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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	23.05.30	Addition of Child-Related Regulations (2. Principles_D)
3	25.02.27	Change of Responsible Department

2025.02.27

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## 1. Overview

### A. Purpose of Establishment

YURA has established these Advertising and Marketing Ethics Regulations to guide customers in making informed product purchase decisions while fostering a sound advertising and marketing environment.

### B. Scope of Application

These regulations apply to all employees of the Company.

### C. Basic Principles

YURA prohibits advertising and marketing activities that involve misrepresentation or omission of product/service information, exaggeration or understatement of product/service benefits, unfair comparison of competitors' products, deceptive marketing practices targeting customers and consumers, and advertising or marketing activities that fail to protect information-vulnerable groups. Additionally, external agencies entrusted with advertising and marketing operations for YURA must also adhere to these regulations.

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## 2. Principles

**A. YURA does not engage in advertising or marketing activities that harm the ethical sentiments or emotions of customers and consumers.**

- ① The Company does not mock or trivialize human dignity, life, physical integrity, or personal vulnerabilities.
- ② The Company does not include expressions that promote violence, profanity, crime, discrimination, prejudice, or antisocial behavior.
- ③ The Company refrains from using expressions that may cause discomfort or disgust to customers and consumers.

**B. YURA ensures that advertising and marketing do not provide misleading information to customers and consumers and do not include false, exaggerated, or deceptive expressions.**

- ① The Company does not include misleading or deceptive information regarding raw materials, specifications, performance, or certifications.
- ② The Company truthfully advertises aspects related to scale, production facilities, awards, business plans, achievements, and technological partnerships.
- ③ The Company does not excessively emphasize or exaggerate only the advantages and conveniences of products and services.
- ④ Without concrete and precise evidence, terms such as "highest safety" or "eco-friendly" are not used.
- ⑤ The Company does not intentionally conceal the negative environmental impact of product usage.

**C. YURA does not unfairly compare or deliberately slander competing companies, products, or services in its advertising and marketing activities.**

- ① The Company does not compare products or services without clearly stating objective standards for specifications, performance, or certifications.
- ② The Company does not compare competing companies' products or services without clear comparison criteria and methods.
- ③ The Company does not make false claims about competitors' products or services without objective evidence.

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D. YURA does not include expressions that harm children's physical, emotional, or moral development or engage in advertising and marketing that could impair their cognitive abilities or induce abnormal behavior.

- ① The Company does not include content that harms children's physical, emotional, or moral development or induces abnormal behavior.
- ② The Company prohibits portrayals in advertising and marketing content where children are in dangerous locations or engaging in hazardous behavior.

### 3. Measures for Regulation Violations

Employees who violate these regulations in the course of marketing operations will be subject to disciplinary actions in accordance with the Company's Code of Conduct.