**Guidance on the Implementation of Integrity Due Diligence Policy**

On June 25, 2024, we adopted an Integrity Due Diligence (“IDD”) Policy designed to identify and mitigate potential compliance risks presented by Third Party Representatives.

Third Party Representatives include any third party that: (1) is engaged to act for or on behalf of the Company and is expected to interact with government officials, current customers, or prospective customers in the course of performing services for the Company; (2) was mandated or recommended by a government official, current customer, or prospective customer; or (3) is fully or partially owned by a government official.

It is the responsibility of every POSCO International employee, whenever engaging a third party, to verify whether the third party is a Third Party Representative and to ensure that all Third Party Representatives go through the process described in the IDD Policy. That means that you must verify:

1. Whether the third party is likely to interact with government officials, current customers, or prospective customers in the course of performing services for the Company.
2. How the third party was identified, and in particular whether it was mandated or required by a government official, current customer, or prospective customer.
3. Whether the third party is fully or partially owned by a government official. This may require you to request information from the third party concerning its ownership and you will need to conduct searches sufficient to confirm whether its owners include government officials. If you require assistance with these searches, you may contact the Legal Division for support.

Please do not hesitate to contact the Legal Division if you have any questions on the IDD Policy or the above requirements.