

Code of Ethics

I . CEO Message

Over the past 50 great years, our company, POSCO, has always been able to thrive with business integrity and ethical practices, despite numerous challenges and hardships that came our way.

As we take our first step into the second half of our century-long legacy, I encourage you to keep in mind that POSCO is a corporate citizen which needs to coexist and prosper together with the stakeholders, such as shareholders, customers, suppliers, partners, local communities and employees.

“Doing the right things the right way” is the philosophical foundation of our ethics management and we must further evolve with our stakeholders in order to prepare ourselves for the society’s ever-changing demands and values.

In order to achieve this, we must be transparent and fair in all of our decisions with respect and consideration for others. In particular, mutual growth with smaller sized businesses, based on trust, will further strengthen our competitiveness.

It is our goal to reform our working environment, to place priority in real value over formality, execution over mere reporting, and diligence over justification. We must ask ourselves every day whether we are violating such ethical standards when we’re tied up with perfunctory reporting rather than the actual work.

As the world’s most competitiveness steelmaker, POSCO will continue to grow as a trusted and admired company, should we hold onto these basic principles within the ethics management.

Fellow employees!

We must enroot the ethical awareness in our thoughts and behaviors to establish a quality culture of cooperation and consideration for our future generations. Proud, confident POSCO men and women building a better future together, With POSCO, We’re the POSCO.

September 2018
POSCO CEO Choi Jeongwoo

II. Ethics Standards

1. Preamble

This code of ethics establishes the ethical values and behavioral standards that must be preserved and developed by all POSCO Group employees by inheriting the foundation spirit of patriotism in steelmaking based on sacrifice and service while reflecting the new spirit of the times.

It is our unchanging value to establish a corporate image that can be trusted by all stakeholders with the highly prioritized value criteria of integrity, fairness and honesty.

As a result, POSCO enacted the code of ethics in 2003 that must be adhered to by all employees, and explicitly included the US Human Rights that claim to support respect for human life and dignity in 2014. At this time, POSCO has amended the code of ethics with tighter ethical standards according to the intent of management innovation that places the highest value on ethics in management.

This code of ethics consists of the preamble, followed by the principles of ethics that reflect compliance and responsibility of employees regarding the code of ethics, and practical guidelines that set the standard for ethical decision-making.

All employees of POSCO Group must strictly comply with the principles of ethics and practical guidelines set by this code of ethics in all aspects of business.

This is how we all can proudly preserve the credibility of POSCO as we know it today, formed by the blood, sweat, and tears of our founding members.

2. Principles of Ethics

① Duty of Compliance with the Code of Ethics

- We must comply with related rules and regulations in all areas of the world where POSCO is conducting business operations.
- We must retain our dignity as POSCO employees and make efforts to maintain the company's reputation.
- We must preserve integrity, fairness and trust throughout all jobs and business relations.
- We must not become engaged in activities in which there are conflicts of interests between the company and individual.
- We must not irrationally discriminate against other employees or stakeholders based on race, nationality, gender, age, academic background, religion, disability, marriage, and gender identity, and respect individual dignity and diversity.
- We must make efforts to create a safe workplace and protect the environment.
- We must be devoted to establishing an ethical culture by taking responsibility and practicing ethical conduct.

② Role and Responsibility of Employees

Employees must understand and practice all aspects of the code of ethics, and comply with domestic and international laws regarding anti-corruption as members of a global company.

- **Understanding and Complying with the Code of Ethics.**

- We must fully understand and faithfully comply with all aspects of the code of ethics.
- Regarding situations in which there are conflicts concerning the code of ethics, decisions must be made after consulting with the department head or the Ethics Management Office.
- We must take responsibility for unethical conduct.

- **Reporting and Consulting Unethical Conduct**

- If we find out that our or others' behavior conflicts with the code of ethics, we must immediately report to and consult with the department head or the Righteous Management Office.
- We must be aware of various methods to report or consult about cases in which there are conflicts over the code of ethics.

Role and Responsibility of the Leader

The leader must perform a key role in enhancing the competitiveness of the company by preventing and eradicating unethical conduct through ethical compliance.

- Decision-making

- The leader has the obligation to make decisions with ethics being the top priority whenever the company's benefits conflict with ethics.

- Operational accountability

- The leader possesses unlimited liability in unethical conduct, and must take supervisory responsibility in case of unethical conduct by his or her subordinates.

- Job performance

- The leader strictly abides by the laws and company regulations, does not pursue private interests, is devoted to creating corporate values, and does not deal with corrupt stakeholders.

- Elimination of favors and solicitations

- The leader eliminates all forms of favors and solicitations and prohibits business influence in relation to outsiders.

- Respect for humans

- The leader strives to eliminate conduct that impairs respect for fellow humans such as sexual harassment and verbal abuse in the organization.

- Preventing Conflicts of Interest

- I will prevent conflicts of interest with any private interested party who is working for a trading partner and make an effort to eradicate unfair business practices of providing business favors for my private interests.

- Practical activities

- I will make my best efforts to play a role in raising the level of ethical practice to the highest level in the world by fulfilling the above roles and responsibilities.

The leader must prevent unethical conduct of affiliated members, and take the following measures in case of occurring such conduct.

- Training and counseling on ethics

- The leader must provide training and counseling on ethics for relevant staff.
- The leader must have relevant staff understand the importance of compliance with the code of conduct and practice of ethical conduct.

- Precautions for unethical conduct

- In case of unethical conduct that occurs habitually, the leader must isolate the cause, improve the process, and fundamentally take preventive measures.
- The leader must report to or consult with the Righteous Management Office immediately after receiving a report that a member has violated the code of ethics.

③ Penalties for Violation of the Code of Ethics

Employees violating the code of ethics may receive certain penalties including dismissal according to related regulations. In particular, the zero-tolerance policy is applied to unethical conducts such as accepting bribes, embezzlement, fabrication of information, and violation of sexual ethics*.

- Conducts Subject to Penalty

- If one has violated the code of ethics or demanded others to do so
- If one has not immediately reported a violation of the code of ethics that he or she is aware of or is skeptical about
- If one does not cooperate with the investigation of the Righteous Management Office regarding matters that may have violated the code of ethics
- If one takes retaliatory action against other employees who reported an issue regarding ethical management

* Accepting bribes: Conduct that receives money or valuables exceeding the scope which is socially acceptable from stakeholders, Embezzlement: Conduct that misappropriates company's money or assets illegally, Fabrication of information: Conduct that forges, conceals, and distributes business information in an untruthful manner, Violation of sexual ethics: Conduct that causes sexual humiliation by sexual harassment or assault.

III. Practice Guidelines

1. Practice of Ethics and Compliance with Law

As a global enterprise, we will nurture ethical corporate culture by performing management activities faithful to basic principles and complying with laws and ethics.

① Money and Other Valuables

- Money and other valuables mean money (e.g. cash, gift certificates, and memberships) and things that can bring economic benefits.
- By all means, employees must not offer or receive money or valuables from stakeholders*. However, any of the following conditions is excluded.
 - Gifts for promotion or publicity that do not exceed 50,000 KRW and agro-fisheries and processed goods (including flowers) that do not exceed 100,000 KRW.
 - Souvenirs which are imprinted with stakeholder companies' logos that do not exceed 50,000 KRW and are generally offered to participants in the events hosted by stakeholders
 - Gains on congratulations and condolences that do not exceed 100,000 KRW (including wreath and condolence flowers)
- During overseas business trip, employees must not demand or receive gifts from the overseas affiliates.
- If money and other valuables were received unknowingly or involuntarily, such money and valuables should be returned, or if not returnable, should be reported to the compliance department.

② Entertainment

- Entertainment means a variety of activities carried out for the purpose of business networking and business meetings including meals, drinks, golf, shows and games.
- Employees must not exchange in forms of entertainment with stakeholders that exceed 100,000 KRW per person. If this is required due to the nature of the business, employees must obtain approval from their department head in advance. If they have inevitably participated in a form of entertainment that exceeds 100,000 KRW, they must report to the Righteous Management Office. Entertainment at drinking places with hosts/hostesses is prohibited regardless of the amount.
- However, food and drink not exceeding 30,000 KRW per person is permitted to be offered to relevant persons, including public officials, journalists and school employees only when strictly necessary to facilitate the performance of duties or for social relationships.

* Stakeholders: Employees, customers, business partners, subsidiaries, partners, public institutions at home and abroad, and international organizations (including their employees) that can give or take direct or indirect influences on rights or interest in line with business operation.

③ Convenience

- Convenience means provision or receipt of benefits such as transportation, accommodation, sight-seeing and support for an event.
- Provision or receipt of convenience exceeding customary level whether transportation or accommodation is prohibited, except for the convenience generally provided to all participants in the event.
- In the event that entertainment exceeding customary level was received or provided unavoidably, such activity should be reported to the compliance department.

④ Congratulatory or Condolatory Money

- Employee should not notify his or his co-worker's congratulatory or condolatory event to interested parties. Notification through a third party will be deemed notification by the employee himself/herself.
- Information on congratulatory or condolatory event should be provided through the congratulatory/condolatory bulletin board, and use of work e-mail or sending out a written notice (wedding invitation or obituary notice) for such purpose is prohibited. This is in regard to the scope of notification for congratulatory or condolatory events concerning employees. Based on company rules, that scope is limited to the parents, grandparents and children of the employee or his/her spouse. In the case of grandparents, notification is permitted only when the employee or her spouse is the eldest son of the late father who was also the eldest son in the family.
- Employees are encouraged not to spend more than 50,000 KRW, which is a generally accepted amount based on social customs, as expenditure for congratulations and condolences among employees.
- The amount of congratulatory or condolence money including wreaths or condolence flowers for stakeholders should not exceed 100,000 KRW. However, the amount should not exceed 50,000 KRW for those who are subject to the Improper Solicitation and Graft Act.
- In no event employees may receive any congratulatory or condolatory money from an interested party. In the event that any congratulatory or condolatory money was received unavoidably, the money should be returned to the provider or forwarded to the compliance department.
- Upon the request of the compliance department, employees and executives should submit a record relating to the congratulatory or condolatory money received from and returned to the interested party.
- One should not receive congratulatory or condolatory wreath from the interested party. In the event that the wreath was received unavoidably, it should not be displayed.
- Executives and employees will not throw an extravagant wedding at an expensive venue such as a five star hotel.

⑤ Requests/Recommendations

- Employees must not make requests/recommendations regarding the following matters through in-house acquaintances or outsiders, and must register on the 'Clean POSCO System' upon receiving requests/recommendations.

- Request for special favors in equipment/material purchasing and various contracts
- Request for preferential treatment and special favors in various personnel affairs such as employment, promotions, rewards and punishment, and change of assignment
- Request for preferential treatment such as excessive conveniences and favors beyond conventional procedures
- Request for negligence in management and supervision such as inspection or repair
- No one shall solicit a public official or person performing his or her duties specified in the Improper Solicitation and Graft Act directly or through a third party to commit improper acts.

⑥ **Pecuniary Transactions**

- One should not engage in pecuniary transactions with an interested party such as lending or borrowing of money, providing a guarantee, or leasing of a real estate.
- In the event one had to enter into a pecuniary transactions with an interested party unavoidably, it should be reported to the compliance department.
- One should legitimately obtain and use other company information including competitor's information.

⑦ **Support for Events**

- One should not receive any support from an interested party, whether money or other valuables, in relation to any event organized by the department or as company extracurricular activities.
- Any form of convenience received from an interested party such as transportation, venue or services in relation to such event will be deemed receipt of money or other valuables for the event.
- In the event that the interested party's support to an event was received unavoidably, it should be reported to the compliance department.

⑧ **Inappropriate Use of Budget Resources**

- One should not use budget resources (such as meeting expenses and business promotion expenses) for personal purposes.
- As a general rule, company expenditure should be paid by a corporate credit card in accordance with the purpose of the budget and the guidelines prescribed by law.

⑨ **Protection of Information and Assets**

- One should strictly protect confidential or important information of the company.
- One should relay important information that comes to one's attention promptly to the person who needs to know such information for performance of his job.
- One should not fabricate information or disseminate false information.
- One should refrain from using company supplies and facilities for purposes not directly related to work.

⑩ **Compliance with Antitrust Laws**

- One should comply with relevant international and local antitrust laws and not engage in anti-competitive practices such as collusion with competitors with respect to production, prices, bidding or

market segmentation.

- One should not demand any form of compensation or make inappropriate request to customers or business partners using one's dominant position.
- One should respect the rights and property of others including their intellectual property rights, and should not try to enter into transactions or make profits by infringing upon such rights.

⑪ **Preventing Conflicts of Interest**

- Conflict of interest means a situation in which a private interest relationship with an employee of a trading partner improperly affects his/her performance of duties
- I will prevent the conflicts of interest by strictly eliminating the inappropriate requests of the employees of trading partners with private interests, including retired employees
- I will not make unofficial contacts with employees of trading partners with private interests, and when I have an unintentional contact with them, I will report it to the department supervisor or the Compliance Officer of the Corporate Audit Department.
- I will not attend any retired employee meeting that is not approved by the Company
- I may join a retired employee meeting after my retirement, and if I attend any retired employee meeting, I will report it to the department supervisor and withdraw from it.
- If I have a private interest with the employees of trading partners, I will consult with the department supervisor or Compliance Officer, and then agree on measures such as reassignment of work according to the consultation results.
- I will not engage in unfair business practices such as concluding a private contract, purchase at a high price, funneling of business, and prerelease of information related to trades with a specific individual, corporation, etc., giving preferential treatment, for the sake of private interests.
- I will prevent conflicts of interest with POSCO and POSCO Group companies even after my retirement.

2. Employees and Executives' Work Life Balance

We will pursue personal growth and corporate development by maintaining work and life balance, and create a happy workplace by establishing a corporate culture of mutual respect.

① **Pursuit of Work Life Balance**

- We will try to improve the quality of life of the executives and employees by providing benefits helpful for maintaining stable life.
- We will support executives and employees to achieve their individual visions, and allow them flexibility in terms of the time, places and methods in performing the work.

② **Provision of Opportunity for Education and Growth**

- We will organize work environment and systems where creativity can be enhanced.
- We will support executive's and employee's education and participation in development programs such that they can fully develop their potentials.

③ Fair Evaluation and Compensation

- We will make impartial and systematic evaluation system of the executives and employees based on their individual competency and performance and provide appropriate compensation therefor.

④ Creation of Healthy Organizational Culture

- Executives and employees will work for open corporate culture through open communication.
- Executives and employees will remove barriers between departments and pursue cooperative atmosphere.

3. Creation of Customer Value and Building Trust

Recognizing that customers' trust and success is the future for us, we will always respect customers' opinions, understand customers and create values that are helpful for customers' growth.

① Realization of Customer Satisfaction

- We will perform customer-oriented work where the voice of customers is heard and respected.
- We will actively accommodate customer's legitimate demand and reasonable suggestions.

② Creation of Customer Value

- We will satisfy customer's needs by providing the best products through continuous technology development.
- Executives and employees will try to understand the domestic and overseas market situation and develop service mind that respects customers' culture and practices.

③ Obtaining Customer Trust

- We will pay due attention to the safety and health issue of the customers in our management activities, and not provide any product or service that might threaten customer's safety and health.
- We will protect customer information and comply with relevant laws and regulations.
- We will provide accurate information to customers on a timely basis.

4. Duty of Good Faith and Fair Dealings Toward Investors

We will maximize investors' values by realizing legitimate profits through transparent decision making and effective management activities.

① Pursuit of Increased Shareholder Value

- We will make profits through transparent decision making and efficient management, and increase corporate and shareholder value at the same time.

② **Impartial Provision of Investment Information**

- We will not provide information that might affect the decision making of investors to only certain investors, nor provide partial information.
- We will not directly trade stocks or securities nor recommend trading to others using insider information obtained while working for the company.

③ **Transparent Calculation and Provision of Financial Information.**

- We will process all financial information based on accurate transactions records implementing appropriate process and control.
- We will prepare financial reports in accordance with generally accepted accounting standards.
- We will provide sufficient and accurate information regarding management of the company to investors so that investors may freely make investment decisions at its own responsibility.

5. Building Win-Win Relations with Business Partners

We will establish fair trade system based on mutual trust and build a corporate eco-system where interested parties co-exist and grow together.

① **Building Mutual Trust**

- We will pursue fair dealings with our business partners on equal footing and based on mutual respect.
- We will strictly protect information received from transactions with business partners in accordance with the terms of the relevant contract and the relevant laws.
- We will support business partners to comply with anti-competition related laws and regulations.

② **Pursuing Mutual Growth with Business Partners**

- We will pursue mutual benefits by sharing fruitful outcome with business partners.
- We will cooperate and communicate openly with business partners such that business partners may provide high quality products and services.
- We will provide fair opportunities and reasonable transaction terms to business partners so that they could grow as our long term business partner.

③ **Support for Continuing Development of Business Partners**

- We will endeavor to build a stable supply chain by providing technical and financial supports to business partners.
- We will endeavor to expand the potential pool of business partners that can grow with us in harmonious development of overall corporate eco-system.

6. Contribution to the Country and Society (Attitude as Corporate Citizens)

We will contribute to the growth of the country and society by fulfilling our responsibilities and duties as a global corporate citizen.

① Roles and Attitude as a Corporate Citizen

- We will respect the laws and the regulations of the local laws and regulations as well as local culture and tradition, and endeavor for mutual development with the country and society.
- We will encourage participation of and endeavor to communicate with interested parties in performing management activities that may affect country and society.
- We will encourage business partners to participate in activities for the development of the country and the society.

② Contribution to the Development of the Country and the Society

- We will discharge our obligations in the community by creating and maintaining stable jobs and paying taxes in time.
- We will actively participate in social service activities, such as volunteer works and disaster relief work, and initiate nonprofit activities in various fields including culture, arts, sports and education.
- We will provide support for resident's effort to improve quality of their lives and pursuit of happy life.

7. Protection of Environment and Preservation of Eco-system

We will establish an environmental management system, strengthen our ability to deal with environmental risks and implement environment-friendly management through open communication.

① Implementation of Environmental Management System

- We will effectively implement environmental management system, evaluate impacts and risk of business activities on environment and analyze and manage the results of environmental management.
- We will share benefits and issues with various interested parties, and jointly carry out environmental protection activities.
- We will convince business partners to believe that protection of environment is fundamental social responsibility of a company, and support business partners to comply with laws and regulations related to environmental protection.
- We will support business partners to manufacture products and provide services while protecting the public health and minimizing adverse effects on the environment and the natural resources of the community.

② _Complying with Environmental Laws and Improvement on Environmental Impacts

- We will endeavor to comply with environmental laws and to improve impacts on the environment in the overall process of developing, producing and using products.
- We will minimize discharge of pollutants by introducing environment-friendly manufacturing process

and applying technologies optimized for prevention of pollution.

③ Dealing with Climate Changes

- We will endeavor to reduce consumption of fossil fuels or materials, and to minimize discharge of greenhouse gas by improving energy efficiency.
- We will enhance competitiveness by developing innovative low-carbon technology.

④ Protection of Environment and Eco-system

- We will endeavor to restore the eco-system and preserve biological diversity through effective use of natural resources and by-products.

8. Protection of and Respect for Human Rights

We will respect human rights, support international standards for human rights and strengthen dignity of all interested parties by improving freedom, safety and quality of life.

① Respect for International Standards Regarding Human Rights

- We will support and respect internationally recognized standards on human rights, such as Universal Declaration of Human Rights, Guiding Principles on Business and Human Rights, UN Global Compact, and OECD Guidelines for Multinational Enterprises.
- We will establish clear policy and system for protection of human rights and endeavor not to violate human rights in our management activities.
- We will support business partners to comply with internationally recognized human rights standards and regulations, protect their employee's human rights and treat them fairly.

② Due diligence in Relation to Human Rights

- We may, at our discretion, conduct due diligence on management activities that might violate human rights or cause complaints.
- We will endeavor to find reasonable resolutions if, upon conclusion of the human rights due diligence, we believe our management activities have violated human rights or caused complaints.
- We will communicate with the relevant interested parties regarding human rights related activities and results thereof.

③ Protection of Executives and Employees

- We will not engage in verbal, physical or demonstrative acts that may offend others or infringes other's human rights such as sexual harassment.
- We will respect privacy of executives and employees, will not slander or defame others, and will protect personal information.
- We will not compel works through mental or physical coercion.
- We will comply with local labor laws and international standards with respect to the age and labor conditions of minors.

- We will strictly comply with safety regulations, and will take appropriate actions upon discovery of risk factors.

④ **Respect and Equality**

- We will not discriminate or harass for reasons of race, nationality, gender, age, educational background, religion, regional origin, disability, marital status, and sexual orientation.
- We will provide equal employment opportunity to those who possess necessary qualification and capability.
- We will maintain work environment that respects cultural diversity.

⑤ **Assurance for Legitimate and Humane Employment Terms**

- We will take prompt actions for human rights issues raised by executives and employees through the company grievance procedure.
- We will offer adequate employment terms such as guaranteeing proper working hours to enable the employees to maintain life with dignity.

⑥ **Efforts to Respect Community Human Rights**

- We will endeavor to listen to the opinions of the community and resolve issues of violation of human rights caused by our management activities in the community.

Supplementary Provision_ Management and Operation of New Code of Conduct

① **Compliance with the Ethics Code**

- This Code should be referred to for one's actions and decision-making, and complied with in good faith.
- The compliance department will handle overall management of this Code while operation of the detailed terms will be managed by the relevant department responsible therefor.
- Company may establish a separate standard for more efficient operation of this Code as it deems necessary.

② **Responsibility of the Executives and Department Head**

- Executives and department heads should frequently provide education and advice to employees under their control to help them fully understand this Code.
 - Executives and department heads should take appropriate preventive measures to ensure that employees under their control do not violate this Code.
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* Department in charge of management responsible: Department responsible for control, reporting, and evaluation of risks in eight sectors (sales, purchasing, production, R&D, investment, management, raw materials, and facility) for the practice of the Code of Ethics.

③ **Obligation to Report and Protection of the Whistleblower**

- Violation of this Code should be reported to the compliance department in the most expeditious and convenient manner.
- When reported of its employee's violation of this Code, executives and department heads should immediately report the same to the compliance department.
- Compliance department may verify the relevant facts with respect to the violation of this Code at its discretion, and the relevant executives and employees should fully cooperate therewith.
- Executives and employees should not discriminate or disclose the whistleblower.
- If the whistleblower's right is likely to be prejudiced, whistleblower may be assigned to a different position as per his wishes.
- When executives and employees become aware of a whistle blowing, whether due to his job or inadvertently, they should keep it in confidence. Disclosure of the same may subject him to disciplinary actions.
- The guidelines for reporting of any unethical behavior including receiving or giving of money from or to the interested parties and compensation for the reporting will be separately established.

④ **Reward and Disciplinary Actions**

- Company may, in accordance with the relevant regulations, offer a reward or appropriate compensation to executives or employees who contributed for accomplishing the objective of this Code.
- Company will sanction executives and employees who violated this Code in accordance with the relevant regulations.
- Company may restrict access of former executives and employees to the company whose employment was terminated due to violation of this Code.

⑤ **Operation of Ethics Management Committee**

- Company may establish and operate an Ethics Management Committee for reporting, examination and resolution of important ethics matter. The guidelines therefor will be separately established.

⑥ **Interpretation**

- If any of the family members, relatives, or acquaintances of executives or employees violates this Code while acting under the name of the executives or employees, such violation will be deemed violation of the executives and employees.
- Any questions regarding interpretation of this Code or matters not specifically set out herein will be directed to the compliance department for guideline.

⑦ **Amendment**

- Compliance department may amend this Code as it deems necessary, provided that the amendment

the head of the compliance department deems significant will require signature of the representative director.

- _Additional clause (revised on Aug. 13, 2003):(enforcement date). These guidelines begin to take effect on Aug. 13, 2003.
- _Additional clause (revised on Apr. 1, 2004):(enforcement date). These guidelines begin to take effect on Apr. 1, 2004
- _Additional clause (revised on Aug. 24, 2004):(enforcement date). These guidelines begin to take effect on Aug. 24, 2004
- _Additional clause (revised on Jun. 9, 2006):(enforcement date). These guidelines begin to take effect on Jun. 9, 2006.
- _Additional clause (revised on Jun. 24, 2009):(enforcement date). These guidelines begin to take effect on Jun. 24, 2009.
- _Additional clause (revised on Nov. 9, 2009):(enforcement date). These guidelines begin to take effect on Nov. 9, 2009.
- _Additional clause (revised on Jan. 3, 2011):(enforcement date). These guidelines begin to take effect on Jan. 3, 2011.
- _Additional clause (revised on Aug. 13, 2012): (enforcement date). These guidelines begin to take effect on Aug. 13, 2012.
- _Additional clause (revised on Jun. 2, 2014): (enforcement date). These guidelines begin to take effect on Jun. 2, 2014.
- _Additional clause (revised on Sep. 1, 2015): (enforcement date). These guidelines begin to take effect on Sep. 1, 2015.
- _Additional clause (revised on Sep. 28, 2016): (enforcement date). These guidelines begin to take effect on Sep. 28, 2016.
- _Additional clause (revised on Apr. 28, 2017): (enforcement date). These guidelines begin to take effect on Apr. 28, 2017.
- _Additional clause (revised on Aug. 1, 2017): (enforcement date). These guidelines begin to take effect on Aug. 1, 2017.
- _Additional clause (revised on Jan. 26, 2018): (enforcement date). These guidelines begin to take effect on Jan. 26, 2018.
- _Additional clause (revised on May 14, 2018): (enforcement date). These guidelines begin to take effect on May 14, 2018.
- _Additional clause (revised on Jun. 1, 2018): (enforcement date). These guidelines begin to take effect on Jun. 1, 2018.
- _Additional clause (revised on Sep. 5, 2018): (enforcement date). These guidelines begin to take effect on Sep. 5, 2018.
- _Additional clause (revised on Jan. 2, 2019): (enforcement date). These guidelines begin to take effect on Jan. 2, 2019.
- _Additional clause (revised on Jul. 26, 2019): (enforcement date). These guidelines begin to take effect on Jul. 26, 2019.