posco
포스코퓨처엠

이해관계자 참여 정책
(Stakeholder Engagement Policy)

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Managed by	**Sustainability Group**		
Reviewed by	**Head of Sustainability Group**		
Approved by	**CEO (Chairman of BOD)**		

Purpose

POSCO FUTURE M declares that if we pursue changes and innovations while communicating and empathizing with all stakeholders, including customers, members, and shareholders, we can ultimately increase our corporate value. This policy established in alignment with the requirements of international standards, including ISO 14001, ISO 45001, and the RBA Standard. The objective of this Policy is to ensure the equitable, transparent, and safe collection and communication of stakeholders' requirements and opinions, and to integrate the resulting insights into the Company's management activities. Through this process, the Company seeks to achieve sustainable performance and uphold the principles of responsible management.

Scope of Application

This policy applies to all locations and subsidiaries of POSCO FUTURE M. The company encourages all stakeholders who interact with or are affected by our activities—including business partners, contractors, on-site service providers, suppliers, customers, visitors, and neighboring communities—to comply with this policy or similar policies.

Code of Conduct

1. Definition of Stakeholder

- "Stakeholder" means any individual or entity that may influence a company's business activities, products, services, and decision making or that may be affected by a company's business activities. Stakeholders can include a variety of groups, such as customers, employees, shareholders and domestic/foreign investors, suppliers, local communities, governments, civic groups.

Stakeholder Group	Definition
Customers	Stakeholders who receive POSCO FUTURE M's products and services and are the source of our economic and corporate value creation
Employees	As the main contributors of POSCO FUTURE M's business activities and performance creation, they fulfill the company's social responsibilities toward internal stakeholders and external stakeholders. (including employees who are pregnant or have returned to work after

	childbirth)
Shareholders and domestic/foreign investors	Stakeholders who provide financial capital for POSCO FUTURE M to maintain a sustainable growth engine and are affected by our management and profitability.
Suppliers	Play an essential role in POSCO FUTURE M's business activities as a major stakeholder group that supplies raw materials and materials so that POSCO FUTURE M can produce superior products (including on-site service providers)
Local communities	Stakeholders who are people or organizations in the region where we operate that are affected by our business activities. (including residents living near the Company's facilities and visitors)
Governments and civic groups	Stakeholders who monitor and evaluate our impact and responsibilities based on laws and regulations related to the chemical and battery materials industries or determine the level of regulation on business operations.

- We define our stakeholders based on the level of impact of our operations on our stakeholders and on their relevance and influence on our operations, and decide priorities.

2. Stakeholder Engagement and Communication

- We shall put truth, fairness, and honesty as the top priority; recognize that building a trustworthy image for her stakeholders is an immovable value; and encourage the participation of stakeholders and actively communicate with them.

- We shall objectively evaluate the positive and negative impacts that business activities may have on society and the environment from the perspective of a third party through engagement and regular communication with stakeholders. We shall further strive to reflect the demands and expectations of stakeholders regarding corporate social responsibility issues identified in our business activities.

- Communication Channels : Regular meetings, the Company's official website, dedicated safety and environmental reporting channels, and visitor information desks. (Complaints related to environment, safety, labor, ethics, and supply chain matters may be submitted anonymously and confidentially. Whistleblowers shall not be subject to any disadvantage or retaliation.)

- Communication Targets : Customers, employees, shareholders and investors, suppliers, local communities and nearby residents, government agencies, civil organizations, and visitors etc..

- Communication Procedures

  ① Identification – Classify stakeholder groups according to their level of influence and interest.
  ② Engagement – Operate communication channels tailored to each group (e.g., meetings, training, briefings, opinion collection).
  ③ Documentation – Record all communication processes and outcomes in writing.
  ④ Feedback – Share the results of improvement actions reflecting stakeholder opinions.
  ⑤ Verification – Assess the effectiveness of communication through surveys, interviews, and performance indicators (KPIs).

- Verification of Communication Effectiveness

  ⑥ Manage quantitative KPIs (e.g., participation rate, response rate, feedback adoption rate, improvement action execution rate).

  ⑦ Conduct stakeholder satisfaction surveys and analyze Voice of Customer (VOC) data.

  ⑧ Report the results of improvement activities to senior management and perform re-verification.

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3. Respect for and Participation of Community

- We shall respect and protect the culture and traditions of the local community. We shall also provide support to minimize the negative impact that business activities may have on the local community and the environment and to maximize the positive impact from business activities.

- We shall respect the rights of indigenous peoples in the local community based on the ILO's Convention No. 169 or the UN Declaration on the Rights of Indigenous Peoples, and endeavor to realize the social, economic, and cultural rights of indigenous peoples.

4. Community Development

- We shall endeavor to lay the foundation for sustainable growth by contributing to the development of the local community and to ensure that the local community's active participation can lead to creation of social and economic value.

Action Plans

1. Stakeholder Engagement Management Governance

- The relevant departments perform tasks related to stakeholder engagement and communication procedures, setting overall policies and directions, and monitoring implementation based on the characteristics of stakeholders. Each department is responsible for operating stakeholder engagement and risk assessment procedures, implementing stakeholder response activities, collaborating with relevant institutions, and operating channels for receiving VOC (Voice of Customer) feedback.

- In the event of a significant issue related to stakeholders, it shall be reported to the board of directors.

- Information on stakeholder engagement activities and performance that have a significant impact on business activities shall be disclosed.

2. Establish Procedures for Stakeholder Identification, Participation and Communication

- We shall establish procedures to identify individuals or groups that are affected by or may affect our business activities and the level of such influence

- We shall establish procedures and methods to efficiently listen to stakeholder opinions to encourage their active participation. The above procedures and methods shall include stipulations on communication channels and those responsible for their operations, frequency of collection of stakeholder opinions, and method of operation.

3. Establish Procedures for Community Protection and Participation

- Where business activities may affect the rights of local residents, we shall have procedures in place to identify and protect the rights of local residents. We shall also provide local residents with sufficient information on whether and how to carry out our project and prepare a mechanism where local residents can freely voice their opinions in advance based on the above information.

- We shall actively identify how business activities affect the issues regarding resettlement and compensation of local residents and endeavor to systematically address such issues.

- We shall start discussions with the local community from the initial stage of our business activities and endeavor to carry out our business activities through continuous discussions with the local community.

- We shall hold regular meetings and always operate communication channels such as homepages and telephones to collect opinions from the local community.

4. Community Development Initiatives

- We shall prepare community development initiatives based on discussions with stakeholders in the community. We shall further monitor the progress of the initiatives and regularly share the results with stakeholders throughout the implementation process of the initiatives.

- We shall operate social contribution activities for community development in accordance with the 'Social Contribution Activity Guidelines'.

5. Grievance Mechanism

- We shall operate a grievance mechanism for individuals and communities negatively affected by our business activities. We shall endeavor to address grievances swiftly and reasonably by using existing methods such as the Ethics Counseling Center (Helpline) and the Unethical Conduct Reporting Center (Hotline). We shall endeavor not to penalize those who file a complaint, victims,

and cooperators on the ground that they apply for counseling or investigation and provide cooperation.

- Scope of Grievance Reporting

① Safety – Industrial safety, working environment, accident and disaster risks, insufficient personal protective equipment (PPE), emergency response, etc.

② Environment – Environmental pollution, greenhouse gas emissions, resource consumption, ozone layer depletion, impacts on the local environment, etc.

③ Labor – Working conditions, delayed wage payments, excessive working hours, discrimination, sexual harassment, workplace bullying, child labor, forced labor, etc.

④ Ethics – Corruption, bribery, conflicts of interest, information protection, human rights violations, non-compliance with ethical management practices, etc.

⑤ Supply Chain – Raw material procurement, working conditions of subcontractors, logistics safety, ESG risks of business partners, etc