

Code of Ethics

『Preamble』

Adopting SKMS as the basis of its corporate management, SK Square (hereinafter referred to as the “Company”) contributes to the sustainable happiness of stakeholders as well as the happiness of Employees.

The Company shall respect the free market economic order and develop social and economic values through legitimate methods, and develop trusting relationships with stakeholders.

To this end, the Company shall enact and practice this Code of Ethics as the foundation of its decision-making, conduct, and judgment regarding every management activity.

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1. Responsibility for the Employees

The Company shall use its best efforts to create an environment where the Employees can perform their duties voluntarily and willingly, and enhance their safety and happiness.

1.1 Human-centered Management

The Company shall respect each Employee’s individuality and treat them in a fair and reasonable manner according to their capability and performance.

1.2 Safety and Happiness of the Employees

The Company shall establish systems for the safety and health of its Employees and observe relevant international standards, laws, and internal regulations.

2. Basic Ethics of Employees

The Employees shall be faithful to their duties and have enthusiasm based on the mindset

that they themselves represent the Company, and treat each other fairly based on mutual respect and trust.

2.1 Fair Execution of Work

The Employees shall perform their duties in a fair and transparent manner by clearly distinguishing between personal affairs and business affairs, and shall not receive money or other valuables, treats or favors, or personal convenience from the stakeholders in relation to work.

2.2 Confidentiality

The Employees shall maintain the security of important confidential information, except when disclosure is approved by the Company's appropriate legal officer or required by law or regulation. Confidential information includes all non-public information that could be useful to competitors or harmful to the Company or its customers and information entrusted to the Company by suppliers and customers, and the obligation to preserve confidential information is maintained under the retirement pledge after retirement.

2.3 Ban on Insider Trading

The Employees shall not use, share and provide material non-public information of the Company for any purpose other than securities trading purposes ("insider trading") or conducting business of the Company.

3. Attitude Towards Customers

The Company shall provide various values to customers and gain trust from its customers by ensuring consistent customer satisfaction and ultimately achieve mutual growth.

3.1 Enhancement of Customer Value

The Company shall continuously enhance customer value and use its best efforts to become a company trusted by customers.

3.2 Protection of Customer Information

The Company shall comply with the laws related to customer information protection and use its best efforts to protect customer information.

4. Relationship with Business Partner

The Company shall pursue mutual growth based on trust with BP, protect BP's information and trade secrets, and shall not illegally acquire or use it for purposes other than carrying out a designated work.

5. Responsibility for Shareholders

The Company shall improve the transparency and efficiency of its business management to enhance corporate values, and thereby, create shareholder value.

5.1 Enhancement of Corporate Value

The Company shall maximize corporate value through transparent and efficient business management driven by continuous innovation, and shall share its profits with the shareholders.

5.2 Protection of Shareholder Rights and Interest

The Company shall practice autonomous and responsible management centered around the Board of Directors and prepare disclosure documents including financial statements in accordance with the relevant laws, regulations, and accounting standards, and disclose them fairly, accurately, completely, and timely based on the relevant laws.

6. Responsibility for Society

The Company shall not only contribute to economic development but also shall use its best efforts to achieve mutual growth with society by creating social values, and to conduct business based on social norms.

6.1 Promotion of Sound Culture

The Company shall comply with the relevant laws and regulations of the regions where it conducts business and shall endeavor to create and promote a sound culture.

6.2 Respect of Human Dignity

The Company shall comply with the Universal Declaration of Human Rights and other human rights-related international standards, shall not engage in any form of unreasonable discrimination against its stakeholders such as customers and employees based on race, religion,

gender, disability, etc., and shall protect basic human rights including the protection of minors and customer privacy.

6.3 Eco-friendly Business Management

The Company shall observe international standards, laws, and internal regulations related to environmental protection and practice eco-friendly business management.

6.4 Corporate Social Responsibility (CSR) Activities

As a corporate citizen of the societies where business is conducted, the Company shall actively participate in CSR activities, including volunteer activities and disaster relief.

6.5 Maintenance of Political Neutrality

The Company shall respect each Employee's political opinions, but disallows any political activity that uses the Company's funds, human resources, or facilities for political purposes, and abide by the relevant laws and regulations of each country.

7. Application of Code of Ethics

This Code of Ethics is applicable to all Employees of the Company and each subsidiary. The Company shall encourage its stakeholders to understand and practice this Code of Ethics.