



Title	ANTI-BRIBERY AND CORRUPTION POLICY
Policy owner	Compliance department
Inquiry contact	Chief Compliance Officer (Compliance@coupang.com)

Anti-Bribery and Corruption Policy

1. Purpose

Coupaing is committed to doing business ethically and in compliance with applicable laws and regulations where we operate. Coupaing employees and Third Parties must always act lawfully, ethically, and in compliance with applicable laws and regulations.

Coupaing has a zero-tolerance approach to bribery and corruption. This Policy prohibits bribery of domestic and foreign Public Officials (including government officials), as well as private sector (commercial) bribery. This means that employees and Third Parties must not themselves or through any other party give or receive anything of value (such as bribes, kickbacks, or illegal payments) to or from anyone (including corporate entities) to influence them to obtain or retain business or to secure any other improper advantage connected with our business.

Coupaing must comply with different anti-bribery and corruption laws and regulations, including the Korean Improper Solicitation and Graft Act and Act on Combatting Bribery of Foreign Officials in International Business. Coupaing also applies the requirements of the U.S. Foreign Corrupt Practices Act ("FCPA") and other applicable anti-bribery and corruption laws in the jurisdictions in which we do business as a global minimum standard. If an applicable local law imposes more stringent requirements than this Policy, the local law prevails for employees and Third Parties working in that country.

2. What is bribery and corruption?

- **Bribery** involves the direct or indirect offer (including through a Third Party), promise, gift, request, agreement to receive, or acceptance of anything of intangible or financial value to or from another person with the intent to induce the recipient person or entity to act, omit, or decide improperly in the performance of their duties and/or to secure an improper advantage to obtain or retain business.
- **Intangible or financial value includes** (i) any and all property interests, such as money, securities, real estate, goods, accommodation tickets, memberships, admission tickets, discount coupons, invitation tickets, and rights to use real estate; (ii) entertainment (for example, food and beverages, alcoholic beverages, and golf) or convenience (for example, transportation and lodging); (iii) inside information and (iv) other economic benefits, such as exemption from debts, provision of employment, and grant of rights and interests.
- **Corruption** is any activity that involves the abuse of position or power to gain an improper personal or business advantage, whether in the public or private sector.

3. Application

This Policy applies to all Coupaing Group companies, and to all departments and employees, including regular employees as well as part-time, fixed term, and any other types of workers hired by Coupaing. This Policy also

applies to all Third Parties working on behalf of Coupang as defined in this Policy. It does not cover every situation. If you have a question, reach out to the Anti-Corruption Compliance team ("AC team") (anticorruption.compliance@coupan.com) for help.

4. Policy statements

- **Improper payments:** An improper payment involves the giving or receiving of inducements or anything of value, for any reason, to: (i) influence someone's judgment about Coupang products and services or those of another company; (ii) gain an improper advantage when selling Coupang goods and services, conducting business transactions, or representing Coupang's interests; or (iii) influence the use of discretionary authority by any Public Official. Employees and Third Parties must not demand, receive, offer, promise to pay, pay, or authorize improper payments to any individual, including Public Officials, with the intent to obtain or retain business, secure an improper advantage, or influence Public Official actions or decisions.
- **Third Parties:** All Third Parties must comply with the provisions of this Policy unless they contradict with any applicable laws and regulations. Coupang prohibits Third Parties from making or accepting improper payments on its behalf, regardless of whether Coupang resources are used to make the payment. Coupang requires all Third Parties who interact with Public Officials on its behalf to undergo appropriate due diligence prior to their engagement.
- **Facilitation payments:** Coupang prohibits employees and Third Parties from making facilitation or "grease" payments to Public Officials to expedite performance of routine, non-discretionary government actions to which Coupang is legally entitled (for example, to obtain licenses, business permits, processing government documents such as visas, customs clearance). However, this prohibition does not apply to payments made directly to a government agency or department (and not to any individual) in the normal course of business to further a legitimate purpose (i.e., expedition payments for a license at standard/predefined fees). Employees and Third Parties should not make a payment to a government agency if they have a reason to believe that it may be against the applicable laws; or will ultimately benefit a Public Official; or for a purpose that is otherwise prohibited by this policy.
- **Gifts, entertainment, and other business courtesies:**
 - o Coupang is committed to maintaining the highest levels of professional integrity and conduct in relation to giving or receiving Gifts, including meals and other Entertainment. Coupang prohibits employees from accepting Gifts and Entertainment from any third parties, including Public Officials. Third Parties must refrain from providing any Gifts and Entertainment to Coupang employees.

Coupang prohibits employees and Third Parties from providing Gifts and Entertainment to third parties, including Public Officials, to influence them to obtain or retain Coupang's business or to secure any other improper advantage for Coupang.
- **Political contributions and activities:** Political contributions or activities may pose corruption risk and invite the perception that Coupang is attempting to improperly influence Public Officials. For this reason,

employees and Third Parties must not contribute Coupang funds, time, or assets (including use of Coupang premises or equipment) to political parties or candidates for political office and engage in political activities that may create a conflict of interest (or appearance of a conflict) for Coupang. Employees and Third Parties may make personal political donations using their own resources, but such contributions must not be linked to Coupang's business or potential business or be made with a view to secure any influence for Coupang's benefit.

- **Sponsorships and donations:** Coupang is committed to responsibly supporting and improving the communities and environments in which we work. Coupang prohibits the use of charitable donations and sponsorships to obtain or retain business or to secure any other improper advantage.
- **Ex-Gratia payments:** Voluntary payments may be made to a customer or a third party where Coupang does not have an obligation to make the payment but does so anyway out of compassion in extreme circumstances or to further good corporate citizenship. These only include payments where Coupang's obligation is not in dispute and it is clear that neither there is any liability to pay, nor such payments are being made to obtain any improper advantage connected with our business.
- **Hiring and employment:** Employment opportunities are considered valuable, and Coupang must not make any hiring or employment offers under circumstances that could give rise to the appearance of a conflict or impropriety. Coupang must never offer employment opportunities to Public Officials, their immediate Family Members, or any other third parties to obtain or retain business or to secure any other improper advantage.

Solicitation of bribe: Employees and Third Parties must promptly report any solicitation, request or instructions by any Public Official or government entity for a bribe or any improper payment in connection with our business to the AC team (anticorruption.compliance@coupang.com) or through the Speak Up channels (<https://www.ethics.coupang.com/>).

- **Books and records:** Coupang must maintain internal accounting controls to ensure that all transactions and expenditures incurred by the Company are accurately recorded. Coupang must also maintain such books, records, and accounts in reasonable detail to reflect all transactions and dispositions of Coupang assets accurately and fairly. Coupang prohibits any payments, directly or indirectly, to undisclosed or unknown recipients.

5. Incident management

- **Reporting and investigation for employees:** Employees who observe incidents of actual or suspected bribery or corruption must promptly report such information to the AC team (anticorruption.compliance@coupang.com) or through the Speak Up channels (<https://www.ethics.coupang.com/>) for investigation. Reports will be treated as confidential to the extent practicable and permitted by law. Employees who report actual or suspected violations of this Policy or related Procedures in good faith and without malicious intent will be protected from retaliation regardless of whether their suspicions prove to be valid. Failure to report any incident of actual or suspected violations

of this Policy or related Procedures is an independent violation of this Policy that may lead to disciplinary proceedings up to and including termination of employment.

- **Reporting and investigation for Third Parties:** Third Parties or other persons who become aware of or suspect any violation of this Policy should report their concerns through the Speak Up channels (<https://www.ethics.coupan.com/>).
- **Disciplinary measures and civil and criminal penalties:** Any employee determined to have violated this Policy may face disciplinary measures up to and including termination of employment. Any Third Parties determined to have violated this Policy will face measures up to and including termination of their relationship with Coupang.

6. Roles and responsibilities

Role	Key responsibilities
Compliance Department / Anti-Corruption Compliance team	Establishing and maintaining this Policy in compliance with all applicable anti-bribery and corruption laws and regulations.
Coupang employees	Complying with this Policy and all applicable anti-bribery and corruption laws and regulations. Ensuring that Third Parties with whom they interact understand and comply with the requirements of this Policy and all applicable anti-bribery and corruption laws and regulations. Promptly disclosing any incidents of actual or suspected bribery or corruption to the Anti-Corruption Compliance team or through the Speak Up channels for investigation.
Third Parties	Complying with this Policy as well as any applicable laws and regulations while performing work on Coupang's behalf and promptly disclosing any incidents of actual or suspected bribery or corruption through the Speak Up channels (https://www.ethics.coupan.com/).

7. Inquiry

Where required by this Policy and in all situations where there is a question, ambiguity, or uncertainty, employees and Third Parties should consult the AC team (anticorruption.compliance@coupan.com) prior to taking any action.

8. Dispensations

Dispensation from the requirements to comply with this Policy may be granted in exceptional circumstances and must not undermine Coupang's zero tolerance approach to bribery and corruption. Requests for dispensation must be addressed to the AC team (anticorruption.compliance@coupan.com). The request must state the specific requirement for which the dispensation is requested and the reason for the request.

9. Definitions

If an applicable local law imposes more stringent requirements than the definitions provided in this Policy, the local law prevails for employees and Third Parties working in that country.

Term	Meaning
Bribe	The direct or indirect (including through a Third Party) offer or receipt of anything of value, tangible or intangible, with the intent to obtain or retain an improper business advantage or favorable treatment for Coupang.
Corruption	Any activity that involves the abuse of position or power for an improper personal or business advantage, whether in the public or private sector.
Entertainment	Any Gift, occasion, or service where the individual or entity providing the benefit is present and participates. Illustrative examples of Entertainment include: <ul style="list-style-type: none">- Tickets to sports, music, or cultural events when the external party providing such tickets also attends the event.- Travel or lodging, regardless of whether it is associated with a business conference, meeting, or event.- Meals/drinks (except courtesy refreshments/meals/drinks provided as part of business meetings).
Family Member	Includes (but is not limited to): an employee's spouse/domestic partner (or their siblings), parents, children, siblings (or their spouses or domestic partners), relatives living in the same household as the employee, or persons with whom the employee otherwise has a close personal relationship (includes romantic partners but excludes friends).
Gift	Any object or benefit for which the recipient does not pay fair value and the individual or entity providing the benefit is not present and does not participate (for example, tickets to a sporting event where the individual providing the tickets does not attend). "Gift" shall include anything of value and would encompass any gratuitous monetary or non-monetary benefit. Illustrative examples of Gifts include: <ul style="list-style-type: none">- Merchandise (e.g., gift baskets, alcohol, clothing, mugs, pens, collectibles, hospitality bags, etc.)

Term	Meaning
	<ul style="list-style-type: none"> - Cash, Cash equivalents (e.g., gift cards, vouchers, discount coupons, precious metals, stones, jewelry, art etc. and any of their equivalents) - Gift or sale of stock or other investment opportunities in other than an arm's length transaction for demonstrated fair market value (e.g., selling to an official at deflated prices or buying from an official at inflated prices). - Tickets to sports, music, or cultural events when the providing such tickets external party does not attend the event - Services or other non-cash benefits (e.g., favorable terms or discounts on a product or service for the employee's benefit that are not otherwise available to all Coupang employees or others, exemption from collection of debt/loans/interest, granting benefits, rights or interests, services, loans, favors, special privileges including no or reduced interest on debt/loans, advantages, not available to the general public etc.) - Medical, educational, or living expenses. - Travel, meals, lodging, shopping or entertainment expense.
Political Contribution	Any financial contribution or the provision of goods, commodities, Company property, or services to a politician, political campaign, political party, or political cause.
Public Official/ Public Servant	<p>Includes the following individuals and their Immediate Family Members:</p> <ul style="list-style-type: none"> - Civil servants, officers, employees, or representatives, at any level of seniority, of any government entity, department, agency, or authority (national, state, or local government). Examples include regulators, legislators, customs officials, and ministers. - Civil servants, officers, employees, or representatives, at any level of seniority, of any state or government-owned or state or government-controlled entity or public service-related organization. Examples include state-controlled utilities and services. - Officers, employees, or representatives of a public international organization. Examples include the UN or World Bank. - Individuals exercising a legislative, administrative, regulatory, judicial, or other public or official function, whether appointed or elected. Includes Judges and any liquidator, receiver, commissioner arbitrator or any other person appointed by a court or by a competent public authority to perform a public duty or adjudicatory functions. - Political Parties, representatives of political parties and political candidates. - Members of a royal or ruling family.

Term	Meaning
	<ul style="list-style-type: none"> - Individuals or entities acting in an official capacity on behalf of any state or government-owned or state or government-controlled entity. Examples include committee members of councils or commissions, and any person with delegated authority from a public institution. - Any other person acting in an official capacity for or on behalf of a government or government entity or who otherwise exercises any public function. - Heads and faculty members of schools, and executive officers and employees of educational foundations unless local law does not consider them Public Officials. - Representatives, executive officers, and employees of press organizations unless local law does not consider them Public Officials. - Any person who holds an office by virtue of which he is empowered to prepare, publish, maintain or revise an electoral roll or to conduct an election or part of an election. - Any person who holds an office by virtue of which he is authorised or required to perform any public duty. - In the case of Korea, any other person who is classified as “public servants, etc.” as stated in the Korean Improper Solicitation and Graft Act. - In the case of India: <ul style="list-style-type: none"> • Any person who is the president, secretary or other office-bearer of a registered co-operative society engaged in agriculture, industry, trade or banking, receiving or having received any financial aid from the Central Government or a State Government or from any corporation established by or under a Central, Provincial or State Act, or any authority or body owned or controlled or aided by the Government or a Government company as defined in section 617 of the Companies Act, 1956 (1 of 1956) or section 2(45) of the Companies Act, 2013. • Any person who is a chairman, member or employee of any Service Commission or Board, by whatever name called, or a member of any selection committee appointed by such Commission or Board for the conduct of any examination or making any selection on behalf of such Commission or Board; • Any person in the service or pay of a corporation established by or under a Central, Provincial or State Act, or an authority or a body owned or controlled or aided by the Government or a Government company as defined in section 617 of the Companies Act, 1956 (1 of 1956) or section 2(45) of the Companies Act, 2013

Term	Meaning
	<ul style="list-style-type: none"> - In the case of Japan: <ul style="list-style-type: none"> • Any person to be appointed as a Japanese public official as stated in section 197 (2) of the Criminal Code of Japan; • Any person who has resigned as a Japanese public official as stated in section 197-3 (3) of the Criminal Code of Japan.
Third Party	<p>Any entity or individual, not limiting to agents or consultants, and includes any suppliers, sellers, vendors, contractors, lessors/lessees, etc., acting or working on behalf of Coupang in the course of supporting Coupang's business and operations.</p>
Third Party Intermediary ("TPI")	<p>Any supplier, seller, vendor, contractor, agent, consultant, lessor or lessee, or any other service provider, whether an individual or entity, engaged or retained to assist the Company in any function or business that requires or involves interaction with any government entity or Public Officials, directly or indirectly, on behalf of any Coupang Group company.</p>