

1. Purpose

- 1.1 Hyosung Heavy Industries aims to comply with laws and regulations, eradicate unethical behavior among employees and stakeholders, and establish sound business practices through the operation of a reporting channel accessible to all stakeholders, including employees, clients, partners, and the local community.
- 1.2 The purpose of this process is to allow company employees who witness unethical or inappropriate practices (including, but not limited to, violations of internal regulations, potential fraud, corruption, or serious illegal activities and misconduct, regardless of whether they violate the law) to report them anonymously through the "Reporting" channel without notifying their superiors. However, if the identity of an internal whistleblower is provided, Hyosung Heavy Industries will thoroughly protect the identity based on the company's Code of Ethics, Ethics Code Implementation Guidelines, Human Rights Policy, and Principles.
- 1.3 This process applies to the reporting and investigation of inappropriate activities (as per Hyosung Heavy Industries' audit regulations). Depending on the situation, the appropriate timing for investigations and whether to initiate appropriate investigation procedures will be determined based on relevant laws and company regulations.
- 1.4 During the reporting and investigation process of inappropriate activities under this process, personal data specified in the audit regulations or data protection operational standards may be handled. When personal data is processed, it will be handled in accordance with personal data protection laws and data protection operational standards.

2. Scope of Application

- 2.1 This applies not only to Hyosung Heavy Industries Co., Ltd. employees but also to entities or individuals representing the company, such as subcontractors, who are not employees.

3. Reporting Content

- 3.1 Reports can be made on the following matters, including violations of regulations, prohibited activities, and illegal actions by employees:
- ① Violations of the Code of Ethics and legal regulations
 - ② Anti-corruption and solicitation of bribes or favors
 - ③ Complaints about transactions and violations of fair trade
 - ④ Workplace harassment
 - ⑤ Employee grievances
 - ⑥ Child labor, forced labor, and human rights violations
 - ⑦ Lack of transparency in the selection of partners
 - ⑧ Partner grievances

- ⑨ Illegal or improper use of company assets
- ⑩ Falsification of documents or data and negative reporting
- ⑪ Information security breaches
- ⑫ Other illegal or improper activities

4. Reporting Methods

4.1 Reports can be made through the following methods:

- ① Reports can be submitted via the Hyosung Heavy Industries website:
<https://www.hyosungheavyindustries.com/kr/report>
- ② Reports can be submitted via email: esg-hi@hyosung.com
- ③ Complaints regarding the handling of reports can be sent via email to:
hyosung_hr@hyosung.com

5. Reporting and Processing Procedures

- 5.1 Whistleblowers can report unethical or corrupt activities either under their real name or anonymously through the reporting center. After a report is received, a registration guide email will be sent to the reporter's email address, and a confirmation email will be sent to the reporter indicating that the report has been registered.
- 5.2 The reporting center staff will review the report under the principle of confidentiality. After assessing the need for investigation, if it is determined that no investigation is necessary, an objective explanation will be recorded in the action report, and an email will be sent to the reporter. If an investigation is deemed necessary, the progress of the investigation, rather than just the action report, will be registered, and an email will be sent to the reporter.
- 5.3 The responsible department will objectively verify the report, gather evidence, and conduct the investigation. During the examination process, the subject of the investigation must not withhold, destroy, or alter evidence, nor influence, guide, or threaten witnesses. Such actions will lead to disciplinary procedures.
- 5.4 After receiving a protected disclosure, the examination leader will submit a report on the investigation results along with evidence to the responsible department for reporting and distribution.
- 5.5 After distribution, any necessary disciplinary actions or legal measures will be implemented in accordance with the improvement plan and internal regulations, and the case will be closed.
- 5.6 If the whistleblower has reported under their real name and explicitly requested feedback on the results, the outcome will be sent to the whistleblower, except in cases where it infringes on the company's legitimate rights and interests. Anonymous whistleblowers can check the status of the action taken through the "Check Anonymous Report" feature in the reporting center.

6. Whistleblower Protection Principles

- 6.1 Hyosung Heavy Industries protects and supports whistleblowers based on the Code of Ethics, Ethics Code Implementation Guidelines, Human Rights Policy, and Principles.
- 6.2 To encourage reporting, the company ensures protection through confidentiality, prohibition of retaliation, and reduction of responsibility for whistleblowers.
- 6.3 No information will be disclosed without the whistleblower's consent, and the reporting information related to relevant stakeholders will be thoroughly protected.
- 6.4 Individuals who cooperate with the investigation by providing statements or materials during the fact-checking process will also receive protection and support.
- 6.5 If a whistleblower faces retaliation due to their report, the whistleblower and relevant parties can request corrective actions and protection. The company promises to take all measures to minimize such retaliation.
- 6.6 If a person involved in illegal or unethical activities self-reports, the sanctions for those actions may be reduced.
- 6.7 (Additionally) When processing personal data, the Disciplinary Committee must apply the principle of data minimization. The committee should process only the personal information that is appropriate, relevant, and necessary for specific cases.
- 6.8 The Disciplinary Committee will ensure that the results of each case are retained for the appropriate retention period in accordance with internal review regulations.
- 6.9 When responding to access requests, the Disciplinary Committee will ensure that personal information of others is not exposed.
- 6.10 Personal data will be treated as confidential according to the company's privacy policy and will be disposed of in a manner that makes recovery impossible until it is properly destroyed.