Dongkuk Steel Mill Company Limited

Modern Slavery Statement

Reporting Period: January 1, 2025 – December 31, 2025

Compliance with Section 16 of the Modern Slavery Act 2018 (Cth) / SSA Technical Requirements v1.5, Credit 3.4

Issuing Entity	Dongkuk Steel Mill Company Limited
Reporting Period	January 1, 2025 – December 31, 2025
Basis for Reporting	Modern Slavery Act 2018 (Cth) §16; SSA Technical Requirements v1.5 Credit 4.1E Option 3
Authorizing Body	Board of Directors (Approval by the CEO following review by the ESG Committee)
Date Prepared	June 17, 2026

MSA §16 Mandatory Reporting Criteria Comparison Table

Standard	Requirement Details	Location in This Statement
§16(1)(a)	Identification of the Reporting Entity	*Paragraph 1 (p. 3)*
§16(1)(b)	Description of the company's structure, operations, and supply chain	*Paragraph 2 (p. 4–5)*
§16(1)(c)	Description of Modern Slavery Risks (Including Owned and Controlled Entities)	*Paragraph 3 (pp. 6–8)*
§16(1)(d)	Description of Risk Assessment and Mitigation Measures (Including Due Diligence and Remedial Procedures)	*Paragraph 4 (pp. 9–11)*
§16(1)(e)	Methods for Evaluating the Effectiveness of Measures	*Paragraph 5 (p. 12)*
§16(1)(f)	Description of the Consultation Process (Including Subsidiaries)	*Paragraph 6 (p. 13)*
§16(1)(g)	Other Relevant Information	*Paragraphs 7 and 8 (p. 14–15)*
s.13(2)/s.14(2)	Board Approval + Signature of Responsible Member	*Paragraph 9 (p. 16)*

Table 1. Status of Compliance with Mandatory Reporting Requirements under MSA 2018 (Cth) §16

Message from the CEO

Since its founding in 1954, Dongkuk Steel Mill Company Limited (hereinafter referred to as "the Company"), as a leading electric arc furnace steelmaker in Korea, has firmly upheld the principle of respecting human rights throughout the entire steel production process and of not tolerating modern slavery in any form, including forced labor, child labor, and human trafficking.

The Company aligns with the spirit of the Modern Slavery Act 2018 (Cth) and, through this statement, transparently discloses the measures taken to identify, assess, and mitigate the risks of modern slavery across our business and supply chain, as well as the effectiveness of those measures. Although we are not directly subject to the obligations of the Modern Slavery Act 2018 (MSA 2018) as a Korean corporation, this statement has been prepared voluntarily to meet the requirements of Steel Sustainability Australia (SSA) Credit 3.4 and to enhance transparency for our Australian stakeholders.

We adhere to the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights (UNGPs), the ILO Core Conventions, and the OECD Guidelines for Multinational Enterprises, and we will continue to monitor developments regarding the Australian government's revisions to the MSA. In 2024, we strengthened our human rights management foundation by converting 479 in-house subcontracted workers to direct employment, expanding our mutual cooperation agreement on occupational safety and health, and operating an Ethics Management Reporting Center. We pledge to establish and implement specific action plans to address the areas for improvement identified in this statement.

This statement is issued following deliberation by our Board of Directors and approval by the CEO.

CEO Choi Sam-young

Dongkuk Steel Co., Ltd.

Date of Signature: August 6, 2026



Summary of Key Activities (2025 Reporting Period)

The following are the key activities the Company undertook during the 2025 reporting period to manage the risk of modern slavery:

- Effective January 1, 2024, all 479 in-house subcontracted workers were immediately converted to direct employment (as of January 1, 2025, 347 had been converted to regular employees; voluntary resignation rate: 1.4%)
- Completed written ESG assessments for 30 business partners (first half of 2025) + on-site audits for 5 companies; completed written assessments for an additional 15 companies and an on-site audit for 1 company in the second half of 2025
- Maintained 100% compliance with the Ethics Pledge among all employees; achieved a 91.2% positive response rate for the Human Rights Impact Assessment (up 3.0 percentage points from 88.2% the previous year)
- Expanded the Occupational Safety and Health Win-Win Cooperation Agreement to 3 plants (Incheon, Dangjin, Pohang) and established a win-win consultative body with 17 suppliers
- Pushing to introduce mandatory signing of the Supplier Code of Conduct (led by the Procurement Department)
- Completed on-site audit of one auxiliary material supplier (2025); one additional supplier scheduled for 2026

1. Reportable Companies [§16(1)(a)]

This statement is issued on behalf of the following reporting entities.

This statement was prepared by Dongkuk Steel Co., Ltd., a Korean corporation, in accordance with the structure of MSA 2018 (Cth) §16 to meet the requirements of SSA Credit 3.4. We have prepared this statement in accordance with the mandatory reporting standards of the Act to build trust with Australian stakeholders and obtain SSA certification.

Items	Content
Company Name (Korean)	동국제강 주식회사
Company Name (English)	Dongkuk Steel Mill Company Limited (Abbreviation: Dongkuk Steel Mill Co., Ltd.)
Date of Incorporation	June 1, 2023 (Established through a spin-off from Dongkuk Holdings Co., Ltd.)
Headquarters Address	19 Euljiro 5-gil, Jung-gu, Seoul (Ferrum Tower)
Listing Status	Listed on the Korea Exchange's Main Board (relisted on June 16, 2023); Designated as a corporate group subject to disclosure by the Fair Trade Commission on May 1, 2025
Main Business	Steel manufacturing, processing, and sales (reinforcing bars, sections, steel plates) — Electric arc furnace (EAF)-based
CEO	Choi Sam-young
Largest Shareholder	Dongkuk Holdings Co., Ltd. (33.60%, as of the end of 2025); JFE Steel acquired a new stake of 8.71%
Number of Employees	2,055 (as of December 31, 2025)
Industry Classification	Manufacturing — Steel
Sites Eligible for SSA Certification	Pohang Plant / Incheon Plant (SSA Verified Steel Supplier Application)

Table 2. Basic Overview of Reportable Companies (Source: Dongkuk Steel 2025 Annual Report, submitted March 13, 2026)

2. Corporate Structure, Operations, and Supply Chain [§16(1)(b)]

2.1 Corporate Structure and Governance

The Company is a newly established legal entity for the hot-rolled steel business division, formed through the spin-off of Dongkuk Holdings Co., Ltd. on June 1, 2023. The Board of Directors consists of two inside directors and four independent directors (with independent directors constituting a majority), and operates the Audit Committee, the ESG Committee, and the Independent Director Nomination Committee under the Board. The ESG Committee met a total of five times in 2025 and deliberates on key agenda items related to human rights and ethical management. The Company complies with the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights (UNGPs), the 10 Principles of the UN Global Compact (Labor Principles 3–6), the OECD Guidelines for Multinational Enterprises, and the ILO Core Conventions.

2.2 Facilities and Operations

In addition to our Seoul headquarters, we operate the Incheon Plant (reinforing bars), the Pohang Plant (sections and reinforcing bars), the Dangjin Plant (steel plates), and the Central Technology Research Institute (R&D). Effective January 1, 2024, we transitioned 479 in-house subcontracted workers to direct employment through a special labor-management agreement. As of January 1, 2025, 347 of them have been successfully converted to regular employees, and the voluntary resignation rate stands at 1.4%, indicating a stable transition.

Business Sites	Major Products	Remarks
Incheon Plant	Reinforcing Bars — Seismic-resistant, nuclear-grade, LNG-grade, and threaded reinforcing bars, etc.	100-metric-ton and 120-metric-ton electric arc furnace facilities; SSA application site
Pohang Plant	Sections (H-beams, etc.) and Rebar — Seismic-resistant H-beams, large channels, coiled rebar, etc.	140-metric-ton electric arc furnace facilities; SSA application site
Dangjin Plant	Steel Plate — For shipbuilding, construction, and pressure vessels; TMCP; DKLAD (clad steel plate)	Specialized rolling processes

Central Technology Research Institute	R&D (Research on steelmaking, bar and section steel, plate, and equipment technology)	No production process available

Table 3. Status of Major Business Sites

2.3 Supply Chain

Based on the 2025 Annual Report, the structure of major raw material purchases consists of steelmaking raw materials (scrap iron and pig iron) totaling 1.0777 trillion won (58.65%) and rolling raw materials (slabs) totaling 759.9 billion won (41.35%). ※ There were no billet purchases in 2025. Major suppliers include domestic scrap suppliers and overseas slab suppliers (Japan and other Asian countries). In October 2024, the company launched "Scrap Shop," Korea's first online scrap iron purchasing platform, to enhance procurement transparency.

For logistics, the company utilizes affiliated logistics companies, such as Intergis Co., Ltd. (a related party), and in-house service providers (for environmental sanitation, security, and on-site cafeterias) are stationed at the business sites.

2.4 Entities Owned or Controlled

As an affiliate of the Dongkuk Steel Group, the Company does not own or control any other entities.

Source: Dongkuk Steel 2025 Business Report (dart.fss.or.kr, submitted March 13, 2026), 2025 Sustainability Report

3. Identification of Modern Slavery Risks [§16(1)(c)]

The Company assessed the risk of modern slavery across three dimensions—workplaces (in-house operations), the supply chain (raw material procurement), and workforce groups—based on the ILO's 11 indicators of forced labor and the country-specific risk ratings from the Global Slavery Index (Walk Free Foundation, 2023). Risk score = Likelihood (1–5 points) × Severity (1–5 points), with a maximum of 25 points. Detailed methodology and full assessment results are provided in the attached workbook ("Dongkuk Steel_Modern_Slavery_Risk_Assessment_v5_Final.xlsx").

3.1 Salient Human Rights Risks

The following are the key human rights risks most likely to result in serious adverse impacts through our activities.

Key Human Rights Risks	Key Concerns	Key Mitigation Activities
Forced or Compulsory Labor (Tier 2+ Supply Chain)	Persistent international reports of child labor and forced labor in the mining stage of raw materials (**alloyed iron**, refractories, etc.) (Asian production regions, including China)	Annual on-site ESG audits of suppliers; plan to map the Tier 2 supply chain for raw materials (Q3 2026); application of questions based on ILO forced labor indicators
Forced and Compulsory Labor (Scrap)	While it is difficult to ascertain actual working conditions due to the large number of small-scale, low-income businesses, on-site interviews by our procurement department and pilot written evaluations of scrap metal dealers indicate a low likelihood of employment of minors or vulnerable groups	Conduct annual ESG on-site audits of suppliers; apply questions based on ILO forced labor indicators; introduce mandatory signing of the supplier code of conduct upon contract signing
Forced and Compulsory Labor (Pig Iron and Slabs)	Visibility is limited at the raw material stage for overseas partner steel mills	Annual on-site ESG audits of suppliers; application of questions based on ILO forced labor indicators; introduction of mandatory signing of the Supplier Code of Conduct upon contract signing
Directly Employed Production Workers and Personnel Transitioned to Direct Employment (formerly in-house subcontractors)	Employment instability, high-temperature and high-risk production processes	Labor rights risks significantly mitigated by converting subcontracted workers to direct employment

Table 4. Key Human Rights Risks (Salient Human Rights Risks)

3.2 Risks at Company-Operated Facilities

Risk Areas	Key Risk Factors	Risk Score
In-house contractors (simple service positions such as janitorial and security)	Although they are stationed on-site, they are employed by a separate employer, limiting the ability to directly verify their wages and working conditions ※ Very limited areas where direct employment is not possible, such as cleaning and on-site cafeterias	**1 point (Low)**
Pohang, Dangjin, and Incheon plants (3 production sites)	High-temperature, high-risk production processes; on-site subcontractors (specialized service providers) January 1, 2024: Structural elimination of indirect employment risks through a sweeping transition to direct employment for in-house subcontractors, excluding specialized service providers	**4 points (Low–Moderate)**
Workforce Transitioned to Direct Employment (Former in-house partner companies)	Transitioned as of January 1, 2024 (479 employees); 347 employees converted to permanent status by January 1, 2025 Stable stabilization with a voluntary resignation rate of 1.4%; DK Harmony program in operation	**2 points (Low)**

Table 5. Summary of Risk Assessment for Business Sites (Self-Operated)

3.3 Supply Chain (Raw Material Procurement) Risk

Since there were no billet purchases in 2025, they were excluded from the assessment; the assessment covered five categories: scrap iron, pig iron slabs, auxiliary materials, equipment and supplies, and logistics.

Procured Raw Materials	Major Sourcing Countries/Regions	Major Risk Factors	Risk Score
Auxiliary Materials (alloyed iron, refractories, etc.)	Domestic, China, and other Asian countries	No conflict minerals, but sourcing risks exist in countries of origin such as China; reported cases of child and forced labor during the mining stage persist; conducted written assessments of 5 companies and an on-site audit of 1 company in 2025	**6 points (Low to Moderate)**

Pig iron and slabs (SLAB)	Asia (including Japan and China)	Limited visibility into the raw material mining stage at overseas partner steel mills However, all four major companies have disclosed their human rights policies and will be subject to written evaluations and on-site audits starting in 2026	**4 points (Low–Moderate)**
Steel Scrap	South Korea (Domestic Market-Focused)	Results of on-site interviews with the purchasing department and pilot assessments indicate a low likelihood of employing vulnerable groups; transparency has been improved through scrap shops, and the company will be subject to written evaluations and on-site audits starting in 2026	**4 points (Low)**
Equipment	Domestic	Domestic equipment manufacturers; Written evaluation of 10 companies to be conducted in 2025	**1 point (Low)**
Logistics & Transportation (Affiliates such as Intergis)	Domestic	Within the scope of direct management through the use of affiliates; application of an in-house labor management system	**1 point (Low)**

Table 6. Summary of Supply Chain Risk Assessment (Source: Global Slavery Index 2023, Walk Free Foundation; Dongkuk Steel 2025 Annual Report)

3.4 Risks by Workforce Group

We assessed five workforce groups based on the ILO's 11 indicators of forced labor

Workforce Group	Key Risk Factors	Risk Score
Employees of Partner Companies (Suppliers)	Managed through the Supply Chain Due Diligence Track (ESG Diagnostic Assessment); includes questions specific to ILO forced labor Completed written audits of 15 companies and an on-site audit of 1 company in the second half of 2025	**4 points**
Regular Employees (Directly Employed)	Low likelihood of meeting typical indicators of forced labor; 100% compliance with the Code of Ethics	**1 point**
Transitioned Workers (Direct Hires)	Structural risks resolved following the transition on January 1, 2024; equalization of working conditions completed	**1 point**
Re-employment of Contract Workers	Management of aged workers within the framework of collective bargaining agreements; re-employment based on voluntary choice	**1 point**
New Hires/Short-Term Contract Employees	Focus on open recruitment; no reports of recruitment fees, etc.	**1 point**

Table 7. Risk Assessment Factors by Workforce Group

4. Risk Assessment and Mitigation Measures [§16(1)(d)]

The Company conducts human rights due diligence in accordance with the UN Guiding Principles on Business and Human Rights (UNGPs) and the ILO Core Conventions, and takes measures to identify, prevent, mitigate, and remedy actual and potential adverse impacts.

4.1 Governance and Policies

- Human Rights Management Policy: Establishment and publication of a human rights management policy based on compliance with the UDHR, UNGPs, and ILO Core Conventions
- Code of Ethics and Annual Ethics Pledge: Annual pledge for all employees (100% completion by 2025)
- Annual Human Rights Self-Assessment (Human Rights & Ethics Compliance): Conducting self-assessments of key human rights management activities
- Supplier Code of Conduct: Six key areas—human rights, occupational safety and health, environment, ethics and fair trade, quality, and shared growth; mandatory compliance announced on the procurement portal and required upon registration of new suppliers

4.2 Due Diligence and Supply Chain Audits

- Partner Company ESG Assessment: Completed written assessments for 30 companies and on-site audits for 5 companies from the second half of 2024 to the first half of 2025; completed written assessments for an additional 15 companies and an on-site audit for 1 company in the second half of 2025; included questions specifically addressing forced labor
- On-site Audits of Auxiliary Material Suppliers: Pilot on-site audit of 1 company completed in 2025; 1 additional company scheduled for 2026; annual selection and monitoring of pilot companies

- Mandatory human rights clauses in supplier contracts (in progress): Pushing to introduce mandatory signing of the Supplier Code of Conduct upon contract signing — POSCO 2025 Benchmark
- One-on-One Consulting Support for High-Risk Suppliers (Planned): Conduct on-site inspections and provide improvement consulting for suppliers identified as high-risk based on written assessment results — POSCO 2025 Benchmark
- Contract Exclusion and Termination for Suppliers Failing to Meet ESG Standards (Remediation Escalation): Reviewing formalization of procedures (target: Q3 2026)
- Scrap Shop Platform: Launched in October 2024; service continues to operate — Enhancing transparency in the registration and history of scrap steel suppliers

4.3 Direct Employment and Protection of Working Conditions

- Conversion of In-House Subcontracting to Direct Employment (2024): 479 workers converted to direct employment (Jan. 1, 2024); 347 workers converted to permanent status (Jan. 1, 2025); voluntary resignation rate of 1.4%; DK Harmony Adaptation Program in operation
- Expansion of Win-Win Cooperation Support Funds: Expanded to include service providers (cleaning and security), with 500 million won disbursed (2024)
- Occupational Safety and Health Win-Win Cooperation Agreement: Achieved at 3 plants (Incheon, Dangjin, Pohang); formation of a win-win cooperation council with 17 partner companies (2025)

4.4 Reporting and Remedial System

- Ethics Management Reporting Center: Real-name and anonymous reporting available; confidentiality guaranteed; operates 24/7
- Grievance Handling System: Appointment and training of grievance handling committee members at all business sites (training for all employees to be conducted by 2025); currently reviewing ways to expand accessibility for partner companies

- Human Rights Impact Assessment: Positive response rate of 91.2% in 2025 (88.2% in the previous year, +3.0 percentage points); goal to expand coverage to production workers by 2027

4.5 Training and Capacity Building

- Group training on human rights and ethics for new hires and team leaders; regular online human rights training for all employees
- Compliance Manager System: Appointed in 23 departments — Proactive prevention of legal risks at the departmental level

5. Evaluation of the Effectiveness of Measures [§16(1)(e)]

The Company assesses the practical effectiveness of its response measures by tracking the annual trends of the following quantitative indicators (KPIs).

KPI	2023	2024	2025 Results/Targets
Injury Rate (Direct Operations + In-House Subcontractors)	0.64	0.71	0.68 (2025 Actual), 0.57 (2026 Target)
Ethics Pledge Sign-up Rate (All Employees)	100%	100%	100% (Maintained, achieved in 2025)
Resolution Rate for Reports to the Ethics Management Reporting Center	100%	100%	100% (Maintain, achieved in 2025)
Positive Response Rate for Human Rights Impact Assessments	87.3%	88.2%	≥ 91.2% (Maintain, achieved in 2025)
Negative response rate for human rights impact assessment	—	—	> 10% (Maintain, achieved in 2025)
Grievance Committee Member Training Completion Rate	—	100%	100% (Maintain, achieved in 2025)
Voluntary Resignation Rate for Transitioned Employees	—	1.4%	Maintain ≤1.4%
Written ESG evaluation of partner companies	—	30 companies	30 companies (15 companies in 2025)
On-site ESG Audits of Business Partners	—	5 companies	5 companies (1 company in 2025)
Workplaces with Occupational Safety and Health Agreements	1 plant (Incheon)	2 plants (Incheon and Dangjin)	Three factories, including the one in Pohang (achieved in 2025)
Compliance rate for new suppliers' Code of Conduct	—	—	100% (Target for 1H 2027)

Table 8. Trends in Effectiveness KPIs (Source: Dongkuk Steel 2026 Sustainability Report)

Qualitative Effectiveness Assessment in Addition to Quantitative Indicators:

- Analysis of reports and grievance handling by type → Immediate reporting to the ESG Committee upon receipt of a forced labor report, followed by an investigation into the cause and corrective actions

- Annual inspections by third-party verification bodies such as the Korea Management Registrar (KMR) and cross-verification during the SSA audit process
- Reflection of the previous year's KPI results and recalculation of risk ratings upon annual Statement renewal

6. Consultation Process [§16(1)(f)]

6.1 Internal Consultation

This Statement was prepared through a multi-departmental consultation process overseen by the ESG Team.

Responsible Departments	Role	Relevant Statement Sections
ESG Team	Overall Coordination; Registration and Submission via the SSA Portal; Human Rights Management Policy	*All sections of this statement*
Safety and Environment Planning Team	WHS Data; Safety and Health Agreement with Business Partners	*Section 3.2 (Workplace Hazards), Section 4.3 (Direct Employment)*
Quality Control Team	EPD and Raw Material Information	*Section 2.3 (Supply Chain)*
Legal Team	Code of Conduct; Compliance Management; Reporting Center; Training	*Section 4.1 (Policy), Section 4.4 (Reporting and Remedies), Section 4.5 (Training)*
Purchasing Department	Supply Chain ESG Information; Supplier Code of Conduct; Procurement Status	*Section 3.3 (Supply Chain Risks), Section 4.2 (Due Diligence)*
Human Resources Team	Transition to Direct Employment; Human Rights Impact Assessment	*Section 4.3, Section 3.4 (Workforce)*

Table 9. Departments Participating in Internal Consultations and Their Roles

6.2 Review at the Board Level

The ESG Committee under the Board of Directors reviewed the draft of this statement. An independent review, separate from management, was conducted by the ESG Committee, which consists of a majority of independent directors, and the final statement will be issued following approval by the Board of Directors (or the CEO).

6.3 Advice from External Expert Organizations

The Korea Management Registrar (KMR) provided support for the preparation of this statement and the risk assessment workbook, the establishment of methodology, the collection and analysis of supporting documentation, and the SSA review.

6.4 Consultation with Dongkuk Holdings Co., Ltd. (Parent Company)

We share the Group-wide Human Rights Management Policy and Code of Ethics established by the Ethical Management Team at Dongkuk Holdings Co., Ltd. During the preparation of this statement, we consulted with the Ethical Management Team at Dongkuk Holdings regarding the Group's human rights management framework.

7. Other Relevant Information — Priority Action Plan [§16(1)(g)]

7.1 2026 Priority Action Roadmap

Based on the results of the Comprehensive Risk Matrix analysis (see the "7. Comprehensive Risk Matrix" sheet in the attached workbook), the average score across all 18 risk items was 2.5 points, resulting in a "Low" assessment. However, since "Auxiliary Materials" had the highest score at 6 points, we have established the following measures and roadmap:

Priority	Action Item	Responsible Party	Target Date
Priority 1	We conducted a pilot on-site audit of one auxiliary material supplier in 2025 and plan to conduct an on-site audit of one supplier in 2026; we select pilot companies each year for monitoring.	Purchasing Department / ESG Team	Q3 2026

Table 10. 2026 Priority Action Roadmap

7.2 Key Commitments for the Next Reporting Period

- Continue to conduct on-site audits of at least one auxiliary material supplier annually and apply the ILO forced labor indicators
- Require suppliers to sign the Code of Conduct upon contract signing — Target 100% for new and renewed contracts
- Pursue the expansion of human rights impact assessments to production workers by 2027
- Monitor the EU Omnibus Directive (effective February 26, 2026) and the CSDDD's 2031 review clause — Proactively respond to changes in customer requirements
- Monitor trends in revisions to the Australian MSA and annually update this statement

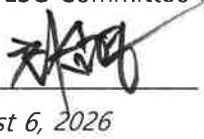
8. Access to Remedy

We pledge to immediately investigate, rectify, and implement measures to prevent recurrence if modern slavery is identified at our business sites or within our supply chain. Our system for access to remedy complies with the effectiveness criteria for non-judicial grievance mechanisms set forth in the UN Guiding Principles on Business and Human Rights (UNGPs)—namely, legitimacy, accessibility, predictability, fairness, transparency, human rights-based approach, and learning-based approach.

The Ethics Management Reporting Center and the Grievance Handling System serve as the primary channels for redress, and the confidentiality of the reporter's identity and the details of the report is strictly guaranteed. Retaliation against reporters is strictly prohibited. We are also reviewing ways to expand access for personnel employed by our business partners.

9. Approval and Signature [s.13(2) / s.14(2)]

This Statement on the Prevention of Modern Slavery has been prepared in accordance with the requirements of Section 16 of the Modern Slavery Act 2018 (Cth) and is issued with the approval of the Board of Directors of Dongkuk Steel Co., Ltd.

Approved by (CEO)	Verifier (Chair of the Board's ESG Committee)
Name: Choi Sam-young Title: CEO / ESG Committee Member Signature:  *Date: August 6, 2026*	Name: Min Dong-jun Title: Independent Director / Chair of the ESG Committee Signature:  *Date: August 6, 2026*

Appendix. References and Related Links

Appendix A. Attached Documents

- Dongkuk Steel_Modern_Slavery_Risk_Assessment_v5_Final.xlsx — Documentation satisfying SSA Credit 3.4 Required Evidence ⑤ (Record of Modern Slavery Risk Assessment)

Appendix B. Status of Required Supporting Documents for SSA Credit 3.4

Supporting Documentation	Status	Remarks
① Modern Slavery Statement (Annual, including 7 items under §16)	**Pending Board Approval**	Korean statement (this document) completed — Must be posted on the website and registered with modernslaveryregister.gov.au after Board approval and signature
② Proof of website publication (URL screenshot)	**Scheduled**	Must be posted on the company website after the Statement is finalized
③ Proof of registration with the Australian government's online registry	**Pending**	Registration on modernslaveryregister.gov.au is required
④ Register Exemption Declaration	**Not applicable**	Confirmed via email reply that the company is not eligible for exemption
⑤ Modern Slavery Risk Assessment Record	**Completed (see attached workbook)**	The entire Excel workbook (Sheets 1–7) satisfies this requirement

Table 11. Status of the SSA Credit 3.4 Supporting Documentation Checklist

Appendix C. References

Modern Slavery Act 2018 (Cth) §16 — https://www.legislation.gov.au/Details/C2018A00153

Australian Government Modern Slavery Register — https://modernslaveryregister.gov.au

SSA Technical Requirements v1.5 — https://www.steelsustainability.com

Global Slavery Index 2023 (Walk Free Foundation) — https://www.walkfree.org/global-slavery-index

ILO's 11 Key Indicators of Forced Labor — https://www.ilo.org/wcmsp5/groups/public/@ed_norm/@declaration/documents/publication/wcms_203832.pdf

UN Guiding Principles on Business and Human Rights (UNGPs) — https://www.ohchr.org/documents/publications/guidingprinciplesbusinesshr_en.pdf

EU CSDDD Omnibus Directive (effective February 26, 2026) — https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32024L1760

Internal Documents: Dongkuk Steel 2025 Business Report (dart.fss.or.kr, March 13, 2026); Dongkuk Steel 2026 Sustainability Report; SSA Project Kickoff Materials (April 27, 2026), Dongkuk Steel_Modern_Slavery_Risk_Assessment_v5_Final.xlsx