

Create What Comes Next

POSCO INTERNATIONAL 2025 ESG FACTBOOK

2025 Sustainability Report
10th Edition



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Category	Indicator	Unit	2023		2024			2025				
			Headquarters	Domestic + overseas subsidiaries	Headquarters	Domestic subsidiaries	Overseas subsidiaries	Headquarters		Domestic subsidiaries	Overseas subsidiaries	
								Domestic sites ⁷⁾	Myanmar Gas Field		Production entities	Trading entities
GHG ¹⁾	Scope 1+2 emissions ²⁾	tCO ₂ eq	4,391,344	1,200,232	5,036,297	72,276	2,559,302	4,000,620	200,187	54,053	2,570,722	1,375
	Direct (Scope 1)	tCO ₂ eq	4,328,699	766,157	4,970,422	12,598	2,553,009	3,934,834	200,098	6,081	2,550,611 ³⁾	401
	Indirect (Scope 2)	tCO ₂ eq	62,645	434,075	65,875	59,682	6,293	65,789	89	47,972	20,112	974
	Scope 1+2 intensity (separate/consolidated) ³⁾	tCO ₂ eq/ KRW 100 million	15.4 / 16.9		18.4 / 23.8			15.6 / 21.1				
	Scope 3 emissions	tCO ₂ eq	363,471		537,388			567,915				
	C1. Purchased goods and services	tCO ₂ eq	340,691		505,479			412,559				
	C2. Capital goods	tCO ₂ eq	14,249		10,353			133,407				
	C3. Fuel- and energy-related activities (not included in scope 1 or scope 2)	tCO ₂ eq	140		13,838			13,863				
	C4. Upstream transportation and distribution	tCO ₂ eq	3,977		2,981			2,400				
	C5. Waste generated in operations	tCO ₂ eq	96		349			218				
	C6. Business travel	tCO ₂ eq	4,318		4,388			5,468				
Energy ⁵⁾	Energy consumption	GJ	86,026,198	4,430,252	98,569,746	1,435,271	12,733,857	79,617,000	3,561,244	1,071,654	14,187,626	31,936
	Energy intensity (separate/consolidated) ⁴⁾	GJ/KRW 100 million	301.5 / 274.0		359.9 / 349.5			308.6 / 304.2				
	Direct energy	GJ	84,694,056	597,668	97,154,395	233,955	12,337,342	78,218,805	3,558,624	100,571	13,639,017	5,858
	Natural gas	GJ	84,539,158	229,752	96,955,546	230,208	280,642	78,151,294	3,427,508	86,440	1,008,979	0
	By-product gas	GJ	0	0	0	0	11,796,900	0	0	0	12,176,144	0
	Gasoline	GJ	5,145	6,185	4,842	1,072	3,706	5,079	0	883	6,744	4,996
	Diesel	GJ	68,723	357,961	193,234	2,450	252,194	63,380	131,116	12,994	439,021	862
	LPG	GJ	741	3,513	773	0	3,900	149	0	0	307	0
	Other (kerosene, propane, etc.)	GJ	0	257	0	224	0	716	0	253	7,821	0
	Indirect energy	GJ	1,336,142	3,767,954	1,415,351	1,204,504	396,525	1,402,474	2,620	971,083	486,605	26,078
	Electricity	GJ	1,288,074	3,677,600	1,360,509	1,132,296	396,525	1,349,359	2,620	915,231	486,605	26,078
	- Electricity-use ratio	%	1.5	83.0	1.4	78.9	3.1	1.7	0.1	85.4	3.4	81.7
	Steam	GJ	48,068	90,354	54,843	72,208	0	53,115	0	55,852	0	0
	Renewable energy ⁸⁾	GJ						0	0	0	62,003 ⁸⁾	

1) GHG emissions and their totals may differ because they are summed after truncating decimals. Under the GHG Protocol equity-share approach, some entities are calculated by applying ownership ratios (POSCO INTERNATIONAL Australia Holdings 5%, Senex Holdings 50.1%, Myanmar Gas Field 51%)

2) FY2025 includes PT.BIA's data prior to ISPO-certification verification (approved by Indonesia's Ministry of Environment and Forestry), but the GHG Verification Statement excludes this data, so the total emissions in the ESG Factbook and the Verification Statement differ. Due to the gap between ISPO data-verification confirmation and report publication, for FY2023-2024, where confirmed data was available, prior disclosures were revised to reflect those values

3) PT.BIA's emissions include emissions from land-use change (LUC) such as land clearing and planting and from agricultural activities such as fertilizer use, and exclude carbon removals at the plantation (total 110,271.52 tCO₂eq, based on ISPO certification)

4) Based on revenue

5) Energy consumption by source and its total may differ because they are summed after truncating decimals by site

6) Newly introduced in FY2025; data for FY2023-2024 is not disclosed due to unavailable data and undefined calculation criteria

7) Based on Songdo headquarters, Incheon LNG Combined Cycle Power Plant, and Gwangyang LNG Terminal

8) PT.BIA began using self-generated renewable energy in 2025.



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			Headquarters	Domestic + overseas subsidiaries	Headquarters	Domestic subsidiaries	Overseas subsidiaries	Headquarters		Domestic subsidiaries	Overseas subsidiaries ²⁾
								Domestic sites	Myanmar Gas Field		
Waste	Waste generated	ton	1,130	3,589	1,126	3,224	3,536	880	171	1,309	4,775
	Non-hazardous waste	ton	1,055	2,832	1,042	2,723	3,442	691	143	998	4,637
	Hazardous waste	ton	74	757	75	501	93	189	28	311	119
	Construction waste ¹⁾	ton			10	0	1	0	0	0	20
	Waste treated	ton	1,130	3,589	1,126	3,224	3,536	880	171	1,309	4,775
	Non-hazardous waste treated	ton	1,055	2,832	1,042	2,723	3,442	691	143	998	4,637
	Recycling	ton	736	2,272	616	2,352	31	441	91	698	4,471
	Incineration	ton	151	303	219	217	0	163	31	156	0
	Landfill	ton	168	182	206	154	20	87	1	144	78
	Other	ton	0	74	0	0	3,390	0	20	0	88
	Hazardous waste treated	ton	74	757	75	501	93	189	28	311	119
	Recycling	ton	37	261	10	383	0	171	5	249	1
	Incineration	ton	28	250	11	118	27	9	0	61	8
	Landfill	ton	4	19	20	0	0	0	23	0	1
	Other	ton	6	228	34	0	66	8	0	0	109
	Construction waste treated ¹⁾	ton			10	0	1	0	0	0	20
	Recycling	ton			0	0	0	0	0	0	0
	Incineration	ton			8	0	0	0	0	0	0
	Landfill	ton			2	0	0	0	0	0	20
	Other	ton			0	0	1	0	0	0	0
	Waste recycled	ton	773	2,533	626	2,735	31	613	96	948	4,472
	Waste recycling rate	%	68.4	70.6	55.6	84.8	0.9	69.7	56.1	72.4	93.7

1) Newly introduced in FY2024; data for FY2023 is not disclosed due to unavailable data and undefined calculation criteria

2) Excluding trading entities; please refer to 'Data Aggregation Criteria' on p.110 of this report



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Category	Indicator	Unit	2023		2024			2025			
			Headquarters	Domestic + overseas subsidiaries	Headquarters	Domestic subsidiaries	Overseas subsidiaries	Headquarters		Domestic subsidiaries	Overseas subsidiaries ⁶⁾
								Domestic sites	Myanmar Gas Field		
Water	Water withdrawal	m ³	20,356,875	2,744,349	1,568,853	328,820	289,451,453	1,157,050	9,656	180,891	294,334,822
	Municipal water	m ³	1,204,521	395,773	1,568,853	146,089	665,629	1,157,050	0	129,024	515,407
	Groundwater	m ³	8,741	1,250,000	0	0	4,866,908	0	9,656	0	1,746,018
	Surface water	m ³	0	1,098,576	0	0	1,007,647	0	0	0	1,061,560
	Seawater	m ³	19,143,613	0	0	0	282,911,269	0	0	0	289,300,753
	Other	m ³	0	0	0	182,731	0	0	0	51,867	1,711,084
	Water consumption ¹⁾	m ³	874,193	155,636	874,820	40,850	2,204,970	690,603	0	0	1,540,758
	Water discharge ^{2) 3)}	m ³			694,033	287,970	287,246,483	466,447	9,656	180,891	292,794,064
	Regulated wastewater discharge ⁴⁾	m ³	19,482,682	2,588,713	416,666	141,881	0	318,905	0	89,078	6,926
	Water reused	m ³	192,449	1,831,976	247,361	0	1,365,618	388,387	0	0	956,257
	Reuse rate	%	0.9	40.0	13.6	0	0.5	25.1	0	0	0.3
	Water withdrawal in 'High' water-stress areas	m ³	112,118	0	0	0	3,884,178	0	0	0	293,866,025
	Water withdrawal in 'Extremely High' water-stress areas ⁵⁾	m ³	0	0	0	0	284,023,109	0	0	0	2,677
Air Pollutants	Air-pollutant emissions	ton	729	3,026	962	19	2,850	629	393	9	4,350
	NOx (nitrogen oxides)	ton	727	2,156	892	16	1,757	537	377	5	1,955
	SOx (sulfur oxides)	ton	3	671	4	0	907	0	1	0	185
	VOC (volatile organic compounds)	ton	0	0	0	0	0	0	0	0	105
	PM10 ³⁾	ton			0	0	53	0	0	0	1,869
	Dust	ton	0	199	66	3	133	91	15	3	235

1) Refers to the amount of water actually consumed, rather than discharged externally, due to evaporation, inclusion in products, plant absorption, and the like, among the water taken in at sites

2) Refers to the amount of water discharged from sites to external water bodies or public treatment facilities

3) Newly introduced in FY2024; data for FY2023 is not disclosed due to unavailable data and undefined calculation criteria

4) Refers to wastewater managed and reported under water-quality and discharge standards in environmental laws or permit conditions. However, for FY2023, wastewater data was calculated as the sum of discharge and regulated wastewater, and from FY2024 regulated wastewater is calculated as a new indicator

5) Water-stress 'High' and 'Extremely High' areas are identified under the Baseline Water Stress of WRI Aqueduct 4.0; a 2025 model update changed some sites' water-stress classification, causing data to fluctuate significantly year on year

6) Excluding trading entities; please refer to 'Data Aggregation Criteria' on p.110 of this report



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			Headquarters	Domestic + overseas subsidiaries	Headquarters	Domestic subsidiaries	Overseas subsidiaries	Headquarters		Domestic subsidiaries	Overseas subsidiaries ²⁾
								Domestic sites	Myanmar Gas Field		
Water pollutants	Water-pollutant emissions	kg	3,824	6,772	2,276	6,963	16,862	1,322	334	5,022	31,946
	BOD (biochemical oxygen demand)	kg	1	1,054	323	710	5,220	182	122	495	9,517
	TOC (total organic carbon)	kg	32	1,210	39	1,920	0	5	0	761	4,128
	SS (suspended solids)	kg	27	3,641	21	3,680	11,642	84	112	2,068	18,260
	T-N (total nitrogen)	kg	3,764	844	1,892	630	0	1,052	82	1,673	41
	T-P (total phosphorus)	kg	0	23	0	23	0	0	19	24	0
Hazardous chemicals	Hazardous-chemical use	ton	4,438	6,241	2,598	1,700	2,959	1,225	133	153	30,468 ³⁾
	Hazardous-chemical emissions	ton	43	1	88	0	0	63	1	0	0
Environmental laws and violations	Total violations	Cases	1	0	0	0	4	0	0	0	5
	Monetary sanctions	Cases	0	0	0	0	3	0	0	0	0
	- Total fines amount	KRW million	0	0	0	0	32	0	0	0	0
	Non-monetary administrative measures	Cases	1	0	0	0	1	0	0	0	5
Environmental management system ¹⁾	Environmental management system (ISO 14001) certification rate	%						100	100	100	100
	Sites subject to certification	Count						2	2	3	3
	Sites certified	Count						2	2	3	3
Other ¹⁾	Electrified-vehicle ownership ratio	%						51.5	0	90.9	1.5
	Number of electrified vehicles	Units						68	0	10	7
	Total vehicles	Units						132	21	11	452

1) Newly introduced in FY2025; data for FY2023–2024 is not disclosed due to unavailable data and undefined calculation criteria
2) Except for 'Environmental laws and violations' and 'Other,' indicators exclude trading entities from the calculation scope; please refer to 'Data Aggregation Criteria' on p.110 of this report
3) From FY2025, this includes fertilizers, pesticides, and the like used for crop cultivation at PT.BIA (29,935 tons)



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				Headquarters	Domestic + overseas subsidiaries	Headquarters	Domestic subsidiaries	Overseas subsidiaries	Headquarters	Domestic subsidiaries	Overseas subsidiaries	
											Production entities	Trading entities
Employee ¹⁾	Number of employees		Persons	1,898	6,123	2,030	948	4,546	1,963	765	5,308	569
	Total executives		Persons	34	9	43	7	30	37	12	12	6
	By gender	Male	Persons	33	9	42	7	27	35	12	7	6
		Female	Persons	1	0	1	0	3	2	0	5	0
	By age	Under 30	Persons	0	0	0	0	0	0	0	0	0
		30-50	Persons	0	0	0	1	19	0	0	4	0
		Over 50	Persons	34	9	43	6	11	37	12	8	6
	By region ²⁾	Republic of Korea	Persons			42	7	0	35	12	0	0
		Asia (excluding Republic of Korea)	Persons			1	0	10	2	0	1	4
		North & Central America	Persons			0	0	9	0	0	0	1
		South America	Persons			0	0	0	0	0	0	0
		Europe	Persons			0	0	6	0	0	5	1
		Other	Persons			0	0	5	0	0	6	0
	Total managers		Persons	410	279	343	197	265	398	152	255	135
	By gender	Male	Persons	394	210	321	195	205	377	151	199	102
		Female	Persons	16	69	22	2	60	21	1	56	33
		- Female ratio	%	3.9	24.7	6.4	1.0	22.6	5.3	0.7	22.0	24.4
	Total employees		Persons	1,864	6,114	1,987	941	4,516	1,926	753	5,296	563
	By gender	Male	Persons	1,394	5,268	1,476	882	3,933	1,444	705	4,450	332
		Female	Persons	470	846	511	59	583	482	48	846	231
		- Female ratio	%	25.2	13.8	25.7	6.3	12.9	25.0	6.4	16.0	41.0
	By age	Under 30	Persons	243	1,945	236	128	1,545	224	80	1,847	95
		30-50	Persons	1,318	3,702	1,432	618	2,714	1,386	512	3,031	401
		Over 50	Persons	303	467	319	195	257	316	161	418	67

1) Differs from the classification criteria in the business report

2) Newly introduced in FY2024; data for FY2023 is not disclosed due to unavailable data and undefined calculation criteria



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				Headquarters	Domestic + overseas subsidiaries	Headquarters	Domestic subsidiaries	Overseas subsidiaries	Headquarters	Domestic subsidiaries	Overseas subsidiaries		
											Production entities	Trading entities	
Employee	By region ¹⁾²⁾	Republic of Korea	Persons			1,689	931	0	1,576	753	0	0	
		Asia (excluding Republic of Korea)	Persons			259	4	275	314	0	4,598	355	
		North & Central America	Persons			0	3	305	0	0	0	152	
		South America	Persons			11	0	0	9	0	284	0	
		Europe	Persons			14	3	45	13	0	157	56	
		Other	Persons			14	0	282	14	0	257	0	
	By contract type	Number of permanent workers (indefinite-term)		Persons	1,765	5,579	1,852	915	4,386	1,825	727	4,686	528
		By gender	Male	Persons	1,323	4,838	1,379	859	3,831	1,378	679	4,018	311
			Female	Persons	442	741	473	56	555	447	48	668	217
			- Female ratio	%	25.0	13.3	25.5	6.1	12.7	24.5	6.6	14.3	41.1
		Number of fixed-term workers		Persons	133	535	170	31	203	129	26	616	24
		- Fixed-term worker ratio		%	7.0	8.7	8.4	3.3	4.5	6.6	3.4	11.6	4.2
		By gender	Male	Persons	104	428	132	28	166	93	26	438	11
			Female	Persons	29	107	38	3	37	36	0	178	13
			- Female ratio	%	21.8	20.0	22.4	9.7	18.2	27.9	0	28.9	54.2
Hiring	Number of new hires		Persons	79	1,350	116	28	1,426	103	35	1,282	51	
	By gender	Male	Persons	49	1,155	79	26	1,119	80	33	1,033	27	
		Female	Persons	30	195	37	2	307	23	2	249	24	
		- Female ratio	%	38.0	14.4	31.9	7.1	21.5	22.3	5.7	19.4	47.1	
		By age ²⁾	Under 30	Persons	45	692	65	5	598	49	14	672	27
	30-50		Persons	25	629	37	18	594	45	12	577	21	
	Over 50		Persons	9	29	14	5	21	9	9	33	3	

1) Newly introduced in FY2024; data for FY2023 is not disclosed due to unavailable data and undefined calculation criteria
2) For overseas subsidiaries, figures are aggregated based on personnel that can be classified, so they may differ from the total headcount



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			Headquarters	Domestic + overseas subsidiaries	Headquarters	Domestic subsidiaries	Overseas subsidiaries	Headquarters	Domestic subsidiaries	Overseas subsidiaries	
										Production entities	Trading entities
Evaluation	Number of employees who received regular performance evaluations	Persons	1,761	2,520	2,137	372	1,923	1,855	728	2,128	515
	Male	Persons	1,326	2,065	1,633	322	1,528	1,392	686	1,678	308
	Female	Persons	435	455	504	50	395	463	42	450	207
Turnover	Total number of departures	Persons	67	1,358	94	70	1,296	96	52	1,471	121
	Number of voluntary departures ¹⁾	Persons	53	1,187	53	44	801	54	36	928	52
	By gender	Male ²⁾			39	41	725	43	29	800	27
		Female ²⁾			14	3	76	11	7	128	25
	By age	Under 30						6	6	341	23
		30-50						22	24	538	26
		Over 50						26	6	49	3
	Voluntary turnover rate	%	3.7	15.7	2.8	13.8		2.7	3.8	22.1	15.3
	Number of involuntary departures ³⁾	Persons	14	171	41	26	495	42	16	543	69
Labor relations	Collective-bargaining-agreement coverage ratio	%	100	100 ⁴⁾	100	100	100 ⁵⁾	100	100		
	Number of work stoppages due to strikes	Times	0	0	0	0	0	0	0	0	0
Training	Total training hours	Hours	75,856	78,048	74,259	29,352	7,198	69,556	25,412	56,775	4,794
	Male ²⁾	Hours			53,960	27,154	4,686	53,017	23,492	49,134	3,391
	Female ²⁾	Hours			20,299	2,198	2,512	16,539	1,920	7,642	1,403
	Executives ⁶⁾	Hours						1,654	188	106	72
	Staff ⁶⁾	Hours						67,902	25,224	56,669	4,722

1) Includes departures to other companies, resignations for personal reasons, family-business succession, and voluntary retirement

2) Newly introduced in FY2024; data for FY2023 is not disclosed due to unavailable data and undefined calculation criteria

3) Includes retirement at the mandatory age, layoffs, and expiration of fixed-term contracts

4) Limited to POSCO Mobility Solution

5) Limited to PT.BIA and PT.KPE

6) The aggregation basis for this indicator changed from FY2025, so prior years (FY2023-2024) are not disclosed



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			Headquarters	Domestic + overseas subsidiaries	Headquarters	Domestic subsidiaries	Overseas subsidiaries	Headquarters	Domestic subsidiaries	Overseas subsidiaries	
										Production entities	Trading entities
Training	Training hours per employee	Hours/person	40	13	37	31	10	35	33	11	8
	Male ¹⁾	Hours/person			36	31	10	36	33	11	10
	Female ¹⁾	Hours/person			40	37	12	34	40	9	6
	Executives ²⁾	Hours/person						45	16	9	12
	Staff ²⁾	Hours/person						35	33	11	8
	Total training cost	KRW million	2,955	376	3,560	244	462	3,883	164	539	10
	Training cost per person	KRW million/person	1.56	0.06	1.81	0.26	0.17	1.98	0.21	0.10	0.02
	Occupational safety & health training hours	Hours	9,322	30,617	9,860	20,318	17,880	14,229	25,120	24,638	
	Permanent workers (indefinite-term)	Hours	7,136	26,368	6,854	16,262	14,946	8,597	15,134	19,355	
	Fixed-term workers	Hours	74	4,249	72	216	291	200	290	2,520	
	Partners	Hours	2,112		2,934	3,840	2,643	5,432	9,696	2,764	
	Number completing occupational safety & health training	Persons	313	1,698	402	783	4,414	964	1,175	2,185	
	Permanent workers (indefinite-term) ³⁾	Persons						654	698	1,681	
	Fixed-term workers ³⁾	Persons						9	18	239	
	Partners ³⁾	Persons						301	459	265	
	Information-security training hours	Hours	2,731	10,173	1,788	911	355	1,565	755	204	158
	Number completing information-security training	Persons	1,675	2,336	1,788	911	256	1,937	755	185	153
	Permanent workers (indefinite-term)	Persons	1,576	2,090	1,659	893	246	1,793	720	174	146
	Fixed-term workers	Persons	99	246	129	18	10	144	35	11	7
Safety management ³⁾	Occupational safety & health management system (ISO 45001/OHSAS 18001/KOSHA-MS) certification rate	%						100	-	100	
	Sites subject to certification	Count						1	0	3	
	Sites certified	Count						1	0	3	
Occupational safety & health	Lost Time Injury Frequency Rate (LTIFR)										
	Employees	Cases/million hours	0.40	2.24	0.24	1.64	0.11	0.24	4.92	0.28	0
	Partners	Cases/million hours	0	2.75	0	3.36	1.40	0	0.33	0.26	0
	Total Recordable Injury Frequency Rate (TRIFR)										
	Employees	Cases/million hours	0.79	0.73	0.24	4.92	3.40	0.24	7.74	6.91	0
	Partners	Cases/million hours	1.21	2.75	0	3.36	2.80	0	0.58	0.26	0

1) Newly introduced in FY2024; data for FY2023 is not disclosed due to unavailable data and undefined calculation criteria
2) The aggregation basis for this indicator changed from FY2025, so prior years (FY2023-2024) are not disclosed
3) Newly introduced in FY2025; data for FY2023–2024 is not disclosed due to unavailable data and undefined calculation criteria



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Category	Indicator	Unit	2023		2024			2025			
			Headquarters	Domestic + overseas subsidiaries	Headquarters	Domestic subsidiaries	Overseas subsidiaries	Headquarters	Domestic subsidiaries	Overseas subsidiaries	
										Production entities	Trading entities
Occupational safety & health	Employee EHS										
	Number of injured	Persons	2	143	1	3	1	1	6	119	0
	Number of fatalities	Persons	0	0	0	0	0	0	0	0	0
	Partner EHS										
	Number of injured	Persons	0	7	0	4	3	0	4	1	
	Number of fatalities	Persons	0	0	0	2	0	0	0	0	
Diversity ¹⁾	Number of employees with disabilities	Persons	55		55			55			
	Employment ratio of persons with disabilities	%	2.9		3.3			2.8			
	Number of employees who are persons of national merit	Persons	31		34			31			
	Employment ratio of persons of national merit	%	1.6		2.0			1.6			
Parental leave	Number of employees who used parental leave	Persons	39	69	15	27	61	66	23	102	5
	Male	Persons	18	49	6	19	24	30	18	73	2
	Female	Persons	21	20	9	8	37	36	5	29	3
	Number retained 12 months after returning from parental leave	Persons	24	10	39	14	112	22	14	82	1
	Male	Persons	6	8 ²⁾	14	11	94	12	11	64	0
	Female	Persons	18	2 ²⁾	25	3	18	10	3	18	1
Social contribution	Donations	KRW million						5,113			
	Social-contribution expenditure	KRW million	3,657	866	17,326	2,300	1,572	1,789	217	1,179	2,627
	Political donations and contributions	KRW million						0	8	673	36
	Political donations	KRW million						0	0	150	0
	Lobbying activities	KRW million						0	0	460	0
	Contributions to related associations	KRW million						0	8	63	36
Other	R&D expenditure	KRW million	1,624		2,456			3,192			
	Average salary per employee	KRW million						140	75		
	Male	KRW million						152	77		
	Female	KRW million						105	58		

1) Calculated on a headquarters basis, considering the domestic legal definition and the particularity of applying this indicator's calculation criteria

2) Limited to POSCO Mobility Solution



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Category	Indicator	Unit	2023	2024	2025
Board of Directors ¹⁾	Total directors	Persons	7	8	8
	Male	Persons	6	7	7
	Female	Persons	1	1	1
	Executive directors	Persons	3	2	2
	Independent directors	Persons	4	5	5
	Non-executive directors	Persons	0	1	1
	Average tenure	Years		1.4	2.3
	Attendance rate	%	100	99	100
	Number of meetings	Times	11	10	11
	Total board agenda items	Cases	44	43	52
	Resolution items	Cases	37	34	42
	Approved items	Cases	37	34	42
	Rejected items	Cases	0	0	0
Ethics reporting ¹⁾	Number of ethics reports received ²⁾	Cases	28	43	34
	Number of ethics reports resolved	Cases	28	43	34

Category	Indicator	Unit	2023		2024		2025	
			Headquarters	Subsidiaries	Headquarters	Subsidiaries	Headquarters	Subsidiaries
Ethics training	Total training hours	Hours	7,090	3,830	4,059	2,825	4,441	2,817
	Total number completing training	Persons	1,661	1,006	1,724	907	1,931	
	Permanent workers (indefinite-term) ³⁾	Persons					1,864	
	Fixed-term workers ³⁾	Persons					67	
Anti-corruption, fair trade	Number of anti-competitive acts and Fair Trade Act violations	Cases	0	0	0	0	0	0
	Monetary sanctions	Cases	0	0	0	0	0	0
	Non-monetary administrative measures	Cases	0	0	0	0	0	0

1) Based on headquarters
2) Includes reports of bribery and corruption, violations of human rights, abuse of power, and others.
3) Newly introduced in FY2025; data for FY2023–2024 is not disclosed due to unavailable data and undefined calculation criteria



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Data Aggregation Criteria

Each performance figure was calculated and entered according to the criteria below.

Category		Calculation basis
Environmental	GHG	• Scope 1 & 2: calculated for all consolidated subsidiaries based on the FY2025 business report (ownership ratios reflected for joint-investment cases such as Senex subsidiaries and the Myanmar Gas Field) • Scope 3: calculated on a headquarters basis for certain categories only
	Energy	• Energy consumption: calculated for all consolidated subsidiaries based on the FY2025 business report; consumption by source and its total may differ because they are summed after truncating decimals • Renewable-energy consumption: trading entities are excluded from the calculation scope because their suitability and applicability are limited given the nature of their organizational activities
	Waste	• Waste-related indicators: trading entities are excluded from the calculation scope because their suitability and applicability are limited given the nature of their organizational activities
	Water	• Water-related indicators: trading entities are excluded from the calculation scope because their suitability and applicability are limited given the nature of their organizational activities
	Pollution	• Air-pollutant, water-pollutant, and hazardous-chemical emissions: trading entities are excluded from the calculation scope because their suitability and applicability are limited given the nature of their organizational activities
	Environmental management system	• Environmental management system certification rate: calculated based on sites subject to certification as defined by the holding company¹⁾, not all sites
Global	Safety management	• Occupational safety & health management system certification rate: calculated based on sites subject to certification as defined by the holding company²⁾, not all sites
	Occupational safety & health	• Injury-related indicators: calculated only for headquarters and entities with manufacturing/production functions; trading entities are excluded from the calculation scope because their suitability and applicability are limited given the nature of their organizational activities
	Diversity	• Number of employees with disabilities and persons of national merit: calculated on a headquarters basis, considering the domestic legal definition and the particularity of applying this indicator's calculation criteria
	Social contribution	• Donations: calculated based on amounts executed and managed by headquarters
	Other	• R&D expenditure (R&D cost): calculated based on amounts executed and managed by headquarters and major subsidiaries (based on consolidated financial statements)
Governance	Board of directors	• Board-related indicators: calculated on a headquarters basis because a single standard is difficult given differences in national legislation and each entity's board-operation criteria
	Ethics reporting	• Ethics-reporting indicators: calculated on a headquarters basis because the headquarters Corporate Ethics Bureau integrates and manages report intake from subsidiaries

1) Sites subject to environmental regulations such as total-pollution-load management and TMS installation, corresponding to air/water pollutant-emitting facilities of types 1-3
2) Sites with 500 or more full-time employees

Corrections & Restatements

Among the information in this report, the information that differs from reports published in previous reporting years due to changes in calculation criteria is as follows.

Information	Coverage	Reason for restatement	Page
2023-2024 Scope 1+2 emissions, direct (Scope 1) emissions	Subsidiaries	• Corrective disclosure to reflect confirmed data, due to the gap between the confirmation of PT.BIA's ISPO data verification and report publication	100
2024 energy consumption, direct energy consumption, diesel consumption	Headquarters	• Corrective disclosure due to a simple error	100
2024 waste generated, waste recycled, recycling rate	Headquarters, subsidiaries	• Corrective disclosure due to a simple error	101
2023-2024 water consumption	Subsidiaries	• Corrective disclosure due to a simple error	102
2024 water discharge	Headquarters, subsidiaries	• Corrective disclosure due to a change in aggregation basis	102
2023-2024 water reuse rate	Headquarters, subsidiaries	• Corrective disclosure due to a simple error	102
2023 air-pollutant emissions	Subsidiaries	• Corrective disclosure due to a simple error	102
2023-2024 total departures, voluntary departures, voluntary turnover rate	Headquarters, subsidiaries	• Corrective disclosure due to a simple error	106



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Statement of use

POSCO International has reported in accordance with the GRI Standards for the period from January 1, 2025 to December 31, 2025.

GRI 1 used

GRI 1: Foundation 2021

Applicable GRI Sector Standard(s)

N/A

GRI Standards	Disclosure		Location	Remarks
GRI 2 : General Disclosures				
GRI 2: The organization and its reporting practices	2-1	Organizational details	2, 7	
	2-2	Entities included in the sustainability reporting	2	
	2-3	Reporting period, frequency and contact point	2	
	2-4	Restatements of information	110	
	2-5	External assurance	127-132	
GRI 2: Activities and workers	2-6	Activities, value chain and other business relationships	8-18	Business Report p.7
	2-7	Employees	104-105	
	2-8	Workers who are not employees	-	Business Report p.413
GRI 2: Governance	2-9	Governance structure and composition	19-22	
	2-10	Nomination and selection of the highest governance body	21	
	2-11	Chair of the highest governance body	20	
	2-12	Role of the highest governance body in overseeing the management of impacts	21, 30-31	
	2-13	Delegation of responsibility for managing impacts	31, 42, 62, 88, 95	
	2-14	Role of the highest governance body in sustainability reporting	21, 30-31	
	2-15	Conflicts of interest	21-22	Business Report p.390-392
	2-16	Communication of critical concerns	21, 30	
	2-17	Collective knowledge of the highest governance body	22	
	2-18	Evaluation of the performance of the highest governance body	21	Business Report p.420-425
	2-19	Remuneration policies	21, 30	Business Report p.420-425
	2-20	Process to determine remuneration	21, 30	Business Report p.420-425
	2-21	Annual total compensation ratio	21, 30	Business Report p.418-421



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GRI Standards		Disclosure	Location	Remarks
GRI 2 : General Disclosures				
GRI 2: Strategy, policies and practices	2-22	Statement on sustainable development strategy	4-5	
	2-23	Policy commitments	42, 61, 68, 73, 80, 88, 91, 92, 95	
	2-24	Embedding policy commitments	42, 61, 68, 73, 80, 88, 91, 92, 95	
	2-25	Processes to remediate negative impacts	42-43, 52, 59, 62, 65, 72, 81-83, 90, 94, 98	
	2-26	Mechanisms for seeking advice and raising concerns	94	
	2-27	Compliance with laws and regulations	103, 109	Business Report p.440
	2-28	Membership associations	126	
GRI 2: Stakeholder engagement	2-29	Approach to stakeholder engagement	26	
	2-30	Collective bargaining agreements	43, 106	
GRI 3 : Material Topics				
GRI 3: Material topics	3-1	Process to determine material topics	27	
	3-2	List of material topics	28	
Material topic 1. Climate change				
GRI 3: Material topics	3-3	Management of material topics	28, 33-41	
GRI 302: Energy	302-1	Energy consumption within the organization	41, 100-101	
	302-3	Energy intensity	100	
	302-4	Reduction of energy consumption	100	
GRI 305: Emissions	305-1	Direct (Scope 1) GHG emissions	100	
	305-2	Energy indirect (Scope 2) GHG emissions	100	
	305-3	Other indirect (Scope 3) GHG emissions	100	
	305-4	GHG emissions intensity	100	
	305-5	Reduction of GHG emissions	100	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	102	
Material topic 2. Labor and human rights				
GRI 3: Material topics	3-3	Management of material topics	28, 42-52	
GRI 402: Labor/management relations	402-1	Minimum notice periods regarding operational changes	-	
GRI 406: Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	42	
GRI 407: Freedom of association and collective bargaining	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	45-51	
GRI 409: Forced or compulsory labor	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	45-51	



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GRI Standards	Disclosure		Location	Remarks
Material topic 3. Human capital				
GRI 3: Material topics	3-3	Management of material topics	28, 53-60	
GRI 401: Employment	401-1	New employee hires and employee turnover	105-106	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	54, 56	
	401-3	Parental leave	108	
	GRI 404: Training and education	404-1	Average hours of training per year per employee	57-58, 107
404-2		Programs for upgrading employee skills and transition assistance programs	57-58	
404-3		Percentage of employees receiving regular performance and career development reviews	55, 106	
Material topic 4. Occupational safety and health				
GRI 3: Material topics	3-3	Management of material topics	28, 61-66	
GRI 403: Occupational health and safety ¹⁾	403-1	Occupational health and safety management system	62-64	
	403-2	Hazard identification, risk assessment, and incident investigation	65	
	403-3	Occupational health services	64	
	403-4	Worker participation, consultation, and communication on occupational health and safety	62	
	403-5	Worker training on occupational health and safety	63	
	403-6	Promotion of worker health	64	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	62-64	
	403-8	Workers covered by an occupational health and safety management system	61	
	403-9	Work-related injuries	107-108	
	403-10	Work-related ill health	107-108	
General topics				
GRI 101: Biodiversity	101-1	Policies to halt and reverse biodiversity loss	73, 79	
	101-2	Management of biodiversity impacts	74-78	
	101-3	Access and benefit-sharing	76, 78	
	101-4	Identification of biodiversity impacts	74	
	101-5	Locations with biodiversity impacts	74-75	
	101-6	Direct drivers of biodiversity loss	74-75	
	101-7	Changes to the state of biodiversity	79	
	101-8	Ecosystem services	74	

1) For serious-accident-related indicators, please refer to the annual report



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GRI Standards	Disclosure		Location	Remarks
GRI 200 Economic topics				
GRI 201: Economic Performance	201-1	Direct economic value generated and distributed (EVG&D)	119-125	
	201-2	Financial implications and other risks and opportunities due to climate change	28, 34, 35-41	
	201-3	Defined benefit plan obligations and other retirement plans	-	Annual report p.130-134
GRI 202: Market Presence	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	54	
	202-2	Proportion of senior management hired from the local community	-	
GRI 203: Indirect Economic Impacts	203-1	Infrastructure investments and services supported	77-78, 85-86	
	203-2	Significant indirect economic impacts	77-78, 85-86	
GRI 204: Procurement Practices	204-1	Proportion of spending on local suppliers	-	
GRI 205: Anti-corruption	205-2	Communication and training about anti-corruption policies and procedures	93-94, 95-97	
	205-3	Confirmed incidents of corruption and actions taken	94, 109	
GRI 206: Anti-competitive Behavior	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	109	
GRI 300 Environmental topics				
GRI 303: Water and Effluents	303-2	Management of water discharge-related impacts	70-71	
	303-3	Water withdrawal	102	
	303-4	Water discharge	102	
	303-5	Water consumption	102	
GRI 306: Waste	306-3	Waste generation	101	
	306-4	Waste diverted from disposal	101	
	306-5	Waste directed to disposal	101	
GRI 400 Social topics				
GRI 405: Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	20, 22, 104-105, 109	
	405-2	Ratio of basic salary and remuneration of women to men	108	
GRI 411: Rights of Indigenous Peoples	411-1	Incidents of violations involving rights of indigenous peoples	47-49	
GRI 413: Local Communities	413-1	Operations with local community engagement, impact assessments, and development programs	85-87	
	413-2	Operations with significant actual and potential negative impacts on local communities	74	



SASB Index

To provide stakeholders with comprehensive information, POSCO International reports in accordance with multiple industry standards relevant to its key business areas. Based on the Sustainable Industry Classification System® (SICS®) of the Sustainability Accounting Standards Board (SASB), the report is primarily prepared in accordance with the [Extractives & Minerals Processing] Iron & Steel Producers industry standard. We also voluntarily report additional information based on the [Resource Transformation] Industrial Machinery & Goods, [Infrastructure] Electric Utilities & Power Generators, and [Extractives & Minerals Processing] Oil & Gas – Exploration & Production industry standards. For the [Extractives & Minerals Processing] Oil & Gas – Exploration & Production industry standard, the reporting boundary is limited to the Shwe Project (Myanmar Gas Field).

Iron & Steel Producers / Industrial Machinery & Goods / Electric Utilities & Power Generators

Code	Metric	Location and response
Greenhouse Gas Emissions		
EM-IS-110a.1 IF-EU-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	33, 100
IF-EU-110a.2	Greenhouse gas emissions associated with power supply	41, 100
EM-IS-110a.2 IF-EU-110a.3	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	35, 41
Air Quality		
EM-IS-120a.1 EM-EP-120a.1 IF-EU-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N ₂ O), (2) SOx, (3) particulate matter (PM ₁₀), (4) lead (Pb), (5) mercury (Hg); and the percentage of each near areas of dense population	102
Energy Management		
EM-IS-130a.1 RT-IG-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	41, 100-101
EM-IS-130a.2	(1) Total fuel consumed, (2) percentage coal, (3) percentage natural gas, (4) percentage renewable	100-101
Water Management		
EM-IS-140a.1 IF-EU-140a.1	(1) Total fresh water withdrawn, (2) total fresh water consumed, (3) percentage in regions with High or Extremely High Baseline Water Stress	102
IF-EU-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	103
IF-EU-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	70-71

Code	Metric	Location and response
Waste Management		
EM-IS-150a.1	(1) Total waste generated, (2) percentage hazardous, (3) percentage recycled	101
Workforce Health & Safety		
EM-IS-320a.1 RT-IG-320a.1 IF-EU-320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for full-time employees and contract employees	107-108
Supply Chain Management & Materials Sourcing		
EM-IS-430a.1	Discussion of the process for managing iron ore and/or coking coal sourcing risks arising from environmental and social issues	80
RT-IG-440a.1	Description of the management of risks associated with the use of critical materials	80
Activity Metrics		
EM-IS-000.A	Raw steel production: (1) percentage from basic oxygen furnace processes, (2) percentage from electric arc furnace processes	Not applicable, as by the nature of its business POSCO International does not own mines or directly produce steel but processes and sells it
EM-IS-000.B	Total iron ore production	
EM-IS-000.C	Total coking coal production	
RT-IG-000.A	Number of products produced by product category	11
RT-IG-000.B	Number of employees	7, 104-105
IF-EU-000.A	Number of (1) residential, (2) commercial, and (3) industrial customers served	Not applicable, as trading occurs through the power exchange
IF-EU-000.B	Total electricity delivered to: (1) residential, (2) commercial, (3) industrial, (4) all other retail customers, and (5) wholesale customers	
IF-EU-000.C	Length of transmission and distribution lines	-
IF-EU-000.D	Total electricity generated, percentage by major energy source, percentage in regulated markets	-
IF-EU-000.E	Total wholesale electricity purchased	-



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Oil & Gas – Exploration & Production

Code	Metric	Location and response
Greenhouse Gas Emissions		
EM-EP-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	33, 100
EM-EP-110a.2	Amount of gross global Scope 1 emissions from: (1) flared hydrocarbons, (2) other combustion, (3) process emissions, (4) other vented emissions, (5) fugitive emissions	-
EM-EP-110a.3	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	35, 41
Air Quality		
EM-EP-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N ₂ O), (2) SOx, (3) volatile organic compounds (VOCs), (4) particulate matter (PM10)	102
Water Management		
EM-EP-140a.1	(1) Total fresh water withdrawn, (2) total fresh water consumed, (3) percentage in regions with High or Extremely High Baseline Water Stress	102
EM-EP-140a.2	Volume of produced water and flowback: (1) percentage discharged, (2) percentage injected, (3) percentage recycled, (4) hydrocarbon content in discharged water	102
Community Relations		
EM-EP-210b.1	Discussion of process to manage risks and opportunities associated with community rights and interests	EIA Report 50-51
EM-EP-210b.2	Number and duration of non-technical delays	N/A
Workforce Health & Safety		
EM-EP-320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), (4) average hours of health, safety, and emergency response training for (a) full-time employees and (b) contract employees	107-108
EM-EP-320a.2	Discussion of management systems used to integrate a culture of safety throughout the exploration and production lifecycle	61-66
Management of the Legal & Regulatory Environment		
EM-EP-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	42, 80-81, 92-93

Code	Metric	Location and response
Biodiversity Impacts		
EM-EP-160a.1	Description of environmental management policies and practices for active sites	EIA Report
EM-EP-160a.2	Hydrocarbon spills: (1) number and (2) aggregate volume, (3) aggregate volume in Arctic, (4) aggregate volume impacting shorelines with ESI (Environmental Sensitivity Index) rankings 8-10, (5) aggregate volume recovered	Not reported. POSCO International does not operate in the Arctic or on shorelines with high ESI rankings
EM-EP-160a.3	Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	
Security, Human Rights & Rights of Indigenous Peoples		
EM-EP-210a.1	Percentage of (1) proved and (2) probable reserves in or near areas of conflict	N/A
EM-EP-210a.2	Percentage of (1) proved and (2) probable reserves in or near indigenous land	N/A
EM-EP-210a.3	Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operations in areas of conflict	50-51
Business Ethics & Transparency		
EM-EP-510a.1	Percentage of (1) proved and (2) probable reserves in countries that have the 20 lowest rankings in Transparency International's Corruption Perceptions Index	N/A
EM-EP-510a.2	Discussion of management systems to prevent corruption and bribery throughout the value chain	80-82, 94, 98
Critical Incident Risk Management		
EM-EP-540a.1	Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC) of greater consequence (Tier 1)	-
EM-EP-540a.2	Discussion of management systems used to identify and mitigate catastrophic and tail-end risks	62-65
Activity Metrics		
EM-EP-000.A	Production of (1) oil, (2) natural gas, (3) synthetic oil, (4) synthetic gas	(1),(3),(4) N/A / (2) p.14-15
EM-EP-000.B	Number of offshore sites	1 (Myanmar Gas Field)
EM-EP-000.C	Number of terrestrial sites	1 (Myanmar Gas Field)



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UNGC Index

In November 2019, POSCO International joined the UN Global Compact (UNGC), a voluntary initiative for implementing corporate social responsibility. As a UNGC member, we comply with the Ten Principles across four areas of corporate social responsibility (human rights, labor, environment, and anti-corruption) and include our related implementation activities and performance throughout our sustainability report. From 2021, in accordance with the Communication on Progress (CoP), the mechanism for UNGC members to demonstrate progress on the Ten Principles and the Sustainable Development Goals (SDGs), we report our implementation activities and performance. To add value to corporate disclosures and simplify the CoP, we participate in the CoP Early Adopter Program, a digital platform launched by the UNGC, to disclose our sustainability-management activities. Along with the CEO's declaration expressing continued support for the UNGC, we seek to improve international trust and brand value by disclosing our ongoing efforts to achieve the UNGC Ten Principles and the SDGs.

Category	Principle	Reporting topic	Page
Human Rights	Principle 1. Businesses should support and respect the protection of internationally proclaimed human rights; and Principle 2. make sure that they are not complicit in human rights abuses.	Labor & Human Rights	42-52
Labour	Principle 3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining; Principle 4. the elimination of all forms of forced and compulsory labour; Principle 5. the effective abolition of child labour; and Principle 6. the elimination of discrimination in respect of employment and occupation.	Labor & Human Rights, Human Capital	42-60
Environment	Principle 7. Businesses should support a precautionary approach to environmental challenges; Principle 8. undertake initiatives to promote greater environmental responsibility; and Principle 9. encourage the development and diffusion of environmentally friendly technologies.	Climate Change, Environmental Management, Biodiversity	33-41, 68-79
Anti-Corruption	Principle 10. Businesses should work against corruption in all its forms, including extortion and bribery.	Ethics, Compliance	92-98



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Financial Performance

Consolidated Statement of Financial Position

(Unit: KRW thousand)

Category	FY2025	FY2024	FY2023
Assets			
Current assets	7,555,975,291	8,268,175,054	8,077,259,886
Cash and cash equivalents	1,171,465,925	1,057,204,161	1,136,862,750
Trade and other receivables, net	4,323,861,285	4,511,485,692	4,467,452,425
Other current financial assets	32,399,478	126,927,508	243,282,565
Derivative financial assets	28,997,344	96,505,648	37,331,388
Other current assets	250,951,965	260,239,322	226,314,928
Inventories, net	1,736,165,193	2,080,674,440	1,958,796,641
Assets held for sale	12,134,101	135,138,283	7,219,189
Non-current assets	11,197,035,297	9,068,150,917	8,540,488,122
Trade and other receivables, net	363,092,803	366,513,831	354,307,417
Other non-current financial assets	109,652,458	57,538,036	77,543,710
Long-term derivative financial assets	7,783,249	26,383,760	7,231,111
Investments in associates and joint ventures	763,644,650	725,847,414	970,602,093
Property, plant and equipment, net	5,070,075,189	4,240,600,173	3,704,942,807
Right-of-use assets, net	824,084,572	382,804,834	392,509,205
Intangible assets, net	3,235,435,801	2,553,040,704	2,331,917,488
Investment properties, net	134,326,418	137,911,991	141,622,783
Net defined benefit assets	90,039,810	74,416,365	63,401,752
Other non-current assets	35,913,685	41,440,648	37,126,303
Deferred tax assets	562,986,662	461,653,161	459,283,453
Total assets	18,753,010,588	17,336,325,971	16,617,748,008



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Consolidated Statement of Financial Position

(Unit: KRW thousand)

Category	FY2025	FY2024	FY2023
Liabilities			
Current liabilities	6,612,175,529	6,659,697,291	6,275,479,255
Trade and other payables	3,061,259,218	2,932,832,752	3,069,417,062
Borrowings	2,325,933,168	2,068,253,823	1,830,502,324
Current portion of bonds	596,630,544	1,117,735,233	876,708,927
Derivative financial liabilities	39,293,054	99,825,577	44,583,489
Current provisions	228,295,511	106,382,107	102,370,420
Other current liabilities	284,553,808	281,013,796	268,347,648
Current tax liabilities	74,550,650	53,654,003	83,549,385
Liabilities associated with assets held for sale	1,659,576	0	0
Non-current liabilities	4,328,179,884	3,327,165,759	3,717,506,773
Trade and other payables	795,483,467	342,775,192	359,174,624
Borrowings	1,371,168,690	1,140,646,157	1,214,915,427
Bonds	1,781,038,778	1,567,097,440	1,864,114,095
Long-term derivative financial liabilities	5,083,462	0	8,357,666
Other non-current liabilities	69,682,618	66,320,673	81,654,531
Net defined benefit liabilities	21,509,692	9,501,824	8,823,065
Provisions	177,778,017	153,433,365	134,715,324
Deferred tax liabilities	106,435,160	47,391,108	45,752,041
Total liabilities	10,940,355,413	9,986,863,050	9,992,986,028
Equity			
Equity attributable to owners of the parent	6,708,434,041	6,544,550,750	6,103,258,315
Issued capital	879,613,940	879,613,940	879,613,940
Capital surplus	1,851,039,073	1,836,731,247	1,826,225,463
Other components of equity	(35,721,444)	(35,721,444)	(24,961,204)
Accumulated other comprehensive income	177,837,914	228,777,899	85,699,828
Retained earnings	3,835,664,558	3,635,149,108	3,336,680,288
Non-controlling interests	1,104,221,134	804,912,171	521,503,665
Total equity	7,812,655,175	7,349,462,921	6,624,761,980
Total liabilities and equity	18,753,010,588	17,336,325,971	16,617,748,008



Financial Performance

Consolidated Statement of Comprehensive Income

(Unit: KRW thousand)

Category	FY2025	FY2024	FY2023
Sales	32,373,603,908	32,260,990,294	33,018,170,751
Cost of sales	(30,437,865,028)	(30,338,179,625)	(31,157,792,506)
Gross profit	1,935,738,880	1,922,810,669	1,860,378,245
Selling and administrative expenses	(770,422,775)	(764,975,446)	(661,870,286)
Operating profit	1,165,316,105	1,157,835,223	1,198,507,959
Share of profit in associates	71,317,250	146,320,152	111,768,679
Share of loss in associates	(3,618,960)	(18,569,870)	(20,461,439)
Finance income	1,237,888,104	1,432,675,794	1,280,522,795
Finance costs	(1,573,317,686)	(1,708,846,318)	(1,570,319,783)
Other income	101,890,910	39,178,956	13,213,199
Other expenses	(164,331,247)	(286,877,321)	(66,765,294)
Profit for the year before tax	835,144,476	761,716,616	946,466,116
Income tax expenses	(131,669,504)	(202,055,372)	(233,949,260)
Profit for the year	636,802,406	503,409,725	680,419,303
Other comprehensive income (loss)	(24,990,868)	134,494,912	50,346,819
Other comprehensive income (loss) to be reclassified to profit or loss in subsequent period	(43,097,811)	150,481,361	42,500,259
Equity adjustments in equity method	(53,134,775)	59,228,339	13,807,509
Loss on equity adjustments in equity method	821,659	94,062	263,229
Exchange difference on translation of foreign operations	9,215,305	90,890,289	29,419,491
Gain (loss) on valuation of derivatives	0	268,671	(989,970)
Other comprehensive income (loss) not to be reclassified to profit or loss in subsequent periods	18,106,943	(15,986,449)	7,846,560
Gain (loss) on valuation of financial assets at fair value through other comprehensive income	2,123,794	(14,103,758)	(4,348,500)
Equity adjustments in equity method	(9,965,969)	(25,523,512)	21,583,564
Remeasurement loss on defined benefit liabilities	(4,412,982)	(10,929,140)	(17,242,570)
Exchange differences on translation of foreign operations	30,362,100	34,569,961	7,854,066



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(Unit: KRW thousand)

Category	FY2025	FY2024	FY2023
Total comprehensive income for the year, net of tax	611,811,538	637,904,637	730,766,122
Profit for the year attributable to			
Owners of the Parent Company	614,085,020	514,555,065	673,885,685
Non-controlling interests	22,717,386	(11,145,340)	6,533,618
Total comprehensive income attributable to			
Owners of the Parent Company	558,816,927	614,294,435	716,975,597
Non-controlling interests	52,994,611	23,610,202	13,790,525
Earnings per share			
Basic earnings per share (unit : KRW)	3,603	3,019	3,939
Diluted earnings per share (unit: KRW)	3,994	3,349	4,166



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(Unit: KRW thousand)

Category	FY2025	FY2024	FY2023
Assets			
Current assets	5,252,169,119	5,545,700,222	5,675,469,154
Cash and cash equivalents	410,278,216	457,192,450	588,745,249
Trade and other receivables, net	4,103,945,864	4,040,092,120	4,135,579,247
Other current financial assets	7,441,604	61,087,972	148,301,908
Derivative financial assets	28,037,820	94,316,135	34,284,098
Other current assets	151,726,573	217,334,945	196,210,182
Inventories, net	549,837,251	540,538,317	572,348,470
Assets held for sale	901,791	135,138,283	0
Non-current assets	8,473,222,707	7,146,600,501	6,889,558,248
Trade and other receivables, net	454,802,751	531,698,789	284,876,094
Other non-current financial assets	53,932,729	49,770,576	65,833,322
Long-term derivative financial assets	7,783,249	25,546,338	4,608,916
Investments in associates and joint ventures	3,305,674,879	2,850,840,906	2,732,831,504
Property, plant and equipment, net	2,488,641,071	1,886,236,960	1,954,562,481
Right-of-use assets, net	320,981,989	76,187,956	88,332,940
Intangible assets, net	1,120,041,444	1,119,131,606	1,158,390,712
Investment properties, net	131,620,680	134,463,329	137,305,978
Net defined benefit assets	79,072,539	50,496,536	41,418,027
Deferred tax assets	487,518,794	400,593,065	393,678,880
Other non-current assets	23,152,582	21,634,440	27,719,394
Total assets	13,725,391,826	12,692,300,723	12,565,027,402



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Statement of Financial Position

(Unit: KRW thousand)

Category	FY2025	FY2024	FY2023
Liabilities			
Current liabilities	4,915,274,904	4,728,972,393	4,403,520,424
Trade and other payables	2,582,987,186	2,204,220,521	2,419,532,309
Borrowings	1,429,730,649	1,004,869,400	716,705,216
Current portion of bonds	579,673,943	1,117,735,233	876,708,927
Derivative financial liabilities	39,020,914	98,846,950	55,796,959
Current provisions	80,627,200	93,722,071	98,068,367
Other current liabilities	162,884,408	173,016,180	180,237,597
Current tax liabilities	40,350,604	36,562,038	56,471,049
Non-current liabilities	3,016,155,210	2,252,911,454	2,766,622,715
Trade and other payables	298,268,000	68,953,961	88,576,315
Borrowings	876,921,922	492,365,987	681,623,997
Bonds	1,706,177,500	1,567,097,440	1,864,114,095
Other non-current liabilities	37,309,572	37,309,572	37,309,572
Provisions	92,394,754	87,184,494	86,641,070
Long-term derivative financial liabilities	5,083,462	0	8,357,666
Total liabilities	7,931,430,114	6,981,883,847	7,170,143,139
Equity			
Issued capital	879,613,940	879,613,940	879,613,940
Capital surplus	1,866,085,664	1,881,207,769	1,871,126,940
Other components of equity	(25,472,661)	(25,472,661)	(12,194,373)
Accumulated other comprehensive income (loss)	(15,646,781)	(17,808,035)	(36,930,851)
Retained earnings	3,089,381,550	2,992,875,863	2,693,268,607
Total equity	5,793,961,712	5,710,416,876	5,394,884,263
Total liabilities and equity	13,725,391,826	12,692,300,723	12,565,027,402



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Statement of Comprehensive Income

(Unit: KRW thousand)

Category	FY2025	FY2024	FY2023
Revenue	26,956,598,311	27,388,738,985	28,536,917,267
Cost of sales	(25,567,154,380)	(26,031,528,940)	(27,168,264,634)
Gross profit	1,389,443,931	1,357,210,045	1,368,652,633
Selling and administrative expenses	(534,805,592)	(475,693,148)	(417,623,148)
Operating profit	854,638,339	881,516,897	951,029,485
Finance income	1,195,714,348	1,439,991,483	1,336,775,608
Finance costs	(1,385,290,924)	(1,497,364,954)	(1,402,052,602)
Other income	34,064,993	34,722,422	33,395,910
Other expenses	(120,234,338)	(208,765,768)	(85,975,198)
Profit for the year before tax	578,892,418	650,100,080	833,173,203
Income tax expense	(65,062,337)	(139,170,283)	(200,654,698)
Profit for the year	513,830,081	510,929,797	632,518,505
Other comprehensive income (loss)	(6,096,371)	(21,755,238)	(15,416,066)
Other comprehensive income (loss) not to be reclassified to profit or loss in subsequent periods:			
Gain (loss) on valuation of financial assets at fair value through other comprehensive income ("FVOCI")	2,161,254	(13,235,231)	(3,092,906)
Re-measurement loss of defined benefit plans	(8,257,625)	(8,520,007)	(12,323,160)
Total comprehensive income for the year, net of tax	507,733,710	489,174,559	617,102,439
Earnings per share			
Basic earnings per share (Unit: KRW)	3,015	2,998	3,696
Diluted earnings per share (Unit: KRW)	3,015	2,998	3,696



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Certifications & Trademarks

POSCO International Certificates

HQ		
HQ	ISO 14001	LEED Green Building Certification
	ISO 27001	Family-Friendly Company Certification
	ISO 45001	Health-Friendly Company Certification
	TISAX	Fair Trade Compliance Program (CP) AA Grade
	GAFTA Arbitration	Authorized Economic Operator (AEO) Certification
	GMP+FSA	Strategic Goods Self-Compliance Trader Certification
	ISCC EU	Approved Exporter Certification
Shwe Project (Myanmar Gas Field)	ISCC PLUS	
Shwe Project (Myanmar Gas Field)	ISO 14001	ISO 45001
	ISO 27001	
Domestic subsidiaries		
POSCO Mobility Solution	ISO 9001	KS
	ISO 14001	PED/AD 2000
	ISO 45001 / KOSHA-MS	RINA
	IATF 16949	RS
	ACRS	Family-Friendly Company Certification
	BIS	H-Grade
	JIS	Steel Structure Manufacturer Certification
	KR	
Overseas subsidiaries		
Mexico E-Mobility	IATF 16949	
PT.BIA in Indonesia	ISO 45001	ISPO
	RSPO	ISCC EU
	SMK3	
PT.KPE in Indonesia	ISO 45001	ISO 14001
	ISO 9001	
POSCO TMC India	ISO 9001	ISO 14001
	IATF 16949	ISO 45001

Trademarks

The DAEWOO trademark was first filed in Korea in 1974, and a total of about 3,500 applications and registrations have been made in more than 160 countries overseas. Through POSCO International and our overseas entities, the trademark is used in Korea and abroad in areas such as electronics, auto parts, machinery, construction, and transportation, and the trademark’s strong brand value is recognized worldwide, including in Asia, Latin America, the Middle East, and CIS countries. In addition, while maintaining and managing rights through trademark applications and registrations, we operate a monitoring system linked with experts in each country to continuously protect our trademark rights.



- Trademark first filed in 1974
- About 3,500 trademark applications and registrations in more than 160 countries
- Operation of management rules and a committee

Memberships

No.	Organization
1	DHI Consortium
2	EcoVadis
3	ICGN
4	UN Global Compact
5	Gwangyang National Industrial Complex Cooperation Council
6	Korea Electric Association
7	Grain and Feed Trade Association
8	Korea Private LNG Industry Association
9	Korea Independent Power Producers Association
10	Emissions Trading Market Council
11	North American Export Grain Association
12	Oil and Gas Resource Development Private-Public Enterprise Council
13	Federation of Oils, Seeds and Fats Associations
14	Korea New & Renewable Energy Association
15	Energy Future Forum
16	Energy Alliance
17	Jeonnam Wind Industry Association
18	Korea Business Council for Sustainable Development

No.	Organization
19	Korea Wind Energy Industry Association
20	Korea Carbon Capture Utilization and Storage Association
21	Korea IR Service
22	Korea RE100 Council
23	Korea Gas Union
24	Korea Exchange
25	Korea Defense Industry Association
26	Korea Listed Companies Association
27	Korea CISO Association
28	Korea District Heating and Cooling Association
29	Korea Iron & Steel Association
30	Korea Iron & Steel Association (Wire Rod Council)
31	Korean Standards Association
32	World Food Tech Council
33	Overseas Agricultural Resources Development Association
34	Overseas Resources Development Association
35	White Bio Circular Economy Industrial Technology Research Association



GHG Verification Statement

The Korea Management Registrar Inc. (hereinafter “KMR”) has conducted the verification on the greenhouse gas(hereinafter “GHG”) emission(Scope 1,2) in 2025 of POSCO INTERNATIONAL

PURPOSE & SCOPE

The purpose of this verification is to present an independent verification opinion on the greenhouse gas emissions inventory and the scope of the verification is as follows.
- Verification of places of business and emissions facilities under the control of POSCO INTERNATIONAL

STANDARDS

- ISO 14064-3:2019
- ISO 14064-1:2018
- IPCC Guidelines for National Greenhouse Gas Inventories (2006)
- Guidelines on Emission Reporting and Certification under the Greenhouse Gas Emissions Trading Scheme (Ministry of Environment, 2025-64)

PROCEDURE

The assurance was conducted by the KMR based on a risk analysis approach and data evaluation.The data and factors applied to the calculation of GHG emissions were determined to be appropriate based on objective evidence.

INDEPENDENT

KMR does not have any stake in the verified entity and does not conduct verification with biased opinions/ views. We have drawn an independent and objective verification conclusion based on the verification standards, and reviewed the every aspect of the verification we performed throughout the entire verification process through internal review.

LIMITATION

The verification team verified the related reports, information and data presented by the audited institution by sampling or enumeration methods. As a result, there are many inherent limitations, and there may be disagreements in the interpretation of appropriateness. Although we have tried to faithfully perform verification that meets the verification standards, we suggest that errors, omissions, and false statements that could not be found may be latent as the limitations to the verification.

OPINION

- The assurance engagement was performed to satisfy a limited assurance level, and no significant distortions were found in the verification results.
- According to KMR’s approach, nothing was found that would lead to a finding that POSCO INTERNATIONAL failed to disclose data and information that was accurate and reliable in all material respects.
- Criticality: meets the criterion, which is less than 5%

GHG Emissions & Energy Consumption

	Direct emissions (Scope 1)	Indirect emissions (Scope 2)	Total (tCO ₂ eq)	
2025	6,517,867.043	135,076.341	6,652,934	
	Fuel (TJ)	Electricity (TJ)	Steam (TJ)	Total (TJ)
2025	95,348.638	2,739.985	108.967	98,190

RESULTS

Based on the above assurance criteria, we did not identify any inappropriate calculations or errors for the emissions of major emitting facilities.
As a result, we express “unmodified” opinion.

- ※ The entity shall be responsible for preparing the verification materials in accordance with relevant laws and standards, and KMR’s responsibility shall be limited to the parties to the verification contract under the terms and conditions agreed upon, and shall not be responsible for any other decisions, such as investments based on this verification opinion.
- ※ The company shall comply with the use of accreditation and logo marks under the agreement agreed with KMR.

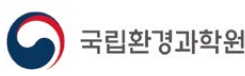
GHG emissions & Energy Consumption by business sites

Sites	GHG emissions (tCO ₂ eq.)			Energy consumption (TJ)			
	Direct emissions (Scope 1)	Indirect emissions (Scope 2)	Total	Fuel	Electricity	Steam	Total
Head Office (Direct Control)	200,264.669	238.377	200,503	3,561.035	8.609	-	3,570
Trading Subsidiaries	359.556	965.179	1,325	5.260	25.756	-	31
Investment Subsidiaries	2,302,993.600	31,898.787	2,334,892	12,275.623	692.220	-	12,968
POSCO INTERNATIONAL	3,934,834.186	65,789.326	4,000,620	78,218.805	1,349.359	53.115	79,617
POSCO MOBILITY SOLUTION	5,231.033	35,875.671	41,101	88.914	662.465	55.852	803
Entities Subject to the Australian Verification Scheme	74,184	309	74,493	1,199.002	1.576	-	1,201
Total	6,517,867.043	135,076.341	6,652,934	95,348.638	2,739.985	108.967	98,190

- ※ Notes
- 1) Due to integer rounding, discrepancies may occur between the total amount and the sum of individual items.
- 2) POSCO INTERNATIONAL, as an entity subject to the Korea Emissions Trading Scheme (K-ETS), has determined its greenhouse gas emissions and energy consumption based on the verified statement.
- 3) POSCO MOBILITY SOLUTION, as an entity subject to the Korea Emissions Trading Scheme (K-ETS), has determined its greenhouse gas emissions and energy consumption based on the verified statement.
- 4) Entities subject to the Australian verification scheme have determined greenhouse gas emissions and energy consumption based on the verified statement for the Australian reporting period (1 July 2024 to 30 June 2025).
- 5) The Global Warming Potential (GWP) applies SAR in accordance with the Korea Emissions Trading Scheme, while AR6 is applied for emission factors of overseas electricity (based on IEA Emission Factors).

May, 08 2026

CEO Eun Ju, Hwang



E J Hwang



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GHG emissions & Energy Consumption by business sites

Category	Serial No.	Country	Organization	GHG Emissions(tCO ₂ eq)			Energy Consumption(TJ)		
				Direct Emissions (Scope 1)	Indirect Emissions (Scope 2)	Total	Fuel (TJ)	Electricity (TJ)	Total
Head Office	1.1.01	Brazil	Sao Paulo Branch	6.838	0.779	7.617	0.101	0.112	0.212
	1.1.02	Argentina	BA Branch	10.929	3.087	14.017	0.155	0.115	0.270
	1.1.03	Peru	Lima Branch	5.660	0.824	6.484	0.083	0.036	0.119
	1.1.04	Colombia	Bogota Branch	6.460	1.425	7.885	0.095	0.065	0.160
	1.1.05	Panama	Panama Branch	5.229	5.983	11.211	0.077	0.181	0.258
	1.1.06	United Kingdom	London Branch	7.032	1.367	8.399	0.103	0.072	0.175
	1.1.07	Spain	Madrid Branch	6.484	1.139	7.623	0.093	0.082	0.174
	1.1.08	Poland	Warsaw Branch	15.438	4.355	19.793	0.227	0.087	0.314
	1.1.09	Romania	Bucharest Branch	4.563	1.676	6.239	0.064	0.070	0.135
	1.1.10	Czech Republic	Prague Office	7.534	0.446	7.980	0.111	0.012	0.123
	1.1.11	Türkiye	Istanbul Branch	18.732	7.036	25.768	0.264	0.167	0.431
	1.1.12	Russia	Moscow Branch	5.828	2.657	8.486	0.084	0.079	0.163
	1.1.13	Russia	Vladivostok Office	1.838	2.601	4.439	0.027	0.077	0.104
	1.1.14	Kazakhstan	Almaty Branch	8.493	10.438	18.930	0.125	0.171	0.296
	1.1.15	UAE	Dubai Branch	-	-	-	-	-	-
	1.1.16	Morocco	Morocco Branch	3.707	3.147	6.853	0.052	0.045	0.097
	1.1.17	Egypt	Cairo Branch	11.062	8.910	19.971	0.163	0.214	0.376
	1.1.18	Iran	Tehran Office	-	-	-	-	-	-
	1.1.19	Pakistan	Lahore Office	-	-	-	-	-	-
	1.1.20	Algeria	Algeria Office	2.876	3.550	6.426	0.042	0.068	0.110
	1.1.21	South Africa	Johannesburg Branch	10.626	12.358	22.984	0.155	0.135	0.290
	1.1.22	Nigeria	Lagos Branch	-	3.353	3.353	-	0.080	0.080
	1.1.23	Kenya	Nairobi Office	11.258	0.220	11.478	0.159	0.022	0.181
	1.1.24	Taiwan	Taipei Branch	2.007	25.639	27.646	0.030	0.453	0.483
	1.1.25	Philippines	Manila Branch	3.619	10.000	13.619	0.053	0.124	0.177
	1.1.26	Bangladesh	Dhaka Branch	5.540	5.922	11.462	0.082	0.097	0.179
	1.1.27	Australia	Sydney Branch	4.501	4.868	9.369	0.066	0.080	0.146
	1.1.28	Myanmar	MyanmarGas Field(Phase 4)	-	28.064	28.064	-	0.831	0.831
	1.2.01	Myanmar	MyanmarGas Field	200,098.416	88.533	200,186.949	3,558.624	5.137	3,563.761
Subtotal				200,264.669	238.377	200,503.046	3,561.035	8.609	3,569.644



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GHG emissions & Energy Consumption by business sites

Category	Serial No.	Country	Organization	GHG Emissions(tCO ₂ eq)			Energy Consumption(TJ)		
				Direct Emissions (Scope 1)	Indirect Emissions (Scope 2)	Total	Fuel (TJ)	Electricity (TJ)	Total
Trading Corporation	2.1.01	United States	United StatesCorporation	14.394	7.025	21.419	0.212	0.205	0.417
	2.1.02	United States	Detroit Branch	23.317	706.113	729.430	0.343	20.610	20.953
	2.1.03	United States	Chicago Branch	5.673	1.007	6.681	0.083	0.029	0.113
	2.1.04	United States	LA Branch	13.770	4.964	18.734	0.203	0.145	0.348
	2.1.05	United States	Houston Branch	13.118	4.388	17.506	0.193	0.128	0.321
	2.1.06	United States	Atlanta Branch	16.815	8.125	24.940	0.247	0.237	0.485
	2.1.07	Canada	Toronto Branch	13.021	0.863	13.884	0.192	0.069	0.260
	2.1.08	Mexico	Mexico Corporation	30.068	8.002	38.070	0.439	0.182	0.621
	2.1.09	Germany	Germany Corporation	13.596	4.189	17.785	0.196	0.128	0.323
	2.1.10	Italy	Italy Corporation	-	4.871	4.871	-	0.184	0.184
	2.1.11	Ukraine	Ukraine Corporation	2.902	0.382	3.283	0.041	0.013	0.054
	2.1.12	Japan	Japan Corporation	18.752	13.158	31.909	0.276	0.282	0.558
	2.1.13	Japan	Osaka Branch	7.303	22.450	29.753	0.107	0.481	0.589
	2.1.14	Japan	Nagoya Branch	11.851	26.966	38.817	0.174	0.578	0.752
	2.1.15	Japan	Kyushu Branch	-	-	-	-	-	-
	2.1.16	China	Shanghai Corporation	7.650	13.593	21.243	0.113	0.240	0.353
	2.1.17	China	Beijing Branch	35.642	8.380	44.022	0.524	0.148	0.672
	2.1.18	China	Guangzhou Branch	12.581	4.368	16.949	0.185	0.077	0.262
	2.1.19	China	Shenyang Branch	5.554	7.775	13.329	0.082	0.137	0.219
	2.1.20	China	Qingdao Branch	10.692	1.391	12.083	0.157	0.025	0.182
	2.1.21	China	Wuhan Branch	10.559	7.344	17.903	0.155	0.130	0.285
	2.1.22	Indonesia	Indonesia Corporation	7.540	8.958	16.498	0.111	0.114	0.224
	2.1.23	Myanmar	Myanmar Corporation	7.997	4.369	12.366	0.118	0.129	0.247
	2.1.24	Singapore	Singapore Corporation	0.700	6.960	7.660	0.010	0.176	0.187
	2.1.25	Vietnam	Vietnam Corporation	34.265	16.239	50.504	0.496	0.278	0.774
	2.1.26	Malaysia	Malaysia Corporation	5.700	6.094	11.794	0.084	0.095	0.179
	2.1.27	India	India Corporation	31.551	58.825	90.375	0.450	0.752	1.202
	2.1.28	Thailand	Thailand Corporation	4.546	8.382	12.928	0.067	0.184	0.251
Subtotal				359.556	965.179	1,324.735	5.260	25.756	31.015



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Category	Serial No.	Country	Organization	GHG Emissions(tCO ₂ e)			Energy Consumption(TJ)		
				Direct Emissions (Scope 1)	Indirect Emissions (Scope 2)	Total	Fuel (TJ)	Electricity (TJ)	Total
Investment Corporation	3.1.01	Korea	e-Stell for You Co., Ltd.	1.551	12.032	13.582	0.023	0.251	0.274
	3.1.02	Korea	NEH Co., Ltd	0.587	-	0.587	0.009	-	0.009
	3.1.03	Malaysia	POSCO INTERNATIONAL E&P MALAYSIA SDN. BHD.	4.411	5.953	10.365	0.065	0.093	0.157
	3.1.04	Indonesia	PT POSCO INTERNATIONAL E&P INDONESIA	4.352	9.319	13.671	0.064	0.118	0.182
	3.2.01	Myanmar	POSCO INTERNATIONAL AMARA CO.,LTD.	4,252.626	5,088.279	9,340.904	61.318	150.578	211.896
	3.2.02	Indonesia	PT AGPA Refinery Complex	-	6.049	6.049	-	0.077	0.077
	3.2.03	India	POSCO TMC INDIA PVT. LTD.	84.537	945.083	1,029.620	1.204	12.075	13.278
	3.2.04	Poland	POSCO MOBILITY SOLUTION POLAND Sp. z o.o.,	23.049	-	23.049	0.336	-	0.336
	3.2.05	Uzbekistan	POSCO INTERNATIONAL TEXTILE LLC.	1,231.376	12,443.741	13,675.117	22.552	246.818	269.370
	3.2.06	Myanmar	GOLDEN LACE POSCO INTERNATIONAL CO., LTD.	-	-	-	-	-	-
	3.2.07	Mexico	POSCO INTERNATIONAL Mexico e-Mobility S.A DE C.V.	58.602	1,304.180	1,362.782	0.896	29.697	30.592
	3.2.08	Ukraine	Mykolaiv Milling Works PJSC.	-	-	-	-	-	-
	3.2.09	Ukraine	Yuzhnaya Stevedoring Company Limited LLC.	-	-	-	-	-	-
	3.2.10	China	SUZHOU POSCO-CORE TECHNOLOGY CO.,LTD.	-	-	-	-	-	-
	3.2.11	Indonesia	PT. KRAKATAU POSCO ENERGY	2,296,484.730	-	2,296,484.730	12,177.532	-	12,177.532
	3.2.12	Korea	Tancheon E&I Co., Ltd.	-	11,537.256	11,537.256	-	241.086	241.086
	3.2.13	Korea	Korea Fuel Cell Co., Ltd.	-	-	-	-	-	-
	3.2.14	Korea	Sinan Green Energy Co., Ltd.	51.456	313.149	364.605	0.280	6.544	6.823
	3.2.15	Korea	SRDC	796.323	233.745	1,030.068	11.345	4.884	16.230
	3.2.16	Indonesia	PT. BIO INTI AGRINDO						
	3.3.01	Singapore	POSCO International Global Development Ptd. Ltd.	-	-	-	-	-	-
	3.3.02	United States	POSCO INTERNATIONAL E&P USA INC.	-	-	-	-	-	-
Subtotal				2,302,993.600	31,898.787	2,334,892.387	12,275.623	692.220	12,967.843
Total				2,503,617.824	33,102.344	2,536,720.168	15,841.917	726.585	16,568.502



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To the management of POSCO International Corporation

June 30, 2026

Conclusion

We have performed a limited assurance engagement on whether the below Sustainability Information in the Sustainability Report (“Report”) of POSCO International Corporation (the “Company”) as of and for the year ended December 31, 2025 has been prepared in accordance with Criteria.

SMI	Period	Reporting Category	Sustainability Report	Criteria
Global Reporting Initiative (GRI) Standards Index within the Report	As of and for the year ended 31 December, 2025	POSCO International POSCO Tower_Songdo(Headquarters Building) Incheon LNG Combined Power Plant Gwangyang LNG Terminal Myanmar Gas Field PT BIO INTL AGRINDO, PT KRAKATAU POSCO ENERGY, SENEX Energy	112p - 115p	GRI Standards (Global Reporting Initiative)
		POSCO Mobility Solution		
ESG Data within the ESG Factbook	As of and for the year ended 31 December, 2025		100p - 109p	POSCO Group Index

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the Company has not complied as of and for the year ended December 31, 2025, in all material respects, with Criteria.

Our conclusion on the SMI does not extend to any other information that accompanies or contains the SMI and our report.

Basis for conclusion

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) ‘Assurance Engagements Other Than Audits or Reviews of Historical Financial Information’, issued by the International Auditing and Assurance Standards Board (IAASB). Our responsibilities under this standard are further described in the “Our responsibilities” section of our report.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA).

Our firm applies International Standard on Quality Management (ISQM) 1 ‘Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements’, issued by the IAASB. This standard requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Responsibilities for the SMI

Management of the Company is responsible for:

- designing, implementing and maintaining internal control relevant to the preparation of the SMI such that they are free from material misstatement, whether due to fraud or error;
- selecting or developing suitable criteria for preparing the SMI and appropriately referring to or describing the criteria used; and
- preparing the SMI in accordance with the Criteria.

Inherent limitations

The preparation of sustainability information requires management to establish or interpret the applicable criteria, determine the relevance of information to be included, and develop estimates and assumptions that affect the reported information. Entities may apply different but acceptable interpretations, judgments, and estimations. Sustainability information includes details about the company’s environmental, social, and governance (ESG) initiatives and goals, the anticipated future impact of events that have occurred or are expected to occur, and information regarding commitments and uncertainties. Actual results may differ significantly from management’s current assessments, as events and circumstances often do not unfold as expected.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the SMI are free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the management.



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Summary of the work we performed as the basis for our conclusion

We exercised professional judgment and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence about the SMI that is sufficient and appropriate to provide a basis for our conclusion. Our procedures selected depended on our understanding of the SMI and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise. In carrying out our engagement, the procedures we performed primarily consisted of:

- Understand the systems and processes for managing and reporting the identified sustainability information
- Review of documentation and interview with the personnel regarding the risk assessment process and materiality assessment
- Interview with the person in charge of managing and reporting the identified sustainability information related to material issues
- Review of the underlying data for sustainability information related to material issues
- Perform inquiries and analytical reviews on the SMI
- Perform limited verification on the data related to the SMI
- Verify that the financial information presented in the report is consistent with the audited financial statements of the Company
- Assess whether the information presented in the report is consistent with our overall knowledge and experience of the Company's sustainability performance

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Seoul, Korea
June 30, 2026

KPMG Samjong Accounting Corp.



This report is effective as of June 30, 2026, the assurance report date. Certain subsequent events or circumstances, which may occur between the assurance report date and the time of reading this report, could have a material impact on the Company's Sustainability Report. Accordingly, the readers of the assurance report should understand that the above assurance report has not been updated to reflect the impact of such subsequent events or circumstances, if any.

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