	No.	Date of Establishment/ Revision	Enforcement Date	Description
Revision History	0	2026.01.02	2026.01.02	Initial Establishment

Hyundai Polytech
Tax Policy

	Prepared by	Reviewed by	Approved by	Authorized by	CEO
Approval					

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1. General Provisions

1.1 Purpose

Hyundai Polytech faithfully complies with tax laws and regulations prescribed by the State and fulfills its responsibility to pay taxes on profits generated through its business activities, thereby fulfilling its corporate social responsibility.
This Tax Policy aims to establish standards and principles for the systematic management of tax risks and to build a foundation for sustainable management through transparent and fair tax practices.

1.2 Scope of Application

This Policy applies to all business activities of Hyundai Polytech, including its headquarters, domestic and overseas business sites, and overseas subsidiaries.
Hyundai Polytech also encourages its business partners, suppliers, and other stakeholders with whom it maintains business relationships to respect and comply with the fundamental principles of this Policy.

1.3 Applicable Laws and Standards

Hyundai Polytech complies with the relevant tax laws of the Republic of Korea, including the Corporate Tax Act, Income Tax Act, Value-Added Tax Act, and Framework Act on National Taxes.
When conducting overseas business, Hyundai Polytech respects the tax laws and tax treaties of the respective countries.
In addition, this Policy is established and operated based on internationally accepted tax principles and the arm's length principle to ensure lawful and transparent tax practices.

2. Tax Principles

2.1 Compliance with Tax Laws and Regulations

Hyundai Polytech complies with tax laws, regulations, and tax treaties applicable in each country where it operates and faithfully fulfills its tax filing and payment obligations.
The Company continuously monitors changes in tax laws, administrative interpretations, and court precedents to identify and respond to potential tax risks in advance.

2.2 Prohibition of Tax Avoidance and Transfer Pricing Principles

Hyundai Polytech does not exploit differences in tax laws or regulatory loopholes between countries for the purpose of tax avoidance.
In transactions with overseas related parties, the Company applies reasonable and fair transfer prices in accordance with the arm's length principle and strictly prohibits the use of tax structures lacking commercial substance or transactions involving tax havens.

2.3 Tax Risk Management

Hyundai Polytech reviews tax issues in advance during the management decision-making process and comprehensively considers tax risks when undertaking significant transactions or new business initiatives.
Relevant decision-making grounds and supporting documents are recorded and managed in accordance with established procedures.

2.4 Tax Filing and Payment

Hyundai Polytech faithfully fulfills its tax filing and payment obligations in accordance with the laws and regulations of each country where income is generated and cooperates in good faith with requests for information from tax authorities.

2.5 Prevention of Tax Avoidance

Hyundai Polytech does not allow transaction structures intended to shift income across borders or avoid tax burdens and ensures that value created through business activities is appropriately taxed in the relevant jurisdictions.

2.6 Respect for Tax Authorities

Hyundai Polytech maintains constructive relationships with tax authorities based on mutual trust and respect and responds transparently and sincerely to tax audits or inquiries.

2.7 Compliance with Arm's Length Transactions

Hyundai Polytech maintains transaction structures with related parties that comply with the intent of applicable laws and regulations and prevents inappropriate transfers of risk or profit.

2.8 Transparent Disclosure of Tax Information

Hyundai Polytech transparently discloses tax-related information, including corporate income tax expenses and deferred tax assets and liabilities, through audit reports and financial statements, and ensures objectivity and reliability through external audits.

3. Policy Operation and Management

3.1 Responsibilities and Roles

Hyundai Polytech manages the establishment and implementation of this Tax Policy through its finance and tax-related departments and reports significant tax issues to

management when they arise.

3.2 Internal Control System and Monitoring

Hyundai Polytech operates an internal control system related to taxation and, when necessary, conducts internal reviews to assess compliance with this Policy and the level of tax risk management.

3.3 Use of External Advisors

Hyundai Polytech may utilize external professional advisors, such as accounting firms or tax advisory firms, when necessary to effectively manage tax risks.

4. Supplementary Provisions

This Policy shall enter into force as of the date of establishment.