Code of Business Conduct & Ethics

A MESSAGE FROM BOM KIM, CHAIRMAN AND CEO OF COUPANG, INC. : Coupang is committed to making life better for our customers by creating a world where our customers ask, "How did I ever live without Coupang"?
The way we work and conduct our business is central to our mission.

Coupang is committed to conducting business in an ethical, transparent, and professional manner, and in compliance with laws, regulations, and our policies. As representatives of Coupang, we expect all employees to be decisive and to take ownership for their actions. The decisions employees make must be honest and ethical. This commitment applies to our relationships with each other and with our customers, suppliers, and other third parties.

The purpose of this Code of Business Conduct and Ethics is to provide directors, officers, and employees with guiding principles and minimum standards for making honest and ethical decisions in their work. It applies to me, our directors and officers, and all employees at every level of our organization ("Covered Persons"). Complying with the law and these principles and standards is not only a legal requirement; it is an ethical obligation for everyone at Coupang.

This Code is not a substitute for your good judgement. It does not cover every conceivable situation, legal or ethical question that you may face. You should be alert to signs that you or your colleagues are in an ethics gray area. Ask yourself the key ethics questions if you have any doubts about what you should do and ask for help if you are not sure.

We must all exercise good personal judgement, integrity, and personal accountability in everything we do at Coupang.
It means more than making honest and ethical decisions;
it demonstrates you care about Coupang, our reputation
and our customers.

Bom Kim,
Chairman and CEO of Coupang, Inc.



KEY ETHICS QUESTIONS:

- If you are in an ethics gray area and have any doubts about what you should do, ask yourself these key questions:

  - How would this decision look to others within Coupang and externally?
  - Am I willing to be held accountable for this decision?
  - Is this decision consistent with this Code of Business Conduct and Ethics?

- If the answers are no or you are not sure, ask for help prior to taking any action. You can speak with your manager, anyone in their management chain or the Compliance department.

Following this Code

THIS CODE APPLIES TO:

- All officers and employees (including regular as well as part-time employees, fixed term, and any other types of workers hired by Coupang) at all levels of the organization worldwide and all members of the board of directors of Coupang, Inc. Any waiver of this Code for officers or directors may be made only by the board of directors or Audit Committee of Coupang, Inc. and will be disclosed to stockholders as required by applicable laws, rules, and regulations.
- All officers, employees (including regular as well as part-time employees, fixed term, and any other types of workers hired by Coupang), and directors of Coupang-controlled subsidiaries.

WORKING WITH THIRD PARTIES:

- Third parties are any entities or individuals with whom Coupang engages or intends to engage in business activities including suppliers, sellers, vendors, and other third parties supporting Coupang's business and operations (but excluding employees or retail customers). Coupang expects all third parties to act ethically and in a manner that is consistent with this Code and relevant parts of Coupang's policies.

COVERED PERSONS WORKING WITH THIRD PARTIES SHOULD:

- Take reasonable steps to provide third parties with a copy of this Code, and information about Coupang's policies to assist these third parties to comply with the relevant parts of them.
- Take appropriate action, up to and including terminating a relationship, if you become aware that a third party has failed to comply with this Code or the relevant parts of Coupang's policies.



IMPORTANT INFORMATION:

- In this Code "Coupang" means Coupang, Inc. and its subsidiaries undertakings from time to time.
- This Code provides an introduction to certain Coupang policies - not the full policies. This Code is also not inclusive of all applicable Coupang policies. Go to the **Policy Hub** for detailed policy information to help you.
- This Code and our policies may be changed at our sole discretion, without notice, at any time. Go to the **Policy Hub** to stay up to date with our policies.
- The Compliance department may designate employees who, based on their level of responsibility or the nature of their work, will be required to periodically certify that they have read, understood, and complied with this Code.

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Responsibilities for Employees & Managers

FOR OUR EMPLOYEES:

- **Compliance:** Follow the law at all times. If you see anyone violating the law or if you are asked to do something you believe may violate the law, speak up and report it immediately.
- **Knowledge:** Gain a basic understanding of this Code and our policies that are relevant to your work. You must also learn about any detailed business or country policies and understand how to apply them to your work.
- **Awareness:** Be aware of developments in your area that impact Coupang's compliance with laws and regulations. Coupang will update policies from time to time, so keep up to date with changes.
- **Ask for help:** From your manager, the Compliance department or other Coupang resources if you have questions about the application of this Code or our policies.
- **Commitment:** Report any ethics concerns about suspected or known non-compliance with this Code or our policies. Give your full and honest co-operation in any Coupang investigations.

FOR OUR MANAGERS:

- **Culture:** Coupang holds our leaders accountable for creating a culture of compliance where employees understand their responsibilities and feel comfortable reporting ethics concerns without fear of retaliation.
- **Prevention:** Set the example for compliance; not just through your words but through your actions. Your teams must understand that business results are never more important than ethical conduct and our compliance with laws, regulations, and our policies comes first. Communicate the importance of compliance and create an open environment where every employee feels comfortable reporting ethics concerns.
- **Detection:** With the assistance of the Compliance department, implement and monitor appropriate business processes. Conduct periodic compliance reviews to ensure ongoing effectiveness of business processes.
- **Response:** Take prompt corrective action to address identified compliance weaknesses. Document and escalate any employee's reported ethics concerns through the appropriate channels. Take appropriate disciplinary action where required.



THE COST OF NON-COMPLIANCE:

- **Disciplinary action:** Employees and managers who do not fulfill their compliance responsibilities as required by this Code and Coupang's policies, or laws and regulations, will face disciplinary action up to and including termination of their employment, and in appropriate cases, possible civil legal action, or referral for criminal prosecution.
- **Examples:** These examples do not cover every situation, but are examples of failures to fulfil compliance responsibilities:

  - Violating laws, regulations, this Code, or our policies, or requesting others to do so.
  - Retaliating against any employee for reporting an ethics concern or participating in an investigation.
  - Failing to report a suspected or known violation of laws, regulations, this Code, or our policies with malicious intent.
  - Failing to cooperate in any Coupang investigation fully and honestly.

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Speak Up if Something isn't Right

SPEAKING UP ISN'T EASY, BUT:

- We must all strive to maintain a working environment that encourages employees to speak up if something does not look or feel right. When we report ethics concerns, we make Coupang stronger, and we protect our colleagues from harm. Speaking up also helps Coupang address issues early before more serious consequences develop.
- You do not need to be certain that a violation has occurred. Ethics concerns should be reported in good faith, which means that you have made a genuine attempt to provide honest and accurate information, even if you are later proven to have been mistaken.
- You have an obligation to report an ethics concern when you see a situation in which laws, regulations, this Code, or our policies are not being followed.
- Retaliation against any employee who reports an ethics concern and/or participates in an investigation is prohibited and is grounds for disciplinary action up to and including termination of employment.

HOW WE HANDLE ETHICS CONCERNS:

- Coupang examines all ethics concerns, and managers are required to escalate employees' ethics concerns through the appropriate channels.
- Confidentiality is respected, and you can choose to remain anonymous when you report an ethics concern (however, if you identify yourself, we can follow up with you about your report). Your identity and information will only be shared on a "need-to-know" basis.
- During the investigation process, Coupang forms an objective investigation team, determines the facts through interviews and/or the review of materials, recommends appropriate disciplinary and corrective action if necessary, and provides the person who reported the ethics concern (if that person is known) with feedback on the status of the investigation. Where required by law or where it is appropriate to do so, Coupang may share if disciplinary and corrective action has been taken (to the extent permitted by law).

HOW TO REPORT AN ETHICS CONCERN:

- Coupang provides various channels for you to report an ethics concern. You can discuss your ethics concern with your manager, anyone in their management chain, or the Ethics & Compliance department (at compliance@coupang.com), or the Investigations department using speak channels.
- You can make a report using any of the **Speak Up channels (Online Report / Phone call / Email)** listed on Coupang's Ethics website (ethics.coupang.com), as per your geographic location and respective Coupang entity.
- You may also access Coupang's Ethics website using the QR code below:
- You can find more guidance in the **Speak Up Policy.**

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Compliance with Laws & Regulations

COUPANG IS COMMITTED TO:

- Conducting business in an ethical, transparent, and professional manner, and in compliance with laws, regulations, and our policies.
- Incorporating legal and regulatory requirements into our business strategy and processes.
- Developing strong processes to anticipate risks, including new and changing legal and regulatory requirements.
- Providing employees and managers with access to the subject matter expertise needed to manage legal and regulatory risks.
- Monitoring regulatory compliance on an ongoing basis and periodically reviewing key processes.
- Remaining compliant with applicable licensing, permitting and other applicable rules and regulations in the locations where we operate.

COVERED PERSONS MUST:

- Know and comply with the laws and regulations that apply to your work responsibilities at all times.
- Treat regulators professionally, with courtesy, honesty, and respect always.
- Coordinate with business experts and with the Legal or Compliance departments when working with or responding to requests from regulators.
- Speak up and promptly escalate any potential issues that may lead to a compliance violation.
- Recognize the personal responsibilities that come with international opportunities (including expatriate assignments) as representatives of Coupang. This includes Covered Persons and accompanying family members, must comply with local laws, respect local customs and practices, and look after company provided property and assets (including accommodation and transport).



TIPS AND RESOURCES:

- In every location where Coupang operates, we must comply with frequently changing and expanding laws and regulations.
- Also, in some cases, laws made by one country seek to regulate activities that take place outside of that country and the laws of two or more countries may conflict with each other.
- This environment requires that every Covered Person be committed to compliance. The fact that, in some countries, certain laws are not enforced or that violation of those laws is not subject to public criticism will not be accepted as an excuse for noncompliance. If you have any questions about the application or interpretation of any law, rule, or regulation, contact the Legal or Compliance departments to help you.

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Anti-Bribery and Corruption

COUPANG IS COMMITTED TO:

- Prohibiting bribery and corruption in all business dealings, in every country where we operate or do business, with both governments and the private sector.
- Disallowing, giving, or receiving Anything of Value (such as Bribes, kickbacks, or illegal payments) to or from anyone (including corporate entities) to influence the recipient to obtain or retain business or to secure any other improper advantage connected with our business
- Prohibiting even small Facilitation payments to expedite routine administrative actions, except where an employee's safety or security is at risk.
- Maintaining strong controls aimed at preventing and detecting bribery and corruption. This includes processes for engaging and monitoring third parties acting on Coupang's behalf in business dealings. Coupang prohibits anyone acting on Coupang's behalf, whether directly or indirectly, from making or receiving bribes or improper payments.
- Maintaining accurate books, records, and accounts that correctly reflect the true nature of all transactions.

COVERED PERSONS MUST:

- Immediately report any actual or suspected violations or any requests for a bribe to the Compliance department.
- Never offer, promise, make, or authorize a payment or the giving of Anything of Value themselves or through any other party to anyone in order to obtain an improper business advantage.
- Be aware that providing gifts, entertainment, or Anything else of Value to public officials is highly regulated and often prohibited. Reach out to the Compliance department if they plan to provide any meals/ entertainment/gifts, etc. to public officials.
- Follow due diligence processes and require that any Third Party representing Coupang be carefully selected and monitored.
- Never contribute company funds or other company property or assets for political purposes without prior approval.

TIPS AND RESOURCES:

- **Bribery** is the direct or indirect offer, promise, giving, request, agreement to receive, or acceptance of Anything of Value, such as a payment, gift, or any other advantage of value, to or from any person/entities, in order to induce them to perform their role improperly.
- **Anything of Value** is not limited to tangible items of economic value but can include anything the recipient would find to be an advantage or benefit.
- **Facilitation payments** are small customary amounts paid to public officials to facilitate or speed up non-discretionary actions or services such as obtaining licenses or issuing visas.
- **Third parties** are any entities or individuals with whom Coupang engages or intends to engage in business activities excluding employees or retail customers.
- You can find more guidance in the **Anti-Bribery and Corruption Policy** and **Procedures, the Gifts and Entertainment Policy**

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Protection and use of company assets

COUPANG IS COMMITTED TO:

- Promoting protection and efficient use of company's assets by its directors, officers, and employees.
- Protecting the organization, shareholders, employees, customers, suppliers, service providers, and other stakeholders from risks of fraud, theft, and misuse, etc.
- Promoting integrity and transparency and prohibiting fraud, theft, and intentional misconduct of any kind against Coupang. This includes the theft or abuse of company funds, property, and assets of any kind for any purpose.
- Maintaining Anti-Fraud Policy that forms the framework to support and sustain effective fraud management across Coupang.

COVERED PERSONS MUST:

- Act with honesty, integrity, and professionalism.
- Not engage in fraud, theft, or intentional dishonesty of any kind against Coupang, its employees, officers, directors, or business partners including creating falsified or forged documents, or abusing any position of trust.
- Not engage in activities such as theft, waste or abuse of company funds, property, or assets including cash, credit cards, equipment, supplies and other tangible and intangible assets.
- Use company property including information technology system, and other technology resources only for legitimate business purposes, although incidental personal use may be permitted basis adequate approvals.
- Report any actual or suspected incidents of fraud, theft or misuse of company's assets using any of the Speak Up channels.



TIPS AND RESOURCES:

- **Fraud** is the actual or attempted theft or misuse of Coupang funds, assets, or other resources by an employee or any third party (which may or may not also involve the misstatement of documents or records, including digital information, to conceal the theft or misuse).
- **Examples** include but are not limited to:

  - Theft of funds, products, or any other Coupang assets.
  - Falsification of costs or expenses.
  - Forgery or alteration of documents.
  - Destruction or removal of records.
  - Personal use of Coupang's products or assets.
  - Employees seeking or accepting Anything of Value from external parties in exchange for personal gain or preferential treatment of those external parties in their dealings with Coupang.
  - You can find more guidance in the **Anti-Fraud Policy**

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Conflicts of Interest

OUR POLICY:

- We have a responsibility to all our stakeholders to make decisions based on Coupang's interests, without regard to personal gain. Covered Persons must always make business decisions based on what is best for Coupang, never what is best for you or your household personally. Nothing you do should interfere, or appear to interfere, with your responsibility for objective and unbiased decision-making on behalf of Coupang.
- Covered Persons must disclose if any situation creates or could create a conflict of interest. Conflict of interest situations can come up in many ways including instances where Covered Persons have an interest or association (an outside business interest) that may interfere with Coupang's interests, or where Covered Persons have close personal relationships or close financial relationships with other colleagues or third parties.
- No activity of Covered Persons at work or at home should harm Coupang's reputation. Misusing company property, resources or influence is prohibited; even when nothing wrong is intended, the perception of a conflict may have a negative impact on Coupang.

COVERED PERSONS MUST:

- Promptly disclose any situation which creates, or could create, a conflict of interest.
- Only use company property and assets to perform Coupang-related activities (and not for personal gain).
- Obtain prior approval from the People department before hiring or directly supervising someone with whom you have a family or close personal relationship.
- Obtain prior approval from the Compliance department before accepting director or officer positions with an outside business or not-for-profit organization.
- Disclose to the Compliance department any financial interests you have in any company where you could personally affect Coupang's business with that company.
- Not accept gifts, entertainment, or anything else of value from third parties doing business or seeking to do business with Coupang.
- Avoid participating in outside activities that compete with Coupang directly or indirectly.
- Avoid taking, or directing a third party to take, business or investment opportunities discovered through the use of Coupang's property, information, or position.



TIPS AND RESOURCES:

- A conflict of interest exists when your personal interest interferes, or may interfere with the best interests of Coupang, or where that personal interest creates the appearance of impairing your ability to act in the best interests of Coupang.
- A conflict of interest is not necessarily a violation of Coupang policy; but failing to promptly disclose a conflict of interest is always a violation.
- You should attempt to avoid any conflicts of interest. If you believe a conflict may exist, you must promptly disclose it to the respective L8+ in your management chain or the Compliance department. They will direct the appropriate course of action.
- You can find more guidance in the **Conflicts of Interest Policy** and the **Gifts and Entertainment Policy**.

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Supplier Relationships

COUPANG IS COMMITTED TO:

- All our relationships with suppliers being based on lawful and fair practices.
- Only doing business with suppliers that comply with all applicable legal and regulatory requirements and Coupang standards relating to labor, employment, health and safety, and the environment. Suppliers must treat workers and others fairly and with respect.
- Safeguarding information, including proprietary and confidential information, of both Coupang and suppliers.

COVERED PERSONS MUST:

- Follow the business processes set out in our policies when engaging and managing suppliers.
- Protect Coupang's proprietary and confidential information, including where appropriate with non-disclosure agreements. Also safeguard any proprietary and confidential information that a supplier provides to Coupang.
- Avoid potential conflicts of interest when selecting suppliers, such as when Covered Persons or their family members benefit from any official transactions.
- Never accept gifts or other items of value from suppliers.
- Escalate any concerns regarding actual or suspected compliance violations in Coupang's supply chain, to your manager or the Compliance department. Always report issues and concerns regarding supplier relationships; speak up and talk to your manager, anyone in their management chain, or the Compliance department.



TIPS AND RESOURCES:

- Third parties can include suppliers, sellers, vendors, and other third parties supporting Coupang's business and operations.
- Coupang's reputation with our customers and in the market can be affected by the third parties we select to be our suppliers. Coupang expects all suppliers to act ethically and in a manner that is consistent with this Code.
- If you engage a supplier, you must take reasonable steps to ensure the supplier has a reputation for integrity and acts in a responsible manner that is consistent with our standards.
- You can find more guidance in the **Fair-Trade Compliance Policy** and the **Gifts and Entertainment Policy**.

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Fair Employment Practices

COUPANG IS COMMITTED TO:

- Basing employment decisions on job qualifications and merit, including education, experience, ability, and performance.
- Making employment decisions without considering a person's race, gender, age, religion, national origin, sex (including pregnancy), sexual orientation, gender identity or expression, disability, or other characteristic protected by law.
- Providing a respectful working environment for all Covered Persons. Each of us is responsible for maintaining a positive working environment where we can be creative, collaborate and continuously improve and innovate.
- Complying with all applicable laws regarding freedom of association, collective bargaining, immigration, working conditions, wages and hours, and laws prohibiting forced, compulsory and child labor, and trafficking in persons.
- Prohibiting retaliation against any employee for reporting an ethics concern or participating in an investigation about a violation of the law, this Code, or our policies.

COVERED PERSONS MUST:

- Create a working environment that is free from discrimination and harassment based on any protected characteristic and is free from bullying or other threatening or offensive conduct. We must treat one another with fairness and courtesy in all our interactions in the workplace.
- Never make an unwelcome sexual advance to a Covered Person or any other person you work with.
- Not refuse to work or cooperate with others because of a person's race, gender, age, religion, national origin, sex (including pregnancy), sexual orientation, gender identity or expression, disability, or other characteristic protected by law.
- Never disclose employment data to a person who does not have a business need, or the authority, or where required, legal authority or the subject's consent.
- Consult with your manager and the Compliance department if you encounter a conflict between this Code and local laws, customs, or practices.

TIPS AND RESOURCES:

- **Retaliation** includes any form of disadvantage, including giving unfair performance evaluations or limiting opportunities for work or training. Retaliating against an employee is also grounds for disciplinary action up to and including termination of employment. Employees should report any incidents of retaliation they experience or witness so that Coupang can take appropriate disciplinary and corrective action.
- You can find more guidance in the **Prevention of Discrimination, Harassment and Retaliation Policy**.

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Environment, Health & Safety

COUPANG IS COMMITTED TO:

- Complying with all applicable environmental, health, and safety laws and regulations.
- Providing a safe and healthy working environment for all Covered Persons and protecting each other from harm. We must never ignore actual or potential health and safety concerns.
- Prohibiting the possession, solicitation, sale or use of illegal drugs and marijuana, or being under the influence of such drugs, while at work. Coupang prohibits the improper use of alcohol.
- Developing and following safe work procedures to ensure workplace safety and prevent injuries. This includes assessing the environment, health, and safety risks of all new and changed activities.
- Applying our environment, health, and safety principles to everything we do; from building and operating our fulfilment centers to driving our vehicles to disposing of our waste.

COVERED PERSONS MUST:

- Understand and comply with all the environment, health, and safety policies that apply to you, including company-wide policies and any specific policies that apply to your location, site, or position.
- Implement and monitor processes and systems to detect and fix environment, health, and safety concerns at Coupang sites.
- Not report to work under the influence of illegal drugs, marijuana, or alcohol and ensure your performance and judgement are unimpaired at work. Covered Persons must not take illegal drugs or marijuana on company property.
- Follow processes for managing, transporting, and disposing of hazardous materials and chemicals.
- Question any unsafe or improper operations you encounter and stop work if necessary to address them.

TIPS AND RESOURCES:

- Guarding against environment, health, and safety risks starts with identifying them. Alert your manager or EHS leaders if you are aware of any risks or hazards, including any:

  - Failure to obtain, maintain, or comply with regulatory permits.
  - Deviations from documented work processes, even if these deviations have become routine.
  - Inadequately maintained premises, equipment, or tools.
  - Missing or faulty machine guards or protective equipment.
  - Unsafe driving.
  - Improperly handled waste or hazardous materials and chemicals.

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Human Rights

COUPANG IS COMMITTED TO:

- Developing an eco-system that respects and ensures internationally recognized human rights of all individuals associated with Coupang's business.
- Supporting internationally agreed conventions on human rights and labor rights, including the Universal Declaration of Human Rights and ILO's Declaration of Fundamental Principles and Rights at Work.
- Protecting human rights throughout our worldwide operations and respecting human rights of all people in the communities where we operate.
- Ensuring Covered Persons are treated with respect for human rights, complying with the applicable laws in the countries where we operate.
- Investing in the people behind our products and ensuring that these are delivered in a way that respects human rights.
- Promoting a safe, respectful, and inclusive workplace culture with third parties so that they are committed to these same principles and act ethically in their business operations.

COVERED PERSONS MUST:

Foster a spirit of respect, trust, and partnership.

- Ensure that they uphold Coupang's commitment towards maintaining a workplace and eco system that respects and ensures internationally recognized human rights.
- Treat all people with respect, fairness, and dignity in all our interactions in the workplace, whether it is a co-worker, supplier, customer, or any person doing business with us.
- Follow these principles in our everyday work and understand the impact of each part of our business on human rights.



TIPS AND RESOURCES:

- Coupang believes that all people have a human right to be treated with dignity and without discrimination, whatever their nationality, place of residence, gender, national or ethnic origin, color, religion, language, or any other status.
- Human rights in a workplace include but are not limited to:

  - Health and wellness
  - Equality and fair treatment
  - Respectful behavior
  - Fair and safe working environment
  - Privacy

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Fair Competition & Dealing

COUPANG IS COMMITTED TO:

- Complying with all applicable competition, fair dealing, and anti-trust laws and regulations. These laws and regulations help protect competition to enable open markets and enhance productivity, innovation, and value for our customers.
- Operating our business with integrity and never conducting or participating in deceptive, dishonest, or fraudulent activities.
- Never participating in any activity that is intended to restrain trade or promote a refusal to conduct business with customers, suppliers, or other third parties in any country where such a refusal would be in violation of applicable law.

COVERED PERSONS MUST:

- Never engage in anti-competitive behaviors with competitors which would unfairly restrict competition, including collusion. Collusion includes pricing decisions, maintenance, and changes, the establishment of trading terms, transaction restrictions, market division, collusive bidding, and other activities that would hinder fair competition and dealing.
- Respect our suppliers' right to free decision making, and not abuse or attempt to abuse Coupang's market position to unfairly influence decision making.
- Not force suppliers to sign on exclusive arrangements with Coupang or interfere with suppliers' relationships or trading with our competitors. Covered Persons must never require suppliers to provide Coupang confidential information about their relationships with our competitors, including trading terms.
- Follow the business processes to ensure that arrangements with suppliers are documented in a written contract that specifies the particulars of the agreement (and upon signing, provide a copy to suppliers).

TIPS AND RESOURCES:

Contact the Legal and Compliance departments before you implement any of the following arrangements:

- Exclusive arrangements.
- Price discounts that depend on loyalty or volume or are offered only to certain of our customers.
- Distribution or supply arrangements with competitors.
- Arrangements between Coupang affiliates.
- Any proposed mergers, acquisitions, or joint ventures.
- You can find more guidance in the **Fair-Trade Compliance Policy.**

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Protecting Personal & Business Information

COUPANG IS COMMITTED TO:

- Protecting personal and business information in compliance with applicable laws, regulations, and our policies (including our document management and retention requirements).
- Respecting and protecting the privacy rights of individuals. Coupang treats personal information with the care it deserves so that we can maintain the trust of our customers, partners, staff, and other individuals who we collect information from.

COVERED PERSONS MUST:

- Only collect and retain personal and business information that is needed to perform your role. Manage information securely and in compliance with Coupang's policies, standards, and document management and retention requirements.
- Protect personal and business information from unauthorized or accidental access, loss, disclosure, or destruction. This includes limiting access to authorized individuals who need the information for legitimate business purposes, only using Coupang-approved systems and devices (and not using personal email, software, or devices to conduct Coupang business), and being aware of efforts by third parties to improperly obtain personal and business information.
- Be aware that an employee's use of company property and assets is subject to monitoring by Coupang without notice. For example, Coupang may monitor employee usage of company devices including computers and mobile devices, networks (including Wi-Fi), printers, and other systems.
- Not share Coupang confidential information outside the company without obtaining prior approval from your manager, the Corporate Communications department, and the Compliance department, except as permitted or mandated by applicable law. This includes making any public statements to media outlets.



TIPS AND RESOURCES:

- Personal information means any information (in any form) relating directly or indirectly to any person and from which that person can be identified (including by referencing other separately held information). Examples include name, address, email, phone, resident registration number, and credit card number.
- Engage with the Information Security team and Privacy Compliance team before implementing new or changed processes or systems that use personal data.

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Protecting Personal & Business Information (continued)

COUPANG IS COMMITTED TO:

- Protecting our networks, systems, equipment, and information from external and insider threats. Coupang maintains robust controls to protect our systems and information, conducts security testing, and constantly monitors for cyber security threats and vulnerabilities.
- Disclosing material information regarding Coupang to the public only through approved processes and specific limited channels. Coupang coordinates its communications to ensure information is accurate, is properly disclosed, and that all those with an interest in the company will have equal access to such information.

COVERED PERSONS MUST:

- Ensure your use of social media or collaboration tools does not compromise confidentiality of personal and business information or harm Coupang's reputation.
- Refer all inquiries or calls from the press and financial analysts to Corporate Communications.
- Never participate in prediction markets or anything similar (including betting or recommending betting) when the subject matter is based on anything/ anyone related to Coupang. Prediction markets are online platforms that allow establishing positions in event contracts ("betting") on the outcome of real-world events, such as elections, sports, award shows, economic trends, and corporate announcements and developments. Adhering to this helps protect you and Coupang from the risks associated with prediction markets and ensures compliance with your confidentiality obligations.
- Never bet on outcomes using information (including information from suppliers, vendors, customers, and other third parties) acquired because of your relationship to or role at Coupang. This applies regardless of whether the information is strictly classified as confidential.



TIPS AND RESOURCES:

- Report any cyber security and privacy risks or incidents to the Information Security team and Privacy Compliance team. Raise Service Now ticket for loss/damage of IT assets.
- Your obligation to protect personal and business information that you become aware of during your employment continues even after you leave Coupang.
- You can find more guidance in the **External Communications Policy & Procedure** and the **Data Protection and Retention Standard.**

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International Trade Compliance

COUPANG IS COMMITTED TO:

- Complying with all applicable laws and regulations that regulate international trade transactions. This includes customs laws, import and export controls, and sanctions that regulate the cross-border transfer of goods and technology.
- Maintaining policies regarding sanctioned countries, entities, individuals, and products that comply with applicable laws and regulations.

COVERED PERSONS MUST:

- Ensure a thorough check of all regulatory requirements has been performed before importing and exporting any products. Regulatory requirements apply to both the products, technology and the documentation which is provided to the relevant Customs Authority.
- Only use customs agents/brokers that have been approved by the Compliance department.
- Ensure that documentation is complete and accurate, including description, value, customs code, and the parties to the transaction, and that the trade documentation displays fees or prices in line with commercial considerations and are consistent with market value.
- Follow all business processes and internal controls to ensure compliance with all regulatory requirements, including record-keeping obligations.
- Be familiar with the various trade rules and regulations that apply to your work area. This includes not only the trade laws of your own country but also the laws in all other countries that may impact your work at Coupang. For example, some governments may administer a variety of trade restrictions such as embargoes and sanctions against several countries (including nationals of those countries). Transactions with certain designated entities or individuals are also prohibited.

TIPS AND RESOURCES:

- Customs laws regulate the movement (import and export) of goods across national borders or customs territories.
- Import and export control laws regulate cross-border transfers of goods, software, and technology.
- Sanctions (including embargoes and boycotts) are laws that restrict Coupang from dealing with certain countries, industries, entities, individuals, or goods.
- You can find more guidance in the **Trade and Sanctions Compliance Policy**.

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Anti-Money Laundering & Sanctions

COUPANG IS COMMITTED TO:

- Complying with applicable anti-money laundering laws and regulations.
- Complying with the sanctions laws and regulations, including United Nations ("UN"), the United States ("US") as well as all applicable sanctions laws and regulations in the jurisdictions in which Coupang operates.
- Conducting business only with customers and third parties involved in legitimate business activities, with funds derived from legitimate sources.
- Maintaining risk based "Know Your Customer" due diligence processes regarding prospective customers and other third parties.
- Maintaining controls to detect, investigate, and report suspicious activity to applicable government authorities.

COVERED PERSONS MUST:

- Follow the "Know Your Customer" business processes and rules on collecting and verifying information from our prospective customers and third parties.
- Ensure that there is no transaction with sanctioned parties, such as suppliers, vendors, or other third parties listed on a government sanctions list.
- Follow the business rules regarding acceptable forms of payment.
- Be alert for and escalate any signs of potential money laundering, or other illegal activities, including:

  - Attempts by a customer or third party to provide false information.
  - Offers to pay in cash or overpayments followed by requests for refunds.
  - Orders, purchases, or payments that are unusual or inconsistent with a customer's or third party's history.
  - The corporate structure of the customer or third party appears unusually complex and illogical, such as the involvement of shell companies or companies registered in the high-risk jurisdictions. - An account displays an unexpectedly high number or value of transactions that are inconsistent with the stated business activity of the customer.

TIPS AND RESOURCES:

- **Money laundering** is the process of taking criminal profits and attempting to make them appear legitimate. This involves concealing or disguising the nature, location, source, ownership, or control of the funds.
- You can find more guidance in the **Anti-Money Laundering Policy**.

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Financial Integrity & Accounting

COUPANG IS COMMITTED TO:

- Providing that our accounting and reporting completely and accurately reflects the economic substance of Coupang's business activities, consistent with generally accepted accounting principles, standards, and regulations for accounting and financial reporting.
- Preparing complete, accurate, and timely financial information for use in reports and other disclosures to management, investors, regulators, and other stakeholders.
- Ensuring that management decisions are based on sound economic analysis based on comprehensive facts and with appropriate consideration of the short- and long-term benefits and risks.
- Complying with all applicable laws and regulations as well as our policies and internal controls requirements, including regarding the retention of documents and records.

COVERED PERSONS MUST:

- Maintain complete, accurate, and timely records and accounts to appropriately reflect all business transactions.
- Create documents that are complete, accurate, and transparent, and follow our policies in determining when to retain and dispose of documents and records.
- Never engage in or support inappropriate transactions, including those that misrepresent the substance of a transaction.
- Maintain effective processes and internal controls that completely and accurately reflect transactions, as well as prevent or detect inappropriate transactions.
- Speak up if you become aware of a questionable transaction or accounting by notifying the Accounting leadership team or using any of the Speak Up channels.



TIPS AND RESOURCES:

Speak up and report an ethics concern if you become aware of actions, transactions, accounting, or reporting that are inconsistent with our standards or accounting requirements. "Red flags" include:

- Financial results that seem inconsistent with underlying performance.
- Circumventing review and approval procedures.
- Incomplete or misleading communications about the substance or reporting of a transaction.

You can find more guidance in the **Speak Up Policy**.

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Insider Trading

COUPANG IS COMMITTED TO:

- It is illegal to transact (buy, sell or gift) in stock or other securities based on material, non-public information or inside information. Inside information is any material, non-public information a reasonable investor is likely to consider important when making an investment decision. Some common examples would include periodic sales or earnings information for Coupang, Inc. prior to the public release of such information, projections of future earnings or loss or news of a significant event such as a pending merger, a change in operations structure, or a change in executive management.
- It is also illegal to communicate or tip inside information to others so they can transact in stock or other securities based on such information. If you are aware of inside information about Coupang or any other company with which Coupang does business (collectively, "business partners"), including our suppliers when you are aware of inside information about such business partner as a result of your employment or other relationship with Coupang, you are prohibited from transacting directly or indirectly or tipping others to transact in stock or other securities of that company. These same restrictions apply to family members who reside with you, other household members and any other individuals or entities whose transactions in securities are influenced, directed, or controlled by you (unless otherwise determined by Coupang).

COVERED PERSONS MUST:

- Never transact in stock or other securities of Coupang or its business partners while you have inside information about that company.
- Never recommend anyone transact in stock or other securities of Coupang or its business partners while you have inside information about that company.
- Never disclose inside information about Coupang to anyone outside of Coupang (including your family members), unless such information has been released to the general public or unless such disclosure has been approved by the Corporate Securities department and only after the Corporate Securities department has informed you that adequate steps have been taken to prevent misuse of the information.
- Disclose inside information to people within Coupang only on a need-to-know basis.
- Never attempt to manipulate market prices or spread market rumors or false information.
- Never transact in Coupang securities while the trading window is closed if you are subject to trading windows as described in Coupang's Insider Trading Policy.
- Obtain pre-clearance before transacting in Coupang securities if you are subject to pre-clearance procedures as described in Coupang's Insider Trading Policy.

TIPS AND RESOURCES:

- Inside information is any material, non-public information a reasonable investor is likely to consider important when making an investment decision.
- Refer to the **Insider Trading Policy** carefully and contact the Corporate Securities department if you have any questions or concerns.

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Protecting Intellectual Property

COUPANG IS COMMITTED TO:

- Innovation and investment in the development of products, business processes, systems, and technology. These are our trade secrets. They are highly sensitive, and Coupang is committed to protecting and keeping them secure.
- Actively protecting our intellectual property (including our brands and patented technologies) and enforcing our rights against third parties who take or use Coupang intellectual property without proper authorization.
- Ensuring the intellectual property created by employees as part of their employment is owned by Coupang

COVERED PERSONS MUST:

- Follow Coupang's brand guidelines and policies regarding use of Coupang brands, logos, and trademarks.
- Sign required documentation relating to the assignment of intellectual property created as part of their employment with Coupang.
- Safeguard Coupang's intellectual property. It is the key to our competitive advantage.
- Only use and distribute Coupang's proprietary information to perform Coupang-related activities (and not for personal gain).
- Not provide Coupang's proprietary information to a third party without the appropriate prior approval and non-disclosure agreement with the third party.
- Not use any source code or other software from a third party in any Coupang system or as a tool without the appropriate prior approval.
- Not take, access, provide access to, or use any Coupang proprietary information or other intellectual property after leaving Coupang.
- Adhere to Coupang's Artificial Intelligence (AI) Policy and not input confidential, proprietary, or sensitive information into any third party AI technologies without proper authorization.

TIPS AND RESOURCES:

- **Intellectual property** is among Coupang's most valuable assets. Every employee creates, uses, or accesses Coupang intellectual property every day.
- **Intellectual property** includes patents, trade secrets, trademarks, copyrights, and designs, and helps to protect Coupang's inventions and brands.
- **Proprietary information** is information that is undisclosed; for example, information that is not publicly known or generally available and that is held in confidence.
- Engage with the IP Legal department department if you have any questions regarding how to identify, handle, and protect Coupang's intellectual property.

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Food and Product Safety

COUPANG IS COMMITTED TO:

- Complying with applicable food and product safety laws and regulations.
- Providing safe, high-quality food and merchandise to our customers.
- Working diligently with our suppliers and sellers to promote the safety and compliance of the products sold through Coupang's marketplace.
- Setting high standards for ourselves, our suppliers, and sellers regarding our commitment to selling safe, quality products.
- Providing clear guidance and expectations for our employees, suppliers and sellers on applicable product and food safety laws throughout our supply chain.

COVERED PERSONS MUST:

- Understand and comply with all food and product safety policies that apply to you.
- Promote and ensure the safety and quality of our food and merchandise throughout the supply chain, from suppliers to our fulfilment centers and last mile delivery to customer's door.
- Only work with suppliers, sellers, and other third parties that clearly understand and follow our food and product safety requirements.
- Talk to your manager or consult the Compliance department if you have any concerns related to the safety or quality of our products.

TIPS AND RESOURCES:

Complying with our food and product safety policies may involve:

- Understanding and following applicable product & food safety policies and procedures.
- Conducting reasonable due diligence for supplier selection and product onboarding.
- Implementing safe and sanitary processes.
- Monitoring food storage and transportation safety practices.
- Taking necessary actions if product/food safety issue is received
- Responding safely and quickly to product recalls.
- Following other applicable regulations or guidance.

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