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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
0	25.07.01	Newly enacted

**2025. 07. 01**

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## 1. Background and Purpose

Under the vision of "A leading company in electronic components technology for eco-friendly automobiles" Yura Corporation is committed to building a supply chain that fulfills social and environmental responsibilities to achieve sustainable management. To this end, we collaborate with stakeholders within the supply chain and strive to enhance the sustainability of society and the company through sustainable procurement.

This policy is established based on international standards and principles including the European Union's Corporate Sustainability Due Diligence Directive(CSDDD), the International Labour Organization(ILO)'s International Labor Standards, the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, the UN Guiding Principles on Business and Human Rights(UNGPs), the Code of Conduct of the Responsible Business Alliance, and the Global Automotive Sustainability Practical Guidance by Drive Sustainability, a global business alliance in the automotive industry.

Furthermore, if any provisions in this policy and the <Supplier Code of Conduct> conflict with the laws of the countries where Yura Corporation's business sites and suppliers are located, the stricter standards should take precedence.

(CEO's Signature)

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## 2. Scope of Policy

This policy applies to first-tier suppliers that have direct contractual relationships with the company for providing products and services or other transactions. Compliance with this policy is recommended for sub-tier suppliers and subcontractors beyond the first-tier suppliers.


Yura Corporation encourages suppliers subject to this policy to establish and comply with this policy or policies of a similar standards

## 3. Governance

The ultimate responsibility for promoting and managing ESG activities in supply chain at Yura Corporation lies with the Sustainability Management Committee. The Sustainability Management Team and the Purchasing Headquarters are the primary departments responsible for promoting supply chain sustainability. These teams consult, manage, and execute matters related to supply chain sustainability management. However, supplier management activities in areas such as environmental protection, human rights, and corporate ethics may be conducted in coordination with other relevant departments.

## 4. Supply Chain Classification

Yura Corporation proactively identifies and assesses both potential and actual risks by comprehensively considering factors such as industry type, size, transaction frequency, substitutability, location, ESG risk likelihood, and severity of risks. Based on internal evaluation results, suppliers are classified as below according to potential and actual risk occurrence and likelihood.

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### Supplier Classification Criteria

Category		Target
Group A	Core Management Target	<ul style="list-style-type: none"> <li>- Companies assessed to have high potential risk : Companies with high Business and ESG risks</li> <li>- Companies with confirmed actual risks : Cases where substantial risk-related indicators were identified in the Self-assessment</li> <li>: Companies flagged through grievance channels, media research, or previous year's due diligence revealing risks</li> </ul>
Group B	Selective Attention Target	<ul style="list-style-type: none"> <li>- Companies with relatively high severity and likelihood of risk occurrence upon potential risk emergence : Companies with high Business or ESG risks</li> </ul>
Group C	General Management Target	<ul style="list-style-type: none"> <li>- Companies with relatively low severity and likelihood of risk occurrence upon potential risk emergence : Companies with medium/low Business and ESG risks rather than high</li> <li>- Cases judged to be managing risks reasonably and appropriately according to Waiver criteria*</li> <li>- Newly registered suppliers</li> </ul>

\* Waiver Criteria: Suppliers with ESG assessment agency ratings meeting the following criteria are classified as Group C.  
Korea ESG Standards Institute (KCGS): B or higher, MSCI: BB or higher, DJSI: 50 points or higher, EcoVadis: Bronze medal or higher

Yura Corporation conducts basic diagnosis for Group B, and for Group A—where high potential or actual risks are identified—conducts In-depth Assessment and on-site inspection. In the mid to long term, Yura Corporation plans to continuously expand the scope of self-diagnosis and audit target suppliers.

※ A Basic Diagnosis shall be conducted for Group C, if deemed necessary.

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## 5. Supply Chain ESG Due Diligence

Yura Corporation regularly assesses suppliers' capabilities in areas such as financial stability, delivery performance, and product quality, alongside key aspects of supply chain sustainability—including labor and human rights, health and safety, environmental impact, ethics, and management systems. The results of Supply Chain ESG Due Diligence are reflected when contracts with suppliers are renewed.


### [Supply Chain ESG Due Diligence Process]

① Planning (Review of Target Suppliers) → ② Basic Diagnosis (Supplier Self-Assessment) → ③ In-depth Diagnosis → ④ On-site Audit (Conducted by Yura Corporation or a third-party organization) → ⑤ Improvement and Monitoring (Execution of corrective and mitigating actions) → ⑥ Information Disclosure

#### 1) Document Assessment and On-site Inspection

Yura Corporation's supply chain ESG due diligence targets first-tier suppliers and are conducted through various methods, including Self-assessments, in-depth assessments, and on-site inspections. On-site inspections are carried out for suppliers identified as having high ESG risks or requiring inspection based on the results of self-assessments and in-depth assessments.

Supply chain ESG due diligence includes compliance with supply chain-related guidelines and applicable laws. The evaluation items are reviewed periodically based on monitoring trends in global initiatives and related laws and are revised or supplemented as necessary. During supplier inspection, Yura Corporation does not require the disclosure of trade secrets, confidential information or information that could pose a risk to national security if disclosed. Whether information qualifies as such is determined through consultation between Yura Corporation and the supplier.

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2) Improvement and Monitoring

Yura Corporation may request suppliers to improve and rectify risks identified through supply chain ESG due diligence. Additionally, suppliers may be required to establish and implement plans for improvement and mitigation. Despite these requirements, if serious risks persist repeatedly with a supplier, measures such as restricting new bids, suspending contract renewals, or terminating existing transactions may be enforced.


3) Information Disclosure

Yura Corporation shares and communicates relevant information—such as the identification of supply chain ESG risks and due diligence outcomes—externally through channels including sustainability reports, the official website, and other public disclosures.

## 6. Enhancing ESG Capabilities in the Supply Chain

To enhance sustainability value, Yura Corporation provides financial/non-financial incentives to high-performing suppliers based on the results of supply chain ESG due diligence. For suppliers identified as underperforming, Yura Corporation offers educational support or requires the implementation of corrective actions.

Furthermore, Yura Corporation undertakes activities to strengthen supply chain capabilities such as financial support, technology development, education, and training. In particular, to strengthen supply chain ESG risk management capabilities, Yura Corporation provides targeted training to suppliers and procurement personnel, enabling them to directly manage ESG risks and acquire the necessary expertise.

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## 7. Information Request for Building a Sustainable Value Chain

Yura Corporation recognizes that close collaboration with suppliers is essential for effectively responding to global supply chain regulations. To minimize sustainability-related risks throughout the supply chain, it is essential to have a comprehensive understanding of the entire value chain. Yura Corporation may request information from suppliers that is closely related to sustainability in order to support the development of a sustainable value chain.

## 8. Responsible Procurement of Raw and Ancillary Materials

Yura Corporation aims to contribute to building a sustainable environment and society through responsible procurement of raw and ancillary materials produced and procured in compliance with ethical principles and by reducing negative environmental and social impacts. Furthermore, to realize ESG values across the supply chain, Yura Corporation requires suppliers to comply with laws and regulations, reduce human rights violations and negative environmental impacts that may occur during the production of raw and ancillary materials, and promote the safety and health of employees.

In particular, Yura Corporation seeks to minimize adverse environmental and social impacts through specific policies and management related to sustainable procurement, conflict minerals and responsible minerals management, and deforestation prevention, prohibition of the use of materials tested on animals, and elimination of counterfeit components. The use of raw materials originating from conflict-affected and high-risk areas—where human rights violations and environmental degradation are prevalent—is strictly prohibited. Additionally, the use of natural rubber associated with deforestation is excluded from procurement. If risks related to human rights violations or environmental destruction are found in raw and ancillary materials provided by suppliers, Yura Corporation may request a change of procurement source or additional corrective actions from the relevant supplier.

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1) Sustainable Procurement

Yura Corporation prioritizes the procurement of products recognized under domestic regulations as eco-friendly or green, as well as those certified by domestic or international standards as equivalent. The purchasing department is responsible for conducting relevant investigations, providing training, establishing procurement plans, and actively promoting the purchase of eco-friendly and green products. Procurement performance in this area is continuously monitored and managed.

However, this purchasing policy applies to consumables and ancillary materials that do not affect product quality closely related to customer safety. In the future, the scope will be expanded to raw materials and major materials whose quality and stability have been confirmed.


The classification criteria for eco-friendly and green products follow the contents below. However, these criteria may be revised if a separate management system is established to govern such classifications.

(1) Green products under the "Framework Act on Carbon Neutrality and Green Growth for Coping with Climate Crisis" and the "Act on the Promotion of Green Product Purchasing"

- ① Products certified with environmental labels under the "Environmental Technology and Industry Support Act" and products meeting product-specific certification standards
- ② Products certified with environmental performance labels under the "Environmental Technology and Industry Support Act" that have reduced greenhouse gas emissions
- ③ Excellent recycled products under the "Industrial Technology Innovation Promotion Act" and the "Act on Promotion of Saving and Recycling of Resources"

(2) High-efficiency energy equipment and products with energy efficiency grades 1-2 under the "Act on the Rational Use of Energy"

(3) Other products and services that comply with product environmental label certification standards based on ISO 14020 (ISO 14024, ISO 10421, ISO 14025)

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2) Conflict Minerals and Responsible Minerals


Yura Corporation is committed to establishing a responsible supply chain management system and actively encouraging supplier participation to minimize adverse social and environmental impacts such as human rights violations and environmental destruction in conflict and high-risk areas, including 10 African countries (Democratic Republic of Congo and neighboring nations). The use of 3TG conflict minerals (tin, tantalum, tungsten, gold) mined unethically in conflict areas is prohibited, while cobalt, copper, and aluminum are managed as responsible minerals due to human rights or environmental issues.

Yura Corporation investigates whether conflict minerals and responsible —including tin, tantalum, tungsten, gold, cobalt, copper, and aluminum— are included in purchased raw and ancillary materials. It proactively prevents related risks through traceability investigations of origin and distribution routes as well as external certification requirements.

3) Deforestation Prevention

Yura Corporation strives to fulfill social and environmental responsibilities when procuring natural rubber to prevent deforestation that emits greenhouse gases and harms biodiversity. To ensure traceability within the supply chain, the company may request suppliers provide information such as product descriptions, geographic location of production sites, supplier information, evidence proving no risk of deforestation, and compliance with production country laws. Collected information is retained for five years from the product launch date containing natural rubber in accordance with the European Regulation on deforestation-free products (EUDR).

Additionally, Yura Corporation conduct regular due diligence to assess whether deforestation has occurred at production sites, whether human rights and the rights of local communities are respected, and to identify any risks associated with the countries of production and origin. When risks are identified, procedures are implemented to mitigate

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them through appropriate measures. The due diligence system and its results are reviewed and updated annually. Updated information is maintained for a period of five years.

#### 4) Prohibition of Animal-Tested Materials and Counterfeit Components


To uphold ethical responsibilities across the supply chain, Yura Corporation discourages the use of materials and components developed through animal testing. Where alternative testing methods are available or where such testing is not legally required, the procurement of such materials is restricted. Suppliers are also encouraged to comply with animal welfare standards.

Furthermore, to ensure product quality and safeguard consumer safety, Yura Corporation strictly prohibits the use of counterfeit components, illegally replicated materials, and raw or ancillary materials of unclear origin. During the procurement process, Yura Corporation may request supporting documentation to verify the authenticity of such materials. If any violations are identified, the company may require corrective actions or request a change in the procurement source from the supplier.

## 9. Supplier Code of Conduct

Yura Corporation stipulates fundamental matters related to labor and human rights, safety and health, environment, ethics, and management systems that all suppliers providing products or services or entering into contracts for other transactions must comply with. Upon contracting with new suppliers or renewing contracts with existing ones, Yura Corporation requires suppliers to review this policy and the <Supplier Code of Conduct> and sign an agreement to comply. All suppliers contracting with Yura Corporation must adhere to this code of conduct, and suppliers subject to this code may recommend that sub-tier suppliers throughout the supply chain also comply with its provisions.

Yura Corporation or third-party entities commissioned by Yura Corporation may inspect and audit suppliers' compliance with this policy and the supplier code of conduct within the limits permitted by applicable law. Yura Corporation may request improvements or corrective actions

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for risks identified through audits. Suppliers should endeavor to implement improvement and mitigation measures for negative impacts identified through Self-assessment, In-depth Assessment, and on-site audit. If improvements are not made within the specified period, Yura Corporation may impose restrictions on new bids, suspend extended transactions, or halt existing transactions.

## 10. Internal and External Stakeholder Communication

Yura Corporation manages supply chain ESG risks and continuously communicates these with internal and external stakeholders. Identification of supply chain ESG risks and improvement measures are disclosed annually through the Sustainability Report, and regular communication is maintained with suppliers.

Additionally, Yura Corporation operates a 'Cyber Audit Office' (<https://www.yuracorp.co.kr/sustainability/sub05.jsp>) via its official website to facilitate open communication. All stakeholders, including employees, suppliers, and customers, can report unfair trade practices, violations of fair trade laws, unethical conduct, and related issues.

Reports are handled with strict confidentiality, ensuring the protection of the whistleblower's identity and privacy. Both the reporter and the content of the report are protected under the Whistleblower Protection Policy and Anti-Retaliation Guidelines. All received reports are fully investigated and handled transparently and fairly.

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### Supplementary Provisions

Yura Corporation's Supply Chain ESG Policy shall be effective as of 1 July 2025.

Yura Corporation will promptly reflect any significant changes in the policy and review and revise the Supply Chain ESG Policy at least every 24 months. Furthermore, this policy is implemented to enhance suppliers' ESG management performance and is disclosed both internally and externally.