

Identifying information

Questions marked with an asterisk (*) are mandatory.

1. *This report is for which of the following? (Required)

- Entity
- Government institution

2. *Legal name of reporting entity or government institution (Required)

POSCO Holdings Inc.

3. *Financial reporting year (Required)

2023

4. *Is this a revised version of a report already submitted this reporting year? (Required)

- Yes
- No

~~4.1 *If yes, identify the date the original report was submitted. (Required)~~

~~4.2 *Describe the changes made to the original report, including by listing the questions or sections that were revised (1,500 character limit). (Required)~~

5. For entities only: Business number(s) (if applicable):

Business Registration No. 506-81-00017

6. For entities only: *Is this a joint report? (Required)

- Yes
- No

6.1 *If yes, identify the legal name of each entity covered by this report. (Required)

POSCO Co., Ltd.
POSCO Flow Co., Ltd. ("POSCO Flow")
POSCO International Corporation ("POSCO International")

6.2 Identify the business number(s) of each entity covered by this report (if applicable).

POSCO: 301-87-02315
POSCO Flow: 416-81-39640
POSCO International Corporation: 104-81-58195

7. For entities only: *Is the entity also subject to reporting requirements under supply chain legislation in another jurisdiction? (Required)

- Yes
- No

7.1 *If yes, indicate the applicable law(s). Select all that apply. (Required)

- *The United Kingdom's Modern Slavery Act 2015*
- *Australia's Modern Slavery Act 2018*
- California's *Transparency in Supply Chains Act*
- Other, please specify:

8. For entities only: *Which of the following categorizations applies to the entity? Select all that apply. (Required)

- Listed on a stock exchange in Canada

Responses are in blue.

- Canadian business presence (select all that apply):
 - **Has a place of business in Canada**
 - **Does business in Canada**
 - Has assets in Canada
- Meets size-related thresholds (select all that apply):
 - **Has at least \$20 million in assets for at least one of its two most recent financial years**
 - **Has generated at least \$40 million in revenue for at least one of its two most recent financial years**
 - **Employs an average of at least 250 employees for at least one of its two most recent financial years**

9. For entities only: *Which of the following sectors or industries does the entity operate in? Select all that apply. (Required)

- Agriculture, forestry, fishing and hunting
- **Mining, quarrying, and oil and gas extraction**
- Utilities
- Construction
- **Manufacturing**
- **Wholesale trade**
- **Retail trade**
- Transportation and warehousing
- Information and cultural industries
- Finance and insurance
- Real estate and rental and leasing
- Professional, scientific and technical services
- Management of companies and enterprises
- Administrative and support, waste management and remediation services
- Educational services
- Health care and social assistance
- Arts, entertainment and recreation
- Accommodation and food services
- Other services (except public administration)
- Public administration
- Other, please specify: **Logistics, Intellectual property management and licensing, Startup support and new technology-related investment projects, market research, management advisory and consulting, etc.**

10. For entities only: *In which country is the entity headquartered or principally located? (Required)

Republic of Korea

~~10.1 If in Canada: *In which province or territory is the entity headquartered or principally located? (Required)~~

~~11. For government institutions only: *Is this a report for a federal Crown corporation or a subsidiary of a federal Crown corporation? (Required)~~

- ~~• Yes~~
- ~~• No~~

~~11.1 *If yes, which of the following sectors or industries does the Crown corporation or subsidiary operate in? Select all that apply. (Required)~~

- ~~• Agriculture, forestry, fishing and hunting~~
- ~~• Mining, quarrying, and oil and gas extraction~~

Responses are in blue.

- Utilities
- Construction
- Manufacturing
- Wholesale trade
- Retail trade
- Transportation and warehousing
- Information and cultural industries
- Finance and insurance
- Real estate and rental and leasing
- Professional, scientific and technical services
- Management of companies and enterprises
- Administrative and support, waste management and remediation services
- Educational services
- Health care and social assistance
- Arts, entertainment and recreation
- Accommodation and food services
- Other services (except public administration)
- Public administration
- Other, please specify:

11.2 *If yes, in which province or territory is the Crown corporation or subsidiary headquartered or principally located? (Required)

**Annual Report
Reporting for entities**

1. *What steps has the entity taken in the previous financial year to prevent and reduce the risk that forced labour or child labour is used at any step of the production of goods in Canada or elsewhere by the entity or of goods imported into Canada by the entity? Select all that apply. (Required)

- Mapping activities
- Mapping supply chains
- Conducting an internal assessment of risks of forced labour and/or child labour in the organization's activities and supply chains
- Contracting an external assessment of risks of forced labour and/or child labour in the organization's activities and supply chains
- Developing and implementing an action plan for addressing forced labour and/or child labour
- Gathering information on worker recruitment and maintaining internal controls to ensure that all workers are recruited voluntarily
- Addressing practices in the organization's activities and supply chains that increase the risk of forced labour and/or child labour
- Developing and implementing due diligence policies and processes for identifying, addressing and prohibiting the use of forced labour and/or child labour in the organization's activities and supply chains
- Carrying out a prioritization exercise to focus due diligence efforts on the most severe risks of forced and child labour
- Requiring suppliers to have in place policies and procedures for identifying and prohibiting the use of forced labour and/or child labour in their activities and supply chains
- Developing and implementing child protection policies and processes
- Developing and implementing anti-forced labour and/or -child labour contractual clauses
- Developing and implementing anti-forced labour and/or -child labour standards, codes of conduct and/or compliance checklists
- Auditing suppliers
- Monitoring suppliers
- Enacting measures to provide for, or cooperate in, remediation of forced labour and/or child labour
- Developing and implementing grievance mechanisms
- Developing and implementing training and awareness materials on forced labour and/or child labour
- Developing and implementing procedures to track performance in addressing forced labour and/or child labour
- Engaging with supply chain partners on the issue of addressing forced labour and/or child labour
- Engaging with civil society groups, experts and other stakeholders on the issue of addressing forced labour and/or child labour
- Engaging directly with workers and families potentially affected by forced labour and/or child labour to assess and address risks
- Information not available for this reporting period
- Other, please specify:

2. Please provide additional information describing the steps taken (if applicable) (1,500 character limit).

POSCO:

POSCO takes several steps to prevent and reduce the risk of forced labor or child labor in the production of goods. Firstly, all suppliers are required to comply with POSCO's Supplier Code of Conduct, which explicitly prohibits child labor and forced labor. This code of conduct refers

to the Responsible Business Alliance (RBA) Code of Conduct (7.0), and suppliers must sign a commitment to comply with POSCO's Supplier Code of Conduct through the procurement online system.

To further ensure responsible practices in the supply chain, POSCO has established a supply chain ESG (Environmental, Social, and Governance) due diligence process. This process aligns with the EU's supply chain due diligence legal guidelines and the requirements of global ESG evaluation agencies. The aim is to identify, prevent, and mitigate any negative impacts on human rights and the environment within POSCO's supply chain by 2023.

POSCO has developed a self-assessment form for suppliers, known as the 1st round due diligence, based on global ESG requirements. Target suppliers, selected from those with three consecutive years of transaction records, undergo this assessment. Out of the selected suppliers, 379 companies with annual transaction records exceeding 500 million won (\$0.4M) were chosen for the 1st round due diligence.

Following the written assessment, on-site inspections are conducted in collaboration with third-party evaluation agencies for 50 companies identified as requiring strategic collaboration or classified as high-risk ESG companies. During these inspections, more than 100 inspection items, including labor and human rights (including forced labor and child labor prohibition), environmental factors, safety and health, and ethics, are evaluated. Suppliers are then requested to submit improvement plans for any identified ESG risks. POSCO's purchasing managers monitor the progress of these improvement plans within 180 days.

In the 2023 on-site supplier due diligence, no evidence related to forced or child labor was found. To further strengthen the prevention of forced and child labor, POSCO has incorporated provisions into its terms and conditions for transactions with suppliers, effective from April 2023, explicitly stating that suppliers must not supply goods through forced or child labor.

POSCO also maintains a system for monitoring registered suppliers and offers a "Supplier Evaluation Simulation" that allows suppliers to independently identify areas of deficiency and make necessary improvements. Sanctions can be imposed when critical ESG risks are discovered through this assessment process.

Additionally, POSCO has documented procedures for reporting, hearing, investigating, and managing concerns from workers. The company's Operation Procedure for Corporate Citizenship Love Letter ensures the maintenance of records and guarantees confidentiality. The outcomes of these processes can be accessed through the public website.

In terms of responsible mineral sourcing, we established our conflict-free mineral sourcing policy, which is available on POSCO's website at <https://www.posco.co.kr/homepage/docs/eng7/jsp/irinfo/irdata/s91b6000043l.jsp>. Information is also available in POSCO's corporate citizenship report at <https://www.posco.co.kr/homepage/docs/eng7/jsp/irinfo/irdata/s91b6000030l.jsp>.

In addition, POSCO also established internal management systems and identified and assessed risks in our supply chain in accordance with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas. Information regarding our internal management system and the results of our assessment and analysis is publicly available on POSCO's website at <https://www.posco.co.kr/homepage/docs/eng7/jsp/irinfo/irdata/s91b6000043l.jsp>.

To strengthen the conflict-free sourcing process, POSCO plans to continue to source all 3TGs in our supply chain from smelters and refiners that are participating in the Responsible Minerals Assurance Process. In line with POSCO's commitment, POSCO joined RMI in April 2020 and plan to be an active participant in the NGO and also established a consultative body among the affiliates of the POSCO Group to combine efforts in improving responsible mineral sourcing.

POSCO International:

Based on the OECD Guiding Principles on Corporate Due Diligence, POSCO INTERNATIONAL has implemented a human rights management process to regularly assess the company's human rights practices, addressing weaknesses in the mid- to long-term, and prioritizing the protection of all employees' human rights. Additionally, POSCO INTERNATIONAL has collaborated with external expert organizations to develop a human rights due diligence checklist based on international norms, such as the UN Guiding Principles on Business and Human Rights, conducting human rights impact assessments at major overseas investment sites.

POSCO INTERNATIONAL has also stipulated in its Code of Ethics and Practices, Human Resources Regulations, and Guidelines for the Management of Global Employees that it shall respect and comply with internationally recognized principles and standards of global human rights law, including modern slavery laws.

In accordance with the major conventions of the International Labor Organization (ILO), POSCO INTERNATIONAL conducts investigations on the exploitation of child labor, hazardous work performed by vulnerable groups, including female workers, and hygienic conditions of employee housing at overseas invested entities with manufacturing and production facilities.

Currently, POSCO INTERNATIONAL is in the process of establishing supply chain policies, classification criteria, and due diligence checklists and guidelines to create a unified, company-wide supply chain management system for supplier management.

POSCO Flow has established internal ethics regulations and employee training, conducted Overseas corporation human rights due diligence (UN 8 human rights) and training, and provided Partner (supply chain) due diligence and training

3. *Which of the following accurately describes the entity's structure? (Required)

- **Corporation**
- Trust
- Partnership
- Other unincorporated organization

4. *Which of the following accurately describes the entity's activities? Select all that apply. (Required)

- **Producing goods (including manufacturing, extracting, growing and processing)**
 - in Canada
 - **outside Canada**
- **Selling goods**
 - in Canada
 - **outside Canada**
- **Distributing goods**
 - in Canada
 - **outside Canada**
- **Importing into Canada goods produced outside Canada**
- **Controlling an entity engaged in producing goods in Canada or outside Canada, or importing into Canada goods produced outside Canada**

5. Please provide additional information on the entity's structure, activities and supply chains (1,500 character limit).

POSCO:

As a spin-off corporation from POSCO Holdings Inc., POSCO focuses on steel-related businesses, including steel production and sales. The company produces a diverse range of

steel products, such as hot-rolled, cold-rolled, and stainless steel, catering to industries with high steel demand, such as automobiles, shipbuilding, home appliances, and construction.

To augment the global competitiveness of our supply chain, POSCO leverages eight major shared growth programs to assist suppliers in problem-solving and perpetuate win-win partnerships. POSCO also advocates for comprehensive supply chain risk management, encompassing human rights, environmental factors, and safety, by enhancing our supply chain management system. Moreover, POSCO is committed to minimizing the negative impacts of mineral extraction in conflict or high-risk areas by continually implementing our responsible mineral policy and openly sharing related information.

POSCO International:

POSCO INTERNATIONAL is an affiliate of POSCO Group. POSCO Holdings is POSCO INTERNATIONAL's parent company and largest shareholder. POSCO INTERNATIONAL has a total of 47 subsidiaries with 7 domestic subsidiaries and 40 overseas subsidiaries. POSCO INTERNATIONAL has been emerging as a world-class steel company through its commitment to constant innovation and technological development. POSCO INTERNATIONAL conducts its business in a broad range of business sectors such as steel, energy and agriculture and is rapidly becoming a Globally Integrated Corporation. As of March 2024, P-INT'L had 1,698 employees at its headquarters, 8,318 employees at its overseas worksites, and thus a total of 10,016 employees worldwide. It has almost 100 subsidiaries and branches in 45 countries. As of 2023, there are approximately 1,700 companies (suppliers) in 49 countries that supply goods and services to POSCO INTERNATIONAL. Main industries in the supply chain are steel, iron and steel materials (coal, slag, iron ore, etc.) and secondary battery minerals (lithium, nickel, etc.), agricultural products (rice, wheat, plant materials, biomaterials, bioplastics, synthetic plastics, nickel, etc.), agricultural products (rice, wheat, corn, etc.), vegetable oil (palm oil), biomaterials (bioplastics, synthetic rubber, etc.), automotive components (drive motor cores, etc.), energy (natural gas, LNG, hydrogen, etc.), and renewable energy (wind, solar, hydrogen, etc.).

POSCO FLOW:

POSCO FLOW, including POSCO FLOW Canada, is not a product manufacturer or a company that imports products into Canada (its business area is a logistics). The breakdown of contract types is as follows: (a) Logistics service contract between POSCO FLOW and seller/buyer of the cargo, (b) Transport contract between POSCO FLOW and transportation companies, (c) Stevedoring contract / warehousing contract between POSCO FLOW and stevedoring companies / warehouse operators.

6. *Does the entity currently have policies and due diligence processes in place related to forced labour and/or child labour? (Required)

- Yes
- No

6.1 *If yes, which of the following elements of the due diligence process has the entity implemented in relation to forced labour and/or child labour? Select all that apply. (Required)

- Embedding responsible business conduct into policies and management systems
- Identifying and assessing adverse impacts in operations, supply chains and business relationships
- Ceasing, preventing or mitigating adverse impacts
- Tracking implementation and results
- Communicating how impacts are addressed
- Providing for or cooperating in remediation when appropriate

7. Please provide additional information on the entity's policies and due diligence processes in relation to forced labour and child labour (if applicable) (1,500 character limit).

POSCO:

POSCO has implemented robust policies and due diligence processes to address forced labor and child labor in its activities and supply chains. Every supplier transacting with POSCO is required to adhere to the Supplier Code of Conduct, which provides the basic rules that suppliers and subcontractors (collectively, Suppliers) that supply products and services to POSCO should follow. POSCO's suppliers should create a safe workplace environment, treat employees with dignity and respect, and operate their business in an eco-friendly and ethical manner. To that end, the Code of Conduct encompasses the areas of E (environment), S (respect for human rights, mutual growth/social contribution, safety/health, trade secrets/intellectual property protection, and quality management), and G (ethics/fair trade). This code encompasses various aspects such as labor rights, health and safety, environmental considerations, ethical practices, shared growth, and quality management. In terms of labor rights, suppliers must protect and respect the human rights of their employees throughout the entire process of their business activities. This applies to all employees, including temporary employees, migrant workers, trainees, short-term contractors, and those that are directly employed. Employees must be guaranteed lawful employment and labor rights under local laws and regulations. All suppliers must ensure voluntary employment, prohibition of child labor and discrimination, compliance with working hour regulations, fair wages and comprehensive benefits, humanitarian treatment, non-discrimination, and freedom of association.

POSCO Flow:

POSCO Flow has policies to respect for international standards related to human rights. POSCO Flow respects and supports internationally accepted human rights-related international standards, such as the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the UN Global Compact, and the OECD Guidelines for Multinational Enterprises. It also established a clear human rights protection policy and system and strive to avoid violating human rights during management activities. POSCO Flow also supports business partners to comply with human rights regulations required by international human rights-related standards, protect the human rights of employees, and treat them fairly.

POSCO Flow observes its due diligence obligations to respect human rights. Due diligence may be conducted when necessary regarding management activities that violate human rights or cause complaints. If, as a result of the due diligence, it is determined that the company's management activities have violated human rights or caused complaints, a reasonable solution will be sought. POSCO Flow also communicates with relevant stakeholders about the content and results of human rights-related activities.

POSCO Flow also has policies on employee protection which outline that employees must not engage in verbal, physical, or visual behavior that causes discomfort to others, including sexual harassment that violates individual human rights. POSCO Flow respects the privacy of each executive and employee, do not slander or harm others, and do not leak personal information, and prevents work from being performed involuntarily due to mental or physical coercion. Working conditions and minimum working age standards for minors comply with national labor laws and international standards and POSCO Flow strictly follows safety rules and take appropriate measures for discovered hazards.

POSCO Flow also has respect and equality policies to not discriminate or harass on the grounds of race, nationality, gender, age, education, religion, region, disability, marital status, gender identity, etc., provide equal opportunities for employment if you have the job qualifications and abilities and maintain a working environment that respects various cultural differences.

POSCO International:

POSCO INTERNATIONAL has stipulated in its Code of Ethics and Practices, Human Resources Regulations, and Guidelines for the Management of Local Recruits that it shall respect and comply with internationally recognized principles and standards of global human rights law, including modern slavery laws. In accordance with the major conventions of the International Labor Organization (ILO), POSCO INTERNATIONAL conducts investigations on the exploitation of child labor, hazardous work performed by vulnerable groups, including female workers, and hygienic conditions of employee housing at overseas invested entities with manufacturing and production facilities.

8. *Has the entity identified parts of its activities and supply chains that carry a risk of forced labour or child labour being used? (Required)

- Yes, we have identified risks to the best of our knowledge and will continue to strive to identify emerging risks.
- Yes, we have started the process of identifying risks, but there are still gaps in our assessments.
- **No, we have not started the process of identifying risks.**

~~8.1 *If yes, has the entity identified forced labour or child labour risks related to any of the following aspects of its activities and supply chains? Select all that apply. (Required)~~

- ~~• The sector or industry it operates in~~
- ~~• The types of products it produces, purchases or distributes~~
- ~~• The locations of its activities, operations or factories~~
- ~~• The types of products it sources~~
- ~~• The raw materials or commodities used in its supply chains~~
- ~~• Tier one (direct) suppliers~~
- ~~• Tier two suppliers~~
- ~~• Tier three suppliers~~
- ~~• Suppliers further down the supply chain than tier three~~
- ~~• The use of outsourced, contracted or subcontracted labour~~
- ~~• The use of migrant labour~~
- ~~• The use of forced labour~~
- ~~• The use of child labour~~
- ~~• None of the above~~
- ~~• Other, please specify~~

9. *Has the entity identified forced labour or child labour risks in its activities and supply chains related to any of the following sectors and industries? Select all that apply. (Required)

- Agriculture, forestry, fishing and hunting
- Mining, quarrying, and oil and gas extraction
- Utilities
- Construction
- Manufacturing
- Wholesale trade
- Retail trade
- Transportation and warehousing
- Information and cultural industries
- Finance and insurance
- Real estate and rental and leasing
- Professional, scientific and technical services
- Management of companies and enterprises
- Administrative and support, waste management and remediation services
- Educational services
- Health care and social assistance
- Arts, entertainment and recreation
- Accommodation and food services
- Other services (except public administration)

- Public administration
- **None of the above**
- Other, please specify

10. Please provide additional information on the parts of the entity's activities and supply chains that carry a risk of forced labour or child labour being used, as well as the steps that the entity has taken to assess and manage that risk (if applicable) (1,500 character limit).

Not applicable.

11. *Has the entity taken any measures to remediate any forced labour or child labour in its activities and supply chains? (Required)

- Yes, we have taken remediation measures and will continue to identify and address any gaps in our response.
- Yes, we have taken some remediation measures, but there are gaps in our response that still need to be addressed.
- No, we have not taken any remediation measures.
- **Not applicable, we have not identified any forced labour or child labour in our activities and supply chains.**

~~11.1 *If yes, which remediation measures has the entity taken? Select all that apply. (Required)~~

- ~~• Actions to support victims of forced labour or child labour and/or their families, such as workforce reintegration and psychosocial support~~
- ~~• Compensation for victims of forced labour or child labour and/or their families~~
- ~~• Actions to prevent forced labour or child labour and associated harms from reoccurring~~
- ~~• Grievance mechanisms~~
- ~~• Formal apologies~~
- ~~• Other, please specify.~~

12. Please provide additional information on any measures the entity has taken to remediate any forced labour or child labour (if applicable) (1,500 character limit).

Not applicable.

13. *Has the entity taken any measures to remediate the loss of income to the most vulnerable families that results from any measure taken to eliminate the use of forced labour or child labour in its activities and supply chains? (Required)

- Yes, we have taken substantial remediation measures and will continue to identify and address any gaps in our response.
- Yes, we have taken some remediation measures, but there are gaps in our response that still need to be addressed.
- No, we have not taken any remediation measures.
- **Not applicable, we have not identified any loss of income to vulnerable families resulting from measures taken to eliminate the use of forced labour or child labour in our activities and supply chains.**

14. Please provide additional information on any measures the entity has taken to remediate the loss of income to the most vulnerable families that results from any measure taken to eliminate the use of forced labour or child labour in its activities and supply chains (if applicable) (1,500 character limit).

Not applicable.

15. *Does the entity currently provide training to employees on forced labour and/or child labour? (Required)

- **Yes**
- No

15.1 *If yes, is the training mandatory? (Required)

- Yes, the training is mandatory for all employees.
- Yes, the training is mandatory for employees making contracting or purchasing decisions.
- Yes, the training is mandatory for some employees.
- **No, the training is voluntary.**

16. Please provide additional information on the training the entity provides to employees on forced labour and child labour (if applicable). (1,500 character limit).

POSCO INTERNATIONAL has provided educational videos on the Modern Slavery Act to all employees via internal portal in order to promote understanding of the importance of human rights.

17. *Does the entity currently have policies and procedures in place to assess its effectiveness in ensuring that forced labour and child labour are not being used in its activities and supply chains? (Required)

- **Yes**
- No

17.1 *If yes, what method does the entity use to assess its effectiveness? Select all that apply. (Required)

- **Setting up a regular review or audit of the organization's policies and procedures related to forced labour and child labour**
- **Tracking relevant performance indicators, such as levels of employee awareness, numbers of cases reported and solved through grievance mechanisms and numbers of contracts with anti-forced labour and -child labour clauses**
- **Partnering with an external organization to conduct an independent review or audit of the organization's actions**
- **Working with suppliers to measure the effectiveness of their actions to address forced labour and child labour, including by tracking relevant performance indicators**
- Other, please specify.

18. Please provide additional information on how the entity assesses its effectiveness in ensuring that forced labour and child labour are not being used in its activities and supply chains (if applicable). (1,500 character limit).

POSCO:

In terms of supply chain management, POSCO has implemented a comprehensive process to prevent issues related to human rights, including forced and child labor, as well as environmental concerns within its supply chain.

This process consists of three stages. Firstly, during the supplier registration stage, POSCO evaluates potential suppliers for any ESG violations and assesses their basic qualifications, such as credit rating, financial capability, and supply capability. Suppliers that meet all the criteria are registered.

Secondly, in the performance evaluation stage, POSCO conducts regular assessments of suppliers based on factors such as credit, delivery, price, quality, and ESG compliance, including forced and child labor. These evaluations determine the level of supply chain management implemented. Starting from 2023, POSCO has also implemented a supply chain ESG due diligence system to identify and mitigate potential or actual ESG risks within the supply chain.

Lastly, in the post-management stage, POSCO issues quarterly and annual reports on the evaluation results and provides feedback to suppliers. Suppliers with poor ratings and identified as having high ESG risks are required to submit an improvement action plan. If

suppliers fail to implement sufficient improvement measures, they may face restrictions on bidding participation. POSCO takes a firm stance on suppliers with ESG issues, such as human rights and environmental concerns, and has already imposed sanctions on 34 suppliers in 2023.

POSCO International:

During POSCO Group's annual corporate ethics index evaluation period, POSCO INTERNATIONAL puts together its performance under the evaluation items, including the operation of business ethics policies and system, human respect survey results and measures taken to prevent recurrence of violation, and submits it to POSCO for evaluation.

POSCO INTERNATIONAL routinely reviews its policies with provisions prohibiting forced labor and child labor during the regular policy revision season, ensuring any necessary enhancements are made.