

2025-2026 Modern Slavery and Human Trafficking Prevention Declaration

I. Introduction

- POSCO International declares that slavery and human trafficking are strictly prohibited, and that such acts of human rights violations are never permitted. The Company will make continuous efforts to respect and protect human rights in all business activities and will cooperate with all suppliers and partners to this end.
- POSCO International will actively work to identify and eliminate the risks of slavery and human trafficking throughout the Company's value chain. We will also provide education and training to protect human rights so that all employees can share and practice their understanding and responsibility for human rights. These efforts will ensure that the Company's business operates in a sustainable and ethical manner and will play an important role in fulfilling the Company's social responsibilities.
- As part of the expression of this will, the CEO of POSCO International announced the following in the company-wide CEO Message in April 2024.

"The Company complies with the global Modern Slavery Act (MSA) in the UK and is strengthening its management system to ensure that any form of modern slavery and human rights violations do not exist in the Company's premises as well as in the supply chain. If we find any related infringements, we will respond promptly and transparently."

- Additionally, in February 2025, through the POSCO Group Human Rights Management Declaration, POSCO International expressed its commitment to the protection of human rights as follows:

"We declare that we will do our utmost to protect and promote the human rights of not only POSCO Group employees but all stakeholders. (Omitted)

POSCO Group takes a leading role in preventing human rights violations and remedying victims by considering the following human rights impacts in all management activities. Furthermore, recognizing that priorities in human rights impact management may change due to shifts in the business environment or expansion, we continuously adjust the areas of human rights impact management through regular human rights due diligence and consultation with internal and external stakeholders. We prohibit, human trafficking and child labor, and ensure that all workers have the right to work voluntarily."

II. Declaration Entity

- In accordance with the Modern Slavery Act 2015 of the UK, POSCO International publishes 2025-2026 Modern Slavery and Human Trafficking Prevention Declaration. This Declaration contains the actions and future plans that we have undertaken to mitigate the risk of human rights violations related to modern slavery and human trafficking, across our own or managed premises and supply chain.

III. Corporate Structure, Business and Supply Chain

1. Corporate Structure

- POSCO International is an affiliate of POSCO Group, and POSCO Holdings is the parent company that is the largest shareholder of POSCO International.
- As of March 2026, POSCO International has a total of 44 subsidiaries, including 4 domestic companies and 40 overseas companies as consolidated subsidiaries.

2. Business Operation

- POSCO International is a member of the POSCO Group, which has developed into a global steel company based on constant efforts toward innovation and technological development. The Company operates in various fields such as steel, energy, and food, and is rapidly reborn as a global general business company operating in various business groups beyond the traditional trading company. We are expanding our new business-linked investments, including the various areas mentioned above, and working with domestic and global suppliers. As of March 2026, POSCO International employs a total of 26,936 employees with 1,728 at the headquarters and 25,208 at overseas operations and has more than 126 corporate/branch offices and networks in 51 countries.

3. Supply Chain

- POSCO International's main industrial ranges in its supply chain are steel, steel materials (coal, slag, iron ore, etc.) and secondary battery materials (lithium, nickel, etc.), agricultural products (rice, wheat, corn, etc.), vegetable oil (palm oil), biomaterials (bioplastics, synthetic rubber, etc.), automobile parts (motor core, etc.) and energy (natural gas, LNG, solar power, wind power, hydrogen, etc.).
- As of March 2026, there are a total of 46 countries with approximately 1,100 suppliers providing goods and services to POSCO International.

IV. Risk of Modern Slavery Practices

- POSCO International's main business is investment, international trade, and manufacturing, and it operates manufacturing facilities including natural gas fields in Myanmar, palm oil farms in Indonesia, and motor core manufacturing facilities in India, Poland and Mexico. Special attention and protection are needed in our business areas, especially in overseas manufacturing facilities.

V. Relevant Policies and Operational Guidelines

1. Company Regulations, etc. Related to the Obligation to Respect Human Rights

- On February 20, 2025, POSCO Group proclaimed a Human Rights Management Declaration with the participation of six subsidiaries, including POSCO International. Based on the Universal Declaration of Human Rights, the International Bill of Human Rights, the UN Guiding Principles on Business and Human Rights, the International Labour Organization Fundamental Conventions, the OECD Guidelines for Multinational Enterprises, the United Nations Convention on the Rights of the Child, the United Nations Declaration on the Rights of Indigenous Peoples, the Declaration on the Right and Responsibility of Individuals, Groups and Organs of Society to Promote and Protect Universally Recognized Human Rights and Fundamental Freedoms, and other international standards that specify the rights of migrant workers, women, persons with disabilities, etc., we aim to establish and operate a system for practicing and monitoring human rights management.
- The Human Rights Management Policy sets forth the Company's principle of not only not forcing workers to work against their free will by means of violence, intimidation, confinement, and other means of unjustly restraining their mental or physical freedom, including human trafficking, but also prohibiting the estimation of compensation for nonperformance of labor contracts, not restricting the status of workers by money lending, and prohibiting additional compulsory contracts incidental to labor contracts. In addition, POSCO International prohibits child labor in principle, and underage labor conditions and minimum working age standards comply with national labor laws and international standards.
- POSCO International has established a human rights management process to supplement and improve the weak areas in the mid- to long-term by regularly checking the status of the company's human rights management based on the OECD Business Due Diligence Guidelines, and operates a field-oriented human rights management process that puts the protection of human rights of all members at home and abroad as the top priority. Along with external professional organizations, we have developed a human rights due diligence checklist based

on international human rights norms such as UN companies and human rights implementation guidelines and are conducting human rights impact assessments centered on major overseas investment sites.

- To emphasize the importance of human rights across the enterprise, POSCO International has established rules that respect and comply with internationally recognized global human rights principles and standards, including the Modern Slavery Prevention Act, in its Code of Ethics Practice Guidelines, personnel regulations, and local employment management guidelines.
- POSCO International manages long-term work through supply chain management, which prioritizes observance of statutory working hours, guarantee of sufficient leave, fair employment and compensation without gender discrimination, and protection of human rights and safety in accordance with the International Labor Organization major conventions and personnel regulations based on domestic labor laws. We conducted a survey on overseas investment corporations equipped with manufacturing and production facilities on the exploitation of child labor, the performance of harmful tasks for the vulnerable, including female workers, and the hygiene management status of employees' accommodations. By improving the health and safety regulations the business is using, we are providing a safe and vibrant work environment by blocking factors that threaten our business activities and the health and safety of supply chains. Through those efforts, POSCO International respects basic human rights and creates a healthy working environment.

2. Regulations or Guidelines for the Prevention of Labor Exploitation at the level of Supply Chain

- POSCO International clearly recognizes that environmental and social issues arising from partners, including human rights violations, may affect our sustainability. In order to create a robust industrial ecosystem, we manage supply chain risks based on the POSCO Group's Supplier Code of Conduct and support the development of capabilities and the protection of human rights in the supply chain.
- POSCO International's supplier code of conduct ensures that all companies dealing with us are committed to sustainability and human rights protection. The Supplier code of conduct consists of 35 items in a total of 6 categories related to the basic norms in the fields of human rights, labor, environment and anti-corruption, as set out in the UN Global Compact. Recently we revised the basic human rights respect items of our employees among our suppliers' code of conduct to comply with modern slavery laws in the United Kingdom.

- POSCO International has established a supply chain policy, establishing supplier code of conduct on basic matters concerning labor rights, environment, safety and health, ethics, and management systems that suppliers and subcontractors who supply products and services to the Company and its affiliates, joint ventures, etc. should comply with. In particular, through the Labor Rights section, we are stating that all suppliers of the Company shall not tolerate illegal underage labor, human trafficking, forced labor, etc. in accordance with the UN Guiding Principles On Business and Human Rights, the Universal Declaration of Human Rights, and the ILO (International Labor Organization) International Labor Standards, and shall do their best to respect and protect the human rights, working hours, and freedom of association and collective bargaining of all workers, and shall not discriminate against workers on the grounds of race, nationality, gender, age, academic background, religion, region, disability, marital status, gender identity, etc.
- The Company links the supplier acknowledgement process for the Supplier Code of Conduct with supply chain ESG document-based due diligence to ensure that suppliers are aware of and comply with the Company's human rights and modern slavery prevention principles, including the prohibition of forced labor, child labor and human trafficking. For key suppliers, the Company also assesses the level of implementation based on responses to the checklist.
- POSCO International recognizes the importance of responsible minerals as a global corporation and intends to join the international community's efforts to create responsible procurement practices for companies, such as cooperation in the policy of responsible minerals from customers and support for responsible mineral management of suppliers. In principle, we restrict transactions with suppliers that have a negative social impact, and we try to avoid using mining minerals in disputed areas. Based on the POSCO Responsible Mineral Management Guidelines, a separate POSCO International Responsible Mineral Management Guidelines reflecting the characteristics of the industry as a general business company was established and since then a more effective responsible mineral management system has been operated.

VI. Human Rights Protection Due Diligence and Risk Management

1. Human Rights Impact Assessment

- POSCO International participated in the POSCO Group Human Rights Management Task Force in 2024 and contributed to the establishment of a group-wide human rights management system. Based on this, we are strengthening human rights due diligence to protect the rights of employees at domestic and overseas business sites, including by conducting a human rights impact assessment for domestic employees in 2025 and expanding human rights due diligence

across domestic and overseas business sites in 2026.

- In particular, in April 2025, we conducted on-site due diligence on palm plantations located in Indonesia in collaboration with a third-party human rights due diligence expert organization. The results of this due diligence and the key areas for improvement were disclosed to stakeholders through the FY2025 Sustainability Management Report.
- In 2026, we plan to conduct a pilot Human Rights Impact Assessment across seven overseas subsidiaries, including those in Indonesia, Malaysia, the United States, Singapore and Vietnam. Through document-based assessments and employee surveys, we will review the human rights risk management systems of overseas business sites, the accessibility of grievance mechanisms, the protection of vulnerable workers, and risk factors related to modern slavery.

2. Risk Management at the Supply Chain Level

- Supply Chain Management Process:

POSCO International has established and are operating a company-wide supply chain management system that reflects the industrial characteristics of global general business companies in order to proactively respond to the EU's Corporate Sustainability Due Diligence Directive (CSDDD) and systematically manage the negative human rights/environment impacts that may occur in the Company's entire supply chain.

As stated in the 2022 MSA Declaration, after the merger of POSCO Energy on January 1, 2023, the Company promoted a task that further reflected the supply chain analysis results of the energy business in its supply chain management system. Through this, we are reorganizing our policies related to the supply chain, our criteria for classifying the importance of the supply chain, and our checklists and guidelines for supply chain due diligence, and we are establishing a unified supply chain management system at the enterprise level.

In particular, in the checklist for written due diligence on the supply chain, questions were added to confirm whether regular risk assessments were conducted and there is any case of modern slavery practices and violations of laws and regulations related to modern slavery to identify and review risks related to forced labor, illegal child labor, or human trafficking in the company's supply chain.

In 2025, POSCO International leveraged a cloud-based supply chain ESG management solution to promote practical prevention and improvement activities regarding negative human rights and environmental impacts for approximately 1,100 supplier companies. Based on the

results of a pilot document-based due diligence conducted with 96 suppliers, we enhanced the operational framework for ESG document-based due diligence for key suppliers. In 2026, 180 suppliers were selected for document-based due diligence out of a total of 1,125 suppliers, taking into consideration their business importance and ESG risks. These suppliers account for approximately 90% of the Company's total procurement spending.

- Responsible Mineral Management Process:

POSCO International has established a responsible mineral policy to ensure that conflict minerals such as 3TGs [Tin, Tantalum, Tungsten, and Gold], which have served as funds for warlords and anti-government organizations in African countries such as the Democratic Republic of the Congo, and minerals such as cobalt, which pose human rights and environmental issues during the mining process do not serve as a source of funding for armed conflicts or become associated with human rights and environmental risks. Through this policy, the Company affirms its commitment to using only responsibly sourced minerals that are mined in a manner that respects human rights and protects the environment. The Company also cooperates with customers' responsible minerals policies and supports suppliers in managing responsible minerals..

- Responsible Minerals Management Process of POSCO Group:

In accordance with the POSCO Group's Guidelines for Responsible Minerals Management, POSCO International has established procedures to restrict transactions with suppliers that have a negative impact on the environment and society and prohibit the trade of minerals mined in conflict zones. Based on the CAHRA (Conflict Affected and High Risk Area) criteria, CAHRA targets are selected by investigating relevant countries and territories, including Africa conflict zones. The Company conducts investigations on the supplier's management information and whether or not it has a policy on responsible minerals to identify possible risk of responsible minerals from the supplier registration stage. We also determine whether the smelter associated with the supplier is CAHRA and verify that the company is certified by third-party due diligence and certification schemes, such as the Responsible Minerals Assurance Process (RMAP) of the Responsible Minerals Initiatives (RMI). If the company is judged to be ineligible through this screening process, it may be excluded from the supplier registration. The Company obtains consent from registered suppliers to comply with the Company's Responsible Mineral Policy and confirms the status of Conflict Mineral Report Template/Cobalt Report Template (CMRT/CRT) requests and smelter certification.

Furthermore, responsible mineral risk assessments are conducted for suppliers in transactions,

and the results are divided into three classes: "high-risk suppliers", "suppliers requiring monitoring", and "general suppliers." In the case of high-risk suppliers, we request professional due diligence from third-party independent organizations to conduct risk inspection and improvement activities. If necessary, we actively support suppliers' improvement activities, such as providing educational contents for responsible minerals, and confirm that improvement activities are completed within 120 days of the notification of the results of the due diligence. If improvement activities are not completed, the supplier may be removed from the registration pool.

As of 2026, POSCO International is engaged in businesses involving critical minerals for secondary batteries, including nickel, cobalt, lithium and graphite. To the best of the Company's knowledge, we are not directly engaged in transactions involving 3TGs or cobalt mined or sourced from conflict-affected or high-risk areas where there is a heightened risk of modern slavery practices. Should the Company pursue new transactions involving cobalt, tungsten or other minerals originating from high-risk areas in the future, it will consult with the relevant departments prior to commencing such transactions to review the country of origin, whether the source falls within a high-risk area, and the need to apply the Responsible Minerals Management Process.

3. Other Due Diligence and Risk Management Measures

- **Conducting a Survey on the Labor Environment of Overseas Investment Corporations:** POSCO International is conducting a survey on overseas investment corporations equipped with manufacturing and production facilities on the exploitation of child labor, the performance of harmful tasks for the vulnerable, including female workers, and the hygiene management status of employees' accommodation.
- **International Key Organizations Compliance Legal Due Diligence:** In order to inspect the compliance and legal system of major overseas business sites, POSCO International has been conducting on-site due diligence by the Compliance Department of the Legal Office from the first quarter of 2024. The compliance legal due diligence examines the violation of local laws by major overseas workplaces, the status of education required by local laws, and the status of responses related to corruption risks. In particular, we check the personnel labor system at each workplace to see if illegal forced labor is being carried out, and we provide awareness-raising education to prevent it. In March 2025, compliance training was conducted in local languages for high-risk organizations in countries such as Mexico, Indonesia, Vietnam, and South Africa, etc. These activities included listening to the concerns of local employees, preventing risks of

violations of local mandatory laws, and checking legal systems, thereby strengthening compliance efforts.

- **Receipt of Compliance Pledges from Third Parties, Monitoring of Implementation Status, and Provision of Training:** POSCO International conducts Integrity Due Diligence and obtains compliance pledges from third-party representatives who act on behalf of the Company or interact with public officials and other stakeholders in the course of providing services for the Company. Through these measures, the Company strives to prevent bribery, money laundering and other corrupt practices by third parties. In addition, the Company has supported the establishment of its anti-corruption compliance framework by monitoring the implementation of third-party management practices at overseas organizations and providing local compliance training.
- **Enhanced Investment Risk Management from ESG Perspective:** The Company specified in the investment management regulations that the proposal department should consult with the in-house specialized departments from the initial stage of the investment review on whether to fulfill the corporate social responsibility to the local community and reflect it in the investment plan. In the investment review stage, ESG risk was set as a major investment management item, the attendance of the in-house ESG department was mandated, and the Company has also established a process whereby, even after an investment has been made, the continued viability of the business may be reassessed if ESG-related issues arise.

VII. Grievance Handling and Employee Training

1. Grievance Handling System

- **One-Voice Process for Response to ESG Issues:**
POSCO International has established an ESG issue response process for questions frequently received from various stakeholders to promote One-Voice response to issues. Received ESG issues are reported to management and the board of directors through the ESG Council after the analysis and status check, and One-Voice responses are conducted according to the response direction established based on the discussions.
- **Operation of Stakeholder Communication Channels:**
POSCO International operates various communication channels for each stakeholder. (1) In the case of the supply chain, opinions can be received through the website and e-mail; and (2) in relation to community members, the local community-level grievance settlement system is operated, while opinions can also be received through the website and e-mail.

- **Establishment of a New Department to Establish a Corporate Culture of Respect for People:**
In 2023, POSCO International established the Ethics Management Bureau consisting of five employees in the Righteousness Management Office, to revitalize the in-house grievance handling channel.
- **Guidance and Promotion of the Internal Grievance Settlement Reporting System:**
POSCO International always guides the reporting center through an ethical campaign held once a month under the theme of ethical management/respect for people, and has improved accessibility by attaching QR stickers to work spaces such as office walls and conference rooms. Regular and class-specific training always includes relevant content such as applicable regulations and reporting channels. In addition, to ensure objective and fair investigations, the Company has established a manual for investigating violations of respect for people, standardized investigation procedures, while operating an investigation channel managed by external experts for handling such violations.
- **Preliminary Diagnosis and Active Monitoring of Respect for People:**
POSCO International conducts a monthly survey of all executives and employees on witnessing/experiencing any unethical conduct or violations of the respect for people through a mobile work app. In addition, for domestic and overseas officials and executives, the Company conducts an annual anonymous ethical level diagnosis survey among their direct reports.

2. Improvement of In-house Culture and Training of Executives and Employees

- **Translation of Five Major Compliance and Ethics Codes into 10 Local Languages and Distribution of Educational Videos in Local Languages:**
In 2023, POSCO International translated and distributed the code of ethics, anti-corruption compliance guidelines, conflict of interest prevention guidelines, workplace sexual harassment prevention guidelines, and supplier code of conduct out of the rules of the Company into 10 languages (English, Myanmar, Chinese, Indonesian, Vietnamese, Uzbek, Portuguese, Spanish, Turkish, and Ukrainian) in consideration of the location of major workplaces of the Company and compliance risks by country so that domestic and foreign executives and employees can understand major compliance codes. In addition, ten local-language training videos were produced, in which legal counsel in each jurisdiction directly explained the five key compliance and ethics standards in the relevant local language, and these videos were distributed through the Company's e-learning platform, helping local executives and employees better understand and comply with POSCO International's major compliance ethics norms. The code of ethics includes compliance with the Modern Slavery Prevention Act.

- English Translation of the Company Rules and Implementation of English-Language E-learning Courses on the Company Rules:

The Company produces online English videos in which external experts explain the compliance control regulations, ethical norms, and compensation guidelines for reporting unethical acts and provides them to all executives and employees.

- Executive Ethics Pledge and Requiring All Employees to Sign an Ethics Pledge:

At the beginning of each year, all executives of the Company sign an Executive Ethics Pledge, committing to the prevention of unethical conduct, demonstrating ethical leadership by example, and promoting a strong commitment to ethical practices among their employees. Also, at the beginning of each year, the Company seeks a pledge of ethics to all executives and employees at home and abroad to comply with the Company's code of ethics, to comply with domestic and foreign anticorruption and fair trade laws, to avoid any act that undermines the respect for people, such as violation of sexual ethics or harassment, and to prioritize ethics if the Company's interests and ethics conflict. In 2024, we are extending the ethics pledge program to include global staff.

- Operation of a Structured Ethics Training Program to Promote Ethical Awareness among Employees:

POSCO International operates a structured training program designed to help employees in Korea and overseas internalize compliance principles and ethical standards in their day-to-day work. At the beginning of each year, executive-led ethics dialogues are conducted to foster ethical awareness through a cascading approach, extending from the CEO to executives, managers and employees. In addition, enhanced ethics training is provided to employees working in high-risk departments with elevated compliance risks, while managers, who play a key role in promoting ethical compliance, received separate preventive training programs that incorporate monitoring and counseling. Furthermore, in addition to legally required training on workplace harassment and sexual harassment prevention, the Company offers ethics management and ESG training as mandatory e-learning courses, enabling all employees, regardless of position or employment status, to participate in a wide range of ethics training programs. The Company also supports employees in making ethics-based decisions and taking ethical actions by publishing and distributing an ethics dilemma casebook and operating an AI-powered ethics chatbot.

VIII. Consultation Process

- Procedures for Consultation with the Relevant Departments

The ESG Strategy Section of the Legal Affairs Office, the Ethics Management Bureau in Righteousness Management Office and the department responsible for Sustainability Management, which are departments related to POSCO International's compliance with the MSA, held several consultations from 2023 to the first half of 2025 to collect MSA compliance measures, enactments, revisions and implementation histories for related corporate rules, domestic and overseas human rights impact assessments, supply chain ESG document-based due diligence activities, matters scheduled for disclosure in the Sustainability Report, grievance handling mechanisms and employee training activities. Also, they shared opinions on preparing measures to comply with the MSA and writing a declaration, and discussed future human rights protection due diligence and risk management plans.

IX. Effectiveness Evaluation and Future Plans

1. Effectiveness Evaluation

- Annual Evaluation of the Corporate Ethics Index of POSCO Group Companies: In conducting the annual evaluation of the POSCO Group companies' corporate ethics index, the evaluation items include the operation of ethical norms and systems, surveys on the respect for people, and measures to prevent recurrence, and the results are submitted to POSCO for evaluation. In addition, the Company uses human rights impact assessments, employee human rights awareness surveys, supply chain ESG document-based due diligence, the status of implementation of supplier corrective action plans, the operation status of grievance handling channels, and the completion status of related training programs as key performance indicators to assess the effectiveness of its human rights and supply chain risk management activities. With respect to supply chain ESG document-based due diligence, the Company reviews suppliers' responses to checklists, supporting documentation submitted, identification of high-risk issues, and the submission and implementation of corrective action plans in order to assess the level of management of human rights and labor-related risks within the supply chain.

2. Future Plan

- POSCO International plans to continuously conduct compliance management for third parties and assess compliance risks for overseas organizations. Additionally, the Company intends to strengthen compliance support and oversight for compliance management across all overseas organizations.

- In the next fiscal year, if there are organizations that need improvement after conducting an ethics diagnosis of overseas organizations as before, the relevant organizations and related departments will be notified of the improvement so that measures can be taken.
- Regarding the supply chain ESG management system, in 2026, the Company plans to leverage a cloud-based supply chain ESG management solution to obtain acknowledgements of the Supplier Code of Conduct, conduct ESG checklist-based document-based due diligence, review supporting documentation, and manage corrective action plans for key suppliers selected based on business importance and ESG risk assessments. In particular, for areas closely associated with modern slavery risks, including forced labor, child labor, human trafficking, working hours, wages, non-discrimination, and occupational health and safety, the Company plans to identify high-risk indicators and, where necessary, implement phased follow-up measures, such as requesting corrective actions, requiring corrective action plans, and conducting on-site due diligence.
- With respect to human rights impact assessments, the Company plans to enhance its domestic Human Rights Impact Assessment framework in 2026 and conduct pilot assessments at seven overseas subsidiaries. Based on the assessment results, the Company will review the human rights risk management systems of overseas business sites, the accessibility of grievance mechanisms, the protection of vulnerable workers, and risk factors related to modern slavery. Where necessary, the Company will establish improvement initiatives and follow-up management plans.
- We plan to conduct regular due diligence on trading corporations/branches and investment corporations. When conducting on-site due diligence, we plan to use a checklist to inspect and report on the risk of violating modern slavery regulations by checking the employment status of trading corporations/branch offices and the institutional processes of investment corporations.
- We operate external counseling/investigation channels to enhance the expertise and fairness of ethics counseling/investigation. We would like to promote ethical counseling for executives and employees by operating such channels in collaboration with external professional organizations so that they guarantee professionalism and confidentiality.
- We will conduct on-site inspections to check compliance matters, including compliance with modern anti-slavery laws, at major overseas workplaces, and if we find anything to supplement,

such as compliance education or counseling support, we will actively support it.

This report was approved by the Board of Directors of POSCO International and signed by the CEO.

June 26, 2026

POSCO International Corporation

CEO Kye-in Lee