

	ESG Management Policy	Num	
		Modified date	2024.03.05
	Anti-corruption policy	Page	3
		Department in charge	MIT1

### Index

1. Outline
2. Anti-corruption policy
3. Policy Operation

### Revision history

RN	Revision date	Revised contents
0	2024.03.05	Newly enacted (establishment of anti-corruption policy in accordance with the introduction of ISO37001 anti-corruption management system)

**2024. 3. 5**

## 1. Outline

## **1) Applied Area**

This policy shall be applied and implemented to all executives and employees of Yura Corporation and its affiliates both domestically and internationally. We also recommend that our business partners comply with this policy or a policy of a similar level to this policy.

## **2) Purpose**

The purpose is to prevent the occurrence of corruption and bribery practices, which are economic crimes that damage the company's tangible and intangible assets and hinder the fair performance of duties by members, and to encourage members to actively practice them according to ethical and moral values.

All employees of Yura Corporation must comply with all applicable domestic and international laws and regulations when performing their duties and conduct business in an ethical and fair manner.

※ Major anti-corruption and anti-bribery laws include the US Foreign Corrupt Practices Act (hereinafter referred to as the 'FCPA'), the UK Bribery Act (hereinafter referred to as the 'UKBA'), Korea's Anti-Bribery of Foreign Public Officials Act in International Commerce, and the Act on the Prohibition of Improper Solicitation and Acceptance of Money (hereinafter referred to as the 'Anti-Bribery Act').

## **2. Anti-corruption policy**

### **1) Bribe**

Employees should not accept, offer, or promise to offer any form of illegal or unethical benefit or bribe, whether monetary or non-monetary, from stakeholders. A bribe refers to any form of benefit offered or received for monetary or non-monetary purposes, including money, services, hospitality, gifts, donations, subsidies, preferential treatment, and convenience.

### **2) Illegal request**

Improper requests between employees and stakeholders, or between internal employees, are prohibited. Stakeholders must not make unfair demands or receive compensation by using their superior or dominant position in business. Stakeholders must not mediate or request unfair transactions with the company or engage in unfair transactions.

Avoid making transactions on favorable terms to specific business partners or partners. You must clearly express your intention to refuse requests for conveniences in the course of business.

If you receive an improper request, immediately report it to your supervisor.

### **3) Gift<sup>1</sup> and Hospitality<sup>2</sup>**

Do not accept souvenirs or gifts that exceed the simple level accepted by social conventions.

Do not publicly inform people with job-related interests of congratulatory or condolence gifts, and congratulatory or condolence gifts should not exceed the level that is customary by social conventions

### **4) Payment to public officials**

When paying for civil servants' meals, lodging, and transportation expenses while performing government activities, comply with domestic and international laws, including the Act on Prohibition of Unjust Solicitation and Acceptance of Money or Goods.

### **5) Express fee**

Do not pay bribes, which are acts of bribing government officials directly or indirectly to speed up routine procedures or avoid administrative delays, or so-called expediting payments. Even when government officials or others illegally request expediting payments, our employees must refuse them and immediately report them to their superiors in order to eradicate expediting payments.

---

<sup>1</sup> Refers to goods, gift certificates, securities, various tickets, etc. provided as a favor

<sup>2</sup> Providing entertainment, food and beverages, etc., or providing admission tickets, transportation, accommodation, etc. for cultural and sports events, travel, conferences, seminars, etc.

Charitable donations and sponsorships are promoted fairly in accordance with internal enforcement standards and procedures, and donations and sponsorships for political purposes are prohibited.

### **3. Policy Operation**

#### **1) Monitoring**

Establish a reporting system that is accessible to employees and stakeholders, monitor it on a regular basis, and conduct investigations when necessary.

#### **2) Actions in case of violation**

In the event of a violation of this policy, necessary measures must be taken in accordance with company regulations.

#### **3) Operation of anti-corruption management system**

In order to implement this policy, the company establishes and operates an anti-corruption management system that complies with ISO 37001 standards, and continuously improves it.

#### **4) Authority and independence of the Anti-Corruption Compliance Officer**

The company grants responsibility and authority related to anti-corruption compliance to the anti-corruption compliance officer and guarantees independence.