



APR CORP.

FAIR TRADE POLICY

INDEX

CHAPTER I GENERAL PROVISIONS	2
Article 1: Purpose and Scope of Application.....	2
Article 2: Principles.....	2
CHAPTER II DECLARATION.....	2
Article 3: Pursuit of Free Competition.....	2
Article 4: Compliance with Laws and Regulations	2
CHAPTER III FRAMEWORK	2
Article 5: Fair Trade Management Framework.....	2
Article 6: Due Diligence Process for Unfair Trade and Unfair Competition Risks	3
Article 7: Amendment and Repeal	3
ADDENDA	4
ADDENDUM <Ver. 1.0, March 13, 2026>	4
ADDENDUM <Ver. 2.0, April 20, 2026>.....	4

CHAPTER I GENERAL PROVISIONS

Article 1: Purpose and Scope of Application

(1) APR Co., Ltd. and its domestic and overseas subsidiaries (hereinafter referred to as the “Company”) hereby establish this Fair Trade Policy (hereinafter referred to as this “Policy”) in order to enhance management transparency, promote a free and fair economic order, and fulfill their social responsibilities.

(2) This Policy applies to APR Co., Ltd. and its subsidiaries, as well as all executives, employees, and stakeholders thereof.

Article 2: Principles

(1) The Company and its executives and employees shall respect a fair and free market economy based on the principles of free competition, compete fairly with competitors, and comply with all applicable fair trade and antitrust laws and regulations.

(2) By fostering a culture of fair trade, the Company shall proactively prevent risks that may result in monetary losses as well as non-monetary losses, including damage to corporate image and deterioration of corporate credibility.

CHAPTER II DECLARATION

Article 3: Pursuit of Free Competition

(1) The Company, based on responsibility and transparency, shall respect the market economy order and actively engage in fair trade practices.

(2) The Company and its executives and employees shall prohibit unfair collaborative acts (including collusion and the unauthorized collection or exchange of competitor information), as well as unfair trade practices that undermine fairness and trust (including discriminatory treatment of non-affiliates for the benefit of affiliates and abuse of a superior bargaining position).

Article 4: Compliance with Laws and Regulations

(1) All executives and employees shall respect the business practices of the countries and regions in which the Company operates, and all members shall voluntarily comply with applicable laws and regulations, including the Monopoly Regulation and Fair Trade Act, the Fair Transactions in Subcontracting Act, the Improper Solicitation and Graft Act, and the Act on Fair Labeling and Advertising.

(2) All executives and employees shall not use unfair terms and conditions or engage in false or exaggerated labeling or advertising.

(3) All executives and employees are prohibited from forcing business partners to make purchases against their will or demanding economic benefits in exchange for transactions.

CHAPTER III FRAMEWORK

Article 5: Fair Trade Management Framework

(1) Fair trade-related activities shall be centrally managed by the departments responsible for legal and compliance matters.

(2) The Company may conduct prior reviews and monitoring of the legality and fairness of transactions in order to implement and manage fair competition practices.

(3) The Company shall provide regular training to ensure that executives and employees fully understand this Policy.

(4) The Company shall create channels for consultation on fair trade-related matters and may take corrective or disciplinary actions in accordance with relevant regulations in the event of any violation of this Policy.

Article 6: Due Diligence Process for Unfair Trade and Unfair Competition Risks

- (1) The Company shall conduct due diligence on risks of unfair trade practices and unfair competition (hereinafter referred to as the “Due Diligence”) in order to prevent violations of fair trade laws and regulations and acts of unfair competition.
- (2) The Due Diligence shall cover the following matters:
 1. The Company’s sales activities and transaction structures;
 2. Transaction counterparties, including suppliers, agencies, and distribution channels;
 3. Major decision-making matters, including business ventures, new product launches, and the execution of significant contracts; and
 4. Any other areas deemed to pose risks of unfair trade practices or unfair competition.
- (3) The Due Diligence shall be conducted in accordance with the following criteria:
 1. Regular Due Diligence shall, in principle, be conducted at least once per year.
 2. Ad-hoc Due Diligence may be conducted in any of the following cases:
 - (a) Where new transactions are initiated or transaction structures are changed;
 - (b) Where relevant laws or the regulatory environment change; or
 - (c) Where internal reports, audit findings, or risk indicators are identified.
- (4) The organization responsible for the Due Diligence and its roles shall be as follows:
 1. The compliance organization shall be responsible for establishing the standards for, and overseeing, the Due Diligence.
 2. Relevant departments shall be responsible for submitting materials necessary for the conduct of the Due Diligence and implementing improvement measures.
 3. The Company may engage external experts where necessary.
- (5) The Due Diligence shall be conducted through the following methods:
 1. Review of contracts, transaction terms, internal regulations, and business processes;
 2. Analysis of transaction data;
 3. Interviews with, or surveys of, responsible personnel;
 4. Assessment of appropriateness against applicable laws and guidelines; and
 5. On-site inspections or sample reviews, where necessary.
- (6) The Company shall analyze the results of the Due Diligence, assess the severity of risk, and identify matters requiring improvement.
- (7) Relevant departments shall establish and implement corrective measures pursuant to the preceding paragraph, and the compliance organization shall monitor the implementation thereof.
- (8) Where any material violation or high-risk matter is identified, the Company shall report such matter to management.
- (9) The Company shall document the process and results of the Due Diligence and retain such documentation for a specified period.

Article 7: Amendment and Repeal

Any amendment to or repeal of this Policy shall be subject to the approval of the Representative Director.

ADDENDA

ADDENDUM <Ver. 1.0, March 13, 2026>

Article 1: Enforcement Date

This Policy shall be established and enter into force on March 13, 2026.

ADDENDUM <Ver. 2.0, April 20, 2026>

Article 1: Enforcement Date

This Policy shall be amended and enter into force on April 20, 2026.