

Report handling guidelines

Version 1.0

*310 Pangyo-ro, Bundang-gu, Seongnam-si, Gyeonggi-do
SK chemicals*

	Title	
	<h1>Report handling guidelines</h1>	
	Document #: SK Chemicals - General Regulations	Version #: 1.0 Issue Date: 2023/05/12

Table of Contents

CHAPTER 1 GENERAL PROVISIONS.....	4
Article 1 (Purpose)	4
Article 2 (Scope)	4
Article 3 (Definitions of terms)	4
Article 4 (Responsibilities and authorities)	5
CHAPTER 2 REPORTING	5
Article 5 (Ethics consultation/report subjects)	6
Article 6 (Receipt of reports on ethical management)	6
Article 7 (Handling procedure)	7
Article 8 (Handling deadline and notification of results)	8
Article 9 (Criteria for legitimate reporting)	9
Article 10 (Counseling and reporting related to partner companies)	9
CHAPTER 3 PROTECTION OF WHISTLEBLOWERS	10
Article 11 (Principle of protecting the whistleblowers)	10
Article 12 (Preventing exposure of whistleblowers)	12
Article 13 (Requesting protection of whistleblowers)	13
Article 14 (Protecting the identity of whistleblowers)	13
CHAPTER 4 MISCELLANEOUS	14
Article 15 (Reward payment)	14
ADDENDUM	14

	Title	
	<h1>Report handling guidelines</h1>	
	Document #: SK Chemicals - General Regulations	Version #: 1.0 Issue Date: 2023/05/12

Chapter 1 General provisions

Article 1 (Purpose)

The purpose of these regulations is to stipulate the details necessary for counseling and receipt of reports, protection of the identity of counselors, whistleblowers and those who cooperate with the investigation, their personal protection, fair investigation, deliberation, and follow-up actions according to SK chemicals Co., Ltd.'s (hereinafter referred to as the "Company") code of ethics and practice guidelines.

Article 2 (Scope)

- ① These regulations apply to matters related to all businesses of the Company.
- ② These regulations apply to the Company's employees (including part-time and full-time employees and contract workers) and stakeholders.

Article 3 (Definitions of terms)

The definitions of terms used in these regulations are as follows:

- ① Stakeholders are individuals or groups that have an interest in the Company, including shareholders, creditors, consumers, employees, partner companies, local communities, media, environmental organizations and civic groups.
- ② A partner company means a company that provides or intends to provide goods or services required by the Company.

	Title	
	<h1>Report handling guidelines</h1>	
	Document #: SK Chemicals - General Regulations	Version #: 1.0 Issue Date: 2023/05/12

- ③ Reporting refers to the act of reporting any actual or suspected corruption and all violations and vulnerabilities of ethical management to the ethical management department.
- ④ Bribery means offering, promising, providing, accepting, or requesting an unfair advantage in regard to any value (which may be financial or non-financial) directly or indirectly, regardless of the region, by inducing a certain person to perform or restrain any act related to the performance of their duties or offering anything of value in violation of applicable laws.

Article 4 (Responsibilities and authorities)

- ① The head of the ethical management department has responsibility and authority for the receipt of consultation and reports, investigation, deliberation and follow-up actions in accordance with these regulations, and planning, management, and inspection of all related tasks.
- ② The head of the ethical management department may request the human resources department to hold a human resources committee meeting and take appropriate actions, if necessary in the performance of duties under these regulations.
- ③ The heads of all departments of the Company must cooperate with the head of the ethical management department in the investigation of the consulted and reported incidents, deliberation, follow-up actions, and all related works.

Chapter 2 Reporting

	Title	
	<h1>Report handling guidelines</h1>	
	Document #: SK Chemicals - General Regulations	Version #: 1.0 Issue Date: 2023/05/12

Article 5 (Ethics consultation/report subjects)

The ethical management department receives consultation requests or reports (hereinafter referred to as ‘reports’) regarding unethical behavior that violates the Company’s code of ethics and practice guidelines and the following matters:

- ① False reporting such as omission, delay, reduction, distortion, and misrepresentation of data in reports
- ② Misuse of the Company’s assets such as misappropriation, diversion, embezzlement, and exploitation of opportunities
- ③ Corruption such as the pursuit of personal gains using business status and authority
- ④ Violation of company rules
- ⑤ Other matters related to the Company's ethical management

Article 6 (Receipt of reports on ethical management)

- ① The reporting channels are as follows, and the whistleblower can report regardless of the format through the website (hereinafter ‘SK Ethical Management Integrated System’), e-mail, telephone or mail, or in person.

1. Website: <https://ethics.sk.co.kr> (SK Ethical Management Integrated System)

* Click the shortcut for SK ethical management counseling and reporting within the SK chemicals website (www.skchemicals.com)

2. Email: skchemicals.ethics@sk.com

	Title	
	<h1>Report handling guidelines</h1>	
	Document #: SK Chemicals - General Regulations	Version #: 1.0 Issue Date: 2023/05/12

3. Phone: 02)2008-2486
4. Address: SK chemicals Co., Ltd., Pangyo-ro 310 (Sampyeong-dong), Bundang-gu, Seongnam-si, Gyeonggi-do

Compliance Team Ethical Management Officer

- ② Employees and stakeholders of the Company can report issues related to ethical management to the Company's ethical management department via the SK Ethical Management Integrated System, e-mail, telephone, mail, in person, and other convenient methods.
- ③ If reporting via the SK Ethical Management Integrated System, the whistleblower writes the information according to the reporting application form.
- ④ If reporting without using the SK Ethical Management Integrated System, the ethical management officer must write the information on the handwritten report registration form of the SK Ethical Management Integrated System within 3 days of receiving the report.

Article 7 (Handling procedure)

The head of the ethical management department takes the following actions when there is a report related to ethical management:

- ① The ethical management department registers all reported matters in the report reception status of the SK Ethical Management Integrated System and manages the details of reports and handling results, etc.

	Title	
	<h1>Report handling guidelines</h1>	
	Document #: SK Chemicals - General Regulations	Version #: 1.0 Issue Date: 2023/05/12

- ② If the application received is a customer complaint related to products, etc., it can be transferred to the relevant department so that the department in charge can handle it.
- ③ Basic investigation can be executed first to judge the credibility of the received report and to decide whether to proceed with the investigation. If the reported fact itself does not apply to the report subject, or if it is clear that it is false or unreliable, the case can be closed after notifying the whistleblower by stating the point.
- ④ The ethical management department may take necessary actions after reporting it to the CEO if it is judged that the information received is an important to the management of the Company.
- ⑤ The head of the ethical management department checks the details of the received report and directly conducts investigation in principle, but may select a department to handle the report in each division of the Company and request it to handle the report. When each division is requested to handle the report, the handling department must keep the report details confidential, take necessary actions within the handling deadline, and notify the handling results to the head of the ethical management department.

Article 8 (Handling deadline and notification of results)

- ① When a report is received, the ethical management department can go through investigation procedures such as fact-checking within 60 days and notify the handling results to the counseling requester/whistleblower. However, if handling by

	Title	
	<h1>Report handling guidelines</h1>	
	Document #: SK Chemicals - General Regulations	Version #: 1.0 Issue Date: 2023/05/12

the deadline is impossible for specific reasons, the handling deadline may be extended.

- To notify the whistleblower of the handling results, the report handling result reply form is used.
- ② The ethical management department regularly reports the handling results to the CEO and the Audit committee.

Article 9 (Criteria for legitimate reporting)

- ① A “legitimate report” that can be protected by the Company must meet the following criteria. If it does not fall under legitimate reporting, necessary personnel actions may be taken against the whistleblower who is an employee, and actions including termination of the contract may be taken against the whistleblower who is a partner company the Company has business relations with.
1. The report must be about the Company's illegal, unethical, unfair activities, and must be information that may have a negative impact on the Company
 2. The report must be able to provide appropriate and accurate information
 3. The reporting method must be lawful and reasonable
 4. The purpose of reporting must not be to maliciously defame others or to promote personal gains only

Article 10 (Counseling and reporting related to partner companies)

	Title	
	<h1>Report handling guidelines</h1>	
	Document #: SK Chemicals - General Regulations	Version #: 1.0 Issue Date: 2023/05/12

- ① The ethical management department may conduct necessary interviews and investigations with a partner company to find out the facts when a report related to the partner company is received.
- ② If the ethical management department determines that the matter is related to the violation of the Company's code of ethics through the investigation in the preceding paragraph, it may notify the purchasing department of the result and take action in accordance with the purchasing management regulations.

Chapter 3 Protection of whistleblowers

Article 11 (Principle of protecting the whistleblowers)

- ① The Company must keep the received information confidential, and operate the following whistleblower protection program so that whistleblowers may feel safe to report in any situation:
 1. Employees who become aware of a violation of the code of ethics and the practice guidelines must report such incident to the head of one's own department or the department in charge so that the Company can promptly address such violation and protect itself and its employees from the consequences thereof.
 2. Employees do not receive any disadvantages for legitimate reporting.
 3. Employees should not disclose the identity of the whistleblower and the contents of the report, or try to identify the whistleblower, and they should not give instructions to do so.

	Title	
	<h1>Report handling guidelines</h1>	
	Document #: SK Chemicals - General Regulations	Version #: 1.0 Issue Date: 2023/05/12

4. In the process of fact-checking the report, those who have cooperated with the investigation by making statements and providing data shall be equally protected as the whistleblower.
5. If the whistleblower receives disadvantages due to the report, he/she may ask the ethical management department for protection such as correction and department transfer. The ethical management department must check the facts and take actions to resolve the problems, and establish/implement measures to prevent recurrence, including sanctions on related persons.
6. The report investigation officer must keep the information and the identity of the whistleblower confidential so that they are not disclosed against his/her will, and must follow the guidelines for report investigation officers in Annex 1.
7. Actions will be taken against those who violate the foregoing whistleblower protection regulations according to the human resource regulations and the reward and punishment regulations.
8. The ethical management department must request the head of the relevant department to take action if the whistleblower requests a change of workplace, etc., due to concerns about disadvantages caused by the report. In this case, the department head who received the request must respond to the request unless there are special circumstances.
 - A. The Company protects the identity of and provides personal protection for not only the whistleblower but also those who cooperated in the investigation of the consulted details on the same level as the whistleblower.

	Title	
	<h1>Report handling guidelines</h1>	
	Document #: SK Chemicals - General Regulations	Version #: 1.0 Issue Date: 2023/05/12

B. The head of the ethical management department is responsible for educating and managing all security management guidelines for department members in the process of receiving/investigating/following up the consultation requests/reports.

Article 12 (Preventing exposure of whistleblowers)

- ① The ethical management department must ensure that the identity of the whistleblower and those who cooperated with the investigation are not exposed during the process of receiving, investigating, and following up on the contents of the report, and must protect their personal safety. To this end, the matters in each subparagraph below must be observed:
1. In the entire process of reception, investigation, and follow-up, the information that can be used to guess the identity of the whistleblower must be minimized during record management.
 2. The investigation process must be carried out carefully so that the identity of the whistleblower is not exposed. If the possibility of exposure increases, the investigation must be immediately stopped and measures to prevent exposure must be established/implemented before resumption of the investigation.
- ② If the report investigation officer reveals the identity or reported details of the whistleblower and the persons who cooperated with the investigation, disciplinary action will be taken in accordance with relevant regulations. However, exemption may be granted in the case of the following exceptions:

	Title	
	<h1>Report handling guidelines</h1>	
	Document #: SK Chemicals - General Regulations	Version #: 1.0 Issue Date: 2023/05/12

1. Matters that may cause serious safety accidents and business disruptions
 2. Major scandals, leakage of company secrets, forgery/falsification of data, media reports, etc.
- ③ Employees of the Company should not take any action that enables the disclosure of the identity, such as asking the ethical management department for the identity of the whistleblower or interrogation to find it out, and disciplinary actions may be taken against those who violate this.

Article 13 (Requesting protection of whistleblowers)

If the whistleblower determines that there is a possibility that his or her identity may be exposed or that a threat to his or her personal safety may occur, he or she may inform the ethical management department of the fact and request protection of the identity and personal safety, and the head of the ethical management department must consult with the head of the human resources department, obtain internal approval and take necessary protective measures such as department transfer.

Article 14 (Protecting the identity of whistleblowers)

- ① No one should engage in any unjust acts, such as giving disadvantages in status to whistleblowers who have made legitimate reports or discriminating against them in working conditions, and disciplinary actions may be taken against organizations or individuals who violate this.

	Title	
	<h1>Report handling guidelines</h1>	
	Document #: SK Chemicals - General Regulations	Version #: 1.0 Issue Date: 2023/05/12

- ② If the whistleblower participated in a fraudulent act, but reported the fact, the Company may extenuate the punishment or disciplinary actions for his or hers fraudulent act.

Chapter 4 Miscellaneous

Article 15 (Reward payment)

The Company may reward the whistleblower if the report contributes to the Company's profits or value enhancement.

Addendum

Article 1 (Enforcement date)

These regulations are enforced from May 12, 2023.

	Title	
	<h1>Report handling guidelines</h1>	
	Document #: SK Chemicals - General Regulations	Version #: 1.0 Issue Date: 2023/05/12

Annex 1. Guidelines for report investigation officers

Guidelines for report investigation officers to protect whistleblowers

The report investigation officer must place the highest priority on the protection of the whistleblower when conducting the investigation, and must comply with the following:

- The report investigation officer may not leak or imply any information or content related to the report without the consent of the whistleblower.
- All data related to the report must be viewed only by authorized persons and stored so that strict security is maintained, but paper documents received by mail/fax must be stored in a separate storage place with a lock.
- Disciplinary actions in accordance with relevant regulations are taken if the identity of the whistleblower or the contents of the report recognized in the course of the investigation is revealed. However, exemption may be granted in the case of the following exceptions:
 - Matters that may cause serious safety accidents and business disruptions
 - Major scandals, leakage of company secrets, forgery/falsification of data, media reports, etc.
- The head of the ethical management department is responsible for educating and managing all security management guidelines related to the investigation of reports.