

SeAH Besteel Holdings Compliance Policy

1. The Company and the employees shall comply with all applicable compliance obligations, whether domestic or international.
1. If an employee violates compliance obligations or fails to take reasonable measures to prevent violations despite being aware of them, the Company shall not assume responsibility on behalf of the employee and may take disciplinary action in accordance with the Company's regulations.
1. All employees have a responsibility to manage compliance issues and report them to the compliance officer.
1. The Company shall establish and implement a system to encourage and enable the reporting of attempted, suspected or actual violation of the compliance policy or compliance obligations. The system shall maintain the confidentiality of the reports and the reporter, protecting them from any retaliation or adverse treatment.
1. The Company shall establish and continuously manage and improve a compliance management system that can achieve the objectives of compliance management.
1. The compliance officer shall have appropriate authority and independence and shall have an obligation to report directly and regularly to the governing body.