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Hyundai Polytech
Conflict of Interest Policy

Approval	Prepared by	Reviewed by	Approved by	Authorized by	CEO
					

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1. General Provisions

1.1 Purpose

Hyundai Polytech establishes this Conflict of Interest Prevention Policy to prevent and manage situations in which employees' personal interests may adversely affect the company's interests, fair decision-making, and the proper performance of duties.
The purpose of this Policy is to ensure that all employees of Hyundai Polytech proactively recognize potential conflicts of interest and perform their duties based on transparent and fair standards.

1.2 Scope of Application

This Policy applies to all employees working at Hyundai Polytech's headquarters, domestic and overseas business sites, and research and sales organizations.
In addition, the fundamental principles of this Policy shall, where relevant, be applied to relationships with business partners such as suppliers, dealers, and agents who perform work on behalf of Hyundai Polytech.

1.3 Applicable Laws and Standards

Hyundai Polytech complies with the applicable laws and regulations of the Republic of Korea, including [The Act on the Prohibition of Improper Solicitation and Receipt of Money and Valuables](commonly known as the "Improper Solicitation and Graft Act"),[The Commercial Act], [The Criminal Act], and [The Monopoly Regulation and Fair Trade Act]and has established and operates this policy based on ethical standards required in its domestic and international business activitiesand transactions, as well as internationally recognized principles of corporate ethics and compliant business practices.

2. Fundamental Principles of Conflict of Interest Prevention

2.1 Concept and Principles of Conflict of Interest

A conflict of interest refers to any situation in which an employee's personal, financial, or third-party relationships may affect, or be perceived to affect, Hyundai Polytech's interests, fair decision-making, or the proper performance of duties.
Hyundai Polytech recognizes not only actual conflicts of interest but also situations that may reasonably be perceived as conflicts of interest as subjects of management, and adopts prevention as the highest priority.

2.2 Basic Obligations of Employees

Employees of Hyundai Polytech shall place the company's interests first when performing their duties.
If a personal interest may affect, or is likely to affect, professional judgment or decision-making, the employee shall promptly report such situation in accordance with company procedures.
Employees shall not conceal, minimize, or avoid conflict of interest situations and shall faithfully cooperate with management measures determined by Hyundai Polytech.

3. Major Types of Conflicts of Interest

3.1 Conflict Between Personal Interests and Duties

This includes cases where an employee's professional judgment or decision-making may be influenced, or may be perceived to be influenced, by personal relationships, private interests, or personal preferences.
Conflicts of interest may arise in tasks requiring fairness, such as selection of business partners, negotiation of prices or terms, quality evaluation, personnel assessment, and contract execution.

3.2 Financial Interests and Equity Holdings

A conflict of interest may arise when an employee or their family members hold equity interests in, or have financial relationships with, corporations or individuals that have or may have business relationships with Hyundai Polytech.
Employees shall, in principle, refrain from financial transactions with business counterparts

related to their duties and shall report such matters in advance where unavoidable.

3.3 Transactions Involving Relatives or Related Parties

A conflict of interest may arise when an employee's relatives or related parties are involved in, or may influence, transactions with Hyundai Polytech's suppliers, vendors, customers, or subcontractors.
Employees shall disclose such relationships in advance, and Hyundai Polytech may apply appropriate management measures to ensure fairness of the transactions.

3.4 External Positions and Outside Activities

A conflict of interest may arise, or be perceived to arise, when an employee engages in external employment, advisory roles, lectures, business activities, or other outside positions that may affect the performance of duties at Hyundai Polytech.

Employees shall not engage in outside activities that conflict with company duties or use the company's assets, information, or reputation without authorization and shall obtain prior approval or submit a report in accordance with company procedures.

3.5 Gifts, Entertainment, and Convenience in Relation to Conflicts of Interest

A conflict of interest exists when gifts, entertainment, travel, or other conveniences influence, or are perceived to influence, an employee's professional judgment.
Employees shall not accept gifts, entertainment, or conveniences from interested parties that exceed socially acceptable standards. If such benefits are unavoidably received, they shall be promptly reported and handled in accordance with company standards.

4. Prevention and Management of Conflicts of Interest

4.1 Duty of Prior Disclosure and Awareness

Employees of Hyundai Polytech shall disclose in advance any situation in which a conflict of interest has occurred or may occur, in accordance with company procedures.

Even where the likelihood of conflict of interest is considered low, employees shall report situations that may reasonably be perceived as conflicts of interest in order to prevent issues in advance.

4.2 Principles for Measures in the Event of Conflict of Interest

Where a conflict of interest is identified or reasonably suspected, Hyundai Polytech shall review the matter based on principles of fairness, transparency, and objectivity, and determine appropriate management measures.
The level of such measures shall be reasonably determined by considering the seriousness of the matter, impact on duties, and likelihood of recurrence.

4.3 Recusal from Duties and Management Measures

Employees with conflicts of interest may be required to recuse themselves from related transactions, selections, evaluations, approvals, contracts, or decision-making processes.
Hyundai Polytech may apply appropriate management measures, including separation of duties, adjustment of authority, designation of alternative personnel, reassignment of duties, or application of additional review procedures.

5. Policy Operation and Management

5.1 Training and Awareness

Hyundai Polytech shall provide regular or ad hoc training to ensure that employees understand the concept of conflicts of interest, major types, reporting procedures, and compliance requirements.
Additional training may be provided to new employees and employees in key functions, as necessary.

5.2 Monitoring and Review

Hyundai Polytech shall monitor conflict of interest risks in key duties and transaction areas and may verify compliance with this Policy based on reported matters and relevant

materials.

Where necessary, Hyundai Polytech may conduct internal reviews and implement corrective or improvement measures based on the results.

5.3 Measures for Violations

Employees who violate this Policy may be subject to disciplinary action in accordance with Hyundai Polytech's internal regulations.

Hyundai Polytech may implement follow-up measures such as additional training, procedural improvements, or adjustment of authorities to prevent recurrence.

6. Ethics Reporting and Protection System

6.1 Reporting Channels for Conflicts of Interest

Hyundai Polytech operates ethics reporting channels through which employees and stakeholders may report suspected conflicts of interest, potential violations, or related concerns.

6.2 Protection of Whistleblowers

Hyundai Polytech protects the identity of whistleblowers and the confidentiality of reported information and strictly prohibits any form of disadvantage or retaliation against individuals who make reports.

7. Supplementary Provisions

This Policy shall enter into force on the date of its establishment.