

Code of Conduct for Subcontractors

Table of Contents

Chapter 1 General Provisions

Article 1(Purpose).....	B-A2-15-1
Article 2 (Subject of Application).....	B-A2-15-1
Article 3 (Responsibilities and Roles)	B-A2-15-1

Chapter 2 Human Rights and Labor

Article 4 (Voluntary Labor/Prohibition of Forced Labor).....	B-A2-15-1
Article 5 (Prohibition of Discrimination)	B-A2-15-1
Article 6 (Prohibition of Child Labor).....	B-A2-15-2
Article 7 (Wage and Welfare).....	B-A2-15-2
Article 8 (Humane Treatment).....	B-A2-15-2
Article 9 (Guaranteeing Freedom of Association).....	B-A2-15-2

Chapter 3 Safety and Health

Article 10 (Compliance with Laws and Regulations relating to Safety and Health).....	B-A2-15-2
Article 11 (Construction of Safety and Health Management System)	B-A2-15-2
Article 12 (Evaluation of Risk).....	B-A2-15-3
Article 13 (Management of Vulnerable Workers).....	B-A2-15-3
Article 14 (Response to Emergency Situation).....	B-A2-15-3

Article 15 (Prevention of Industrial Accident and Disease)	B-A2-15-3
Article 16 (Management of Harmful Factors within Working Environment)	B-A2-15-3
Article 17 (Safety of Facilities).....	B-A2-15-3
Article 18 (Management of Cafeteria and Dormitory)	B-A2-15-4
Article 19 (Health Examination and Follow-up Management)	B-A2-15-4
Article 20 (Education for Safety and Health)	B-A2-15-4

Chapter 4 Environment

Article 21 (Compliance with Laws and Regulations relating to Environment and Operation of Environment Management System).....	B-A2-15-4
Article 22 (Prevention of Environmental Pollution and Reduction of Use of Resources and Energy	B-A2-15-4
Article 23 (Water Resources Management).....	B-A2-15-4
Article 24 (Air Pollution Control).....	B-A2-15-4
Article 25 (Waste Management).....	B-A2-15-5
Article 26 (Chemical Substance Management)	B-A2-15-5

Chapter 5 Business Ethics

Article 27 (Compliance with Transparent Management and Prohibition of Improper Advantage)	B-A2-15-5
Article 28 (Prevention of Conflict of Interest).....	B-A2-15-5
Article 29 (Fair Trade).....	B-A2-15-5
Article 30 (Protection of Personal Information)	B-A2-15-5
Article 31 (Protection of Intellectual Property Rights).....	B-A2-15-5
Article 32 (Disclosure of Information)	B-A2-15-5
Article 33 (Protection of Identity and Prohibition of Retaliation).....	B-A2-15-6

Chapter 6 Lawful Acquisition of Raw Materials

Article 34 (Prohibition of Use of Conflict Minerals).....	B-A2-15-6
---	-----------

Chapter 7 Management System

Article 35 (Declaration of Will of Compliance and Clarification of Responsibilities by Management)	B-A2-15-6
Article 36 (Management of Risk and Objectives)	B-A2-15-6
Article 37 (Education and Training of Members and Collection of Their Opinions)	B-A2-15-7
Article 38 (Recording/Management of Documents).....	B-A2-15-7
Article 39 (Recognition and Monitoring of Requirements from Outside)	B-A2-15-7
Article 40 (Responsibilities of Subcontractors).....	B-A2-15-7

Addendum

Code of Conduct for Subcontractors

Chapter 1 General Provisions

Article 1 (Purpose) The purpose of this Code of Conduct is for all subcontractors of SK ecoplant Co., Ltd. (hereinafter referred to as ‘SK ecoplant’) to comply with the laws and regulations necessary for management, and to have and practice the high-level operating standards in the areas of labor/human rights, environment, safety/health, business ethics and management system.

Article 2 (Subject of Application) All subcontractors that provide goods and/or service or enter into contracts with SK ecoplant and subsidiaries shall comply with this Code of Conduct and require all supply chains such as their subcontractors to comply with this Code of Conduct.

Article 3 (Responsibilities and Roles) SK ecoplant may appropriately modify this Code of Conduct as necessary, and any outside institution designated by SK ecoplant may visit the place of business of subcontractors in order to evaluate whether they are complying with this Code of Conduct and require improvement.

Chapter 2 Human Rights and Labor

Article 4 (Voluntary Labor/Prohibition of Enforced Labor) A subcontractor of SK ecoplant shall not enforce forced labor (slave, human trafficking, involuntary prisoner labor, etc.). When recruiting workers, a subcontractor shall enter into an employment contract prepared in the language understandable to the workers, and must subsequently provide one copy of the employment contract to the workers. When hiring a foreign worker, a subcontractor shall have the worker keep the original documents such as his/her passport or work permit, etc. A subcontractor shall not unreasonably restrict movement of workers, and workers shall be able to freely resign as they desire.

Article 5 (Prohibition of Discrimination) A subcontractor shall not discriminate in employment practice such as recruitment, payment of salary and incentives, promotion, training, provision of opportunity for education and training on the basis of nationality, race, skin color, age, gender, gender identity, ethnic origin, disability, pregnancy, religion, political inclination, participation in trade union, marital status, etc. A subcontract should not

require medical examination of items (such as pregnancy) that can be used as a basis for discrimination to workers or job seekers.

Article 6 (Prohibition of Child Labor) A subcontractor shall not employ children. The term ‘child’ means any person who is under 15 years or at the minimum age to be employed under any local legislation. Any teenager worker under 18 years shall not be put into any dangerous process in terms of safety and health or overtime/night work. In the case of a trainee, he/she shall be separately supported and managed in accordance with the practice program apart from ordinary workers, and the subcontractor shall continuously check his/her compliance with the relevant laws and regulations.

Article 7 (Wage and Welfare) Wages shall be paid on the scheduled date in compliance with the laws and regulations on the minimum wage and overtime allowance, etc., and the salary statement prepared in the language understandable by workers shall be provided to the workers.

Article 8 (Humane Treatment) Subcontractors shall respect human rights of all workers and refrain from inhumane treatment to workers such as sexual harassment or sexual abuse, corporal punishment, mental/physical coercion, abusive language or unreasonable restriction. To this end, subcontractors shall have reasonable disciplinary regulations and notify the workers of the relevant regulations and procedures.

Article 9 (Guaranteeing Freedom of Association) A subcontractor shall ensure that workers have the rights to freely organize, participate in a trade union, enter into collective agreements and hold peaceful assembly/demonstration. Workers or the representatives of the workers shall be able to share their opinions with regards to the working conditions, management policies and personal difficulties with the management without any fear of discrimination, retaliation, threat, etc.

Chapter 3 Safety and Health

Article 10 (Compliance with Laws and Regulations relating to Safety and Health) A subcontractor shall comply with the laws and regulations relating to safety and health of each country in which it is carrying on its business, and shall obtain and maintain all the authorizations and permissions relating to safety and health required for operation of its business.

Article 11 (Construction of Safety and Health Management System) A subcontractor shall operate the *safety and health management system, through which the CEO of the subcontractor reviews the result of the plan, execution and inspection, etc. after its CEO

reflects the safety and health policy to the management policy, in order to prevent industrial accidents and to create and maintain the optimal working environment.

*ISO45001 enacted by International Standardization Organization (ISO) and KOSHA-MS (previous KOSHA 18001) developed as a Korean type by Korea occupational Safety & Health Agency.

Article 12 (Risk Assessment) A subcontractor shall regularly implement risk assessment in order to identify the possibility of exposure of its workers to risk factors and to cut off the risk in advance. Depending on the result of the assessment, a subcontractor may have to implement designing of safe process, technical/administrative control, preventive maintenance, reflection of safety aspects within the work procedures, persistent training, etc. and provide any required personal protective gears to its workers, and it shall manage and supervise to ensure that its workers shall wear such gears without fail.

Article 13 (Management of Vulnerable Workers) A subcontractor shall not put pregnant women and teenager workers into high-risk work, and endeavor to create working environment so that socially vulnerable workers such as disabled workers and foreign workers shall not have any difficulty in work.

Article 14 (Response to Emergency Situation) A subcontractor shall have the manual for report, response to, and follow-up measures for occurrence of emergency situation for responding to emergency situation such as any natural disaster, mass infection, fire and accidents. In addition, the subcontractor shall implement training at least semiannually in accordance with the laws for the state of emergency of each country in which it carries on business and its self-formulated plan and manual, and shall have emergency exit routes, exit signs, sensors and detectors, and firefighting facilities, etc. in place and regularly check whether they are working properly.

Article 15 (Prevention of Industrial Accident and Disease) A subcontractor shall establish and comply with the procedures for management of accidents in order to prevent any industrial accident and occupational disease and to inhibit recurrence, and when any industrial accident or serious disease has occurred, it shall take necessary measures such as suspension of the relevant work and escaping its employees. In addition, it shall investigate the cause of occurrence of such accident or disease and endeavor to come up with the plan for improvement.

Article 16 (Management of Harmful Factors within Working Environment) A subcontractor shall manage/supervise to minimize workers' exposure to harmful factors of occupational diseases during work by regularly measuring, assessing and improving such harmful factors (e.g., harmful chemical substance, noise, dust and works imposing burden on the musculoskeletal system of the workers) in the working environment.

Article 17 (Safety of Facilities) A subcontractor shall regularly implement safety inspection for harmful or dangerous machinery, equipment and facilities in accordance with the laws and regulations and any self-formulated manuals, install physical protective/safety device against harmful factors and implement preventive maintenance for the relevant device for safety of workers.

Article 18 (Management of Cafeteria and Dormitory) A subcontractor shall provide clean restrooms and drinking water, and places to hygienically cook/store/eat food to its employees. Dormitories provided by a subcontractor or dispatched entity shall be hygienic and safe, and provide appropriate emergency exits, air conditioning/heating, hot water, lighting and ventilation, and personal locker or space which can be locked.

Article 19 (Health Examination and Follow-up Management) A subcontractor shall regularly implement ordinary health examinations and special health examinations for its employees pursuant to the laws relating to health examination of the country in which it is carrying on its business, and if deemed necessary after health examination, it shall take measures such as changing work place, transition of work or reduction of working time, etc.

Article 20 (Education for Safety and Health) A subcontractor shall regularly implement required education for safety and health to its workers, and the information on safety and health that should be known by its workers shall be furnished at any conspicuous place.

Chapter 4 Environment

Article 21 (Compliance with Laws and Regulations relating to Environment and Operation of Environment Management System) A subcontractor shall comply with the laws and regulations relating to Environment and continuously identify and comply with the latest amendments of such laws and regulations. A subcontractor shall operate the environment management system in order to systematically identify, evaluate, manage and improve the environmental impact from operation of its business.

Article 22 (Prevention of Environmental Pollution and Reduction of Use of Resources and Energy) A subcontractor shall endeavor to fundamentally reduce the usage of resources/energy and emission of wastes through improvement of process, replacement of raw materials, and preservation and recycling/reuse of resources. It shall also reduce consumption of electricity and fuel and minimize emission of greenhouse gas by constructing the system that can measure usage of energy and emission of greenhouse gas.

Article 23 (Water Resources Management) A subcontractor shall endeavor to reduce usage of water resources and increase amount of recycling. A subcontractor shall construct the

system than manages and can routinely manage all waste water in accordance with the legal standards or any stricter standards.

Article 24 (Air Pollution Control) A subcontractor shall construct the system that can measure emission of air pollutants such as volatile organic compounds, aerosol, corrosive gases, dust, and substances that deplete the ozone layer, and control to discharge such materials within the extent permitted by the laws and regulations.

Article 25 (Waste Management) A subcontractor shall identify the characteristics of the wastes generated thereby and discharge such wastes after treatment in accordance with the relevant laws and regulations, and it shall also endeavor to reduce the amount generated.

Article 26 (Chemical Substance Management) A subcontractor shall identify and record all chemical substance (including designated wastes) which may be harmful to human body or has any possibility of environmental pollution when it is spilt, and it shall safely store, transport, use, recycle/reuse or scrap the relevant substance. The subcontractor shall formulate the response plan at the time of spill and implement regular response training.

Chapter 5 Business Ethics

Article 27 (Compliance with Transparent Management and Prohibition of Improper Advantage) A subcontractor shall establish and comply with the policies and regulations to prevent corrupt practices such as bribery, embezzlement and improper solicitation, and it shall persistently check and manage the relevant policies and regulations in order to comply with the laws and regulations relating to anti-corruption.

Article 28 (Prohibition of Conflict of Interest) A subcontractor shall prevent any situation in which there is any possibility of conflict between interest of any individual and that of the Company, and in any unavoidable case, it shall consider the interest of the Company and customers first within the legitimate extent.

Article 29 (Fair Trade) A subcontractor shall comply with the laws and regulations relating to fair trade and shall not conduct any act that may disrupt the fair trade order such as collusion and monopoly.

Article 30 (Protection of Personal Information) A subcontractor shall systematically manage and protect personal information of all the interested parties (subcontractors, customers and their employees, etc.) and observe the relevant laws and regulations when processing personal information including collection, storage, use and destruction of personal information.

Article 31 (Protection of Intellectual Property Rights) A subcontractor shall respect all intellectual property rights and protect the relevant rights when transferring any technology/knowhow. In addition, it shall not leak any information known to it in the course of transactions without permission.

Article 32 (Disclosure of Information) A subcontractor shall truthfully disclose the information on the actual condition of management of labor/safety and health/environment, management activities, financial condition and performance.

Article 33 (Protection of Identity and Prohibition of Retaliation) A subcontractor shall operate a reporting channel, through which unethical acts such as any violation of policy or regulations can be reported, and guarantee anonymity of the reporter. In addition, it shall operate a whistleblower protection system and prohibit dismissal, unjust transfer, change of duties or retaliation in personnel evaluation for reason of reporting.

Chapter 6 Lawful Acquisition of Law Materials

Article 34 (Prohibition of Use of Conflict Minerals) A subcontractor shall establish a policy that it shall not use any raw materials (e.g., minerals mined at any mine occupied by armed forces, lumber cut down at any region for preservation of forest and/or prohibition of logging) acquired by any illegal and unethical means. The subcontractor must include the clause of conflict minerals in the relevant policy, and it shall construct the system that can guarantee that tantalum, tin, tungsten and gold (3TG) included in the raw materials/parts/products supplied to SK ecoplant shall not directly or indirectly provide any financial resources or benefits to armed forces that severely infringe upon human rights in the neighboring countries. The subcontractor shall conduct due diligence for the country of origin and supply chain of 3TG within the raw materials/parts/products supplied to our Company, and it shall be able to provide the data for the due diligence upon the request of SK ecoplant. In addition, the subcontractor shall promptly provide the result of the due diligence including information on the country of origin, smelter and refinery of the 3TG minerals within the raw materials/parts/products supplied to our Company upon our Company's request.

Chapter 7 Management System

Article 35 (Declaration of Will of Compliance and Clarification of Responsibilities by Management) The management of a subcontractor shall internally and externally spread its will of compliance with this Code of Conduct as the person responsible for such compliance.

Article 36 (Management of Risk and Objectives) A subcontractor shall routinely identify the risk in the perspectives of human rights, environment, safety and health, and ethics, and it shall establish the objectives and action plan therefor and evaluate at least once a year.

Article 37 (Education and Training of Members and Collection of Their Opinions) A subcontractor shall educate this Code of Conduct and the contents of any relevant laws and regulations to its members and share the policy and performance, etc. of the Company with the members. In addition, it shall collect opinions of its members on this Code of Conduct and improve the procedures for execution of this Code of Conduct.

Article 38 (Recording/Management of Documents) A subcontractor shall record and manage documents in accordance with the relevant laws and regulations including the regulations for management of document of the Company.

Article 39 (Recognition and Monitoring of Requirements from Outside) A subcontractor shall identify the latest laws and regulation including this Code of Conduct and requirements from customers and regularly monitor them.

Article 40 (Responsibilities of Subcontractors) A subcontractor shall transfer and recommend complying with this Code of Conduct to its subcontractors, and if any of its subcontractors has violated the laws and regulations in the relevant areas or has recognized any risk, it shall recommend rectification thereof.

Addendum

1. These Rules shall come into effect on Aug 1, 2021
2. Amendment to the Rules shall come into effect on June 1, 2023.