑦ If a Compliance Officer approved by the Board of Directors becomes unable to perform the duties due to unavoidable circumstances, a person designated by the Compliance Officer shall act in that capacity until a new Compliance Officer is appointed. <Newly Established November 27, 2023>

Article 7 (Authority and Responsibilities of the Compliance Officer)

- ① The authority of the Compliance Officer is as follows:
 - 1. The authority to inspect and investigate the Company's Fair Trade Compliance status
 - 2. The authority to require corrective or remedial measures for any violations of fair trade-related laws and regulations or the CP operation standards;
 - 3. The authority to request the submission of materials and information necessary for the performance of duties;
 - 4. The authority to report to and request corrective action from the Representative Director, the Board of Directors, or the Sustainability Management Committee concerning unlawful or improper conduct by executives or employees; and <Newly Established November 27, 2023>
 - 5. Other authority recognized as necessary by the Board of Directors or other equivalent bodies for performing Fair Trade Compliance-related duties. <Amended November 27, 2023>
- ② The responsibilities of the Compliance Officer are as follows:
 - 1. Performing duties with the due care of a prudent manager; and
 - 2. Ensuring the independent and efficient operation of the Fair Trade Compliance Program. <Amended November 27, 2023>
- ③ The Compliance Officer shall not be assigned to sales, procurement, or any other function that presents a high risk of conflict of interest with Fair Trade Compliance duties. <Newly Established November 27, 2023>

Article 8 (Duties of the Compliance Officer)

- ① The Compliance Officer shall perform the following duties to ensure the efficient operation of Fair Trade Compliance:
 - 1. Establish plans related to Fair Trade Compliance;

2. Operate the Fair Trade Compliance Program;
 3. Report the operation plans, status, and performance of the Fair Trade Compliance Program to the Representative Director or the Board of Directors (Sustainability Management Committee) at least semiannually; <Amended November 27, 2023>
 4. Conduct risk assessment related to Fair Trade Compliance; <Newly Established November 27, 2023>
 5. Conduct inspections (including Evaluation of CP Effectiveness and other matters) of the Company's Fair Trade Compliance status and report the results to the Board of Directors (Sustainability Management Committee); <Amended December 19, 2025>
 6. Take follow-up actions such as requiring corrective measures or institutional improvements based on the inspection results under subparagraph 5; <Amended November 27, 2023>
 7. Require corrective and remedial measures for any violations of fair trade-related laws and regulations; <Amended November 27, 2023>
 8. Conduct CP training for executives and employees; <Amended November 27, 2023>
 9. Review the CP operation standards; <Newly Established November 27, 2023>
 10. Establish, amend, and distribute the CP operation standards; <Newly Established November 27, 2023>
 11. Convene and operate the Compliance Council; <Newly Established November 27, 2023>
 12. Maintain records of Fair Trade CP Activities; <Newly Established November 27, 2023>
 13. Cooperate and coordinate with competition authorities; <Newly Established November 27, 2023>
 14. Assist in responding to investigations conducted by competition authorities; and <Newly Established November 27, 2023>
 15. Perform other duties deemed necessary for the efficient operation of the Fair Trade Compliance Program.
- ② The Compliance Officer may, when necessary, delegate a portion of the duties prescribed under these Fair Trade CP Operation Regulations to relevant departments, executives, or employees. <Newly Established November 27,

2023>

Article 9 (Guarantee of Independence of the Compliance Officer) <Newly

Established November 27, 2023>

- ① The Company shall ensure the independence of the Compliance Officer so that the Compliance Officer may perform duties related to Fair Trade Compliance in a fair and impartial manner.
- ② The Compliance Officer may report directly and in a timely manner to the Representative Director or the Board of Directors (Sustainability Management Committee) in connection with the performance of Fair Trade Compliance-related duties.
- ③ The Company shall not impose any adverse employment action on the Compliance Officer for reasons related to the performance of Fair Trade Compliance duties, unless the Compliance Officer has violated obligations under the CP operation standards.

Section 3 Compliance Council

Article 10 (Establishment and Composition)

- ① The Company shall establish and operate a Compliance Council as an advisory and consultative body responsible for promoting and overseeing the Fair Trade Compliance Program.
- ② The Compliance Officer shall serve as chair of the Compliance Council.
- ③ Members of the Compliance Council shall be appointed by the Compliance Officer, taking into account their relevance to Fair Trade Compliance-related duties, positions and responsibilities. <Newly Established November 27, 2023>
- ④ The Compliance Officer, in addition to the members referred to in the preceding paragraph, may designate "Compliance Managers" for each relevant department or division, taking into consideration the Company's organizational structure and the legal risks associated with the business activities handled by such departments, in order to facilitate the smooth operation of the Compliance Council. <Newly Established November 27, 2023>
- ⑤ When necessary to address specialized matters, the Compliance Officer may establish special committees under the Compliance Council, such as a Subcontract Dispute Resolution Committee. <Newly Established November 27,

2023>

Article 11 (Operation)

- ① The Compliance Officer shall convene meetings of the Compliance Council on a regular basis (at least semiannually). <Newly Established November 27, 2023>
- ② The Compliance Officer may convene the Compliance Council on an ad hoc basis whenever deemed necessary for purposes of Fair Trade Compliance. <Newly Established November 27, 2023>
- ③ The Compliance Officer may determine other detailed matters necessary for the operation of the Compliance Council.

Article 12 (Roles of the Compliance Council) The roles of the Compliance Council are as follows:

1. Establishing the fundamental policies for Fair Trade Compliance;
2. Sharing and communicating updates and developments in fair trade-related laws and regulations;
3. Deliberating on, resolving, and providing recommendations or advice regarding key matters related to Fair Trade Compliance; <Amended November 27, 2023>
4. Deliberating on and providing recommendations or advice on significant matters involving investigations or sanctions related to violations of fair trade-related laws and regulations; <Amended November 27, 2023>
5. Coordinating and resolving interdepartmental or divisional issues arising in connection with Fair Trade Compliance; <Newly Established November 27, 2023>
6. Conducting and overseeing compliance self-inspections to prevent potential violations of fair trade-related laws and regulations; and <Newly Established November 27, 2023>
7. Addressing any other matters deemed necessary by the Compliance Officer.

Section 4 Dedicated Compliance Organization and Executives and Employees

Article 13 (Dedicated Compliance Organization)

- ① The Dedicated Compliance Organization shall be Compliance Team 1 within the

Legal Division. <Amended December 19, 2025>

- ② The Dedicated Compliance Organization shall assist the Compliance Officer in performing the duties prescribed in Article 8. <Newly Established November 27, 2023>
- ③ The Dedicated Compliance Organization shall report to the Compliance Officer, on a regular basis (at least quarterly), the progress of the tasks referred to in paragraph 2. <Newly Established November 27, 2023>
- ④ If any matter reported under paragraph 3 may cause a significant change or impact on the operation of the Company's Fair Trade Compliance Program, the Compliance Officer may report such matter to the Representative Director. <Newly Established November 27, 2023>
- ⑤ To the extent necessary for the operation of the Fair Trade Compliance Program, the Dedicated Compliance Organization may request executives and employees to provide information, data, or statements related to their respective departments or business units. Executives and employees who receive such requests shall respond promptly and in good faith. <Newly Established November 27, 2023>

Article 14 (Executives and Employees)

- ① All executives and employees shall perform their duties with respect for the principles of free competition and fairness, comply with all fair trade-related laws and regulations, and help promote a culture of fair and mutually beneficial transactions between large enterprises and small and medium-sized companies. <Newly Established November 27, 2023>
- ② All executives and employees shall be familiar with and comply with the fair trade-related laws and regulations and CP operation standards applicable to their respective duties. <Newly Established November 27, 2023>
- ③ When performing tasks for which it is difficult to determine whether such conduct may constitute a violation of fair trade-related laws and regulations, executives and employees shall request a Prior Compliance Consultation pursuant to Article 26. <Newly Established November 27, 2023>
- ④ If any executive or employee becomes aware of a violation of fair trade-related laws and regulations or the CP operation standards, such individual shall promptly report or notify the matter in accordance with the procedures set forth in these Fair Trade CP Operation Regulations. <Amended November 27,

2023>

- ⑤ All executives and employees shall faithfully complete CP training. <Newly Established November 27, 2023>
- ⑥ All executives and employees shall actively cooperate in the Evaluation of CP effectiveness. <Newly Established November 27, 2023>
- ⑦ All executives and employees shall comply faithfully with directions issued by the Compliance Officer in connection with Fair Trade Compliance.

Section 5 Personnel and Budget

Article 15 (Company Support)

- ① The Company shall provide the personnel and budget necessary for the efficient operation of the Fair Trade Compliance Program.
- ② The Compliance Officer may, at the Company's expense, seek assistance from external experts.
- ③ The Company shall allocate a separate budget for expenses required in connection with the performance of Fair Trade Compliance-related duties (such as consulting services, engagement of professional instructors, and the production, printing, or design of training materials.) <Newly Established November 27, 2023>

CHAPTER 3 OPERATION OF THE FAIR TRADE COMPLIANCE PROGRAM

Section 1 Declaration of Commitment to Fair Trade Compliance

Article 16 (Declaration of Commitment to Fair Trade Compliance) <Newly Established November 27, 2023>

- ① The Representative Director shall continuously declare the Company's commitment to establishing a culture of Fair Trade Compliance and to ensuring that all executives and employees actively implement the Fair Trade Compliance Program.
- ② The Representative Director's declaration of commitment to Fair Trade Compliance shall be documented (including in electronic form) and distributed to all executives and employees via email and through internal communication

channels such as the Company's intranet, Autoway.

- ③ The Representative Director shall also communicate the Company's commitment to Fair Trade Compliance externally, including by posting it on the Company's website or through other means for the awareness of external stakeholders and the general public.
- ④ The Representative Director shall ensure that the Company's commitment to Fair Trade Compliance is reflected in its business objectives.
- ⑤ The Representative Director shall actively participate in activities that promote a culture of Fair Trade Compliance, including campaigns, declarations, and recognition events.

Section 2 Fair Trade CP Guidelines

Article 17 (Adoption and Revision of the Fair Trade CP Guidelines)

- ① The Compliance Officer shall adopt the Fair Trade CP Guidelines and ensure that potential issues relating to fair trade-related laws and regulations arising from the business activities of departments that frequently handle fair trade-related matters, such as contracting and procurement (the "High-Risk Departments"), are reflected in the Fair Trade CP Guidelines. <Amended November 27, 2023>
- ② The Compliance Officer shall periodically review (at least quarterly) any amendments to fair trade-related laws and regulations, as well as the need for revisions of the Fair Trade CP Guidelines, incorporate necessary improvements into the Fair Trade CP Guidelines, and disclose such updates both internally and externally. <Amended November 27, 2023>

Article 18 (Distribution of the Fair Trade CP Guidelines) <Newly Established November 27, 2023>

- ① The Compliance Officer shall distribute and share the Fair Trade CP Guidelines, reflecting the Company's organizational structure and operational characteristics, to all executives and employees so that they may have continuous access to and make effective use of the Fair Trade CP Guidelines.
- ② In distributing the Fair Trade CP Guidelines pursuant to paragraph 1, priority shall be given to the High-Risk Departments.
- ③ The Company shall describe in the Fair Trade CP Guidelines the standards and

procedures for operating the Fair Trade Compliance Program, ensure that all executives and employees have easy access to the Guidelines, and enhance their understanding of the Fair Trade Compliance Program through periodic training.

Section 3 Training Program

Article 19 (Implementation of Training)

- ① The Company shall establish and conduct appropriate training programs, on a regular or ad hoc basis, as necessary to ensure that all executives and employees comply with fair trade-related laws and regulations. <Amended November 27, 2023>
- ② The Company shall give priority to providing intensive training to executives and employees of High-Risk Departments and, where necessary, differentiate the training audience and content by position or business area. <Newly Established November 27, 2023>

Article 20 (Training Procedures) <Newly Established November 27, 2023>

- ① The Compliance Officer shall provide CP training to executives and employees of operational departments where potential legal risks may arise, either directly or through the Dedicated Compliance Organization or other persons designated by the Compliance Officer, to prevent violations of fair trade-related laws and regulations.
- ② The Dedicated Compliance Organization or other persons designated by the Compliance Officer shall establish an annual training plan, and may request cooperation from each division's training department or Compliance Manager in preparing annual training plans for relevant business areas, developing training content, and sharing training status and results. In accordance with the annual training plan, external instructors may be selected and evaluated as necessary. Following the completion of each training session, the effectiveness of the training shall be evaluated based on participants' level of understanding, satisfaction, feedback (V.O.C.), and attendance rates.

Section 4 Internal Reporting System

Article 21 (Operation of the Internal Reporting System)

- ① The Company shall establish and operate an Internal Reporting System that enables the reporting of potential violations of fair trade-related laws and regulations to ensure the effective operation of the Fair Trade Compliance Program. <Amended November 27, 2023>
- ② The Company may allow reports to be submitted electronically to facilitate access to the Internal Reporting System at all times and from any location, and shall provide reporting channels and procedures that guarantee anonymity. <Newly Established November 27, 2023>
- ③ The Company shall ensure that persons receiving or handling reports do not disclose or leak the identity of any reporter, and shall protect the reporter from any retaliation, discrimination, disciplinary action, or other disadvantage in employment or economic terms resulting from such report. <Amended December 2, 2024>
- ④ Where an investigation is required in relation to an internal report, the Company shall designate a department or individual with the necessary knowledge, experience, competence, and impartiality to perform the investigation, and may form an investigation team (including external experts, if necessary). The Company shall ensure that the investigation team performs its duties independently and objectively, and that the identity of the reporter is not disclosed or leaked. <Amended December 2, 2024>
- ⑤ The operational status of the Internal Reporting System shall be reported regularly (at least twice a year) to the Representative Director or the Board of Directors (Sustainability Management Committee) through the Compliance Officer or the investigation team. <Amended December 2, 2024>
- ⑥ If an executive or employee has made an internal report related to the performance of their own duties, such reporting may be considered as a mitigating factor when taking disciplinary or corrective measures for violations of fair trade-related laws and regulations. <Newly Established November 27, 2023>
- ⑦ If the Compliance Officer determines that an internal report has contributed to preventing or reducing potential legal risks to the Company or its executives and employees, the Compliance Officer may recommend that the Company

- grant an award to the reporter. <Amended November 27, 2023>
- ⑧ The Compliance Officer shall make every effort to improve the Internal Reporting System. <Newly Established November 27, 2023>
 - ⑨ The Compliance Officer may establish detailed procedures necessary for the operation and handling of the Internal Reporting System. <Newly Established November 27, 2023>

Section 5 Disciplinary and Incentive System for Violations

Article 22 (Handling of Violations of Law)

- ① If the Compliance Officer identifies any violation of fair trade-related laws and regulations (a "Violation") by any department, executive or employee in connection with the Company's business activities, the Compliance Officer shall take all necessary measures, including issuing warnings and requiring corrective actions, notifying the HR (disciplinary) department or other relevant departments, requesting disciplinary or remedial action, providing training, developing improvement measures, and reporting the matter to the Representative Director. <Amended November 27, 2023>
- ② The Compliance Officer shall take appropriate measures to prevent recurrence of any Violation, including reviewing and improving deficiencies identified in the Fair Trade Compliance Program. <Newly Established November 27, 2023>
- ③ Matters not specified in this Article concerning the handling of executives or employees who have committed a Violation shall be governed by the Company's internal regulations. <Newly Established November 27, 2023>

Article 23 (Incentives for Executives and Employees)

- ① The Compliance Officer may recommend to the Representative Director that any executives, employees, or departments that have complied with fair trade-related laws and regulations and have implemented the Fair Trade Compliance Program in exemplary manner, thereby contributing to the prevention or mitigation of potential legal risks to the Company, be granted awards or recognition. <Amended November 27, 2023>
- ② The Compliance Officer may, when necessary, request members of the Compliance Council or relevant departments to recommend candidates for such awards. <Newly Established November 27, 2023>

- ③ Matters not specified in this Article regarding the procedures and details of awards for executives and employees shall be governed by the Company's internal regulations. <Newly Established November 27, 2023>

Section 6 Risk Assessment and Prior Compliance Consultation

<Newly Established November 27, 2023>

Article 24 (Conduct of Risk Assessment)

- ① The Compliance Officer shall assess the risks of violations of fair trade-related laws and regulations associated with each department's business activities and minimize the likelihood of such violations through appropriate controls.
- ② Risk assessments shall be conducted on a periodic basis, and the risk levels shall be classified into three categories: high, medium, and low.
- ③ Evaluation items shall be differentiated according to the transaction process, and separate assessments shall be conducted by category of actor, such as business partners, executives and employees.

Article 25 (Management of Risk Assessment)

- ① The Compliance Officer shall identify, analyze, and evaluate the Company's risk of violations of fair trade-related laws and regulations, and shall manage such risks in an appropriate and effective manner.
- ② If the risk level determined through the risk assessment under this section is medium or higher, the Compliance Officer shall establish appropriate control measures to avoid, mitigate, or eliminate such risks.
- ③ If a department is classified as a High-Risk Department, the Compliance Officer shall provide specialized training or conduct additional targeted inspections for that department.

Article 26 (Prior Compliance Consultation)

- ① To prevent potential violations of fair trade-related laws and regulations that may arise during transactions with third parties, contract execution, or other business activities, executives and employees shall request a Prior Compliance Consultation from the Compliance Officer or the Dedicated Compliance Organization with respect to the relevant activities.
- ② The Compliance Officer shall designate qualified individuals capable of

reviewing issues under fair trade-related laws and regulations and operate the Prior Compliance Consultation system accordingly.

- ③ When executives or employees request a Prior Compliance Consultation in the course of their business activities, the Compliance Officer shall provide proactive support to prevent any potential violations of fair trade-related laws and regulations.

Section 7 Evaluation of CP Effectiveness and Monitoring

<Title Amended December 19, 2025>

Article 27 (Conduct of Evaluation of CP Effectiveness)

- ① The Compliance Officer shall periodically conduct an Evaluation of CP effectiveness to determine whether the Fair Trade Compliance Program is operating effectively. <Amended November 27, 2023>
- ② The Compliance Officer may delegate matters related to the Evaluation of CP effectiveness to external experts to enhance professional objectivity and expertise. <Amended November 27, 2023>
- ③ The Compliance Officer shall ensure that the Evaluation of CP effectiveness under this Article is conducted fairly and appropriately through an independent process. <Newly Established November 27, 2023>

Article 28 (Management of Evaluation of CP Effectiveness) <Newly Established November 27, 2023>

- ① The Compliance Officer shall develop and implement specific improvement measures to address any issues identified in the results of the Evaluation of CP effectiveness.
- ② The Compliance Officer may, where necessary, conduct special inspections and evaluations for departments that are expected to face higher legal risks or that require focused CP training.
- ③ The Compliance Officer may instruct executives and employees to implement the improvement measures established under paragraph 1.
- ④ The Compliance Officer shall report the results of the Evaluation of CP effectiveness and the implementation status of improvement measures based on such evaluation to the Board of Directors (Sustainability Management Committee).

Article 29 (Conduct of Monitoring) <Newly Established December 19, 2025>

- ① The Compliance Officer may conduct monitoring to verify awareness of, and compliance with, fair trade-related laws and regulations, as well as other mandatory legal requirements, such as the Motor Vehicle Management Act, the Occupational Safety and Health Act, the Personal Information Protection Act. <Newly Established December 19, 2025>
- ② When conducting monitoring under paragraph 1, the Compliance Officer shall establish a monitoring plan and ensure that such plan reflects fair trade-related laws and regulations, other mandatory legal requirements, and relevant policies. <Newly Established December 19, 2025>
- ③ Monitoring under paragraph 1 shall be carried out by the Dedicated Compliance Organization, and personnel conducting the monitoring shall comply with the following requirements:
 1. Shall be excluded from monitoring activities involving themselves or their own departments and shall conduct monitoring fairly based on objective criteria from an independent standpoint;
 2. Shall not disclose or divulge any information obtained in the course of performing duties without legitimate reason; and
 3. Monitoring and risk-level assessments shall be conducted based on the submitted materials, facts, and evidence.<Newly Established December 19, 2025>
- ④ Departments and executives and employees selected for monitoring shall cooperate fully with the monitoring process. <Newly Established December 19, 2025>

[Previous Article 29 moved to Article 31 <December 19, 2025>]

Article 30 (Management of Monitoring) <Newly Established December 19, 2025>

- ① The Dedicated Compliance Organization shall report the results of monitoring to the Compliance Officer, and the Compliance Officer may, where necessary, order corrective measures or follow-up actions such as institutional improvements. <Newly Established December 19, 2025>
- ② The Dedicated Compliance Organization shall independently maintain records of monitoring activities, including plans, target departments, and outcome reports. <Newly Established December 19, 2025>

[Previous Article 30 moved to Article 32 <December 19, 2025>]

Section 8 Document Management

Article 31 (Document Management)

- ① Core documents related to Fair Trade Compliance shall be classified and retained under the responsibility of the Compliance Officer. <Amended November 27, 2023>
- ② The management of documents related to Fair Trade Compliance activities shall be governed by the Company's internal regulations. <Amended November 27, 2023>

[Moved from Article 29; previous Article 31 moved to Article 33 <December 19, 2025>]

CHAPTER 4 MISCELLANEOUS

Article 32 (Public Disclosure)

- ① The Company shall disclose the operational status of the Fair Trade Compliance Program through the Financial Supervisory Service's electronic disclosure system (at least semiannually). <Amended November 27, 2023>
- ② The Compliance Officer shall communicate information regarding the operation of the Fair Trade Compliance Program to all executives and employees through various means, including the Company's internal bulletin board, newsletters, or internal email. <Newly Established November 27, 2023>
- ③ The Compliance Officer shall confirm that information regarding the operation of the Fair Trade Compliance Program is accurately conveyed to all executives and employees. <Newly Established November 27, 2023>

[Moved from Article 30; previous Article 32 moved to Article 34 <December 19, 2025>]

Article 33 (Separate Operating Guidelines) The Compliance Officer may, where necessary, establish and operate separate standards or guidelines for the effective implementation and administration of these Fair Trade CP Operation Regulations. <Amended November 27, 2023>

[Moved from Article 31 <December 19, 2025>]

Article 34 (Establishment and Amendment) <Newly Established November 27, 2023>

- ① The Compliance Officer shall establish and amend these Fair Trade CP Operation Regulations with the approval of the Representative Director.
- ② Notwithstanding paragraph 1, where an amendment involves only non-substantive changes, such as textual revisions resulting from the establishment, amendment, or repeal of relevant laws or regulations, the Compliance Officer may proceed without obtaining the Representative Director's approval. In such cases, the Compliance Officer shall report the details of the amendment to the Representative Director within a reasonable period after its amendment.
- ③ The Compliance Officer may, when necessary for the establishment or amendment of these Fair Trade CP Operation Regulations, seek the opinions of the members of the Compliance Council.

[Moved from Article 32 <December 19, 2025>]

Addendum (November 19, 2002)

Article 1 (Effective Date) This Regulation shall take effect on November 19, 2002.

Addendum (March 2, 2009)

Article 1 (Effective Date) This Regulation shall take effect on March 2, 2009.

Addendum (April 7, 2010)

Article 1 (Effective Date) This Regulation shall take effect on April 7, 2010.

Addendum (April 11, 2011)

Article 1 (Effective Date) This Regulation shall take effect on April 11, 2011.

Addendum (January 17, 2012)

Article 1 (Effective Date) This Regulation shall take effect on January 17, 2012.

Addendum (January 14, 2013)

Article 1 (Effective Date) This Regulation shall take effect on January 14, 2013.

Addendum (November 27, 2023)

Article 1 (Effective Date) This Regulation shall take effect on November 27, 2023.

Addendum (December 2, 2024)

Article 1 (Effective Date) This Regulation shall take effect on December 2, 2024.

Addendum (December 19, 2025)

Article 1 (Effective Date) This Regulation shall take effect on December 19, 2025.