

**SeAH HOLDINGS**

SUSTAINABILITY

REPORT, FACT BOOK

**2025**

THE ORIGIN OF  
THE BEAUTIFUL WORLD, STEEL





# About This Report

## Report Overview

This report is an ESG FACT BOOK of SeAH Holdings, containing information on SeAH Holdings and its subsidiaries, not the SeAH Group. The company transparently discloses its ESG management strategies, policies, key activities, and performance, including financial results, to both internal and external stakeholders. SeAH Holdings will continue to strengthen close communication with investors and stakeholders through its sustainability reports while enhancing the execution of ESG management.

## Reporting Principles and Standards

This report complies with the requirements of the GRI (Global Reporting Initiative) Standards 2021, an international guideline for sustainability reporting. It also adheres to the SASB (Sustainability Accounting Standards Board) standards to reflect key issues relevant to the industry's characteristics.

## Reporting Period

The reporting period for financial and non-financial performance and activities covered in this report is from January 1, 2024, to December 31, 2024. For quantitative data requiring trend reporting, performance over three years (2022–2024) has been presented, and certain results include partial information from the first half of 2025.

## Reporting Scope

For financial performance, this report covers domestic subsidiaries based on K-IFRS consolidated standards. For non-financial performance, it covers domestic business sites, including SeAH Besteel Holdings and its subsidiaries (SeAH Besteel, SeAH Changwon Special Steel, SeAH Aerospace & Defense), SeAH Specialty Steel, SeAH Metal, SeAH M&S, SeAH L&S, and SeAH Networks. However, certain indicators from business sites with physical limitations in data collection have been excluded from the reporting scope, and any discrepancies in the reporting scope have been separately indicated in footnotes.

## Third-party Assurance

To enhance the reliability and quality of this report, third-party assurance was conducted by an external organization, and the results are presented on pages 119–120.



### 2025 SeAH Holding ESG FACTBOOK

#### Interactive Guide

The 2025 ESG FACT BOOK of SeAH Holdings has been published as an interactive PDF with a navigation function that allows direct access to relevant pages within the report.

#### Contact Information for the Report

For more information on SeAH Holdings' sustainability activities and performance included in this report, please contact us at the following address.

Contact | SeAH Holdings Business Planning Team  
Homepage | [www.seah.co.kr](http://www.seah.co.kr)  
E-mail | [seahholdings@seah.co.kr](mailto:seahholdings@seah.co.kr)



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# Introduction

- ✓ CEO Message
- ✓ Introduction to SeAH Holdings
- ✓ Introduction to Key Affiliates



## CEO Message



### **"An era where positive influence becomes a competitive edge, SeAH will take the lead."**

The world is changing rapidly. Technology is advancing by the day, and supply chain uncertainties caused by geopolitical tensions and global trade pressures have become a part of everyday life in the industry. In such uncertain times, the "values and philosophy" that form the foundation of corporate management become even more crucial.

Following last year's publication of the "SeAH Group Sustainability Report," SeAH Holdings has issued this year's "ESG Factbook" to actively communicate with our stakeholders. Through this report, we sincerely share the sustainable growth journey and efforts made over the past year by the management and employees of SeAH Holdings and its affiliates.

SeAH Holdings places the highest importance on "growth for people." Based on the SeAH Group Human Rights Charter, we respect our employees and strictly adhere to human rights management through a systematic human rights management system and dedicated organization. Thanks to these efforts, we achieved the distinction of being listed, for two consecutive years, as one of the "World's Most Ethical Companies" selected by Ethisphere, a first for a domestic company. Furthermore, we are committed to building a "safe and accident-free workplace" by establishing safety and health management systems at all business sites.

SeAH Holdings also takes the lead in "growth for society." We operate a six-principle supply chain management system to promote mutual growth with our partners and practice transparent, cooperative partnerships through the establishment of a third-party code of conduct and strict compliance with regulations. In addition, we have established a sharing-based management system and faithfully fulfill our social responsibilities through various volunteer activities and donations voluntarily participated in by our employees. We have also strengthened independent and transparent governance by appointing an outside director as the Chairman of the Board of Directors.

Lastly, SeAH Holdings is committed to "growth for the planet" in response to the climate crisis. We have established an environmental management system and are actively pursuing greenhouse gas reduction to achieve the "2050 Carbon Neutrality" goal. We are implementing concrete improvement activities, such as Scope 3 management and the introduction of low-carbon energy, focusing on major business sites. Furthermore, we are expanding investments in by-product recovery and reuse to build a circular resource ecosystem, while also investing in compliance with environmental regulations and minimizing pollutant emissions.

Dear stakeholders, SeAH Holdings will continue to strengthen sustainable and solid business capabilities based on respect for people, society, and the planet. As we move forward into an era where positive influence becomes true competitiveness, we ask for your warm encouragement and partnership as we walk together on the path of "We Grow With Good & Right Way."

Thank you.

CEO **Kim Suho**



# Introduction to SeAH Holdings

## Company Overview

SeAH Holdings, as a pure holding company, integrates and manages its investment asset portfolio by establishing business strategies and providing management support for its affiliates. Based on an independent and professional decision-making system, the company strives to enhance affiliates’ management performance and utilize resources efficiently, thereby increasing corporate value through synergy creation with its subsidiaries. Additionally, by securing diverse revenue sources such as brand management, trademark usage fees, and real estate rental income, SeAH Holdings operates a stable holding business and achieves sustainable growth by maximizing investment returns from its affiliates.

Company Name	CEO	Date of Establishment
SeAH Holdings Corp.	Lee Taesung, Kim Suho	July 2001
Head Office Address	Main Business Areas	Number of Employees
45, Yanghwa-ro, Mapo-gu, Seoul	Investment and Management Consulting	(as of December 31, 2024) 64

Revenue	Unit: KRW 100 million	Operating Profit	Unit: KRW 100 million
60,168		991	
Total Assets	Unit: KRW 100 million	Credit Rating	
61,055		A	

\*SeAH Holdings Consolidated Performance (Total Assets, Revenue, Operating Profit)



### Status of SeAH Holdings Affiliates



## Introduction to Key Affiliates



### SeAH Besteel Holdings



**SeAH Besteel Holdings**, as the holding company of SeAH Besteel, SeAH CSS, and SeAH Aerospace & Defense Materials, establishes specialized strategies and conducts systematic management focused on the special metals manufacturing business. Established in 1955, it grew by securing a strong position in the special steel market and has focused on investment and management consulting since its spin-off from SeAH Besteel in 2022. In response to changes in the global business environment, SeAH Besteel Holdings adjusts its business portfolio while enhancing non-financial capabilities, including ESG management activities, to increase corporate value and create integrated synergies.

#### CEO

Lee Taesung, Kim Suho

#### Date of Establishment

April 1955

#### Head Office Address

45, Yanghwa-ro, Mapo-gu, Seoul

#### Main Business

Investment and  
Management Consulting

### SeAH Specialty Steel



**SeAH Specialty Steel** is a manufacturer of special steel wire rods used as base materials for special components in industries such as automotive, industrial machinery, electronics, shipbuilding, and construction. Notably, it achieved a breakthrough in quality innovation by utilizing a hydrogen furnace, the first quality-uniformity equipment introduced in Korea. Through continuous investment in facilities and research and development, the company has secured strong product competitiveness and technological expertise, building a portfolio that includes a variety of high-value-added materials, mainly CHQ wire and free-cutting steel bars. In April 2024, SeAH Specialty Steel absorbed and merged SeAH Metal to expand its business into automotive steering components, including rack bars and pinion shafts.

#### CEO

Lee Kanghyun

#### Date of Establishment

November 1986

#### Head Office Address

40, Goidong-ro, Nam-gu,  
Pohang-si, Gyeongsangbuk-do

#### Main Business

Manufacturing of Special Steel Wire  
Rods, Manufacturing of Automotive Parts



## Introduction to Key Affiliates

### SeAH M&S



**SeAH M&S** produces ferromolybdenum alloys, a key raw material for special steel and semiconductors, as well as a rare mineral. Utilizing advanced roasting furnaces with the latest technology, the company manufactures and supplies various processed ferroalloy products to its clients, including molybdenum oxide powder, ferromolybdenum, and ferrovanadium. In addition, SeAH M&S focuses on supplying essential resources for the resource, material, and energy industries, such as coal (bituminous and anthracite) and other non-ferrous metals (aluminum and nickel). Through these efforts, the company strives to grow into a global enterprise providing comprehensive resource solutions.

#### CEO

Cho Kyuhwan

#### Date of Establishment

February 2006

#### Head Office Address

188, Sandanjungang-ro,  
Yeosu-si, Jeollanam-do

#### Main Business

Non-Ferrous Metal Rolling and  
Processing, Alloy Steel Manufacturing

### SeAH L&S



**SeAH L&S** is a logistics and distribution company specializing in comprehensive logistics services for special cargo and in the processing and distribution of steel products. With a long history and extensive experience, the company has established nationwide bases and infrastructure in the logistics and steel processing distribution sectors. Building on this foundation, SeAH L&S strives to create greater customer value.

#### CEO

Yang Youngjoo

#### Date of Establishment

February 1985

#### Head Office Address

348, Cheolgang-ro, Nam-gu,  
Pohang-si, Gyeongsangnam-do

#### Main Business

Logistics and Transportation,  
Steel Scrap Trading

### SeAH Networks



**SeAH Networks** provides comprehensive solutions and implementation services in advanced information and communication automation for buildings (IBS, Intelligent Building System) and security screening systems to ensure public safety. Based on this expertise, the company actively engages in ICT convergence outsourcing services, renewable energy power generation projects, and infrastructure improvement projects in developing countries. Recently, leveraging its experience and technology in the steel plant sector, SeAH Networks has expanded to offer comprehensive engineering services for SeAH Group's construction project management, as well as for steelmaking, rolling, environmental, and material handling facilities.

#### CEO

Lee Geunhong

#### Date of Establishment

June 1992

#### Head Office Address

45, Yanghwa-ro, Mapo-gu, Seoul

#### Main Business

Renewable Energy, Information and  
Communication Systems, etc



# ESG Management

- ✓ ESG Management
- ✓ Materiality Assessment
- ✓ Stakeholder Engagement



## ESG Management

### ESG VISION

We grow in the right  
and good way.



SeAH moves toward a better planet and future.

While fulfilling the essential role of a corporation, we seek better approaches, attitudes, and concrete actions. Our future growth will be grounded in

**"Right and good influence for people, society, and the planet."**

WE GROW WITH  
GOOD & RIGHT WAY

### Key ESG Focus Areas

#### Growth for People | Grow with People



"SeAH members share positive influence and grow together."

SeAH places people at the starting point of corporate value and seeks a cyclical structure where everyone can grow and develop. We pursue collaboration and coexistence, value sharing for better synergy, and growth for all.

#### Growth for Society | Grow with Society



"We build and foster trust to create a society where everyone is respected."

We can never live alone. SeAH seeks sustainable ways for all members of society. Trust with diverse stakeholders serves as a solid foundation and nourishment for growth.

#### Growth for the Planet | Grow with Earth



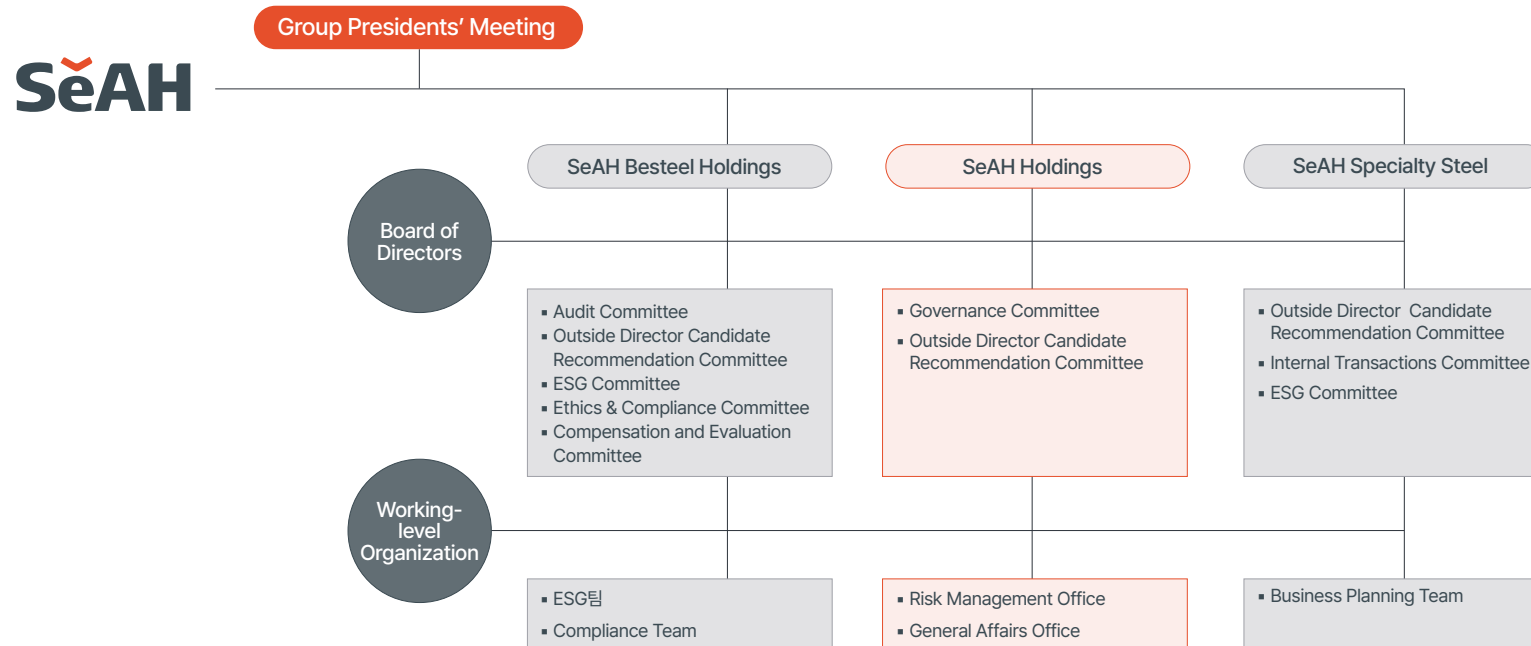
"We strive to pass on a clean and pure planet to the next generation."

SeAH envisions a sustainable environment for the planet we share. It is a meaningful effort for all of us in the future. SeAH aspires to achieve sustainable growth for the environment where future generations will live.

# ESG Management

## ESG Governance Framework

SeAH operates the Group Presidents' Meeting (Sustainability Management Meeting), a council of CEOs from its affiliates, to identify ESG risks from a group-wide perspective and proactively address related issues. In addition, to strengthen board-centered management, committees have been established under the Board of Directors. ESG and compliance-related KPIs are incorporated into the performance evaluations of each affiliate's CEO, establishing a framework in which ESG performance is directly linked to corporate management outcomes, thereby reinforcing the ESG governance framework.



### Group Presidents' Meeting (Sustainability Management Meeting)

The Group Presidents' Meeting was launched in March 2022 to review and share the status and strategies of each affiliate, focusing on ESG and compliance. Comprised of the Chairman of SeAH Group and the CEOs of its affiliates, the Presidents' Meeting serves as the group's highest executive body. In 2024, it discussed a total of 10 topics, including key legal and trade issues, corporate value-up programs, low-carbon and low-energy competitiveness, and the establishment of a safety and health management framework. Going forward, the Group Presidents' Meeting will continue to be actively operated to systematically respond to ESG-related laws and regulations.

### First Quarter

- Introduction to Key Legal and Trade Issues
- Gasan IDC RISK Assessment and Group AI Direction
- Introduction to AI Innovation Projects and Utilization of Generative AI Tools

### Second Quarter

- Sharing of Corporate Value-up Programs
- Necessity and Promotion Direction for Strengthening Low-carbon and Low-energy Competitiveness
- Current Status of AI Initiatives for Smart Factories

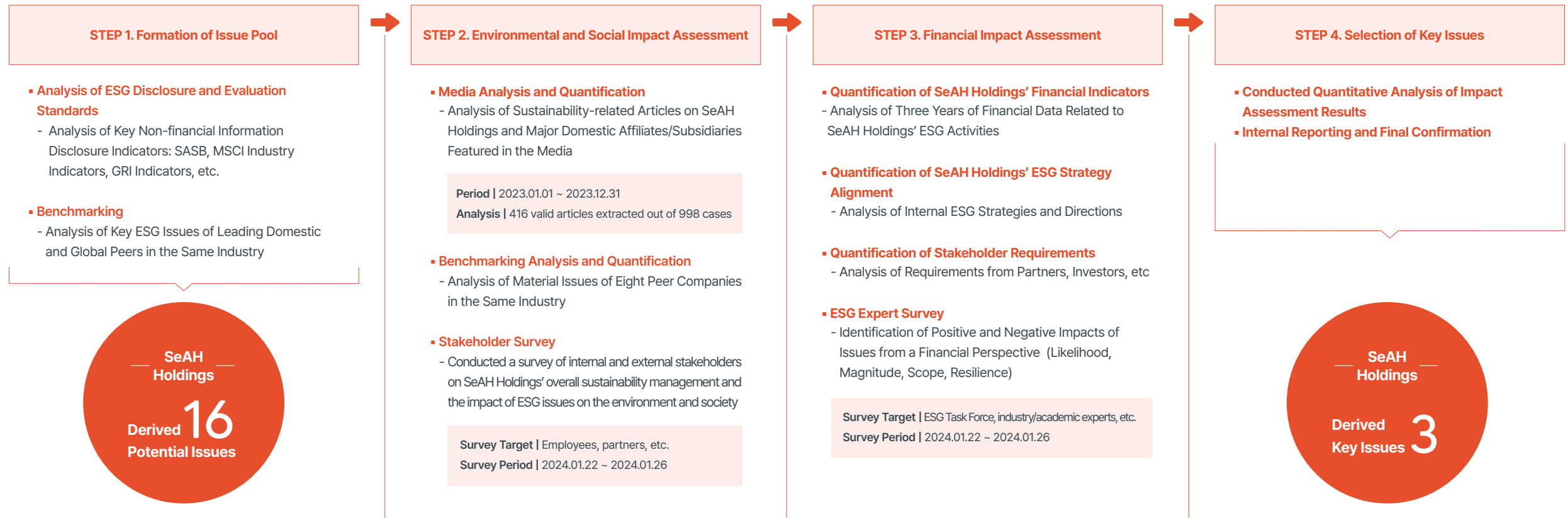
### Third Quarter

- Implications and Response Plans for Trump's Economic and Trade Policies
- Introduction to Besteel Safety Experience Center
- Case Study on Establishing SeAH M&S Safety and Health Management Framework
- Discussion on New Overseas Investment Projects of the Group

# Materiality Assessment

## Process

SeAH Holdings conducted a Double Materiality Assessment to identify and manage ESG issues by understanding the diverse needs and expectations of stakeholders. Through this assessment, the company comprehensively evaluated both the impact of its business activities on the external environment (Impact Materiality) and the influence of external factors on the company's financial value (Financial Materiality). This evaluation incorporated media research, peer benchmarking, surveys of internal and external stakeholders, expert assessments, and financial factor analysis.





# Materiality Assessment

## Materiality Assessment Results

Through the 2023 Double Materiality Assessment, SeAH Holdings identified three key issues for sustainability management: “Responding to Climate Change,” “Establishing a Safe and Stable Workplace,” and “Promoting Ethical and Compliance Management.” These issues were analyzed to have high significance in terms of both social and environmental impact as well as financial impact. In 2024, SeAH Holdings continues its sustainability management activities based on these same key issues to maintain consistency and continuity with the previous year’s materiality assessment results.

●●● High ●●Medium ●Low






Category		Environmental/Social Impact	Financial Impact	GRI	Reporting Page
Classification	Issue	Level of Impact	Level of Impact		
Environmental	Responding to Climate Change	●●●	●●●	302, 305	18-20
	Management of Pollutant Emissions	●●	●●	305-7	23
	Water Resource Management	●●	●	303	24-25
	Establishing a Resource Circulation System	●●	●●	301, 306	24-25
	Expanding Investment in Eco-friendly R&D	●●	●●	-	20
Social	Win-win Labor Relations and Cooperation	●	●	-	33
	Contribution to Local Communities	●●	●●	203-1, 413-1	42-43
	ESG Management in the Supply Chain	●●	●●	308, 414	38-41
	Establishing a Safe Workplace	●●●	●●●	403	27-30
	Implementation of Human Rights Management	●●	●●	405	35-38
	Talent Attraction and Development	●●	●●	401, 404	31-32
Economic & Governance	Creation of Economic Value	●●	●●	201	6
	Strengthening Information Security	●●	●	418	52-53
	Establishing Transparent Governance	●●	●●	-	48-50
	Promoting Ethical and Legal Compliance Management	●●	●●●	205, 206	45-47
	Strengthening Risk Management	●●	●●	-	51



# Materiality Assessment

## Status of Managing Material Issues

SeAH Holdings identifies risks and opportunities related to the three key issues selected through the Double Materiality Assessment. The company is implementing various activities to effectively address each issue, disclosing key achievements and establishing management targets to systematically respond to these issues.

Key Issues in 2023	Risk and Opportunity Factors		2023–2024 Key Activities and Achievements		Goals
<div>Responding to Climate Change</div> <div></div>	Risk	<ul style="list-style-type: none"><li>Impact on production and supply chains due to rising temperatures and natural disasters caused by climate change</li></ul>	<div>2023</div> <div>SeAH Besteel Holdings</div> <ul style="list-style-type: none"><li>Established ESG Technology Center and promoted research on low-carbon technologies</li><li>Identified climate risks and factors based on TCFD scenarios and developed a response system</li></ul>	<div>2024</div> <div>SeAH Besteel Holdings</div> <ul style="list-style-type: none"><li>Established Product Carbon Footprint (PCF) system and expanded EPD certification</li><li>Achieved a 4.4% reduction in LNG consumption through Descaler improvements</li></ul>	<div>SeAH Besteel Holdings, SeAH Specialty Steel</div> <ul style="list-style-type: none"><li>Achieve GHG emissions reduction targets by 2030 [SeAH Besteel Holdings] 12% reduction from 2018 levels, [SeAH Specialty Steel] 10% reduction from 2022 levels</li><li>Achieve carbon neutrality by 2050</li></ul>
	Opportunity	<ul style="list-style-type: none"><li>Growing international and customer demand for eco-friendly products serves as a long-term opportunity to increase sales of sustainable steel</li></ul>			
<div>Establishing a Safe Workplace</div> <div></div>	Risk	<ul style="list-style-type: none"><li>Stricter domestic and international safety standards and continued increase in the scale and frequency of industrial accidents</li></ul>	<div>2023</div> <div>SeAH Besteel Holdings</div> <ul style="list-style-type: none"><li>Established a roadmap to achieve health and safety goals and linked performance evaluations of safety departments and supervisors to KPIs</li></ul> <div>SeAH Specialty Steel, SeAH Networks</div> <ul style="list-style-type: none"><li>Conducted risk assessments by business site and implemented immediate corrective measures</li></ul> <div>SeAH Specialty Steel</div> <ul style="list-style-type: none"><li>Received Grade S in the Ministry of Employment and Labor's Evaluation for the Prevention of Major Industrial Accident</li></ul>	<div>2024</div> <div>SeAH Besteel Holdings</div> <ul style="list-style-type: none"><li>Expanded implementation of the Smart Safety Management System</li></ul> <div>SeAH Specialty Steel</div> <ul style="list-style-type: none"><li>Conducted safety inspections and consulting for partner companies to prevent serious industrial accidents</li></ul>	<div>SeAH Besteel Holdings, SeAH Specialty Steel, SeAH Networks</div> <ul style="list-style-type: none"><li>ZERO serious industrial accidents</li><li>ZERO industrial accident rate</li></ul>
	Opportunity	<ul style="list-style-type: none"><li>Securing safety management capabilities through the establishment of workplace safety systems</li></ul>			
<div>Promoting Ethical and Legal Compliance Management</div> <div></div>	Risk	<ul style="list-style-type: none"><li>Increasing societal demand and tighter regulations on ethical and legal compliance management</li></ul>	<div>2023</div> <div>SeAH Holdings</div> <ul style="list-style-type: none"><li>Selected as one of the World's Most Ethical Companies 2024 (hosted by global ethics rating agency Ethisphere)</li></ul> <div></div>	<div>2024</div> <div>SeAH Holdings</div> <ul style="list-style-type: none"><li>First Korean company to be listed as one of the World's Most Ethical Companies for two consecutive years in 2025</li></ul> <div></div>	<div>All Affiliates</div> <ul style="list-style-type: none"><li>Establish a transparent ethical management system through the internalization of ethical awareness among employees</li></ul>
	Opportunity	<ul style="list-style-type: none"><li>Fostering an internal culture of compliance by strengthening the ethical and compliance management system</li></ul>			



# Stakeholder Engagement

## Stakeholder Classification and Communication

SeAH Holdings defines customers, employees, partners, government, local communities, shareholders, and investors as stakeholders. By communicating with stakeholders, the company identifies current issues and concerns and strives to reflect them in decision-making for key business and ESG management activities.

▼ Stakeholder Interests and Engagement Channels

Category	Key Stakeholder Identification	Communication Channels	Engagement Activities
Customers	<ul style="list-style-type: none"><li>Achieving continuous customer satisfaction and building trust</li><li>Growing alongside customers</li></ul>	<ul style="list-style-type: none"><li>Website</li><li>Customer Service Center</li><li>Social Media (Blog)</li></ul>	Inquiries, suggestions, and other feedback regarding products/ services
Employees	<ul style="list-style-type: none"><li>Core members for corporate growth</li></ul>	<ul style="list-style-type: none"><li>Intranet</li><li>Labor Union</li><li>Employee Surveys</li></ul>	HR-related issues such as changes in the business environment, wage negotiations, etc.
Competitors • Partners	<ul style="list-style-type: none"><li>Pursuing mutual growth and coexistence</li><li>Business partners working together for customer benefit</li></ul>	<ul style="list-style-type: none"><li>Shared Growth Programs</li></ul>	Issues related to fair contracts, unfair trade practices, and shared growth
Government • Local Communities	<ul style="list-style-type: none"><li>Guiding corporate direction and participating in policy-making</li><li>Growing with society through the creation of social value</li></ul>	<ul style="list-style-type: none"><li>Public Hearings on Government Policies</li><li>Roundtable Meetings</li></ul>	Participation in national projects, government regulations, local environmental protection, and community contribution activities
Shareholders • Investors	<ul style="list-style-type: none"><li>Capital providers forming the foundation of corporate management</li><li>Enhancing corporate value for sustainable value creation</li></ul>	<ul style="list-style-type: none"><li>General Shareholders’ Meeting</li><li>IR Disclosures</li></ul>	Issues related to stock price and dividend changes, shifts in the business environment, business performance, and general shareholders’ meetings





# ESG Performance

2025 SeAH Holdings ESG FACTBOOK

- ✓ Environmental
- ✓ Social
- ✓ Governance





# Environmental

2025 SeAH Holdings ESG FACTBOOK

- ✓ Climate Change Response Activities
- ✓ Environmental Management
- ✓ Establishment of a Circular Resource Framework



# Climate Change Response Activities

## Greenhouse Gas Emissions and Energy Management

### APPROACH

#### SeAH Besteel Holdings

#### 2050 Carbon Neutrality Achievement

- To achieve 2050 carbon neutrality, a low-carbon business strategy has been established with "Green Process, Green Product, and Green Recycle" as its core pillars.
- Company-wide reduction activities are being implemented, including transitioning to high-efficiency facilities, reducing energy consumption by process, and establishing a monitoring framework for greenhouse gas emissions.
- The circular resource process is being strengthened through resource recovery from by-products in steelmaking processes and expanding the substitution rate of electric furnace raw materials.
- [2030 Interim Target]
- A target has been set to reduce greenhouse gas emissions by 12% compared to 2018 levels, with annual implementation managed accordingly.

#### SeAH Specialty Steel

- Established a climate change response strategy to achieve 2050 carbon neutrality, promoting greenhouse gas reduction through the application of high-efficiency facilities and a monitoring system
- [2030 Interim Target] Aiming for a 10% reduction compared to 2022 levels

#### SeAH Besteel Holdings

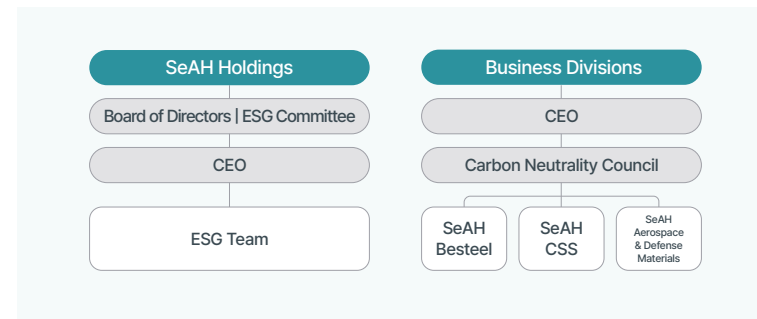
#### ESG Organization Roles and Responsibilities

Category	Reporting Page
Board of Directors	<ul style="list-style-type: none"><li>• Final decision-making on ESG strategic direction and review/approval of major risk response issues</li></ul>
ESG Committee	<ul style="list-style-type: none"><li>• Review of ESG issues such as climate change, environment, health and safety, and supply chain; monitoring of task implementation; establishment of internal policies and response plans</li></ul>
ESG Team	<ul style="list-style-type: none"><li>• Establishment of ESG strategies and plans, overall management of company-wide ESG execution and disclosure, operation of ESG policy and implementation monitoring systems</li></ul>
Carbon Neutrality Council	<ul style="list-style-type: none"><li>• Support for the implementation of key ESG tasks (climate, environment, safety, etc.); monitoring and reporting of departmental execution; identification of improvement measures based on practical operations</li></ul>

#### SeAH Besteel Holdings

#### Carbon Neutrality Promotion Organization

- Operating a collaboration framework between the holding company and affiliates to respond to climate change and integrate ESG into management
- As of 2024, operating the ESG Committee five times a year to oversee company-wide climate strategy and discuss key climate-related issues
- In addition to the Sustainability Development Council, a separate Carbon Neutrality Council has been established to review the implementation status of carbon reduction strategies by affiliates and manage performance



### RISK & OPPORTUNITY

#### SeAH Besteel Holdings

#### Climate Change Risk Management

- Managing climate change risks as key items within the company-wide risk management framework
- Conducting scenario-based analysis of transition and physical risks and opportunities in the short to long term based on TCFD
- Reflecting analysis results in strategy and budget planning and reviewing implementation status through councils

#### Risk Management Process

#### STEP 01. Identification of Climate Change Risks and Opportunities

#### STEP 02. Climate Materiality Assessment and Priority Derivation

#### STEP 03. Establishment of Climate Strategy and Reflection in Business Plans

#### STEP 04. Review of Departmental Budgets and Investments

#### STEP 05. Annual Performance Review and Improvement

# Climate Change Response Activities

## Greenhouse Gas Emissions and Energy Management

### RISK & OPPORTUNITY

#### SeAH Besteel Holdings

#### Identification of Climate Change Risks and Opportunities

- Quantitatively and qualitatively identified transition and physical risks and opportunities across the entire value chain through scenario analysis based on TCFD recommendations
- Conducted a materiality assessment under the supervision of the ESG Committee and selected priority climate issues based on short-, medium-, and long-term financial impacts
- Mapped departmental budgets of each affiliate for key climate issues and regularly reviewed and fed back the implementation status of risk responses through the Carbon Neutrality Council

#### Carbon Neutrality Promotion Organization

- Established the Carbon Neutrality Council, led by the ESG Team of the holding company, to systematize strategy implementation and risk response in collaboration with climate risk management departments of each affiliate
- Clarified execution responsibilities by deriving priority climate risk issues for each affiliate and mapping related budgets
- Continuously shared risk response issues through the Sustainability Development Council and the Carbon Neutrality Council, with reports to CEOs and the ESG Committee to reflect and feed back strategies at the group level

#### SeAH Besteel Holdings Monitoring Framework

Process	Responsible Team / Person	Frequency	Response Activities
ESG Risk Management	ESG Team of the holding	Once a year	<ul style="list-style-type: none"><li>Oversee decision-making on climate-related strategies and policies</li><li>Manage risks across affiliates</li></ul>
Operation of the Carbon Neutrality Council	ESG Team + Climate risk management departments of each affiliate	Twice a year	<ul style="list-style-type: none"><li>Report to the Carbon Neutrality/Sustainable Development Council</li><li>Report climate risks</li></ul>
Reporting to the ESG Committee	ESG Team	Once a year	<ul style="list-style-type: none"><li>Report results of climate risk monitoring from affiliates</li></ul>

#### Climate Change Risks and Opportunities

Type	Category	Risk/Opportunity Factors	Response Activities
Transition Risk	Regulation/Policy	Strengthened international regulations such as increased proportion of paid allocation for GHG emissions rights and full-scale implementation of the EU CBAM	Continuous monitoring of domestic and international regulatory trends and internalization of CBAM response logic; calculation of carbon intensity through third-party verification
	Market	Rising demand for Green Steel and expansion of requests for low-carbon certified products	Establishment of PCF calculation system, acquisition of EPD certification, Scope 3 assessment, and enhancement of low-carbon product portfolio
Physical Risk	Acute	Damage to production facilities and assets due to extreme weather events (e.g., floods, cold waves)	Analysis of physical risks based on IPCC scenarios and development of facility-specific risk response strategies
	Chronic	Increased supply chain instability caused by rising temperatures and sea levels	Supply chain risk assessment and diversification strategy; establishment of internal emission database for key raw materials
Opportunity	Product/Service	Growing demand for eco-friendly products driven by the need for carbon reduction technologies	Expansion of eco-friendly product development and development of high-strength steel for eco-industries such as electric vehicles, hydrogen, and wind power
	Energy	Stabilization of energy costs and reduction of carbon emissions through transition to and procurement of renewable energy	Expansion of PPA contracts, long-term REC purchase agreements, and application of energy efficiency improvement technologies (e.g., Descaler improvement)

#### Operating Affiliates Monitoring Framework

Process	Responsible Team / Person	Frequency	Response Activities
ESG Risk Management	ESG Team	Semiannually	<ul style="list-style-type: none"><li>Identify climate and ESG material risks and assess financial impacts</li><li>Prioritize issues based on double materiality assessment results</li></ul>
Risk Monitoring	ESG Team	Ongoing	<ul style="list-style-type: none"><li>Monitor risks classified into short-, mid-, and long-term horizons</li><li>Develop and implement response tasks for high-risk issues</li></ul>
Reporting to the Carbon Neutrality Council	ESG Team	Quarterly	<ul style="list-style-type: none"><li>Share strategy implementation status and risk response issues</li><li>Collaborate with Group ESG Team to refine and improve response plans</li></ul>
Sustainable Development Council	ESG Team	Semiannually	<ul style="list-style-type: none"><li>Report key risk status and management performance through the working-level council</li></ul>
Risk Assessment	CEO		<ul style="list-style-type: none"><li>Review business unit risk assessment results and approve response plans</li></ul>



# Climate Change Response Activities

## Greenhouse Gas Emissions and Energy Management

### PERFORMANCE

#### SeAH Besteel Holdings

##### Technology Development for Carbon Emission Reduction

- Established a carbon reduction technology development framework for each affiliate based on the company-wide Green Eco-System
- [SeAH CSS]  
Improving energy efficiency through the development of oxygen-enriched combustion technology and modernization of heat treatment furnaces
- [SeAH CSS]  
Reducing greenhouse gas emissions by diversifying raw materials and reducing the use of ferroalloys
- [SeAH Besteel]  
Minimizing energy loss by improving descalers in large rolling processes

##### Development of Low-Carbon Intensity Products

- Expanding research on high-strength, low-carbon materials to meet the needs of eco-friendly industries such as electric and hydrogen vehicles
- Establishing a Product Carbon Footprint (PCF) calculation framework and obtaining EPD certification to build a verification basis for low-carbon products

#### SeAH Specialty Steel




##### Facility Improvement

- Reduced power consumption by 5% year-on-year through the operation of industrial water, tap water, and cooling water pump inverters
- Decreased fixed electricity costs by integrating and improving the hydraulic unit of the Hetron wire drawing machine
- Reduced greenhouse gas emissions by 100 tCO<sub>2</sub>eq and electricity consumption by 2% through efficient operation of cooling water pumps, compressors, and other utilities at the Wonju plant

##### Energy Consumption Monitoring

- Installing a real-time energy consumption monitoring system (2024–2025)
  - Real-time management of electricity and gas consumption at the Pohang and Chungju plants
  - System implementation at the Wonju plant (to be completed in 2025)

##### Real-time Energy Consumption Monitoring System

- Analysis of Electricity/ Gas Consumption Status  [Energy Efficiency Improvement](#)
- Electricity/Gas Flow Statistics and Energy Target Management  [Energy Reduction](#)
- Electricity/Gas Flow Peak Monitoring  [Energy-saving Policy Development Activities](#)

#### SeAH M&S

##### Introduction of Waste Heat Power Generation Facilities

- Reviewing the introduction of waste heat power generation facilities for cooling fans in the roasting process
- Promoting the replacement of steam boilers, heaters, and fans used in processes

##### Investment in High-efficiency Facility Retrofit

- Contributing to NO<sub>x</sub> elimination and carbon emission reduction by replacing office building LNG boilers with electric boilers

#### SeAH L&S

##### Greenhouse Gas Emissions Management and Reduction Efforts

- The total greenhouse gas emissions in 2024 amounted to 14,542 tCO<sub>2</sub>eq, with major emission sources being truck fuel and electricity usage
- Achieved a reduction of approximately 2,784 tCO<sub>2</sub>eq through semi-annual eco-driving initiatives and replacement of old vehicles

##### Improvement of Truck Fuel Efficiency

- Implemented various emission reduction activities for trucks (accounting for approximately 96% of the company's greenhouse gas emissions)
- Promoted early scrapping of old diesel trucks and conducted eco-driving training
- Achieved over 20% improvement in fuel efficiency by replacing old diesel trucks with new vehicles or manufacturing new trucks

# Environmental Management

## Establishment of Environmental Management Framework

### APPROACH

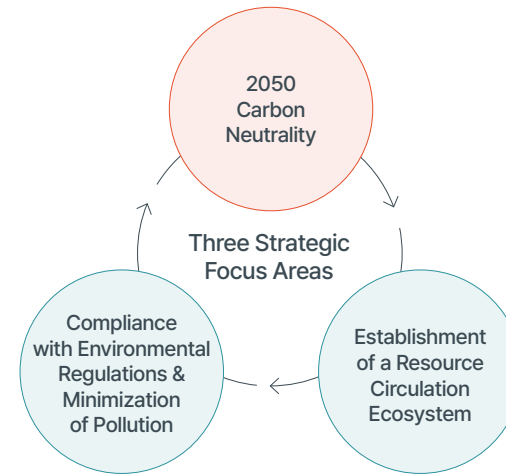
#### SeAH Besteel Holdings

#### Environmental Policy

- Discussed the status and agenda of affiliates through the Integrated Safety and Environment Council, with participation from the Business Planning Teams and relevant departments of each affiliate
- Decisions made by the council are reported to the management and the ESG Committee within the Board of Directors via the ESG Team of the holding company, establishing key group-wide environmental management directions and strategies

#### Environmental Management Promotion Strategy

- Established and operates basic environmental management policies based on nine principles, including carbon neutrality, compliance with environmental regulations, minimization of environmental pollutants, and waste management and recycling



#### SeAH Specialty Steel

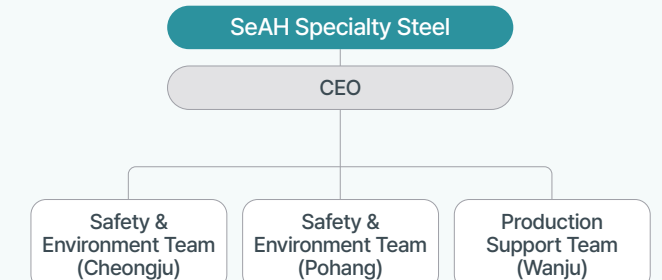
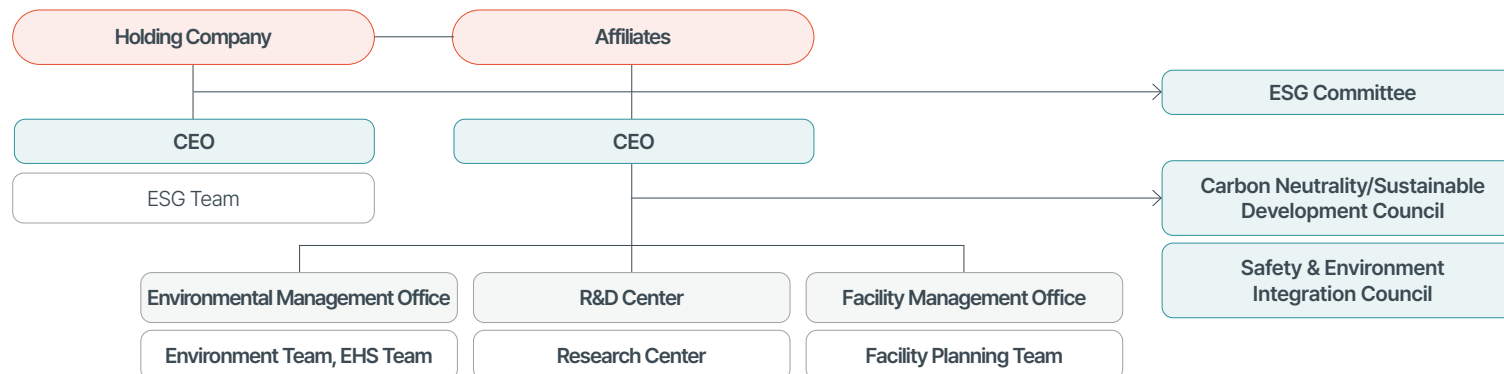
#### Establishment of Environmental Management Strategy

- Promoting environmental management efforts by establishing key strategies focused on building CLEAN workplaces, minimizing environmental pollutants, reducing energy consumption, and achieving carbon neutrality

#### Key Environmental Management Strategies

- Establishment of CLEAN workplaces
  - Enactment and revision of safety and environmental regulations
  - Continuous monitoring and response
- Minimization of Environmental Pollutants
  - Management of Waste Recycling Rate
  - Unit Management by Waste Type, etc.
- Energy Saving and Carbon Neutrality
  - Implementation of Energy Target Management System
  - Operation Time Management, etc.

### Environmental Management Promotion Organization



# Environmental Management

## Establishment of Environmental Management Framework

### RISK & OPPORTUNITY

#### SeAH Besteel Holdings

#### Environmental Management Promotion System

- Strengthened the environmental management framework by establishing dedicated environmental management departments and the Integrated Safety and Environment Council
- Deployed experts within relevant departments to ensure responsible environmental management
- Established and managed internal standards for permissible emissions of air and water pollutants
- Promoted proactive risk identification and continuous improvement through the establishment of an environmental management system

#### SeAH Specialty Steel

- Promoted and managed environmental management activities at each business site through the operation of the Safety & Environment Management Team
- Established company policies related to environmental and health management and promoted the dissemination of environmental management across business sites
- Linked environmental evaluation results to managers' KPIs for integrated management
- Designated three additional supervisors at the Wonju plant to strengthen the safety culture

#### SeAH L&S

#### Establishment of Environmental Management Monitoring Framework

- Promoted systematic risk management by setting quality and environmental management targets
- Monitored compliance with environmental regulations and carried out improvement activities
- Classified and ranked key environmental impact factors using environmental aspects and impact assessment tables, operating a regular inspection framework

## Promotion of Environmental Management

### PERFORMANCE

#### SeAH Besteel Holdings

#### Hazardous Substance Accident Prevention Training Activities

- Provided hazardous chemical training (classroom and online) to approximately 2,499 employees and partner company staff, achieving a 100% completion rate
- Conducted training for more than two hours annually to raise employees' awareness of chemical safety
- Designated technical personnel, inspectors, and handling staff for hazardous chemicals and conducted environmental training for employees with high exposure to chemicals
- Implemented internal emergency response process regulations and procedures

#### Strengthening Safety Investments in Hazardous Substance Handling Facilities

##### [SeAH Besteel]

- Improved hazardous substance handling facilities in the quality assurance testing laboratory to prevent hazardous chemical leakage accidents

#### Expansion of Environmental Management System Certification at Business Sites

- Identified and monitored environmental impact issues through the implementation of the Environmental Management System (ISO 14001)

Company	Business Sites	Certification Status
SeAH Besteel	Gunsan, Changnyeong	ISO 14001
SeAH CSS	Changwon	ISO 14001
SeAH Aerospace & Defense Materials	Changwon	ISO 14001
SeAH Specialty Steel	Headquarters, Chungju, Wonju	ISO 14001
SeAH L&S	Dangjin	ISO 14001

#### SeAH Specialty Steel

#### Promotion of Environmental Management-related Training

- Conducted annual environmental training for all employees
  - Training on environmental management policies, objectives, and plans
  - Education on environmental pollutants (hazardous substances, waste, water quality, air, etc.)
  - Training on functions and roles of environmental-related facilities
  - Explanation of safety and environmental accident response procedures and organizational structure

# Environmental Management

## Promotion of Environmental Management

PERFORMANCE

SeAH Besteel Holdings

Environmental Management Promotion System

- Continuously monitored regulatory trends to minimize environmental risks and systematically managed pollutant emissions at the business site level
- Minimized environmental impact by expanding eco-friendly waste treatment and recycling by-products such as slag
- Enhanced the company-wide SHE (Safety, Health, and Environment) management framework to respond to environmental, safety, and health issues in an integrated manner
- Continuously reduced wastewater and air pollutant emissions by applying voluntary standards stricter than legal requirements

Category	Details
Clean Air Conservation Act	Application of alternative fuels and reduction facilities to decrease nitrogen oxide emissions; operation of automatic air pollutant monitoring system (TMS)
Water Environment Conservation Act	Reduction of wastewater discharge and implementation of voluntary water quality standards stricter than legal requirements
Waste Management Act	Monitoring of waste generation and improvement of separation and recycling rates; promotion of by-product resource utilization such as slag
Chemical Substances Control Act	Integrated management of hazardous chemical handling facilities; history tracking and leak prevention through SHE integrated system

SeAH Specialty Steel

Acquisition of Environmental Product Declaration (EPD) Certification

- Obtained EPD certification for three products in March 2024

Minimization of Environmental Pollutant Concentrations

- Emitted less than 10% of the standard for all air-related items except HCl (hydrogen chloride)
- Emitted less than 10% of the standard for all water quality-related items except T-N (total nitrogen)
- Managed hydrogen chloride and total nitrogen levels below permissible standards while continuously working to further reduce emission concentrations

Development of Eco-friendly Products

- Developed a non-phosphate coating\* to reduce costs and minimize environmental pollution
- Developed an oil-clean coating\*\* to help resolve workplace contamination issues during forging of CHQ wire materials

\* Eliminates the need for dephosphorization as phosphorus (P) is excluded from the material surface, thereby removing environmental pollution risks from heat treatment processes  
\*\* Prevents dust and forming oil contamination caused by coating powder, as no unreacted soap layer exists

Eco-friendly Product Sales Performance	2022	2023	2024
Oil-free Coating Film	10.2KT	17.3KT	22.5KT
Phosphorus-free Coating Film	2.7KT	1.6KT	2.0KT

SeAH L&S

Promotion of Dust Suppression Activities

- Worked to suppress dust generated during production activities through the installation and management of dust collectors
- Thoroughly managed untreated dust as waste through the “Olbaro” system

# Establishment of a Circular Resource Framework

## Establishment of a Circular Resource Ecosystem

### APPROACH

#### SeAH Besteel Holdings

##### Establishment of a Dedicated Organization for By-product Recycling

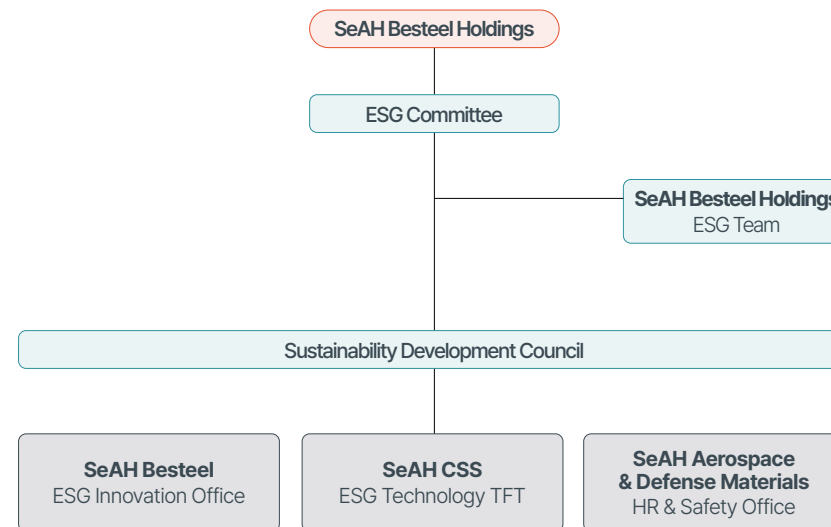
- Operated dedicated organizations for by-product recycling across all affiliates
- Continued technical discussions and research and development on by-product recycling and slag resource circulation within the dedicated organizations of all affiliates

##### Establishment of By-product Recycling Strategy

- Set a target to achieve a 99% recycling rate by 2030
- Established a mid- to long-term roadmap for resource circulation and refined implementation tasks
- Monitored task progress through the Sustainability Development Council and systemized regular reporting to the ESG Committee

##### Establishment of a Circular Resource Ecosystem Process

- Collected and reused major by-products such as steel scrap and sludge
- Expanded Green Recycle processes and advanced the circular system
- Reproduced slag as industrial raw material to improve the recycling rate



### RISK & OPPORTUNITY

#### SeAH Besteel Holdings

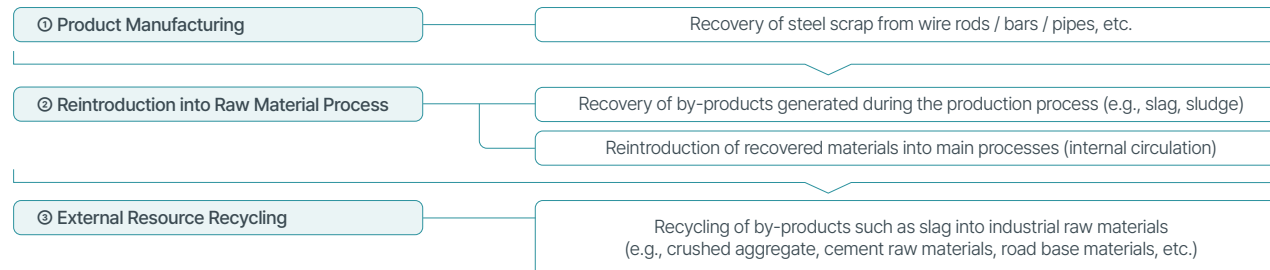
##### Establishment of a Water Resource Monitoring Framework

- Reduced water resource consumption by expanding the re-treatment and reuse of discharged water
- Applied voluntary water quality standards more than 30% stricter than legal requirements
- Operated water reuse facilities and established a monitoring system for wastewater generation

#### SeAH Specialty Steel

- Analyzed and managed resource circulation-related issues, such as resource recycling and waste resource circulation management, using five indicators: severity, occurrence, urgency, risk level, and management measures
- Established response measures to mitigate risks and leverage identified opportunities
- Conducted recycled steel scrap sales activities in 2024, selling a total of 11,209 tons across all business sites (8,662 tons of wire rods and 2,547 tons of automotive parts)

### Green Recycle Process





# Establishment of a Circular Resource Framework

## Establishment of a Circular Resource Ecosystem

### PERFORMANCE

#### SeAH Besteel Holdings

##### Promotion of By-product Recycling Activities

[SeAH Besteel]

- Improved slag facilities and dust collection systems from 2022 to 2023
- Established an electric arc furnace slag recycling process and diversified its use as cement raw material and road base layer

[SeAH CSS]

- Fully recycled major waste, including slag, spent refractories, and iron scraps
- Minimized landfill waste by installing new nickel recovery facilities for wastewater treatment sludge
- Improved slag treatment facilities to enhance the recycling rate

#### SeAH Specialty Steel

##### Improvement of Waste and Wastewater Recycling Rates

- Increased recycling rates by separating combustible and incombustible waste for transfer to recycling treatment companies
- Sent approximately 70% of sludge generated from wastewater treatment to recycling treatment companies
- Saved about 160 tons of industrial water daily by reusing wastewater generated in production processes

##### Sale and Utilization of Recycled Steel Scrap

- Sold internally generated steel scrap to ensure its reuse as a recyclable resource

Category	2022	2023	2024
Scrap Sales Volume (tons)	7,645	8,601	11,209

##### Enhancing Reliability of Industrial Waste Treatment

- Considered transparency in waste collection, transportation, and treatment processes when selecting industrial waste treatment companies
- Managed industrial waste treatment through the “Olbaro” system
- Provided hazard information of emitters to transport companies, ensuring application and compliance with actual environmental regulations
- Replaced mixed wood and styrofoam containers with corrugated cardboard to improve waste handling efficiency

#### SeAH M&S

##### Acquisition of Steelmaking Slag Resource Circulation Certification

- Reviewed and proceeded with resource circulation certification for steelmaking slag
- Established internal plans to participate in government-supported projects, such as resource circulation performance management support programs and smart eco-factory development projects
- Reviewed and promoted the installation of by-product manufacturing facilities for steelmaking slag

##### Improvement of Waste and Wastewater Recycling Rates

- Reduced industrial water consumption through the operation of DIWS desulfurization facilities
- Reduced from 1,050 tons/day to 400 tons/day, saving approximately 650 tons daily
- Reviewing the introduction of a zero-liquid discharge (ZLD) system, which could replace reused industrial water if implemented





# Social

2025 SeAH Holdings ESG FACTBOOK

- Occupational Health and Safety
- Employees
- Supply Chain ESG Management
- Community Engagement



# Occupational Health and Safety

## Occupational Health and Safety Management Framework

### APPROACH

#### Common

#### Occupational Health and Safety Policy

- Compliance with legal requirements and regulations related to health and safety under the Group's Occupational Health and Safety Policy

#### SeAH Holdings Occupational Health and Safety Policy



We faithfully comply with occupational health and safety regulations and international agreements, and establish strict internal management standards to proactively respond to regulations.



We understand and comply with occupational health and safety regulations and management policies, establish occupational health and safety objectives, and build a foundational framework to evaluate the results of continuous improvement activities.



By establishing and implementing an occupational health and safety management framework, we aim to achieve an accident-free and disaster-free workplace, minimizing damage in case of emergencies and striving to enhance employees' health.



Based on a corporate culture that adheres to fundamentals and principles, we ensure transparency in occupational health and safety management activities by establishing a communication framework to collect opinions from workers and provide information.

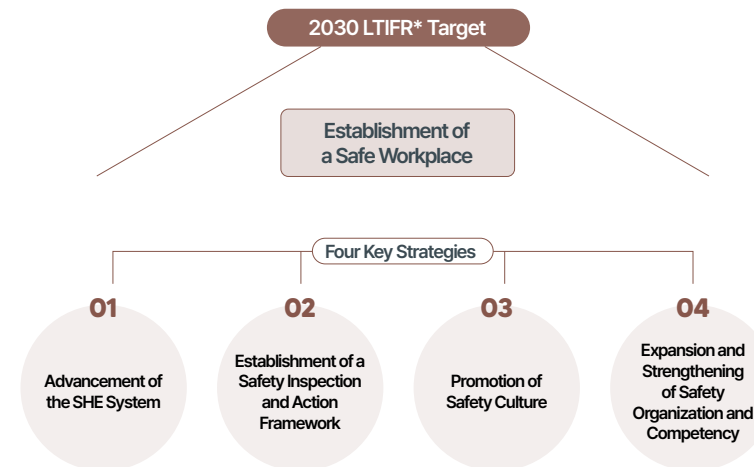


We actively support the safety of all workers and continuously identify and improve occupational health and safety risks.

#### SeAH Besteel Holdings

#### Occupational Health and Safety Promotion Framework

- Securing a systematic management foundation through the operation of a dedicated occupational health and safety organization
- Strengthening execution and collaboration framework through the establishment of the Industrial Safety and Health Committee
- Enhancing implementation capability based on the advancement of the SHE system and four key strategic pillars
- Operating an integrated safety management framework to meet legal and international standards



\*LTIFR (Lost Time Injury Frequency Rate): Rate of lost time injuries per million hours worked

#### SeAH Specialty Steel

#### Occupational Health and Safety Promotion Framework

- Operating an integrated management framework centered on the Chief Occupational Health and Safety Officer and Safety & Environment Management Teams at each business site
- Strengthening the execution of occupational health and safety management tailored to the characteristics of each business site
- Establishing environmental and health management directions and proactively responding to global regulatory changes
- Building a management framework linked to sustainable management to internalize a safety culture



# Occupational Health and Safety

## Occupational Health and Safety Management Framework

### APPROACH

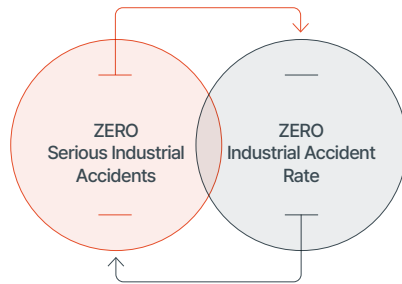
SeAH Besteel Holdings

SeAH Specialty Steel

SeAH Networks

#### Practical Strategy for Occupational Health and Safety Management

- Establishing occupational health and safety objectives to create a safe and healthy workplace
- Setting and implementing strategic tasks to achieve the objectives



Category	SeAH Besteel Holdings	SeAH Specialty Steel	SeAH Networks
Goal	ZERO Serious Industrial Accidents ZERO Industrial Accident Rate		
Strategic Tasks	<ul style="list-style-type: none"><li>Systematization of hazardous risk factor identification and improvement activities</li><li>Strengthening organizational and institutional foundations for embedding a safety culture</li></ul>	<ul style="list-style-type: none"><li>ZERO industrial accidents</li></ul>	<ul style="list-style-type: none"><li>Strengthen safety and health awareness among employees</li></ul>
	<ul style="list-style-type: none"><li>Advancement of safety and health governance system</li><li>Enhancement of integrated safety and health management capabilities for affiliates and partners</li></ul>	<ul style="list-style-type: none"><li>Continuous operation of the Occupational Health and Safety Management System</li></ul>	<ul style="list-style-type: none"><li>Achieve 100% completion rate for employee safety and health training</li></ul>
	<ul style="list-style-type: none"><li>Reinforcement of regulation-based safety inspection and training systems</li><li>Securing emergency response capabilities and upgrading health management systems</li></ul>	<ul style="list-style-type: none"><li>Establishment of a safe and pleasant working environment</li></ul>	<ul style="list-style-type: none"><li>Achieve 100% implementation of risk assessments for all workplace personnel</li></ul>

### PERFORMANCE

SeAH Besteel Holdings

#### Establishment of Occupational Health and Safety Risk Management Framework

- Establishing an occupational health and safety roadmap to achieve ZERO serious accidents at business sites
- Strengthening the occupational health and safety risk management framework by setting KPIs for dedicated safety departments and on-site supervisors



### Common

#### Introduction of Occupational Health and Safety Management System at Business Sites

Company	Business Site	Certification Status
SeAH Besteel	Gunsan, Changnyeong	ISO 45001, KOSHA-MS
SeAH CSS	Changwon	KOSHA-MS
SeAH Aerospace & Defense Materials	Changwon	ISO 45001
SeAH Specialty Steel	Pohang, Chungju	ISO 45001
SeAH M&S	Yeosu	ISO 45001
SeAH L&S	Pohang	KOSHA-MS

### SeAH M&S

#### Systematic Management of Occupational Health and Safety Policy and Objectives

- Establishing occupational health and safety policies under the responsibility of the CEO and operating detailed objectives and action plans by department
- Reviewing policy implementation performance and identifying areas for improvement through management reviews at least once a year

# Occupational Health and Safety

## Occupational Health and Safety Risk Response

### RISK & OPPORTUNITY

#### SeAH Besteel Holdings

#### Safety Risk Management for Partners

- Strengthening multifaceted support such as certification, training, and on-site inspections to minimize partners' occupational health and safety risks

#### Partners' Occupational Health and Safety Activities

#### Inspection of Occupational Health and Safety Management Framework



- Assessment of Serious Accidents Punishment Act implementation status and safety activity performance level
- Inspection of partners' occupational health and safety management system operation status
- Conducting regular comprehensive evaluations and sharing improvement measures
- Risk assessment for partners (32 companies assessed as of the first half of 2024)

#### On-site Customized Safety Support Activities



- Supporting safety training for supervisors and workers of contractors
- Managing the submission of pre-safety work plans for subcontractors and contractors
- Managing corrective actions based on risk assessment results
- Conducting on-site consulting and process-specific improvement activities

#### SeAH Specialty Steel

#### SeAH L&S

#### SeAH Networks

#### Business Site Risk Improvement Framework

- Conducting risk assessments for all processes annually, reflecting process changes
- Identifying new hazardous risk factors and improving high-risk tasks
- Gathering opinions and implementing improvements through the Industrial Safety and Health Committee

#### SeAH M&S

#### Advancement of Business Site Safety Risk Management

- As of 2024, a total of 61 near-miss incidents and potential risk factors were identified and addressed (reward procedures for best practices also completed)
- Operating a weekly regular safety and environmental risk review meeting framework for all departments
- Collecting on-site opinions and carrying out improvement activities through the Industrial Safety and Health Committee and contractor councils (achieving an 80% implementation rate of improvement measures)
- Managing partner risks in an integrated manner through semiannual major accident prevention safety inspections and contractor evaluations

#### SeAH L&S

#### Partner Safety Risk Inspection

- Conducting regular on-site safety inspections with partners and operating occupational health and safety councils
- Verifying training completion status and the operation of occupational health and safety management frameworks during joint inspections at contracted business sites and regular partner evaluations

## Business Site Occupational Health and Safety Activities

### PERFORMANCE

#### SeAH Holdings

#### Production and Distribution of Safety Training Videos

- Producing safety training videos for employees and visitors
- Enhancing accessibility by broadcasting videos in elevators
- Completing the production of an English version for overseas visitors

#### SeAH Besteel Holdings

#### Operation of Smart Safety Management System

- [SeAH Besteel]
  - Introducing Everguard across all business sites to proactively prevent accidents through hazard prediction functions
  - Enhancing safety implementation rates and on-site responsiveness by utilizing a mobile QR-based inspection system
- [SeAH CSS]
  - Operating the mobile safety management platform "Safety Keeper E" to strengthen worker-centered safety management through smart functions such as inspection point management, real-time implementation monitoring, and training history management

#### SeAH Specialty Steel

- Holding regular monthly meetings involving workers and business site representatives
- Strengthening the safety framework through deliberation and resolution on industrial safety, working environment, and health-related matters

#### Work Environment Improvement Activities

- Establishing a safe working environment by preparing and distributing safety manuals\*
- Expanding Fool-proof & Fail-safe safety devices for forklifts and introducing proximity warning safety systems
- Conducting work environment measurements twice a year to manage exposure levels to dust, chemicals, etc.
- Achieving and maintaining an S grade in the 2024 PSM implementation status inspection/evaluation\*\* (valid until 2028)

\* Integrated Occupational Health and Safety Management/Serious Accidents Punishment Act Integrated Manual, PSM Report

\*\* Ministry of Employment and Labor's major industrial accident prevention system



# Occupational Health and Safety

## Business Site Occupational Health and Safety Activitie

### PERFORMANCE

#### SeAH Besteel Holdings

##### Promotion of Occupational Health and Safety Communication

[SeAH Besteel]

- Sharing workers’ occupational health and safety concerns and discussing improvement measures through company-wide safety management exchanges and integrated safety and environment councils
- Conducting inspections and evaluations to ensure partners fulfill occupational health and safety obligations based on the same system applied internally
- Supporting and promoting practical occupational health and safety activities and communication with partners through on-site inspections and guidance

Category	Frequency	Target	Details
Integrated Safety and Environment Council	Monthly	Entire Company	Sharing of current safety and health management status Review and discussion of changes in safety and health policies, and introduction of new technologies/systems
Partner Safety and Health Council	Monthly	On-site Partner Companies	Sharing of safety and health status and policy updates from the principal contractor Discussion of improvement measures to ensure the safety of partner companies
SeAH Group Safety Management Exchange Meeting	Quarterly	SeAH Group Safety Management Departments	Sharing and benchmarking of safety and health management systems across companies Comparative review of compliance with the Occupational Safety and Health Act and the Hazardous Risk Prevention Plan obligations
Industrial Safety and Health Committee	Quarterly	Labor and Management	Incorporation of employee feedback for securing on-site safety and health management, and discussion of joint safety measures

##### Employee Health Promotion

[SeAH CSS]

- Conducting regular health examinations for employees, categorized into general check-ups, special examinations, and comprehensive examinations
- Providing follow-up health management support such as specialist consultations, follow-up tests, and smoking cessation clinics based on examination results

#### SeAH Specialty Steel

##### Occupational Health and Safety Promotion Framework

- Providing 16 hours of external professional training annually for supervisors
- Conducting more than 12 hours of occupational health and safety training semiannually for employees (office workers: external / production workers: in-house)
- Requiring all new employees to complete 8 hours of training
- Conducting 16 hours of special occupational health and safety training for hazardous or dangerous tasks and when process changes occur
- Conducting emergency response drills at least twice a year (HCL, NG, H<sub>2</sub> leakage, fire drills, etc.)

##### Introduction of Occupational Health and Safety Management System at Business Sites (As of 2024)

Training Title	Training Target	Training Hours (Annual)	Training Method	Number of Trainees (Persons)
Regular Safety and Health Training	Skilled Workers	24	In-house	175
	Office Workers	12 (Office Workers)	Online	155
		24 (Sales Staff)		
Safety and Health Training for Supervisors	Supervisors	16	External Specialist	39
Safety and Health Training at the Time of Hiring	New Employees	8	Online	51
Special Safety and Health Training	Once at Initial Hiring	16	In-house	13
Training upon Change in Work Content	When Transferred Between Processes	2	In-house	-

#### SeAH M&S

##### Operation of Contractor Council

- Promoting communication on safety issues with partners through the contractor council
- Actively improving all agenda items discussed, including contractor process equipment improvements
- Designating safety managers for contractors to support risk assessments, establishment of safety regulations and work standards, and provision of personal protective equipment

#### SeAH L&S

##### Occupational Health and Safety Education and Training

- Conducting regular monthly safety training at business sites and seasonal theme-based training
- Providing labor provision guidance and special safety training for workers in special types of employment
- Promoting periodic management of 5S activities (Sort, Set in order, Shine, Standardize, Sustain)

#### SeAH Networks

##### Occupational Health and Safety Inspection Results Sharing Meeting

- Reporting and monitoring occupational health and safety inspection results semiannually
- Establishing and continuously managing improvement measures based on monitoring results

# Employees

## Talent Management

### APPROACH

#### Common

#### Talent Management Framework

- Recruiting and developing talent in line with the Group's strategic direction (Integrity, Passion, Competence)
- Advancing the talent management framework by organically linking recruitment, development, evaluation, and compensation processes
- The Holdings Human Resources organization establishes annual talent management and development plans, provides HR policy guidelines, conducts training for all affiliates, and reports to management as needed



### PERFORMANCE

#### SeAH Holdings

#### Talent Recruitment

- Selecting diverse talent with job expertise and potential based on the Group's core values
- Establishing company-specific employment rules and HR management regulations to ensure diversity and prevent discrimination in recruitment
- Building an employment framework for career-interrupted women by matching them with positions within SeAH Holdings starting in 2024
- Providing stable jobs for individuals with developmental disabilities through equity investment in standard workplaces for persons with disabilities, with plans to expand target companies and workforce

#### SeAH Besteel Holdings

#### Diversity Management in Talent Recruitment

- Preventing discrimination based on gender, age, region, race, or disability during the recruitment process, while applying preferential policies for women, national veterans, and persons with disabilities
- Improving recruitment processes to increase the acceptance rate of female applicants annually
- Enhancing diversity and inclusion by achieving a mandatory employment rate of persons with disabilities of 3.1% or higher and granting additional points to national veterans

#### Common

#### Evaluation and Compensation

- Conducting multi-faceted evaluations for all employees to objectively assess organizational and individual performance
- Operating a reasonable wage increase and performance bonus system based on each company's strategy and management environment
- Systematically managing individual goals and key results using the TMS performance management program
- Conducting first to third-stage performance evaluations annually based on work achievements, followed by coaching and feedback
- Supporting organizational and individual growth through multi-faceted evaluations and objective feedback for all employees
- Presenting the "Achievement Award" annually to employees and organizations with outstanding contributions

# Employees

## Talent Development Framework

### PERFORMANCE

#### Common

#### Group Collective Training

- Operating 10 collective training programs for all employees, including courses by hierarchy, for managers, and for key talent, as well as 6,000 e-learning programs covering job specialists, common job competencies, and global capabilities
- Enhancing participation and convenience by establishing a learning platform for online training

Target	Training Program	Purpose
Leaders	New Executive Training	Develop essential competencies expected of executives
	New Team Leader Training	Strengthen leadership capabilities
Key Personnel	Business Leader Course	Foster change, innovation, and conduct leadership assessments
	Advanced Leader Course	Enhance strategic thinking aligned with actual work
General Employees	Training for Newly Promoted Deputy General Managers/General Managers	Zoom in/out on team building roles
	Training for Newly Promoted Managers	Manage organizational culture and performance of MZ generation
	Training for Newly Promoted Assistant Managers	Secure problem-solving skills and foundations for organizational growth
	New Employee Orientation	Learn and immerse in core values
	Experienced Employee Onboarding	Strengthen organizational adaptation and networking
All Employees	Special Lectures by Distinguished Speakers / Trend Seminars	Share future insights
	SeAH Leadership Week	Learn leadership by organizational topics
Online Training	SERICEO Service	Provide on-demand access to executive-level core knowledge
	Learning Cloud (Training Platform)	Promote self-development through job-related, language, and certification content

#### SeAH Besteel Holdings

#### Self-Development Training

- Planning and operating quarterly training programs on various topics to proactively respond to changes in the work environment
- Providing diverse self-development opportunities, including special lectures by external experts, job-specific learning courses based on online content, language learning support, and book purchase subsidies
- Designing programs focused on practical applicability and strengthening global communication skills to enhance employees' expertise and support self-directed growth

#### Details of Junior Self-Development Training Support

Category	Key Training Content	Features and Effects
New Employee Training	Introduction to SeAH Group, Business Understanding, Communication, Work Engagement, OA Skills, Followership	Improved job adaptability, understanding of organizational culture, competency-based growth
Position-specific Training	Healthy Work-Life Balance, Culture of Respect, Teamwork, Intergenerational Communication, Understanding of Organizational Culture	Enhanced leadership and self-management skills, strengthened teamwork
Practical Competency Enhancement	Data Analysis, Presentation and Verbal Reporting, Time Management	Increased productivity, improved self-management capabilities

#### SeAH M&S

#### SeAH L&S

#### Operation of Core Talent Development Programs

- Implementing KAIST-commissioned training, simulations, and strategic projects to identify next-generation business leaders and strategists
- Systematically fostering future core talent within the Group through position-specific customized leadership programs

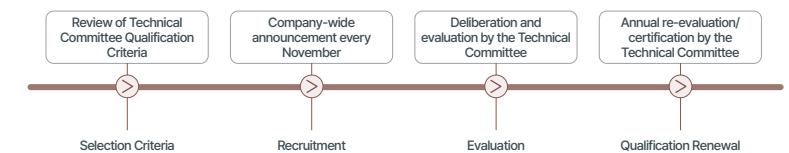
#### SeAH Specialty Steel

#### Operation of MBA Program

- Operating an online MBA program linked to university courses to select in-house core talent and nurture them as future management successors in the mid to long term
- Providing a six-month training program covering overall management (business strategy, financial management, marketing management, human resources and organization, etc.)
- Planning to conduct annual competency training for core talent and continuously strengthen the program

#### Fostering Process Experts

- Establishing a process expert operation process to nurture process experts
- Building a virtuous cycle of mutual knowledge sharing through process experts
- Producing one process expert as of 2023



#### Introduction of In-house 1:1 Language Program

- Establishing a managed language program in addition to self-directed learning to secure future talent capable of global operations (expatriates, overseas business response, etc.)
- Expanding the program in 2025 following the pilot implementation of the English class in 2024



# Employees

## Organizational Culture Promotion

### PERFORMANCE

#### Common

#### Organizational Culture Promotion Direction

- Fostering a culture of mutual respect among diverse members and promoting a psychologically safe organizational environment
- Striving to create a workplace that embraces cultural differences and enables collective growth



### RISK & OPPORTUNITY

#### Common

#### Organizational Culture Diagnosis and Improvement

- Conducting organizational culture diagnosis and improvement initiatives for employees across all affiliates
- Performing organizational diagnosis in four categories: organizational satisfaction, job satisfaction, organizational culture, and Ethics & Compliance
- Sharing diagnosis results with each company's HR team to support efforts for organizational culture improvement



### PERFORMANCE

#### SeAH Holdings

#### SeAH Besteel Holdings

#### SeAH Specialty Steel

#### Employee Communication Activation

- Providing opportunities for communication between management and employees through quarterly "Labor-Management Council" meetings
- Enhancing mutual understanding and trust through organizational culture surveys and welfare system guidance
- Resolving grievances and building a cooperative labor-management relationship by collecting employees' opinions

SeAH Holdings	HALLS*	Quarterly
SeAH Besteel Holdings	Town Hall Meetings	Quarterly
SeAH Specialty Steel	Labor-Management Council, Win-Win Labor-Management Council	Quarterly, Monthly

\*HALLS = Name of the Labor-Management Council at SeAH HoldingsTown Hall Meetings  
= Name of the Labor-Management Council at SeAH Besteel Holdings

#### SeAH Besteel Holdings

#### Organizational Culture Vitalization

- Sharing management direction and current issues through town hall meetings presided over by the CEO
- Strengthening practical communication and empathy-based engagement by reflecting employees' pre-submitted questions

#### Junior Board Activation

[SeAH Besteel, SeAH CSS]

- Carrying out practical tasks such as welfare system improvement and ESG proposals through the operation of the first Junior Board
- Gaining insights for organizational culture improvement and conducting practical activities through global training and the Step-up Program
- Serving as a communication channel for junior employees by introducing new systems, such as changing Family Day and implementing sabbatical leave, through quarterly meetings with executives

#### SeAH M&S

#### "SeAH M&S One-Team Workshop" Implementation

- Fostering a culture of communication and harmony through a company-wide integrated workshop involving all job categories (office/professional), business sites (plants/offices), and departments

# Employees

## Organizational Culture Improvement

### PERFORMANCE

#### Operation of Employee Welfare System

- Implementing various support policies to enable employees to work healthily and safely in a balanced work-life environment while enjoying personal growth and a fulfilling life

Category	Type	Program Description
Health	Medical	Health check-up support for all employees and their families
	Psychological Counseling	Psychological counseling program “Saedam Saedam” for all employees (8 sessions per year)
	International SOS	Emergency safety and health support during overseas business trips
	Group Accident Insurance	Group accident insurance coverage for all employees
	Influenza Vaccination	Group accident insurance coverage for employees and their families
	Fitness Center	In-house fitness center available for employees
Life	Meals / Transportation	Meal and transportation allowance support
	Employee Loans (Housing)	Loan support for home purchase or lease
	Employee Loans (Living)	Loan support for living stabilization
	Family Events Support	Congratulatory and condolence leave, monetary gifts, items, and floral arrangements for family events
Culture	Monthly Holdings Newsletter	Celebratory gatherings for birthdays, work anniversaries, and team introductions
	Guest Speaker Lectures	Guest lectures to foster a healthy organizational culture and share future directions
	Hotel Membership	Access and use of company-affiliated resort/condo memberships
	Self-Development Support	Support for internal and external learning, certification and degree programs, and book purchases

Category	Type	Program Description
Work Flexibility	Staggered Work Hours	Implementation of staggered work hours allowing employees to choose their own start time
	Remote Work Policy	Remote work policy enabling employees to work from home instead of commuting to the office
	Self-approval for Annual Leave & Half-day Leave	Granting employees the authority to approve their own annual leave; implementation of half-day and quarter-day leave
Work-Life Balance	Sabbatical Leave	Paid sabbatical leave and vacation allowance for long-term employees as a form of recognition and recharge
	Refresh/Summer Vacation	Support for refresh/summer vacations to ensure sufficient rest and recovery for all employees
	Anniversary Day	Provision of quarter-day leave on birthdays, wedding anniversaries, and work anniversaries
	Telecommuting During Pregnancy	Implementation of work policies for pregnant employees
	Maternity Leave	Leave support for pre- and post-natal care, including fetal check-ups for employees and their spouses
	Parental Leave	Parental leave system for employees who are pregnant or raising a child under the age of 8 (or in the second grade of elementary school or below)
	Infertility Treatment Support	Provision of paid leave for infertility treatment upon request
	Shortened Working Hours for Family	Reduced working hours system for pregnancy, childcare, or family caregiving
	Family Care Leave	Family care leave system for employees needing to care for grandparents, parents, spouse, spouse's parents, children, or grandchildren due to illness, accident, or aging
	Optional Reduced Working Hours for Infant Care	Optional reduced working hours policy for employees raising children under 36 months, allowing adjustment of daily working hours



# Employees

## Organizational Culture Improvement

### PERFORMANCE

SeAH Specialty Steel

#### Operation of 4R Welfare System

- Introducing and operating various welfare programs to enhance employee satisfaction with the company

Category	Type	Program Description
Refresh	Various Leave Policies	5-day paid summer vacation, refresh leave, and mandatory personal anniversary leave
	Vacation Allowance Support	Vacation allowance support for employees with over one year of service (summer/refresh leave)
	Operation of Recreational Facilities	Access to corporate-affiliated condominiums
	Cultural Support	Flexible working hours based on individual preference Psychological counseling program for employees and support for team-building events
Raise	Commuting and Meal Allowance	Meal, transportation, and vehicle subsidies
	Housing Support	Housing subsidies (lease/purchase), single-occupancy dormitories, and relocation housing support
	Self-Development Support	Support for bachelor's degree programs, internal/external language courses, and self-development expenses
Regard	Mutual Aid / Financial Support	Monetary gifts and leave for family events, emergency living loans
	Medical Support	Health check-ups
	Living Support	Support for children's education, baby packages and books for newborns, gifts for holidays and company anniversaries, employee-only welfare mall access
Reward	Performance Bonuses	Performance and incentive bonuses based on company performance
	Other Incentives	Awards and plaques for long-term service and exemplary employees

## Respect for Employees

### APPROACH

Common

#### Human Rights Management Framework

- Establishing a human rights management framework for each affiliate in accordance with SeAH Group's Human Rights Charter
- Formulating and operating human rights management policies that include internal and external communication, grievance handling, and remediation procedures for each company
- Applying the human rights management policy, which consists of 13 human rights management guidelines, to all domestic and overseas business sites

SeAH Group Human Rights Management Charter

#### SeAH Group Human Rights Management Policy



#### Three Key Principles of Zero Tolerance

- Making efforts to identify and prevent potential human rights violations in all management activities by adhering to the Group's three key zero-tolerance principles

Workplace Bullying

Workplace Sexual Harassment

Workplace Violence

# Employees

## Respect for Employees

### APPROACH

#### SeAH Holdings

#### Operation of Dedicated Human Rights Management Organization

- Establishing a reporting framework to the Board of Directors and top management, collaborating with relevant departments under the leadership of the dedicated human rights management organization
- [Key Roles] Overseeing major human rights risks occurring inside and outside the Group
- Periodically reviewing and revising Group human rights policies, and conducting human rights impact assessments
- Monitoring improvement tasks related to Group risks and managing grievances in collaboration with relevant departments

#### Human Rights Management Promotion Organization



### RISK & OPPORTUNITY

#### SeAH Holdings

#### Employee Grievance Handling Process

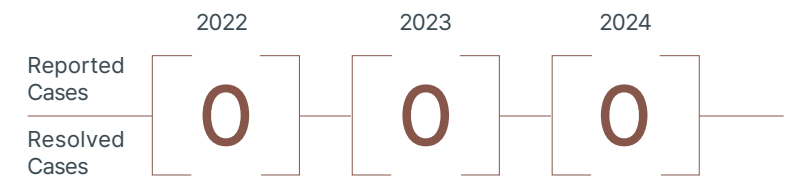
- Operating multiple reporting channels available at all times for reporting or witnessing any of the three zero-tolerance acts
- Conducting transparent and thorough investigations of reported cases to ensure prompt response
- Integrating and managing reports from all subsidiaries and implementing necessary actions
- Making efforts to prevent employee human rights violations by establishing a preventive process

#### Response Process



#### Human Rights Risk Management

- Making efforts to prevent direct and indirect human rights risks across the entire business value chain by establishing and complying with safety, health, and environmental policies, codes of ethics, partner codes of conduct, and procurement ethics codes
- Operating a systematic grievance handling process through external advisory organizations and conducting fair investigations upon receiving reports or discovering incidents related to the three zero-tolerance acts
- Taking appropriate actions and ensuring human rights protection when violations of respect for human dignity are identified through the grievance handling process



# Employees

## Respect for Employees

### PERFORMANCE

#### SeAH Holdings

##### Human Rights Training Operation

- Making continuous efforts to strengthen human rights training for employees annually
- Conducting annual training for all employees on workplace sexual harassment prevention and workplace bullying prevention
- Planning to further strengthen human rights protection at business sites by expanding various human rights training programs, including training on the zero-tolerance principles

#### SeAH Besteel Holdings

##### Efforts to Prevent Human Rights Violations

- Designating online-based human rights and ethics training as mandatory for all members to enhance human rights awareness
- Producing and distributing leaflets linked to training and strengthening promotion of the reporting system through internal communication channels
- Ensuring anonymity protection and systematically operating follow-up measures through a separate process when receiving human rights violation reports

Category	Description
Employee Training	Designated online human rights and ethics training as mandatory for all employees and managed annual completion
Leaflet Distribution	Produced and distributed a leaflet summarizing key cases and response procedures based on the training
Whistleblowing Channel Promotion	Regularly promoted anonymous reporting channels and procedures through internal intranet and postings

#### SeAH Besteel Holdings

##### Operation of Grievance Handling Channels

- Operating internal and external reporting channels to resolve employee grievances promptly and fairly, with systematic procedures in place to ensure confidentiality and protection

Category	Description
Internal Reporting Channel	<ul style="list-style-type: none"><li>• Operated by a nine-member Reporting Committee including the Legal and Compliance Teams</li><li>• Regular training conducted on response procedures and consultation methods</li><li>• Reports are handled under a confidentiality agreement</li></ul>
External Reporting Channel	<ul style="list-style-type: none"><li>• An "Assurance Lawyer System" ensures anonymity</li><li>• Consultations and responses are conducted directly by a group of external legal experts</li><li>• Submission of a report receipt form following consultation</li></ul>

#### SeAH Specialty Steel

##### Strengthening Grievance and Human Rights Response System for Employee Protection

- Operating various channels for employee counseling and reporting
- Ensuring strict anonymity for reported and consulted matters
- Enhancing employee accessibility through diverse counselors and parallel online services
- Taking appropriate actions through the internal grievance handling process when violations of respect for human dignity occur
- Identifying and improving organizational satisfaction and grievance factors through regular assessments
- Operating a zero-tolerance principle and reporting/counseling system to prevent harassment and sexual harassment

#### SeAH M&S

#### SeAH L&S

##### Culture Improvement Based on Organizational Diagnosis

- Establishing improvement tasks based on organizational and job satisfaction results
- Promoting improved satisfaction and reduced turnover through execution focused on communication and task allocation

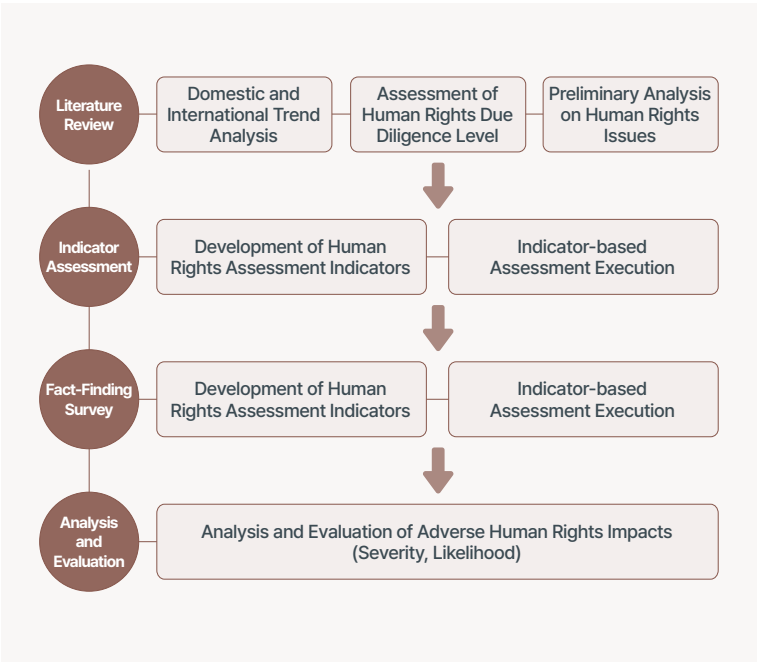
#### SeAH Besteel Holdings

##### Human Rights Impact Assessment

[SeAH Besteel, SeAH CSS]

- Conducted a human rights impact assessment for domestic business sites in June 2024
- Assessed stakeholders, including employees, partners, customers, and local communities
- Reviewed ILO Core Conventions, discrimination, forced labor, child labor, and freedom of association
- Derived improvement measures through human rights due diligence in the supply chain and inspection of partners' human rights risks

##### Human Rights Impact Assessment Process





# Employees

## Respect for Employees

### PERFORMANCE

#### SeAH Holdings

#### Operation of Employee Assistance Program (EAP\*)

- Operating the “SeDam SeDam” program at the Group level to help employees resolve grievances and ensure psychological stability in daily life
- Providing the program eight times a year for employees, with strict anonymity guaranteed

\*Employee Assistant Program

### Consultation Process

#### 1 Individual Counseling Application

- Verification of Counselor and Counseling Center Information
- Optimal Counselor Assignment Based on Big Data
- Dedicated Website, Phone, Kakao Plus

#### 2 Counseling Appointment

- Counseling Appointment Confirmation Within 24 Hours of Application
- Notification Message Sent 2 Days Before and on the Day of Counseling

#### 3 Counseling Session

- In-person Counseling (Center Visit)
- Remote Counseling (Phone, Video)
- (Counseling Extension or Hospital Referral if Necessary)

#### 4 Evaluation

- Follow-up Management (Courtesy Calls, etc.)
- Satisfaction Survey
- Effectiveness Evaluation
- Business Progress Report

# Supply Chain ESG Management

## Establishment of Shared Growth Cooperation Framework

### APPROACH

#### SeAH Holdings

#### Establishment of a Sustainable Supply Chain Framework

- Promoting shared growth and building a sustainable supply chain by establishing and operating the “Third-Party Code of Conduct” at the Group level to spread compliance values across affiliates

#### Third-Party Code of Conduct

#### Third-Party Code of Conduct

#### Compliance with Legal and Ethical Standards

Anti-Corruption	Anti-Money Laundering and Tax Evasion Prevention	Conflict of Interest Prevention	Prohibition of Conflict Minerals Use
Fair Competition	Information Security	Prohibition of Insider Trading	Compliance with Trade-related Laws

#### Sustainability

Environment	Health and Safety	Human Rights
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#### Internal Control System

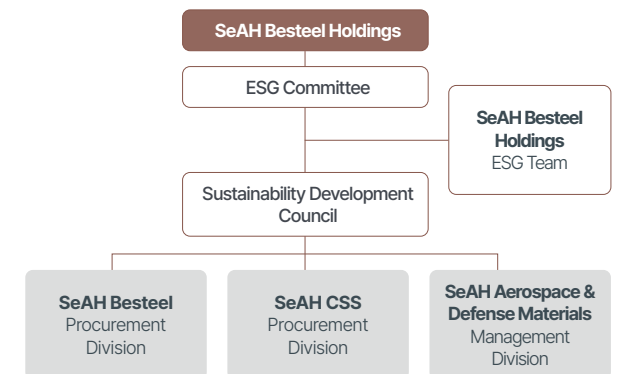
Transparent Financial and Accounting Information	Auditing and Evaluation	Anonymous Reporting
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#### Responsibility of Third-Party Partners

Code of Conduct Compliance	Confidential Reporting Protection	Active Cooperation in Investigations
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#### SeAH Besteel Holdings

- Operating a Dedicated Organization under the CEO for Sustainable Supply Chain Management and Shared Growth
- Operating an ESG self-assessment and evaluation system for partners
- Carrying out practical support activities such as safety and health inspections and KOSHA-MS certification
- Establishing risk response frameworks in areas such as greenhouse gas management and regulatory compliance
- Enhancing communication with partners based on regular evaluations and performance sharing



# Supply Chain ESG Management

## Establishment of Shared Growth Cooperation Framework

### APPROACH

#### SeAH Besteel Holdings

#### Establishment of Supply Chain Management Strategy and Code of Conduct

- Establishing and promoting six key supply chain strategies for shared growth based on the philosophy of mutual prosperity
- Formulating a supply chain code of conduct to promote a fair trade culture based on ESG values such as human rights, labor, environment, ethics, and safety
- Operating a system to provide guidance on the code of conduct to partners and monitor compliance

#### Six Supply Chain Management Strategic Tasks

Supply Chain Management Strategic Tasks	Supply Chain Management for Mutual Growth	Pro-social Purchasing Policy
	Pursuit of Ethical Management and Fair Trade	Reinforcement of Core Purchasing Competitiveness
	Pursuit of Ethical Management and Fair Trade	Agile Organizational Operations and Flexible Response

#### Four Key Principles of Supply Chain Code of Conduct

##### 01. Labor and Human Rights

Suppliers shall respect workers' fundamental human rights throughout all business activities and faithfully comply with relevant standards to create a safe and healthy working environment.

##### 02. Safety and Health Responsibility

Suppliers shall apply safety and health management requirements across all business areas to provide employees with a healthy and safe working environment.

##### 03. Environment

Suppliers shall recognize their environmental responsibility and strive to minimize any negative environmental impact that may arise during all business activities.

##### 04. Ethics and Fair Trade

Suppliers shall comply with the Code of Conduct to fulfill social responsibility and achieve sustainable growth.

#### Third-Party Code of Conduct

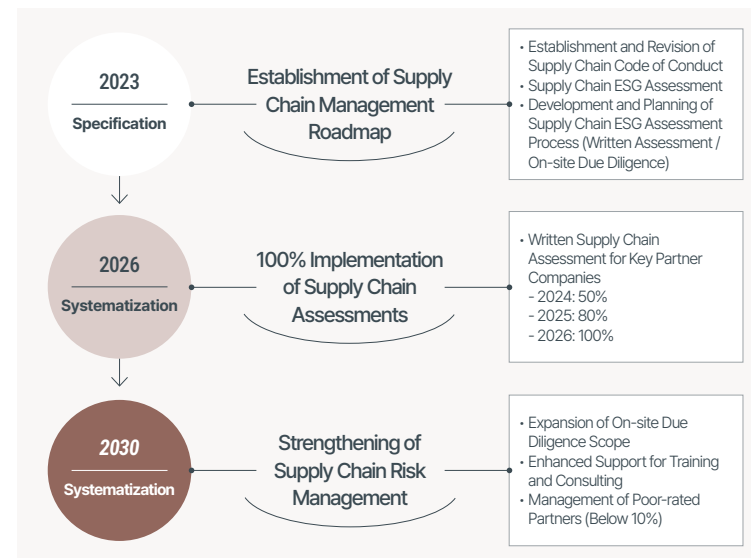
#### Establishment of Supply Chain Management Framework

- Established a supply chain management roadmap in 2023 to systematically respond to supply chain ESG risks
- [2023] Established a supply chain ESG evaluation system and revised the supply chain code of conduct
- [~2026] Conducting 100% supply chain evaluations
- [~2030] Expanding the scope of on-site inspections and strengthening education and consulting support

#### Establishment of Third-Party Code of Conduct

- Established and distributed the Third-Party Code of Conduct in April 2024 for SeAH Holdings and all affiliates to respond to global supply chain ESG requirements
- Specified principles and requirements in four key areas—ethics & compliance, human rights & labor, environment, and safety—based on a code of conduct aligned with global standards
- Promoting compliance pledges for affiliates and partners, with plans to establish supply chain evaluation standards and build an online ESG evaluation system for continuous monitoring and implementation checks
- Strengthening ESG risk response capabilities across the supply chain and advancing a sustainable shared growth cooperation framework

#### Supply Chain Management Mid- to Long-Term Roadmap



# Supply Chain ESG Management

## Supply Chain Risk Response

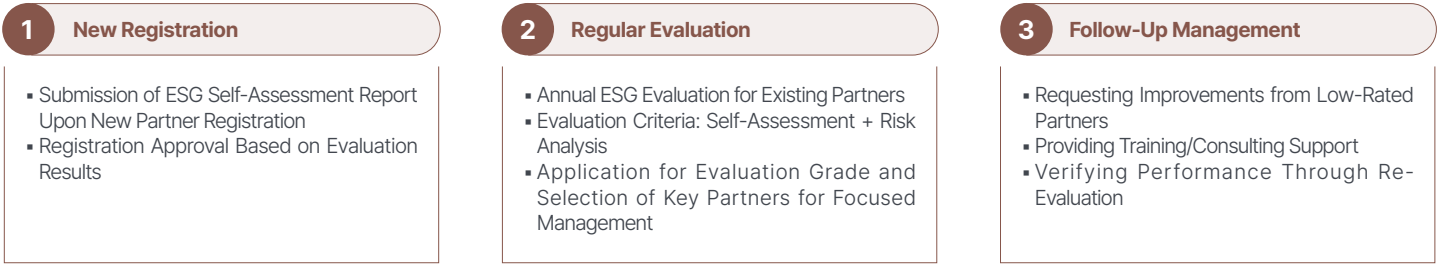
### RISK & OPPORTUNITY

#### SeAH Besteel Holdings

#### Supply Chain ESG Evaluation

- Established a supply chain ESG evaluation system based on five key areas—labor and human rights, ethics and compliance, environment, safety and health, and management systems—while building a foundation for partner management
- Began full-scale evaluations in 2024 to identify key partners for focused management and are conducting regular monitoring and follow-up support
- Planning to enhance effectiveness through upgrading evaluation items and implementing improvement activities and customized support programs based on partner feedback

#### 공급망 ESG 평가 프로세스



#### Evaluation Composition

Evaluation Areas	Key Items	Evaluation Method	Remarks
Labor & Human Rights	Non-discrimination, Working Conditions, Freedom of Association	Document Review + On-site Inspection	Incorporates ILO Core Convention Standards
Ethics & Compliance	Anti-Corruption, Fair Trade	Self-assessment + Submission of Pledge	Enhances Prevention of Compliance Risks
Environment	Carbon Emissions Management, Waste Disposal	Operational Status Review + Document Verification	Includes Assessment of Carbon Neutrality Implementation Level
Health & Safety	Prevention of Industrial Accidents, Management of Protective Equipment	Worksite Inspection	Checks Compliance with Occupational Safety and Health Act
Management System	Establishment of Improvement Plans, Documentation System Development	Internal Evaluation + Follow-up Improvement Monitoring	Strengthens the Foundation for Sustainable Management

### PERFORMANCE

#### SeAH Specialty Steel

#### Operation of Partner Shared Growth Council

- Operating a Shared Growth Council as a communication channel to listen to partners' concerns
- Held quarterly to provide financial and non-financial support for shared growth with partners
- [Composition] Partner representatives and relevant department heads of SeAH Specialty Steel
- [Operation] Quarterly regular council meetings and ad-hoc temporary meetings as needed
- [Financial Support] Covering welfare-related expenses such as tuition fees and health check-up costs
- [Non-financial Support] Improving working conditions, including welfare facilities and on-site enhancements

#### Implementation of Partner Support Programs

- Operating a safety and health symbiotic cooperation program and providing technical and material support to partners
- Making efforts to ensure partners' safety through regular evaluations of their safety capabilities

#### Progress and Details by Program per Program

Category	Description
Post-management	Conduct training based on risk assessments, prepare improvement plans, and collect implementation data
Risk Assessment	Conduct risk assessments using KRAS/4M methodology with support from in-house safety managers and partner units Risk assessments independently carried out by partner company representatives and managers
Training Support	Provide certified training on risk assessment through external experts and support training expenses
Regular Council Meetings	Conduct joint safety inspections on a quarterly basis and compile hazardous risk factor data

#### Establishment of Partner VOC (Voice of Customer) Channel

- Operating a communication channel within the e-Procurement system to receive and respond to partners' complaints, requests, and suggestions (from November 2024)



# Supply Chain ESG Management

## Supply Chain Risk Response Activities

### PERFORMANCE

SeAH Besteel Holdings

#### Strengthening Communication with Partners

[SeAH Besteel, SeAH CSS]

- Establishing a Partner Proposal Center within the e-Procurement system to collect open opinions and facilitate active mutual communication
- Operating a dedicated channel to address partner complaints and grievances, ensuring a prompt response system

[SeAH CSS]

- Holding monthly partner meetings to share key issues and discuss response measures
- Receiving proposals for localization of purchased goods and development of alternative materials through the Proposal Center, providing new sales opportunities for outstanding proposals

[SeAH Aerospace & Defense Materials]

- Conducting EHS self-assessments for partners to check safety and environmental management levels and encourage improvements in deficiencies
- Supporting partners' capability enhancement by providing training in areas such as technology, quality, and ESG

#### SeAH Besteel Partner Communication Channels

Category	Operating Channel	Operating Frequency	Key Content
Partner Company CEOs	Partner Company CEO New Year's Meeting	Once a year	Sharing key management strategies and strengthening mutual cooperation
	Partner Company CEO Partners Day	Once a year	Enhancing partnerships for shared growth across the supply chain and sharing best practices
Working-level Group	Partner Company Working-level Council	Once a year	Regular discussions and feedback collection to strengthen practical collaboration
Safety	Partner Company Safety Managers Council	Once a year	Sharing safety and health issues and cooperating on regulatory compliance
	Partner Company Safety Managers Workshop	Once a year	Promoting a safety culture and enhancing on-site response capabilities
Proposal/Communication Channel	Operation of E-Procurement Proposal Center	Operated continuously	Receiving partner company suggestions and reviewing proposals related to localization and alternative materials
Grievance Handling	Operation of Complaint and Grievance Reception Channel	Operated continuously	Real-time reception and resolution of partner company complaints and concerns

#### Establishment of Shared Growth Culture

[SeAH Besteel]

- Supporting partners' liquidity by operating a 100% cash payment system for subcontracting payments and a management support loan system
- Providing incentives to partner employees through the operation of a performance-sharing system

[SeAH CSS]

- Operating measures to improve cash flow, such as early holiday payments and cash payments for subcontracting fees
- Boosting morale and strengthening partnerships by providing management performance bonuses to partner employees

[SeAH Aerospace & Defense Materials]

- Promoting technical support and quality improvement activities for partners
- Strengthening efforts to build partnerships through regular communication and awarding outstanding partners

Payment of Encouragement Bonuses
Providing performance-sharing encouragement bonuses to in-house partners to motivate them and encourage performance generation
Payment of Evaluation Incentives
Selecting outstanding partners through regular ESG evaluations, providing incentives, and sharing best practices to promote a culture of shared growth
Financial Support
Securing liquidity and creating a stable business environment by adhering to the principle of 100% cash payments and operating interest-free management stability loans for partners

# Community Engagement

## Establishment of Community Engagement Management Framework

### APPROACH

#### SeAH Holdings

##### Community Engagement Management Promotion Framework

- Establishing the mid- to long-term direction and business plans for Group community engagement management under the leadership of the SeAH Holdings Communication Office
- Practicing various community engagement activities in line with SeAH Group's community engagement initiatives
- Spreading the value of sharing through "donations and sponsorships," "employee volunteer activities," and "collaboration with social organizations and enterprises" for underprivileged groups

##### SeAH Group Community Engagement Management Policy

“

SeAH pursues genuine activities that make a tangible contribution to improving the lives of neighbors in need and supporting the growth of society.

”

“

SeAH conducts the employee participation-based <Sharing SeAH Campaign> annually, fostering a culture of sharing driven by voluntary engagement and a shared sense of compassion.

”

“

SeAH promotes a culture of sharing by communicating and sharing various activity outcomes within the company, enabling employees to feel pride as members of SeAH and to resonate with the campaign's purpose.

”

#### Common

##### Establishment of Community Engagement Management Direction

- Promoting awareness of environmental issues, fostering solidarity and expansion with various internal and external stakeholders, and carrying out activities to support socially disadvantaged groups in line with SeAH Group's three key community engagement management directions



#### SeAH Besteel Holdings

- Systematically promoting social contribution activities focused on welfare, health, and environment to expand support for local vulnerable groups and socially disadvantaged individuals
- Strengthening the Group-wide integrated social contribution framework by 2025 and planning to expand community-tailored programs
- Establishing a constant cooperation framework and identifying practical demand-based activities through communication with local communities, municipal governments, and welfare institutions

# Community Engagement

## Performance of Community Engagement Activities

PERFORMANCE

SeAH Holdings

Community Engagement Management Activities

Contributing to the development of local communities through various sharing and social contribution activities

Direction	Program Name	Category	Details	UN SDGs
· Raise awareness of environmental issues · Consideration for the socially vulnerable	Re:Paper	SeAH Group	<ul style="list-style-type: none"><li>Purchased used cardboard boxes from elderly collectors at above-market prices and upcycled them into “Paper Canvas Kits”</li><li>Held an employee drawing contest on the theme of the environment using the upcycled kits to promote awareness of resource circulation and environmental values</li></ul>	<div><div>1</div>People 12</div> <div><div>12</div>Responsible Consumption and Production</div> <div><div>13</div>Climate Action</div>

Donation Execution Details (Total Donations by SeAH Brand Management Committee)

Carrying out various donation activities under the SeAH Brand Management Committee to improve the quality of life of vulnerable groups and support social growth

Recipient Organization	Details	Amount (KRW)
Holt Children's Services	Support provided under the employee donation matching gift program	7,113,000
Yonsei University	Scholarship support for international students at Yonsei University's Global Leadership College	32,000,000
Habitat for Humanity Korea	Housing improvement support for descendants of independence patriots	8,150,000
Econic Earth Foundation	Provision of solar lanterns to electricity-deprived regions including Mumbwa, Zambia	34,277,500
Others	Sponsorship of the Korean Economic Association and others	86,660,000
Total	Total donations by the SeAH Brand Management Committee in 2024	168,200,500

Donation Expenditure Details

(Separate Donation Execution Records for Holdings and Affiliates)

Company Name	Recipient Organization	Amount (KRW)
SeAH Holdings	Community Chest of Korea, Youth Hope Foundation, etc.	76,414,588
Each Affiliate*	Others	1,148,997,373
Total	Total Separate Donations by Company in 2024	1,225,411,961

\*Each Affiliate:SeAH Besteel Holdings, SeAH Besteel, SeAH CSS, SeAH Aerospace & Defense Materials, SeAH Specialty Steel, SeAH M&S, SeAH L&S





# Governance

- ✓ Ethical/Compliance Management
- ✓ Governance
- ✓ Risk Management

# Ethical/Compliance Management

## Establishment of Compliance Framework

### APPROACH

#### SeAH Holdings

#### Code of Ethics

- Proclaimed Ethical Management in January 2005
- Established and distributed the Code of Ethics (Ethics Charter, Code of Conduct, and Code of Practice Guidelines) in 2006
- Promotes annual Ethical Management pledges and commitment statements from employees

#### SeAH Code of Ethics Practice Guidelines

#### SeAH Ethics Charter

SeAH respects the principles of a free-market economic order that pursues fair and transparent competition, based on an ethical corporate culture that adheres to fundamentals and principles, and complies with all applicable laws and regulations.

Through this, SeAH aims to create substantial value and grow together with stakeholders to become a **"company that makes the world beautiful."**

#### Operation of Ethical Management Office

- Established the Ethical Management Office, which oversees the Ethical Management Framework, as an organization under the direct supervision of the CEO
- The Ethical Management Office establishes the Group's code of conduct and plans and operates policy directions for Ethical Management
- Reports major activities and key issues to the governing body to create a transparent management framework

#### Declaration of Compliance Management and Establishment of Charter

- Declared Compliance Management and established the Compliance Management Charter in 2021
- The Compliance Management Charter is the highest-level regulation stipulating the basic procedures and overall matters of Compliance Management within the SeAH Group

#### SeAH Compliance Management Charter

#### Appointment and Roles of Compliance Officer

- Appointed a Compliance Officer with the legal qualifications to inspect and manage compliance with the Compliance Control Standards
- The Compliance Officer establishes the Compliance Control Framework, periodically updates the Compliance Control Standards and practice guidelines, and conducts continuous monitoring according to the operation plan
- Reports on the Compliance Officer's duties and the operation plan of the Compliance Control Framework to the Board of Directors
- Enhances compliance awareness among management and employees and promotes effective compliance control activities

#### Designation of Compliance Manager

- Responsible for preventing legal risks in advance by performing compliance support tasks within their department in cooperation with compliance-related departments
- Aims to ensure practical compliance operations by identifying inherent compliance risks in each company at an early stage and taking preventive and corrective measures

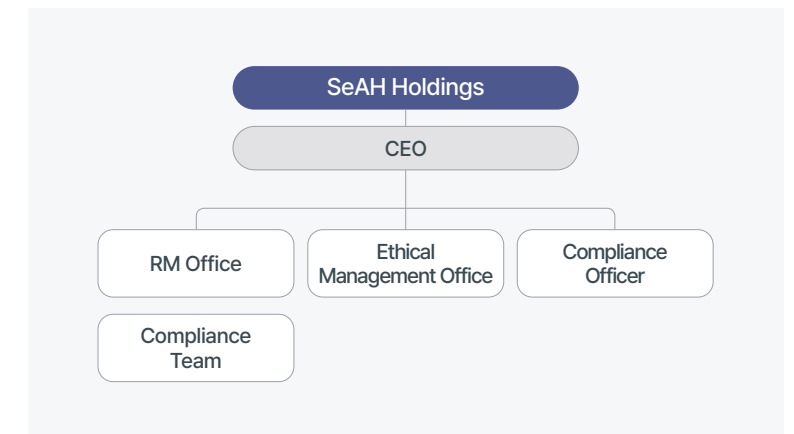
#### Regulations on Compliance Organization Operation

- Established the Regulations on Compliance Organization Operation in September 2021 to realize Compliance Management
- Pursues effective and systematic Compliance Management through continuous review since its establishment

#### Compliance Committee

- Ensures consistent policy-making within the organization and promotes a culture of compliance
- Holds regular quarterly meetings and ad-hoc meetings when specific legal issues arise
- Strengthens the Group's Compliance Management by sharing compliance-related information and trends and discussing policies

#### Organizational Chart of Ethical and Compliance Management





# Ethical/Compliance Management

## Establishment of Compliance Framework

### RISK & OPPORTUNITY

#### Common

##### Measurement of Ethical Management Awareness Level and Risk Identification

- Conducts regular Ethical Management “awareness level diagnostic surveys” and “self-risk identification” assessments for all employees
- Based on the measurement and identification results, inspects work processes, provides guidelines, and carries out various activities to enhance employee awareness and strengthen communication channels

##### Establishment and Evaluation of Compliance KPIs

- Since 2022, Compliance KPIs have been established and evaluated across all Group companies to establish a systematic Compliance Management Framework and promote a culture of compliance
- Evaluation results are linked to the performance evaluations of each company's CEO, fostering a unified Compliance Management culture at the Group level

##### Selection of Key Risk Areas and Focus on Strengthening Compliance Management Capabilities

- Identified fair trade and industrial safety as major compliance risks in response to legislative amendments, regulatory reinforcement, and the expansion of ESG management
- Established and operates evaluation and control systems, conducts regular monitoring and result reporting, and implements activities to raise employee awareness of fair trade and industrial safety to minimize legal violation risks

## Strengthening Compliance

### PERFORMANCE

#### Common

##### Implementation of Zero Tolerance Policy

- Designates workplace bullying, sexual harassment, and violence as the “three zero-tolerance acts” for strict management
- Prioritizes the protection of victims in the event of such acts and takes strict measures against offenders
- Ensures compliance with the Labor Standards Act and other relevant laws and establishes a culture of mutual respect among employees through the implementation of the Zero Tolerance Policy

##### Promotion of Ethical and Compliance Management Training

- Promotes Ethical and Compliance Management awareness by providing related training programs for each affiliate
- Conducts mandatory annual training for employees on topics such as the Fair Trade Act, Ethical Management, and the Zero Tolerance Policy
- Additionally provides training on the Serious Accidents Punishment Act, document management and security for employees, ESG management, and governance, while developing educational content on various topics

#### Common

##### Status Check on the Serious Accidents Punishment Act

- Diagnoses compliance status and fulfills obligations through dedicated organizations operated by each affiliate
- Prevents legal violation risks and continuously strives to establish a safe working environment by conducting self-assessments on obligations under the Serious Accidents Punishment Act and improving supplementary measures

##### Holiday Gift-Giving and Receiving Ban Campaign

- Sends Ethical Management guidelines to stakeholders every year during Lunar New Year and Chuseok holidays, emphasizing the “no giving or receiving gifts” principle
- Clearly states the Group's prohibition on exchanging gifts to foster a sound holiday culture

##### Fostering an In-House Compliance Management Culture

- Produces and distributes a Compliance Newsletter once a month
- Enhances employee accessibility to Ethical and Compliance Management through various channels and methods, including participation-based events such as quizzes, distribution of guidelines, creation of pocketbooks, and operation of a compliance community

#### SeAH Holdings

##### SeAH Holdings Selected as One of the World’s Most Ethical Companies\*

- Listed for the second consecutive year in 2025 as the first domestic company to be named among the “World's Most Ethical Companies”
- Recognized for establishing a transparent governance structure by strengthening Board-centered responsible management and advancing the Third-Party Risk Management Framework
- Expands a trusted corporate culture based on heightened ethical awareness and practices across the Group

\*An annual evaluation program organized by Ethisphere, a U.S.-based ethics research institute





# Ethical/Compliance Management

## Strengthening Compliance

### PERFORMANCE

#### SeAH Besteel Holdings

##### Provision of Internal Transaction Guidelines

- Established Internal Transaction Guidelines to ensure transparency and fairness in transactions among affiliates
- Promotes proactive prevention of compliance risks through prior reviews when entering into private contracts with affiliates

##### Prevention of Risks under the Fair Trade Act

- Implements a pre-/post-contact report monitoring system regarding interactions with competitors
- Reports each company's competitor contact reports to the CEO and Compliance Officer to prevent and address risks of information exchange with competitors under the Fair Trade Act

#### SeAH Specialty Steel

##### Safety and Environmental Compliance Inspections

- Conducts monitoring based on inspections of obligations under safety, health, and environmental laws and on-site risk assessments

##### Subcontracting Act Risk Inspections

- Inspects risks that may arise in transaction processes from contract signing to payment

#### SeAH Specialty Steel

##### Fair Trade Training

- Provides compliance and “unfair internal transactions” training under the Fair Trade Act by legal experts for all employees
- Conducts compliance training on topics closely related to job functions for each department and job level of holding company and affiliate employees
- Provides fair trade training for sales personnel

#### SeAH Besteel Holdings

#### SeAH M&S

##### Operation of Fair Trade Risk Prevention System

- Automates legal violation risk management, including unfair concerted actions, by mandating “pre- and post-contact reports” when contacting competitors
- Establishes a review procedure for transaction appropriateness through electronic approval of “pre-checklists” and “internal transaction statements” when conducting internal transactions among affiliates
- Integrates these processes into the electronic approval system within SeAH Works to enhance both work efficiency and fair trade compliance

##### Relay Operation of Ethical Management Newsletter

- Implements an “Ethics Newsletter” relay, where all departments sequentially write and share topics on Ethical Management and compliance on a voluntary basis
- Enhances ethical and compliance awareness through activities involving voluntary participation by members

#### SeAH L&S

##### Internalization of Ethics and Fair Trade Compliance

- Systematizes fair trade risk response processes, including pre- and post-contact reports and internal transaction statements
- Encourages employees to self-assess vulnerability to corruption through ethical awareness diagnostic surveys and self-identification evaluations
- Provides training on key regulations and violation cases based on the Code of Ethics Practice Guidelines through Ethical and Compliance Management education
- Strengthens enforcement and compliance responsibility by including ethics and fair trade-related items in departmental KPIs

# Governance

## Board-Centered Responsible Management

### APPROACH

SeAH Holdings

#### Board Composition

- Composed of a total of six members: three internal directors, one other non-executive director, and two outside directors
- Maintains the number of outside directors at one-fourth of the board in accordance with the Commercial Act to ensure effective oversight and checks on management
- Appointed an outside director as the Chair of the Board in 2024 to enhance board independence

\*As of May 30, 2025

Name	Category	Gender	Age (Full Age)	Position	Total Tenure as Director (Months)	Term Expiration Date	Area of Expertise	Major Career
Lee Soonhyung	Inside Director	Male	76	- Chairperson of the Governance Committee	287	March, 21, 2027	General Corporate Management	- B.A. in Business Administration, Hanyang University - Current Chairman, SeAH Holdings
Lee Taesung	Inside Director	Male	46	- CEO - Chairperson of the Independent Director Nomination Committee - Member of the Governance Committee	135	March, 28, 2026	General Corporate Management	- B.A. in Psychology, University of Michigan (U.S.) - M.B.A., Tsinghua University (China) - Current CEO, SeAH Holdings / SeAH Besteel Holdings
Park Euisook	Other Non-Executive Director	Male	78	-	98	March, 28, 2026	General Corporate Management	- B.A. in French Language and Literature, Ewha Womans University - M.B.A., Yonsei University - Former Vice Chairman, SeAH Holdings - Former Chairman, SeAH Specialty Steel - Former Chairman, SeAH Networks - Former Chairman, VNTG - Former Chairman, SGI
Kim Suho	Inside Director	Male	49	- CEO	2	March, 24, 2027	General Corporate Management	- B.A. in Business Administration, Seoul National University - M.B.A., MIT (U.S.) - Former Head of Future Strategy Division, Hyundai Capital Co., Ltd. - Former Executive Director, Hyundai Capital
Yeon Kangheum	Independent Director	Male	69	- Member of the Independent Director Nomination Committee - Member of the Governance Committee - Chairperson of the Board of Directors	38	March, 24, 2028	Management Consulting	- LL.B., Yonsei University - M.B.A., State University of New York - Ph.D. in Finance, Wharton School, University of Pennsylvania (U.S.) - Former Professor of Business Administration, Yonsei University - Current Professor Emeritus of Business Administration, Yonsei University
Cho Sungjin	Independent Director	Male	55	- Member of the Independent Director Nomination Committee - Member of the Governance Committee	26	March, 28, 2026	Management Consulting	- B.A. in Economics, Northwestern University (U.S.) - M.A. / Ph.D. in Economics, Yale University (U.S.) - Former Professor of Economics and Finance, Hanyang University - Current Professor of Economics, Seoul National University - Current Independent Director, Amorepacific

#### Board Operation

- Holds regular board meetings quarterly and convenes extraordinary board meetings when necessary
- Provides prior notice of board meetings 1 to 4 days in advance
- The CEO presides over board meetings, while directors or auditors may request the CEO to convene a meeting if necessary
- Board resolutions are adopted with the attendance of a majority of directors and approval by a majority of those present, and resolutions via telecommunication are also recognized
- Directors with a conflict of interest are restricted from voting on relevant agenda items to prevent conflicts of interest
- Major agenda items include key management issues and reports on ESG management activities

#### 2024 Board of Directors Activities

Unit	Meetings Held	Approved Items	Reported Items
Cases	6	12	10

#### 2024 Board of Directors Attendance Rate

Unit	Average Attendance Rate	Inside Director Attendance Rate	Independent Director Attendance Rate
%	100	100	100

#### Board Committees

- Operates the Governance Committee and the Outside Director Candidate Recommendation Committee

\*As of June 30, 2025

Category	Roles and Activities
<b>Governance Committee</b> (2 Inside Directors, 2 Independent Directors)	<ul style="list-style-type: none"><li>▪ Contribute to sustainable corporate value enhancement through transparent governance</li><li>▪ Decide on management principles and ethical management practices for the company and its affiliates</li><li>▪ Discuss improvements to the governance structure of the company and its affiliates</li></ul>
<b>Independent Director Nomination Committee</b> (1 Inside Director, 2 Independent Directors)	<ul style="list-style-type: none"><li>▪ Recommend candidates for appointment as new independent directors</li><li>▪ Ensure fairness and independence by appointing a majority of independent directors</li></ul>

# Governance

## Board-Centered Responsible Management

### RISK & OPPORTUNITY

SeAH Holdings

#### Board Expertise and Diversity

- The Board is composed of individuals with expertise, responsibility, and strategic thinking. Candidates are appointed through a transparent process in compliance with the Commercial Act and the Articles of Incorporation, based on recommendations from the Board and the Outside Director Candidate Recommendation Committee.
- No discrimination is allowed in Board appointments or decision-making based on gender, age, nationality, race, religion, place of origin, educational background, or disability.
- To enhance governance transparency and provide information on the expertise and diversity of Board members, the BSM (Board Skills Matrix) was introduced in 2024.
- Based on the BSM, a candidate pool will be managed, and training and support will be provided to strengthen any competencies that require improvement.

#### Board Skills Matrix (BSM)

Competency Evaluation Criteria	Expertise and Experience	Qualification	Lee Soonhyung	Lee Taesung	Park Euisook	Kim Suho	Yeon Kangheum	Cho Sungjin
(1) Corporate Management / Leadership	• Possesses expertise and experience in managing large-scale organizations	Industry Experience / Organizational Experience	●	●	●	●		
(2) Finance / Investment / Accounting	• Holds financial/accounting expertise necessary for corporate management and oversight	Relevant Degree / Thesis / Certification	●	●	●	●	●	●
(3) Law / Public Policy	• Possesses legal risk analysis and response expertise or knowledge in laws and public policy	Industry Experience / Relevant Degree					●	●
(4) Sustainability	• Holds expertise and experience in Environmental, Social, and Governance (ESG) areas, including education, arts & culture, and social investment	Industry Experience		●	●	●		
(5) Core Industry Expertise	• Possesses understanding and expertise in the company's core businesses (e.g., steel industry)	Industry Experience	●	●	●	●		
(6) Global Business	• Holds global competence and experience relevant to corporate management • Demonstrates the ability to understand trends, opportunities, and risks in global markets	Overseas Experience / Language Proficiency / Work Experience / Relevant Degree	●	●	●	●	●	●
(7) Strategy / M&A	• Possesses knowledge and experience in the company's investment activities, strategic planning, and M&A	Industry Experience / Relevant Degree	●	●	●	●	●	●

# Governance

## Board-Centered Responsible Management

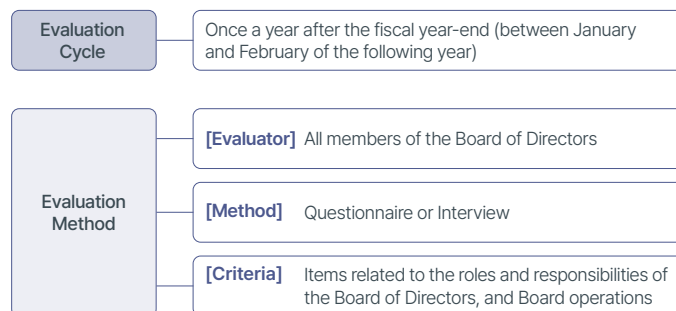
### RISK & OPPORTUNITY

#### SeAH Holdings

#### Board Evaluation and Compensation

- Monitors the activities of individual outside directors and discloses the results
- Determines reappointment based on evaluation results
- Provides compensation within the limit approved under Article 388 of the Commercial Act and the company's Articles of Incorporation
- Ensures the independence of outside directors by granting only fixed remuneration
- Discloses outside directors' compensation transparently through the annual business report
- [May 2024] Introduced an evaluation clause in the Board operation regulations at SeAH Holdings
- Plans to enhance the effectiveness of the Board's roles and responsibilities for sustainable growth and corporate value improvement through future self-evaluations

#### Board Evaluation Method



### PERFORMANCE

#### SeAH Holdings

#### Shareholder-Friendly Management

- Respects shareholder rights and ensures transparent communication by announcing and sending notices of general meetings of shareholders within the minimum required period
- Operates the "Autonomous Shareholders' Meeting Distribution Program" and introduced an electronic voting system to ensure minority shareholders can exercise their voting rights and to encourage participation
- Aims to continuously increase shareholder returns and maximize shareholder value through a medium- to long-term dividend policy linked to improved business performance

#### Medium- to Long-Term Dividend Policyt

- Determines dividends by comprehensively considering investments, financial structure, and business environment
- Establishes a stable dividend framework through the formulation and disclosure of a medium- to long-term dividend policy
- Sets a medium- to long-term dividend payout ratio target of at least 25% of net income\* and strives to enhance shareholder value continuously
- Improved the dividend system in March 2024 by separating the record date for dividends and voting rights and introducing interim dividends

\*Based on separate financial statements, excluding one-off non-operating gains or losses

#### Outside Director Training

- Provides regular training necessary for outside directors to enhance their expertise
- [Participants and Frequency] Targeting outside directors, held four times annually
- [Key Training Topics] ESG-related issues, disclosure regulation institutionalization measures, and accounting transparency seminars



# Risk Management

## Establishment of Compliance Framework

### APPROACH

#### SeAH Besteel Holdings

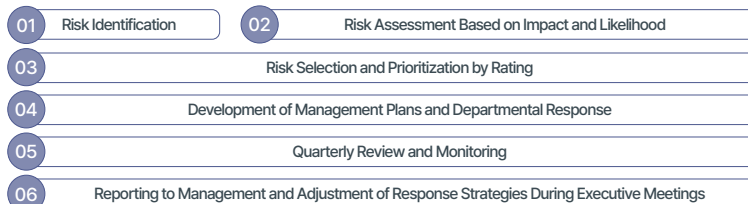
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#### Risk Categories



#### Establishment of Risk Management Process



### RISK & OPPORTUNITY

#### SeAH Besteel Holdings

#### Risk Identification and Response

- Pre-identifies potential risks in strategic, financial, human resources, environmental, and quality areas and establishes department-specific risk management plans
- Classifies risk levels into five stages\* based on likelihood and impact, establishes separate response systems for high-risk categories, and monitors implementation status
- Holds monthly risk review meetings with relevant departments to develop response strategies reflecting volatility by item and changes in the external environment

\*Five-stage assessment: Very High, High, Moderate, Low, Very Low

#### SeAH Specialty Steel

- Establishes a step-by-step PDCA (Plan-Do-Check-Act) risk management process and designates responsible departments to periodically identify, evaluate, and manage risks
- Continuously responds to risks by managing ratings after taking measures, in addition to ratings at the time of risk identification



## Risk Management Activities

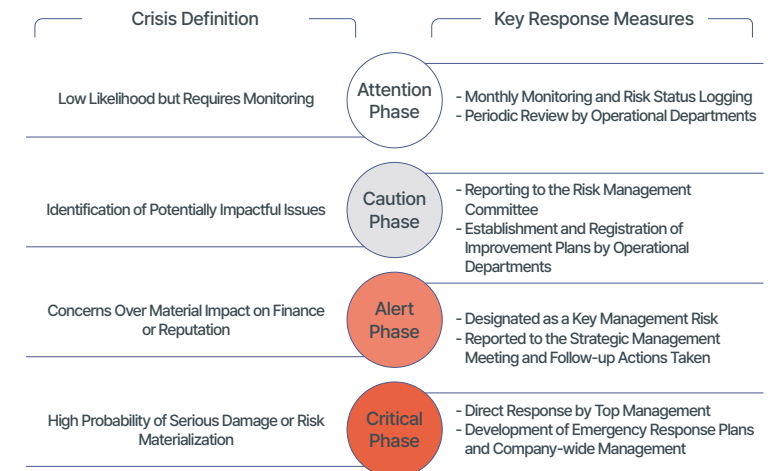
### PERFORMANCE

#### SeAH Besteel Holdings

#### Current Status of Risk Management

- Collects annual risk assessment and analysis data by department, checks response status for high-risk items semiannually, and derives improvement plans
- Shares major risks company-wide and monitors the implementation of countermeasures through quarterly management strategy meetings
- Established an internal control system to respond to economic sanctions proactively, assessing transaction eligibility and identifying risks to mitigate global sanctions risks
- Additionally promotes advanced management by enhancing the risk map, updating impact and likelihood criteria, designating responsible departments, and strengthening implementation monitoring systems

#### Step-by-Step Risk Response Measures



# Risk Management

## Information Security Risks

### APPROACH

SeAH Holdings

SeAH Besteel Holdings

SeAH Specialty Steel

#### Establishment of Risk Management Process

- Established an integrated information security organization to build a Group-wide information protection framework
- Appointed a CPO\* and CISO\*\* for each affiliate to establish the Group's information protection framework
- Established a dedicated information security organization

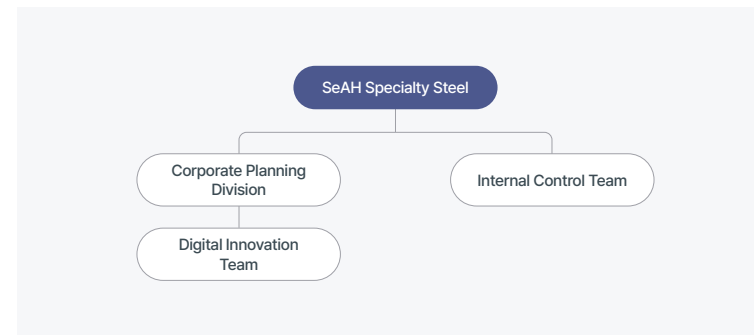
\* Chief Privacy Officer

\*\* Chief Information Security Officer

- Appointed a CISO and operated an information security team under its supervision to conduct systematic information security activities
- Formed an Information Protection Committee and Council, promoting proactive response through monitoring of relevant regulations
- Enhanced security management by introducing NAC-DLP-based information protection solutions in 2024 for endpoint control and prevention of data leakage
- Unified the security system by establishing one Group standard information security policy and 11 related guidelines
- Discussed security policies, established training plans, and reviewed implementation status through quarterly Compliance Operation Committee meetings

#### Information Security Promotion Organization

- Established the Digital Innovation Team in February 2024
- Created a new IT department to establish the information protection framework and operate security policies, fostering an efficient digital environment
- Built an integrated management system for information protection prevention and improvement under the leadership of the Holdings Information Security Team
- Designated a CPO and CISO to establish a systematic in-house information security organization



## Risk Management Activities

### RISK & OPPORTUNITY

SeAH Besteel Holdings

SeAH M&amp;S

SeAH L&amp;S

#### Response to Information Security Risks

- Established a Group standard information security policy and data control guidelines (one information protection regulation and 11 related guidelines) to respond to information security risks
- SeAH Besteel Holdings signed a contract and began operating an integrated information security solution in December 2023, with SeAH M&S and SeAH L&S completing implementation in 2024
- Launched a project in February 2024 to establish a network-based security management system, including internal network access control, prevention of critical information leakage, and detection of abnormal activities
- Strengthened proactive response to threats by operating NAC-DLP systems for unauthorized device control, blocking of harmful websites, and prevention of information leakage through real-time security policy application
- Secured internal control and legal compliance by obtaining information security pledges and personal information consent forms from all employees, alongside the establishment of security policies and the introduction of solutions

#### Goal of Introducing Traceability Management Solution

##### NAC(Network Access Control)

Securing Visibility	Network Segmentation	Securing Controllability
Integrated management of device identification and access status within the network	Blocking internal threats and external intrusions, enhancing security through separation of business and non-business networks	Establishing a network access control and internal network control system based on policies for each device

##### DLP(Data Loss Prevention)

Prevention of Data Leakage	Enhancing Regulatory Compliance	Securing Controllability
Blocking information leakage through unauthorized devices and protecting data during storage and transmission	Applying encryption and detection functions to protect personal and sensitive information	Blocking unauthorized programs and establishing a behavior-based abnormal sign detection system

# Risk Management

## Information Security Risk Management Activities

### PERFORMANCE

#### Common

#### Expansion of Information Security Culture and Reinforcement of Implementation Activities

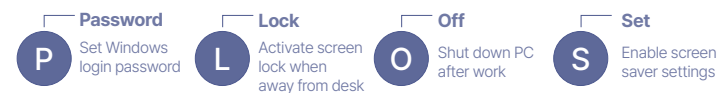
- Strengthens information security awareness through various employee participation campaigns

#### Clean Desk Campaign

- Implementation of the Clean Desk Campaign to protect the company's information assets and employees' personal data in accordance with internal regulations
- Enhancement of employees' awareness of information security by preventing theft and leakage of sensitive information
- Assessment of compliance based on a checklist for inspecting the work environmentInspection of internal information security control items

#### PLOS (Practice of Living for Information Security) Campaign

- Promotion of Digital Information Security Campaign Activities



#### Simulated Malicious Email Training

- Implementation of Simulated Phishing Email Training to Enhance Security Awareness and Practical Response Capabilities Among Employees
- Company-wide dissemination of phishing-like emails and monitoring of employee responses
- Reporting of training results to the CEO and reinforcement of response capabilities against social engineering attacks

#### Enhancement of Security Threat Response Capabilities

- Conducted a Proof of Concept (PoC) with global security solution providers for the next-generation NDR (Network Detection & Response) solution and proceeded with the introduction by selecting a provider based on the results
- Performed simulated hacking and vulnerability analysis through specialized information security agencies to identify system security vulnerabilities and take proactive measures
- Conducted personal information protection audits and malicious email response training for employees as part of annual information security inspections
- Diagnosed internal security levels, derived improvement tasks, and established a foundation for raising information security awareness

#### Promotion of Information Security Training

- Conducted information security training for employees across all affiliates to implement company policies and change management
- Provided job-specific personal information protection training to enhance security awareness and practical response capabilities of personal information handlers



# Appendix

- ✓ Consolidated Financial Statements
- ✓ ESG Data
- ✓ ESG Policy Book
- ✓ ESG Guidelines
- ✓ Memberships and Awards
- ✓ Third-Party Assurance Report



# Financial Statements

## Consolidated Statement of Financial Position

Unit: KRW

Category	2022	2023	2024
<b>Assets</b>			
<b>I. Current assets</b>	2,869,204,337,962	2,722,209,359,882	2,879,291,867,155
Cash and cash equivalents	246,601,872,201	263,996,350,558	458,439,872,412
Trade and other receivables	946,305,964,946	820,307,015,553	814,142,323,455
Unbilled Receivables	13,983,800,535	20,345,553,947	16,808,173,026
Other financial assets	69,402,267,387	49,094,873,840	69,961,173,507
Other current assets	29,356,849,993	29,333,160,356	29,413,540,956
Current income tax assets	956,579,499	5,068,581,051	4,678,146,343
Inventories	1,562,597,003,401	1,534,063,824,577	1,485,848,637,456
Non-current assets held for sale	0	0	0
<b>II. Non-current assets</b>	3,050,754,567,267	3,067,172,878,800	3,226,248,147,767
Trade and other receivables	13,653,032,356	25,024,056,388	28,776,668,555
Other financial assets	526,184,906,261	514,802,214,959	528,655,810,469
Tangible assets	2,011,112,493,514	1,960,485,835,529	1,972,936,274,473
Investment properties	140,049,180,283	150,877,811,717	181,767,930,858
Intangible assets	54,791,285,096	85,071,987,737	124,051,559,012
Right-of-use assets	37,395,529,421	33,046,734,422	36,412,377,338
Investment in associates	127,893,510,619	134,036,107,026	148,512,850,957
Investment in joint ventures	30,474,308,971	48,130,813,655	83,775,727,304
Deferred tax assets	59,555,715,112	69,192,838,723	87,081,214,992
Net defined benefit assets	47,513,910,909	38,888,655,530	15,765,621,745
Other non-current assets	2,130,694,725	7,615,823,114	18,512,112,064
<b>Total Assets</b>	<b>5,919,958,905,229</b>	<b>5,789,382,238,682</b>	<b>6,105,540,014,922</b>

Category	2022	2023	2024
<b>Liabilities</b>			
<b>I. Current Liabilities</b>	1,800,640,369,039	1,646,971,797,733	2,113,005,041,486
Trade and other payables	772,544,583,201	625,812,541,109	583,422,240,378
Excess billing liabilities	12,306,399,397	15,488,076,608	9,276,509,476
Short-term borrowings	875,572,047,428	918,917,079,744	1,292,242,234,510
Other financial liabilities	39,169,755,548	11,404,365,889	9,912,449,816
Current tax liabilities	47,313,829,675	35,688,109,411	28,714,906,265
Provisions	1,351,010,135	2,720,182,185	150,023,688,887
Other current liabilities	52,382,743,655	36,941,442,787	39,413,012,154
Non-current liabilities held for sale	0	0	0
<b>II. Non-current liabilities</b>	1,114,726,046,521	1,034,677,514,974	842,429,321,841
Trade and other payables	15,487,009,590	16,523,921,523	21,395,635,223
Long-term borrowings	794,787,621,509	714,834,489,485	612,881,703,661
Other financial liabilities	49,118,585,304	40,898,043,655	37,734,297,641
Deferred tax liabilities	183,361,641,513	175,363,987,073	156,824,738,730
Provisions	65,999,351,920	79,993,173,087	318,179,645
Net defined benefit liabilities	1,316,087,089	107,536,323	577,069,668
Other non-current liabilities	4,655,749,596	6,956,363,828	12,697,697,273
<b>Total Liabilities</b>	<b>2,915,366,415,560</b>	<b>2,681,649,312,707</b>	<b>2,955,434,363,327</b>
<b>Equity</b>			
<b>I. Equity attributable to owners of the parent company</b>	2,069,597,227,487	2,148,801,427,341	2,197,926,383,845
Share capital	20,000,000,000	20,000,000,000	20,000,000,000
Additional paid-In capital	412,503,770,445	411,424,095,857	408,687,196,425
Retained earnings	1,631,862,320,855	1,683,442,939,546	1,714,701,765,653
Other components of equity	5,231,136,187	33,934,391,938	54,537,421,767
<b>II. Non-controlling Interests</b>	934,995,262,182	958,931,498,634	952,179,267,750
<b>Total Equity</b>	<b>3,004,592,489,669</b>	<b>3,107,732,925,975</b>	<b>3,150,105,651,595</b>
<b>Total Liabilities and Equity</b>	<b>5,919,958,905,229</b>	<b>5,789,382,238,682</b>	<b>6,105,540,014,922</b>

# Financial Statements

## Consolidated Statement of Comprehensive Income

Unit: KRW

Category	2022	2023	2024
Assets			
Revenue	6,745,801,494,898	6,419,203,603,021	6,016,826,083,760
Cost of sales	6,304,940,033,856	5,977,035,299,268	5,655,175,036,546
Gross profit	440,861,461,042	442,168,303,753	361,651,047,214
General and administrative expenses	244,735,123,111	241,396,198,983	262,464,981,402
Operating Profit	196,126,337,931	200,772,104,770	99,186,065,812
Other Income	49,357,655,695	29,523,792,394	38,511,423,267
Other expenses	22,641,992,756	27,289,387,958	37,178,991,515
Finance income	168,317,632,265	187,434,464,941	185,060,233,492
Finance costs	213,345,161,013	210,595,558,744	224,618,557,531
Net gain on equity method	30,001,573,175	(6,988,314,110)	(13,795,048,320)
Net profit before income tax	207,816,045,297	172,857,101,293	47,165,125,205
Income tax expenses	51,742,949,909	41,020,683,082	12,995,233,469
Net income	156,073,095,388	131,836,418,211	34,169,891,736
Other comprehensive income	20,076,755,901	3,966,238,622	41,745,982,930
- Items that will not be reclassified subsequently to profit or loss:	8,703,031,107	4,978,782,681	(11,952,778,327)
↳ Remeasurement of defined benefit obligations	16,098,574,410	(24,878,543,409)	(13,910,772,3061)
↳ Changes in retained earnings from equity method	(245,457,041)	0	0
↳ Other comprehensive income-gain (loss) on valuation of financial assets at fair value	(7,150,086,262)	29,857,326,090	1,957,993,979
Items reclassified subsequently to profit or loss	11,373,724,794	(1,012,544,059)	53,698,761,257
↳ Foreign currency translation gain (loss)	8,905,159,366	2,569,322,689	43,252,639,746
↳ Gain (loss) on derivatives	3,631,595,442	(3,951,938,199)	(1,252,728,551)
↳ Equity method adjustments	(1,163,030,014)	370,071,451	11,698,850,062
Total comprehensive income	176,149,851,289	135,802,656,833	75,915,874,666

Category	2022	2023	2024
Net income attributable to			
Owners of the parent	123,324,103,013	82,005,475,362	33,257,985,951
Non-controlling interests	32,748,992,375	49,830,942,849	911,905,785
Comprehensive income attributable to			
Owners of the parent	136,512,647,165	94,314,134,849	65,732,877,725
Non-controlling interests	39,637,204,124	41,488,521,984	10,182,996,941
Earnings per share			
Basic and diluted earnings per share	31,597	21,043	8,537

# ESG Data

## Environmental

SeAH Holdings

Category	Unit	2022	2023	2024
Energy				
Total Energy Consumption	GJ	1,093	1,050	520
Direct Energy		674	560	294
└ LNG		329	352	294
└ Gasoline		345	208	0
Indirect Energy		419	490	226
└ Electricity		419	490	226
Water				
Total water withdrawal	Ton	1,439	1,656	1,800
└ Industrial water		0	0	0
└ Treated municipal water		1,439	1,656	1,800
Waste				
Total waste generated	Ton	9	7	0.5
General waste		9	7	0.5

SeAH Besteel Holdings

Category	Unit	2022	2023	2024
Energy				
Direct/indirect emissions(Scope 1&2)	Total	472	467	485
	└ Scope 1	44	54	69
	└ Scope 2	429	413	416
	Emissions target	N/A	N/A	N/A
	Performance against target	%	N/A	N/A
Energy usage	Total Energy Consumption	GJ	9,733	9,581
	Energy usage Target	%	N/A	N/A
	Performance against target	%	N/A	N/A
Direct Energy	Total direct Energy consumed	GJ	775	954
	└ LNG		509	592
	└ LPG		0	0
	└ Diesel		0	0
	└ Gasoline		266	362
Indirect Energy	Total indirect Energy consumed		8,958	8,627
	└ Electricity		8,958	8,627
	└ Steam		0	0
Percentage of fossil fuel energy consumed		%	2.7	3.8
Percentage of natural gas energy consumed		%	5.2	6.2
Water	Total water withdrawal	1,000m³	0.3	0.5
	└ Industrial water		0	0
	└ Treated municipal water		0.3	0.5
Reused		%	0	0
Total waste generated <sup>1)</sup>		Ton	0.2	1.7
General waste	Total		0.2	1.7
	└ Landfilled		0.2	1.7
	└ Incinerated		0	0
	└ Recycled		0	0
	└ Others		0	0

1) 2023 data error corrected



ESG Data

Environmental

SeAH Besteel

Category		Unit	2022	2023	2024
Steel					
		Ton	1,912,632	1,739,990	1,742,989
Greenhouse Gas (GHG) Emissions					
Direct/indirect emissions(Scope 1&2)	Total	tCO2-eq	1,237,482	1,182,414	1,155,808
	↳ Scope 1		524,596	503,697	473,995
	↳ Scope 2		712,886	678,717	681,813
	GHG intensity <sup>1)</sup>	tCO2-eq/Ton	0.65	0.68	0.66
	Emissions target	tCO2-eq	1,244,349	1,260,479	1,224,591
	Performance against target	%	101	107	106
Others indirect emissions(Scope 3)	Scope3 <sup>2)</sup>	tCO2-eq	N/A	1,100,245	567,235
	↳ Ppurchased goods and services <sup>3)</sup>		N/A	591,279	358,213
	↳ Ffuel & Energy related activities <sup>4)</sup>		N/A	330,255	123,206
	↳ Upstream transprotation and distribution <sup>5)</sup>		N/A	174,975	82,360
	↳ Waste <sup>6)</sup>		N/A	3,736	3,456
Energy					
Energy usage	Total Energy Consumption	GJ	19,352,464	18,542,629	18,419,749
	Energy usage Target		19,711,705	19,450,056	19,077,015
	Performance against target	%	101.9	104.9	103.6
Direct Energy	Total direct Energy consumed	GJ	4,608,061	4,502,224	4,326,169
	↳ LNG		3,601,752	3,969,653	3,957,312
	↳ LPG		926,510	451,812	253,201
	↳ Diesel		78,618	79,475	114,059
	↳ Gasoline		1,181	1,284	1,597
Indirect Energy	Total indirect Energy consumed	GJ	14,744,403	14,040,405	14,093,580
	↳ Electricity		14,347,036	13,668,335	13,737,792
	↳ Steam		397,367	372,070	355,788
Percentage of fossil fuel energy consumed		%	5.2	2.9	2.0
Percentage of natural gas energy consumed			18.6	21.4	21.5
Renewable energy usage		MWh	0	0	5,363
Energy intensity <sup>7)</sup>		GJ/Ton	10.1	10.7	10.6

Category		Unit	2022	2023	2024
Air Pollutants					
Total air pollutant Emissions	Total		691.0	693.2	532.5
	└ Dust	Ton	49	52.3	12.1
	└ NOx		537	546	432.6
	└ SOx		105.0	94.9	87.8
Air pollutant intensity <sup>8)</sup>	Total		0.0003613	0.0003984	0.0003055
	└ Dust	Ton/Ton	0.000026	0.000030	0.000007
	└ NOx		0.000281	0.000314	0.000248
	└ SOx		0.000055	0.000055	0.000050
Raw Materials					
Total raw material consumption (steel scrap)		Ton	2,019,655	1,839,381	1,837,117
Recycled raw material consumption (steel scrap)			2,019,655	1,839,381	1,837,117
Percent of recycled raw materials		%	100	100	100
Water					
Target	Water usage reduction Target	1,000m³	4,487	4,474	4,460
	└ Taget contrast increase/decrease rate	%	-4.8	-4.9	-8.0
	└ last year contrast increase/decrease rate		-8.8	-0.4	-3.6
Usage	Water usage intensity <sup>9)</sup>	1,000m³/Ton	0.0022	0.0024	0.0024
	└ last year contrast increase/decrease rate	%	-1.5	9.5	-3.8
	Total water withdrawal <sup>10)</sup>	1,000m³	4,272	4,255	4,102
	└ Industrial water <sup>11)</sup>		3,668	3,626	3,495
	└ Treated municipal water <sup>12)</sup>		604	629	607
Wastewater <sup>13)</sup>	Total treated wastewater		2,905	2,963	1,890
	└ Discharged	2,240	2,260	1,850	
	└ Reused	665	703	40	
Water Reuse Rate <sup>14)</sup>		%	15.6	16.5	1.0



## ESG Data

### Environmental

SeAH Besteel

Category		Unit	2022	2023	2024
Water Pollutants Control					
Water Pollutants Emissions	Total	Ton	43	63	19
	↳ Suspended solids (SS)		14	20	6.4
	↳ Chemical oxygen demand(COD)		12	21	N/A
	↳ Biochemical oxygen demand(BOD)		2	6	1.8
	↳ Total organic carbon (TOC) <sup>3)</sup>		9	11	6
	↳ Total nitrogen (T-N)		6.9	5.1	5.0
	↳ Total phosphorous (T-P)		0	0.1	0.065
Water Pollutants intensity <sup>16)</sup>		Ton/Ton	0.000022	0.000036	0.000011
Waste					
Target	Waste reduction Target	Ton	275,318	273,941	272,565
	↳ Target contrast increase/decrease rate	%	-1.6	22.5	1.7
Amount	Waste intensity <sup>17)</sup>	Ton/Ton	0.14	0.19	0.16
	Total waste generated	Ton	270,808	335,630	277,171
General waste <sup>18)</sup>	Total		229,899	297,412	237,672
	↳ Landfilled		470	2,857	143
	↳ Incinerated		783	289	0
	↳ Recycled		228,548	294,069	237,528
	↳ Others		98	198	0
Designated waste <sup>19)</sup>	Total		40,909	38,217	39,499
	↳ Landfilled		7	0	0
	↳ Incinerated		606	815	1,056
	↳ Recycled		40,296	37,356	38,443
	↳ Others		0	47	0
Waste Recycling <sup>20)</sup>	↳ Percentage of designated waste	%	15.1	11.4	14.3
	Waste recycled	Ton	268,941	331,425	275,971
	Percentage of waste recycled	%	99.3	98.7	99.6

Category		Unit	2022	2023	2024
Chemicals <sup>21)</sup>					
Hazardous chemicals consumed		Ton	34.0	26.3	26.5
Chemicals emitted			1.4	0.03	5.20
Environment Certification					
Energy Management System (ISO 50001)	Acquisition rate	%	100	100	100
	No. of certified business sites	Number(s)	2	2	2
	No. of total business sites	Number(s)	2	2	2
ISO14001 (Environmental Management System)	Acquisition rate	%	100	100	100
	No. of certified business sites <sup>22)</sup>	Number(s)	2	2	2
	No. of total business sites <sup>23)</sup>	Number(s)	2	2	2
Environmental Investment					
	Total Environmental Investment	KRW million	10,348	6,017	15,909
Eco-friendly products					
	New certification	Number(s) or Case(s)	0	0	0
	Purchase	KRW million	5,511	6,329	6,515
	Sales <sup>24)</sup>			0	4,171

1) Greenhouse Gas (GHG) intensity = emissions/Steel

2) Implementation of Scope 3 Emissions Assessment from 2023, Total emissions decreased year-over-year due to the enhancement of the emissions calculation methodology and emission factors

3) Selected as key materials from purchased goods that directly impact the steel production process

4) Upstream impacts of Electricity and purchased fuel (except for Steam )

5) Scope includes transportation and distribution services for both purchased goods and sold products in category 1 ('purchased goods and services')

6) Impacts from waste generated in domestic operations, categorized by disposal method (Excluding sales offices)

7) Energyintensity = Usage/Steel

8) Air Pollutant intensity = emissions/Steel

9) WaterUsage intensity = Usage/Steel

10)-12) 2022, 2023Year(s) data error corrected

13)-15) 2022, 2023Year(s) data error corrected

16) Water Pollutants intensity = emissions/Steel

17) Waste intensity = Amount/Steel

18)-20) 2022, 2023Year(s) data error corrected

21) 2022, 2023Year(s) data error corrected

22)-23) 2023Year(s) data error corrected

24) Steel products manufactured using 100% renewable energy



ESG Data

Environmental

SeAH CSS

Category		Unit	2022	2023	2024
Steel					
		Ton	618,685	543,114	499,277
Greenhouse Gas (GHG) Emissions					
Direct/indirect emissions(Scope 1&2)	Total	tCO2-eq	496,863	454,796	436,153
	↳ Scope 1		202,411	183,445	177,157
	↳ Scope 2		294,452	271,351	258,996
	GHG intensity <sup>1)</sup>	tCO2-eq/Ton	0.80	0.84	0.87
	Emissions target	tCO2-eq	544,077	544,077	538,981
	Performance against target	%	110	120	124
Others indirect emissions(Scope 3)	Scope3 <sup>2)</sup>	tCO2-eq	N/A	591,738	471,810
	↳ Purchased goods and services <sup>3)</sup>		N/A	392,258	382,102
	↳ Fuel & Energy related activites <sup>4)</sup>		N/A	143,160	54,831
	↳ Upstream transprotation and distribution <sup>5)</sup>		N/A	52,426	30,533
	↳ Waste <sup>6)</sup>		N/A	3,894	4,344
Energy					
Energy usage	Total Energy Consumption	GJ	9,012,724	8,347,540	7,915,000
	Energy usage Target		9,891,440	9,427,867	7,903,806
	Performance against target	%	110	113	100
Direct Energy	Total direct Energy consumed	GJ	2,859,721	2,677,302	2,114,757
	↳ LNG		1,732,663	1,609,395	1,479,159
	↳ LPG		1,096,388	1,003,889	568,342
	↳ Diesel		30,305	63,474	66,726
	↳ Gasoline		365	544	530
Indirect Energy	Total indirect Energy consumed	GJ	6,153,003	5,670,238	5,412,078
	↳ Electricity		6,153,003	5,670,238	5,412,078
	↳ Steam		0	0	0
Percentage of fossil fuel energy consumed		%	12.5	12.8	8.0
Percentage of natural gas energy consumed			19.2	19.3	18.7
Energy intensity <sup>7)</sup>		GJ/Ton	14.6	15.4	15.9

Category		Unit	2022	2023	2024
Air Pollutants					
Total air pollutant Emissions	Total		375	372	311
	└ Dust	Ton	35	36	25
	└ NOx		327	321	265
	└ SOx		13	15	21
Air pollutant intensity <sup>9)</sup>	Total		0.000605	0.000601	0.000502
	└ Dust	Ton/Ton	0.000056	0.000066	0.000049
	└ NOx		0.000529	0.000591	0.000531
	└ SOx		0.000021	0.000028	0.000042
Raw Materials					
Total raw material consumption (steel scrap)		Ton	620,955	553,351	441,932
Recycled raw material consumption (steel scrap)			620,955	553,351	441,932
Percent of recycled raw materials		%	100	100	100
Water					
Target	Water usage reduction Target	1,000m³	2,178	2,171	2,165
	└ Target contrast increase/decrease rate	%	12.3	-1.5	-8.5
Usage	Water usage intensity <sup>9)</sup>	1,000m³/Ton	0.0040	0.0039	0.0040
	└ last year contrast increase/decrease rate	%	-18.6	-0.4	0.7
	Total water withdrawal	1,000m³	2,446	2,139	1,980
	└ Industrial water		0	0	0
	└ Treated municipal water		2,446	2,139	1,980
Wastewater	Total treated wastewater		971	875	945
	└ Discharged		916	831	915
	└ Reused		55	44	30
Water Reuse Rate <sup>10)</sup>		%	2.2	2.1	1.5

ESG Data

Environmental

SeAH CSS

Category		Unit	2022	2023	2024
Water Pollutants					
Water Pollutants Emissions	Total	Ton	23	23	23
	↳ Suspended solids (SS)		5.2	8.1	10.0
	↳ Chemical oxygen demand(COD)		4.4	N/A	N/A
	↳ Biochemical oxygen demand(BOD)		2.2	3.1	2.0
	↳ Total organic carbon (TOC) <sup>3)</sup>		3.8	4.9	3.0
	↳ Total nitrogen (T-N)		6.9	6.9	8.0
	↳ Total phosphorous (T-P)		0.1	0	0
Water Pollutants intensity <sup>1)</sup>		Ton/Ton	0.000037	0.000042	0.000046
Waste					
Target	Waste reduction Target <sup>12)</sup>	Ton	155,000	154,225	153,450
	↳ Target contrast increase/decrease rate	%	1.0	-5.3	-9.8
Amount	Waste intensity <sup>13)</sup>	Ton/Ton	0.3	0.3	0.3
	Total waste generated	Ton	156,596	146,056	138,365
General waste	Total		144,256	133,272	125,898
	↳ Landfilled		23,698	9,302	7,396
	↳ Incinerated		746	748	612
	↳ Recycled		119,808	123,220	117,890
	↳ Others		5	2	0
Designated waste	Total		12,340	12,784	12,466
	↳ Landfilled		1,112	2,363	2,421
	↳ Incinerated		95	182	270
	↳ Recycled		10,927	9,814	9,546
	↳ Others		207	425	229
	↳ Percentage of designated waste	%	7.9	8.8	9.0
Waste Recycling	Waste recycled	Ton	130,735	133,034	127,437
	Percentage of waste recycled	%	83.5	91.1	92.1

Category		Unit	2022	2023	2024
Chemicals					
Hazardous chemicals consumed		Ton	9,076.2	7,129.6	8344.5
Chemicals emitted			10.0	10.6	9.8
Environment Certification					
Energy Management System (ISO 50001)	Acquisition rate	%	0	0	0
	No. of certified business sites	Number(s)	0	0	0
	No. of total business sites	Number(s)	1	1	1
ISO14001 (Environmental Management System)	Acquisition rate	%	100	100	100
	No. of certified business sites	Number(s)	1	1	1
	No. of total business sites	Number(s)	1	1	1
Environmental Investment					
Total Environmental Investment		KRW million	9,201	13,292	31,708
Eco-friendly products					
New certification		Number(s) or Case(s)	0	21	42
Purchase		KRW million	2,058	1,978	747
Sales			20	14	0

1) Greenhouse Gas (GHG) intensity = emissions/Steel  
2) Implementation of Scope 3 Emissions Assessment from 2023, Total emissions decreased year-over-year due to the enhancement of the emissions calculation methodology and emission factors  
3) Selected as key materials from purchased goods that directly impact the steel production process  
4) Upstream impacts of Electricity and purchased fuel (except for Steam )  
5) Scope includes transportation and distribution services for both purchased goods and sold products in category 1 ('purchased goods and services')  
6) Impacts from waste generated in domestic operations, categorized by disposal method (Excluding sales offices)  
7) Energyintensity = Usage/Steel  
8) Air Pollutant intensity = emissions/Steel  
9) WaterUsage intensity = Usage/Steel  
10) 2022Year data error corrected  
11) Water Pollutants intensity = emissions/Steel  
12) 2022, 2023Year data error corrected  
13) Waste intensity = Amount/Steel



ESG Data

Environmental

SeAH Aerospace & Defense

Category		Unit	2022	2023	2024
Steel					
		Ton	13,705	14,262	13,773
Greenhouse Gas (GHG) Emissions					
Direct/indirect emissions(Scope 1&2)	Total <sup>1)</sup>	tCO2-eq	11,706	13,809	14,222
	└ Scope 1 <sup>2)</sup>		4,406	4,850	4,774
	└ Scope 2 <sup>3)</sup>		7,300	8,959	9,448
	GHG intensity <sup>4)</sup>	tCO2-eq/Ton	0.85	0.97	1.03
	Emissions target	tCO2-eq	N/A	14,267	15,754
	Performance against target	%	N/A	97	90
Energy					
Energy usage	Total Energy Consumption	GJ	231,641	274,424	283,327
	Energy usage Target		N/A	282,415	313,778
	Performance against target	%	N/A	97	90
Direct Energy	Total direct Energy consumed	GJ	78,185	86,096	84,727
	└ LNG		76,718	84,568	83,138
	└ LPG		0	0	0
	└ Diesel		1,467	1,528	1,589
	└ Gasoline		0	0	0
Indirect Energy	Total indirect Energy consumed <sup>5)</sup>	GJ	153,456	188,328	198,600
	└ Electricity <sup>6)</sup>		153,456	188,328	198,600
	└ Steam		0	0	0
Percentage of fossil fuel energy consumed		%	0.63	0.56	0.56
Percentage of natural gas energy consumed			33.1	30.8	29.3
Energy intensity <sup>7)</sup>		GJ/Ton	16.9	19.2	20.6
Air Pollutants					
Total air pollutant Emissions	Total	Ton	0.2	2.1	1.1
	└ Dust		0.1	0.2	0.1
	└ NOx		0.1	1.9	0.9
	└ SOx		0	0.02	0.18
Air pollutant intensity <sup>8)</sup>	Total	Ton/Ton	0.000017	0.000149	0.000081
	└ Dust		0.000008	0.000014	0.000006
	└ NOx		0.000009	0.000133	0.000062
	└ SOx		0	0	0

Category	Unit	2022	2023	2024	2024
Raw Materials					
Total raw material consumption (steel scrap)	Ton		0	0	0
Recycled raw material consumption (steel scrap)			0	0	0
Percent of recycled raw materials		%	0	0	0
Water					
Target	Water usage reduction Target	1,000m³	N/A	N/A	N/A
	└ Taget contrast increase/decrease rate	%	N/A	N/A	N/A
Usage	Water usage intensity <sup>9)</sup>	1,000m³/Ton	0.0041	0.0042	0.0039
	└ last year contrast increase/decrease rate	%	N/A	3.5	-8.1
	Total water withdrawal <sup>10)</sup>	1,000m³	56	60.3	53.5
	└ Industrial water <sup>11)</sup>		0	0	0
	└ Treated municipal water <sup>12)</sup>		56.0	60.3	53.5
Wastewater	Total treated wastewater		24.0	26.3	17.0
	└ Discharged	24.0	26.3	17.0	
	└ Reused	0	0	0	
Water Reuse Rate		%	0	0	0
Water Pollutants					
Water Pollutants Emissions	Total	Ton	1.2	2.0	534.0
	└ Suspended solids (SS)		0.3	0.3	0.0
	└ Chemical oxygen demand(COD)		0.9	0.0	0.0
	└ Biochemical oxygen demand(BOD)		0	0	0
	└ Total organic carbon (TOC) <sup>3)</sup>		0.0	1.1	0.48
	└ Total nitrogen (T-N)		0	0.6	0.05
	└ Total phosphorous (T-P)		0	0	0
Water Pollutants intensity <sup>10)</sup>		Ton/Ton	0.00009	0.00014	0.00004





ESG Data

Environmental

SeAH Aerospace & Defense

Category	Unit	2022	2023	2024	2024
Waste					
Target	Waste reduction Target	Ton	N/A	N/A	N/A
	↳ Target contrast increase/decrease rate	%	N/A	N/A	N/A
Amount	Waste intensity <sup>1)</sup>	Ton/Ton	0.04	0.05	0.04
	Total waste generated	Ton	587	643	589
General waste	Total		545	592	511.3
	↳ Landfilled		9	4	42
	↳ Incinerated		21.0	30.0	28.3
	↳ Recycled		515	558	441
	↳ Others		0	0	0
Designated waste	Total		42	50	78
	↳ Landfilled		0	0	0
	↳ Incinerated		7	0	0
	↳ Recycled		35	50	78
	↳ Others		0	0	0
	↳ Percentage of designated waste	%	7.2	7.8	13.2
Waste Recycling	Waste recycled	Ton	551	478	519
	Percentage of waste recycled	%	93.9	74.3	88.1
Chemicals					
Hazardous chemicals consumed		Ton	0	0	0
Chemicals emitted			0	0	0

Category	Unit	2022	2023	2024
Environment Certification				
Energy Management System (ISO 50001)	Acquisition rate (%)	0	0	0
	No. of certified business sites (Number(s))	0	0	0
	No. of total business sites (Number(s))	1	1	1
ISO14001 (Environmental Management System)	Acquisition rate (%)	100	100	100
	No. of certified business sites (Number(s))	1	1	1
	No. of total business sites (Number(s))	1	1	1
Environmental Investment				
Total Environmental Investment <sup>12)</sup>	KRW million	200	635	121
Eco-friendly products				
New certification	Number(s) or Case(s)	0	0	0
Purchase	KRW million	0	0	0
Sales		0	0	0

1)-3) 2022, 2023 data error corrected  
4) Greenhouse Gas (GHG) intensity = emissions/Steel  
5)-6) 2022, 2023Year data has been revised due to a change in the calculation methodology: kWh --> J  
7) Energyintensity = Usage/Steel  
8) emissions/Steel  
9) WaterUsage intensity = Usage/Steel  
10) Water Pollutants intensity = emissions/Steel  
11) Waste intensity = Amount/Steel  
12) 2022Year data error corrected



ESG Data

Environmental

SeAH Specialty Steel

Category		Unit	2022	2023	2024
Greenhouse Gas (GHG) Emissions					
Total GHG emissions (Scope 1+2)		tCO <sub>2</sub> eq	55,417	51,138	54,540
└ Scope 1(direct emissions)			28,259	28,064	28,233
└ Scope 2((indirect emissions)			27,160	23,078	26,311
GHG intensity (per revenue)		tCO <sub>2</sub> eq/KRW million	0.07	0.07	0.07
Total Reduction in Greenhouse Gas Emissions		tCO <sub>2</sub> eq	773	3,029	0
Energy					
Total Energy Consumption		GJ	1,097,356	1,034,412	1,104,260
Total Energy Reduction			N/A	64,699	0
Direct Energy			575,309	552,113	554,447
└ LNG			538,417	548,998	539,999
└ LPG			97	0	11,532
└ Diesel			186	118	373
└ Gasoline			1,344	1,242	1,478
└ Kerosene			35,265	1,755	1,064
Indirect Energy			522,047	482,299	549,813
└ Electricity			484,539	482,299	549,813
└ Steam			37,508	-	-
Percentage of fossil fuel energy consumed		%	3.4	0.3	1.3
Percentage of natural gas energy consumed			49.1	53.2	48.9
Energy intensity (per revenue)		GJ/KRW million	1.44	1.39	1.47
Air Pollutants					
Total air pollutant Emissions	Dust	Ton	7.88	7.08	8.33
	NOx		4.35	7.84	10.59
	SOx		5.41	6.49	0.20
Air pollutant intensity (per revenue)	Dust	Ton/KRW billion	0.010	0.010	0.011
	NOx		0.006	0.011	0.014
	SOx		0.007	0.009	0.000
Raw Materials					
Total raw material consumption (steel scrap)		Ton	416,027	419,996	413,320

Category		Unit	2022	2023	2024
Water					
Total water withdrawal		1,000 m³	597	625	602
└ Industrial water			483	513	499
└ Treated municipal water			57	65	58
Total treated wastewater			547	529	505
└ Discharged			489	481	459
└ Reused			57	48	45
Wastewater reused rate		%	10	8	8
Water Pollutants Control					
Water Pollutants Emissions	Suspended solids (SS)	Ton	0.7	1.6	1.8
	Chemical oxygen demand(COD)		1.2	0.9	-
	Biochemical oxygen demand(BOD)		0.8	0.5	0.5
	Total organic carbon (TOC) <sup>1)</sup>		N/A	0.9	1.1
	Total nitrogen (T-N)		11.8	12.0	12.5
	Total phosphorous (T-P)		0.027	0.041	0.027
Waste					
Total waste generated		Ton	15,566	15,343	16,681
General waste			4,077	3,779	4,382
└ Landfilled			1,313	1,128	1,493
└ Incinerated			52	27	92
└ Recycled			2,713	2,624	2,797
└ Others			-	-	-
Designated waste			11,489	11,417	12,299
└ Landfilled			-	-	-
└ Incinerated			105	115	113
└ Recycled			11,384	11,303	12,186
└ Others			-	-	-
Percentage of designated waste			73.8	74.4	73.7
Waste recycled (byproducts recy cled)			14,097	14,072	14,983
Percentage of waste recycled (Per centage of byproducts recycled)			91	92	90

1) Reporting standard changed from COD to TOC starting in 2023.



ESG Data

Environmental

SeAH Metal<sup>1)</sup>

Category		Unit	2022	2023	2024
Greenhouse Gas (GHG) Emissions					
Total GHG emissions (Scope 1+2)		tCO <sub>2</sub> eq	7,594	8,155	N/A
└ Scope 1(direct emissions)			3,071	3,153	N/A
└ Scope 2((indirect emissions)			4,523	5,002	N/A
GHG intensity (per revenue)		tCO <sub>2</sub> eq/KRW million	0.01	0.01	N/A
Energy					
Total Energy Consumption		GJ	95,129	159,308	N/A
Direct Energy			1,958	56,255	N/A
└ LNG			54	54,369	N/A
└ LPG			0	0	N/A
└ Diesel			1,892	1,876	N/A
└ Gasoline			12	10	N/A
Indirect Energy			93,171	103,052	N/A
└ Electricity			93,171	103,052	N/A
Percentage of fossil fuel energy consumed		%	2.0	1.2	N/A
Percentage of natural gas energy consumed			0.1	34.1	N/A
Energy intensity (per revenue)		GJ/KRW million	0.09	0.13	N/A
Air Pollutants					
Total air pollutant Emissions	Dust	Ton	2.71	1.88	N/A
	NOx		2.40	1.08	N/A
	SOx		0.42	1.65	N/A
Air pollutant intensity (per revenue)	Dust	Ton/KRW billion	0.003	0.002	N/A
	NOx		0.002	0.001	N/A
	SOx		0.000	0.001	N/A
Water					
Total water withdrawal		1,000 m <sup>3</sup>	20	6	N/A
└ Industrial water			14	0	N/A
└ Treated municipal water			6	6	N/A
Total treated wastewater			3	0	N/A
└ Discharged			3	0	N/A
└ Reused			0	0	N/A

Category		Unit	2022	2023	2024
Water Pollutants Control					
Water Pollutants Emissions	Suspended solids (SS)	Ton	13	0	N/A
	Chemical oxygen demand(COD)		33	0	N/A
	Biochemical oxygen demand(BOD)		0	0	N/A
Waste					
Total waste generated		Ton	370	268	N/A
General waste			75	24	N/A
└ Landfilled			0	14	N/A
└ Incinerated			61	10	N/A
└ Recycled			14	0	N/A
└ Others			0	0	N/A
Designated waste			295	244	N/A
└ Landfilled			0	0	N/A
└ Incinerated			80	26	N/A
└ Recycled			215	218	N/A
└ Others			0	0	N/A
Percentage of designated waste			80	91	N/A
Waste recycled (byproducts recy cled)			229	218	N/A
Percentage of waste recycled (Per centage of byproducts recycled)		62	81	N/A	
Chemicals					
ISO14001 (Environmental Management System) Acquisition rate		Ton	20	0	N/A
Environment Certification					
ISO14001 (Environmental Management System) Acquisition rate		%	100	100	N/A
└ No. of certified business sites		Number(s)	3	1	N/A
└ No. of total business sites				1	N/A
Environmental Investment					
Total Environmental Investment		KRW million	142	20	N/A
Environmental Laws and Regulations					
Violations		Case(s)	0	0	N/A
Fines		KRW million	0	0	N/A

1) 2024 data included in SeAh Special Steel (merged into SeAh Special Steel in 2024)

## ESG Data

### Environmental

SeAH M&amp;S

Category		Unit	2022	2023	2024
Greenhouse Gas (GHG) Emissions					
Total GHG emissions (Scope 1+2)		tCO <sub>2</sub> eq	7,594	9,284	9,023
└ Scope 1(direct emissions)			3,071	4,281	3,696
└ Scope 2((indirect emissions)			4,523	5,002	5,327
GHG intensity (per revenue)		tCO <sub>2</sub> eq/KRW million	0.01	0.01	0.01
Energy					
Total Energy Consumption		GJ	95,129	159,308	107,871
Direct Energy			1,958	56,255	68,873
└ LNG			54	54,369	66,967
└ LPG			0	0	0
└ Diesel			1,892	1,876	1,896
└ Gasoline			12	10	10
Indirect Energy			93,171	103,052	40,904
└ Electricity			93,171	103,052	40,904
Percentage of fossil fuel energy consumed		%	2.0	1.2	1.8
Percentage of natural gas energy consumed			0.1	34.1	62.1
Energy intensity (per revenue)		GJ/KRW million	0.09	0.13	0.08
Air Pollutants					
Total air pollutant Emissions	Dust	Ton	2.71	1.88	0.87
	NOx		2.40	1.08	1.78
	SOx		0.42	1.65	1.80
Air pollutant intensity (per revenue)	Dust	Ton/KRW billion	0.003	0.002	0.001
	NOx		0.002	0.001	0.001
	SOx		0.000	0.001	0.001
Raw Materials					
Total raw material consumption (steel scrap)		Ton	17,275	19,422	14,706
Recycled raw material consumption (steel scrap)			0	0	0
Percent of recycled raw materials		%	0	0	0

Category		Unit	2022	2023	2024
Water					
Total water withdrawal		1,000 m³	352	358	303
└ Industrial water			352	358	303
└ Treated municipal water			0	0	0
Total treated wastewater <sup>1)</sup>			324	325	277
└ Discharged			324	325	277
Water Pollutants Control					
Water Pollutants Emissions	Suspended solids (SS)	Ton	27	55	64
	Chemical oxygen demand(COD)		8	0	N/A
	Biochemical oxygen demand(BOD) <sup>2)</sup>		5	4	112
	Total organic carbon (TOC) <sup>3)</sup>		39	7	20
	Total nitrogen (T-N)		23	15	8
	Total phosphorous (T-P)		0	0	0
Waste					
Total waste generated		Ton	20,970	23,190	19,871
General waste			20,970	23,186	19,817
└ Landfilled			0	0	37
└ Incinerated			0	0	0
└ Recycled			20,970	23,186	19,779
└ Others			0	0	0
Designated waste			0	4	54
└ Landfilled			0	3	43
└ Incinerated			0	0	11
└ Recycled			0	1	0
└ Others			0	0	1
Waste recycled (byproducts recycled)			0	0	0.27
Percentage of waste recycled (Per centage of byproducts recycled)		20,970	23,187	0	

1) Reporting standard changed from COD to TOC starting in 2023

2) Increased wastewater throughput from DIWS operation

3) Trial and error occurred during the initial setup phase for the stable operation of the Selenium abatement equipment, Emission concentrations temporarily increased during the process of finding optimal conditions

Category	Unit	2022	2023	2024
Chemicals				
Hazardous chemicals consumed	Ton	24,008	43,700	39,002
Chemicals emitted		4	4	4
Environmental Investment				
Total Environmental Investment	KRW million	560	410	2,981
Environmental Laws and Regulations				
Violations	Case(s)	1	1	1
Fines	KRW million	2	2	3





ESG Data

Environmental

SeAH L&S

Category	Unit	2022	2023	2024
Greenhouse Gas (GHG) Emissions				
Total GHG emissions (Scope 1+2)	tCO <sub>2</sub> eq	16,245	15,836	14,542
└ Scope 1(direct emissions)		15,054	14,699	13,936
└ Scope 2((indirect emissions)		1,191	1,137	606
GHG intensity (per revenue)	tCO <sub>2</sub> eq/KRW million	0.03	0.04	0.05
Total Reduction in Greenhouse Gas Emissions	tCO <sub>2</sub> eq	271	409	2,785
Energy				
Total Energy Consumption	GJ	239	233	211
Total Energy Reduction		3	6	22
Direct Energy		214	209	198
└ LNG		0	0	0
└ LPG		0	0	0
└ Diesel		213	208	197
└ Gasoline		2	2	1
Indirect Energy		25	24	13
└ Electricity		25	24	13
Percentage of fossil fuel energy consumed	%	89.6	89.7	94.0
Energy intensity (per revenue)	GJ/KRW million	0.00	0.00	0.00
Raw Materials				
Total raw material consumption (steel scrap)	Ton	91,604	94,957	70,283

Category	Unit	2022	2023	2024
Water				
Total water withdrawal	1,000 m³	222	220	127
└ Industrial water		0	0	0
└ Treated municipal water		222	220	127
Total treated wastewater		0	0	0
└ Discharged		0	0	0
Waste				
Total waste generated	Ton	2	2	2
General waste		2	2	2
└ Landfilled		0	0	0
└ Incinerated		0	0	0
└ Recycled		0	0	0
└ Others		2	2	2
Environment Certification				
ISO14001 (Environmental Management System) Acquisition rate	%	100	100	100
└ No. of certified business sites	Number(s)	1	1	1
└ No. of total business sites		1	1	1



ESG Data

Social

SeAH Holdings

Category			Unit	2022	2023	2024
Employees						
Total number of employees	Total		Person(s)	46	63	64
	Gender	Male		27	38	36
		Female		19	25	28
	Age	Under 30		4	5	3
		Over 30 to under 50		33	48	53
		Over 50		9	10	8
	Employment type	Full-time		40	56	60
		Male		25	35	34
		Female		15	21	26
		Part-time		6	7	4
		Male		2	3	2
		Female		4	4	2
	Job category	General		46	63	64
		Technical		0	0	0
General manager	Total			3	6	9
	Gender	Male		3	5	7
		Female		0	1	2
	Age	Under 30		0	0	0
		Over 30 to under 50		1	4	7
		Over 50		2	2	2
Deputy manager	Total			8	11	9
	Gender	Male		5	8	7
		Female		3	3	2
	Age	Under 30		0	0	0
		Over 30 to under 50		8	11	9
		Over 50		0	0	0
Manager	Total			10	9	8
	Gender	Male		7	7	6
		Female	3	2	2	
	Age	Under 30	0	0	0	
		Over 30 to under 50	10	9	8	
		Over 50	0	0	0	

Category			Unit	2022	2023	2024
Employees						
Assistant manager	Total		Person(s)	8	16	18
	Gender	Male		4	7	5
		Female		4	9	13
	Age	Under 30		1	2	0
		Over 30 to under 50		7	14	18
		Over 50		0	0	0
Associate	Total			4	4	4
	Gender	Male		0	0	1
		Female		4	4	3
	Age	Under 30		2	2	1
		Over 30 to under 50		2	2	3
		Over 50		0	0	0
Others	Total			13	17	16
	Gender	Male		8	11	10
		Female		5	6	6
	Age	Under 30		1	1	2
		Over 30 to under 50		5	8	8
		Over 50		7	8	6
Contract workers				0	1	1
Average employment tenure						
Average employment tenure	Total		Year(s)	5.30	4.33	4.92
	Gender	Male		5.69	4.58	5.47
		Female		4.73	3.94	4.46
New hires						
New hires	Total		Person(s)	16	17	11
	Gender	Male		8	8	5
		Female		8	9	6
	Age	Under 30		6	6	4
		Over 30 to under 50		7	10	6
		Over 50		3	1	1

## ESG Data

### Social

SeAH Holdings

Category			Unit	2022	2023	2024
Turnover and Retirement						
Turnover and Retirement	Total		Person(s)	11	10	11
	Gender	Male		6	6	8
		Female		5	4	3
	Age	Under 30		4	3	3
		Over 30 to under 50		6	2	5
		Over 50		1	5	3
	Type	Mandatory retirement		1	0	1
		Voluntary resignations		2	1	1
Voluntary resignation rate (turnover)			%	4	2	2
Pension Support						
National pension plan (employer's contribution)			KRW million	105	143	183
Retirement pension plan funding				341	354	670
Number of retirement pension plan subscriber			Person(s)	36	46	60
Parental Leave						
Employees eligible for parental leave	Total		Person(s)	16	18	15
	Gender	Male		9	10	11
		Female		7	8	4
Employees on parental leave	Total			1	2	3
	Gender	Male		0	0	0
		Female		1	2	3
Collective Agreement						
Number of employees eligible for union membership			Person(s)	28	42	41
Number of union members				0	0	0
Union membership rate			%	0	0	0
Employee Training						
Training hours	Total		Hour(s)	579	904	1,303
Number of participants	Total		Person(s)	46	63	64
Per capita training hours			Hour(s)	13	14	19
Total training costs			KRW million	157	143	239
Average per capita training costs				3	2	4

Category		Unit	2022	2023	2024
Diversity					
Total number of managers		Person(s)	26	33	37
Number of females in managerial positions and above	Total		7	7	11
	Senior managers		1	1	3
	Junior managers		6	6	8
Percentage of female in managerial positions and above		%	27	21	29.7
Number of marginalized employees	Cumulative total	Person(s)	0	0	0
	Foreign employees		0	0	0
Social Contribution					
Total volunteering hours		Hour(s)	63	0	192
Number of participants		Person(s)	27	0	64
Per capita volunteering hours		Hour(s)	2	0	3
Social contribution expenses		KRW million	73	70	76
Employee Remuneration					
Total remuneration	Male	KRW million	3,475	5,122	4,590
	Female		1,748	2,128	2,852
Average Wage	Male		134	148	124
	Female		98	98	106
Gender Pay Gap		%	73	66	85
Performance Evaluation					
Number of employees eligible for performance evaluation		Person(s)	34	54	53
Number of employees receiving regular performance evaluation			34	40	41
Percentage of employees receiving regular performance evaluation		%	100	74	77
Employee Satisfaction Score					
Employee Satisfaction Score		Point(s)	72.9	73.1	75.8

1) ~ 4) Data updated compared to the previous year's disclosure to reflect findings identified during the analysis of past data.

Category		Unit	2022	2023	2024
Diversity					
Filed complaints	Number of human rights complaints	Case(s)	0	0	0
	Number of human rights complaints handled		0	0	0
Violations of Human rights	Number of violations		KRW million	0	0
	Penalties	0		0	0
	Fines	0		0	0
Information Protection					
Data breach	Total	Case(s)	0	0	0
Investment	Total IT budget	KRW100 Million	8.5	4.3	4.4
	Budget for information protection		4.7	3.2	0.8
		Percentage of information protection investment	%	55	75

# ESG Data

## Social

SeAH Besteel Holdings

Category		Unit	2022	2023	2024
Employees					
Total		Person(s)	17	53	55
Gender	Male		11	32	33
	Female		6	21	22
Employees					
Age	Under 30	Person(s)	1	8	5
	Over 30 to under 50		15	41	44
	Over 50		1	4	6
Employment type	Full-time		17	53	55
	└ Male		11	32	33
	└ Female		6	21	22
	Part-time		0	0	0
	└ Male		0	0	0
	└ Female		0	0	0
	Job category		General	17	53
Technical			0	0	0
Diversity	Cumulative total		1	2	3
	└ Employees with disabilities		0	0	0
	└ Foreign employees		1	2	3
	└ Veteran employees		0	0	0
	└ Intern	0	0	0	
	└ Percentage of employees with disabilities	%	0	0	0
Number of females in managerial positions and above	Total number of managers	Person(s)	28	31	38
	Female		3	8	12
	└ Senior managers		2	1	2
	└ Junior managers		1	7	10
		Percentage of female in managerial positions and above	%	10.7	25.8

Category		Unit	2022	2023	2024
Average employment tenure					
Total		Year(s)	4	7.5	8.6
└ Gender	└ Male		4	8.9	10
	└ Female		4	5.3	5.8
New hires					
New hires		Person(s)	21	38	12
└ Gender	Male		14	23	10
	Female		7	15	2
└ Age	Under 30		1	8	0
	Over 30 to under 50		19	26	11
	Over 50		1	4	1
Turnover and Retirement					
Turnover and Retirement		Person(s)	4	2	9
└ Gender	Male		3	2	8
	Female		1	0	1
└ Age	Under 30		0	0	1
	Over 30 to under 50		4	1	7
	Over 50		0	1	1
└ Type	Mandatory retirement		0	0	0
	Voluntary resignations		4	2	9
Voluntary resignations rate		%	100	100	100
Pension Support					
Retirement pension plan funding	Total	KRW million	1,900	4,194	6,174
	└ DC (Defined Contribution)		0	0	0
	└ DB (Defined Benefit) <sup>1)</sup>		1,900	4,194	6,174
Number of retirement pension plan subscriber	Total	Person(s)	19	43	72
	└ DC (Defined Contribution)		0	1	0
	└ DB (Defined Benefit)		19	42	72



# ESG Data

## Social

SeAH Besteel Holdings

Category		Unit	2022	2023	2024
Parental Leave <sup>2)</sup>					
Employees eligible for parental leave		Person(s)	-	12	15
└ Gender	Male		-	9	12
	Female		-	3	3
Employees on parental leave			-	2	0
└ Gender	Male		-	2	0
	Female		-	0	0
Parental Leave usage ratio		%	-	0	0
└ Gender	Male		-	0	0
	Female		-	0	0
Number of return after Parental Leave		Person(s)	-	1	0
└ Gender	Male		-	1	0
	Female		-	0	0
Return rate after Parental Leave		%	-	100	0
└ Gender	Male		-	100	0
	Female		-	0	0
Employees working 12+ Months post-return after Parental Leave		Person(s)	-	0	0
└ Gender	Male		-	0	0
	Female		-	0	0

Category		Unit	2022	2023	2024
Occupational Safety and Health					
Number of injuries	Holding and affiliates (employees)	Person(s)	0	0	0
	Partners/suppliers		0	0	0
Injury rate	Holding and affiliates (employees)	%	0	0	0
	Partners/suppliers		0	0	0
Lost time injury frequency rate (LTIFR)	Target	Case(s) /million Hour(s)	N/A	N/A	N/A
	Holding and affiliates (employees)		N/A	N/A	N/A
	Partners/suppliers		N/A	N/A	N/A
Number of fatalities	Holding and affiliates (employees)	Person(s)	0	0	0
	Partners/suppliers		0	0	0
Fatality rate	Holding and affiliates (employees)	%	0	0	0
	Partners/suppliers		0	0	0
ISO45001 (Occupational Safety and Health Management System)	Number of business sites	Number(s)	1	1	1
	└ Number of certified business sites		0	0	0
	Scope of certification	%	0	0	0

# ESG Data

## Social

SeAH Besteel Holdings

Category		Unit	2022	2023	2024
Employee Training					
Training hours	Total	Hour(s)	429	1,528	544
	↳ Training by the Human Resources Team		356	992	112
	↳ Training on fair trade		12	122	227
	↳ Training on human rights		0	159	196
	↳ Training on ESG mindset		0	90	9
Per capita training hours		Hour(s)	25	29	10
Total training costs		KRW million	26	211	116
Average per capita training costs			1.5	4.0	2.1
local communities contribution					
Number of participants		Person(s)	0	0	21
Total volunteering hours		Hour(s)	0	0	332
Per capita volunteering hours			0	0	16
Social contribution expenses		KRW million	0	200	43.7
fair salary <sup>3)</sup>					
Average Wage	Male	KRW million	80	105	113
	Female		112	94	110
Gender Pay Gap		%	100	100	100
Performance Evaluation					
Number of employees eligible for performance evaluation		Person(s)	17	53	69
Number of employees receiving regular performance evaluation			17	53	69
Percentage of employees receiving regular performance evaluation		%	100	100	100
Employee Satisfaction Score		Point(s)	79	77	74

1) 2023Year(s) data error corrected

2) 2022Year(s) data unavailable

3) 2022, 2023 data error corrected

Category		Unit	2022	2023	2024
Human Rights					
Filed complaints	Number of human rights complaints	Case(s)	0	0	0
	Number of human rights complaints handled		0	0	0
Violations of Human rights laws and regulations	Number of violations		0	0	0
	Penalties	KRW million	0	0	0
	Fines		0	0	0

## ESG Data

### Social

SeAH Besteel

Category		Unit	2022	2023	2024
Employees <sup>1)</sup>					
Total		Person(s)	1,517	1,592	1,544
Gender	Male		1,465	1,540	1,497
	Female		52	52	47
Holding and affiliates (employees)					
Age <sup>2)</sup>	Under 30	Person(s)	117	155	132
	Over 30 to under 50		647	636	664
	Over 50		753	801	748
Employment type <sup>3)</sup>	Full-time		1,495	1,571	1,535
	└ Male		1,447	1,519	1,488
	└ Female		48	52	47
	Part-time		22	21	9
	└ Male		18	21	9
	└ Female		4	0	0
	Job category <sup>4)</sup>		General	420	453
Technical			1,097	1,139	1,117
Diversity	Cumulative total		93	85	97
	└ Employees with disabilities		58	52	56
	└ Foreign employees		2	1	1
	└ Veteran employees		33	32	32
	└ Intern	38	77	7	
	└ Percentage of employees with disabilities	%	3.8	3.3	3.6
Number of females in managerial positions and above	Total number of managers	Person(s)	242	245	232
	Female		10	7	6
	└ Senior managers		0	0	0
	└ Junior managers		10	7	6
	Percentage of female in managerial positions and above	%	4.1	2.9	2.6
Average employment tenure <sup>5)</sup>	Total	Year(s)	19.6	18.6	18.6
	└ Male		20.0	18.9	18.9
	└ Female		8.0	9.0	9.3

Category		Unit	2022	2023	2024
Contract workers					
Total		Person(s)	1,262	1,306	1,301
New hires <sup>(5)</sup>					
New hires		Person(s)	59	163	56
└ Gender	Male		52	153	56
	Female		7	10	0
└ Age	Under 30		32	121	36
	Over 30 to under 50		15	39	18
	Over 50		5	3	2
Turnover and Retirement					
Turnover and Retirement		Person(s)	106	97	80
└ Gender <sup>(8)</sup>	Male		94	91	76
	Female		12	6	4
└ Age <sup>(9)</sup>	Under 30		19	9	6
	Over 30 to under 50		35	25	21
	Over 50		52	63	53
└ Type	Mandatory retirement		33	51	41
	Voluntary resignations		73	48	39
Voluntary resignations rate		%	68.9	49.5	48.8
Pension Support					
Retirement pension plan funding	Total	KRW million	157,420	207,067	191,355
	└ DC (Defined Contribution)		N/A	37,313	23,908
	└ DB (Defined Benefit)		N/A	170,048	167,710
Number of retirement pension plan subscriber	Total	Person(s)	1,471	1,298	1482
	└ DC (Defined Contribution)		N/A	176	211
	└ DB (Defined Benefit)		N/A	1,122	1277

## ESG Data

### Social

SeAH Besteel

Category		Unit	2022	2023	2024
Parental Leave					
Employees eligible for parental leave <sup>10)</sup>		Person(s)	29	26	20
└ Gender	Male		26	25	17
	Female		3	1	3
Employees on parental leave <sup>11)</sup>			4	7	6
└ Gender	Male		2	4	3
	Female		2	3	3
Parental Leave usage ratio <sup>12)</sup>		%	13.8	26.9	30.0
└ Gender	Male		7.7	16.0	17.6
	Female		66.7	300.0	100.0
Number of return after Parental Leave		Person(s)	6	4	9
└ Gender	Male		3	3	5
	Female		3	1	4
Return rate after Parental Leave		%	83	100	100
└ Gender	Male		67	100	100
	Female		100	100	100
Employees working 12+ Months post-return after Parental Leave		Person(s)	5	5	4
└ Gender	Male		2	2	3
	Female		3	3	1

Category		Unit	2022	2023	2024
Occupational Safety and Health					
Number of injuries <sup>13)</sup>	Holding and affiliates (employees)	Person(s)	23	40	17
	Partners/suppliers		6	12	5
Injury rate <sup>14)</sup>	Holding and affiliates (employees)	%	1.2	2.2	1.2
	Partners/suppliers		0.5	0.9	0.4
Lost time injury frequency rate (LTIFR) <sup>15)</sup>	Target	Case(s) /million Hour(s)	3.5	3.1	3.48
	Holding and affiliates (employees)		6.3	10.5	6.2
	Partners/suppliers		2.0	3.8	1.6
Number of fatalities <sup>16)</sup>	Holding and affiliates (employees)	Person(s)	1	2	0
	Partners/suppliers		1	0	1
Fatality rate <sup>17)</sup>	Holding and affiliates (employees)	%	0.1	0.1	0
	Partners/suppliers		0.1	0	0.1
ISO45001 (Occupational Safety and Health Management System)	Number of business sites	Number(s)	2	2	2
	↳ Number of certified business sites		2	2	2
	Scope of certification	%	100	100	100
Collective Agreement					
Number of employees eligible for union membership		Person(s)	1,097	1,120	1,109
Number of union members			1,097	1,120	1,109
Union membership rate <sup>18)</sup>		%	100	100	100
Employee Training					
Training hours	Total <sup>19)</sup>	Hour(s)	15,884	20,736	23,988
	↳ Training by the Human Resources Team		14,811	19,402	22,013
	↳ Training on fair trade		650	862	1,516
	↳ Training on human rights		423	453	429
	↳ Training on ESG mindset		0	19	30
Per capita training hours <sup>20)</sup>		Hour(s)	10.5	13.0	16
Total training costs		KRW million	601	601	744
Average per capita training costs			0.4	0.4	0.5



ESG Data

Social

SeAH Besteel

Category		Unit	2022	2023	2024
local communities contribution					
Number of participants		Person(s)	0	0	0
Total volunteering hours		Hour(s)	0	0	0
Per capita volunteering hours			0	0	0
Social contribution expenses <sup>21)</sup>		KRW million	195.1	207.1	196.6
Investment in Overseas Local Infrastructure and Services				0	0
Mutual Growth					
Number of partners <sup>22)</sup>		Number(s)	727	704	614
Purchase total from partners		KRW million	1,087,119	1,285,401	1,049,377
Support for partners	Financial Support	KRW billion	25.9	284	271.7
	Educational Support	Person(s)	2,479	2,460	2,702
	Technology Development Support	Case(s) or Person(s)	0	8	2
Supply Chain Management					
ESG evaluation	Evaluation Number of partners	Number(s)	-	41	175
	└ New		-	-	-
	└ Existing		-	41	175
	Evaluation Partners/suppliers ratio	%	-	5.8	28.5
Fair salary <sup>23)</sup>					
Average Wage	Male	KRW million	69	88	92
	Female		45	55	62
Gender Pay Gap		%	100	100	100
Performance Evaluation					
Number of employees eligible for performance evaluation		Person(s)	423	393	393
Number of employees receiving regular performance evaluation			423	393	393
Percentage of employees receiving regular performance evaluation		%	100	100	100

Category		Unit	2022	2023	2024
Human Rights					
Filed complaints	Number of human rights complaints	Case(s)	-	8	7
	Number of human rights complaints handled		-	8	7
Violations of Human rights laws and regulations	Number of violations		-	-	-
	Penalties	-	-	-	
	Fines	-	-	-	
Customer Satisfaction Score					
Quality management system (ISO 9001) Scope of certification		%	100	100.0	100
Customer Satisfaction Score <sup>24)</sup>		Point(s)	73	8.5	8.6

1)-4) 2022, 2023 data error corrected  
5) 2022, 2023 data error corrected  
6)-9) 2022, 2023 data error corrected  
10) Based on the number of applicants for congratulatory and condolence payments (childbirth)  
11-12) In 2023, the number of users exceeded the number of eligible employees due to cases where parental leave was taken without applying for childbirth congratulatory payments.  
13)-17) From 2024, the Lost Time Injury Frequency Rate (LTIFR) has been recalculated to include work-related illnesses, resulting in changes to the 2022 and 2023 figures.  
18) Applies to technical workers only; office workers excluded  
19 ) 2022, 2023 data error corrected  
20) 2022, 2023 data error corrected  
21) 2023 data error corrected  
22) Due to a change in the calculation criteria for the number of suppliers, the 2022 and 2023 data have been revised. From 2024, figures are based on MRO criteria.  
23) 2022, 2023 data error corrected  
24) From 2023, CQI scores have been applied (2022 data in %, 2023 and 2024 data in points).



## ESG Data

### Social

SeAH CSS

Category		Unit	2022	2023	2024
Employees					
Total		Person(s)	1,205	1,229	1,230
Gender	Male		1,157	1,177	1,178
	Female		48	52	52
Holding and affiliates (employees)					
Age	Under 30	Person(s)	85	108	129
	Over 30 to under 50		648	697	692
	Over 50		472	424	409
Employment type	Full-time		1,167	1,149	1,163
	└ Male		1,119	1,097	1,111
	└ Female		48	52	52
	Part-time		38	80	67
	└ Male		38	80	67
	└ Female		0	0	0
	Job category		General	347	363
Technical			858	866	866
Diversity	Cumulative total		64	60	57
	└ Employees with disabilities		22	21	20
	└ Foreign employees		3	3	2
	└ Veteran employees		39	36	35
	└ Intern		0	0	0
	└ Percentage of employees with disabilities	%	1.8	1.7	1.6
	Number of females in managerial positions and above	Total number of managers	Person(s)	186	186
Female		17		19	23
└ Senior managers		0		1	1
└ Junior managers		17		18	22
Percentage of female in managerial positions and above		%	9.1	9.7	11.2
Average employment tenure	Total	Year(s)	16	14	14
	└ Male		16	14	14
	└ Female		12	11	11

Category		Unit	2022	2023	2024
Contract workers					
Total		Person(s)	895	878	927
New hires					
New hires		Person(s)	55	148	72
└ Gender	Male		51	137	71
	Female		4	11	1
└ Age	Under 30		34	88	48
	Over 30 to under 50		17	59	23
	Over 50		5	1	1
Turnover and Retirement					
Turnover and Retirement		Person(s)	106	96	103
└ Gender	Male		101	93	102
	Female		5	3	1
└ Age	Under 30		14	15	5
	Over 30 to under 50		18	14	7
	Over 50		74	67	91
└ Type	Mandatory retirement		46	57	49
	Voluntary resignations		60	39	54
Voluntary resignations rate		%	57	41	52
Pension Support					
Retirement pension plan funding	Total	KRW million	66,159	111,074	106,023
	└ DC (Defined Contribution)		0	37,544	35,405
	└ DB (Defined Benefit)		66,159	73,530	70,618
Number of retirement pension plan subscriber	Total	Person(s)	689	1,084	1,222
	└ DC (Defined Contribution)		N/A	344	354
	└ DB (Defined Benefit)		N/A	740	868

## ESG Data

### Social

SeAH CSS

Category		Unit	2022	2023	2024
Parental Leave <sup>1)</sup>					
Employees eligible for parental leave		Person(s)	42	15	35
└ Gender	Male		38	14	33
	Female		4	1	2
Employees on parental leave			6	5	3
└ Gender	Male		1	4	1
	Female		4	1	2
Parental Leave usage ratio		%	14.3	33.3	8.6
└ Gender	Male		2.6	28.6	3.0
	Female		100	100	100
Number of return after Parental Leave		Person(s)	6	6	2
└ Gender	Male		3	1	0
	Female		3	5	2
Return rate after Parental Leave		%	100	100	100
└ Gender	Male		100	100	100
	Female		100	100	100
Employees working 12+ Months post-return after Parental Leave		Person(s)	6	6	7
└ Gender	Male		3	3	1
	Female		3	3	6

Category		Unit	2022	2023	2024
Occupational Safety and Health					
Number of injuries <sup>2)</sup>	Holding and affiliates (employees)	Person(s)	3	5	5
	Partners/suppliers		1	0	1
Injury rate <sup>3)</sup>	Holding and affiliates (employees)	%	0.3	0.2	0.6
	Partners/suppliers		0.1	0.0	0.1
Lost time injury frequency rate (LTIFR) <sup>4)</sup>	Target	Case(s) /million Hour(s)	0.8	0.7	0.6
	Holding and affiliates (employees)		1.0	1.7	1.7
	Partners/suppliers		0.5	0.0	0.5
Number of fatalities <sup>5)</sup>	Holding and affiliates (employees)	Person(s)	0	1	0
	Partners/suppliers		0	0	0
Fatality rate <sup>6)</sup>	Holding and affiliates (employees)	%	0.0	0.1	0.0
	Partners/suppliers		0	0	0
ISO45001 (Occupational Safety and Health Management System)	Number of business sites	Number(s)	1	1	1
	└ Number of certified business sites		1	1	1
	Scope of certification	%	100	100	100
Collective Agreement					
Number of employees eligible for union membership		Person(s)	996	986	1003
Number of union members			951	968	956
Union membership rate <sup>7)</sup>		%	96	98	95
Employee Training					
Training hours	Total <sup>8)</sup>	Hour(s)	17,846	20,379	21,330
	└ Training by the Human Resources Team		16,966	19,303	19,607
	└ Training on fair trade		534	732	1,348
	└ Training on human rights		346	344	375
	└ Training on ESG mindset		N/A	21	0
Per capita training hours <sup>9)</sup>		Hour(s)	15	17	17
Total training costs		KRW million	647	1,347	1,523
Average per capita training costs			0.5	1.1	1.2



ESG Data

Social

SeAH CSS

Category		Unit	2022	2023	2024
local communities contribution					
Number of participants <sup>10)</sup>		Person(s)	131	152	245
Total volunteering hours <sup>11)</sup>		Hour(s)	2,277	1,959	2,386
Per capita volunteering hours <sup>12)</sup>			17.4	12.9	9.7
Social contribution expenses		KRW million	106	103	53
Investment in Overseas Local Infrastructure and Services			0	0	0
Mutual Growth					
Number of partners		Number(s)	636	727	602
Purchase total from partners		KRW million	14,524	12,330	9,171
Support for partners	Financial Support	KRW billion	12.70	62.00	46.3
	Educational Support	Person(s)	0	878	2748
	Technology Development Support	Case(s) or Person(s)	0	0	0
Supply Chain Management					
ESG evaluation	Evaluation Number of partners	Number(s)	N/A	11	184
	└ New		N/A	0	0
	└ Existing		N/A	11	184
	Evaluation Partners/ suppliers ratio	%	N/A	1.6	30.6
Fair salary					
Average Wage <sup>13)</sup>	Male	KRW million	87	90	85
	Female		72	76	85
Gender Pay Gap <sup>14)</sup>		%	100	100	100
Performance Evaluation					
Number of employees eligible for performance evaluation		Person(s)	346	344	333
Number of employees receiving regular performance evaluation			346	344	333
Percentage of employees receiving regular performance evaluation		%	100	100	100

Category		Unit	2022	2023	2024
Employee Satisfaction Score					
Employee Satisfaction Score		Point(s)	70	70	73
Human Rights					
Filed complaints	Number of human rights complaints	Case(s)	0	3	2
	Number of human rights complaints handled		0	3	2
Violations of Human rights laws and regulations	Number of violations	KRW million	0	0	0
	Penalties		0	0	0
	Fines		0	0	0
Customer Satisfaction Score					
Quality management system (ISO 9001) Scope of certification		%	100	100	100
Customer Satisfaction Score		Point(s) or %	71.4	71.1	71.5

1) Based on the number of applicants for congratulatory and condolence payments (childbirth); 2022 and 2023 data updated due to errors.  
2)~6) From 2024, the Lost Time Injury Frequency Rate (LTIFR) has been recalculated to include work-related illnesses, resulting in changes to the 2022 and 2023 figures.  
7) Calculated based on technical standards  
8) 2022, 2023 data error corrected  
9) 2022, 2023 data error corrected  
10)~14) 2022, 2023 data error corrected

## ESG Data

### Social

SeAH Aerospace &amp; Defense

Category		Unit	2022	2023	2024
Employees					
Total		Person(s)	198	239	253
Gender	Male		194	234	248
	Female		4	5	5
Holding and affiliates (employees)					
Age	Under 30	Person(s)	23	37	23
	Over 30 to under 50		121	152	162
	Over 50		54	50	63
Employment type	Full-time		161	176	195
	└ Male		157	172	191
	└ Female		4	4	4
	Part-time		37	63	58
	└ Male		37	62	57
	└ Female		0	1	1
	Job category		General	46	51
Technical			152	188	202
Diversity	Cumulative total		7	7	7
	└ Employees with disabilities		6	6	7
	└ Foreign employees		0	0	0
	└ Veteran employees		1	1	1
	└ Intern	0	0	0	
	└ Percentage of employees with disabilities	%	3.03	2.51	2.77
	Number of females in managerial positions and above	Total number of managers	Person(s)	33	37
Female		1		1	1
└ Senior managers		0		0	0
└ Junior managers		1		1	1
Percentage of female in managerial positions and above		%	25	2.7	2.6
Average employment tenure	Total	Year(s)	-	10	10.9
	└ Male		13	12	11
	└ Female		7	7	7.6

Category		Unit	2022	2023	2024
Contract workers					
Total		Person(s)	0	0	16
New hires					
New hires		Person(s)	74	112	83
└ Gender	Male		72	111	83
	Female		2	1	0
└ Age	Under 30		62	73	31
	Over 30 to under 50		12	38	47
	Over 50		0	1	5
Turnover and Retirement					
Turnover and Retirement		Person(s)	37	71	74
└ Gender	Male		33	71	74
	Female		4	0	0
└ Age	Under 30		10	44	27
	Over 30 to under 50		26	21	38
	Over 50		1	6	9
└ Type	Mandatory retirement		1	5	5
	Voluntary resignations		36	66	69
Voluntary resignations rate		%	97	94	93
Pension Support					
Retirement pension plan funding	Total	KRW million	6,176	7,050	10,517
	└ DC (Defined Contribution)		N/A	282	281
	└ DB (Defined Benefit)		N/A	6,786	10,236
Number of retirement pension plan subscriber	Total	Person(s)	161	184	216
	└ DC (Defined Contribution)		N/A	40	36
	└ DB (Defined Benefit)		N/A	144	180



ESG Data

Social

SeAH Aerospace & Defense

Category		Unit	2022	2023	2024
Parental Leave					
Employees eligible for parental leave		Person(s)	0	35	35
└ Gender	Male		0	34	34
	Female		0	1	1
Employees on parental leave			0	1	1
└ Gender	Male		0	0	0
	Female		0	1	1
Parental Leave usage ratio		%	0	0	2.9
└ Gender	Male		0	0	0
	Female		0	0	100
Number of return after Parental Leave		Person(s)	0	0	1
└ Gender	Male		0	0	0
	Female		0	0	1
Return rate after Parental Leave		%	0	0	0
└ Gender	Male		0	0	0
	Female		0	0	100
Employees working 12+ Months post-return after Parental Leave		Person(s)	0	0	0
└ Gender	Male		0	0	0
	Female		0	0	0

Category		Unit	2022	2023	2024
Occupational Safety and Health					
Number of injuries	Holding and affiliates (employees)	Person(s)	0	0	3
	Partners/suppliers		0	0	0
Injury rate	Holding and affiliates (employees)	%	0	0	1.2
	Partners/suppliers		0	0	0
Lost time injury frequency rate (LTIFR) <sup>1)</sup>	Target	Case(s) /million Hour(s)	0	0	0
	Holding and affiliates (employees)		0	0	4.9
	Partners/suppliers		0	0	0
Number of fatalities	Holding and affiliates (employees)	Person(s)	0	0	0
	Partners/suppliers		0	0	0
Fatality rate	Holding and affiliates (employees)	%	0	0	0
	Partners/suppliers		0	0	0
ISO45001 (Occupational Safety and Health Management System)	Number of business sites	Number(s)	1	1	1
	└ Number of certified business sites		0	1	1
	Scope of certification	%	0	100	100
Collective Agreement					
Number of employees eligible for union membership		Person(s)	114	126	145
Number of union members			114	126	145
Union membership rate <sup>2)</sup>		%	100	100	100
Employee Training					
Training hours	Total <sup>3)</sup>	Hour(s)	5,618	1,773	1,450
	└ Training by the Human Resources Team		5,400	1,434	969
	└ Training on fair trade		20	100	51
	└ Training on human rights		198.0	239.0	379.5
	└ Training on ESG mindset		N/A	0	50
Per capita training hours		Hour(s)	28	7	6
Total training costs		KRW million	5	21	405
Average per capita training costs			0.0	0.1	1.6





ESG Data

Social

SeAH Aerospace & Defense

Category		Unit	2022	2023	2024
local communities contribution					
Number of participants		Person(s)	0	0	30
Total volunteering hours		Hour(s)	0	0	352
Per capita volunteering hours			0	0	11.7
Social contribution expenses		KRW million	3	3	4
Investment in Overseas Local Infrastructure and Services			0	0	0
Mutual Growth					
Number of partners		Number(s)	184	198	200
Purchase total from partners		KRW million	34,668	31,093	35,696
Support for partners	Financial Support	KRW billion	3.9	0	0
	Educational Support	Person(s)	0	10	0
	Technology Development Support	Case(s) or Person(s)	0	1	0
Supply Chain Management					
ESG evaluation	Evaluation Number of partners	Number(s)	N/A	N/A	31
	└ New		N/A	N/A	0
	└ Eexisting		N/A	N/A	31
	Evaluation Partners/ suppliers ratio	%	N/A	N/A	16
Fair salary					
Average Wage	Male	KRW million	77	79	76
	Female		61	48	53
Gender Pay Gap <sup>4)</sup>		%	100	100	100
Performance Evaluation					
Number of employees eligible for performance evaluation		Person(s)	46	47	46
Number of employees receiving regular performance evaluation			46	46	46
Percentage of employees receiving regular performance evaluation		%	100	97.9	100

Category		Unit	2022	2023	2024
Employee Satisfaction Score					
Employee Satisfaction Score		Point(s)	79.0	72.0	72.6
Human Rights					
Filed complaints	Number of human rights complaints	Case(s)	0	0	1
	Number of human rights complaints handled		0	0	1
Violations of Human rights laws and regulations	Number of violations		0	0	0
	Penalties	KRW million	0	0	0
	Fines		0	0	0
Customer Satisfaction Score					
Quality management system (ISO 9001) Scope of certification		%	100	100	100
Customer Satisfaction Score		Point(s) or %	9	9	9

1) From 2024, the Lost Time Injury Frequency Rate (LTIFR) has been recalculated to include work-related illnesses, resulting in changes to the 2023 figures.

2) Calculated based on technical standards

3)-4) 2022, 2023 data error corrected

# ESG Data

## Social

SeAH Special Steel

Category			Unit	2022	2023	2024
Employees						
Total number of employees	Total		Person(s)	340	347	456
	Gender	Male		319	325	424
		Female		21	22	32
	Age	Under 30		62	62	64
		Over 30 to under 50		207	212	284
		Over 50		71	73	108
	Employment type	Full-time		322	341	448
		Male		301	319	416
		Female		21	22	32
		Part-time		18	6	8
		Male		18	6	8
		Female		0	0	0
	Job category	General		159	169	231
		Technical		181	178	225
General manager	Total			20	21	31
	Gender	Male		20	21	31
		Female		0	0	0
	Age	Under 30		0	0	0
		Over 30 to under 50		12	14	12
		Over 50		8	7	19
Deputy manager	Total			25	24	32
	Gender	Male		24	24	32
		Female		1	0	0
	Age	Under 30		0	0	0
		Over 30 to under 50		25	23	31
		Over 50		0	1	1
Manager	Total			36	38	51
	Gender	Male		36	38	51
		Female	0	0	0	
	Age	Under 30	0	0	0	
		Over 30 to under 50	36	38	51	
		Over 50	0	0	0	

Category			Unit	2022	2023	2024
Employees						
Assistant manager	Total		Person(s)	21	27	36
	Gender	Male		21	27	34
		Female		0	0	2
	Age	Under 30		1	1	0
		Over 30 to under 50		20	26	36
		Over 50		0	0	0
Associate	Total			227	229	293
	Gender	Male		207	207	264
		Female		20	22	29
	Age	Under 30		61	61	63
		Over 30 to under 50		110	109	154
		Over 50		56	59	76
Others	Total			11	8	13
	Gender	Male		11	8	12
		Female		0	0	1
	Age	Under 30		0	0	1
		Over 30 to under 50		4	2	0
		Over 50		7	6	12
Contract workers				250	259	303
Average employment tenure						
Average employment tenure	Total		Year(s)	12	13	11
	Gender	Male		13	14	11
		Female		3	4	4
New hires						
New hires	Total		Person(s)	44	36	135
	Gender	Male		38	33	121
		Female		6	3	14
	Age	Under 30		20	23	37
		Over 30 to under 50		21	11	87
		Over 50		3	2	11

ESG Data

Social

SeAH Special Steel

Category			Unit	2022	2023	2024
Turnover and Retirement						
Turnover and Retirement	Total		Person(s)	27	29	35
	Gender	Male		22	28	28
		Female		5	1	7
	Age	Under 30		10	13	13
		Over 30 to under 50		11	7	13
		Over 50		6	9	9
	Type	Mandatory retirement		5	4	4
		Voluntary resignations		22	25	31
Voluntary resignation rate (turnover)			%	6.47	7.20	6.80
Pension Support						
National pension plan (employer's contribution)			KRW million	858	950	1,216
Retirement pension plan funding				0	0	0
Number of private pension recipients			Person(s)	0	0	0
Retirement pension plan funding			KRW million	17,589	17,539	25,740
Number of retirement pension plan subscriber			Person(s)	224	239	334
Parental Leave						
Employees eligible for parental leave <sup>1)</sup>	Total		Person(s)	11	19	27
	Gender	Male		10	18	26
		Female		1	1	1
Employees on parental leave	Total <sup>1)</sup>		Person(s)	2	0	1
	Gender	Male		2	0	0
		Female		0	0	1

1) for employees returning from parental leave, existing data will be recalculated in accordance with the revised calculation standards effective from 2025(Eligibility has been broadened to parents of children aged 8 and under), updated from post year's report.

Category		Unit	2022	2023	2024
Occupational Safety and Health					
Number of injuries	Holding and affiliates (employees)	Person(s)	1	0	1
	Partners/suppliers		3	1	0
Injury rate	Holding and affiliates (employees)	%	0	0	0
	Partners/suppliers		1	0	0
Lost time injury frequency rate (LTIFR) <sup>1)</sup>	Target	Case(s)/million Hour(s)	0(Zero Target)		
	Holding and affiliates (employees)		0	0	1.89
	Partners/suppliers		0	2	0
Number of fatalities	Holding and affiliates (employees)	Person(s)	0	0	0
	Partners/suppliers		0	0	0
Fatality rate	Holding and affiliates (employees)	%	0	0	0
	Partners/suppliers		0	0	0
ISO45001 (Occupational Safety and Health Management System)	Certification acquisition rate	Number(s)	100	100	100
	Number of certified business sites		3	3	3
	Number of business sites		3	3	3
Collective Agreement					
Number of employees eligible for union membership		Person(s)	164	168	222
Number of union members			164	168	179
Union membership rate		%	100	100	81
Employee Training					
Training hours	Total	Hour(s)	1,724	3,106	10,724
	Training by the Human Resources Team		1,492	2,780	6,186
	Training on fair trade		0	4	3,552
	Training on human rights		0	2	0
	Training hours on ethics and anti-corruption		232	320	986



ESG Data

Social

SeAH Special Steel

Category		Unit	2022	2023	2024
Employee Training					
Number of participants	Total	Person(s)	378	373	302
	Training by the Human Resources Team		157	171	234
	Training on environment		198	202	221
	Training on human rights		180	161	0
	Training on ethics and anti-corruption		180	161	382
Per capita training hours <sup>2)</sup>		Hour(s)	5	8	36
Total training costs		KRW million	124	172	367
Average per capita training costs			0.4	0.5	1.2
Training Satisfaction(Scale: 1-5)		Point(s)	5	5	5
Diversity					
Total number of managers		Person(s)	81	86	126
Number of females in managerial positions and above	Total		1	0	0
	Senior managers		0	0	0
	Junior managers		1	0	0
	Percentage of female in managerial positions and above	%	1.23	0	0
Number of marginalized employees	Cumulative total	Person(s)	3	7	10
	Employees with disabilities		3	7	10
	Foreign employees		0	0	0
	Veteran employees		0	0	0
Percentage of employees with disabilities		%	1	2	2
Social Contribution					
Total volunteering hours		Hour(s)	0	316	509
Number of participants		Person(s)	0	182	205
Per capita volunteering hours		Hour(s)	0	2	2
Social contribution expenses <sup>3)</sup>		KRW million	52	63	65

1) 2023Year Per capita training hours post year data updated  
2) 2022-2023 Social contribution expenses post year updated

Category			Unit	2022	2023	2024
Mutual Growth						
Number of partners			Number(s)	204	209	236
Purchase total from partners			KRW billion	654	625	669
Support for partners	total			6	6	5.6
	Procurement Team/Head Office			0	0	0
	Factory			0	6	5.6
Employee Remuneration						
Total remuneration	Male		KRW million	25,424	26,542	33,815
	Female			787	988	1,589
Average Wage	Male			80	82	80
	Female			37	45	50
Gender Pay Gap			%	46.3	54.9	62.5
Performance Evaluation						
Number of employees eligible for performance evaluation			Person(s)	133	153	208
Number of employees receiving regular performance evaluation				133	153	208
Percentage of employees receiving regular performance evaluation			%	100	100	100
Employee Satisfaction Score						
Employee Satisfaction Score			Point(s)	72	67	73
Human Rights						
Filed complaints	Number of human rights complaints		Case(s)	1	3	2
	Number of human rights complaints handled			1	3	2
Violations of Human rights	Violations of Human rights laws and regulations	Number of violations		0	0	0
		Penalties	0	0	0	
		Fines	0	0	0	
Information Protection						
Data breach	Total		Case(s)	0	0	0
Investment	Total IT budget		KRW billion	13	16	23
	Budget for information protection			0.4	0.7	0.02
	Percentage of information protection investment		%	3	4.4	0.1



ESG Data

Social

SeAH Metal<sup>1)</sup>

Category			Unit	2022	2023	2024
Employees						
Total number of employees	Total		Person(s)	142	99	N/A
	Gender	Male		131	97	N/A
		Female		11	2	N/A
	Age	Under 30		12	15	N/A
		Over 30 to under 50		95	70	N/A
		Over 50		35	14	N/A
	Employment type	Full-time		133	98	N/A
		Male		122	96	N/A
		Female		11	2	N/A
		Part-time		9	1	N/A
		Male		9	1	N/A
		Female		0	0	N/A
	Job category	General		80	58	N/A
		Technical		62	41	N/A
General manager	Total			17	11	N/A
	Gender	Male		17	11	N/A
		Female		0	0	N/A
	Age	Under 30		0	0	N/A
		Over 30 to under 50		17	11	N/A
		Over 50		0	0	N/A
	Deputy manager	Total		7	6	N/A
Gender		Male		6	6	N/A
		Female		1	0	N/A
Age		Under 30		0	0	N/A
		Over 30 to under 50		7	6	N/A
		Over 50		0	0	N/A
Manager	Total			10	10	N/A
	Gender	Male		10	10	N/A
		Female	0	0	N/A	
	Age	Under 30	0	0	N/A	
		Over 30 to under 50	10	10	N/A	
		Over 50	0	0	N/A	

Category			Unit	2022	2023	2024
Employees						
Assistant manager	Total		Person(s)	16	12	N/A
	Gender	Male		16	12	N/A
		Female		0	0	N/A
	Age	Under 30		0	0	N/A
		Over 30 to under 50		16	12	N/A
		Over 50		0	0	N/A
Associate	Total			15	15	N/A
	Gender	Male		5	13	N/A
		Female		10	2	N/A
	Age	Under 30		6	8	N/A
		Over 30 to under 50		9	7	N/A
		Over 50		0	0	N/A
Others	Total			81	41	N/A
	Gender	Male		81	41	N/A
		Female		0	0	N/A
	Age	Under 30	6	0	N/A	
		Over 30 to under 50	54	31	N/A	
		Over 50	21	10	N/A	
Contract workers			0	0	N/A	
Average employment tenure						
Average employment tenure	Total		Year(s)	12.2	11.8	N/A
	Gender	Male		12.6	11.8	N/A
		Female		8.3	12.5	N/A
New hires						
New hires	Total		Person(s)	26	24	N/A
	Gender	Male		23	24	N/A
		Female		3	0	N/A
	Age	Under 30		8	7	N/A
		Over 30 to under 50		14	17	N/A
		Over 50		4	0	N/A

1) 2024 data included in SeAh Special Steel (merged into SeAh Special Steel in 2024)





ESG Data

Social

SeAH Metal<sup>1)</sup>

Category			Unit	2022	2023	2024
Turnover and Retirement						
Turnover and Retirement	Total		Person(s)	22	60	N/A
	Gender	Male		19	53	N/A
		Female		3	7	N/A
	Age	Under 30		9	6	N/A
		Over 30 to under 50		12	44	N/A
		Over 50		1	10	N/A
	Type	Mandatory retirement		1	0	N/A
		Voluntary resignations		21	60	N/A
Voluntary resignation rate (turnover)			%	14.79	59.41	N/A
Pension Support						
National pension plan (employer's contribution)			KRW million	281	319	N/A
Retirement pension plan funding				7,890	8,221	N/A
Number of retirement pension plan subscriber			Person(s)	118	30	N/A
Parental Leave						
Employees eligible for parental leave	Total		Person(s)	2	7	N/A
	Gender	Male		1	7	N/A
		Female		1	0	N/A
Employees on parental leave	Total			2	2	N/A
	Gender	Male		1	2	N/A
		Female		1	0	N/A
Collective Agreement						
Number of employees eligible for union membership			Person(s)	0	0	N/A
Number of union members				0	0	N/A
Union membership rate			%	0	0	N/A

Category		Unit	2022	2023	2024
Occupational Safety and Health					
Number of injuries	Holding and affiliates (employees)	Person(s)	0	0	N/A
	Partners/suppliers		0	0	N/A
Injury rate	Holding and affiliates (employees)	%	0	0	N/A
	Partners/suppliers		0	0	N/A
Lost time injury frequency rate (LTIFR)	Holding and affiliates (employees)	Case(s)/million Hour(s)	0	0	N/A
	Partners/suppliers		0	0	N/A
Number of fatalities	Holding and affiliates (employees)	Person(s)	0	0	N/A
	Partners/suppliers		0	0	N/A
Fatality rate	Holding and affiliates (employees)	%	0	0	N/A
	Partners/suppliers		0	0	N/A
Employee Training					
Training hours	Total	Hour(s)	748	536	N/A
	Training by the Human Resources Team		363	346	N/A
	Training on environment		28	0	N/A
	Training on fair trade		0	28	N/A
	Training on human rights		15	44	N/A
	Training hours on ethics and anti-corruption		342	118	N/A
Number of participants	Total Number of participants	Person(s)	211	104	N/A
	Training by the Human Resources Team		36	29	N/A
	Training on environment		2	0	N/A
	Training on fair trade		0	2	N/A
	Training on health and safety		2	3	N/A
	Training on ethics and anti-corruption		171	59	N/A
Per capita training hours		Hour(s)	6	5	N/A
Total training costs		KRW million	118	56	N/A
Average per capita training costs			1	1	N/A
Training Satisfaction(Scale: 1-5)		Point(s)	N/A	5	N/A



ESG Data

Social

SeAH Metal<sup>1)</sup>

Category		Unit	2022	2023	2024
Diversity					
Total number of managers		Person(s)	37	30	N/A
Number of females in managerial positions and above	Total		0	0	N/A
	Senior managers		0	0	N/A
	Junior managers		0	0	N/A
	Percentage of female in managerial positions and above	%	0	0	N/A
Number of marginalized employees	Cumulative total	Person(s)	1	1	N/A
	Employees with disabilities		1	1	N/A
	Foreign employees		0	0	N/A
	Veteran employees		0	0	N/A
Percentage of employees with disabilities		%	0.70	0.99	N/A
Employee Remuneration					
Total remuneration	Male	KRW million	459	416	N/A
	Female		20	3	N/A
Average Wage	Male		3.5	4.2	N/A
	Female		1.8	1.4	N/A
Gender Pay Gap		%	51	33	N/A
Performance Evaluation					
Number of employees eligible for performance evaluation		Person(s)	48	32	N/A
Number of employees receiving regular performance evaluation			48	32	N/A
Percentage of employees receiving regular performance evaluation		%	100	100	N/A

Category			Unit	2022	2023	2024
Employee Satisfaction Score						
Employee Satisfaction Score			Point(s)	67	68	N/A
Human Rights						
Filed complaints	Number of human rights complaints		Case(s)	0	0	N/A
	Number of human rights complaints handled			0	0	N/A
Violations of Human rights	Violations of Human rights laws and regulations	Number of violations		0	0	N/A
		Penalties	KRW million	0	0	N/A
Information Protection						
Data breach	Total		Case(s)	0	0	N/A



ESG Data

Social

SeAH M&S

Category			Unit	2022	2023	2024
Employees						
Total number of employees	Total		Person(s)	83	89	99
	Gender	Male		78	83	89
		Female		5	6	10
	Age	Under 30		8	13	13
		Over 30 to under 50		62	65	69
		Over 50		13	11	17
	Employment type	Full-time		82	86	94
		Male		77	81	85
		Female		5	5	9
		Part-time		1	3	5
		Male		1	2	4
		Female		0	1	1
	Job category	General		44	46	55
		Technical		39	43	44
Contract workers			2	1	1	
Average employment tenure						
Average employment tenure	Total		Year(s)	9	9	9
	Gender	Male		9	9	9
		Female		7	7	4,
New hires						
New hires	Total		Person(s)	10	12	22
	Gender	Male		9	11	18
		Female		1	1	4
	Age	Under 30		6	9	8
		Over 30 to under 50		4	3	13
		Over 50		0	0	1

Category			Unit	2022	2023	2024	
Turnover and Retirement							
Turnover and Retirement	Total		Person(s)	8	6	17	
	Gender	Male		8	6	17	
		Female		0	0	0	
	Age	Under 30		5	3	3	
		Over 30 to under 50		3	2	14	
		Over 50		0	1	0	
	Type	Mandatory retirement		0	0	0	
		Voluntary resignations		8	6	17	
Voluntary resignation rate (turnover)			%	9.64	6.74	17.17	
Pension Support							
National pension plan (employer's contribution)			KRW million	208	232	248	
Retirement pension plan funding				4,794	5,708	6,427	
Number of retirement pension plan subscriber			Person(s)	75	88	97	
Parental Leave							
Employees eligible for parental leave	Total		Person(s)	4	3	25	
	Gender	Male		4	3	17	
		Female		0	0	8	
Employees on parental leave	Total			0	0	1	
	Gender	Male		0	0	1	
		Female		0	0	0	
Collective Agreement							
Number of employees eligible for union membership				Person(s)	37	40	38
Number of union members			37		40	38	
Union membership rate			%	100	100	100	

## ESG Data

### Social

SeAH M&amp;S

Category		Unit	2022	2023	2024
Occupational Safety and Health					
Number of injuries	Holding and affiliates (employees)	Person(s)	0	0	1
	Partners/suppliers		0	0	0
Injury rate	Holding and affiliates (employees)	%	0	0	0
	Partners/suppliers		0	0	0
Lost time injury frequency rate (LTIFR)	Holding and affiliates (employees)	Case(s)/ million Hour(s)	0	0	5.4
	Partners/suppliers		0	0	0
Number of fatalities	Holding and affiliates (employees)	Person(s)	0	0	0
	Partners/suppliers		0	0	0
Fatality rate	Holding and affiliates (employees)	%	0	0	0
	Partners/suppliers		0	0	0
Employee Training					
Training hours	Total	Hour(s)	1,723	1,533	1,144
	Training by the Human Resources Team		387	217	228
	Training on environment		584	568	284
	Training on human rights		584	568	564
	Training hours on ethics and anti-corruption		84	90	68
Number of participants	Total Number of participants	Person(s)	84	90	71
	Training by the Human Resources Team		14	8	57
	Training on environment		73	71	71
	Training on health and safety		73	71	71
	Training on ethics and anti-corruption		84	90	68
Per capita training hours		Hour(s)	20.5	17.0	16.1
Total training costs		KRW million	23	59	64
Average per capita training costs			0.3	0.7	0.9

Category		Unit	2022	2023	2024
Diversity					
Total number of managers		Person(s)	24	23	28
Number of females in managerial positions and above	Total		0	0	0
	Senior managers		0	0	0
	Junior managers		0	0	0
	Percentage of female in managerial positions and above	%	0	0	0
Number of marginalized employees	Cumulative total	Person(s)	1	1	1
	Employees with disabilities		1	1	1
	Foreign employees		0	0	0
	Veteran employees		0	0	0
Percentage of employees with disabilities		%	1.20	1.12	1.01
Social Contribution					
Total volunteering hours		Hour(s)	0	12	0
Number of participants		Person(s)	0	12	0
Per capita volunteering hours		Hour(s)	0	1	0
Social contribution expenses		KRW million	50.0	0.2	-
Mutual Growth <sup>1)</sup>					
Number of partners		Number(s)	2	3	2
Partners/suppliers purchase amount		KRW billion	3	3	4
Employee Remuneration					
Total remuneration	Male	KRW million	6,936	6,378	7,220
	Female		183	184	347
Average Wage	Male		81	72	69
	Female		37	31	34
Gender Pay Gap		%	45.7	43.1	49.3
Performance Evaluation					
Number of employees eligible for performance evaluation		Person(s)	74	78	83
Number of employees receiving regular performance evaluation			74	78	83
Percentage of employees receiving regular performance evaluation		%	100	100	100

1) From 2024, figures are based on subcontracted transactions, excluding simple raw material purchases; 2022 and 2023 data have been revised accordingly.

Category			Unit	2022	2023	2024
Employee Satisfaction Score						
Employee Satisfaction Score			Point(s)	72	73	73
Human Rights						
Filed complaints	Number of human rights complaints		Case(s)	0	0	0
	Number of human rights complaints handled			0	0	0
Violations of Human rights	Violations of Human rights laws and regulations	Number of violations	KRW million	0	0	0
		Penalties		0	0	0
		Fines		0	0	0
Information Protection						
Data breach	Total		Case(s)	0	0	0



ESG Data

Social

SeAH L&S

Category			Unit	2022	2023	2024
Employees						
Total number of employees	Total		Person(s)	115	100	96
	Gender	Male		98	86	79
		Female		17	14	17
	Age	Under 30		25	21	16
		Over 30 to under 50		77	71	71
		Over 50		13	8	9
	Employment type	Full-time		108	95	89
		Male		91	80	74
		Female		17	15	15
		Part-time		7	5	7
		Male		7	5	5
		Female		0	0	2
	Job category	General		93	77	74
		Technical		22	23	22
General manager	Total			6	6	6
	Gender	Male		6	6	6
		Female		0	0	0
	Age	Under 30		0	0	0
		Over 30 to under 50		2	3	4
		Over 50		4	3	2
Deputy manager	Total			10	9	9
	Gender	Male		10	9	9
		Female		0	0	0
	Age	Under 30		0	0	0
		Over 30 to under 50		10	9	9
		Over 50		0	0	0
Manager	Total			28	23	20
	Gender	Male		27	23	20
		Female		1	0	0
	Age	Under 30		0	0	0
		Over 30 to under 50	28	23	20	
		Over 50	0	0	0	

Category			Unit	2022	2023	2024
Employees						
Assistant manager	Total		Person(s)	14	11	13
	Gender	Male		13	11	13
		Female		1	0	0
	Age	Under 30		1	0	0
		Over 30 to under 50		13	11	13
		Over 50		0	0	0
Associate	Total			50	46	41
	Gender	Male		32	32	24
		Female		18	14	17
	Age	Under 30		21	19	14
		Over 30 to under 50		29	27	25
		Over 50		0	0	2
Others	Total			7	5	7
	Gender	Male		7	5	5
		Female		0	0	2
	Age	Under 30		0	0	2
		Over 30 to under 50		0	0	0
		Over 50		7	5	5
Contract workers			5	4	1	
Average employment tenure						
Average employment tenure	Total		Year(s)	8.6	8.6	9.6
	Gender	Male		9.4	9.6	1.7
		Female		5.0	4.2	4.9
New hires						
New hires	Total		Person(s)	10	10	7
	Gender	Male		9	8	4
		Female		1	2	3
	Age	Under 30		8	6	2
		Over 30 to under 50		1	4	5
		Over 50		1	0	-





ESG Data

Social

SeAH L&S

Category			Unit	2022	2023	2024
Turnover and Retirement						
Turnover and Retirement	Total		Person(s)	20	25	13
	Gender	Male		16	20	10
		Female		4	5	3
	Age	Under 30		4	4	6
		Over 30 to under 50		6	18	6
		Over 50		10	3	1
	Type	Mandatory retirement		0	1	0
		Voluntary resignations		20	24	13
Voluntary resignation rate (turnover)			%	17.4	24	13.5
Pension Support						
National pension plan (employer's contribution)			KRW million	261	244	206
Retirement pension plan funding				4,225	4,098	4,584
Number of retirement pension plan subscriber			Person(s)	111	96	88
Parental Leave <sup>1)</sup>						
Employees eligible for parental leave	Total		Person(s)	24	13	12
	Gender	Male		22	13	10
		Female		2	0	2
Employees on parental leave	Total		Person(s)	1	0	0
	Gender	Male		0	0	0
		Female		1	0	0

1) Parental leave data has been updated from the previous year's report based on the revised legal criteria applied from 2025, which expands eligibility to include caregivers of children under the age of 8.

Category		Unit	2022	2023	2024
Occupational Safety and Health					
Number of injuries	Holding and affiliates (employees)	Person(s)	0	0	0
	Partners/suppliers		0	0	0
Injury rate	Holding and affiliates (employees)	%	0	0	0
	Partners/suppliers		0	0	1
Number of fatalities	Holding and affiliates (employees)	Person(s)	0	0	0
	Partners/suppliers		0	0	0
Fatality rate	Holding and affiliates (employees)	%	0	0	0
	Partners/suppliers		0	0	0
ISO45001 (Occupational Safety and Health Management System)	Certification acquisition rate	Number(s)	0	100	100
	Number of certified business sites		0	1	1
	Number of business sites		0	1	1
Collective Agreement					
Number of employees eligible for union membership		Person(s)	0	0	0
Number of union members			0	0	0
Union membership rate		%	0	0	0
Employee Training					
Training hours	Total	Hour(s)	3,617	3,314	8,194
	Training by the Human Resources Team		478	448	468
	Training on health and safety		2,788	2,536	7,526
	Training hours on ethics and anti-corruption <sup>1)</sup>		351	330	200
Number of participants	total Number of participants	Person(s)	121	113	107
	Training by the Human Resources Team		120	112	104
	Training on health and safety		126	116	375
	Training on ethics and anti-corruption		117	110	100
Per capita training hours		Hour(s)	5	29	77
Total training costs		KRW million	59	80	72
Average per capita training costs			1	1	1
Training Satisfaction(Scale: 1-5)		Point(s)	100	100	100

1) Including Human Rights training

ESG Data

Social

SeAH L&S

Category		Unit	2022	2023	2024
Diversity					
Number of females in managerial positions and above	Total	Person(s)	47	41	38
	Senior managers		0	0	0
	Junior managers		1	-	-
Percentage of female in managerial positions and above		%	6	-	-
Number of marginalized employees	Cumulative total	Person(s)	3	3	3
	Employees with disabilities		2	2	2
	Foreign employees		0	0	0
	Veteran employees		1	1	1
Percentage of employees with disabilities		%	1.7	2	2.1
Social Contribution					
Total volunteering hours		Hour(s)	4	10	0
Number of participants		Person(s)	18	15	0
Per capita volunteering hours		Hour(s)	0.2	0.7	0.0
Social contribution expenses		KRW million	36	20	-
Employee Remuneration					
Total remuneration	Male	KRW million	6,558	5,816	5,103
	Male		617	609	500
Female	Male		64	63	64
	Average Wage		31	35	34
Gender Pay Gap		%	48	56	53
Performance Evaluation					
Number of employees eligible for performance evaluation		Person(s)	69	68	62
Number of employees receiving regular performance evaluation			69	68	62
Percentage of employees receiving regular performance evaluation		%	100	100	100
Employee Satisfaction Score					
Employee Satisfaction Score		Point(s)	64	65	70

1) Including Human Rights training

Category			Unit	2022	2023	2024
Human Rights						
Filed complaints	Number of human rights complaints		Case(s)	0	0	0
	Number of human rights complaints handled			0	0	0
Violations of Human rights	Violations of Human rights laws and regulations	Number of violations	KRW million	0	0	0
		Penalties		0	0	0
		Fines		0	0	0
Information Protection						
Data breach	Total		Case(s)	0	0	0



ESG Data

Social

SeAH Networks<sup>1)</sup>

Category			Unit	2022	2023	2024
Employees						
Total number of employees	Total		Person(s)	41	49	53
	Gender	Male		36	41	46
		Female		5	8	7
	Age	Under 30		9	11	13
		Over 30 to under 50		22	28	30
		Over 50		10	10	10
	Employment type	Full-time		35	39	46
		Male		30	33	40
		Female		5	6	6
		Part-time		6	10	7
		Male		6	8	6
		Female		0	2	1
	Job category	General		41	49	53
		Technical		0	0	0
General manager	Total			9	8	8
	Gender	Male		9	8	7
		Female		0	0	0
	Age	Under 30		0	0	0
		Over 30 to under 50		4	3	2
		Over 50		5	5	5
Deputy manager	Total			3	6	8
	Gender	Male		3	6	8
		Female		0	0	0
	Age	Under 30		0	6	0
		Over 30 to under 50		3	0	8
		Over 50		0	0	0
Manager	Total			11	8	7
	Gender	Male		10	7	7
		Female		1	1	0
	Age	Under 30		0	0	0
		Over 30 to under 50		11	8	7
		Over 50		0	0	0

Category			Unit	2022	2023	2024
Employees						
Assistant manager	Total		Person(s)	3	7	13
	Gender	Male		3	6	11
		Female		0	1	2
	Age	Under 30		1	1	1
		Over 30 to under 50		2	6	12
		Over 50		0	0	0
Associate	Total			10	10	11
	Gender	Male		6	6	7
		Female		4	4	4
	Age	Under 30		8	5	10
		Over 30 to under 50		2	5	1
		Over 50		0	0	0
Others	Total			5	10	7
	Gender	Male		5	8	6
		Female		0	2	1
	Age	Under 30		0	5	2
		Over 30 to under 50		0	0	0
		Over 50		5	5	5
Contract workers			0	0	0	
Average employment tenure						
Average employment tenure	Total		Year(s)	3	3	5
	Gender	Male		3	3	5
		Female		2	2	4
New hires						
New hires	Total		Person(s)	14	21	12
	Gender	Male		9	17	12
		Female		5	4	-
	Age	Under 30		7	8	6
		Over 30 to under 50		7	12	6
		Over 50		0	1	0

1) SeAH Networks does not own or operate any manufacturing sites. exempt from disclosing environmental data (Provision of Consulting, Design, and Construction Services)



ESG Data

Social

SeAH Networks

Category			Unit	2022	2023	2024
Turnover and Retirement						
Number of turnovers and retirement	Total		Person(s)	19	14	6
	Gender	Male		16	12	6
		Female		3	2	0
	Age	Under 30		3	6	1
		Over 30 to under 50		11	7	4
		Over 50		5	1	1
	Type	Mandatory retirement		0	1	0
		Voluntary resignations		19	13	6
Voluntary resignation rate (turnover)			%	46.3	26.5	11.3
Pension Support						
National pension plan (employer's contribution)			KRW million	97	99	119
Retirement pension plan funding				2,453	2,754	3,334
Number of retirement pension plan subscriber			Person(s)	23	46	41
Parental Leave						
Employees eligible for parental leave	Total		Person(s)	6	7	0
	Gender	Male		5	6	0
		Female		1	1	0
Employees on parental leave	Total			0	1	0
	Gender	Male		0	1	0
		Female		0	0	0

Category		Unit	2022	2023	2024
Occupational Safety and Health					
Number of injuries	Holding and affiliates (employees)	Person(s)	0	0	0
	Partners/suppliers		1	1	0
Injury rate	Holding and affiliates (employees)	%	0	0	0
	Partners/suppliers		0.4	0.3	0.0
Lost time injury frequency rate (LTIFR) <sup>1)</sup>	Holding and affiliates (employees)	Case(s)/million Hour(s)	0	0	0
	Partners/suppliers		0	0	0
Number of fatalities	Holding and affiliates (employees)	Person(s)	0	0	0
	Partners/suppliers		0	0	0
Fatality rate	Holding and affiliates (employees)	%	0	0	0
	Partners/suppliers		0	0	0
Employee Training					
Training hours	Total	Hour(s)	10	531	1,073
	Training on health and safety		0	431	929
	Training hours on ethics and anti-corruption		10	100	144
Number of participants	Total Number of participants	Person(s)	10	53	55
	Training on health and safety		0	51	55
	Training on ethics and anti-corruption		10	53	52
Per capita training hours		Hour(s)	1	10	20
Total training costs		KRW million	0	3	6
Average per capita training costs			0	0.1	0.1

ESG Data

Social

SeAH Networks

Category			Unit	2022	2023	2024
Diversity						
Total number of managers			Person(s)	26	25	29
Total number of managers	Total			1	1	0
	Senior managers			0	0	0
	Junior managers			1	1	0
Percentage of female in managerial positions and above			%	3.8	4	0.0
Employee Remuneration						
Total remuneration	Male		KRW million	2,783	3,064	3,176
	Female			617	678	656
Average Wage	Male			5.8	5.5	5.7
	Female			6.9	6.3	6.3
Gender Pay Gap			%	119	114.5	110.5
Performance Evaluation <sup>2)</sup>						
Number of employees eligible for performance evaluation			Person(s)	33	34	44
Number of employees receiving regular performance evaluation				33	34	44
Percentage of employees receiving regular performance evaluation			%	100	100	100
Employee Satisfaction Score						
Employee Satisfaction Score			Point(s)	53.8	64.6	72.0
Human Rights						
Filed complaints	Number of human rights complaints		Case(s)	0	0	0
	Number of human rights complaints handled			0	0	0
Violations of Human rights	Violations of Human rights laws and regulations	Number of violations		0	0	0
		Penalties	KRW million	0	0	0
		Fines		0	0	0
Information Protection						
Data breach	Total		Case(s)	0	0	0

2) 2022, 2023 data error corrected



# ESG Data

## Governance

SeAH Holdings

Category		Unit	2022	2023	2024
Ethics Management					
Handling of ethics reports	Total number of reports handled	Case(s)	0	0	0
	Number of reports investigated and audited		0	0	0
	Number of reports transferred to relevant teams		0	0	0
Ethics violations	Total number of violations		0	0	0
	Embezzlement & misappropriation		0	0	0
	Bribery		0	0	0
	Human rights infringement		0	0	0
	Employment solicitation		0	0	0
	Process violations		0	0	0
Actions taken on ethics violations	Total		0	0	0
	Dismissal	0	0	0	
	Others	0	0	0	
Anti-corruption					
Number of corruption cases		Case(s)	0	0	0
Number of disciplinary actions taken	Total		0	0	0
	Dismissal		0	0	0
	Suspension		0	0	0
	Salary cut		0	0	0
	Warning		0	0	0
	Others		0	0	0
Violations					
Number of violations	Total	Case(s)	0	0	0
	Violations of environmental laws and regulations		0	0	0
	Violations of anti-competitive laws and regulations		0	0	0
	Violations of occupational safety laws and regulations		0	0	0
Amount of fines	Total	KRW million	0	0	0
	Violations of environmental laws and regulations		0	0	0
	Violations of anti-competitive laws and regulations		0	0	0
	Violations of occupational safety laws and regulations		0	0	0

Category		Unit	2022	2023	2024
BOD Members					
Executive directors		Person(s)	3	3	3
Independent directors			2	2	2
Other non-executive directors			1	1	1
Female director (registered female executives)			1	1	1
BOD Operation					
Number of BOD meetings held	Total meetings held	Case(s)	6	6	6
	Regular		4	4	4
	Special		2	2	2
Number of agenda items discussed	Total		19	11	12
	Rejected/modified		0	0	0
Average BOD Attendance	Attendance rate	%	94	100	100
	Executive directors		100	100	100
	Independent directors		83	100	100
Average tenure of board members		Year(s)	10	8	9
Committees within the board					
Independent Director Candidate Recommendation Committee	Number of meetings held	Case(s)	0	1	0
	Percentage of Independent directors	%	67	67	67
	Attendance rate of Independent directors		0	100	0

ESG Data

Governance

SeAH Besteel Holdings

Category		Unit	2022	2023	2024
BOD Members					
Executive directors		Person(s)	3	3	3
Independent directors			4	4	4
Other non-executive directors			0	0	0
Female director (registered female executives)			1	1	1
Board Independence	Percentage of Independent directors	%	57	57	57
Board of Directors Diversity	Number of females in managerial positions and above		14	14	14
BOD Operation					
Number of BOD meetings held	Total	Year(s)	10	8	8
	↳ Regular		4	4	4
	↳ Special		6	4	4
	Number of ESG Committee Meetings		3	5	5
	↳ Number of Environmental Matters (e.g., climate change) Reported to the Board of Directors		2	4	4
	↳ Number of Environmental Matters (e.g., climate change) Resolved by the Board of Directors		2	4	0
Number of agenda items discussed	Total		29	20	17
	↳ Rejected/modified		0	0	0
Attendance rate of Board of Directors	Total	%	97	100	99
	↳ Attendance rate of Executive directors		100	100	100
	↳ Attendance rate of Independent directors		95	100	99
Average tenure of board members		Year(s)	6	5	4

Category		Unit	2022	2023	2024
Employee Remuneration median value contrast CEO compensation ratio					
		배	N/A	2.0	2.0
Committees within the board					
Audit Committee	Number of meetings held	time(s)	6	6	7
	Ratio/Number of Statutory Financial Experts	%	25	25	25
	Percentage of Independent directors		100	100	100
	Attendance rate of Independent directors		100	100	99
	Approval of Non-Audit Services		0	0	3
Independent Director Candidate Recommendation Committee	Number of meetings held	time(s) (or Case(s))	1	2	1
	Percentage of Independent directors	%	100	100	100
	Attendance rate of Independent directors		100	100	100
Compensation Committee	Number of meetings held	time(s) (or Case(s))	1	1	1
	Percentage of Independent directors	%	50	50	50
	Attendance rate of Independent directors		100	100	100
ESG committee	Number of meetings held	time(s) (or Case(s))	4	5	5
	Percentage of Independent directors	%	80	80	80
	Attendance rate of Independent directors		100	100	100
Ethics & Compliance committee	Number of meetings held	time(s) (or Case(s))	4	4	4
	Percentage of Independent directors	%	67	67	67
	Attendance rate of Independent directors		100	100	100



ESG Data

Governance

SeAH Besteel Holdings

Category		Unit	2022	2023	2024
Ethics Management					
Ethics training <sup>2)</sup>	Number of participants	Person(s)	17	53	55
	Ethics training hours	Hour(s)	12	122	227
	Participation rate	%	100	100	100
Number of ethics reports		Case(s)	0	0	0
Ethics reports Number of human rights complaints handled	Total		0	0	0
	↳ Number of reports investigated and audited		0	0	0
	↳ Number of reports transferred to relevant teams		0	0	0
	↳ Others		0	0	0
Number of reports handled		%	N/A	N/A	N/A
Ethics violations	Total number of violations	Case(s)	0	0	0
Actions taken on ethics violations	Total		0	0	0
Audit	Review of Audit Plan	Review/Non-review	Review	Review	Review
	Provision of Audit-Related Training	Case(s) or time(s)	1time(s)	2time(s)	1time(s)
	Ratio of Non-Audit Fees to Audit Fees	%	0	0	10
Anti-corruption					
Number of corruption cases		Case(s)	0	0	0
Number of disciplinary actions taken			0	0	0
Corruption Risk					
Number of business sites		Number(s)	1	1	1
Corruption Risk evaluation Number of Business Sites			0	1	1
Corruption Risk evaluation Number of Business Sites ratio		%	0	100	100

1)-2) 2023 data error corrected

Category		Unit	2022	2023	2024
Violations					
Number of violations	Total	Case(s)	0	0	0
	↳ Violations of environmental laws and regulations		0	0	0
	↳ Violations of anti-competitive laws and regulations		0	0	0
	↳ Violations of occupational safety laws and regulations		0	0	0
Amount of fines	Total	KRW million	0	0	0
	↳ Violations of environmental laws and regulations		0	0	0
	↳ Violations of anti-competitive laws and regulations		0	0	0
	↳ Violations of occupational safety laws and regulations		0	0	0
Shareholders					
Shareholding Structure	Ratio of Treasury Shares	%	0	0	0
	Shareholding by the Largest Shareholder and Immediate Family Members		62.7	62.7	62.7
	Officer shareholdings (excluding controlling shareholders and related parties)		0	0	0
	Total shareholding percentage of affiliated companies		61.7	61.7	61.7
Annual General Meeting (AGM)	Written Proxy Voting	Implemented / Not Implemented	Not Implemented	Not Implemented	Not Implemented
	Electronic Voting		Implemented	Implemented	Implemented
	Proxy solicitation to all shareholders		Implemented	Implemented	Implemented
	Declaration Status of Interim or Quarterly Dividends	days	Not Implemented	Not Implemented	Not Implemented
	Gap between AGM notice date and meeting date		29days	29days	29days
	Disclosure of Voting Rights Exercised at the General Shareholders' Meeting	Disclosed/ Not Disclosed	Disclosed	Disclosed	Disclosed
	Disclosure of Agenda-Specific Voting Results at the General Shareholders' Meeting		Disclosed	Disclosed	Disclosed
	Disclosure of Controlling Shareholder and Affiliates' Attendance at the Most Recent Shareholders' Meeting		Not Disclosed	Not Disclosed	Not Disclosed

## ESG Data

### Governance

SeAH Besteel Holdings

Category		Unit	2022	2023	2024
BOD Members					
Executive directors		Person(s)	3	3	3
Independent directors			4	4	4
Other non-executive directors			0	0	0
Female director (registered female executives)			1	1	1
Board Independence	Percentage of Independent directors	%	57	57	57
Board of Directors Diversity	Number of females in managerial positions and above		14	14	14
BOD Operation					
Number of BOD meetings held	Total	Year(s)	10	8	8
	└ Regular		4	4	4
	└ Special		6	4	4
Number of agenda items discussed	Total		29	20	17
	└ Rejected/modified		0	0	0
Attendance rate of Board of Directors	Total	%	97	100	99
	└ Attendance rate of Executive directors		100	100	100
	└ Attendance rate of Independent directors		95	100	99
Average tenure of board members		Year(s)	6	5	4
Employee Remuneration median value contrast CEO compensation ratio					
		배	2.1	1.8	2.0

1) 2023Year(s) data error corrected

Category		Unit	2022	2023	2024
Ethics Management					
Ethics training <sup>1)</sup>	Number of participants	Person(s)	1,517	1,529	1,544
	Ethics training hours	Hour(s)	650	862	1,065
	Participation rate	%	100	100	100
Number of ethics reports		Case(s)	8	12	0
Ethics reports	Total		8	12	0
Number of human rights complaints handled	└ Number of reports investigated and audited		0	2	0
	└ Number of reports transferred to relevant teams		8	8	0
	└ Others		0	2	0
Number of reports handled		%	100	100	100
Ethics violations	Total number of violations	Case(s)	8	12	0
Actions taken on ethics violations	Total		8	12	0
Audit	Review of Audit Plan	Review/ Non-review	Review	Review	Review
	Provision of Audit-Related Training	Case(s) or time(s)	0	0	0
	Ratio of Non-Audit Fees to Audit Fees	%	16	39	22
Anti-corruption					
Number of corruption cases		Case(s)	0	2	0
Number of disciplinary actions taken			0	2	0
Corruption Risk evaluation					
Number of business sites		Number(s)	4	4	4
Number of Business Sites Corruption Risk evaluation			0	0	4
Number of Business Sites Corruption Risk evaluation ratio		%	0	0	100
Violations					
Number of violations	Total	Case(s)	2	5	4
	└ Violations of environmental laws and regulations		2	2	1
	└ Violations of anti-competitive laws and regulations		0	0	0
	└ Violations of occupational safety laws and regulations		0	3	3
Amount of fines	Total	KRW million	13	10	136
	└ Violations of environmental laws and regulations		13	0	2
	└ Violations of anti-competitive laws and regulations		0	0	0
	└ Violations of occupational safety laws and regulations		0	10	134



ESG Data

Governance

SeAH CSS

Category		Unit	2022	2023	2024
BOD Members					
Executive directors <sup>1)</sup>		Person(s)	3	3	2
Independent directors			0	0	0
Other non-executive directors <sup>2)</sup>			0	1	1
Female director (registered female executives)			0	0	0
Board Independence	Percentage of Independent directors	%	0	0	0
Board of Directors Diversity	Number of females in managerial positions and above		0	0	0
BOD Operation					
Number of BOD meetings held	Total	Year(s)	12	8	14
	└ Regular		0	0	0
	└ Special		12	8	14
Number of agenda items discussed	Total		19	24	22
	└ Rejected/modified <sup>3)</sup>		0	1	0
Attendance rate of Board of Directors	Total	%	100	100	100
	└ Attendance rate of Executive directors		100	100	100
	└ Attendance rate of Independent directors		N/A	N/A	N/A
Average tenure of board members		Year(s)	7	6	5
Employee Remuneration median value contrast CEO compensation ratio <sup>4)</sup>					
		배	2.0	1.9	2.1

1)-3) 2023Year(s) data error corrected

4) Employee Remuneration median value is based on office workers, CEO compensation is based on the average for executives at each respective company, 2022, 2023 data error corrected

5) 2023Year(s) data error corrected

Category		Unit	2022	2023	2024
Ethics Management					
Ethics training <sup>5)</sup>	Number of participants	Person(s)	1,211	1,229	1,230
	Ethics training hours	Hour(s)	534	732	1,348
	Participation rate	%	100	100	100
Number of ethics reports		Case(s)	3	5	0
Ethics reports Number of human rights complaints handled	Total		3	5	0
	└ Number of reports investigated and audited		0	0	0
	└ Number of reports transferred to relevant teams		3	5	0
	└ Others		0	0	0
Number of reports handled		%	100	100	100
Ethics violations	Total number of violations	Case(s)	3	5	0
Actions taken on ethics violations	Total		3	5	0
Audit	Review of Audit Plan	Review/ Non-review	Non-review	Non-review	Non-review
	Provision of Audit-Related Training	Case(s) or time(s)	0	0	0
	Ratio of Non-Audit Fees to Audit Fees	%	3.3	3.0	3.0
Anti-corruption					
Number of corruption cases		Case(s)	0	0	0
Number of disciplinary actions taken			0	0	0
Corruption Risk evaluation					
Number of business sites		Number(s)	3	3	3
Number of Business Sites Corruption Risk evaluation			0	0	0
Number of Business Sites Corruption Risk evaluation ratio		%	0	0	0
Violations					
Number of violations	Total	Case(s)	0	3	2
	└ Violations of environmental laws and regulations		0	0	1
	└ Violations of anti-competitive laws and regulations		0	1	1
	└ Violations of occupational safety laws and regulations		0	2	0
Amount of fines	Total	KRW million	0	18	518
	└ Violations of environmental laws and regulations		0	0	2
	└ Violations of anti-competitive laws and regulations		0	0	516
	└ Violations of occupational safety laws and regulations		0	18	0

# ESG Data

## Governance

SeAH Aerospace &amp; Defense

Category		Unit	2022	2023	2024
BOD Members					
Executive directors		Person(s)	1	1	1
Independent directors			0	0	0
Other non-executive directors			3	3	2
Female director (registered female executives)			0	0	0
Board Independence	Percentage of Independent directors	%	0	0	0
Board of Directors Diversity	Number of females in managerial positions and above		0	0	0
BOD Operation					
Number of BOD meetings held	Total	Year(s)	8	7	6
	└ Regular		8	7	6
	└ Special		0	0	0
Number of agenda items discussed	Total		10	8	6
	└ Rejected/modified		0	0	0
Attendance rate of Board of Directors	Total	%	100	100	100
	└ Attendance rate of Executive directors		100	100	100
	└ Attendance rate of Independent directors		N/A	N/A	N/A
Average tenure of board members		Year(s)	N/A	14	6
Employee Remuneration median value contrast CEO compensation ratio <sup>1)</sup>					
		배	2.8	3.2	3.0

1) Employee Remuneration median value is based on office workers, CEO compensation is based on the average for executives at each respective company, 2022, 2023 data error corrected

2) 2023Year(s) data error corrected

Category		Unit	2022	2023	2024
Ethics Management					
Ethics training	Number of participants <sup>2)</sup>	Person(s)	181	209	253
	Participation rate	%	91	87	100
Number of ethics reports		Case(s)	0	0	0
Ethics reports	Total		0	0	1
Number of human rights complaints handled	└ Number of reports investigated and audited		0	0	1
	└ Number of reports transferred to relevant teams		0	0	0
	└ Others		0	0	0
Number of reports handled		%	100	100	100
Ethics violations	Total number of violations	Case(s)	0	0	1
Actions taken on ethics violations	Total		0	0	1
Audit	Review of Audit Plan	Review/ Non-review	Non-review	Non-review	Non-review
	Provision of Audit-Related Training	Case(s) or time(s)	0	0	0
	Ratio of Non-Audit Fees to Audit Fees	%	0	0	0
Anti-corruption					
Number of corruption cases		Case(s)	0	0	0
Number of disciplinary actions taken			0	0	0
Corruption Risk evaluation					
Number of business sites		Number(s)	1	1	1
Number of Business Sites Corruption Risk evaluation			0	0	1
Number of Business Sites Corruption Risk evaluation ratio		%	0	0	100
Violations					
Number of violations	Total	Case(s)	0	1	0
	└ Violations of environmental laws and regulations		0	1	0
	└ Violations of anti-competitive laws and regulations		0	0	0
	└ Violations of occupational safety laws and regulations		0	0	0
Amount of fines	Total	KRW million	0	2	0
	└ Violations of environmental laws and regulations		0	2	0
	└ Violations of anti-competitive laws and regulations		0	0	0
	└ Violations of occupational safety laws and regulations		0	0	0



## ESG Data

### Governance

SeAH Specialty Steel

Category		Unit	2022	2023	2024
Ethics Management					
Ethics Management training	Number of Training Completers	Person(s)	359	161	382
	Training Completion Rate	%	106	46	84
Handling of ethics reports	Total number of reports handled	Case(s)	3	2	2
	Number of reports investigated and audited		1	2	1
	Number of reports transferred to relevant teams		2	0	1
Ethics violations	Total number of violations		3	2	0
	Embezzlement & misappropriation		0	0	0
	Bribery		0	0	0
	Human rights infringement		0	0	0
	Employment solicitation		0	0	0
	Process violations		3	2	0
Actions taken on ethics violations	Total		3	2	1
	Dismissal		0	0	1
	Others		3	2	0
Anti-corruption					
Number of corruption cases		Case(s)	0	0	0
Number of disciplinary actions taken	Total		0	0	0
	Dismissal		0	0	0
	Suspension		0	0	0
	Salary cut		0	0	0
	Warning		0	0	0
	Others		0	0	0

Category		Unit	2022	2023	2024
Violations					
Number of violations	Total	Case(s)	0	0	2
	Violations of environmental laws and regulations		0	0	1
	Violations of anti-competitive laws and regulations		0	0	0
	Violations of occupational safety laws and regulations		0	0	1
Amount of fines	Total	KRW million	0	0	6.9
	Violations of environmental laws and regulations		0	0	4.6
	Violations of anti-competitive laws and regulations		0	0	0
	Violations of occupational safety laws and regulations		0	0	2.4
BOD Members					
Executive directors		Person(s)	2	2	3
Independent directors			1	1	1
Other non-executive directors			0	0	0
Female director (registered female executives)			0	0	0
BOD Operation					
Number of BOD meetings held	Total meetings held	Case(s)	16	13	14
	Regular		4	4	4
	Special		12	9	10
Number of agenda items discussed	Total		36	28	36
	Rejected/modified		0	0	0
Average BOD Attendance	Attendance rate	%	100	100	98.5
	Executive directors		100	100	98.1
	Independent directors		100	100	100
Average tenure of board members		Year(s)	3	4	3
Committees within the board					
Independent Director Candidate Recommendation Committee	Number of meetings held	Case(s)	0	0	0
	Percentage of Independent directors	%	50	50	50
	Attendance rate of Independent directors		0	0	-

ESG Data

Governance

SeAH Metal<sup>1)</sup>

Category		Unit	2022	2023	2024
Ethics Management					
Ethics Management training	Number of Training Completers	Person(s)	142	59	N/A
	Training Completion Rate	%	100	58	N/A
Handling of ethics reports	Total number of reports handled	Case(s)	0	0	N/A
	Number of reports investigated and audited		0	0	N/A
	Number of reports transferred to relevant teams		0	0	N/A
Ethics violations	Total number of violations		0	0	N/A
	Embezzlement & misappropriation		0	0	N/A
	Bribery		0	0	N/A
	Human rights infringement		0	0	N/A
	Employment solicitation		0	0	N/A
	Process violations		0	0	N/A
Actions taken on ethics violations	Total		0	0	N/A
	Dismissal		0	0	N/A
	Others		0	0	N/A
Anti-corruption					
Number of corruption cases		Case(s)	0	0	N/A
Number of disciplinary actions taken	Total		0	0	N/A
	Dismissal		0	0	N/A
	Suspension		0	0	N/A
	Salary cut		0	0	N/A
	Warning		0	0	N/A
	Others		0	0	N/A

Category		Unit	2022	2023	2024
Violations					
Number of violations	Total	Case(s)	0	0	N/A
	Violations of environmental laws and regulations		0	0	N/A
	Violations of anti-competitive laws and regulations		0	0	N/A
	Violations of occupational safety laws and regulations		0	0	N/A
Amount of fines	Total	KRW million	0	0	N/A
	Violations of environmental laws and regulations		0	0	N/A
	Violations of anti-competitive laws and regulations		0	0	N/A
	Violations of occupational safety laws and regulations		0	0	N/A
BOD Members					
Executive directors		Person(s)	2	2	N/A
Independent directors			0	0	N/A
Other non-executive directors			1	1	N/A
Female director (registered female executives)			0	0	N/A
BOD Operation					
Number of BOD meetings held	Total meetings held	Case(s)	14	9	N/A
	Regular		4	4	N/A
	Special		10	5	N/A
Number of agenda items discussed	Total		14	18	N/A
	Rejected/modified		0	0	N/A
Average BOD Attendance	Attendance rate	%	95	96	N/A
	Executive directors		95	96	N/A
	Independent directors		0	0	N/A
Average tenure of board members		Year(s)	6	7	N/A

1) 2024 data included in SeAh Special Steel (merged into SeAh Special Steel in 2024)



ESG Data

Governance

SeAH M&S

Category		Unit	2022	2023	2024	
Ethics Management						
Ethics Management training	Number of Training Completers	Person(s)	84	90	68	
	Training Completion Rate	%	99	99	74	
Handling of ethics reports	Total number of reports handled	Case(s)	1	0	1	
	Number of reports investigated and audited		0	0	1	
	Number of reports transferred to relevant teams		1	0	0	
Ethics violations	Total number of violations		1	0	0	
	Embezzlement & misappropriation		0	0	0	
	Bribery		0	0	0	
	Human rights infringement		1	0	1	
	Employment solicitation		0	0	0	
	Process violations		0	0	0	
Actions taken on ethics violations	Total		1	0	0	
	Dismissal		0	0	0	
	Others		1	0	0	
Anti-corruption						
Number of corruption cases			Case(s)	0	0	0
Number of disciplinary actions taken	Total	0		0	0	
	Dismissal	0		0	0	
	Suspension	0		0	0	
	Salary cut	0		0	0	
	Warning	0		0	0	
	Others	0		0	0	

Category		Unit	2022	2023	2024
Violations					
Number of violations	Total	Case(s)	1	1	2
	Violations of environmental laws and regulations		1	1	1
	Violations of anti-competitive laws and regulations		0	0	0
	Violations of occupational safety laws and regulations		0	0	1
Amount of fines	Total	KRW million	2	2	7
	Violations of environmental laws and regulations		2	2	1
	Violations of anti-competitive laws and regulations		0	0	0
	Violations of occupational safety laws and regulations		0	0	6
BOD Members					
Executive directors		Person(s)	2	2	2
Independent directors			0	0	0
Other non-executive directors			1	1	1
Female director (registered female executives)			0	0	0
BOD Operation					
Number of BOD meetings held	Total meetings held	Case(s)	16	22	21
	Regular		2	3	4
	Special		14	19	17
Number of agenda items discussed	Total		16	22	21
	Rejected/modified		0	0	0
Average BOD Attendance	Attendance rate	%	100	100	100
	Executive directors		100	100	100
	Independent directors		100	100	100
Average tenure of board members		Year(s)	7	8	4

ESG Data

Governance

SeAH L&S

Category		Unit	2022	2023	2024	
Ethics Management						
Ethics Management training	Number of Training Completers	Person(s)	117	110	108	
	Training Completion Rate	%	100	100	100	
Handling of ethics reports	Total number of reports handled	Case(s)	0	1	0	
	Number of reports investigated and audited		0	1	0	
	Number of reports transferred to relevant teams		0	0	0	
Ethics violations	Total number of violations		0	1	0	
	Embezzlement & misappropriation		0	0	0	
	Bribery		0	1	0	
	Human rights infringement		0	0	0	
	Employment solicitation		0	0	0	
	Process violations		0	0	0	
Actions taken on ethics violations	Total		0	1	0	
	Dismissal		0	1	0	
	Others		0	0	0	
Anti-corruption						
Number of corruption cases			Case(s)	1	1	0
Number of disciplinary actions taken	Total	1		1	0	
	Dismissal	0		0	0	
	Suspension	0		1	0	
	Salary cut	1		0	0	
	Warning	0		0	0	
	Others	0		0	0	

Category		Unit	2022	2023	2024
Violations					
Number of violations	Total	Case(s)	0	0	0
	Violations of environmental laws and regulations		0	0	0
	Violations of anti-competitive laws and regulations		0	0	0
	Violations of occupational safety laws and regulations		0	0	0
Amount of fines	Total	KRW million	0	0	0
	Violations of environmental laws and regulations		0	0	0
	Violations of anti-competitive laws and regulations		0	0	0
	Violations of occupational safety laws and regulations		0	0	0
BOD Members					
Executive directors		Person(s)	3	3	3
Independent directors			0	0	0
Other non-executive directors			0	0	0
Female director (registered female executives)			0	0	0
BOD Operation					
Number of BOD meetings held	Total meetings held	Case(s)	27	23	20
	Regular		2	3	4
	Special		25	20	16
Number of agenda items discussed	Total		27	23	20
	Rejected/modified		0	0	0
Average BOD Attendance	Attendance rate	%	100	100	100
	Executive directors		100	100	100
	Independent directors		0	0	0
Average tenure of board members		Year(s)	4	2	3



ESG Data

Governance

SeAH Networks

Category		Unit	2022	2023	2024	
Ethics Management						
Ethics Management training	Number of Training Completers	Person(s)	10	47	52	
	Training Completion Rate	%	24	96	98	
Handling of ethics reports	Total number of reports handled	Case(s)	0	0	0	
	Number of reports investigated and audited		0	0	0	
	Number of reports transferred to relevant teams		0	0	0	
Ethics violations	Total number of violations		0	0	0	
	Embezzlement & misappropriation		0	0	0	
	Bribery		0	0	0	
	Human rights infringement		0	0	0	
	Employment solicitation		0	0	0	
	Process violations		0	0	0	
Actions taken on ethics violations	Total		0	0	0	
	Dismissal		0	0	0	
	Others		0	0	0	
Anti-corruption						
Number of corruption cases			Case(s)	0	0	0
Number of disciplinary actions taken	Total	0		0	0	
	Dismissal	0		0	0	
	Suspension	0		0	0	
	Salary cut	0		0	0	
	Warning	0		0	0	
	Others	0		0	0	

Category		Unit	2022	2023	2024
Violations					
Number of violations	Total	Case(s)	0	0	0
	Violations of environmental laws and regulations		0	0	0
	Violations of anti-competitive laws and regulations		0	0	0
	Violations of occupational safety laws and regulations		0	0	0
Amount of fines	Total	KRW million	0	0	0
	Violations of environmental laws and regulations		0	0	0
	Violations of anti-competitive laws and regulations		0	0	0
	Violations of occupational safety laws and regulations		0	0	0
BOD Members					
Executive directors		Person(s)	3	3	3
Independent directors			0	0	0
Other non-executive directors			0	0	0
Female director (registered female executives)			0	0	0
BOD Operation					
Number of BOD meetings held	Total meetings held	Case(s)	16	12	16
	Regular		16	12	16
	Special		0	0	0
Number of agenda items discussed	Total		16	12	16
	Rejected/modified		0	0	0
Average BOD Attendance	Attendance rate	%	100	100	71
	Executive directors		100	100	71
	Independent directors		0	0	0
Average tenure of board members		Year(s)	3	3	3

# ESG Policy Book

## Social and Human Rights Management Charter

SeAH Holdings

As a global steel manufacturing group, SeAH places "integrity" as its top core value and endeavors to respect the human rights of all stakeholders involved in its business activities—employees, partners, and customers alike. In doing so, SeAH is committed to creating shared value and becoming a company that contributes to "Making the World More Beautiful."

SeAH Group complies with the laws and regulations of each country and region, and supports international human rights principles and standards such as the Universal Declaration of Human Rights (UDHR), the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises, the UN Convention on the Rights of the Child, and the Core Conventions of the International Labour Organization (ILO).

To implement these principles, the Group has established and operates a human rights management policy that includes internal and external communication channels, grievance handling, and remediation procedures.

This policy applies to all domestic and international business sites of SeAH Group. To promote mutual understanding and group-wide implementation, we hereby proclaim the following Human Rights Management Charter.

[Full Text of the Human Rights Management Charter](#)

### Article 1. Establishment of Human Rights Management System

SeAH Group respects all employees and stakeholders as human beings, and conducts regular human rights training to prevent any acts of infringement on mental or physical rights. Through the Ethics Management Office, the Group monitors human rights violations and implements grievance procedures.

### Article 2. Prohibition of Employment Discrimination

SeAH Group prohibits unjust discrimination in its HR practices such as recruitment, promotion, compensation, and training opportunities on the basis of gender, nationality, religion, social status, race, age, education, disability, or gender identity.

### Article 3. Guarantee of Freedom of Association and Collective Bargaining

SeAH Group promotes open communication between the company and its employees to foster a healthy organizational culture. It guarantees the right to join labor unions and engage in collective bargaining, and does not impose unfair disadvantages due to union activities.

### Article 4. Prohibition of Forced Labor

SeAH Group does not coerce labor against free will by means of violence, threats, confinement, or any other undue restraint on mental or physical freedom. The company does not demand the submission of identification or other vital personal information as a condition of employment.

### Article 5. Prohibition of Child Labor

SeAH Group complies with the minimum employment age standards stipulated by national and regional laws, and does not expose minors to work environments that are harmful or hazardous to their health.

### Article 6. Assurance of Occupational Safety

SeAH Group ensures that all employees work in a safe environment by regularly inspecting workplace facilities, equipment, and tools. The Group strictly adheres to occupational health and safety standards required by national and regional laws, conducts regular training reflecting legal requirements, and promotes safety awareness among employees.

### Article 7. Responsible Supply Chain Management

SeAH Group endeavors to share the values and principles of the Human Rights Management Charter with its affiliates and business partners. If any violations occur, the Group may take necessary measures, including suspension of transactions.

### Article 8. Protection of Human Rights of Local Communities

SeAH Group manages changes in local communities caused by potential social and environmental impacts of its business sites, and works to protect human rights. The Group listens to concerns raised by local residents regarding potential impacts and strives to reflect their voices in business operations.

### Article 9. Protection of Environmental Rights

SeAH Group promotes and encourages ongoing environmental preservation efforts not only within Korea, but also at overseas business sites, among partners, and in local communities.

### Article 10. Protection of Customer Rights

All SeAH Group employees prioritize the safety, health, and property of customers when providing products and services. The Group takes all necessary measures to protect personal information collected through business activities.

### Article 11. Prevention of Workplace Harassment and Abuse of Power

SeAH Group employees do not engage in harassment or aggressive behaviors that may interfere with others' work. Employees must not give unreasonable instructions that violate relevant laws or company regulations, or assign unrelated tasks.

### Article 12. Protection of Personal Information

SeAH Group protects the personal information of stakeholders, including customers, in accordance with national and regional laws. The Group does not use or disclose such information without prior consent, and ensures the accuracy of the information provided, refraining from offering false information.

### Article 13. Compliance with Legal Working Hours and Labor Conditions

SeAH Group strictly complies with the working hours stipulated by national and regional labor laws, guarantees minimum wage, and ensures adherence to labor regulations concerning social insurance enrollment, rest periods, and paid leave.





# ESG Policy Book

## Social – Occupational Health and Safety Policy

[SeAH L&S](#)

SeAH L&S has established a company-wide occupational health and safety management system, conducting quarterly and semi-annual inspections to implement systematic and continuous safety initiatives. The company focuses on managing risk factors in transportation, shipping operations in logistics and steel distribution, and steel processing sites, aiming to achieve zero industrial accidents.

[Full Text of the Occupational Health and Safety Management Policy](#)

### Occupational Health and Safety Management Policy

01. Operate an occupational health and safety management system by prioritizing safety and health in all business activities
02. Establish and implement programs aligned with the safety and health management system action plan
03. Thoroughly comply with and enforce the Industrial Safety and Health Act and all related laws and regulations
04. Foster a culture where all employees actively participate in identifying workplace hazards and risks
05. Allocate sufficient budgets for accident prevention and ensure proper execution
06. Ensure all employees understand the occupational health and safety objectives and fulfill their responsibilities and obligations with sincerity
07. Disclose the occupational health and safety management policy to all stakeholders

[SeAH Networks](#)

SeAH Networks places the highest value on safety. The company prioritizes the safety of its employees, customers, and partners, and is fully committed to enhancing safety awareness. To promote a pleasant and safe working environment, SeAH Networks has established and operates the following Occupational Health and Safety Management Policy as part of its ongoing efforts to prevent safety and health incidents.

[Full Text of the Occupational Health and Safety Management Policy](#)

### Occupational Health and Safety Management Policy

01. Safety and health are upheld as the top priorities in all business activities.
02. We establish safety and health objectives in accordance with our management policy and engage in continuous improvement efforts.
03. We actively encourage participation from all employees and members of partner companies performing work on our behalf to understand and implement the safety and health policy.
04. We conduct risk assessments in advance and implement appropriate countermeasures to mitigate such risks.
05. Safety managers at each business site or construction site carry out safety and health activities tailored to their specific on-site conditions.



# ESG Policy Book

## Social – Third-Party Code of Conduct

SeAH Holdings

This Third-Party Code of Conduct is established to express SeAH Holdings and its affiliates' ("SeAH") strong commitment to upholding ethical standards, respecting the principles of a free market economy, and fulfilling corporate social responsibilities. Through this, SeAH aims to foster an environment where all individuals' human rights are respected, and where stakeholders—including customers, employees, suppliers, and shareholders—can grow and thrive together in a safe and eco-friendly workplace. SeAH aspires to become a company that "makes the world more beautiful" by ensuring that this Code is observed not only by its executives and employees, but also by a wide range of third-party partners with whom SeAH conducts business, including suppliers (and their sub-tier suppliers), contractors, and business partners. This Code of Conduct has been prepared with reference to the Responsible Business Alliance (RBA) Code of Conduct. In the event of any conflict with local laws or regulations, the stricter standard shall take precedence.

Full Text of the Third-Party Code of Conduct

### 1. Labor and Human Rights

Third-party partners must protect and respect the human rights of all individuals. This applies to all types of workers, including temporary, migrant, intern, and dispatched workers. All workers must be legally employed and guaranteed their rights in accordance with local labor laws.

### 2. Occupational Health and Safety

Third-party partners must recognize that ensuring the safety and health of workers is essential in all business activities. They must also strive to provide a safe and clean working environment in compliance with local laws and regulations.

### 3.Environment

Third-party partners must manage greenhouse gas emissions, air pollutants, waste, recycling, industrial water reuse, and chemicals in accordance with environmental protection laws and regulations. They must identify the environmental impacts of manufacturing processes such as product production and minimize negative effects on local communities, the environment, and natural resources to protect public health and safety.

### 4.Ethics and Fair Trade

Third-party partners must comply with all applicable local laws and regulations and strive to enhance ethical standards in order to fulfill their social responsibilities and promote sustainable, mutually beneficial relationships.

### 5.Management System

Third-party partners must comply with laws related to this Code of Conduct, fulfill customer requirements, ensure adherence to the Code, and identify risks and opportunities related to its implementation.

# ESG Policy Book

## Governance – Information Security Regulations

SeAH Holdings

### Chapter 1. General Provisions

#### Article 1. (Principles of Information Security)

SeAH Holdings Co., Ltd. (hereinafter referred to as the “Company”) shall comply with international information security standards and relevant domestic and international laws, and make every effort to protect its information assets such as core technologies in order to secure and maintain global competitiveness. To this end, the Company shall establish fair and rational policies and standards on information security, and all employees and external stakeholders shall incorporate information security into their daily practices to ensure effective execution and maintain the highest level of information protection.

#### Article 2. (Information Security Policy Management System)

The Company shall implement its information security principles by establishing and enforcing regulations and guidelines on information protection. These regulations and guidelines shall be revised annually to reflect the latest laws, systems, and internal/external environments. When enacting, amending, or abolishing any regulation or guideline, the Chief Information Security Officer (CISO) shall review the changes, report them to top management, and obtain approval. All regulations and guidelines must be posted to ensure accessibility by all employees. The Company's information security policy system shall consist of three tiers: principles, regulations, and guidelines. Where necessary, operational standards, including process manuals, shall be specified under the guidelines and managed by the responsible operational departments.

#### Article 3. (Scope of Application)

These regulations shall apply to all information assets owned by the Company and shall be applicable to all employees and personnel of external companies engaged in Company-related work.

#### Article 4. (Subjects of Information Protection)

The subject of information protection shall be the Company's information assets. These are categorized into information and information systems, as well as all related assets necessary for their operation. “Information” refers to intellectual property owned or acquired by employees in the course of business activities, including data recorded on computers or storage media, and various printed materials. “Information systems” include all hardware, software, and networks used or managed by the Company. “Information assets” encompass not only essential information for business operations, but also the equipment, facilities, documents, printed materials, drawings, and information systems—both tangible and intangible—that create, store, or transmit such information.

#### Article 5. (Responsibilities and Roles)

Information produced, stored, transmitted, or processed through information systems, as well as the information services provided thereby, constitute critical assets of the Company. All employees and personnel from external companies have the responsibility to understand and comply with these regulations to protect the Company's information assets. They must safeguard information assets against threats arising from natural disasters, system and network failures, and both accidental and intentional actions by internal and external parties.

#### Article 6. (Information Security Requirements)

The Company's information assets must satisfy the following requirements:

- ① Ensure that access to information assets is limited to authorized individuals only.
- ② Protect the accuracy and integrity of information and its processing methods within the information assets.
- ③ Ensure that authorized users have access to information assets and related data when necessary.

### Chapter 2. Information Security Regulations

#### Article 7. (Establishment and Publication of Information Security Regulations)

1. The Chief Information Security Officer (CISO) shall establish and manage information security regulations, including fundamental policies that must be observed by all employees, along with detailed guidelines for implementation.
2. The Information Security Officer shall ensure that the approved regulations and guidelines are communicated to all employees and relevant personnel through appropriate means such as circulation or posting.
3. The documents pertaining to information security regulations and guidelines must specify principles, scope of application, roles and responsibilities, and operational framework. Revision histories must also be maintained.

#### Article 8. (Compliance with Information Security Regulations)

1. All employees and external personnel must comply with the Company's information security regulations, guidelines, and operational standards.
2. If an employee violates the Company's information security regulations or detailed guidelines, resulting in financial loss or reputational damage to the Company, disciplinary action may be taken in accordance with internal policies.
3. In cases where a third party under contract with the Company breaches the Company's information security regulations or is involved in a security incident, the Company shall investigate the cause in cooperation with relevant authorities and take appropriate legal actions.

#### Article 9. (Management of Information Security Regulations)

The Chief Information Security Officer (CISO) shall review and update the information security regulations and detailed guidelines at least once a year to ensure the adequacy and compliance of the information security management system. The following items must be reviewed and reflected as necessary:

- ① Occurrence of significant changes in the information security environment
- ② Emergence of new threats or vulnerabilities
- ③ Major changes in organization or missions
- ④ Changes affecting the risk assessment process for assets
- ⑤ Occurrence of serious security incidents
- ⑥ Major defects in the information security management system
- ⑦ Significant changes in the Company's business environment
- ⑧ Effectiveness and consistency of the information security regulations and detailed guidelines
- ⑨ Any other cases deemed necessary by management

#### Article 10. (Enactment and Revision of Information Security Regulations)

1. If the Information Security Manager determines that enactment or revision of the information security regulations or guidelines is necessary based on review results, the following procedure must be followed. The review results, enactment, revision, distribution, and disposal records must be documented and managed.
  - ① Analysis of the need for enactment or revision by members of the Information Security Committee
  - ② Review by the Information Security Officer and relevant personnel
  - ③ Drafting of revision proposals and review by the CISO or Information Security Officer
  - ④ Approval by the authorized decision-maker for information security procedures
  - ⑤ Announcement and training on the enacted/revised regulations, guidelines, and operational standards
  - ⑥ Implementation and compliance with the enacted/revised regulations, guidelines, and operational standards
2. The CISO shall retain records of implementation obligations, and reviews related to the enactment, revision, or abolition of information security regulations and guidelines.
3. Top management shall review and give final approval of the relevant regulations, guidelines, and operational standards.

 Full Text of the Information Security Regulations

# ESG Policy Book

## Governance – Personal Information Protection Guidelines

SeAH Holdings

### 1. General Provisions

#### Article 1. (Purpose)

This guideline aims to define security requirements to be observed in the collection, storage, and use of users' personal information by SeAH Holdings Co., Ltd. (hereinafter referred to as the "Company"), thereby ensuring the continuous implementation of personal information protection activities and safeguarding users' rights.

#### Article 2. (Scope of Application)

This guideline applies to the entire lifecycle of personal information—including its collection, storage, use, transmission, and destruction—whether processed through information networks or other means. It is applicable to all employees and external personnel who handle such personal information.

### 2. Roles and Responsibilities

#### Article 4. (Personal Information Protection Organization)

The personal information protection organization shall carry out the following duties:

- ① Overall operation, management, and supervision of personal information protection-related tasks
- ② Organization and operation of departments related to personal information protection
- ③ Updating internal regulations in response to changes in government policy or security technology
- ④ Oversight of training for personal information handlers and monitoring compliance with internal regulations
- ⑤ Management and oversight of the reception and resolution of complaints related to personal information processing
- ⑥ Improvement of operational issues related to personal information protection

#### Article 5. (Chief Privacy Officer)

The Chief Privacy Officer (CPO) is a senior executive responsible for overseeing personal information protection and is designated by the Chief Executive Officer (CEO).

The CPO shall assume the following roles and responsibilities:

- ① Establishment and implementation of personal information protection plans
- ② Overall management and supervision of personal information protection tasks and organization
- ③ Formulation, approval, and oversight of personal information protection policies and procedures
- ④ Planning for human and material resources required for personal information protection
- ⑤ Inclusion and execution of Articles 3 and 4 in business planning
- ⑥ The CPO may delegate tasks described in Articles 2 through 5 to a designated Personal Information Protection Officer

Upon appointment or change of the CPO, the designation, name, department, and contact details shall be disclosed on the website under the privacy policy.

#### Article 6. (Personal Information Protection Officer)

1. The Personal Information Protection Officer is appointed by the CPO.
2. Within the scope of delegation, the Officer shall carry out the following responsibilities:
  - ① Operational tasks related to personal information protection
  - ② Analysis of current handling status and risk assessment of personal information
  - ③ Documentation and change management of guidelines related to personal information protection
  - ④ Establishment and revision of internal management plans including training and change management
  - ⑤ Inspection of the status of personal information protection and management
  - ⑥ Oversight of personal information handling by commissioned third parties
  - ⑦ Development and implementation of training plans for personal information handlers
  - ⑧ Supervision and management of personal information processing systems

#### Article 7. (Personal Information Handlers)

1. Personal information handlers refer to individuals who have been granted access to the personal information processing system or who are responsible for handling personal information.
2. Personal information handlers shall carry out the following roles and responsibilities:
  - ① Lawful handling of users' personal information to ensure protection
  - ② Compliance with this guideline in processing personal information
  - ③ Engagement in security incident prevention activities
  - ④ Cooperation with the personal information protection organization for implementation and inspection
  - ⑤ Reporting and inspection of access status to personal information processing systems
  - ⑥ Implementation of personal information protection measures in planning, functionality development, access logs, and access control of personal information processing systems
3. Protection of personal information

#### Article 8. (Principles of Personal Information Protection)

1. The Company shall clearly define the purpose for processing users' personal information and collect only the minimum necessary personal information lawfully.
2. The Company shall use personal information only within the scope necessary for the defined purpose and shall not use or provide it to third parties for other purposes.
3. The Company shall ensure the accuracy, completeness, and currency of users' personal information.
4. The Company shall comply with and implement all responsibilities and obligations prescribed by applicable laws to safely process users' personal information.

#### Article 9. (Personal Information Protection Activities)

The Company shall maintain the confidentiality, availability, and integrity of personal information and related assets at all times.

The Company must identify, classify, and manage personal information and related assets, and ensure that only authorized personal information handlers have access to personal information processing systems.

The Company shall ensure that employees clearly recognize their roles and responsibilities in personal information protection activities.

Employees who violate this guideline and cause damage or reputational harm to the Company may be subject to disciplinary action in accordance with internal regulations.

Personal information handlers shall lawfully process users' personal data in accordance with relevant laws.

The Personal Information Protection Officer shall manage and supervise the secure handling of users' personal data by personal information handlers and conduct regular annual inspections.

The Personal Information Protection Officer shall prevent the collection, use, or inquiry of personal information without user consent or for purposes other than those intended.

#### Article 10. (Establishment and Disclosure of the Privacy Policy)

The Personal Information Protection Officer shall establish and disclose the privacy policy on the Company's website, including the following matters, so that users can always access and review the policy:

- ① Affiliation, name, position, and contact information (phone number, etc.) of the Chief Privacy Officer and the Personal Information Protection Officer
- ② Purpose of collection and use of personal information
- ③ Categories of personal information collected and collection methods
- ④ Retention and usage period of collected personal information
- ⑤ Procedures and methods for the disposal of personal information
- ⑥ Provision and sharing of personal information
- ⑦ Commissioning of personal information processing (only if applicable)
- ⑧ Provision of personal information to third parties (only if applicable)
- ⑨ Technical and administrative measures for personal information protection
- ⑩ Rights of users and legal representatives, and methods of exercising such rights

When posting the privacy policy on the website, it must be clearly marked using font size, color, etc., on the main page (or on a page linked to the main page) for easy visibility.

Any changes to the privacy policy must also be publicly disclosed on the website.

If personal information is collected or provided without user consent, the legal basis or exception, including the relevant law and article, shall be specified in the privacy policy.

# ESG Policy Book

## Governance – Corporate Governance Policy

SeAH Holdings

### 1. Corporate Governance Principles and Policy

The Company strives to establish a sound corporate governance structure to enhance shareholder value and protect shareholders' rights. To this end, we are committed to building a governance system that ensures transparency, soundness, a balance of power and checks, and overall stability in management.

To implement transparent governance practices, the Company discloses its Articles of Incorporation, the composition of the Board of Directors, and the current status of its Board committees through its website (<https://www.seah.co.kr>). In addition, the Company provides information on the general shareholders' meetings, the Corporate Governance Charter, and the implementation status of ESG best practices to help stakeholders gain a better understanding.

The Board of Directors is composed of directors who contribute to the Company's growth and enhancement of shareholder value. To ensure effective oversight and checks on management, the Company maintains the number of outside directors at or above one-quarter of the total number of directors, in accordance with the requirements of the Commercial Act (as of the date of this report, 2 out of 6 directors are outside directors). The outside directors consist of professionals in management and legal affairs who, based on their expertise, thoroughly deliberate on agenda items submitted to the Board and effectively monitor executive management's performance.

As of the reporting date, the Company operates two committees within the Board of Directors: the Outside Director Candidate Recommendation Committee and the Governance Committee. The Outside Director Candidate Recommendation Committee evaluates and verifies candidates through interviews, assessing disqualification factors under relevant laws and the candidates' professional competence to contribute substantively as directors. The Governance Committee continuously discusses, deliberates, and resolves issues related to the Company's and its affiliates' management principles, ethical business practices, and overall governance improvement plans.

The Company ensures that shareholders, as owners of the business, are guaranteed fundamental rights and treated equitably. The Company has established systems and mechanisms that enable the Board of Directors to make independent and transparent management decisions and perform effective oversight functions.

To promote compliance and transparency in management, the Company has appointed a full-time auditor with the necessary expertise and independence. This auditor is institutionally supported to ensure the proper execution of auditing duties. Furthermore, in order to lay a solid foundation for sustainable management and enhance long-term value, the Company actively adheres to the core principles, guidelines, and best practices of corporate governance. We continuously review and improve governance systems to ensure transparency, soundness, and stability in corporate management..

### 2. Characteristics of the Corporate Governance Structure

The Board of Directors of the Company serves as the highest permanent decision-making body and holds the authority to appoint the CEO. It is operated with a focus on outside directors. Outside directors, who possess expertise and extensive experience in diverse fields, are recommended by the Outside Director Candidate Recommendation Committee or through shareholder proposals and are appointed by shareholder resolution at the General Meeting of Shareholders. As of the date of this report, 2 out of 6 members of the Board of Directors are outside directors, thereby satisfying the Commercial Act requirement of one-quarter or more and reinforcing the independence of the Board while ensuring its ability to effectively oversee executive management.

Through such systems and mechanisms, the Company has established a governance structure in which the Board of Directors, management, and outside directors can maintain mutual checks and balances and enable professional management. As of the reporting date, the Company operates two committees within the Board of Directors. The Outside Director Candidate Recommendation Committee consists of three members, two of whom are outside directors, satisfying the legal requirement of a majority. This committee is responsible for verifying and recommending outside director candidates based on criteria such as independence from the Company and its largest shareholders, as well as the global expertise required by the Company.

The Governance Committee, as of the reporting date, was composed of two internal directors and one outside director. However, on March 28, 2023, an additional outside director was appointed as a committee member through a resolution of the Board of Directors. Accordingly, the Company aims to ensure independence from management in major decision-making by maintaining a majority of outside directors on the committee.

The Company holds regular quarterly Board meetings in principle but convenes extraordinary meetings as necessary. While the CEO generally convenes the meetings, any director may request a Board meeting by submitting an agenda and its rationale to the CEO if deemed necessary for business execution. If the CEO unjustifiably refuses to convene the Board meeting, other directors or the auditor may call a meeting. The Board of Directors may allow resolutions to be adopted through telecommunication systems that enable all directors to simultaneously transmit and receive audio, in which case participating directors are considered present in person.

Through these systems and practices, the Company establishes a governance framework that enables mutual checks and professional management by the Board of Directors, management, and outside directors. Corporate governance-related matters are disclosed through regular filings on the Electronic Disclosure System (<http://dart.fss.or.kr>).

# ESG Policy Book

## Governance – Stakeholder Engagement Policy

SeAH Holdings

### 1. Overview

SeAH Group builds and maintains mutually beneficial relationships with its stakeholders. The Group regards such relationships as a critical and valuable asset for business success, and strives to identify the values and expectations of stakeholders and reflect them in internal decision-making processes.

### 2. Purpose

SeAH Group aims to faithfully implement its stakeholder engagement policy in order to earn the trust and respect of its stakeholders. Through this, the Group seeks to establish mutually beneficial relationships and create long-term value with its stakeholders.

### 3. Scope

The stakeholder engagement policy of SeAH Group applies to the operation of all domestic and international business sites.

### 4. Definition of Stakeholders

SeAH Group defines stakeholders as individuals or groups who affect, or are affected by, the achievement of SeAH's financial and non-financial goals.

### 5. Stakeholder Identification Criteria

SeAH Group defines and classifies stakeholders based on their functions, scale and significance, influence, and relevance. (Stakeholder Mapping)

### 6. Key Stakeholders

- ① Customers: SeAH continuously pursues customer satisfaction, builds trust, and grows alongside its customers.
- ② Employees: SeAH ensures that employees find meaning and opportunities for growth through their work, and employees contribute to the advancement of SeAH.
- ③ Partners and Competitors: SeAH collaborates with its business partners to serve the best interests of its customers.
- ④ Government and Local Communities: SeAH contributes to economic development and grows together with society by creating social value.
- ⑤ Shareholders and Investors: SeAH enhances corporate value to ensure sustainable value creation for its shareholders

### 2. Stakeholder Communication Channels

Target	Communication Channels	Engagement Activities
Customers	<ul style="list-style-type: none"><li>Website</li><li>Customer Service Center</li><li>Social Media (Blog)</li></ul>	Inquiries, suggestions, and other feedback regarding products and services
Employees	<ul style="list-style-type: none"><li>Intranet</li><li>Labor Union</li><li>Employee Surveys</li></ul>	Issues related to HR such as changes in the business environment, wage negotiations, etc.
Competitors / Partners	<ul style="list-style-type: none"><li>Shared Growth Programs</li></ul>	Issues related to mutual growth, including fair contracts and unfair trade practices
Government / Local Communities	<ul style="list-style-type: none"><li>Government Policy Hearings</li><li>Roundtable Meetings</li></ul>	Participation in national projects, government regulatory policies, environmental protection in local communities, and social contribution activities
Shareholders / Investors	<ul style="list-style-type: none"><li>General Shareholders' Meeting</li><li>IR Disclosures</li></ul>	Issues concerning stock price and dividends, changes in the business environment and performance, general shareholders' meetings, etc.





ESG Guidelines

GRI

GRI Standard	Remarks	Contents
GRI 1: Foundation 2021	Description	SeAH Holdings has reported its sustainability practices for the period from January 1, 2024 to December 31, 2024 in accordance with the GRI Standards 2021.
	GRI Used	GRI 1: Foundation 2021
	Applicable GRI Standards	Currently not applicable (as of the reporting date in May 2025, the sector standard relevant to SeAH Holdings has not been published)

Category	Disclosure	Indicators	Reporting Pages
GRI 2: General Disclosures 2021			
Organization and Reporting Practices	2-1	Organizational Details	6-8
	2-2	Entities Included in the Sustainability Report	2
	2-3	Reporting Period, Frequency, and Contact Point	2
	2-4	Restatements of Information	2
	2-5	External Assurance	119-120
Activities and Workers	2-6	Activities, Value Chain, and Other Business Relationships	6-8
	2-7	Information on Employees and Other Workers	68, 70, 73, 76, 79, 82, 85, 88, 90, 93
	2-8	Workers Who Are Not Employees	68, 70, 73, 76, 79, 82, 85, 88, 90, 93
Governance	2-9	Governance Structure	48
	2-10	Nomination and Selection of the Highest Governance Body	49
	2-11	Chair of the Highest Governance Body	48
	2-12	Role of the Highest Governance Body in Overseeing the Management of Impacts	48
	2-13	Delegation of Responsibility for Managing Impacts	11, 18, 24, 27-28, 31, 36, 45, 52
	2-14	Role of the Highest Governance Body in Sustainability Reporting	11, 48
	2-15	Conflicts of Interest	48
	2-16	Communication of Critical Concerns	48
	2-17	Collective Knowledge of the Highest Governance Body	49
	2-18	Evaluation of the Performance of the Highest Governance Body	50
	2-19	Remuneration Policies	50
	2-20	Process for Determining Remuneration	50
	2-21	Annual Total Compensation Ratio	Annual Business Report p.413-418

Category	Disclosure	Indicators	Reporting Pages
GRI 2: General Disclosures 2021			
Strategy	2-22	Statement on Sustainable Development Strategy	5
	2-23	Policy Commitments	107-113
	2-24	Embedding Policy Commitments	22, 29, 30, 32-33, 37, 46, 47, 53
	2-25	Processes to Remediate Negative Impacts	36-37, 45-47
	2-26	Advice Mechanisms for Responsible Business Conduct	45-47, 51
	2-27	Compliance with Laws and Regulations	96-106
	2-28	Membership in Associations	118
Stakeholder Engagement	2-29	Stakeholder Engagement and Communication	15
	2-30	Collective Bargaining Agreements	69, 74, 77, 80, 83, 86, 88, 91

Category	Disclosure	Indicators	Reporting Pages
Universal Standard 3			
Management Approach	3-1	Process to Determine Material Topics	12
	3-2	List of Material Topics	13
	3-3	Management of Material Topics	14
GRI 200 (Economic Performance)			
Indirect Economic Impacts	203-1	Infrastructure Investments and Services Supported for Public Benefit	42-43, 69, 72, 75, 78, 81, 84, 89, 92
Anti-corruption	205-2	Communication and Training About Anti-corruption Policies and Procedures	98-106
	205-3	Confirmed Incidents of Corruption and Actions Taken	96, 98-106
Anti-competitive Behavior	206-1	Legal Actions for Anti-competitive Behavior, Anti-trust, and Monopoly Practices	96, 98-106
GRI 300 (Environmental Performance)			
Materials	301-1	Weight and Volume of Materials Used	58, 60, 62, 64, 66-67
Energy	302-1	Energy Consumption Within the Organization	57, 58, 60, 62, 64-67
	302-3	Energy Intensity	58, 60, 62, 64-67
	302-4	Reduction of Energy Consumption	64, 67
Water and Effluents	303-2	Management of Water Discharge-related Impacts	24, 25
	303-4	Water Discharge	58, 60, 62, 64-67
	303-5	Water Withdrawal	57, 58, 60, 62, 64-67

# ESG 가이드라인

## GRI

Category	Disclosure	Indicators	Reporting Pages
Emissions	305-1	Direct Greenhouse Gas (GHG) Emissions (Scope 1)	57-58, 60, 62, 64-67
	305-2	Energy Indirect Greenhouse Gas (GHG) Emissions (Scope 2)	57-58, 60, 62, 64-67
	305-3	Other Indirect Greenhouse Gas (GHG) Emissions (Scope 3)	58, 60
	305-4	GHG Emissions Intensity	58, 60, 62, 64-67
	305-5	Reduction of GHG Emissions	64, 67
Waste	305-7	Nitrogen Oxides (NO <sub>x</sub> ), Sulfur Oxides (SO <sub>x</sub> ), and Other Significant Air Emissions	58, 60, 62, 64-66
	306-1	Waste Generation and Significant Waste-related Impacts	25
	306-2	Management of Significant Waste-related Impacts	25
	306-3	Waste Generation	57, 59, 61, 63-67
	306-4	Waste Reuse and Recycling	57, 59, 61, 63-67
Supplier Environmental Assessment	306-5	Waste Disposal	57, 59, 61, 63-67
	308-2	Significant Actual and Potential Negative Environmental Impacts in the Supply Chain and Actions Taken	40, 75, 78, 81

Category	Disclosure	Indicators	Reporting Pages
GRI 400 (Social Performance)			
Employment	401-1	New Employee Hires and Employee Turnover	68-70, 73, 76, 79, 82-83, 85-86, 88, 90-91, 93-94
	401-2	Benefits Provided to Full-time Employees That Are Not Provided to Temporary or Part-time Employees	34-35
	401-3	Parental Leave	69, 71, 74, 77, 80, 83, 86, 88, 91, 94
Occupational Health and Safety	403-1	Occupational Health and Safety Management System	27-28
	403-2	Hazard Identification, Risk Assessment, and Incident Investigation	29
	403-3	Occupational Health Services	29-30, 34-35
	403-4	Worker Participation and Communication on Occupational Health and Safety	30
	403-5	Worker Training on Occupational Health and Safety	30, 86, 89, 91, 94
	403-6	Promotion of Worker Health	34-35
	403-7	Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked by Business Relationships	29, 30
	403-8	Workers Covered by an Occupational Health and Safety Management System	28, 71, 74, 77, 80, 83, 91
	403-9	Work-related Injuries	71, 74, 77, 80, 83, 86, 89, 91, 94
	403-10	Work-related Ill Health	71, 74, 77, 80, 83, 86, 89, 91, 94
Training and Education	404-1	Average Training Hours per Employee	69, 72, 74, 77, 80, 83, 84, 86, 89, 91, 94
	404-2	Programs for Skills Management and Lifelong Learning Support	32
	404-3	Percentage of Employees Receiving Regular Performance and Career Development Reviews	69, 72, 75, 78, 81, 84, 87, 89, 92, 95
Diversity and Equal Opportunity	405-1	Diversity of Governance Bodies and Employees	68-69, 70, 73, 76, 79, 82, 84, 85, 87-90, 92-93, 95-97, 99-106
	405-2	Ratio of Basic Salary and Remuneration of Women to Men	69, 72, 75, 78, 81, 84, 87, 89, 92, 95
Local Communities	413-1	Significant Negative Social Impacts in the Supply Chain and Actions Taken	42-43
Supplier Social Assessment	414-2	Negative Social Impacts in the Supply Chain and Actions Taken	40, 75, 78, 81
Customer Privacy	418-1	Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data	69, 84, 87, 89, 92, 95

# ESG Guidelines

## SASB

SeAH Holdings reports selected indicators in accordance with the Sustainability Accounting Standards Board (SASB) standards for the steel industry to communicate the financial impacts of its sustainability practices with investors and customers. The Company plans to gradually expand the scope of its disclosures going forward.

Topic	Code	Metric	Reporting Pages	Remark
Greenhouse Gas Emissions	EM-IS-110a.1	Total Scope 1 Emissions	57-58, 60, 62, 64-67	
	EM-IS-110a.2	Short- and Long-term Strategies and Plans to Manage Scope 1 Emissions, Emission Reduction Targets, and Performance Against Targets	18-20	
Air Emissions	EM-IS-120a.1	(1) Nitrogen Oxides (NO <sub>x</sub> ) (excluding Nitrous Oxide, N <sub>2</sub> O), (2) Sulfur Oxides (SO <sub>x</sub> )	58, 60, 62, 64-66	
Energy Management	EM-IS-130a.1	Total Energy Consumption	57-58, 60, 62, 64-67	
	EM-IS-130a.2	Total Fuel Consumption	57-58, 60, 62, 64-67	
Water Management	EM-IS-140a.1	Total Water Withdrawal	57-58, 60, 62, 64, 65, 66, 67	
Waste Management	EM-IS-150a.1	Total Waste Generated, Percentage of Hazardous Waste, Recycling Rate	57, 59, 61, 63-67	



# ESG Guidelines

## UN SDGs

SeAH Holdings carries out a variety of initiatives aimed at achieving the United Nations Sustainable Development Goals (UN SDGs). Moving forward, the Company plans to enhance the effectiveness of its support activities by establishing goal-specific action plans and implementation strategies.

UN SDGs	Key Activities	Reporting Pages
1 End poverty in all its forms everywhere	• Community Donation Programs   • Scholarships and Emergency Relief Funding	43
3 Ensure healthy lives and promote well-being for all at all ages	• Enhancement of Occupational Health and Safety   • Earthquake Relief Support	29, 43
4 Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	• Employee Capability Development   • Vocational Training Support for Persons with Disabilities	32, 43
5 Achieve gender equality and empower all women and girls	• Creation of a Non-discriminatory Hiring Environment   • Parental Leave System • Employee Diversity   • Board Diversity	31, 34-35, 48
6 Ensure availability and sustainable management of water and sanitation for all	• Wastewater Reuse   • Water Recycling	24-25
7 Ensure access to affordable, reliable, sustainable, and modern energy for all	• Implementation of Energy Management Systems   • Adoption of Renewable Energy	20
8 Promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all	• Creation of a Non-discriminatory Hiring Environment   • Promotion of a Culture of Shared Growth	31, 33, 38
9 Build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation	• R&D for Technological Advancement   • Development of Low-carbon Steel Products	20
10 Reduce inequality within and among countries	• Establishment of Human Rights Management Policy   • Activities to Promote Stakeholder Human Rights	35-38
11 Make cities and human settlements inclusive, safe, resilient, and sustainable	• Community Donation Programs   • Emergency Relief Funding for Earthquake Victims	43
12 Ensure sustainable consumption and production patterns	• Identification of Eco-friendly Products and Establishment of Internal Standards   • Development of Eco-friendly Products • By-product Recycling   • Establishment of Resource Circulation Processes	22-24
13 Take urgent action to combat climate change and its impacts	• Establishment of Carbon Neutrality Strategy   • Development of Climate Risk Management Processes	18-19
14 Conserve and sustainably use the oceans, seas, and marine resources for sustainable development	• Marine Environmental Protection Activities	-
15 Protect, restore, and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, halt and reverse land degradation, and halt biodiversity loss	• Environmental Protection at Tourist Attractions   • Re:Bag and Beautiful Campaign Activities	-
16 Promote peaceful and inclusive societies for sustainable development, provide access to justice for all, and build effective, accountable, and inclusive institutions at all levels	• Operation of the Ethics Management Office   • Ethics Self-Assessment   • Fair Trade Self-Assessment	45-46

# Memberships and Awards

## Memberships

No.	Association Name
1	Korea Iron & Steel Association
2	World Steel Association (WSA)
3	International Stainless Steel Forum (ISSF)
4	Korea Hydrogen Industry Association
5	Korea Automobile Manufacturers Association
6	Korea Machine Tool Manufacturers' Association
7	Korea Construction Equipment Manufacturers Association
8	Korea Automobile Industry Association
9	Korea Fire Safety Institute
10	Korea Mechanical Construction Contractors Association
11	Korea Industrial Safety Association
12	Korea International Trade Association (KITA)
13	Korea Listed Companies Association
14	Korea Fastener Industry Cooperative
15	Korean Standards Association
16	Seoul Chamber of Commerce and Industry
17	Korea Customs Logistics Association
18	Korea Management Association
19	Korea Chief Information Security Officers Association
20	Information Systems Audit and Control Association (ISACA Korea Chapter)
21	Korea Human Resource Management Association

## Awards

Date	Company	Institution	Award Details
2023.03.15	SeAH CSS	Korea Chamber of Commerce and Industry	Awarded the Order of Industrial Service Merit (Bronze Tower)
2023.06.09	SeAH CSS	Korea Iron & Steel Association	2023 Steel Day Contributor Award by Korea Iron & Steel Association – Ministry of Trade, Industry and Energy Commendation (SeAH CSS, Senior Researcher Sun-kook Lee)
2023.08.17	SeAH Aerospace & Defense Materials	Ministry of Employment and Labor	2023 Excellent Labor-Management Culture Company
2023.12.22	SeAH CSS	Korea Industrial Complex Corporation	Commendation from the Gyeongnam Regional Office of the Ministry of SMEs and Startups
2024.03.25	SeAH Holdings	Global Leader Ethisphere	Named One of the World's Most Ethical Companies in 2024
2024.12.19	SeAH Besteel Holdings	Ministry of Environment	Minister of Environment Award for Contribution to Promoting Circular Economy in Electronics and Achieving Carbon Neutrality
2024.06.03	SeAH Besteel	Korea Iron & Steel Association	Chairman's Award (Technology Encouragement Award) – Korea Iron & Steel Association
2024.06.04	SeAH Aerospace & Defense Materials	Korea Iron & Steel Association	Minister of Trade, Industry and Energy Award at the 25th Steel Day 2024 (Sang-taek Kim)
2025.03.25	SeAH Holdings	Global Leader Ethisphere	Named One of the World's Most Ethical Companies in 2025

# Third-Party Assurance Report

## To: Executive Management and Valued Stakeholders of SeAH Holdings

The Korea Foundation for Quality (hereinafter referred to as the “KFQ”) has conducted an independent assurance of the 2025 Sustainability Report (hereinafter referred to as the “Report”<sup>2</sup> of SeAH Holdings Co., Ltd. (hereinafter referred to as the “Company”)<sup>1</sup>. KFQ is responsible for providing an independent third-party assurance opinion on the Report in accordance with the assurance criteria and scope outlined below, while the responsibility for the preparation of the Report lies with the Company’s management.

1) Organization Address (Head Office): 45, Yanghwa-ro, Mapo-gu, Seoul, Republic of Korea

2) Data Collection Period: This Report covers financial and non-financial performance and activities from January 1, 2024 to December 31, 2024. For quantitative data requiring trend analysis, performance over a three-year period (2022–2024) is presented, with some results including data from the first half of 2025.

## Assurance Target

The purpose of this assurance is to ensure the reliability of the data and information disclosed in the Company’s Report.

## Scope of Assurance

**1. Assurance Boundary :** For financial performance, the assurance covers domestic subsidiaries included in the consolidated financial statements under K-IFRS. For non-financial performance, the scope is limited to domestic operations, including SeAH Besteel Holdings and its affiliated companies (SeAH Besteel, SeAH CSS, SeAH Aerospace & Defense Materials), SeAH Specialty Steel, SeAH Metal, SeAH M&S, SeAH L&S, and SeAH Networks.

### 2. Assurance Items (Based on GRI Standards 2021)

Category	GRI Standards	
Universal Standards	<ul style="list-style-type: none"><li>• 2-1 to 2-5 (The organization and its reporting practices)</li><li>• 2-6 to 2-8 (Activities and workers)</li><li>• 2-9 to 2-21 (Governance)</li></ul>	<ul style="list-style-type: none"><li>• 2-22 to 2-28 (Strategy, policies, and practices)</li><li>• 2-29 to 2-30 (Stakeholder engagement)</li><li>• 3-1 to 3-3 (Material Topics Disclosures)</li></ul>
Topic Standards*	<ul style="list-style-type: none"><li>• GRI 205 (Anti-corruption)</li><li>• GRI 206 (Anti-competitive Behavior)</li></ul>	<ul style="list-style-type: none"><li>• GRI 302 (Energy)</li><li>• GRI 305 (Emissions)</li><li>• GRI 403 (Occupational Health and Safety)</li></ul>

\* Topic Standards : Provisions Related to Material Topics

### 3. Assurance Exclusions : The following items were not included within the scope of assurance.

- 1) Performance and Reporting Practices of Affiliates, Related Companies, Partners, and Third Parties
- 2) Sustainability-related Items Other Than GRI Standards 2021 Presented in the Report
- 3) Regular Disclosure Reports, Financial Statements, and Other Related Information
- 4) Greenhouse Gas Emissions Data

## Assurance Standards

This assurance was conducted in accordance with [AA1000AS (v3)], [AA1000AP (2018)], and [Type 2 – Moderate].

## Assurance Approach

The assurance team reviewed relevant procedures, systems, control methods, and available performance data to verify the reliability of the Report’s content in accordance with the above standards. The documents reviewed during the assurance process are as follows:

- Non-financial Information: Data provided by the Company, integrated regular disclosure reports, and information collected through media and internet sources
- Financial Information: The Company’s financial statements, disclosures published on the Financial Supervisory Service’s Electronic Disclosure System (dart.fss.or.kr), and information posted on the Company’s website

\* However, the contents of the above materials (non-financial and financial information) were not included within the scope of assurance.

This assurance was conducted through document-based verification, including on-site visits and interviews with relevant personnel. The validity of the materiality assessment process, issue selection considering stakeholders, data collection and management, and the report preparation process, as well as the appropriateness of the narrative content within the Report, were evaluated through interviews with responsible personnel. It was confirmed that some errors, inappropriate information, and unclear expressions identified during the above stages were properly corrected before the publication of the Report.



# Third-Party Assurance Report

## Limitations

This assurance involves inherent limitations that may arise in the process of applying the standards and methodologies.

## Competence and Independence

The assurance team was duly organized in accordance with the internal regulations of the Korean Foundation for Quality. The Foundation has no interests that could compromise the independence or impartiality of this assurance, apart from providing third-party assurance services.

## Assurance Findings

The Korean Foundation for Quality provides the following opinion on the Company's Report.

1) It has been confirmed that the Report was prepared in compliance with the four principles of AA1000AP (2018).

- 2) The Report has been appropriately prepared in accordance with the reporting standards (GRI Standards (2021) – In accordance, SASB).
- 3) The data and information used for the assurance were limited to those provided, and no material misstatements or omissions that could affect the assurance opinion were identified.
- 4) Accordingly, a “reasonable” opinion is expressed on the Company's 2025 Sustainability Report.



June 27, 2025  
CEO Ji-Young Song  
Korean Foundation for Quality

*Ji Young Song*

Inclusivity	The Company has appropriately defined stakeholder groups and collects stakeholders' opinions through communication channels tailored to each group's characteristics. The assurance team did not identify any key stakeholders omitted in this process and confirmed that efforts are being made to incorporate the collected stakeholder opinions into the Company's management strategy.
Materiality	The Company selected material issues through appropriate procedures and thoroughly reviewed relevant impacts, thereby reinforcing the validity of the materiality determination. The assurance team confirmed that the identified material issues were addressed with appropriate emphasis in the Report and that all material issues identified during the materiality assessment process were fully reported without omission.
Responsiveness	The Company is making efforts to respond promptly to stakeholders' requirements and key concerns. The assurance team found no evidence that the organization's response activities and performance related to material issues were inappropriately reported
Impact	The Company identifies and monitors the impacts of stakeholder-related material issues across its overall management activities and reports such information to the extent possible. The assurance team found no evidence that the impacts related to material issues were inappropriately measured or reported.

**SeAH**