

1. Purpose

The purpose of this document is to assist the customers of Hyosung Heavy Industries (hereinafter referred to as the “Company”) in making the best purchase decisions for products and/or services and to establish advertising and marketing ethics in order to create sound advertising and marketing environment.

2. Basic Principles

This Policy prohibits errors or omissions in product and/or service information, exaggeration or understatement of product and/or service benefits, unfair comparisons with competing companies and their products, any methods of deceiving consumers, and advertising and marketing activities that do not protect populations of information poverty. The Company shall make every effort to ensure that advertising and marketing plans and activities adhere to the principles outlined in this Policy.

3. Scope of Application

3.1 This Policy applies to all employees within the Company’s financial consolidation scope, which includes the Company’s headquarters, domestic and overseas production and sales corporations and branches, and subsidiaries.

3.2 Even when interacting with business partners, agencies, and outsourcing partners, employees shall encourage compliance with this Policy.

3.3 However, if the recommended actions in this Policy conflict with the laws of the relevant country, the laws of the country in question shall take precedence.

4. Principles

4.1 In order to preserve the dignity of advertising and marketing, the Company shall not engage in advertising and marketing activities in a manner that offends the moral or emotional sensibilities of viewers.

- ① The Company shall not mock or demean human dignity, life, body, or weaknesses.
- ② The Company shall not employ phrases that promote violence, abusive language, crime, discrimination, prejudice, or antisocial behavior.
- ③ The Company shall not use expressions that offend or repel other viewers.

4.2 During advertising and marketing, the Company shall not provide consumers with misleading information or use false or deceptive language.

- ① The Company shall not include false or misleading information about raw materials, specifications, performance, certifications, etc.
- ② The Company shall not overemphasize or exaggerate only the convenience or advantages of its products and/or services.
- ③ The Company shall not intentionally mislead customers by omitting vital information.
- ④ The Company shall not communicate in ways that are difficult for the viewers to comprehend, such as displaying mandatory information that must be displayed according to the Notice of

the Fair Trade Commission issued pursuant to Article 4(1) of the Act on Fair Labeling and Advertising. The Company shall not display such information with excessively small subtitles and/or for too short a time or too rapidly.

4.3 The Company shall not use language that is harmful to children's bodies, emotions, or morals, nor shall it engage in advertising or marketing activities that encourage excessive consumption by children or urge them to purchase products.

- ① The Company shall not include information that ownership of the product will alter a child's body shape, abilities, behavior, etc.
- ② The Company shall not make statements that could lead to children being in dangerous locations or engaging in dangerous behavior.
- ③ The Company shall not use language that compels children to purchase a product or coerce their parents, etc.

4.4 When engaging in advertising and marketing activities, the Company shall not compare or intentionally disparage competing companies or their products and/or services in an unfair manner.

- ① The Company shall not make comparisons without disclosing clear specifications, performance, and/or certification standards.
- ② The Company shall not make comparisons with competing companies or their products and/or services if the standards and methods for comparison are unclear.
- ③ The Company shall not defame competing companies or their products and/or services with false information that lacks objective justification.

4.5 The Company shall not exaggerate or understate the environmental benefits of purchasing or using its products and/or services.

- ① The Company shall express all product and service information accurately and with enough detail so that customers can easily comprehend it.
- ② The Company shall refrain from using terms like "highest safety" or "environmentally friendly" without specific and accurate justifications.
- ③ The Company shall not intentionally conceal the negative environmental impact of using its products.
- ④ While highlighting the environmental benefits of a specific product and/or service, the Company shall not imply that it is superior to other products and/or services.

4.6 The Company shall execute sincere marketing communications based on a sense of social and consumer responsibility.

- ① The Company shall protect the privacy and confidentiality of its customers against unauthorized intrusions.
- ② The Company shall promote fair competition and facilitate the improvement of consumption patterns.

4.7 The Company shall not use expressions that promote discrimination, prejudice, and conflict based

on national origin, race, gender, age, occupation, religion, belief, disability, social class, region, etc.

4.8 The Company shall comply with the applicable laws and regulations of each country pertaining to the marketing and sale of its products.

- ① When establishing or modifying sales and marketing policies, employees shall be mindful not to violate applicable laws and regulations.
- ② Where an employee suspects any violation of law in this Policy, the employee shall seek legal alternatives in consultation with the Legal Compliance Team and the corporate Brand & Marketing Strategy Team.

5. Responsibility

The marketing and advertising departments of the Company shall be responsible for carrying out all activities in accordance with this Policy, and in the event of major decisions or policy violations, the corporate Brand & Marketing Strategy Team will give advice and consultation.

6. Education and communication

The Company shall provide relevant employees with ongoing training in ethical marketing, and all stakeholders shall have access to this Policy on the Company's website.

7. Monitoring and reporting

The Company shall evaluate internal and external control systems and procedures on a regular basis to ensure continued compliance with this Policy, solicit employee and customer feedback on improvement measures, and strive to maintain operational transparency.

8. Responsibilities and Authority

8.1 The Company shall appoint an executive in charge of advertising and marketing, who will oversee these functions.

8.2 The executive in charge of advertising and marketing shall have overall responsibility for the Company's advertising and marketing activities, including overseeing their execution and ensuring compliance.

8.3 Under the responsibility of the executive, a Communication Team shall be established and operated to create and efficiently manage advertising and marketing ethics policies.

8.4 The Communication Team shall develop medium- and long-term plans for advertising and marketing activities, establish annual plans based on these, implement them, and reflect the results in the following year's plans.

9. Implementation Plans and Goals

9.1 The Company and its employees shall strive to comply with this policy and respect the rules and principles of fair competition.

9.2 Company-wide education on fair trade laws shall be conducted to ensure that 100% of employees complete the training by the year 2030