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2. Employee Code of Conduct

Revision history

RN	Revision date	Revised contents
0	2007.06.11	Newly Enacted Employee Code of Conduct
1	2008.01.03	Change of name and mark due to change in company CI
2	2023.05.30	Revisions to Reflect Social Changes

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1. Outline

1) Purpose

This Employee Code of Conduct outlines the ethical and moral standards that all officers and employees of Yura Corporation must adhere to in the performance of their duties. These guidelines are aligned with the broader principles set forth in the *Yura Corporation Code of Ethics*.

2. Code of Conduct

2.1 Transparent and Fair Performance of Duties

2.1.1 Employees must treat all stakeholders equitably and without discrimination based on factors such as regionalism, blood ties, educational background, or other personal affiliations.


2.1.2 Employees are expected to maintain respect and professional decorum in the workplace. Superiors should not abuse their positions to issue unfair work instructions.

2.1.3 If a superior's instructions are found to impede the fair performance of duties, employees must address the issue by reporting the matter to the next level of management or through the Cyber Ethics Management system, where appropriate.

2.1.4 Employees must not intentionally delay their work to seek or receive undue compensation.

2.2 Prohibition of Bribery and Improper Financial Transactions

2.2.1 Employees are strictly prohibited from accepting cash, gift certificates, or any form of negotiable instrument from stakeholders (both internal and external parties whose actions or decisions are influenced by the employee's work).

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2.2.2 Employees must not engage in contractual relationships or enter into financial transactions with stakeholders that could create a conflict of interest. If a relative is involved in the following contractual relationship, the employee must report it to the Ethics Management Reporting Center and take necessary steps to preserve fairness in business dealings.

- Holding concurrent office positions with a conflicting interest without approval
- Loans, guarantees, or leases of involving stakeholders
- Acquisition of stocks or joint investments with stakeholders
- Unfair job-related requests from family members, or relatives

2.2.3 Financial transactions between executives and employees are strictly prohibited, as they may have the following negative effects in the event of problems such as default on debts.

- Deteriorating relationships between colleagues, damaging the work atmosphere, and disrupting company operations
- Stakeholders may exploit this as a weakness, thereby compromising fairness in business processes.


2.2.4 Stakeholders must not solicit or engage in unfair business practices, nor allow stakeholders to initiate such actions.

2.2.5 Employees must not engage in indirect investments or other forms of ownership in partner companies through family members or relatives.

2.3 Coexistence with Business Partners

2.3.1 Employees must not request meals, drinks, business trip expenses, or payment of debts from business partners.

2.3.2 While on business trips, employees should refrain from having business partners pay for meals. If this is unavoidable, meal costs should not exceed 30,000 Korean won per person.

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2.3.3 Employees must not request favors, product sales, insurance subscriptions, or participate in multi-level marketing schemes.

2.3.4 Employees should avoid intentionally delaying work to receive unfair compensation.

2.3.5 Employees should not request material support for official or unofficial events, nor should they seek to influence event scheduling in advance.

2.4 Maintaining a Clean and Healthy Organizational Culture

2.4.1 Condolence gifts should typically be limited to 50,000 Korean won, with exceptions not exceeding 100,000 won.

2.4.2 Gifts related to promotions, honors, or inaugurations should be modest, and electronic congratulatory messages or emails are encouraged.

2.4.3 Employees must not participate in gambling-related activities, such as Hwatu, poker, or golf betting.


2.4.4 If an employee receives valued at 30,000 won or more, you must follow the gift management regulations.

2.5 Gift Management

2.5.1 When an employee receives a gift in Korea or abroad in relation to job and the value is 30,000 won or more (the foreign currency is converted to Korean Won), employee must immediately report it to the General Affairs Team and then deliver it.

2.5.2 The general affairs team manages the received gifts, but may dispose of them upon obtaining approval at the end of each year. If the reporter wishes to purchase the gift, they may be disposed of to the reporter at the reported value.

2.6 Information Security and Record Management

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2.6.1 All information related to decision-making and job performance must be (computerized) stored and preserved in compliance with the company's regulations and retained for the designated period. Unauthorized destruction, concealment, or disclosure of such information is prohibited.

2.6.2 Employees must not disclose or misuse business-related information, including trade secrets, at public events or to external entities without company approval.

2.6.3 Employees must not distort or spread false information regarding the company.

2.7 Prohibition on Personal Gain from Company Assets

2.7.1 Employees must not use the company's non-public inside information for personal gain or allow others to benefit from such information.

2.7.2 Even after leaving the company, employees are prohibited from using business information, intellectual property, or any proprietary knowledge acquired during employment for personal benefit.

2.7.3 Employees must seek approval from the company before engaging in any side jobs or secondary employment that may conflict with their primary responsibilities.

2.7.4 All expenditures must align with the purpose outlined in the budget, and no funds should be used for personal purposes.

2.7.5 Employees must not use the company's human and material resources for personal gain. Personal activities such as excessive internet browsing, stock trading, or casual conversations unrelated to job responsibilities should be avoided.

2.7.6 Employees must not use company networks or communication systems to promote personal side businesses or those of others.