

Third Party Code of Conduct

This Third Party Code of Conduct of the SeAH group ("SeAH") reflects SeAH's firm commitment to grow and develop together with customers, employees, business partners, and shareholders by respecting the order of the free market economy based on ethical corporate culture and by fulfilling corporate social responsibilities.

SeAH hopes that various third-party partners doing business with SeAH, including our suppliers, contractors, and business partners, will join our effort in becoming a "company that makes the world more beautiful" by complying with this Code of Conduct.

1. COMPLIANCE WITH LAWS AND ETHICAL STANDARDS

1.1 Anti-Corruption

Third-party partners should not engage in any type of corruption, solicitation of money or other valuables and entertainment, embezzlement, etc., nor should they tolerate such behavior. Third-party partners should not promise, offer, provide or receive any bribery or other illegal incentives to their business partners.

1.2 Fair Competition

A third-party partner must strictly comply with the domestic and foreign anti-trust and fair competition laws, which aims to promote free and fair competition and maximize consumer interests.

1.3 Anti-money Laundering and Prevention of Tax Evasion

Third-party partners are required to comply with both domestic and

international anti-money laundering laws, anti-terrorism laws and tax laws to detect and prevent anti-money laundering, the support of terrorism and tax evasion.

1.4 Data Privacy

Third-party partners must respect the privacy rights of all stakeholders. Third-party partners must ensure that the privacy and intellectual property rights of all employees and business partners are protected, and promptly notify SeAH if information is improperly disclosed or is likely to infringe upon any privacy rights.

1.5 Prevention of Conflict of Interest

Third-party partners should avoid situations where there is, or may be, a conflict of interest with SeAH and should notify SeAH immediately upon the occurrence of a conflict of interest.

1.6 Prohibition of Insider Trading

Third-Party partners shall not improperly use or disclose any confidential or non-public information obtained in the course of dealing with H. Trading or soliciting others to trade company shares based on non-public information is prohibited.

1.7 Prohibition of Use of Conflict Minerals

Third-party partners shall not use conflict minerals (gold, tin, tungsten and tantalum) produced in 10 African countries, including the Democratic Republic of Congo.

1.8 Compliance with Trade Laws

Third-party partners shall not engage in trading with counterparties that are prohibited from trading under the laws of Korea and other countries.

2. Sustainability

2.1 Environment

Third-party partners are required to comply with environmental laws and regulations of all regions and countries, as well as to preemptively respond to regulations by establishing strict environmental protection standards and reducing any negative impact on the environment.

2.2 Health and Safety

Third-party partners should provide a safe and healthy working environment for all employees. To this end, appropriate measures should be taken to prevent death, injury, and illness in the workplace.

2.3. Human Rights

Third-party partners must do their best to respect all workers and protect their human rights. Illegal child labor, forced labor, etc. should not be tolerated, and workers should not be discriminated based on gender, age, disability, social conditions, health, religion, marital status, etc.

3. Internal Control System

3.1 Transparent Financial and Accounting Information

Financial information shall be prepared in a truthful and transparent manner, and all transactions shall be accurately reflected in accounting books and business records.

3.2 Audit and Evaluation

Third-party partners are required to conduct self-evaluation regularly to

ensure that they have complied with legal requirements relating to social and environmental responsibility and this Third Party Code of Conduct. In addition, if SeAH conducts an audit to confirm a third-party partner's compliance with the foregoing, to the extent permitted by law, the third-party partner shall fully cooperate with such audit.

3.3 Anonymous Reporting

Third-party partners shall establish a system to allow their employees to anonymously report unethical conduct or potential violations of law. Third-party partners shall investigate such reports and take necessary corrective measures.

4. Responsibility of our Third Party

SeAH expects third-party partners to fully understand the contents of this Code of Conduct and continue to comply with it.

Where a third-party partner's violation of a third party code of conduct is suspected, please let us know through the email below. The information reported shall be confidential unless required by law to be disclosed, and there will be no disadvantage as a result of submitting the report.

If an investigation is conducted for violating this Code of Conduct, we expect the relevant third-party partner to actively cooperate in such investigation.

If you have any questions about this Code of Conduct, please contact us:

- Phone: +82-2-6970-0142

- Address: Ethics and Compliance committee, 30th Floor, SeAH Tower, 45 Yanghwa-ro, Mapo-gu, Seoul 121-841, Korea