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Notice

The ESG policy of YURA corporation has been established based on the laws of the Republic of Korea, where the headquarters is located, and overseas subsidiaries operate in compliance with the headquarters' policy.

The key leadership of overseas subsidiaries aims to carry out their duties based on the laws of the Republic of Korea and the ESG policy of the headquarters. However, in cases where Korean laws or the headquarters' ESG policy conflict with local laws of the overseas subsidiaries, the local laws shall take precedence.

All laws mentioned in this policy are part of the legal framework of the Republic of Korea. However, if there are similar provisions in the local laws of the overseas subsidiaries, such local legal provisions shall take priority. In the event of any discrepancies in interpretation between the Korean and English versions, the Korean original shall be considered the official interpretation.

Certain departments specified in this policy may only exist at the headquarters. Nevertheless, in the case of overseas subsidiaries, departments that perform the same functions as those at the headquarters, departments delegated with authority from the headquarters, or the relevant headquarters departments responsible for such functions shall apply as the standard.

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Revision History

Version	Revision Date	Revision Details
1	23.03.02	-Initial Establishment
2	2024.01.01	-Addition of provisions ensuring compliance with working conditions and guaranteeing living wage standards (Article 3)
3	2025.01.01	- Addition of provisions on separation and protective measures when child labor is detected (Article 6). - Addition of provisions on protecting the human rights of local residents when expanding new business sites (Article 8).
5	2025.07.01	- Inclusion of compliance requirements in the statement of purpose - Expansion of the scope of application to encompass all stakeholders - Addition and revision of Articles 1 through 12 - Inclusion of human rights due diligence procedures

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1. Overview

A. Purpose of Establishing the Human Rights Policy

YURA has established this Human Rights Policy to actively implement human rights management, prevent human rights violations arising from business operations, and mitigate related risks. YURA adheres to international human rights and labor standards in the implementation of its human rights management practices, including the Universal Declaration of Human Rights and the International Labor Organization Constitution, as well as the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises, the UN Convention on the Rights of the Child, the core labor principles recommended by the ILO and ratified by each state, and applicable laws and regulations of the countries in which it operates (hereinafter referred to as the “Guidelines”).

B. Scope of Application

① This policy applies to all employees of YURA, including executives, regular employees, and non-regular employees, across domestic and overseas production and sales subsidiaries, affiliates, subsidiaries, sub-subsidiaries, and joint ventures, as well as to all stakeholders, including customers and members of the local communities. Also, YURA employees must comply with this Human Rights Policy when engaging with suppliers, sales, and service organizations, and are further encouraged to promote respect for this policy among all stakeholders involved in business relationships. The company may also require that suppliers and business partners comply with these principles and manage human rights matters at a level equivalent to or comparable with YURA’s standards, in order to cease, prevent, mitigate, and remedy any adverse human rights impacts.

② In cases where the provisions of this policy conflict with the laws of a given country, the local laws shall take precedence. The policy may be revised, if necessary, to reflect such legal requirements and industry-specific characteristics, and additional country-specific policies may be established as needed. Unless otherwise specified by local laws, the articles of incorporation, or internal regulations of a given entity, all YURA employees shall perform their duties in accordance with this Human Rights Policy.

C. Human Rights Risk Management Process

YURA implements human rights management in accordance with this policy and establishes internal systems necessary to assess and improve human rights risks on a regular basis, ensuring transparency with stakeholders. The human rights management team operates in good faith to execute human rights risk management, conduct preemptive inspections, implement necessary improvements, and revise the management system to reflect social changes.

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2. Fundamental Principles

Article 1. Non-Discrimination

① YURA prohibits discrimination in recruitment, hiring, promotion, training, wages, and benefits based on gender, race, ethnicity, nationality, religion, disability, age, family status (including pregnancy or marital status), social status, political opinions, skin color, sexual orientation, or union membership, without reasonable grounds. The Company fosters an organizational culture that respects employee diversity.

② The Company establishes policies and procedures to prevent inhumane treatment of employees. YURA refers to its Human Rights Policy and the Supplier Code of Conduct in this regard. Inhumane treatment includes, but is not limited to, sexual harassment, verbal abuse, and mental or physical coercion.

③ Except where local laws or workplace safety requirements dictate otherwise, YURA ensures freedom of religious practice and provides reasonable accommodations for individuals with disabilities. The Company does not impose irrelevant conditions unrelated to job performance on employees or job candidates that may be used as a basis for discrimination.

④ The Company ensures fair evaluation based on individual competencies and performance and reflects this systematically in appropriate compensation. YURA promotes an organizational culture that respects diversity and expects its business partners to uphold the same standards.

Article 2. Prohibition of Workplace Harassment and Sexual Harassment

YURA is committed to preventing any conduct that causes physical or mental distress or undermines the working environment by abusing one’s position, status, or relational advantage in the workplace beyond the scope of appropriate business conduct, and strictly prohibits all forms of harassment, including sexual harassment, rude or inappropriate behavior, violence, bullying, and discrimination. Such conduct includes unwelcome sexual behavior that causes humiliation or discomfort, or leads to disadvantageous treatment in employment due to rejection or non-compliance.

Article 3. Wages and Welfare Benefits

① YURA complies with all applicable local laws and regulations in the countries where it operates. In the case of overtime,

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the Company provides compensation at a rate higher than the regular hourly wage. All overtime work must be performed voluntarily with the employee's consent. Wages are paid in accordance with national laws and systems and are issued on a designated payday.

② Each time wages are paid, a detailed breakdown is provided in a language understandable to the employee, either through a written or electronic payslip or via the company's intranet. The payslip includes wage calculation standards and individual pay items, enabling employees to verify that they have been properly compensated for their work.

③ YURA strives to provide a pleasant working environment and to operate welfare benefit programs that enhance employees' quality of life. The Company conducts mandatory training as required by the laws and systems of each country and makes efforts to support employees' career development and capacity building.

Article 4. Working Conditions Management

YURA complies with the statutory working hours of the countries in which it operates and manages employees' working hours, including rest periods. The Company discourages involuntary or excessive overtime work and ensures appropriate compensation in cases where overtime is unavoidable.

Article 5. Humane Treatment

① YURA respects the privacy of all employees and rigorously protects personal information. The Company strictly prohibits any form of harsh or inhumane treatment, including unnecessary work instructions outside of working hours, violence, sexual violence, sexual harassment, sexual abuse, corporal punishment, mental or physical coercion, verbal abuse, bullying, public humiliation, and threats of such behavior.

② The Company prohibits workplace harassment involving the abuse of power based on position or interpersonal relationships. If an employee becomes a victim of workplace harassment, the Company shall take appropriate measures such as reassignment or relocation upon request. Disciplinary actions or changes in work placement shall be imposed on perpetrators as necessary.

③ If the Company's policy on the humane treatment of employees is violated, disciplinary procedures shall be defined and implemented accordingly. Such procedures shall be clearly communicated to employees to ensure transparency and understanding.

Article 6. Freedom of Association and Collective Bargaining

① YURA respects the labor relations laws of the countries in which this Human Rights Policy is applied and guarantees all employees ample opportunities for communication.

② Employees and their representatives shall be able to freely express and discuss their opinions and concerns regarding working conditions and management policies without fear of discrimination, retaliation, threats, or harassment. In the absence of employee representatives, individual employees shall have the freedom to raise matters for discussion or negotiation independently.

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Article 7. Prohibition of Child Labor

- ① YURA strictly prohibits all forms of child labor. The age of employees and job applicants is verified using valid documentation such as government-issued identification cards and birth certificates. The minimum age for employment shall be the highest among the following: the age at which compulsory education is completed, the minimum legal working age under applicable local laws, or the age specified by the International Labour Organization (ILO).
- ② In the event that a child laborer is identified, the supplier must take immediate corrective action. The employment of the child shall be terminated without delay, and the age verification process for employees during hiring shall be improved.
- ③ Goods and services must not be sourced from business partners involved in child labor or in violation of related laws. If such involvement is identified, appropriate measures shall be taken.
- ④ The employment of adolescent workers above the legal minimum working age is permitted; however, workers under the age of 18 must not be assigned to overtime, night shifts, or any work that poses health and safety risks. Their educational opportunities shall not be restricted by employment responsibilities.
- ⑤ YURA protects the human rights and dignity of all workers in line with internationally recognized standards. This applies to all categories of workers, including temporary workers, migrant workers, interns, and dispatched workers. All employees must be guaranteed lawful employment and protection of rights in accordance with local laws and regulations.

Article 8. Prohibition of Forced Labor

- ① YURA shall assign employees to work in accordance with labor standards laws of each country in which it operates. Any form of forced labor or mandatory work against an employee’s free will is strictly prohibited. The employment of forced laborers, bonded laborers (including those under debt bondage), involuntary prison laborers, or trafficked persons is not permitted.
- ② All actions involving the movement, recruitment, or transfer of vulnerable individuals for the purpose of forced labor—through means such as violence, threats, confinement, coercion, abduction, or fraud—are strictly prohibited. YURA shall not source goods or services from business partners that are involved in forced labor through physical or psychological coercion, or debt-related bondage. If such cases are identified, appropriate corrective measures must be taken.
- ③ The term “Forced Labor Regulation” includes any laws, decrees, ordinances, rules, or requirements imposed, implemented, or enforced from time to time by the United Nations (UN), the United States, the European Union (EU), the United Kingdom, the Republic of Korea, or any other relevant governmental authority for the purpose of preventing forced labor.
- ④ YURA requires suppliers to establish a Code of Conduct that clearly states the fundamental exclusion of forced labor throughout all business operations. Suppliers shall be prohibited from trading raw materials, components, or other goods that are directly or indirectly connected to forced labor. To verify compliance, procedures must be implemented to identify the countries and regions related to the origin of all raw materials, parts, and components used in the manufacturing of products supplied to YURA, at any tier of the supply chain.

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⑤ The Company shall not unreasonably restrict employees’ freedom of movement within the facilities provided by YURA.

⑥ Employment contracts shall be provided in writing and in a language and format understandable to the employee. Employees may resign without penalty at any time, provided they give reasonable notice in accordance with company work rules or applicable local law. This right shall be explicitly stated in the employment contract. Suppliers must retain records of resigning employees in accordance with the retention period and scope required under applicable local laws.

⑦ Employees shall not be required to submit identity documents, visas, or other personal documents that may restrict their personal freedom. YURA requires that suppliers and labor dispatch agencies do not retain, destroy, or conceal employees’ government-issued identification cards, passports, or work permits as a condition of employment. As a general principle, employees must retain their own documents. If local laws require temporary retention, employees must be granted full access to their documents at all times.

⑧ YURA strictly prohibits suppliers and labor agencies from charging employees any recruitment fees or deposits as a condition of employment. If it is found that a worker has paid such fees, YURA may require the supplier to reimburse the employee.

Article 9. Industrial safety and health assurance

① YURA establishes a health and safety policy under the principle of preventing industrial accidents and work-related illnesses, and strictly complies with internationally recognized safety standards. The Company takes appropriate actions to address identified hazards and ensures that all workers comply with relevant safety regulations so that every employee can work in a safe environment where the health and safety of both employees and local communities are treated as the top priority. YURA regularly inspects workplace facilities, equipment, and tools to ensure a safe working environment, and in addition, eliminates workplace hazards and prevents risks by ensuring that all tasks are carried out in accordance with safety protocols. The Company also provides personal protective equipment (PPE) and conducts regular safety training for all employees. The Company takes necessary preventative and corrective measures to mitigate physical and mental risks and establishes appropriate post-incident management support to promote physical and psychological well-being.

Article 10. Protection of Local Communities’ Human Rights

① All employees must ensure that their work activities and the expansion of new business sites do not infringe on the human rights of local communities. The Company makes efforts to identify potential impacts on neighboring communities and seeks to prevent any issues by actively listening to their concerns and maintaining ongoing communication. Furthermore, the Company respects and strives to protect the rights of local residents to safety and health, freedom of residence, and property rights.

Article 11. Customer Human Rights Protection

① Employees must prioritize the protection of customers’ lives, health, and property when providing products and services. YURA takes all necessary measures to safeguard personal information collected through its business activities.

② To ensure a customer-centric approach, the Company actively listens to and respects the voice of customers. It

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responds positively to legitimate demands and reasonable suggestions. YURA fully considers customer safety and health in its business operations and shall not provide any products or services that may pose a threat to customer safety or well-being.

Article 12. Responsible Supply Chain Management

① YURA may support the prevention of actual or potential significant adverse human rights impacts within the supply chain by receiving information on the human rights practices of its suppliers and providing appropriate training. As many risks—especially serious violations—tend to occur at the lower tiers of the supply chain, the Company manages such risks and works in collaboration with suppliers to ensure the implementation of supply chain due diligence.

3. Governance Framework

① Human Rights Management Responsibility

YURA ensures that its Board of Directors, key decision-makers, and dedicated human rights management teams oversee human rights management initiatives. Committees, executive meetings, or operational meetings within the Company may be tasked with

- 1) Reviewing the enactment and revision of the Human Rights Charter.
- 2) Providing input on HR policies, employment rules, and internal regulations.
- 3) Conducting human rights risk assessments and implementing mitigation measures.
- 4) Investigating human rights violations and deliberating on remedies.
- 5) Addressing other matters deemed necessary to protect human rights

② Implementation of Human Rights Management

YURA operates a dedicated organizational unit responsible for implementing human rights management. This unit carries out tasks such as human rights training, disclosure of relevant information, human rights due diligence, and remediation for victims. In the event of a significant issue, the unit reports the matter to the Sustainability Management Committee. The responsibilities to be fulfilled by the organization in charge of human rights management include the following:

1. Enactment and revision of human rights policies.
2. Establishment of human rights management implementation plans.
3. Conducting human rights risk assessments and inspections.
4. Operating grievance handling channels.
5. Internal training, reporting, and external communication efforts.

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③ Operation of Grievance Handling Procedures - Reporting and Receiving Human Rights Violations

Employees and external stakeholders can report human rights violations through designated grievance channels. YURA provides multiple grievance and feedback channels to employees, as well as to other individuals or organizations (reporters) who have experienced or become aware of actual or potential human rights violations. These channels are designed to ensure accessibility for both internal and external stakeholders, including supply chain employees and local communities. Upon receiving a report of a human rights violation, the relevant departments shall take into account the specific nature of each case and discuss concrete remedial measures.

Human Rights Violation Reporting Channel

- ▶ **Department: HR Planning Team**
- ▶ **Email: yura119@yura.co.kr**

④ Operation of Grievance Handling Procedures -Handling Human Rights Violation Reports

YURA consults legal precedents, regulatory guidelines, past internal practices, and industry norms to determine the best course of action for reported cases. The Company seeks optimal remedies with support from the Legal Department.

If a case has a significant impact on the victim’s rights or poses a corporate reputation risk, it may be escalated to the highest decision-making body. In such cases, remedial measures may be discussed in committees, management meetings, or working-level discussions involving top decision-makers.

⑤ Operation of Grievance Handling Procedures - Protection of Whistleblowers

Employees must not disclose the identity of whistleblowers or any details that may reveal their identity. They are also prohibited from sharing or publishing any information related to the whistleblower, including their personal information, victim identity, nature of the violation, remedy procedures, or the outcome of the case. The Company ensures that whistleblowers are protected from retaliation and maintains strict confidentiality regarding case details.

YURA takes all necessary measures to ensure that whistleblowers who report human rights violations

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or risks are not subject to any disadvantage for filing a report, requesting counseling or investigation, or cooperating with related procedures.

⑥ Human Rights Management Training

YURA provides human rights management training to promote employees' understanding and awareness of human rights, and to communicate the company's direction and implementation plans for human rights management. The training reinforces the prohibition of discriminatory behavior among employees and encourages the active reporting of identified human rights violations or risks. In addition, employees are educated on preventive measures and response procedures to strengthen human rights awareness and foster a culture of respect for human dignity.

⑦ Expansion of Human Rights Management

YURA shares information about human rights policies, execution plans, and risk assessment procedures both internally and with external business partners.

Such information shall be made available in a manner that allows members of relevant organizations to easily access and understand the Company's human rights management efforts.

4. Human Rights Due Diligence

① Human Rights Due Diligence

YURA may conduct human rights due diligence when deemed necessary, particularly to identify, prevent, and mitigate adverse human rights impacts and to fulfill its responsibility for its activities.

This process includes the identification and assessment of actual and potential human rights impacts, actions to address identified issues, documentation of response measures, and communication with relevant stakeholders.

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Appendix

A. Contact Information

Human Rights Violation Reporting Channel <ul style="list-style-type: none"> ▶ Department: HR Planning Team ▶ Email: yura119@yura.co.kr

B. References

The policy is based on international and domestic human rights standards, including:

- ① UN, Universal Declaration of Human Rights (1948)
- ② UNGC, A human Rights Management Framework (2010)
- ③ UN, The UN Guiding Principles on Business and Human Rights (2011)
- ④ OECD, The OECE Guidelines for Multinational Enterprise (2011)
- ⑤ Constitution of the Republic of Korea
- ⑥ National Human Rights Commission of Korea, Public Institution Human Rights Management Manual (2018)
- ⑦ Ministry of Justice, Corporate Human Rights Management Standard Guidelines (Draft) (2019)