

Essential for Our Future

Steel has always been an essential part of our past. Now it's essential to a sustainable future.

We are building the future of steel.



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Introduction

INTRODUCTION

Our Best for All[®] strategy provides our customers with profitable steel solutions while creating a more sustainable future for all stakeholders — our customers, investors, employees and communities where we work and live.

This strategy is aligned with our sustainability objectives, as we focus on innovative solutions and industry-leading, low-carbon process technologies.

Our strategic advancement continued in 2022 with the successful start-up of the Gary pig iron operation, progress on our non-grain-oriented finishing line, bolstering the advantages of GALVALUME[®], investments in direct reduced-grade pellet production and building a next-generation sustainable and technologically advanced mini mill.

We are committed to helping our customers reduce their carbon footprint by providing advanced steel products that are manufactured with fewer emissions than traditional steelmaking methods and can be recycled repeatedly. We proved the value of this powerful combination

with **verdeX[®]** steel, made with up to 90% recycled steel content¹ and having a carbon footprint as much as 70–80% less than traditional integrated steelmaking methods. While disruption in the steel industry is inevitable, our focus is on innovation as we believe it is vital to our success. We intend to innovate to disrupt.

We envision a true transformation that goes beyond the steels we make or the manufacturing processes we have used in the past to deliver a steelmaker that is best for our people, our customers, our communities and our planet.

At U. S. Steel, we're excited about the future of steel. And we can't get there fast enough.

¹This includes processed and downstream internally generated scrap as well as post-industrial and post-consumer scrap.

INTRODUCTION

There's Nothing Like Steel²

- + Nearly all technologies designed to reduce greenhouse gas (GHG) emissions rely on steel: renewable energy generation, transportation, electrification and the hydrogen industry. In order to transition to net-zero GHG emissions by 2050, the world needs steel
- + Steel can be **infinitely recycled** without loss of quality. By many measures, steel is the most effective metal for a circular economy. New steel products contain an average of **30% recycled steel**
- + Steel has an average **lifespan of 40 years**, and many steel products can be reused at their end of life, conserving resources
- + The steel industry is constantly innovating new products and processes. Of the **3,500 grades of steel** in use today, 75% did not exist 20 years ago
- + Steel production energy consumption has **decreased by about 60% since the 1960s**, thanks to energy efficiency improvements
- + **Advanced High-Strength Steels** make applications across industries lighter and stronger, reducing their environmental footprint
- + By 2050, global steel use is expected to **rise about 20%** from today's level to meet the needs of the world's growing population

² <https://worldsteel.org/about-steel/steel-facts/>

INTRODUCTION

About U. S. Steel

U. S. Steel is a global steel producer that combines integrated blast furnace, basic oxygen furnace and mini mill steel process technologies along with significant taconite mining operations to produce the steel products that are the building blocks of a sustainable future.



INTRODUCTION

2022 by the Numbers³

\$2.5B

Net earnings

22,740

Employees worldwide

22.4M

Net tons of annual raw steel production capability

24

Locations

14,487

At U. S. Steel in United States

8,253

At USSK in Košice, Slovakia

13.2M

North American Flat-Rolled

3.3M

Mini Mill

5.0M

USSK in Košice, Slovakia

0.9M

Tubular

1,000

Grades of flat-rolled steel currently developed, commercialized and ready for manufacturing and shipping to customers

22,000+

Hours volunteered by employees worldwide

0.05

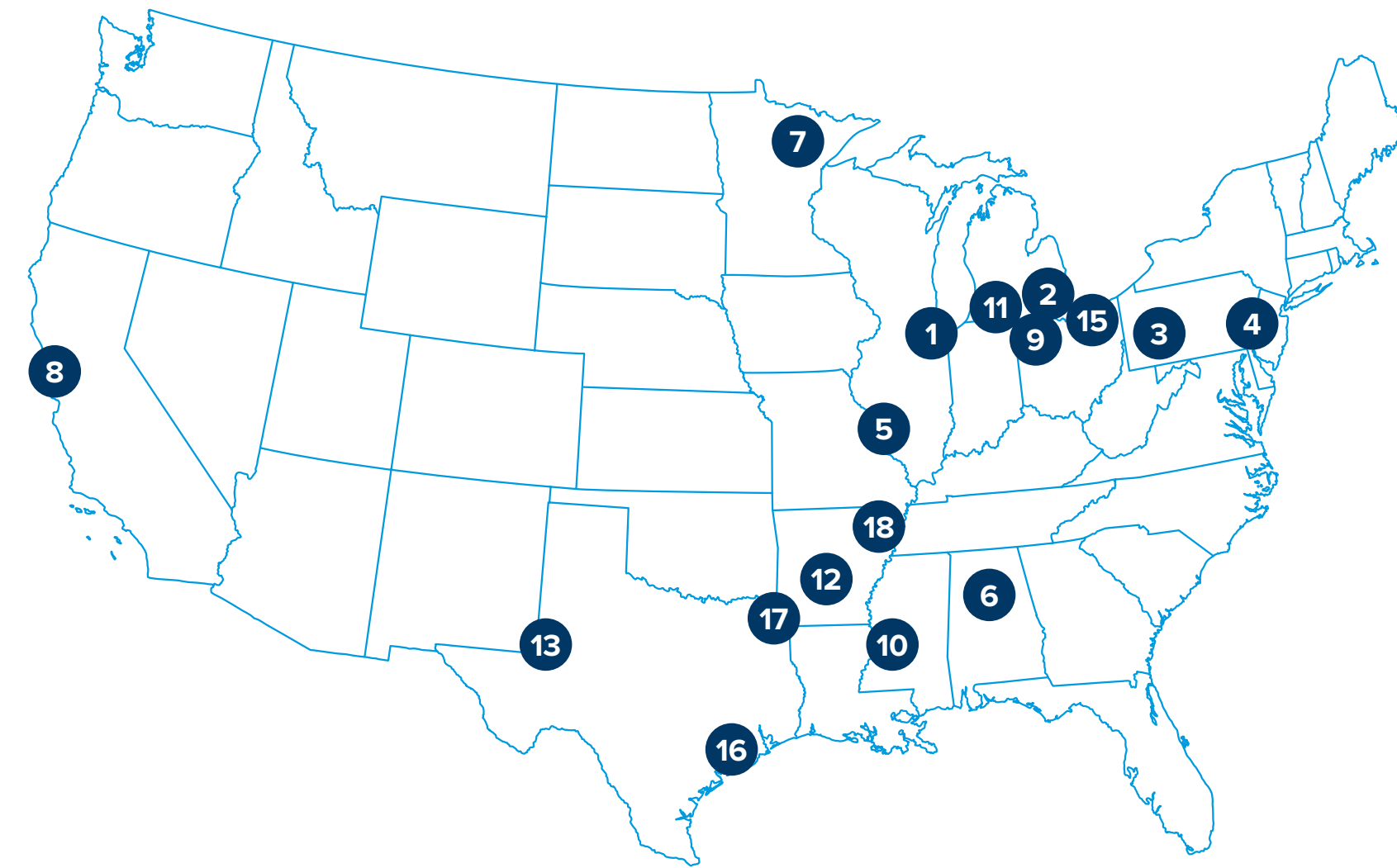
Average OSHA Days Away from Work rate

³ As of December 31, 2022

INTRODUCTION

Facilities and Locations⁴

Map shows global operations locations as well as joint venture locations.⁶



Flat-Rolled Segment

- 1 Gary Works
- 2 Great Lakes Works
- 3 4 Mon Valley Works
- 5 Granite City Works
- 6 Fairfield Sheet
- 7 Minntac
- 7 Keetac
- 7 Hibbing Taconite
- 8 USS-UPI, LLC
- 9 PRO-TEC Coating Company
- 10 Double G Coatings Company
- 2 11 Worthington Specialty Processing⁵
- 1 Chrome Deposit⁶
- 2 Automotive Center

Tubular Segment

- 6 Fairfield Tubular
- 15 Lorain Tubular
- 16 Offshore Operations Houston
- 17 Lone Star Tubular
- 12 17 Wheeling Machine Products
- 13 Patriot Premium Threading Services

Administrative and Research

- 3 Corporate Headquarters
- 3 Research and Technology Center
- 16 U. S. Steel Tubular Products Innovation
- 14 USSK Research

USSK Segment

- 14 U. S. Steel Košice

Mini Mill Segment

- 18 Big River Steel and a new plant under construction

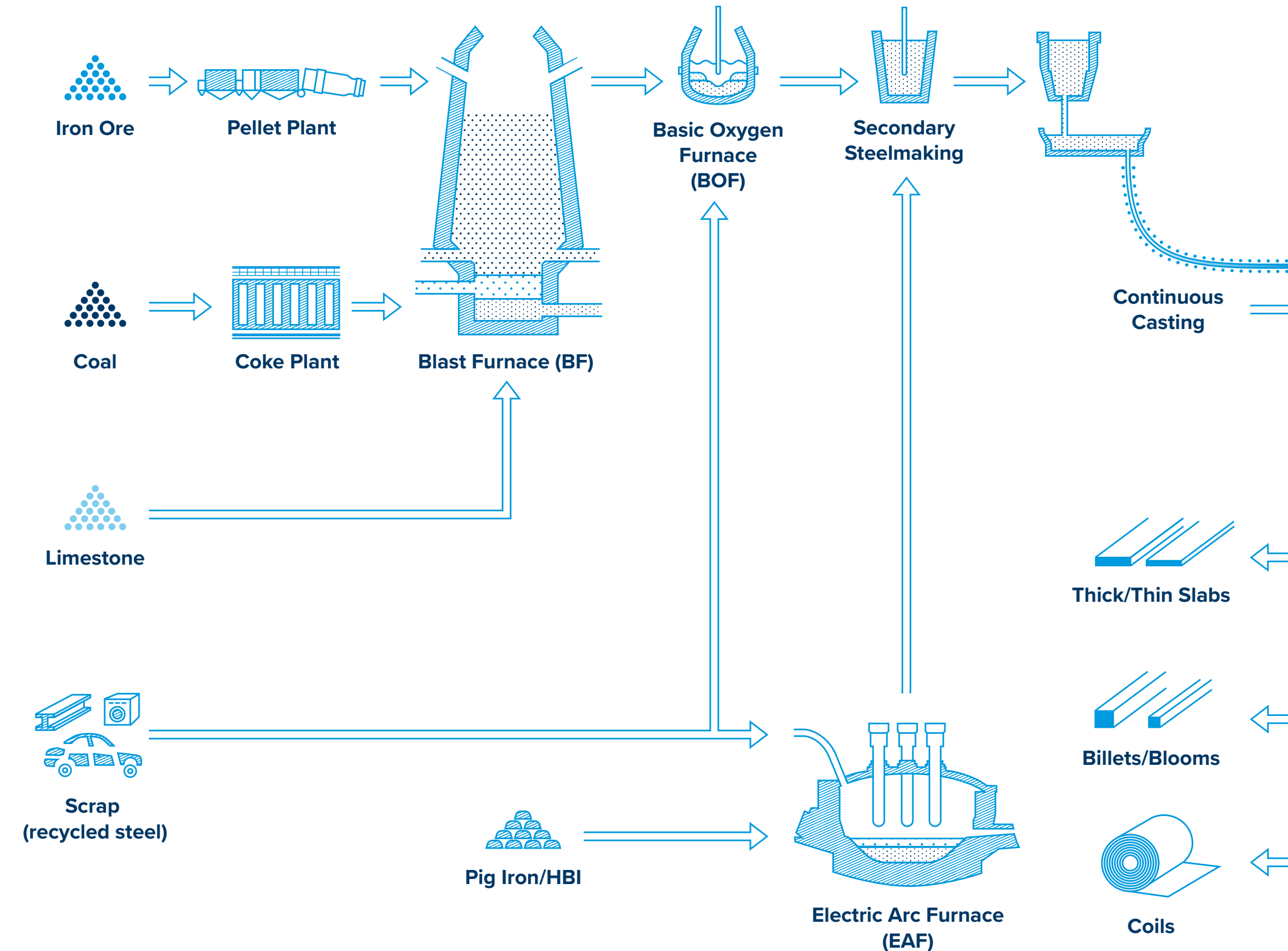
⁴ As of December 31, 2022

⁵ In 2022, Worthington Specialty Processing sold its remaining manufacturing facilities.

⁶ Chrome Deposit locations are near major steel mills and are not all reflected on the map above.

INTRODUCTION

How We Make Steel



Integrated Mills and Mini Mills

U. S. Steel uses two different processes for making steel: integrated and mini mill. The integrated process relies on blast furnaces and basic oxygen furnaces while the mini mill process uses electric arc furnaces (EAFs). Each process uses different materials and energy sources, generating varying levels of greenhouse gas (GHG) emissions.

Our integrated steelmaking process uses iron ore, coke (a purified form of coal) and some recycled steel. Iron ore is reduced and melted in the blast furnace to form liquid iron, using coke as the reductant and primary source of heat. The liquid

iron is either solidified as pig iron or converted to steel, along with steel scrap (recycled steel), in the basic oxygen furnace. These outputs are modified by alloying and other secondary processes. After continuous casting into slabs, the steel is then hot rolled into coils that can be further processed into other cold rolled and/or coated sheet products.

Our mini mill steelmaking process uses an EAF to melt scrap steel and scrap substitutes, including pig iron and hot briquetted iron. Additives such as alloys are used to achieve desired product characteristics and specifications. The liquid steel is

Definition of Terms

Blast furnace

A vertical shaft furnace used for smelting iron from iron ore

Coke

A purified form of coal consumed in blast furnaces to reduce iron ore pellets or other iron-bearing materials to liquid iron (hot metal)

Direct Reduced Iron (DRI)

An ironmaking process and the product of that process that uses gas to chemically reduce iron ore without going through a melting process

Hot Briquetted Iron (HBI)

A type of DRI where after production the DRI is compacted into a briquette while hot

Integrated steelmaking

A process for making steel that uses a blast furnace to produce liquid iron, which is converted to liquid steel in a basic oxygen furnace

Mini mill

A steelmaking plant that uses an EAF to melt steel scrap and scrap substitutes

then either cast into a coil for further processing into flat-rolled sheet products or cast into a round for further processing into seamless tubular products.

U. S. Steel works hard to minimize the impacts of our steelmaking processes. Our company is developing capabilities to produce steel with lower GHG emissions that meets all the performance standards of our existing steel grades. Read more about our greener steels in Product Innovation, [page 29](#).

INTRODUCTION

Why Steel is Essential to Our Past, Present and Future

Steel is one of the world’s most widely used metals.

Bridges, rail lines and skyscrapers depend on its strength to span rivers, connect cities and reach record-setting heights. Yet, these essential structures aren’t the only way steel touches our lives. Steel supports our future, as an integral part of the technologies needed to transition to a lower-GHG-emissions environment.

To get to net-zero by 2050, our society must actively adopt renewable energy sources; electrify heating and cooling equipment, appliances and automobiles; and create cleaner fuels. Most of the core technologies that reduce GHG emissions across different industries require steel. These technologies include wind turbines, solar array foundations and transformers used in electrification and electric vehicle motors. Without steel, reaching net-zero will not be possible.

Today’s steel is just as strong and durable as ever, but the processes to make it have undergone rapid technological advances over the past century. While U. S. Steel continues to manufacture some steel grades the same way it has for decades, our processing today is powered by computers and advanced process modeling, including predictive analytics and artificial intelligence.

We have also adopted technologies such as the mini mill, which can produce nearly all of the products in our line. Its core advantage is being able to manufacture steel using up to 90% recycled (scrap) steel, versus the integrated route which only uses 20-25% recycled scrap. In fact, steel is the world’s most recycled material, with about 630 million tons recycled annually.⁷

No matter how many times steel is recycled and remelted into a new product, it maintains its inherent material properties. Many

steelmaking byproducts are recycled or repurposed into road aggregate materials, chemicals or process heat and energy.

Different types of steel serve different functions. Advanced High-Strength Steels (AHSS) provide an optimized blend of high strength and high formability to build stronger and lighter-weight passenger vehicles, railcars and heavy trucks. They also provide safer and lighter passenger compartments (roll cages) for recreational vehicles and heavy machinery.

Non-grain-oriented electrical steels are used in motors, including those for electric vehicles. They are specialized steels with high alloy content and ultra-low carbon levels that optimize electrical properties. This ensures similar magnetic properties in all directions as motors rotate. Grain-oriented electrical steels have different compositions and processing requirements and are primarily used in electric transformers.

Tin-plated steel is used in cans for food products, which increases the resilience of the food supply chain. Cans are highly effective for sealing and preserving food without refrigeration during shipping and provide years of storage thereby extending the shelf life of food. After use, they can be recycled and reused repeatedly without any loss of performance. The recycling of a single steel can saves an amount of energy equal to what a 10-watt LED light bulb consumes in 24 hours.⁸ U. S. Steel is the largest producer of tin-plated steel in the United States.

Steel also plays a role in addressing water scarcity. Corrugated steel tanks are essential to rainwater harvesting systems that help ensure access to clean, safe water for people living in extremely dry areas facing water risks.

In 2022, 1.88 billion tonnes of crude steel were produced globally,⁹ accounting for about 8% of global GHG emissions.¹⁰ Steel industry experts recognize that reducing the amount of fossil fuels to produce steel is crucial to combating climate change, and U. S. Steel is actively working on ways to lessen steel manufacturing’s environmental footprint.

⁷ <https://worldsteel.org/about-steel/steel-facts/>

⁸ <https://www.steel.org/wp-content/uploads/2020/09/Steel-Sustains-in-Recyclability-Fact-Sheet.pdf>

⁹ <https://worldsteel.org/media-centre/press-releases/2023/december-2022-crude-steel-production-and-2022-global-totals/>

¹⁰ <https://worldsteel.org/wp-content/uploads/Climate-policy-paper-2021.pdf>

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Why Steel is Essential to Our Past, Present and Future (cont.)

Over the past century, steel's qualities and production methods have become far more sustainable:¹¹

¹¹ <https://worldsteel.org/about-steel/steel-facts/>

¹² <https://worldsteel.org/about-steel/steel-industry-facts/steel-core-green-economy/>

¹³ <https://worldsteel.org/media-centre/blog/2020/climate-steel-industry-water-scarcity/>

¹⁴ <https://worldsteel.org/steel-topics/raw-materials/>

Advancing circularity

As a continuously recyclable material, steel is an integral part of the circular economy. It also provides durable, long-lasting strength that supports reuse, thus helping build a zero-waste future.

Lightweight strength

New and better ways of making modern steel are invented every year. AHSS is critical to increasing the fuel efficiency of automobiles and to reducing emissions. In 1937, 83,000 tons of steel were used to build the Golden Gate Bridge. Today, only half of that amount would be required to build a bridge of equal size and strength.

Manufacturing flexibility

Components may be cold stamped or hot formed into intricate shapes and structures, and the steel can be joined by many techniques, including welding and brazing, gluing and even lock seaming. This flexibility enables benefits such as cost savings, accelerated speed to market, and improved versatility.

Preserving water

Around 90% of water used in the steel industry is cleaned, cooled and returned to its source.¹² Most of the loss is due to evaporation. The water returned to rivers and other sources is often cleaner than when it was extracted.¹³

Saving energy

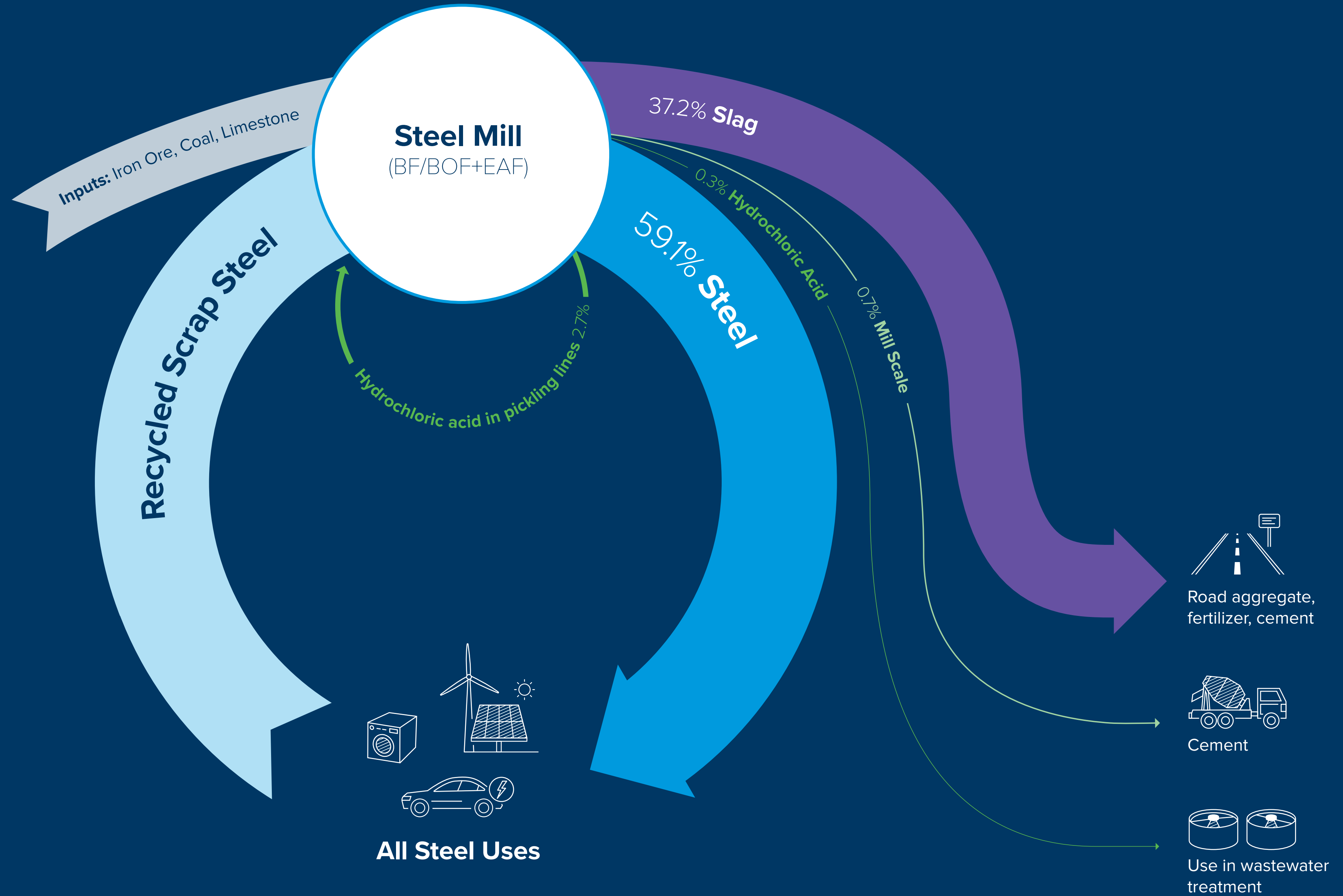
The energy used to produce a ton of steel has been reduced by around 60% in the last 50 years.¹⁴

Reducing CO₂

Emissions levels from producing steel have dropped from more than 2 tons of CO₂ per ton of steel produced (integrated) to less than half a ton of CO₂ per ton of steel produced (mini mill) when considering Scope 1 and Scope 2 emission sources. In the future, these amounts could fall even more by using hydrogen fuel as an energy source.

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The Circularity of U. S. Steel



INTRODUCTION

Message From Our President and CEO

“At U. S. Steel, we are creating among the most modern steel mills in North America, which produce our verdeX[®] line of steel product.”

Dear U. S. Steel Stakeholders:

Here at U. S. Steel, we know it in our bones: **steelmaking must be more sustainable.**

That’s because steel is integral to human society, as it has been since the Bronze Age – and will remain so for the foreseeable future. When you’ve ridden in a car, biked across a bridge, bought canned vegetables, or flipped on a light switch, you’ve interacted with steel. Not only is steel the essential material today, as it has been for generations, it is essential to our future as we collectively tackle climate change. Our society cannot exist without steel, and indeed, a greener economy *requires* steel – for electric vehicle motors, windmills and solar fields in addition to the many existing uses of the most recycled material on earth. Because steel remains essential to modern life, the steel industry must reduce emissions in meaningful ways to create a cleaner and healthier planet that is best for everyone.

That’s why U. S. Steel was the first American steel company to declare our intention to achieve net-zero greenhouse gas emissions by 2050.

U. S. Steel is committed to ethics and responsibility – and that extends beyond our ambitious greenhouse gas reduction initiatives.

Indeed, as you will see in the following report, U. S. Steel is executing our Best for All[®] strategy with a particular focus on achieving major environmental, social and governance (ESG) goals.

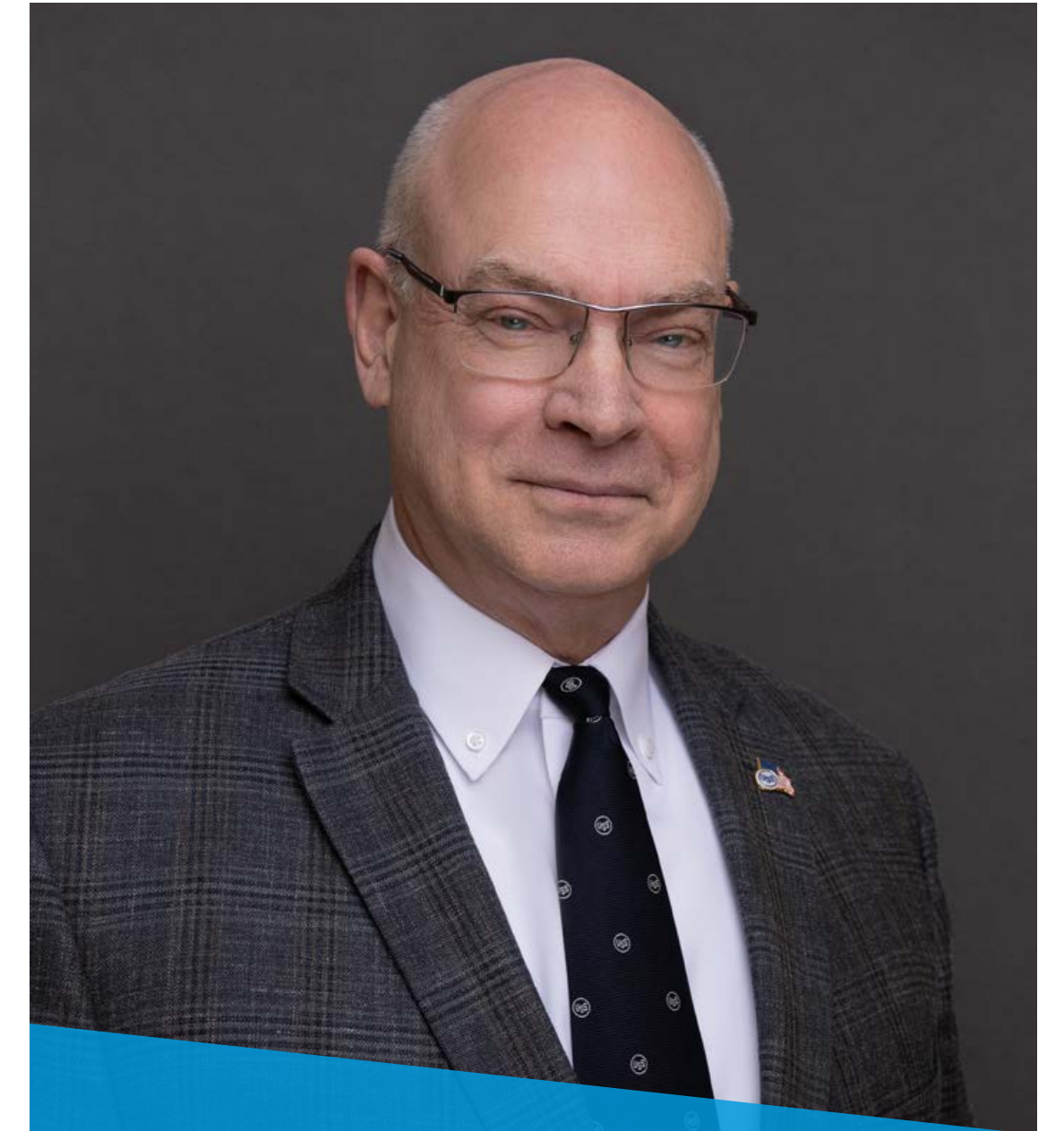
In 2022, our company took important actions to ensure our facilities remain economic engines that **best support our employees, best serve our customers, best enrich our communities and best reward our stockholders.** Strengthened by our S.T.E.E.L. Principles (detailed on [page 19](#)), U. S. Steel continues to deliver profitable, differentiated, sustainable steel solutions that are best for people – and for the planet.

We live with economic uncertainty, natural disasters, wars and inflation. Other companies have pulled back on their ESG efforts, **but we have doubled down.**

Recognizing that resilience and sustainability go hand in hand, we’ve bolstered the strength, sustainability and diversity of our supply chain. In 2022, we added two new senior executives who will focus on developing innovative ways of reducing our carbon footprint, and on sustainably managing our high-quality iron ore portfolio. The construction of our sustainable second mini mill at Big River Steel continues, while the existing Big River Steel mill, which was the first LEED[®]-certified steel mill in the entire world, received the first-ever ResponsibleSteel™ site certification for a North American steel facility after passing an independent and rigorous audit aligned with the Responsible Steel Principles. **At U. S. Steel, we are creating among the most modern steel mills in North America, which produce our verdeX[®] line of steel product.**

We know that none of our work is possible without a team of extraordinarily committed, ethical and safe employees. U. S. Steel is a recognized leader in safety in the steel industry, and in 2022 we reported our **safest year on record** with our OSHA Days Away From Work rate at historic lows. Safety has been the cornerstone of U. S. Steel’s operations for more than a century – we actually coined the term “Safety First” more than 100 years ago, and safety continues to be one of our critical materiality factors prioritized in our ESG program. And in recent years, we’ve expanded what “safety” means, with an increased emphasis on psychological safety. To that end, in 2022, we made strong progress on diversity, equity and inclusion, working to make U. S. Steel a place where all employees feel welcome and can thrive.

Each of our more than 22,000 employees knows that achieving Best for All[®] will certainly require the best from all. We look forward to continuing our ESG journey – and updating you on our progress.



Thank you.

Sincerely,

David B. Burritt
President and Chief Executive Officer

INTRODUCTION

Message From Our CSSO

Dear U. S. Steel Stakeholders:

Whenever I'm asked how important sustainability is to U. S. Steel, I usually start by pointing to my job title: Chief Strategy and Sustainability Officer. Our company's decision to combine the responsibilities of business strategy with oversight of our sustainability efforts reflects the powerful insight that what is good for the planet is also good for business.

This belief is manifested most clearly in our Best for All® strategy, which is transforming U. S. Steel into a company focused on delivering profitable, sustainable steel solutions for our people, communities and planet. We aim to achieve net-zero scope 1 and 2 greenhouse gas emissions by 2050, and we continue to make progress on meeting this and our other ambitious environmental, social and governance initiatives. With our strategy set, 2022 was all about execution, execution, execution.

U. S. Steel's Best for All® strategy is taking shape – literally. Construction is well along at Big River Steel on our new non-grain-oriented (NGO) electrical steel line, which will supply the steel necessary to power a new generation of electric vehicles. Our InduX™ line of NGO steels is under development while the completion of the NGO line progresses. So too is work on our direct reduced (DR)-grade pellet facility at our Minnesota mines. DR-grade pellets improve the quality and efficiency of EAFs, as we describe in our [Climate Strategy Report](#).

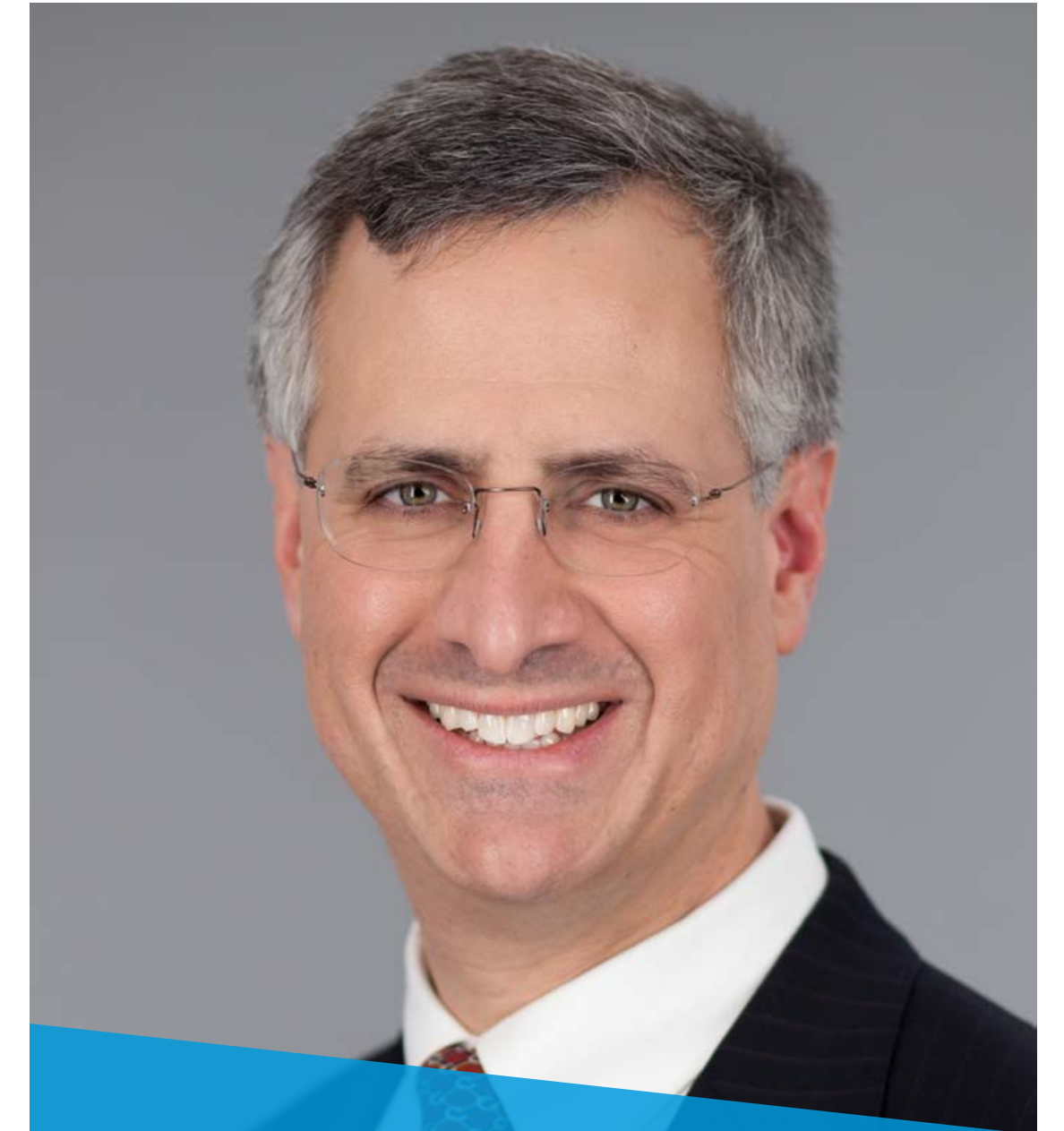
But the core of our efforts to reduce our carbon footprint is our investment to double our EAF steelmaking capacity at our Big River Works complex with the construction of our second mini mill. Using recycled scrap steel in EAFs, coupled with renewable and nuclear power for electricity generation, can make a significant near-term improvement in GHG emissions intensity. We also continue to seek incremental environmental efficiencies at our integrated facilities, including through collaboration with new partners to identify the promising carbon capture, sequestration and use technologies that could drive future emission reductions.

For our customers, we know they look to us to deliver sustainable steel, such as our lower-carbon-footprint steel line, verdeX®. And as the first U.S. steelmaker to join ResponsibleSteel™, we are pleased to partner not just with customers but all stakeholders across the steel value chain to promote sustainable steel solutions.

All of these efforts are building to even bigger things in 2023, as we collaborate with governments, academia, non-governmental organizations and other companies to drive innovation in products, processes and business models. The possibilities of hydrogen hubs spurred by the Bipartisan Infrastructure Law in combination with the recently passed Inflation Reduction Act provide meaningful support for our green transition, and we look forward to working in such public-private partnerships to get new projects off the ground. We are also very excited about our investment in Carnegie Foundry, with its potential to deliver AI, robotics and machine learning innovations for our and other businesses.

While 2022 was a year of great investment and innovation, it has always been the people of U. S. Steel that make it a special company. From taking Ukrainian war refugees into their homes in Slovakia, to volunteering countless hours with veterans, to cleaning up our rivers, our colleagues made a daily difference in the communities where we live and operate. When coupled with great partners, like the Pittsburgh Steelers and Pittsburgh Penguins, we have enabled innovative educational programs in Western Pennsylvania. Our support includes generous sums to bolster local healthcare institutions in Mississippi County, Arkansas, home of Big River Steel, renovation of the Braddock Carnegie Library near our Edgar Thomson Plant, and funding for new high school facilities serving our Minnesota Mining Operations community.

In a way, my job is easy. Steel's adaptability and infinite recyclability make it the ideal material to build safe, modern and sustainable societies. But in truth, U. S. Steel's transformation requires dedication, integrity and innovation – always living by



our S.T.E.E.L. Principles. It is a great privilege to work with so many exceptional colleagues at U. S. Steel who work so hard every day to advance our journey to Best for All®. Their stories can be found in the following report.

Thank you for your interest in U. S. Steel and our work to create a more sustainable future.

Sincerely,

Richard L. Fruehauf
Chief Strategy and Sustainability Officer

ESG at U. S. Steel





ESG AT U. S. STEEL

Sustainability Framework

Our Best for All® strategy is leading the way in producing visionary solutions that benefit our customers and communities, our people and the planet. Our strategic investments focus on lowering carbon emissions in our operations and creating advanced products that support electrification. We continue to collaborate with our customers to create leading-edge solutions that will shape the future.



Celebrate Innovation

U. S. Steel's culture of innovation inspires the development of profitable, sustainable solutions for our customers and drives positive outcomes for our stakeholders. This pillar includes material efficiency, energy management and process and product innovation.



Empower People

U. S. Steel maximizes the potential of the people we impact, both internally and outside the organization, through employee benefits and development, and community outreach. This pillar includes community engagement; corporate governance; diversity, equity and inclusion; health and safety; and relationships with unions and talent management.



Environmental Stewardship

U. S. Steel strives to minimize our environmental footprint by implementing greenhouse gas (GHG) reduction and air-quality goals while meeting other environmental standards. We engage with our stakeholders throughout the year and report on our performance to relevant groups across our organization.



ESG AT U. S. STEEL

About This Report

U. S. Steel's 2022 Environmental, Social and Governance (ESG) Report covers our progress against our sustainability goals. It is the primary source of annual disclosure on our ESG performance and should be viewed in conjunction with disclosures in our [ESG Data Hub](#). Data in this report covers the period from January 1, 2022, to December 31, 2022, unless otherwise indicated.

Reporting on other matters specific to the performance of U. S. Steel and its subsidiaries can be found in our [2022 Annual Report 10-K](#) and in our [2023 Proxy Statement](#). This document does not incorporate the contents of any website or of any documents that it cites.

Additional information on climate risks and opportunities can be found in our [Task Force on Climate-Related Financial Disclosures \(TCFD\) Report](#) and our [Climate Strategy Report](#). Our [2023 Diversity, Equity and Inclusion Report](#) contains further information on our Culture of Caring and employee representation.

This report covers U. S. Steel's global operations, defined as facilities or businesses in which U. S. Steel exercises operational control. It does not include details concerning joint ventures.

This report has been prepared in accordance with the [Global Reporting Initiative \(GRI\) Standards](#). We have also provided responses to the [Sustainability Accounting Standards Board \(SASB\) Iron & Steel Producers standard](#). Please see our GRI and SASB Indices starting on [page 71](#).



ESG AT U. S. STEEL

Ethics and Compliance

U. S. Steel has always demonstrated an unwavering commitment to doing business ethically, with integrity and in compliance with applicable laws and regulations. In the early 1900s, our co-founder and first chairperson, Judge Elbert Gary, developed what is widely considered to be the first-ever corporate code of ethics, known as the Gary Principles. Those nine simple statements emphasizing integrity, fairness and accountability underlie the S.T.E.E.L. Principles that reflect the essential values of our business today. In 2023, U. S. Steel was named as one of the World’s Most Ethical Companies by Ethisphere® for the second year in a row. Our Board of Directors was also named the Public Company Board of the Year by the National Association of Corporate Directors® (NACD) Three Rivers Chapter governing the Pittsburgh area. The NACD empowers more than 23,000 directors to lead with confidence in the boardroom, helping world-class public, private and nonprofit companies to navigate an increasingly complex business environment.

S. T. E. E. L. PRINCIPLES

- S. – Safety First
- T. – Trust and Respect
- E. – Environmental Stewardship
- E. – Excellence and Accountability
- L. – Lawful and Ethical Conduct



Our S.T.E.E.L. Principles are vital for keeping ethics and compliance top of mind in our employees’ daily business activities. We further reinforce our principles through a comprehensive ethics and compliance program with support from the Board of Directors and senior management to ingrain our commitment to lawful and ethical business conduct. The General Counsel and Chief Ethics and Compliance Officer administers the program with oversight and guidance from the Audit Committee.

Our [ethics and compliance program](#) is designed and implemented to focus on the particular compliance risks we face. Importantly, U. S. Steel operates exclusively in countries with relatively strong political rights and civil liberties ratings, as detailed in the [2022 Freedom in the World Report](#) from the non-governmental research institute Freedom House. We do not have mining operations or mineral reserves—whether proved or probable—in or near areas of active state-based conflict, per the [Uppsala Conflict Data Program](#). Likewise, our mining operations in Minnesota are located on ceded territory away from any reservations, and our proved and probable mining reserves in the United States are not located in or near land occupied by those who self-identify as indigenous.

In light of this footprint, human rights, indigenous rights and conflict areas are not significant risks for U. S. Steel. Of course, we continuously adapt and enhance our program to ensure that all risk areas remain appropriately addressed as our footprint and operations change over time. We also recognize the importance of continuous improvement and regularly benchmark our program against leading compliance practices and conduct other assessments, such as employee surveys, to identify ways to further strengthen our culture and enhance our ethics and compliance program.



ESG AT U. S. STEEL

Ethics and Compliance (cont.)

“Ethical conduct is the through-line that connects every U. S. Steel employee. From our mines to our mills to our corporate support functions — and everywhere in between — we act with the highest ethical standards.”

**Duane D. Holloway,
Senior Vice President,
General Counsel,
and Chief Ethics and
Compliance Officer**

Policies, Training and Communication

U. S. Steel has adopted corporate policies and procedures to help ensure that the S.T.E.E.L. Principles and our overarching commitment to responsible business conduct are embedded throughout the company and our business activities. Through our annual policy certification process, employees also certify their ongoing compliance with the Code of Ethical Business Conduct, our Anti-Corruption and Antitrust Compliance policies and several other key compliance policies each year.

To help ensure our employees understand the company’s expectations and all applicable rules, U. S. Steel provides them with ethics and compliance training applicable to their jobs each year. Among the topics covered in these courses are our Code of Ethical Business Conduct, anti-corruption management system, antitrust compliance and prevention of discrimination and harassment.

In 2022, 100% of U. S. Steel employees and members of our Board of Directors received Code of Ethical Business Conduct training.

Regular communications also provide reminders about the company’s expectations, information about key compliance topics, messages from senior management underscoring the importance of business integrity and summaries of current events that demonstrate the need for lawful business practices. All these efforts strengthen our culture of compliance and embed the S.T.E.E.L. Principles across our operations.

100%

Of U. S. Steel employees received Code of Ethical Business Conduct training in the past year

The U. S. Steel Ethics and Safety Line

To further foster a strong ethical culture characterized by transparency, responsibility and accountability, U. S. Steel encourages all employees to seek guidance, raise concerns and report suspected wrongdoing without fear of retaliation. Employees may do so by contacting their manager, a Human Resources representative, any member of the Legal Department or another appropriate company resource. Concerns can also be raised anonymously through the U. S. Steel Ethics and Safety Line, which is managed by an outside service provider and available 24 hours a day, seven days a week. Importantly, contact information for the Ethics and Safety Line is available through our website, so external stakeholders, including members of the public, can also use it to raise concerns related to our business.

U. S. Steel strictly prohibits retaliation—including termination, demotion, discipline or harassment—against anyone who raises a concern in good faith and will take appropriate action against anyone found to have engaged in such retaliation. We have adopted Investigation Protocols to ensure that all reports alleging misconduct are reviewed, escalated if needed and investigated thoroughly. The Protocols cover every step of the investigation process in detail, from receiving and assigning each report to conducting and documenting an appropriate investigation. Notably, a cross-functional committee reviews the results of all investigations, including any remedial actions, before they are closed to further ensure that each report is handled appropriately.

To promote transparency and the efficacy of the Ethics and Safety Line, we regularly provide employees information, including the number and types of reports alleging misconduct received, the types of actions taken in response to substantiated allegations and anonymized summaries of select cases. The Audit Committee receives additional data about new reports and closed cases quarterly, as well as summaries of significant allegations and investigations, to help facilitate its oversight of the ethics and compliance program.



Ethics and Safety Line



Ethics and Compliance Resources:

The U. S. Steel Code of Ethical Business Conduct

Corporate Policies:

- [Human Rights and Indigenous Rights Policy](#)
- [Sexual and Discriminatory Harassment Policy](#)
- [Gifts and Entertainment Policy](#)
- [Anti-Corruption Policy](#)
- [Conflicts of Interest Policy](#)
- [Safety and Industrial Hygiene Policy](#)
- [Climate Change Policy](#)
- [Environmental Management Policy](#)
- [Equal Employment Opportunity Policy](#)
- [Political Contributions Policy](#)
- [Sustainable Procurement Policy](#)
- [Supplier Code of Conduct](#)

U. S. Steel has earned accolades for its implementation of a world-class ethics and compliance program. Most recently, Ethisphere recognized **U. S. Steel as one of the 2023 World's Most Ethical Companies**¹⁵. This is the second consecutive year that we have received this honor, and we were once again the only integrated steel producer among this year's 135 honorees.

¹⁵ "World's Most Ethical Companies" and "Ethisphere" names and marks are registered trademarks of Ethisphere LLC.

Ethics and Compliance (cont.)

Business Partners

Beyond our employees, we expect our business partners to share our values and act in accordance with the S.T.E.E.L. Principles. Our [standard contractual terms and conditions](#), [Supplier Code of Conduct](#) and Anti-Corruption Guidelines for Third Parties detail our expectations and impart our values and policy commitments to our business partners.

The Supplier Code of Conduct, which is published on our website and distributed to suppliers, establishes our requirements for ethical and lawful business practices, human rights and working conditions and environmental stewardship throughout the supply chain. Suppliers must implement an appropriate ethics and compliance program and cascade our standards to any parties they use to support U. S. Steel's business, such as subcontractors.

We require our suppliers to maintain documentation demonstrating their compliance with our standards, provide such documentation to us upon request and honor our requests to formally audit them, which we have done in the past. Suppliers must also promptly inform U. S. Steel of any violations or suspected violations of the Supplier Code of Conduct. They may anonymously raise ethics and compliance concerns related to U. S. Steel through the U. S. Steel Ethics and Safety Line, as noted above. A supplier's failure to comply with our standards or promptly take appropriate corrective action to remediate violations may jeopardize its relationship with U. S. Steel.

In addition to communicating our expectations, we actively vet and monitor our business partners to identify and address any issues. We screen them against lists of sanctioned and denied parties and conduct additional reviews of higher-risk counterparties to identify, among other things, any past misconduct or other compliance-related risks, such as alleged corruption or human rights abuses. Additional efforts to prevent slavery and human trafficking in our supply chain are detailed in the [Human Rights and Indigenous Rights Policy](#) and [California Transparency in Supply Chains Act of 2010 Disclosures](#) posted on our website. We also regularly ask our supply chain partners for country-of-origin information to verify that certain goods are not sourced from sanctioned parties and that any conflict minerals used in our products are [not sourced from the Democratic Republic of Congo or its adjoining countries](#). All these steps help ensure that our business partners act in accordance with our S.T.E.E.L. Principles and the laws that apply to our business.

ESG AT U. S. STEEL

Corporate Governance

U. S. Steel is committed to maintaining the highest standards of corporate governance and ethical conduct, which we believe are essential for sustained success and long-term stockholder value. We have a long history of a continuing focus on corporate governance, embraced by our Board of Directors (the Board), executive leadership and all employees. For our company, transparency and sound corporate governance are essential to everything we do. U. S. Steel was the first company to hold an annual meeting of the stockholders and to publish an annual report.

We believe that a foundation of good corporate governance promotes the long-term interests of all our stakeholders: stockholders, customers, employees, suppliers and communities. It strengthens Board and management accountability and helps build public trust in the company. Our corporate governance program is described in detail in our [2023 Proxy Statement](#), available on our website.

The Board monitors and guides the company’s ESG practices, reporting metrics and performance; retains overall oversight of sustainability, risk and strategic direction; and has delegated specific oversight responsibilities to each of the three standing committees described on the next page.

Key governance highlights include:

- + Annual election of directors
- + 12 of our 13 directors are independent, including the Board Chair
- + Independent Audit, Compensation & Organization and Corporate Governance & Sustainability Committees
- + Regular executive sessions of independent directors
- + Robust risk oversight of strategic objectives, risk management and Environmental, Social and Governance (ESG) by full Board and committees
- + Annual Board and committee self-evaluations
- + Executive compensation driven by pay-for-performance philosophy
- + Active Board refreshment approach to ensure Board composition aligns with corporate strategy and reflects diversity of backgrounds, skills and experience
- + Proxy access fully consistent with market standards
- + Stock ownership and holding guidelines for directors and executive officers
- + A robust Code of Ethical Business Conduct that is based on the Company’s S.T.E.E.L. Principles
- + Annual stockholder engagement
- + Best-in-class compliance commitment
- + Regular review of Chief Executive Officer (CEO) and senior management succession planning
- + Ability of our Board and its committees, at their sole discretion, to hire independent advisors, including counsel, at the Company’s expense

Corporate Governance (cont.)



The Three Standing Board Committees

The Corporate Governance and Sustainability Committee:

- + Retains oversight of the Sustainability program generally and the risks associated with achieving certain sustainability-related measures;
- + Considers risks associated with legislative, regulatory and public policy issues affecting the company's operations;
- + Maintains corporate governance guidelines and procedures designed to ensure compliance with all applicable legal and regulatory requirements, governance standards and the S.T.E.E.L. Principles;
- + Reviews sustainability as a standing agenda item, including reports and discussions on sustainability strategic priorities, implementation of the GHG emissions intensity reduction target and the use of reporting and disclosure frameworks; and
- + Makes recommendations to the Board and monitors compliance with the company's programs and practices regarding government relations, political contributions and corporate philanthropy.

The Compensation and Organization Committee:

- + Oversees executive compensation and performance-based components; and
- + Reviews and discusses with management the company's human capital management strategies, including in the areas of diversity, equity and inclusion, culture and employee engagement and pay equity.

The Audit Committee:

- + Oversees U. S. Steel's enterprise risk management program and reporting compliance;
- + Receives reports from the company's Chief Risk Officer on how enterprise risk is being addressed, mitigated and managed across the company, including sustainability considerations that influence market, operational, reputational and political risks within the Enterprise Risk Management (ERM) program; and
- + Ensures that our risk management processes are functioning properly and effectively.

Board Composition and Diversity

The Board seeks candidates with experience and abilities relevant to serving as a director of the company and who will represent the best interests of stockholders, not any specific interest group or constituency. When making nomination recommendations to the Board, the Corporate Governance and Sustainability Committee evaluates the qualifications of each director candidate in accordance with the criteria described in the director qualification standards section of our Corporate Governance Principles. These criteria include a high level of integrity and sound business judgment as well as diversity. The Board values inclusion and diversity and emphasizes diversity in its Board recruiting efforts. As of June 1, 2023, 38% of our directors self-identified as diverse in terms of gender or ethnicity.

Corporate Governance (cont.)

Sustainability Oversight at U. S. Steel



In addition, we have an Executive Sustainability Committee, which is composed of C-Suite executives and other leaders and meets quarterly. The members oversee segments of our business relevant to ESG, including Sustainability, Strategy, Finance/Risk, Environmental Affairs, Compliance/Legal, Procurement, Operations, Corporate Governance, Government Affairs, Human Resources, and Communications/Public Affairs. This committee is responsible for setting and communicating sustainability metrics, goals and performance, as well as coordinating internal and external sustainability-related communications such as the annual ESG Report, TCFD Report and Climate Strategy Report. Moreover, we have set up subject-specific task forces that work on goal implementation and other sustainability initiatives.

Risk Survey

Each year, U. S. Steel conducts a risk survey for managers to weigh in on the perceived impact, likelihood and velocity of key risks. Survey results form the basis for our annual risk prioritization. In 2022, 68 managers across the organization ranked critical risks.

We are currently tracking 23 critical risks, divided into two tiers. Safety and environmental risks are always in the top tier, given their overriding significance to our business. Owners are assigned to all risks to ensure accountability, and they prepare action plans for all top-tier risks.

Climate Risk

In 2021, we conducted two workshops to identify potential climate-related risks and opportunities using the TCFD framework. We identified which physical and transitional risks were most likely to impact U. S. Steel and incorporated these risks into our existing Enterprise Risk Management (ERM) key risks. This exercise confirmed that our current risk management process was functioning effectively. We plan on utilizing the TCFD framework to assess risks and opportunities when/if our footprint changes or if the framework significantly changes. In addition, climate risk is included in our standard ERM risk process, and we developed a risk plan, which is regularly monitored.

See our [TCFD Report](#) to learn more about how U. S. Steel assesses climate risk and opportunities and integrates them into our strategy, governance and risk management processes.

Political Advocacy

Our [Political Contributions Policy](#) mandates compliance with applicable campaign finance and lobbying laws and transparency regarding our political spending in the United States. This includes [public disclosure](#) of political contributions and certain other expenditures, which we have provided annually on our website since 2015.

Celebrating Innovation





CELEBRATING INNOVATION

Process Innovation

U. S. Steel is advancing the future of steelmaking with our innovative processes. As we continuously optimize how we produce steel, our company brings essential value to our customers through transformative improvements. We believe our long-term success depends on our ability to adapt to the changing needs of our customers and their sustainability goals.

Collaborating With Customers Toward Shared Success

U. S. Steel works closely with many of our customers to solve specific design problems in product manufacturing and to customize solutions to suit their needs. We start by identifying our customers' business needs, requirements and obstacles. Then we develop solutions such as lightweighting, grade modifications, part redesign, cost savings suggestions, as well as producing steel with reduced greenhouse gas (GHG) emissions.

The more our customers learn about how steel's properties can be changed, the more they are turning to differentiated steel products early in the design process and pushing the boundaries of steel use.¹⁶ These collaborations build a high level of trust resulting in strong, multiyear business relationships.

Read more about these collaborations on [pages 32 and 33](#).

Improving Our Capabilities

Along with adding mini mills to our arsenal, we are focused on improving the capabilities of all our operating sites to ensure we can produce as many of our products as possible by both the integrated and mini mill processes. These efforts will help us as we continue to work toward our goal to achieve net-zero Scope 1 and 2 GHG emissions by 2050. Our deep understanding of metallurgy and processing technology paired with more than a century of understanding our customers' needs is the key to creating highly specialized products.

We are also incorporating proprietary automated analytics tools and monitoring systems to optimize our products and systems. Advanced analytics have helped us assess product lifespans, improve our emergency response and reduce our carbon emissions, supporting values across our S.T.E.E.L. Principles.

“Steel is no longer considered a commodity; it has become an integral part of product design. Our next-generation technologies help create innovative steels that are stronger, lighter and better for the environment. We move steel design forward by creating sustainable steel solutions our customers want.”

Christian Gianni,
Senior Vice President and
Chief Technology Officer

¹⁶ <https://www.mckinsey.com/business-functions/operations/our-insights/taking-supplier-collaboration-to-the-next-level>

2022 Highlights

- + Developed innovative methods to reduce blast furnace gas waste at our Granite City Works, resulting in a reduction in the amount of natural gas used to make steam
- + Emulated a process from our integrated facilities in our mini mill process that expands the range of steel grades we can produce at our Big River Steel (BRS) facility with a lower carbon footprint. Prior to this, we could produce these steel grades only through the integrated process
- + Capitalized on the synergies between BRS and other U. S. Steel flat-rolled segment cold-roll motor lamination production capability by concentrating this product offering out of BRS
- + Combined electrical steel production knowledge from our BRS and U. S. Steel Košice (USSK) footprints to make, process and pre-qualify non-grain-oriented (NGO) steel grades in advance of commissioning our new processing line in Osceola, Arkansas — expected in Q3 2023. USSK takes hot roll coils direct from BRS and finishes them on its NGO process line
- + Increased electric arc furnace (EAF) refractory life by 100% in 2022 at our Fairfield Works facility, resulting in a decrease in refractory waste and reduced energy used to dry and heat the EAF. In addition, the EAF gas burners used to add or supplement electrical energy were systematically improved to reduce tap times and gas consumption
- + Prioritized shipment of products from trucking to rail at our Fairfield Tubular Operations, resulting in reduced CO₂ emissions. Collaboration with core U. S. Steel distribution partners was key to improving supply chain visibility from production through finished inventory, and to coordinating efficient unloading of railcars at destinations
- + Formed a technical partnership with Sooner Pipe LLC to implement bar-coded identification in place of American Petroleum Institute-required stencil information. The first trial shipment from our Fairfield Tubular Operations was highly successful, allowing for better pipe tracking and data capture at the customer facility
- + Implemented a system solution for sample-less certification of steel strip mechanical properties at USSK, resulting in the elimination of over 15,000 tests in 2022

CELEBRATING INNOVATION

Product Innovation

Across time, steel has answered society's needs and bettered people's lives. Today is no different, as the world undergoes essential shifts to meet climate-related goals. Within the clean energy transition, steel has found its way into the most critical technologies. It supports and enables the electrification of vehicles, energy transmission and renewable-energy infrastructure.

At U. S. Steel, we meet our customers' growing needs for lighter, stronger, lower-emissions steel with the same tenacity and adaptability that has long brought our steel solutions to life. Our customers trust our highly skilled talent and advanced processes to create products and specialty solutions for their ongoing and emerging requirements.

Sustainable Advanced High-Strength Steels

Our acquisition of BRS in 2021 enabled us to introduce five new steel products with a reduced carbon footprint. In 2022, we increased our portfolio of commercialized low-carbon-footprint products by 14. We continue to expand our suite of sustainably made Advanced High-Strength Steels (AHSS).

Greener Steels

Our AHSS products from BRS not only have lower GHG emissions; they also have superior performance. Our XG3® steel is stronger and more formable than any other. U.S. Steel is also investing in a NGO electrical steel line to meet the growing demand for electric vehicles (EV) and more efficient motors. In 2022, we announced our new electrical steel product, InduX™, which will begin production at BRS in the summer of 2023 with the commissioning of the NGO electrical steel line. InduX™ electrical steel is a very wide, ultra-thin and lightweight steel, having all the magnetic properties necessary for electric vehicles, as well as generators and transformers. Our verdeX® steel can be produced with 70-80% lower CO₂ emissions than traditional, integrated-mill steels and has a recycled content of up to 90%. As these examples show, these greener steels are essential to a lower-carbon future.

“Steel built the backbone of our nation, and today, steel is vital to ensure a more sustainable future. We are finding new ways to meet tomorrow’s needs.”

Daniel R. Brown, Senior Vice President of Advanced Technology Steelmaking and Chief Operating Officer at Big River Steel

CELEBRATING INNOVATION

Product Innovation (cont.)



“Sustainable finance tools like green bonds are helping to power U. S. Steel’s transformation. We are thrilled to partner with stakeholders who share our interest in making steelmaking more sustainable.”

Jessica T. Graziano, Senior Vice President and Chief Financial Officer

2022 Highlights

- + Developed 14 new automotive products at BRS that received qualification acceptance from five strategic automotive original equipment manufacturers. Five of the 14 are low-carbon-emission AHSS products
- + Broke ground in Osceola, Arkansas, to construct a second optimized steel production facility that will feature two EAFs. The \$3 billion project is expected to be completed and fully operational by 2024. \$290 million of green bonds were issued with the Arkansas Development Finance Authority to finance this construction. The green bond reflects a commitment on our part to use at least 65% recycled scrap material as an input into our steelmaking process. We expect our new mini mill to use nearly 2 million tons of scrap annually
- + Produced the first batch of pig iron months ahead of schedule at the Gary Works Pig Iron Caster in Gary, Indiana. The \$60 million caster is expected to produce up to 500,000 tons of pig iron annually to feed U. S. Steel’s EAFs once fully operational
- + Broke ground at Keetac, one of our Minnesota Ore Operations sites, to construct a new direct reduced-grade pellet production facility, a \$150 million investment. The project is slated for completion by late 2023, with the first pellets produced in 2024
- + Continued construction of a state-of-the-art NGO electrical steel finishing line that will primarily support electric vehicle production at BRS in Osceola, Arkansas, and is expected to be completed by Q3 2023
- + Supplied AHSS to aid automobile industry lightweighting

2022 Commitment – Achieved

Developed and commercialized low-carbon steel products and AHSS for our current and future customers; 14 new products have been produced and commercialized, five of them AHSS.

Looking Ahead

We are continuously exploring what steel can do. And we are actively developing and commercializing differentiated grades of low-carbon-emission and high-recycled-content steels that can help customers reduce emissions in their value chain. The construction of our second mini mill facility is an important next step in expanding our low-carbon-footprint steel product portfolio.

CELEBRATING INNOVATION

Innovation Story

Strategic Advances with Direct Reduced (DR)-grade Pellets

In Q3 2022, we broke ground at our Keetac mine in Minnesota, establishing our first DR-grade pellet facility, a \$150 million investment to expand our product line. DR-grade pellets supply a key input for the feedstocks used in lower-emissions EAFs. We expect to produce our first DR-grade pellets in 2024.

“Our investment at Keetac is a commitment to the future of American steel,” said U. S. Steel, President and Chief Executive Officer, David B. Burritt, at a groundbreaking event for the facility in October. Our leadership team and employees were humbled to be joined by Minnesota Governor Tim Walz, who also emphasized the importance of a diverse Minnesota economy.

Because DR-grade pellets have lower levels of impurities such as silica than pellets used in blast furnace feedstock, they require less processing. They also have a higher iron content, so they can be converted to direct reduced iron or hot briquetted iron, two types of feedstocks used in EAFs. Currently, our EAFs produce steel with an estimated 70-80% less GHG emissions than integrated or blast furnace/basic oxygen furnace steel mills.

Our new DR-grade pellet facility is a step towards self-sufficiency for our EAF steelmaking supply chain and will enable a U.S.-based EAF supply chain that can meet growing demand. For U. S. Steel, it will support expansion of EAF capabilities, which began through our acquisition of Big River Steel, our Fairfield Works Tubular EAF and our construction of two new EAFs in Osceola, Arkansas. We plan to have five operational EAFs by 2024. Along with DR-grade pellets, we’ve started making pig iron at our Gary Works facility.

Producing DR-grade pellets also supports our low-cost iron ore competitive advantage. First, the pellets will be made from ore supplied by our own Keetac mine located on Minnesota’s ore-rich Mesabi range. Second, the investment gives us

flexibility to shift production between DR-grade pellets and our existing blast furnace pellet production capabilities. This enables us to operate continuously during cyclical downturns, supporting our Best for All® strategy.

Simultaneously, making our own DR-grade pellets has a positive impact on our workforce. The investment supports 250 new temporary jobs and it is expected to expand the full-time workforce by about 10% once the facility is complete. Our Minnesota mines have been supplying iron ore to steel mills since before World War II. These expanded production capabilities support essential job security, and job creation, into the future for next-generation steelmaking.

Furthermore, DR-grade pellets are one of many innovations that ultimately could be expanded to help us meet our carbon reduction goals. It coincides with a range of supportive product and process advances that promote improved energy efficiency, which include:

- + Purchasing two electric rope shovels and rebuilding six other electric shovels to extend their lives, allowing the retirement of diesel-powered shovels;
- + Piloting a high-pressure grinding roll technology and advanced analytics to reduce energy usage in our Minntac concentrator;
- + Modeling in our blast furnaces processes to assess operational stability, cost and energy efficiency and to optimize energy use. Using sensors, we can minimize the use of carbon-intense materials such as coke, pulverized coal and natural gas injection; and
- + Pursuing ongoing mining efficiency by reducing our fleet size and sidelining large mobile equipment. This brings the added benefit of cost savings from lower fuel use.

“Our investment at Keetac is a commitment to the future of American steel.”

David B. Burritt, President and Chief Executive Officer





CELEBRATING INNOVATION

Customer Collaboration Story

Seizing Climate-Related Opportunities

The need for countries and companies to be on a path to net-zero GHG emissions presents new opportunities for steelmakers. As an essential manufacturing material, steel supports the decarbonization of electric power generation, transport vehicles and residential and commercial buildings. These sectors are currently responsible for U.S. GHG emissions of 27%, 25% and 13%, respectively.¹⁷

In 2022, U. S. Steel established new customer relationships across diverse industries which support the transition to a lower-carbon economy. Several of these customers' products support lower end-user emissions across their value chains.

90%

Of recycled steel content is used in EAFs to produce verdeX®

70-80%

Lower manufacturing Scope 1 and 2 GHG emissions than traditional integrated steelmaking methods

Trane Technologies

Trane Technologies, a global climate innovator focused on efficient and sustainable climate solutions for buildings, homes and transportation, was first in its industry to announce purchase agreements for low-carbon-footprint steel – used in U.S. manufacturing operations to build Trane® high-efficiency heat pumps and air conditioners for homes, and thermal management systems for commercial buildings such as schools and data centers.

Trane has pledged to procure, specify or stock 50% net-zero steel by 2030 and 100% net-zero steel by 2050, as a member of SteelZero, an industry coalition aiming to accelerate the decarbonization of steel.¹⁸

Trane Technologies will use our verdeX® steel in its U.S.-produced commercial rooftop HVAC systems. verdeX® is produced in electric arc furnaces (EAFs) with up to 90% recycled steel content. The result is a steel product that can be recycled forever and has a smaller carbon footprint—up to 70-80% lower manufacturing GHG emissions than traditional integrated steelmaking methods.

U. S. Steel is laying the foundation to achieve carbon intensity reductions by lowering our Scope 2 emissions through increased renewable-energy consumption at the BRS plant in Osceola, Arkansas, where verdeX® is melted.

¹⁷ <https://www.epa.gov/ghgemissions/sources-greenhouse-gas-emissions>

¹⁸ <https://investors.tranetechnologies.com/news-and-events/news-releases/news-release-details/2022/Trane-Technologies-Reduces-Carbon-Impact-of-HVAC-in-Homes-and-Buildings-Through-Low-Carbon-Steel/default.aspx>



CELEBRATING INNOVATION

Customer Collaboration Story (cont.)

Non-Grain-Oriented Electrical Steel

Construction is nearly complete at our BRS plant of a state-of-the-art, NGO electrical steel finishing line. The thinner and wider NGO line is projected to produce 200,000 tons per year, with the first coil expected in Q3 2023. NGO electrical steel is essential to produce battery electric vehicles and also increases the range of the electric vehicles — sales of which are expected to climb to 23% of all passenger vehicles sold globally by 2025, compared with less than 10% in 2021.¹⁹

23%

Projected global sales percentage for battery electric vehicles in 2025

Automotive Solutions

Automotive customers have stringent Production Part Approval Process standards that require steel solutions that can pass a variety of material qualification tests including manufacturability requirements. When we combine verdeX[®] steel with our suite of high-quality finishing assets like those at our PRO-TEC Coating Company joint venture, our automotive customers benefit from industry-standard strength and lower GHG emissions.

In 2022, U. S. Steel entered into discussions with General Motors (GM) to supply verdeX[®] steel, resulting in an agreement to provide verdeX[®] for use in GM’s new vehicles.²⁰

In Q3 2022, BMW Group announced its aim to reduce the CO₂ footprint of its steel supply chain by sourcing steel from a select global network of suppliers in the U.S., European Union and China. In that regard, BMW Group chose, amongst others, U. S. Steel’s Big River Steel as one of its suppliers for low-carbon-emissions steel, based on a production route with the usage of renewable electricity.²¹

¹⁹ BloombergNEF’s Electric Vehicle Outlook 2022. <https://about.bnef.com/electric-vehicle-outlook/>

²⁰ <https://investors.ussteel.com/news/news-details/2023/U.S.-Steel-Announces-Supply-Agreement-with-General-Motors-for-U.S.-Sourced-Sustainable-verdeX-Steel/default.aspx>

²¹ <https://www.press.bmwgroup.com/global/article/detail/T0405678EN/bmw-group-secures-co2-reduced-steel-for-global-production-network?language=en>

Customer Collaboration Story (cont.)

LEED-Certified Building Construction

Our BRS facility was the first Leadership in Energy and Environmental Design (LEED®)-certified steel plant in the world. We are collaborating with customers to use our sustainable steel to develop steel products for use in the construction of our new facility in Osceola, Arkansas. Receiving this sought-after recognition from the U.S. Green Building Council demonstrates the potential to expand our offerings to meet growing sustainable construction needs.

Long-Time Customer Relationships

Every day, we work with our customers to understand how we can help them achieve their sustainability goals. We've developed strategies to promote collaboration and long-term partnerships with many of our customers. In 2022, we held several Chief Executive Officer (CEO) meetings where we listened to customers' challenges and opportunities, sharing our insights with U. S. Steel senior leaders across the globe. We also formulated joint business plans with customers that defined our common goals and targets.

Linking Past, Present and Future

At U. S. Steel, we help our customers build a climate-resilient future by combining the strength of our extensive product line, and decades' worth of R&D and advanced steelmaking capabilities, with the lower-carbon benefits of our verdeX® steel products. We are guided in this by the vision of our Best for All® strategy to provide sustainable, visionary steel solutions that serve customers and communities, people and planet.

“We’re in the business of producing the right kind of steel for our customers, because in turn they’re going to take that steel and meet the needs of our nation.”

Ken Jaycox, Senior Vice President and Chief Commercial Officer





CELEBRATING INNOVATION

Collaborations and Associations

To advance decarbonization technology in the steel industry, we partner with energy and technology companies, non-profits and universities. These collaborations enable us to play a critical role in the race to decarbonize and support our objective of achieving net-zero GHG emissions by 2050.

- + Allegheny Conference on Community Development Energy Task Force
- + Appalachian Energy Future
- + Association for Iron & Steel Technology
- + CarbonFree Carbon Capture Memorandum of Understanding
- + Carnegie Foundry
- + Carnegie Mellon University—Center for Iron and Steelmaking Research
- + Carnegie Mellon University —Accelerating Low Carbon Transition in Industry Project Course
- + Clean Energy Cooperation Agreement with Equinor US Holding Inc. and Shell US Gas & Power LLC
- + Colorado School of Mines—Advanced Steel Processing & Products Research Center and Continuous Casting Consortium
- + Energy Horizons Cross-Sector Collaborative
- + McMaster University—Steel Research Centre
- + Missouri University of Science & Technology—Peaslee Steel Manufacturing Research Center
- + Net-Zero Steel Initiative
- + Purdue University Northwest—Steel Manufacturing Simulation and Visualization Consortium
- + ResponsibleSteel™
- + RMI (Rocky Mountain Institute) Steel Climate-Aligned Finance Working Group
- + University of Illinois and Department of Energy Direct Air Capture Design Study
- + University of Michigan—Global CO₂ Initiative at the University of Michigan College of Engineering
- + worldsteel Association Sustainability Charter



Supply Chain

Our Best For All® strategy extends beyond our operations to improving sustainability throughout our supply chain. We focus on resilience, supplier diversity and ongoing supply chain management to ensure the long-term success of our business, while minimizing risks and uncovering opportunities.

SUPPLY CHAIN

Supply Chain Resilience and Independence

A resilient and reliable supply chain is essential to our customer-centric approach of providing steel products that are innovative and energy- and cost-efficient. Our processes have helped us overcome multiple recent challenges starting with the pandemic and followed by supply chain disruptions and inflationary pressures.

The majority of our supply base is regional, which provides us with logistical, environmental and economic benefits. Maximizing a regionally based supply chain enables our suppliers to quickly service our plants. Furthermore, we are able to leverage national agreements for cost advantages.

In 2021, we developed a new supply chain risk management approach to identify, prioritize and mitigate risks and minimize the potential for disruption. Our swift approval process and mitigation response enabled us to reduce critical risks in 2022.

Commodity Risk Scoring System

Our scoring system prioritizes commodity risk occurrences on a scale of one to three for criticality, impact severity and risk event likelihood. The composite score identifies the critical risk events to strategically mitigate.

SUPPLY CHAIN

Supply Chain Resilience and Independence (cont.)

Commodity Risk Mitigation Strategies

After applying our strategy to identify high-risk commodities, we immediately developed and applied risk mitigation strategies.

For our initial assessment, we applied mitigation strategies for the following commodities:

- + Liquid hydrogen used in our processing lines;
- + Tin used for coating;
- + Amine used to separate silica from iron ore;
- + Magnesite in high-purity refractory products; and
- + Magnesium used to desulfurize blast-furnace hot metal.

Key approaches to our mitigation strategies included:

- + Increasing inventories to add a time buffer for supply chain delays;
- + Diversifying sourcing regions and ports of entry for selected raw materials, especially in response to extreme weather events;
- + Updating contracts with suppliers to include Key Performance Indicators for higher inventory levels and clear communication, as well as notification requirements to trigger purchase orders from alternative suppliers when inventory dropped below certain predetermined levels; and
- + Planning contingencies for force majeure events.

By applying a holistic lens to our mitigation strategies, we minimized the event likelihood scores for our high-risk commodities.

Risk Tracking and Monitoring

For specific high-risk events that could halt production, we developed and implemented a rapid notification process to alert key stakeholders including the Senior Vice President, Raw Materials and Sustainable Resources and the Vice President and Chief Procurement Officer.

Supply Chain Disruptions in Europe

In 2022, the Russian war in Ukraine and the ensuing energy crisis strained all key steel-consuming sectors in Europe, impacting our facility in Košice, Slovakia (USSK). This affected the supply and demand of steel in several ways. Prices for energy and raw materials increased, while demand for steel dropped and became more volatile. USSK implemented a strategic contingency plan to minimize supply chain disruptions.

Initially, the sanctions imposed on the Russian Federation, which included shipping and trucking transportation and trade in iron, steel, coal, computer technologies and luxury goods, constrained the supply of raw materials. The most critically impacted materials for USSK operations included alloys and iron ore commodities.

However, the USSK procurement team's contingency plan successfully preempted critical shortages. By diversifying our supply sources and enhancing European port relationships, we secured sufficient stocks of these materials. We also increased our tracking and monitoring cadence to review risks daily and take appropriate actions.



2022 Highlights

- + Fully expanded and implemented our Supply Chain Risk Identification and Mitigation Framework
- + Implemented a contingency plan at USSK aimed at reducing critical supply chain risks in Europe
- + Mitigated risks to critical commodity supplies: liquid hydrogen, tin, amine, magnesite and magnesium

Looking Ahead

As our supply chain risk management strategy evolves, we plan to develop a dashboard to improve the visibility of our risk factors. Our ongoing review of the risk landscape across our commodities and supplier relationships is essential to our supplier resilience in 2023 and beyond.

SUPPLY CHAIN

Supply Chain Diversity

Our U. S. Steel Supplier Diversity Program supports our vision to deliver high-quality, value-added products and innovative solutions that address our customers’ current and future needs. A diverse supply chain is essential to our commitment to safety, ethics, customer service and inclusive business practices.

We recognize that diverse suppliers positively impact the economy and drive inclusiveness in the communities where we operate. We are committed to continuing to diversify our supply chain to foster innovation and resilience and enhance strategic value.

U. S. Steel’s supplier diversity definition aligns with that of the Federal Small Business Administration to assess minority-owned, women-owned, LGBTQ-owned, veteran-owned, disabled-owned and service-disabled veteran-owned businesses, as well as local, small businesses.

We established our Supplier Diversity Program in 1999 to track the amounts we spend annually with diverse suppliers. The program is headed by our Procurement department, which is responsible for the greatest share of supplier spending across the company and supports our business operations through cost savings, working capital and overall sales.



2022 Highlights

+ We set a goal in 2021 of reaching \$300 million in diverse-supplier spending by the end of 2023. In 2022, we surpassed that goal by \$98.5 million, achieving nearly 129% of the goal.

Additionally, we executed multiple strategies to increase our diverse-supplier spending:

+ **Scorecards**
Prioritized supplier categories that had a higher number of diverse suppliers available, higher overall spending and higher per-supplier spending

+ **Tracking software**

Analyzed supplier spend tracking data in Supplier.io, a leading provider of supplier diversity data, software and management solutions, to increase the visibility of our diverse suppliers

+ **Commodity management training**

Provided resources to managers across different business organizations, increasing their knowledge and inclusion of diverse suppliers in their requests for proposals

+ **Education on supplier diversity**

Educated internal stakeholders on the benefits of diverse-supplier relationships

+ **Benchmarking**

Benchmarked suppliers to identify how we can optimize value

+ **Membership in EMSDC**

Secured a membership with the Eastern Minority Supplier Development Council (EMSDC) to add resources for identifying diverse suppliers

Looking Ahead

In 2022, we established a new goal of \$500 million in diverse-supplier spending by the end of 2024. To achieve this, we are assessing our Tier 2 suppliers and engaging with them to enhance their own supply chain diversity. Our aim is to support our Tier 2 suppliers in developing a diverse spending goal and a roadmap toward meeting their targets. With data gathered from our Tier 1 and Tier 2 supplier diversity programs, we plan to produce an economic impact report.

SUPPLY CHAIN

Supply Chain Sustainability Management

U. S. Steel strives to achieve the highest standards of supply chain sustainability for environmental and social criteria, while ensuring the reliable delivery of our products. Our [Supplier Code of Conduct](#) specifies supplier standards for ethics, legal compliance, environmental protection, human rights and working conditions.

In 2022, enhanced procedures, systems and tools helped to strengthen our supply chain sustainability capabilities. These efforts contributed to a [ResponsibleSteel™ site certification](#) for our Big River Steel (BRS) site in Osceola, Arkansas, the first steel mill site in North America to receive such a site certification. The site certification requires the highest standards of environmental, social and governance performance across the supply chain. Read more about this certification on [page 69](#).

“We are working side-by-side with our suppliers to create a more sustainable future for our company and the stakeholders who depend on us.”

**John Gordon,
Senior Vice President, Raw
Materials and Sustainable
Resources**

EcoVadis Sustainability Management Software

In 2022, we conducted supplier surveys in order to evaluate a sampling of our suppliers across a set of environmental, social and governance (ESG) criteria. We continue to build on this by integrating more ESG criteria into our supply chain strategy through supply chain sustainability assessments grounded in strong data collection and analysis.

To that end, our procurement team engaged EcoVadis to collect data on our suppliers’ ESG policies, practices, performance and measurement. We chose EcoVadis because of its best-in-class capabilities. Its methodology, which is backed by trained sustainability analysts and maps to detailed industry standards and regulations, ensures reliable sustainability data, leading to better supplier collaboration, consistent performance measurement and clear paths for improvement. EcoVadis also has an e-learning academy to help advance supplier performance and intelligence, and it provides evidence-based ratings that enable companies of all sizes to monitor and improve the sustainability performance of their trading partners. Many of our own customers use EcoVadis, enabling us to readily share information in a common format with them.



SUPPLY CHAIN

Supply Chain Sustainability Management (cont.)**Procurement of Emission-Free Energy Credits**

In order to progress on our Scope 2 emissions reduction, we are currently working to both lower and verify the reduction of our purchased power greenhouse gas (GHG) emissions footprint at all our plants and facilities.

An important way for us to mark our progress towards this goal is through Emission-Free Energy Certificates (EFECs) conferred by our power supplier. The certificates confirm that purchased power, used for a specific time period and facility, generated no emissions of carbon dioxide, sulfur oxides or nitrogen oxides.

In 2022, one of our electricity suppliers extended EFECs for power purchased in the deregulated states where key U. S. Steel facilities operate. The plants and facilities covered by the certificates include our Clairton, Edgar Thomson and Irvin manufacturing plants in the Mon Valley region of Pennsylvania; Research and Technology Center in Munhall, Pennsylvania; and Business Service Center in Pittsburgh, Pennsylvania. They also include our manufacturing plants in Lorain, Ohio, and in Granite City, Illinois.

We continue to work with utilities that service our plants to investigate renewable and low-carbon emissions energy projects that can help us meet our GHG emissions reduction goals.

2022 Highlights

- + Engaged EcoVadis sustainability management software to create a robust sustainability management system
- + Received Emission-Free Energy Certificates for five of our manufacturing sites, one research center and one business service center

Looking Ahead

We acknowledge that improving supply chain sustainability is a journey. By implementing a supply chain sustainability management system with EcoVadis, we are laying the foundation for stronger procurement oversight and enhancing our ESG impact through our supplier relationships.





Empowering People

EMPOWERING PEOPLE

Diversity, Equity and Inclusion (DE&I)

DE&I is built into U. S. Steel's business strategy. We foster an inclusive work environment where every employee can feel that they belong and that we value their contributions. Investing in and supporting our diverse workforce strengthens our workplace community, drives innovation, increases productivity and fuels our steady growth. Our Vice President and Chief Human Resources Officer, J. Michael Williams, said it best, "When we welcome and embrace everyone's differences, employees feel confident and comfortable enough to be themselves—and that is when we get the best business results."

We are committed to attracting, developing and retaining a diverse workforce of highly skilled, creative and excellence-driven people who believe in accountability, fairness and respect. Supporting employees with professional development opportunities is crucial to achieving our Best for All® strategy. Members of our executive leadership help drive our inclusion initiatives, serving on our DE&I Council to ensure that we continually improve.

DE&I is an essential part of our organization-wide Culture of Caring. We are on a path of continuous improvement, thanks to involvement at every level of our company. **To learn more, see our [2023 DE&I Report](#).**

“When we welcome and embrace everyone’s differences, employees feel confident and comfortable enough to be themselves—and that is when we get the best business results.”

J. Michael Williams
Vice President and Chief Human Resources Officer



Diversity, Equity and Inclusion (DE&I) (cont.)

U. S. Steel promotes a Culture of Caring. One way we do this is through our Employee Resource Groups (ERGs). Throughout 2022, our eight ERGs enhanced employee engagement with events focused on education, leadership development, mentorship and networking opportunities for members. Our ERGs have also been successful in creating internal and external connections, including through charitable outreach. Last year, our ERG membership increased by 34%, due in part to the creation of the new ERG, SteelSUSTAINABILITY.

LEAD (Leveraging and Enhancing All Diversity):

Promoting an inclusive environment that embraces the vision, furthers our values and aligns with the DE&I strategy of U. S. Steel by leveraging the mix of diverse thought, personal background and professional education to enhance employee engagement and positively impact business goals.

WIN (Women’s Inclusion Network):

Cultivating an inclusive environment that enables women to maximize their professional success at U. S. Steel through networking, education, recruitment, leadership opportunities and community involvement.

SERVE (Strengthening and Enhancing Relationships of Veteran Employees):

Honoring and supporting all employees, current and prospective, who are veterans of our nation’s military or remain active in the National Guard or Reserves.

NextGen Steel:

Building a stronger future for U. S. Steel by empowering the next generation of U. S. Steel leaders through business and community involvement, on-boarding support and upskilling opportunities.

SteelABILITY:

Fostering an environment that supports employees with disabilities and their caregivers in bringing 100% of themselves to work by advocating for and empowering the individual, increasing awareness and understanding of disability-related issues and promoting inclusion, trust and respect throughout the organization and in our communities.

SteelPRIDE:

Bringing together and ensuring dignity, respect and inclusivity for members of the lesbian, gay, bisexual, transgender and queer community, along with their allies, in a positive and respectful environment where they can express their identity, share knowledge and cultivate an environment of trust and open, honest communication.

SteelPARENTS:

Supporting working parents and caregivers at U. S. Steel by providing resources, access and opportunities to strengthen social networks within the community.

SteelSUSTAINABILITY:

Creating a brighter future for U. S. Steel and our stakeholders by engaging employees on sustainability issues, turning ideas into action to support U. S. Steel’s sustainability strategy and giving back to our local communities through meaningful community service and outreach.

8
Employee Resource Groups (ERGs)

34%
Increase in ERG membership in 2022



EMPOWERING PEOPLE

Diversity, Equity and Inclusion (DE&I) (cont.)**Leadership Development Programs**

The Steel Leadership Institute is the framework for all our leadership development programs and helps our employees increase their skills and knowledge. Employee development is crucial to ensuring we have the capabilities needed to achieve business goals.

On the leadership front, we continued our signature development programs under the new Steel Leadership Institute. Each program provides participants with an immersive experience that includes targeted workshops and practical application to maximize learning.

- + **Leading at the Front-Line** is a program for non-represented front-line supervisors who directly manage represented employees. This five-month, in-person and virtual program focuses on our talent philosophy of setting the right environment, practicing inclusive leadership and effectively managing probationary employees. To date, 85% of our front-line supervisor population have completed the program
- + **Steel Foundations** is a program geared towards building foundational leadership skills for front-line leaders from all areas of the organization. We launched three cohorts, with 60 leaders participating
- + **High Strength Leadership** targets our mid-level leaders, with an emphasis on understanding the business, as well as strategic thinking. This program also launched three cohorts with 60 leaders participating

U. S. Steel nominated several leaders for the McKinsey Connected Leaders programs for underrepresented talent segments. We nominated two individuals for the Asian Executive Leadership Program, two for the Black Management Accelerator program and two for the Hispanic/Latino Management Accelerator program. These individuals will have the opportunity to network with leaders from other organizations in continuing their leadership development.

To provide development opportunities to a larger number of employees, U. S. Steel implemented Udeemy Business, an online learning platform offering a wide range of relevant business, leadership and technology-related content. By the end of 2022, our employees utilized 100% of offered licenses, and 70% of the employees who claimed licenses were actively using the platform. Since the organization-wide implementation, U. S. Steel employees have consumed 8,441 hours of content, averaging 6.28 hours per license holder.

Lastly, our company launched a pilot mentoring program to support development among high-performing early-career employees. This six-month pilot program consists of 15 mentor-mentee pairs from all departments of the organization. Our mentorship program goals focus on career development/guidance as well as networking and building relationships. Lessons from this pilot program will be leveraged to extend mentoring to a larger number and variety of employees in 2023.

**85%**

Of our first-line supervisors have completed our new leadership development program

100%

Of Udeemy licenses utilized by our employees

8,441 hrs

Of content on Udeemy consumed by our employees

EMPOWERING PEOPLE

Diversity, Equity and Inclusion (DE&I) (cont.)**Simple Formula for Retaining Employees:
Listening + Recognition = Feeling Valued**

We know that employees want to be heard and feel that their work is valued. To open the lines of communication, we reach out to check on our team members via an annual survey and listen to their feedback in order to better understand their needs.

Despite an overall 2022 attrition rate of 10%, our voluntary attrition rate was only 3.7%, which was consistent with our 2021 rate of 3.8%. This was much lower than the average voluntary attrition rates for the manufacturing industry, which were 28% for both 2021 and 2022, according to the Bureau of Labor Statistics (as of December 2022).

**Attracting More Diverse Talent: Veteran
Spotlight**

In 2022, U. S. Steel continued focusing on transforming its Talent Acquisition and Recruiting processes. As in 2021, we posted open positions on more than 6,000 diversity-related websites and searched for diverse hiring events to attend and host outreach sessions. The results far surpassed our expectations.

Our Hiring Heroes Talent Community continues to support our veterans with a Military Occupation Services Code translator on our career website, and a multi-employer Veteran Talent Exchange to support our active and former military applicants and their spouses more fully. We also took over the Veterans sponsorship at Acrisure Stadium as part of our larger partnership with the Pittsburgh Steelers, called “Salute Our Heroes.” After launching these efforts in 2021, we saw veteran hiring increase to 8%, with 51 veterans hired from August to December 2021 and 93 hired in 2022.

CEO Action for Diversity and Inclusion

This coalition of CEOs was co-founded in 2017 on a shared belief that diversity, equity and inclusion is a societal issue, and that collaboration and bold action from the business community — especially CEOs — is vital to driving change at scale.

Our CEO has joined the group’s pledge to:

- + Cultivate environments that support open dialogue on complex — and often difficult — conversations about diversity, equity and inclusion;
- + Implement and expand unconscious-bias education and training;
- + Share best-known diversity, equity and inclusion programs/initiatives — as well as those that have been unsuccessful; and
- + Engage boards of directors when developing and evaluating diversity, equity and inclusion strategies.

U. S. Steel is also a member of CEO Action for Racial Equity (CEOARE), an initiative dedicated to bringing communities and policy together to drive change. In 2020, we dedicated two full-time Fellows to the CEOARE initiative for two-year terms, doubling our original commitment. These Fellows have helped us identify, develop and promote public policies and corporate engagement strategies to address systemic racism and social injustice. While we do not plan on nominating additional colleagues to be considered for fellowships at this time, we are actively participating in the organization by participating in the CEOARE Advisory Council.

The Valuable 500

Our continued involvement with The Valuable 500 business collective ensures disability inclusion is at the forefront of our senior leadership agenda, along with ongoing efforts to take meaningful actions and find solutions to be more inclusive of people with disabilities.

“I’m proud to be a part of the LEAD ERG that is striving to make a big impact both at U. S. Steel and our surrounding communities to enhance what inclusion and diversity really means.”

**Safia Naqui,
Regional Sales Manager**



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Diversity, Equity and Inclusion (DE&I) (cont.)**2022 Highlights****Recognitions**

- + Named to *Newsweek's* Most Loved Workplaces list, where we ranked 71 out of 100 for employee happiness and satisfaction based on a vote of U. S. Steel employees
- + Maintained a perfect 100% Corporate Equality Index score on the Human Rights Campaign Foundation's Best Places to Work for LGBTQ Equality in 2020, 2021 and 2022
- + Recognized as a 2022 Best Place to Work for Disability Inclusion (Disability Equality Index)
- + Recognized by Ethisphere in 2022 and 2023 as one of the World's Most Ethical Companies²²
- + Named a Vibrant Pittsburgh Champion in 2022 in recognition of our strong commitment to DE&I

DE&I Activities

- + Held more than 100 events, organized by our eight ERGs, designed to develop and engage our workforce and our local communities
- + Held a 360° Safety CEO Day of Understanding where we shared safety (psychological and physical) leadership insights and held sessions to share practical DE&I actions with over 1,000 of our employee leaders. Read more on [page 50](#)

Employee Recognition

In 2022, we provided our non-represented employees market-competitive salary adjustments, consistent variable-incentive payouts and a one-time special bonus in December. Additionally, we ratified a collective bargaining agreement with the majority of our represented workforce that provides an increase in base wages of over 21% over the life of the contract, along with substantial profit-sharing opportunities through 2026.

Equity

In 2022, U. S. Steel engaged an independent third party to examine the fairness of our compensation practices. The analysis confirmed that compensation at U. S. Steel does not show evidence of systemic bias based on gender or race/ethnicity, substantiating our commitment to fair treatment. We are committed to 100% equity in pay, promotion and performance rating.

2022 Commitment - Achieved

We committed to improving representation in leadership by ensuring that candidate slates for positions at the director level and above include at least 40% females and/or racial/ethnic minorities, cumulatively and on an annual basis.

We exceeded that goal: Our candidate interview slates were 60% diverse and 50% of these positions were filled by diverse hires.

Looking Ahead

We have made exceptional progress on our DE&I journey and will keep striving to achieve greater progress in the future. We will continue to engage with employees to understand their needs, provide support and reach as many diverse applicants as possible.

²² "World's Most Ethical Companies" and "Ethisphere" names and marks are registered trademarks of Ethisphere LLC.



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DE&I Story

Attracting More Women to U. S. Steel

As is the case throughout most durable-goods manufacturing industries, women have long been, and continue to be, significantly underrepresented in the steel industry. We don't accept this representation as par for the course at U. S. Steel, and we have made strides to ensure we are a more gender-diverse company at all levels.

This effort starts with recruitment and recognizing that women are often steered away from careers in manufacturing. We held 55 recruiting events in 2022 geared toward encouraging more women to consider STEM and vocational careers. We communicate to event participants that our company offers numerous opportunities for advancement within an inclusive and empowering environment. Our ongoing Women of Steel Talent Community recruiting campaign provides a forum for many of our female colleagues to share their perspectives with those who may be interested in a career in steel.

We also work to ensure our female employees feel empowered and included by increasing and supporting women's participation in highly visible groups and events. Our Women's Inclusion Network (WIN) ERG provides not only mutual support, but the opportunity for professional networking, job and career education, recruitment for leadership roles, and community involvement. We also support the broader manufacturing community through partnerships with Women in Manufacturing (WiM), the Association of Women in the Metal Industries (AWMI), and other organizations dedicated to creating opportunities for women to excel in our industry.

We must ensure women feel fully valued at our company. Our commitment to ensuring gender equity in pay in North America has been confirmed by third-party audits.



Spotlight on Elena Petrášková, Vice President of Energy and General Counsel

Celebrating a Woman in Steel

In August 2022, the Women's Inclusion Network (WIN) ERG hosted a virtual event that featured presentations from two female guest speakers. The first speaker was Karin Lund, a former steel-industry executive and now author whose latest book, "Women In Steel, Women Of Steel," celebrates some of the women who have risen to prominent roles in the steel industry. The second presenter was one of the women featured in Karin's book: our own Elena Petrášková, Vice President of Energy and General Counsel at U. S. Steel Košice (USSK).

Elena graduated from law school in Košice in 1992 and joined the steel company that would become USSK as a litigation attorney. Elena advanced through increasingly responsible roles at the company, including two stints in our U.S. offices, and earned a Master of Laws degree from the University of Pittsburgh School of Law in 2009. Elena was named to her current executive post in 2013. She served as Vice President and Chairperson of the Committee for Environmental Matters in the Slovak Republic's National Union of Employers, and a Vice President of the Board of Directors of the Association of Metallurgy, Mining and Geology of the Slovak Republic.

EMPOWERING PEOPLE

Health and Safety

The steel industry has long been one of the most hazardous in manufacturing, which is why U. S. Steel coined the mantra “Safety First” around 1908. At U. S. Steel, we have a longstanding commitment to the health and safety of everyone who works in our facilities. Our goal is to maintain a sustainable, zero-harm culture that is supported by leadership and owned by an engaged and highly skilled workforce. We empower our employees with the capabilities and resources needed to assess, reduce and eliminate workplace risks and hazards, and we appreciate their dedication to safety. It is because of this singular focus we were able to operate all of our facilities without a single fatality in 2022.

At U. S. Steel, safety and health are built into the DNA of how we do business. Our leaders continually promote safety as our primary core value. Every single employee takes personal accountability for their safety and looks out for the well-being of their co-workers. Our leadership team emphasizes working safely daily, and we empower our employees to play an active role in every aspect of our Safety Management System (SMS).

U. S. Steel receives many surveys and benchmarking requests from customers about our safety protocols, visibility, tracking and process implementation to assess safety processes and industrial hygiene. The reality is that productive and financially successful companies are safe companies.

We launched a formal SMS in 2019, and we’ve gained valuable insights from the safety data it provides. In 2022, we implemented a robust quarterly health check process, where we monitored the effectiveness of our SMS in every part of our organization. We also took the opportunity to get more employees actively involved in the planning and execution of our SMS performance evaluations. In addition to quarterly health checks, every plant

underwent a corporate SMS audit to determine if it met the internal continuous improvement targets set in 2021.

We also continued to find ways to improve the gathering, analyzing and leveraging of our safety data. One major development was an application that allows employees to enter safety conversations in the field from a mobile device. Another marked advance was the development of safety data dashboards that allow plants to monitor their performance and set targets at a more granular level. An improved corrective action tool in the Safety Recordkeeping System has been completed that will provide a more sustainable method to track the status of corrective actions over time.

“The implementation of our Safety Management System brings additional structure to our already robust safety processes.”

**Christopher Petrouski, Director,
Safety and Security Center of
Excellence**

All these improvements are designed to make our system more efficient, effective, proactive and sustainable. In 2022, U. S. Steel earned the International Organization for Standardization’s (ISO) 45001 certification for its Great Lakes Works and Košice (USSK) facilities, more than a year ahead of schedule. ISO 45001 specifies health and safety standards to help reduce incidents in the workplace and guides employers on their use. The Mon Valley Works, Big River Steel (BRS) and Gary Works plants are

on track to achieve ISO certification in 2023, followed closely by our Minnesota Ore Operations and Tubular Operations.

Our leaders ensure that safety processes are integrated into our day-to-day operations and consistently emphasize the importance of working safely. We partner with the United Steelworkers on safety practices and programs, and our managers lead by example daily. As part of our commitment, we train employees in hazard identification and the use of control measures to reduce risk.

Our Chief Executive Officer (CEO), David Burritt, has served on the National Safety Council’s board of directors for the past four years, providing leadership, insights and guidance in support of the council’s mission to eliminate the leading causes of preventable work-related injuries and fatalities. In addition, our Chief Safety and Security Officer, Robert Rudge Jr., serves as a council delegate to assist in formulating position papers and policy statements on safety.

The U. S. Steel safety team continually collaborates and exchanges information and ideas with the worldsteel Association relating to injury trends, incident reduction techniques and fatality prevention.

Health and Safety (cont.)

Spotlight on 360° Safety

In June, we held a 360° Safety CEO Day of Understanding. The event provided training on the importance of psychological safety as a critical component of an inclusive workplace.

“360° Safety means every employee will experience being wholly accepted and fully included at U. S. Steel,” said Karl G. Kocsis, Vice President and Chief Labor Relations Officer.

In addition, as part of the **2022 DE&I Report** rollout, we trained our teams to role-model the following activities in the workplace: asking for help, suggesting ideas, raising concerns, admitting mistakes, and challenging ideas and ways of working. The training highlighted the importance of increasing collaboration through listening to views and concerns and acknowledging these contributions within the workplace.

In September, National Suicide Prevention Month, our ERGs organized a campaign to share suicide prevention resources and events through our U. S. Steel X App™. X App is an all-in-one-place tool for sharing the latest company, industry and local plant news fast and direct to our employees. Several of the communities represented by our ERGs — veterans, people with disabilities and LGBTQ+ individuals — report suicide rates higher than the national average. Workers in one of our related industries, mining, also show above-average suicide rates nationwide. This is why we chose to spotlight this critical issue.

- + Our Suicide Awareness Month campaign included a virtual “Lunch and Learn” event organized by our Strengthening and Enhancing Relationships of Veteran Employees (SERVE) ERG. It featured a talk by Dakota Meyer, a veteran who earned a Medal of Honor for his service in the war in Afghanistan
- + Our SteelABILITY ERG at Gary Works, Indiana, sponsored a “Walk Out of Darkness” event in support of those who have lost loved ones to suicide

“360° Safety means every employee will experience being wholly accepted and fully included at U. S. Steel.”

Karl G. Kocsis, Vice President and Chief Labor Relations Officer



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Health and Safety (cont.)



“Our Safety Management System provides us with vital insights on how we can protect our employees against the next hazard or potential incident. The system has a proven track record of preventing injury and helped us achieve the best safety performance in company history in 2022.”

**Robert Rudge Jr., Vice President,
Chief Safety and Security Officer**

2022 Highlights

- + Achieved a corporate OSHA Days Away From Work (DAFW) rate of 0.05, a record performance for U. S. Steel and significantly better than the U.S. Bureau of Labor Statistics’ Iron and Steel benchmark DAFW rate of 0.60. This was only possible due to the commitment of all our represented and non-represented employees at our locations
- + Met or exceeded all our other internal safety targets for 2022

2022 Commitment – In Progress

We set a goal to achieve ISO 45001 certification at Big River Steel (BRS) by the end of 2023 and at the balance of our operating facilities starting in 2024. We earned certification at our Great Lakes Works and USSK facilities in 2022, and the Mon Valley Works, BRS and Gary Works organizations are on track to be certified in 2023. Our Minnesota Ore Operations and Tubular Operations will follow those facilities.

Looking Ahead

We will never stop working to make our employees safer. As we continue to gather more safety data, we believe it will give us exponentially better insights on how to keep improving our training efforts, identify and reduce risks and increase workforce engagement.

EMPOWERING PEOPLE

Health and Safety Story

Every Minute Counts

The “golden hour” is the window of time emergency responders generally need to ensure a patient will recover. In our business, though, a much shorter response time is essential to saving lives. The steel industry requires workers to operate heavy machinery, endure extreme heat and work with hazardous materials. All these factors heighten the need for advanced safety systems and professional teams capable of a swift response.

U. S. Steel has emergency medical technicians (EMTs), trained to the paramedic level in some cases, who responded to incidents in an average of three minutes and 28 seconds in 2022 across most of our operating locations. Thanks to their quick action, our EMTs saved several of our employees and community members from losing their lives to both personal medical issues and occupational incidents.

We staff our Gary Works facility with fire security teams proficient in confined-space and high-angle rope rescue techniques. Due to this specialized training and equipment and our strong working relationship with the city of Gary Fire Department (GFD), the GFD requested our team’s help in a confined-space emergency at a non-U. S. Steel private facility in March 2022. The injured worker, who had a fractured femur, fell down a 35-foot shaft into a smaller room. In just over 24 minutes, our U. S. Steel rescuers helped remove the patient so that GFD could provide care and transport.

“Four minutes is the golden hour at our facilities.”

Dan Thomas, Senior Director of Safety and Emergency Services

In addition to highly trained teams, we also utilize technology to enable a more proactive approach to identifying safety risks. We use remote sensing and alert systems for early detection of warning signs. Operators of our coke oven batteries wear monitoring bands on their wrists and arms. These devices reduce the risk of heat stress by tracking our employees’ body temperatures and other health data.

We have also installed artificial intelligence cameras capable of detecting human or equipment interference within the perimeter of our large equipment. Not only does the alert system notify the operator of risks, it can also shut the equipment down without the intervention of employees.

Each of our 22,740 employees’ lives is of utmost importance to our operations. By providing a community-wide Culture of Caring and a commitment to 360° Safety for our employees’ and contractors’ physical, psychological and cognitive well-being, we maintain the safest possible workplace.

Our 2022 Family Safety Days were an opportunity to celebrate the importance of safety at work for employees and their families. On three Saturdays in May, 1,500 family members and guests joined our Family Safety Days in Mon Valley Works for site tours, entertainment activities and meals. Another 1,500 attendees joined Big River Steel’s Family Safety Days in October. Family Safety Days were held at all our facilities in 2022.

These events not only boost employees’ morale, but they also underscore safety’s vital role in ensuring they return home safely from work every day to their loved ones.

“Family Safety Day is a great day to not only be proud of what we do but to show our families and loved ones: here’s where I work, here’s how I work safely, and I do it for you.”

Scott Buckiso, Senior Vice President and Chief Manufacturing Officer



EMPOWERING PEOPLE

Health and Safety (cont.)

Spotlight on Safety: MEMS® 4, an Award-Winning Solution to Avoid Incidents

In 2022, U. S. Steel became a first-time winner of two prestigious awards for implementing the Michelin® Earthmover Management System (MEMS® 4). The tool minimizes the risk of tire-related incidents by using remote, real-time tire pressure sensors and a data analytics dashboard to alert equipment operators when tire maintenance is needed. Tire explosions have the potential to severely harm or fatally injure employees in our Minnesota mining operations.

- + The worldsteel Association recognized U. S. Steel's contributions to Safety and Health Excellence in 2022, citing "demonstrable improvements" we've made in these areas. The members of this dynamic industry body account for 85% of global steel production
- + U. S. Steel also won the National Safety Council's (NSC) 2022 Green Cross for Safety Excellence Award®. The NSC's cross-sector mission to end workplace fatalities aligns with our 360° Safety commitment. The award recognizes strategic problem solving and measurable improvement to protecting community safety

Using the MEMS® 4, we minimized the need for manual pressure checks near potentially unstable tires that stand about 12 feet tall and weigh nearly 9,000 pounds.

2022 results from MEMS® 4 supporting our Best for All® strategy:

- + Zero tires removed from service for premature failure, versus 22 in 2021
- + Nearly \$1 million in estimated operational savings

Our employees' health and well-being are essential to our operations. We're honored to receive recognition for our continuous improvements to safety.

EMPOWERING PEOPLE

Community Engagement

U. S. Steel is passionate about strengthening the communities we call home. From our employees' volunteer work to our corporate contributions, from partnering and awarding scholarships to advancing education, our volunteering and philanthropic efforts create opportunities to deliver on our Best for All® strategy.

Employee Volunteerism

We believe it is important to recognize our employees' contributions and efforts to give back to their communities. In 2021, U. S. Steel established the United by Service award on Martin Luther King Jr. Day, to honor his legacy. Each year, we choose 14 volunteers as Service Champions and honor one as Volunteer of the Year.

The 2022 Volunteer of the Year was Ray Tarnow, a Safety and Industrial Hygiene Specialist in our Gary Works location, who serves as a Junior Vice Commander and Lead Chapter Service Officer for the Porter County Disabled American Veterans. Ray volunteers his time and efforts to help fellow veterans navigate the Veterans Administration's challenging Service Connection Claim process. Our champions were able to direct donations of \$5,000 each to the charity of their choice, and the Volunteer of the Year was able to direct a contribution of \$15,000.

20,000

Hours were volunteered by U. S. Steel employees at over 100 organizations in 2022

Community Engagement

U. S. Steel maintains open lines of communication and engagement with community leaders and interested citizens to share information about our operations and identify ways we can support community initiatives and programs. For example, we maintain quarterly Community Advisory Panels for two plant locations in Mon Valley — Clairton and Braddock — to hear community concerns and identify engagement opportunities.

U. S. Steel provided a financial contribution of \$350,000 to the Rock Ridge High School in Virginia, Minnesota, continuing our commitment to support education in the communities where we operate. The funding will support the construction of a state-of-the-art gymnasium that will serve 2,500 students and provide a community space for athletic competitions and other events near our Minnesota Ore Operations. A \$425,000 donation to the Mississippi County Regional Medical Center will support relocation of the hospital's Emergency Department, roof replacement and construction of a helipad. Mississippi County is the home of Big River Steel, and we are fortunate to be able to contribute meaningfully to the communities where we live and work.



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Community Engagement (cont.)**Corporate Contributions**

In 2021, we began a new partnership with a pillar of the Pittsburgh community, the Pittsburgh Penguins and the Penguins Foundation, to help increase literacy and expand access to sports. The Reading Champions program is an incentive-based reading program for students in Mon Valley schools. The program reached 539 third-grade students with 680 books donated. Students logged over 450,000 minutes of reading and earned prizes including books, hats, bags and tickets to a Pittsburgh Penguins game to celebrate classroom successes.

In 2022, Ms. Green's classroom from West Mifflin Homeville Elementary School won the competition with 23 students logging a total of 62,270 minutes. Beyond the joy of learning, the program also had a meaningful impact. The students who completed the program last year increased their reading proficiency by 20%. Additionally, the current third graders started at 48% at benchmark and now 60% of those students are at benchmark.

Ms. Green also reports that her students are now more confident readers, more eager to read independently, and they share their love of reading by reading aloud to younger students. Ms. Green's class was awarded a steel cup trophy specially designed and fabricated by U. S. Steel's Research and Technology Center personnel.

U. S. Steel also provides "Try Hockey for Free Day" programs at rinks across western Pennsylvania to help overcome the financial barrier that can prevent kids from trying hockey. In 2022, the program attracted over 850 kids.

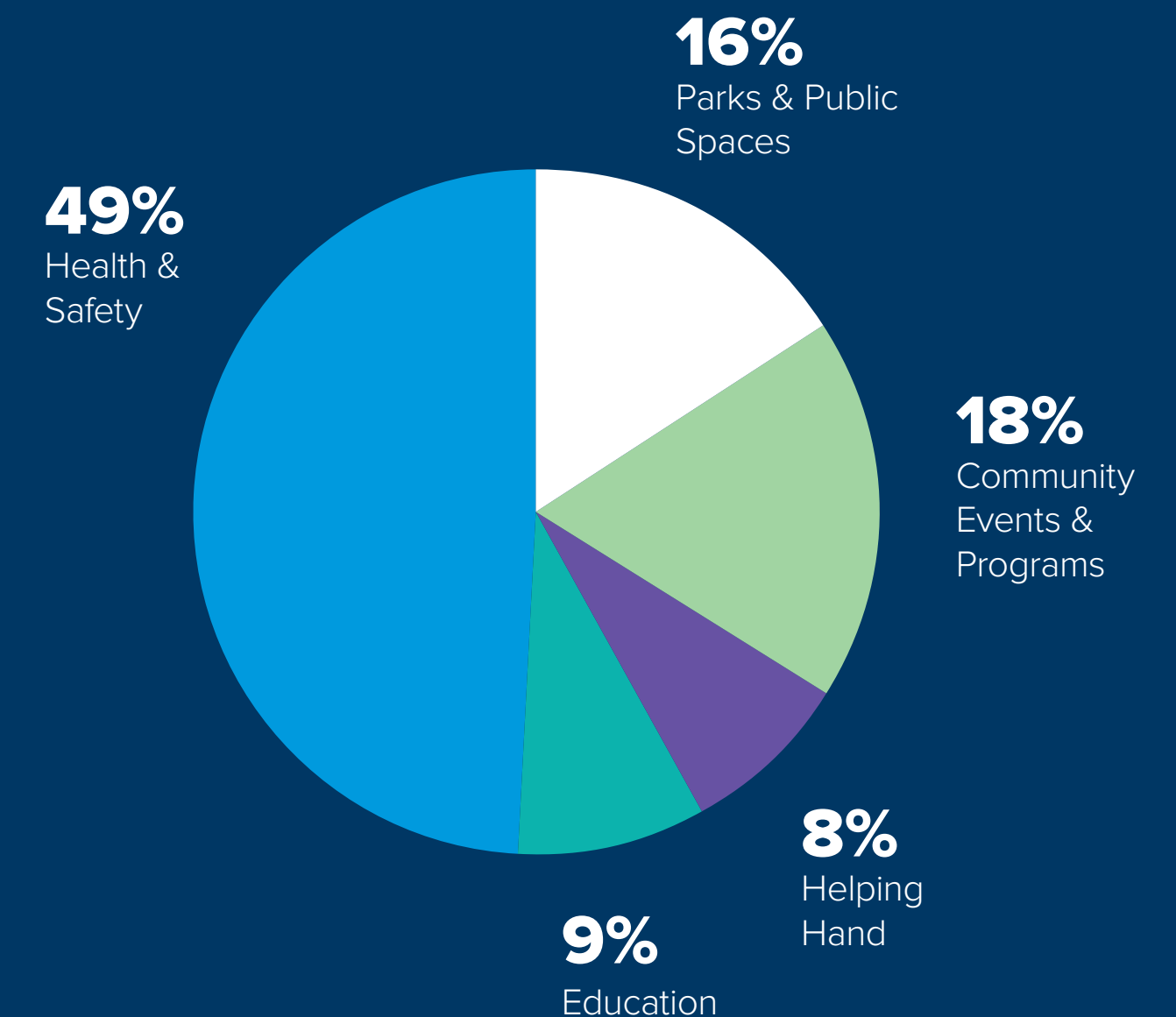
The U. S. Steel Sons and Daughters Scholarships program supports the higher-education and career goals of employees' children who attend a two- or four-year college or university or vocational-technical school in the United States. A third-party administrator awards the merit-based scholarships. In 2022, 20 students each received a scholarship of \$2,500 per year (renewable for up to three years for a total of \$10,000). They joined more than 450 other U. S. Steel Scholars. Some children of non-represented employees have received more than \$4 million in scholarship money since the program was created in 1995.

USSK also has a Scholarship Program to provide access to higher education for talented students from socially disadvantaged families in eastern Slovakia. The program includes children of USSK employees. The program granted 22 new scholarships in the 2021/2022 academic year and 24 more in 2022/2023. Scholarship awardees attended the company's volunteer events, including Steelmakers for Košice and the Christmas Charity Hut. Several of them gained practical experience at USSK during summer or year-long internships and participated in organizational teams at Family Safety Day 2022.

“Best for All® means being the best partner to the communities we operate in.”

Richard L. Fruehauf, Senior Vice President, Chief Strategy and Sustainability Officer

Our 2022 corporate contributions in the U.S.²³ were disbursed to the following categories of non-profit organizations:



²³ Includes contributions from Big River Steel

EMPOWERING PEOPLE

Community Engagement (cont.)**Community Involvement**

Respecting our planet Earth is key to earning the trust of our community members. To engage with communities, we invite them to learn about and participate in local environmental volunteer activities.

In 2022, U. S. Steel invested \$1 million in aggregate in eight institutions in Mississippi County, Arkansas, which is home to our Big River Steel facility and our new mini mill currently under construction. The contributions will strengthen infrastructure and enable essential community services that will support all area residents, including our employees and their families. This illustrates how our Best for All® approach to doing business extends into the communities where we live and work. To decide on which institutions to invest in, we gathered a cross-functional group of respected community leaders and asked them to recommend where and how the funding should be awarded in order to make the biggest impact in the region. The investments reflect not only the community's critical needs but also things that align with our corporate core values and strategy: safety and health, education and development, the environment, and diversity, equity and inclusion. Gifts and beneficiaries are:

- + Mississippi County Regional Medical Center - \$425,000+: Support relocation of hospital's Emergency Department, roof replacement and construction of a helipad
- + Osceola Fire Department - \$150,000: Essential protective equipment
- + Osceola Police Department - \$100,000: Electronic monitoring equipment for the "Sky Cops" program
- + City of Osceola Public Works - nearly \$100,000: Forestry mulching equipment
- + City of Osceola - \$75,000: Equipment for first responders (\$55,000) and enhancements to city's Luxora Park (\$20,000)

- + Arkansas Northwest College Foundation - \$80,000: Funding for program focused on at-risk youths
- + Mississippi County Community Foundation & Mississippi County Arkansas Economic Opportunity Commission - \$60,000 (\$30,000 each): Support for philanthropic and educational programs

In September, BRS received the 2022 Community Involvement Award from the Arkansas Recycling Coalition, in recognition of BRS's exceptional environmental awareness and recycling work. BRS's community efforts included involvement in the North Elementary Arbor Day Community Project, multiple Earth Day projects, the Save the Bees Pollinator Program, Countrywide Clean-up Day, tree donations to Osceola's Rosenwald Park and an employee can donation/recycling program that supported a local animal shelter.

BRS celebrates Earth Day in Osceola by donating a variety of trees to public spaces. For the 50th anniversary of Earth Day, we donated 50 trees and in 2021, we donated 51. In 2022, we increased the size of the trees donated to assist with an Osceola City project. Osceola became a designated "Tree City USA" community because of these efforts. Trees reduce the amount of carbon in the atmosphere by sequestering carbon in new growth. The goal is to add a tree canopy to the town so everyone can enjoy the shade and to help curb carbon levels in the community.

As part of U. S. Steel's commitment to community and sustainability, U. S. Steel donated to Save the Dunes, one of Indiana's oldest environmental groups. This support will help the organization continue its work in advocacy, conservation and community engagement. Established in 1952, [Save the Dunes](#) protects and advocates for the Indiana dunes, Lake Michigan and the surrounding natural areas for the health and vitality of the environment and the people who live, work and recreate in northwest Indiana.



EMPOWERING PEOPLE

Community Engagement (cont.)**Spotlight on SteelSUSTAINABILITY:
Empowering Employees to Help Our
Communities**

Sustainability is essential to our communities, our planet and our future. In recognition of this, we launched our newest ERG, called SteelSUSTAINABILITY, in 2022. The employee-led ERG is focused on creating awareness of a variety of sustainability topics, gathering ideas to support U. S. Steel's sustainability strategy, and giving back to our local communities through community service events.

This ERG was inspired by the passion of our employees to create a more sustainable future. Before SteelSUSTAINABILITY was founded, employees organized events to clean up their local environment through other ERGs. Since SteelSUSTAINABILITY began, 264 employees have joined and organized several volunteer events.

- + In May 2022, 70 volunteers joined Friends of the Riverfront, Wesco International, Inc. (one of our Pittsburgh-based suppliers), and the Pittsburgh Penguins for a riverfront clean-up event in Pittsburgh's Lawrenceville neighborhood
- + In October 2022, 30 volunteers from Great Lakes Works and U. S. Steel's Automotive Center planted 50 trees at the Littlefield Playfield Park in partnership with The Greening of Detroit

Traditionally, we've created ERGs to support underrepresented people or those with special needs within our organization. Our existing ERGs provide a workplace community for families (SteelPARENTS), LGBTQ+ community members and allies (SteelPRIDE), next-generation leaders (NextGen Steel), veterans and military (SERVE), people with disabilities (SteelABILITY) and women (WIN). Our employee leaders also organize activities and events focused on leveraging and enhancing all diversity (LEAD). The SteelSUSTAINABILITY ERG is a novel initiative, because it centers on our employees' connection to the environment.

2022 Commitment – Achieved

U. S. Steel continued to encourage employees' volunteer contributions to our local communities by providing eight hours of paid time off to full-time, non-represented employees²⁴ for volunteering, tracking volunteer hours and benefiting organizations. We trust that our employees know what's needed most in their own communities.

Looking Ahead

We aim to continue our corporate contributions in 2023 and to increase our volunteer hours by at least 10%. We want to keep expanding our presence and increasing the good we can do in our workplace communities.

²⁴ This volunteering opportunity is not available to Big River Steel, nor U. S. Steel Košice employees

**2022 Highlights**

- + Contributed more than \$7.5 million to community organizations, schools, activities and causes in the U.S. and Slovakia
- + Expanded our literacy program with the Pittsburgh Penguins by 36%
- + Continued our existing partnership with the Pittsburgh Steelers in science, technology, engineering and mathematics (STEM) education for local schoolchildren, with nearly 2,015 students in 32 schools completing over 2,900 hours of learning during the 2021/2022 academic year
- + In 2022, as part of our partnership with the Steelers, we saluted 10 military heroes during each of the team's home games
- + Sponsored public-benefit projects in Slovakia for children; supported causes in health care, science and education, culture and sports; and provided resources for Ukrainian refugees through U. S. Steel Košice Group
- + Co-chaired the Carnegie One Capital Campaign with the Pittsburgh Penguins to begin renovations on Andrew Carnegie's first library in the U.S., with a \$1 million donation from U. S. Steel to revitalize this community asset for future generations
- + Donated \$1 million to eight institutions in Osceola, Arkansas, where Big River Steel is located, to support essential community services such as safety, healthcare, education and more for all area residents, including our employees and their families

EMPOWERING PEOPLE

Community Engagement (cont.)**Spotlight on Philanthropy and Employee Giving: Responding to the Ukrainian Refugee Crisis**

In the first half of 2022, thousands of Ukrainians fled the Russian war in Ukraine and sought refuge in neighboring countries. This exodus had an immediate impact on our Košice (USSK) plant's community in Slovakia, which is situated about 60 miles from the Ukrainian border.

USSK employees acted swiftly in a grassroots effort to meet incoming refugees and transport them to safe accommodations. They also supported the First Response Centre in Košice by donating food and volunteering. USSK leadership joined these efforts by coordinating our response with local charities.

USSK employees:

- + 10,700 meals donated for people in several refugee sites in Košice
- + €31,560 donated to the Greek Catholic Eparchial Charity, located in regions of eastern Slovakia, near the border of Ukraine. This organization assists with the integration of Ukrainian families in Slovakia by teaching them Slovak and providing access to psychological support programs

USSK:

- + From March 16 to December 31, 2022, with the help of the Greek Catholic Eparchial Charity, 8,859 overnight stays with shelter and meals were provided to refugees at the USSK Training Center in Medzev, which had room for 42 beds
- + Five Ukrainian refugee women hired to work in the plant laundry facility
- + Matched the number of meals (10,700) donated by employees to people in several refugee sites in Košice
- + 17 tons (32 pallets) of vital nonperishable food items purchased
- + Donations provided to the Technical University of Košice dormitory refugee shelter for meals, personal hygiene products, appliances, cleaning supplies and funds for transportation
- + 300 charging cables and portable charging units donated to the Slovak Red Cross and 260-plus more to the Greek Catholic Eparchial Charity

U. S. Steel Košice Foundation:

- + More than tripled the amounts donated by USSK employees to the Greek Catholic Eparchial Charity, raising the total donated to about €100,000
- + Provided €10,000 worth of warm food to the Slovak Red Cross
- + 1,150 folding beds worth €168,973 were donated to the city of Košice, which arranged the shipment of 350 of the beds to Uzhhorod, Ukraine

Fundraising by our employees across the organization totaling \$11,375 to the Red Cross and \$19,303 to UNICEF for Ukrainian humanitarian aid was matched by U. S. Steel. U. S. Steel's global fundraising efforts also supported local and international organizations responding to the Ukrainian refugee crisis.

We are immensely grateful for how our USSK employees and teams worked together to respond effectively to the crisis. Their longstanding relationships with local charities, including the Greek Catholic Eparchial Charity, enabled a swift response.

USSK's Public Affairs team also used the X App, ad hoc discussion groups and an email group for internal information sharing. Ukrainian students of the Technical University of Košice helped us with identifying the immediate needs of Ukrainian families.

Impacts of the war such as the energy crisis and supply chain disruptions continue to challenge the global markets and economy. Our organization's collective responses to the crisis demonstrate essential resilience in the face of severe global challenges.



“Nothing is more important than human life. We immediately mobilized our financial, material and human resources to help our neighbors in the war. We want peace, and that is why we must help those who are attacked.”

James E. Bruno, Senior Vice President, European Solutions and President – USSK



Protecting the Environment

PROTECTING THE ENVIRONMENT

Greenhouse Gas Emissions

Although producing steel is carbon-intensive, we have a roadmap to get to net-zero Scope 1 and Scope 2 emissions by 2050. Approximately 70–80% of the greenhouse gas (GHG) emissions from integrated steelmaking are associated with the use of coke and coal to melt iron in blast furnaces. U. S. Steel has always strived to be on the leading edge of the most energy-efficient production of steel using blast furnaces. Simultaneously, we are making steel by melting recycled steel scrap using electricity in electric arc furnaces (EAFs), which produces significantly less GHG emissions. U. S. Steel recognizes the importance of having both routes of steel production while transitioning to a lower-carbon economy.

See [page 10](#), “How We Make Steel,” for more information on these processes.

For more information about energy usage, energy intensity and GHG intensity, see the next page.



Greenhouse Gas Emissions (cont.)

Climate Strategy Report

In our [Climate Strategy Report](#), we outline a path to address climate change through our Best for All® strategy. The report includes our 2050 net-zero roadmap to reducing GHG emissions, identifies our climate-related risks and opportunities, and marks our contributions towards reducing GHG emissions through innovation and collaboration. The report ensures transparency for our climate-related activities by sharing information with relevant stakeholders, including customers, investors, employees and the communities where we operate.

Collaborations to Reduce GHG Emissions

Achieving carbon emissions reductions means remaining accountable to our long-term vision for a climate-friendly future across our value chain. We partnered with various organizations in 2022 to help us make progress towards our emissions reduction goals.

- + A new Entergy Arkansas solar power plant is under development adjacent to the Big River Steel (BRS) mill in Osceola, Arkansas. The 250-megawatt Driver Solar plant in Osceola will be the utility’s largest solar facility and is expected to come online by 2025. It will generate renewable, emission-free energy for BRS, with BRS receiving 100% of the facility’s environmental attributes. Entergy Arkansas is also providing other means of accessing renewable energy to support the achievement of U. S. Steel’s long-term net-zero goal and will specifically reduce Scope 2 emissions
- + In another partnership with Entergy Arkansas, BRS installed 12 electric vehicle charging stations for employee vehicles. As part of the Entergy Arkansas eTech initiative, a portion of the installation qualifies for a utility rebate
- + Dell Technologies and BRS collaborated to make our data center carbon-neutral, while helping protect and restore the surrounding forest, by planting 2,000 trees in partnership with the Conservation Fund
- + In cooperation with Shell US Gas & Power LLC and Equinor Holdings Inc., we are exploring regional decarbonization opportunities that feature carbon-capture utilization and storage as well as hydrogen production and utilization

Along with strategic projects and partnerships across all our facilities, we continue to advance towards our GHG emissions reduction goals.

2022 Highlights

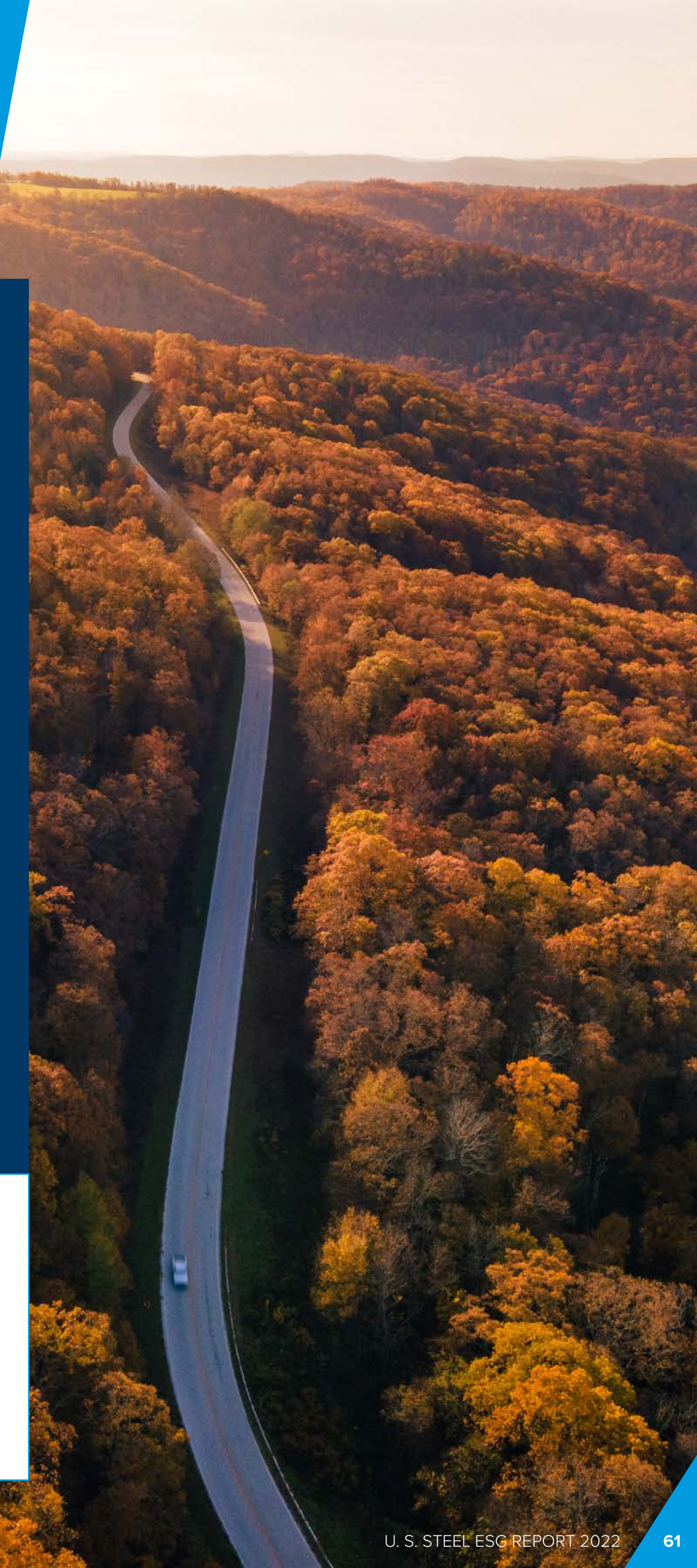
- + Reduced our absolute Scope 1 and market-based Scope 2 emissions by about 2.9 million metric tonnes when comparing 2022 to 2021
- + Started construction of our second EAF flat-roll mini mill, located near BRS in Osceola, Arkansas. This mill is expected to be operational in 2024

2022 Commitment – In Progress

Our absolute GHG emissions decreased in 2022 in comparison to 2021 in large part due to the decrease in our raw steel production, given business conditions. Although steel production decreased, we did not see as much of a decrease in our raw material production and emissions, which resulted in an increased GHG intensity in 2022 compared to 2021. 2022’s emissions intensity was around 1.98 metric tonne CO₂e/metric tonne raw steel, compared with 2021’s intensity of 1.93 metric tonne CO₂e/metric tonne raw steel. Even with the increase in emissions intensity, we are still well below our 2018 baseline emission intensity of 2.31 metric tonnes CO₂e/metric tonne raw steel.

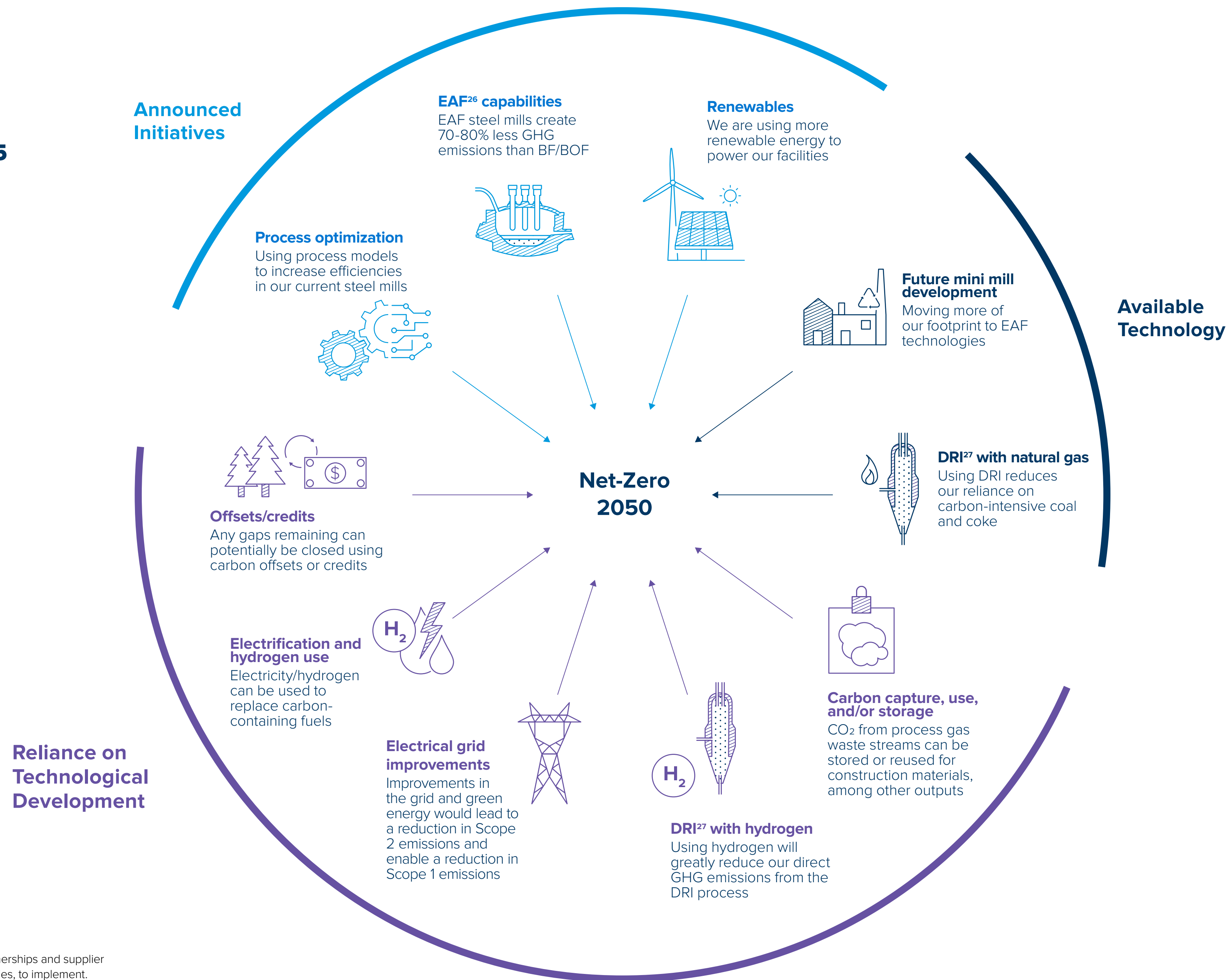
Looking Ahead

We are committed to annual public reporting on progress against our GHG emissions reduction goals, as well as the measures being implemented to achieve them.



PROTECTING THE ENVIRONMENT

Technologies Putting Us on a Path to Net-Zero²⁵



²⁵ The more future-focused technologies will require partnerships and supplier development, as well as supportive governmental policies, to implement.

²⁶ Electric Arc Furnace (EAF)

²⁷ Direct Reduced Iron (DRI)

2022 GHG Intensity

U. S. Steel Areas	Units	Scope 1 Intensity	Market-Based Scope 2 Intensity	Total Intensity
Global	metric tonnes CO ₂ e/ metric tonnes raw steel	1.79	0.19	1.98
Europe	metric tonnes CO ₂ e/ metric tonnes raw steel	2.10	0.04	2.14
North America	metric tonnes CO ₂ e/ metric tonnes raw steel	1.69	0.23	1.93
North America by business	Units	Scope 1 Intensity	Market-Based Scope 2 Intensity	Total Intensity
Integrated	metric tonnes CO ₂ e/ metric tonnes raw steel	1.99	0.05	2.05
Mini mills	metric tonnes CO ₂ e/ metric tonnes raw steel	0.22	0.19	0.41
Tubular	metric tonnes CO ₂ e/ metric tonnes raw steel	0.33	0.40	0.73
Pellets	metric tonnes CO ₂ e/ metric tonnes pellets	0.09	0.05	0.14

1. North America Integrated includes all operations at Gary Works, Granite City Works and Mon Valley Works, including coke production at the last.
2. Mini mills includes all operations at Big River Steel.
3. Tubular includes the Fairfield Works electric arc furnace melt shop and the Fairfield Tubular Seamless Pipe Mill.
4. Pellets includes mining, beneficiation and pelletizing operations at both Minntac and Keetac.
5. Stand-alone finishing facilities are not included in the splits but are included in the North America and Global rollups.
6. Total intensity values may not add up due to rounding.

PROTECTING THE ENVIRONMENT

Environment

Environmental stewardship is a core priority at U. S. Steel, firmly embedded as one of our S.T.E.E.L. Principles that define our practices and values. Our planet's future depends on safeguarding the vital natural resources that keep our communities and ecosystems healthy.

Due to a myriad of environmental regulations, we must meet extensive environmental compliance requirements across our operations. Environmental compliance and building strong community relationships are two of the U. S. Steel Environmental Affairs team's top priorities. The team works closely with our facilities to keep the local environment safe for all.

Our environmental compliance costs include outlays for testing, sampling, monitoring, inspections and equipment. For example, in the Mon Valley Works alone, U. S. Steel spends approximately \$100 million annually on environmental compliance. In 2022, total company environmental expenditures were \$334 million. In addition, every year we spend substantial capital on projects that are aimed at environmental improvement.

Combining two of our S.T.E.E.L. Principles — Environmental Stewardship and Excellence and Accountability — into one initiative, we launched our Environmental Excellence campaign in 2022. The initiative's goal is to strengthen awareness, education and engagement efforts regarding environmental stewardship throughout our organization.

For instance, our SteelSUSTAINABILITY employee resource group, created in 2022, aims to foster greater participation in events and volunteer activities that heighten awareness and support for Environmental Excellence throughout our workforce.

We believe that being a good corporate citizen requires a dedicated focus on how our industry impacts the environment. U. S. Steel advocates for the development of appropriate air, water and waste laws and regulations at the local, state, national and international levels.



\$100M

Spent annually on environmental compliance at Mon Valley Works

\$334M

Total company environmental expenditure

PROTECTING THE ENVIRONMENT

Environment (cont.)

Management Systems

Many of our major production facilities, including Gary Works, Mon Valley Works, Great Lakes Works, Granite City Works, U. S. Steel Košice (USSK) and BRS, have Environmental Management Systems that are certified to ISO 14001 — the International Organization for Standardization’s framework for measuring and enhancing environmental performance. We are committed to reducing emissions at our operations and to implementing innovative best-practice solutions that improve our environmental performance and lower energy consumption. See our [website](#) for a full list of our sustainability certifications.

“By using the blast furnace and coke oven gas generated in our cokemaking and steelmaking activities to power our facilities, we conserved enough natural gas and other fuels from 2020 to 2022 to heat approximately 3.2 million households each year.”

Scott Buckiso, Senior Vice President and Chief Manufacturing Officer

Air

U. S. Steel is committed to environmental progress and strives for 100% compliance with all federal, state and local agencies’ rules, regulations and permit conditions, even as regulations become more stringent.

In 2021 we set a goal to reduce corporate nitrogen oxides (NO_x) emissions intensity by 10% (174 tonnes per million metric tonnes of crude steel produced) by 2030 compared with our 2018 baseline (1743 tonnes per million metric tonnes of crude steel produced). In 2022, our absolute NO_x emissions intensity was 1776 tonnes per million metric tonnes of crude steel produced. Although steel production decreased, we did not see as much of a decrease in our raw material production and emissions, which resulted in a slight increase of our NO_x emissions.

However, we are still on target to meet the 2030 goal by:

- + Continuing to implement our Best for All® strategy;
- + Shutting down Clairton Coke Batteries facilities 1, 2 and 3 in early 2023;
- + Following our enhanced maintenance and fuel use strategy; and
- + Establishing and tracking metrics.

For the calendar year 2022, our compliance rate for coke oven battery underfire stacks was 99.9%, and for federal coke battery standards, our compliance rate was 100%.

Based on actual monitoring data from the last three years, Allegheny County, including the area in which the coke plant is located, has met all federal health-based National Ambient Air Quality Standards.

“U. S. Steel’s facilities strive to excel in the area of environmental compliance. Our core S.T.E.E.L. Principles are the basis for delivering Environmental Excellence, promoting accountability by everyone, everywhere, every day throughout the organization.”

Tishie Woodwell, Vice President, Environmental Affairs

Water

Each of our facilities uses a considerable amount of water for cooling and processing purposes. We use water-recycling systems that return water for reuse in operations, greatly reducing the amount of water being brought into plants. We continue to implement conservation practices to work towards limiting our consumption and reducing our footprint on local ecosystems and communities.

BRS made significant investments in its water system to increase recycling of water and reduce the amount of water used per ton of steel produced. Efforts to improve water quality also resulted in lower concentrations of metals in water being discharged from the facility. In addition, improvements to BRS’s wastewater treatment plant reduced the amount of wastewater filter cake sent to landfills.



PROTECTING THE ENVIRONMENT

Environment (cont.)**Waste**

U. S. Steel is also committed to reducing waste. Recycling is the main way we reduce our reliance on landfills, and it improves sustainability through raw material and resource management. Every year, we recycle substantial quantities of scrap metal and steelmaking coproducts and byproducts. In 2022, we recycled approximately three million metric tons of blast furnace slag and 204,540 metric tons of steel slag by selling it for use as aggregate and in highway construction.

Steel Recycling

Steel has always been infinitely recyclable, and U. S. Steel's history of recycling is long. In 2022, we recycled more than 5.1 million metric tons of purchased and produced steel scrap. The products made with steel help contribute toward a circular economy. Because of steel's physical properties, steel products can be recycled at the end of their useful life without loss of quality. The ability to recycle steel also contributes to its affordability.

5.1M

Tons of scrap steel was recycled in U. S. Steel's integrated facilities and mini mills in 2022

2022 Highlights

- + Completed our 2022 Environmental Audit Program
- + Continued increasing environmental awareness with our Environmental Excellence Program by conducting over 750 environmental walk-throughs to proactively identify and resolve potential issues
- + Continued work on plant environmental improvement projects
- + Continued work with the U.S. Environmental Protection Agency (US EPA) on the remediation of the former Duluth Works
- + Completed remediation activities at a former zinc smelter site in the town of Cherryvale, Kansas, with 150,000 hours assessed without safety incidents, 690 properties remediated and 86,000 cubic yards of impacted material removed
- + Continued to make strides in reducing our air emissions in Allegheny County in conjunction with our work with the Allegheny County Health Department. Our continued progress has helped Allegheny County meet the National Ambient Air Quality Standards, which are health-based, for the third year in a row

Biodiversity

In 2022, as part of U. S. Steel's commitment to protecting biodiversity, we developed a Biodiversity Management Plan to manage biodiversity risks and adverse impacts at the BRS facility. We are dedicated to respecting protected and conserved areas, and we will continue to manage potential adverse impacts on biodiversity. The plan provides guidance to environmental staff for monitoring our properties and designated mitigation areas to identify risks and ensure that our biodiversity program is effective.

Save the Bees Pollinator Program

In 2022, we continued to support our bee pollinator program at BRS by suiting up to relocate hives and sharing stories with our employees on how to get started with beekeeping at home. The bee pollinator program supports regional biodiversity in an area where ecosystems coincide with agricultural production.

Looking Ahead

U. S. Steel is committed to advancing towards a more sustainable future. We will continue our partnerships with governments, academia and other businesses to reduce our environmental footprint and advocate for reasonable, science-based government policies that protect the environment.



Rescuing an Eaglet

Since December 20, 2021, we've broadcast via live webcam the lives of an American bald eagle pair that reside at our U. S. Steel Mon Valley Works Irvin plant in West Mifflin, Pennsylvania. Our camera is one of just three bald eagle viewing stations permitted by the Pennsylvania Game Commission. We've documented the pair hatching a total of six eaglets over the past three seasons.

Bald eagles hold great cultural importance as our nation's symbol. They are a keystone species that has returned from the brink of extinction. We're humbled to know that the air, water and diverse ecosystem surrounding our plant provides a pristine home for these magnificent raptors.

This past year one of the eaglets, whom we call Rosie, was accidentally knocked out of her nest by her sibling, an incident we recorded and shared with the Tamarack Wildlife Center (TWRC). Due to the damage to her left wing and tail feathers, she risked being permanently grounded or killed. Within an hour, U. S. Steel personnel and the Game Commission rescued her and transferred her to the TWRC in Crawford County. Using the feathers of a deceased juvenile, TWRC used a procedure called "imping" to replace Rosie's broken feathers. On October 20, 2022, she was released and took flight in the wild for the first time.

We've shared Rosie's story on podcasts and educational awareness presentations with nearly 3,000 students and community members at numerous elementary schools, libraries and granges. Since our camera went live, our YouTube channel has had over one million viewers from 18 countries. Through our engagement and educational awareness activities centering on the Irvin Eagles, we have reinforced our core S.T.E.E.L. Principle of Environmental Stewardship to local and global audiences.

Viewers witnessed Claire (our female eagle) lay her first egg of the 2023 season live on February 28 at 7 p.m. The eaglet hatched on April 5, 2023, and was named Hop. Hop marks our sixth successful fledge from our U. S. Steel nest.

PROTECTING THE ENVIRONMENT

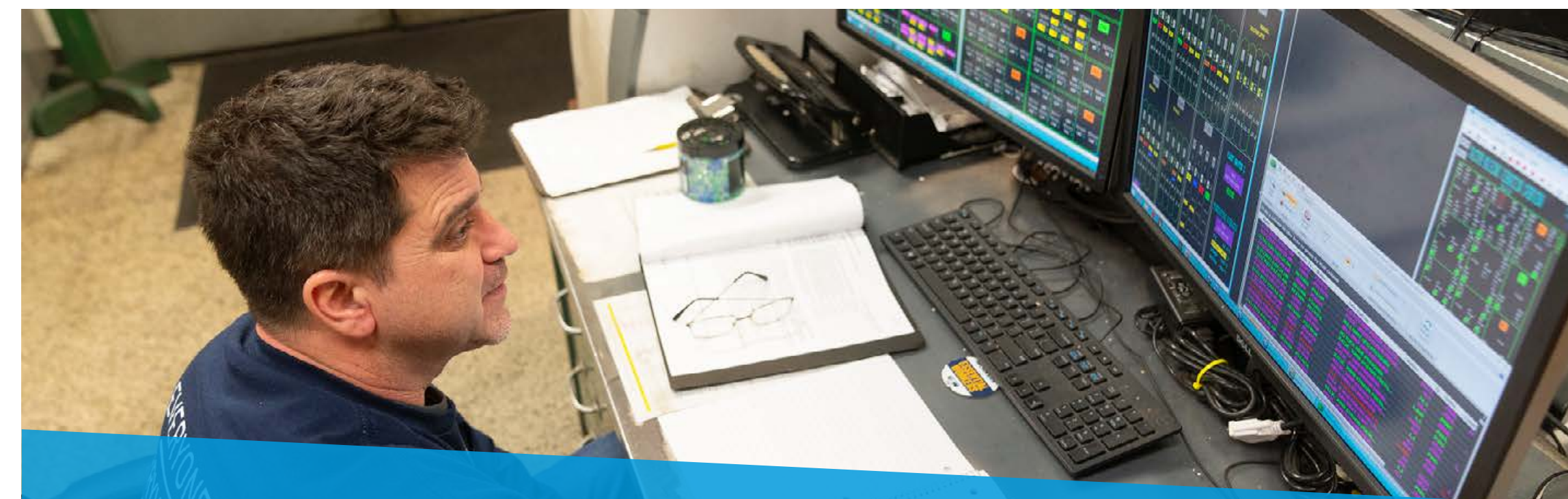
Environmental Story

Taking Action: Clairton Weather Inversion Modelling

U. S. Steel recently applied two of its S.T.E.E.L. Principles — Safety First and Environmental Stewardship — in a project aimed at reducing emissions during weather inversions. At our plant in Clairton, Pennsylvania, we have taken steps to improve local air quality by reducing our particulate emissions during these episodes.

One of the challenges to improving air quality in the Mon Valley is the geographic layout. Meteorological inversions can create emission traps in a region. We developed two advanced weather forecasting tools (described to the right) to predict when inversions will occur, in order to anticipate them and have the time to safely make operational adjustments.

By prioritizing our communities' safety, Allegheny County has attained National Air Quality Ambient Standards for all six Environmental Protection Agency (EPA) air pollutants for the past three years, which place sectorwide thresholds on the six air pollutants tracked and monitored by the EPA.



U. S. Steel/Trinity Inversion Prediction Model

This model predicts potential 24-hour periods in which particulate matter of fine debris less than 2.5 microns in width (PM2.5) may be elevated and potentially exceed levels set by the EPA at the Liberty monitoring site in the Mon Valley.

The model uses raw data inputs such as planetary boundary layer mixing height, wind direction and windspeed. The model accesses this data from the 48-hour forecast of the National Oceanic and Atmospheric Administration's High Resolution Rapid Refresh weather model, which is updated every six hours.

Across the 24-hour period, hours with average scores of PM2.5 or less are reported individually, while the 24-hour period is also considered as a whole. The model produces predictions over 20% more accurate than the air-quality index forecast available to the public for the region.

U. S. Steel Digital and Analytical Forecast Model

We also built an internal U. S. Steel Digital and Analytical Forecast Model to predict the probability of exceeding PM2.5 thresholds four hours in advance of an inversion. This model incorporates data from Clairton Plant operations, regional and local weather stations and local air quality monitoring. This allows us to:

- + Analyze data quickly in response to an ambient air quality event;
- + Predict the potential air quality impact under different operational parameters and weather conditions; and
- + Proactively control operational parameters in response to a forecasted weather condition.

Both custom machine-learning models underwent approximately one-year training periods to test accuracy and refine performance. Each produces a dashboard of output visualizations for current weather and operational values, model performance and feature relevance, as well as prescriptive analytics to identify the effect on PM2.5 values. The dashboards are updated every 15 minutes, while predictions are updated every hour. We hold routine meetings with subject matter experts to assess the models' data and findings during inversions.

Our aim is to use the data analytics models to help modify our operations during weather inversions and reduce air emissions during these events.

Environment (cont.)



North America's First ResponsibleSteel™ Site Certification

In April 2022, ResponsibleSteel™ certified our BRS mill in Osceola, Arkansas, making our site the first in North America to meet the standard. ResponsibleSteel™ is the steel industry's only global multi-stakeholder industry standard and certification for environmental, social and governance criteria. The ResponsibleSteel™ principles align with our core S.T.E.E.L. Principles and reinforce best practices essential to our Best for All® strategy. We were recognized by BNSF Railway with an award for receiving site certification and leading the way for sustainable steel manufacturing.

Our teamwork contributed greatly to meeting the requirements of the SRI Quality System Registrar (SRI) independent third-party audit for our ResponsibleSteel™ site certification. We planned, documented and implemented 370 requirements.

SRI conducted extensive stakeholder interviews throughout the BRS community, and many stakeholders also sent letters of support. The site certification supports our workers and community because it includes rigorous social criteria a company must satisfy to be certified in addition to its environmental and governance criteria. This is why we believe ResponsibleSteel™ offers the most comprehensive and trustworthy certification for sustainable steel today.

Looking ahead, we plan to seek ResponsibleSteel™ steel certification of our BRS products. The certification will pave the way for BRS sustainable steel to be marketed as an externally verified product. We also plan to pursue a second site certification at our new facility under construction in Osceola, Arkansas.

“As one of the largest steel-producing countries globally, it’s critical that U.S. steelmakers show leadership globally in driving the responsible production of steel. U. S. Steel has stepped into that leading role with the certification of Big River Steel, a first for the U.S. We anticipate they will continue their journey to the next level of ResponsibleSteel™ certification, which will demonstrate they have not only made progress with decarbonisation on a global scale but with responsibly sourcing as well.”

**Annie Heaton,
Chief Executive Officer of ResponsibleSteel™**

Disclosures

GRI Index General Disclosures

The Organization and its Reporting Practices

Disclosure #	Disclosure Title	Reference/Location
2-1	Organizational details: Legal name of organization	United States Steel Corporation
	Organizational details: Nature of ownership and legal form	Publicly listed, Delaware Corporation
	Organizational details: Location of headquarters	Pittsburgh, Pennsylvania
	Organizational details: Countries of operation	2022 10-K , p. 4
2-2	Entities included in the organization's sustainability reporting	2022 10-K , Exhibit 2.1
2-3	Reporting: Reporting period for sustainability reporting	January 1, 2022 – December 31, 2022
	Reporting: Frequency of sustainability reporting	Annually
	Reporting: Reporting period for financial reporting	January 1, 2022 – December 31, 2022
	Reporting: Publication date of the report	June 13, 2023
	Reporting: Contact point	Erika Chan, General Manager — Sustainability; Sustainability@uss.com
2-4	Restatements of information	2022 10-K , Exhibit 3.1
2-5	External assurance	U. S. Steel has received limited, third-party assurance over Scope 1 and Scope 2 GHG emissions as well as OSHA Days Away From Work safety data that is reported in the ESG Report. The 2022 ESG Report is not externally assured. This letter can be accessed on our website . USSK received high, third-party assurance over Scope 1 and Scope 2 GHG emissions.

Activities and Workers

Disclosure #	Disclosure Title	Reference/Location
2-6	Active sectors	Public
	Description of value chain	Sustainable Procurement Policy Supplier Code of Conduct
	Other relevant business relationships	None
	Significant changes to the organization and its supply chain	2022 10-K , Business Segments, p. 4; Human Capital Management, p. 10
2-7	Total number of employees	22,740
	Breakdown of employees by gender	Male: 88.3% Female: 11.7% (Data includes employees in U.S. and Slovakia)
	Breakdown of employees by region	North America: 14,487 Slovakia: 8,253
	Total number of employees by employment type (full-time and part-time), by gender	Female Full-Time: 10% of the U.S. workforce Female Part-Time: 31% of the U.S. workforce
2-8	Total number of workers who are not employees	Contingent workers are less than 1% of our workforce.
	Most common types of worker, their contractual relationship with the organization, and the type of work performed	Our contingent workers are supporting various functions throughout the business, but they are less than 1% of the overall workforce.

Governance

Disclosure #	Disclosure Title	Reference/Location
2-9	Governance structure	2022 ESG Report, Corporate Governance , p. 23
	Committees responsible for decision-making on and overseeing the management of the organization's impacts on the economy, environment, and people	2023 Proxy Statement , p. 23–26
	Composition of the highest governance body and its committees	2023 Proxy Statement , p. 2
2-10	Nomination and selection of the highest governance body	2023 Proxy Statement , Proposal 1: Election of Directors, p. 8–18
2-11	Chair of the highest governance body	2023 Proxy Statement , Board Leadership Structure, p. 21
2-12	Role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development	2023 Proxy Statement , Corporate Governance, p. 26–29 Corporate Governance & Sustainability Committee Charter
	Role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people and the effectiveness of the process and frequency of process if reviewed	2021 TCFD Report , Risk Management, p. 8–9 2023 Proxy Statement , Corporate Governance, p. 26–29 2022 ESG Report, Corporate Governance , p. 23

Disclosure #	Disclosure Title	Reference/Location
2-13	Delegation of responsibility for managing the organization's impacts on the economy, environment, and people	2023 Proxy Statement , p. 26 2022 ESG Report, Corporate Governance , p. 23
	Process and frequency of reporting on the management of the organization's impacts on the economy, environment, and people	2022 ESG Report, Corporate Governance , p. 23
2-14	Process for reviewing and approving reported information, including material topics	2022 ESG Report, Corporate Governance , p. 23
2-15	Processes to ensure that conflicts of interest are prevented and mitigated and whether or not they are disclosed to stakeholders	Conflicts of Interest Policy
2-16	Description of how critical concerns are communicated to the highest governance body	2023 Proxy Statement , p. 32
	Nature and total number of critical concerns	This information is confidential to U. S. Steel. Please see our 2023 Proxy Statement , p. 32 for information on how communications to the Board, Committee Chairs, Board Chair and directors are handled.
2-17	Collective knowledge, skills, and experience of the highest governance body on sustainable development	2023 Proxy Statement , p. 3, 11–18

Governance—continued

Disclosure #	Disclosure Title	Reference/Location
2-18	Evaluation of the performance of the highest governance body	The Board regularly assesses its performance through annual Board and committee self-evaluations. Each standing committee, other than the Executive Committee, annually reviews its own performance and reports the results and any recommendations to the Board. The process is designed and overseen by the Corporate Governance & Sustainability Committee. 2023 Proxy Statement , p. 24
2-19	Remuneration policies	2023 Proxy Statement , p. 30–34, 42–63
2-20	Process to determine remuneration	2023 Proxy Statement , Our Compensation Process, p. 51–52
	Stakeholders' involvement in remuneration	2023 Proxy Statement , Proposal 2: Advisory Vote on Executive Compensation, p. 37; Stockholder Feedback and Say on Pay Vote, p. 45
2-21	Ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees	The annual total compensation for fiscal year 2022 for our CEO was \$18,988,369 and for the Median Employee was \$143,684. The resulting ratio of our CEO's annual total compensation, calculated as described above, to the annual total compensation of our Median Employee for fiscal year 2022 is 132 to 1. 2023 Proxy Statement , p. 80
	Percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees	0.87% increase in CEO pay from 2021 to 2022. 31.4% increase in Median Employee pay from 2021 to 2022.

Strategy, Policies and Practices

Disclosure #	Disclosure Title	Reference/Location
2-22	Statement on sustainable development strategy	2023 Proxy Statement , A Message from our Board Chair, p. ii 2022 ESG Report, CEO and CSSO Letters , p. 14–15
2-23	Policy commitments for responsible business conduct	Code of Ethical Business Conduct Current versions of key corporate policies can be found on the U. S. Steel website under Ethics & Compliance.
	Policy commitment to respect human rights	Policy on Human Rights and Indigenous Rights
	Communication of policy commitments to workers, business partners, and other relevant parties	The 2022 ESG Report is publicly available on our website. 2022 ESG Report, Ethics and Compliance Resources , p. 21
2-24	Embedding policy commitments	2022 ESG Report, Policies, Training and Communication , p. 20
2-25	Processes to remediate negative impacts: Commitments to the remediation of negative impacts that the organization identifies it has caused or contributed to	The U. S. Steel Ethics and Safety Line
	Processes to remediate negative impacts: Approach to identify and address grievances	We have adopted Investigation Protocols to ensure that all reports alleging misconduct are reviewed, processed, escalated if needed, and investigated thoroughly. The Protocols cover every step of the investigation process in detail, from receiving and assigning each report to conducting and documenting an appropriate investigation. Notably, a cross-functional committee reviews the results of all investigations, including any remedial actions, before they are closed to further ensure that each report is handled appropriately.
	Processes to remediate negative impacts	2022 ESG Report, Ethics and Safety Line , p. 20–21

Strategy, Policies and Practices—continued

Disclosure #	Disclosure Title	Reference/Location
2-25 continued	Processes to remediate negative impacts: How stakeholders are involved in the design, review, operation, and improvement of these mechanisms	The number and types of reports alleging misconduct received, the types of actions taken in response to substantiated allegations, and anonymized summaries of select cases are provided to employees regularly. The Audit Committee receives additional data about new reports and closed cases quarterly, as well as summaries of significant allegations and investigations, to help facilitate its oversight of the ethics and compliance program.
	Processes to remediate negative impacts: Tracking the effectiveness of the grievance mechanisms and other remediation processes	Data trends on new reports (by location, issue, anonymity of reporter) and closed cases (remedial actions, substantiation rates) are reported to the Audit Committee regularly.
2-26	Mechanism to seek advice on implementing the organization's policies and practices for responsible business conduct	2022 ESG Report, The U. S. Steel Ethics and Safety Line , p. 20–21
	Mechanism to raise concerns about the organization's business conduct	2022 ESG Report, The U. S. Steel Ethics and Safety Line , p. 20–21
2-27	Compliance with laws and regulations: Total number of fines	0
	Compliance with laws and regulations: Total number of non-monetary sanctions	0
	Compliance with laws and regulations: Total monetary value of fines for instances of non-compliance during reporting year	0

Disclosure #	Disclosure Title	Reference/Location
2-27 continued	Compliance with laws and regulations: Total monetary value of fines for instances of non-compliance during previous reporting periods	0
	Compliance with laws and regulations: Significant instances of non-compliance	0
2-28	Membership associations	2022 ESG Report, Collaborations and Associations , p. 35

Stakeholder Engagement

2-29	Categories of stakeholders and how they are identified	Employees, communities, investors, customers, suppliers, lenders and non-governmental organizations. For more information, see the Material Topics and Stakeholder Engagement section of our 2021 Sustainability Report , p. 19.
	Purpose of stakeholder engagement and how organization ensures meaningful engagement	2023 Proxy Statement , Commitment to Stockholder Engagement, p. 31–32 2022 ESG Report, Collaborations and Associations , p. 35
2-30	Collective bargaining agreements: Percentage of total employees covered by collective bargaining agreements	80% of employees in United States and Slovakia are covered by collective bargaining agreements.
	For employees not covered, report whether the organization determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organizations	20% of U. S. Steel employees are corporate employees.

Material Topics

Disclosure #	Disclosure Title	Reference/Location
3-1	Process to determine material topics	In 2022, U. S. Steel engaged with an independent third-party to update the materiality assessment that was conducted in 2019. We conducted interviews and surveys with 16 executives across U. S. Steel business lines and over 15 external stakeholders. The stakeholders rated the importance of ESG topics to themselves and to other stakeholders, as well as to U. S. Steel’s corporate goals and strategy. Our assessment identified 16 significant ESG topics to U. S. Steel and nine of these topics were considered of highest importance.
	Stakeholders and experts whose views have informed the process of determining material topics	Employees, communities, investors, customers, suppliers, lenders and non-governmental organizations
3-2	List of material topics	<ul style="list-style-type: none"> + Air quality + Customer engagement + Diversity, equity and inclusion + Energy conservation + GHG emissions + Innovation + Safety and health + Talent management + Water quality and conservation
	Changes to material topics compared to previous reporting period	No changes
3-3	Management of material topics: Actual and potential, negative and positive impacts for each material topic	GRI 3-3 Disclosures , p. 76–79
	Negative impacts through activities or as a result of business relationships	GRI 3-3 Disclosures , p. 76–79
	Management of material topics: Policies or commitments regarding each material topic	GRI 3-3 Disclosures , p. 76–79

Disclosure #	Disclosure Title	Reference/Location
3-3 continued	Management of material topics: Actions to prevent or mitigate, address, and manage potential negative impacts for each material topic	GRI 3-3 Disclosures , p. 76–79
	Management of material topics: Processes used to track the effectiveness of the actions for each material topic; Goals, targets, and indicators used to evaluate progress for each material topic; effectiveness of actions; and lessons learned regarding each material topic and how these have been incorporated into the organization’s operational policies and procedures	GRI 3-3 Disclosures , p. 76–79
	Management of material topics: Description of how engagement with stakeholders has informed the actions taken and whether the actions have been effective for each material topic	<p>GRI 3-3 Disclosures, p. 76–79</p> <p>During the stakeholder engagement process, we identified two recurring and emerging themes which encompasses many of our ESG material topics:</p> <ol style="list-style-type: none"> 1. Just Transition—ensuring that the transition to net-zero greenhouse gas emissions for the steel industry is just and equitable for stakeholders that are directly affected 2. Decarbonization—reducing greenhouse gas emissions through product and process innovation, responsible supply chain initiatives, energy conservation efforts and other activities

GRI 3-3 Disclosures

POTENTIAL IMPACTS—Is the topic material because of negative impacts, positive impacts, or both—and why?

ACTIONS—Examples of actions taken to prevent, mitigate, remediate, and/or manage potential negative impacts

EFFECTIVENESS—Processes used to track the effectiveness of actions (e.g., auditing or verification, impact assessments, measurement systems, stakeholder feedback, grievance mechanisms, external performance ratings, and benchmarking)

POLICIES, COMMITMENTS, GOALS & TARGETS—Any policies, goals and/or targets relating to topic

STAKEHOLDER ENGAGEMENT AND LESSONS LEARNED—Examples to show how we incorporate lessons learned to manage impacts more successfully in the future and whether stakeholder feedback was involved

	Potential Impacts	Actions	Effectiveness	Policies, Commitments, Goals and Targets	Stakeholder Engagement and Lessons Learned
GHG Emissions —Minimizing direct and indirect greenhouse gas emissions generated through our operations, facilities, supply chain, and final products by implementing energy efficiency improvements, renewable energy adoption, process efficiencies, operational innovation and supply chain engagement	Steel accounts for ~8% of global GHG emissions. We recognize that we have a role to play in reducing our own GHG emissions.	<ul style="list-style-type: none"> + We have set two Scope 1 and 2 GHG emissions targets + Actively exploring different GHG reduction technologies + GHG Reduction Task Force + GHG is part of enterprise risk management (ERM) and there is a quarterly action plan reviewed by leadership + Publicly released a roadmap to achieve the 2030 and 2050 GHG goals 	<p>2022 Absolute Emissions, CO₂e (Million Metric Tonnes) decreased in North America to 21.21 from 22.51 in 2021 and decreased in USSK to 7.45 from 9.06 in 2021.</p> <ul style="list-style-type: none"> + See the Greenhouse Gas Emissions section of the 2022 ESG Report, p. 60–61 	<ul style="list-style-type: none"> + Reduce emissions intensity (Scope 1 and 2) by 20% by 2030 based on 2018 baseline + Achieve net-zero Scope 1 and 2 GHG emissions by 2050 	We understand that we cannot do this alone. See the Collaborations and Associations section of the 2022 ESG Report, p. 35, to see how we collaborate with our stakeholders on GHG emissions reduction.
Customer Engagement —Interacting and developing or continuing a partnership with customers to create solutions for them that can adapt to their business needs	We have customers who have set their own goals for emissions reduction from their products. We are working with them by providing steel with a lower carbon footprint.	<ul style="list-style-type: none"> + We have begun conducting life-cycle assessments (LCAs) of products to help inform customers of our product cradle-to-gate + We are working with customers on how we can engineer products to better meet their needs 	See the Process Innovation , p. 27 and the Customer Collaboration Story , p. 32, sections of the 2022 ESG Report.	Continue to promote verdeX® and work with customers to increase verdeX® sales.	We value our collaborations with our customers, and we know we can help be part of the solution to achieving their sustainability goals.
Air Quality —Putting measures in place to monitor, avoid and minimize adverse impacts on air quality from operations	Exposure to air pollution can affect our health, and we care about our local communities and the people within them.	An inversion prediction model was developed at our Clairton facility in Allegheny County . For more information, see p. 68 of the 2022 ESG Report.	<ul style="list-style-type: none"> + Based upon on actual monitoring data from the last two years, Allegheny County, including the area in which the coke plant is located, has met all Federal health-based National Ambient Air Quality Standards + The Liberty area has met the National Ambient Air Quality Standards for the third year in a row 	<ul style="list-style-type: none"> + Established a goal to reduce our global corporate NO_x emissions intensity by 10% by 2030 with a 2018 baseline + Strive for 100% compliance with all federal, state, and local agencies' rules, regulations, and permit conditions + Shut down Clairton Coke Batteries facilities 1–3 in early 2023 	Our CAP (Community Advisory Panel) at our Mon Valley Works' Clairton and Edgar Thomson Plants meet on a quarterly basis to discuss relevant plant and local updates. This panel includes local community members.

	Potential Impacts	Actions	Effectiveness	Policies, Commitments, Goals and Targets	Stakeholder Engagement and Lessons Learned	
	<p>DE&I—Creating a culture of caring and belonging that provides opportunities for growth, attracting, developing, and retaining employees from all walks of life, and striving for diversity, equity (racial, gender, LGBTQ+, economic) and inclusion across all levels of the organization. This involves maintaining an environment where employees feel valued and heard</p>	<p>DE&I is important to our investors, employees, and brand. Leveraging DE&I allows for different perspectives, approaches and ideas facilitating more successful business outcomes. Investing in and supporting our diverse workforce strengthens our U. S. Steel community, sparks innovation, increases productivity, and fuels our steady growth year after year.</p> <p>For more information on DE&I at U. S. Steel, please see our 2023 DE&I Report.</p>	<ul style="list-style-type: none"> + 8 ERGs + Named to Newsweek’s Most Loved Workplaces + Benchmarked against CEI, DEI, Vibrant Pittsburgh Index + Held Day of Understanding on 360° Safety (Psychological and Physical) + Produced first DE&I report in 2021 + Director and up interview slates were 40% diverse + Compensation equity reviewed 	<ul style="list-style-type: none"> + ERG membership grew by 34% in 2022 and held more than 100 events + Recognized and ranked 71/100 in Newsweek’s Most Loved Workplaces + Maintained 100% Corporate Equality Index score on the Human Rights Campaign Foundation’s Best Places to Work for LGBTQ Equality in 2020, 2021 and 2022; Recognized as a 2022 Best Place to Work for Disability Inclusion (Disability Equality Index); recognized as Vibrant Pittsburgh 2022 Champion + Over 1,000 leaders attended Day of Understanding + Candidate interview slates were 60% diverse and 50% filled by diverse hires + Confirmed we do not show evidence of lack of fairness in pay 	<ul style="list-style-type: none"> + Strive to increase representation of women and people of color in Senior Manager and above roles by 50% from 2022 to 2030 in North America + Provide measurable equity of pay, opportunities and performance assessment between demographic groups + Strive to have 100% of our North America non-represented workforce engage in DE&I skill-building activities 	<p>No matter how many accolades we receive, we’ll keep looking to see what we can do better. We will continue to listen to our employees to find out what they need, support and improve our engagement programs, and reach as many diverse applicants as we can.</p> <p>We cannot lose sight of our efforts in any business condition.</p>
	<p>Energy Conservation—Enhancing the systematic planning of efficient production, distribution, storage, and consumption of energy throughout the value chain. Achieved by implementing measures such as energy efficiency, smart metering and distributed energy resources (renewable energy, storage, electric vehicles, etc.)</p>	<p>U. S. Steel is a historic innovator and leader in the energy-efficient production of steel using blast furnaces. We also recognize the synergies between the integrated route and EAF techniques that reduce our carbon footprint and optimize operations. Our published 2050 roadmap shows our continued commitment to moving toward more energy-efficient processes at our facilities and researching and analyzing new technologies.</p>	<ul style="list-style-type: none"> + A new solar power plant built by Entergy will supply renewable energy to Big River Steel to produce our sustainable verdeX® sustainable steel product + Installed electric vehicle (EV) charging stations for our executive EV fleet and employee vehicles at Big River Steel + Launched our first carbon-neutral data center at Big River Steel + Released inaugural Climate Strategy Report 	<p>Total energy consumption in the U.S. decreased from 76.22 MMWH in 2021 to 71.94 MMWH in 2022 and USSK decreased from 27.27 MMWH in 2021 to 22.53 MMWH in 2022.</p> <p>See the Disclosures section of the 2022 ESG Report, p. 82–83, for more information.</p>	<p>The energy conservation projects implemented at Big River Steel contribute to BRS’ mission to reduce 500,000 tons of CO₂ emissions by 2030.</p>	<p>Our Climate Strategy Report ensures transparency for our climate-related activities and energy conservation projects by sharing information with relevant stakeholders, including customers, employees, and the communities where we operate.</p>

	Potential Impacts	Actions	Effectiveness	Policies, Commitments, Goals and Targets	Stakeholder Engagement and Lessons Learned
Innovation —Remaining competitive in the marketplace through innovative and sustainable products and technologies	<p>Demand for lower carbon footprint steel is increasing year over year. If we fail to get ahead of this demand, we could potentially see a negative effect on our business.</p>	<ul style="list-style-type: none"> + Commercialized five additional products of differentiated AHSS grades, coated and cold-rolled + Announced a \$3 billion investment in a second mini mill to further enhance our product offerings of low GHG emission steels + Continue to supply customers with sustainable verdeX® steel 	<p>Continue to see increased demand for more sustainable grades of steel.</p>	<p>Commitment to commercialize more sustainable grades in 2023.</p>	<p>Our customers are continuing to make headway in developing more sustainable products year over year. We play a big role in that collaboration by providing sustainable steel solutions to help them to reach their goals.</p> <p>See our Collaboration and Associations section, p. 35, of the 2022 ESG Report for more information on our many partnerships.</p>
Safety and Health —Keeping our employees healthy and safe by ensuring compliance with regulations, conformance with company policies, and enabling programs that incentivize greater employee well-being	<p>Safety is our primary core value. The steel industry is one of the most hazardous industries in manufacturing. Our main priority is keeping our workforce safe.</p> <p>We empower our employees with the capabilities and resources needed to assess, reduce, and eliminate workplace risks and hazards and appreciate their dedication to safety.</p>	<p>Implemented a Corporate Safety & Security Center of Excellence</p> <ul style="list-style-type: none"> + Continuous improvement of our safety management system (SMS) + Implemented quarterly health check process to monitor the health of our safety management system at increasing intervals within every organization in 2022 	<ul style="list-style-type: none"> + Conducted self-assessment on SMS at each plant, then performed baseline SMS audits and established a maturity index score for each plant. We used these scores from our audits to help individual plant locations prioritize and act on their risks and opportunities for improvement + Received National Safety Council's Green Cross Award for Safety Excellence and worldsteel Association's Health and Safety Excellence award in 2022 + Achieved a corporate OSHA Days Away From Work (DAFW) rate of 0.05 	<ul style="list-style-type: none"> + Achieved ISO 45001 certification at the Mon Valley Works by the end of Q1 2023 + Achieve ISO 45001 certification at Big River Steel and the Gary Works by the end of 2023 + Achieve ISO 45001 certification at the balance of our sites by 2024 	<p>We are continuing to work towards ISO 45001 certification for each facility.</p> <p>The health of our Safety Management System and its effectiveness for our employees and stakeholders will be judged by the independent analysis provided by the 45001 process.</p>

	Potential Impacts	Actions	Effectiveness	Policies, Commitments, Goals and Targets	Stakeholder Engagement and Lessons Learned	
	<p>Talent Management—Committing and investing in human capital by attracting, developing, and retaining talent while creating a shared vision and purpose that recognizes contributions of the workforce and drives shared value. Providing opportunities that enable skill development and professional growth to build a workforce with diverse competencies that meet our business needs</p>	<p>Effective talent management can have significant impact on business performance, including overall total shareholder return (TSR). Given our Best for All® Strategy, we must ensure we have the talent and capabilities needed to achieve our goals.</p> <p>Similarly, employee engagement levels can have significant impact on organizational outcomes including safety, quality, and ultimately profitability.</p>	<ul style="list-style-type: none"> + Launched an online learning platform for employees to access at their convenience + Launched comprehensive leadership development programs for front-line and mid-level leaders + Launched a pilot mentoring program for early-career leaders + Participated in McKinsey Connected Leaders programing for Black, Asian, and Hispanic/Latino mid-level and executive leaders + Implemented a digital pre-employment assessment for hourly employees + Provided programming on DE&I-related topics for which all non-union employees can access/participate + Coaching services are provided for targeted talent segments + Continued deployment of shift manager education on managing union employees + Continued improvement of succession planning process 	<ul style="list-style-type: none"> + Overall adoption rate of our online learning platform is 70%; average course rating is 4.3/5; 97% of users agree the platform has been helpful in their development + Workshop ratings for both front-line and mid-level leadership development programs are 4/5 or greater + Mid-point program evaluations indicated 77% of Mentees in the pilot program were satisfied with the program and their experience + Those engaged in coaching gave a 4.8/5.0 rating regarding how coaching is contributing to their professional development + 87% of shift managers surveyed indicated they felt better prepared to manage union employees + 76% of shift managers surveyed indicated they had a better understanding of unconscious bias and the importance of finding ways to be more inclusive 	<ul style="list-style-type: none"> + Build a productive learning environment among non-represented employees; internal promotion rates should be equal to or exceed 20% + Ensure equitable participation in all leadership development programs (20% for women; 13% POC; based on employee population) + Build leadership development programs targeted towards diverse talent segments + Conduct a validation study of hourly pre-employment assessment + Establish baseline number of critical roles based on current/future business needs for each Business Unit. Critical roles identified should be equal to or less than 5% of total roles across the organization + Identify workforce engagement and understand sentiment during key employee lifecycle phases; ensure 100% of eligible leaders have action plans in place 	<p>Understanding of employee engagement and sentiment will be key to improving talent management practices and policies, as well as building the capabilities of our people.</p> <p>We need to fully enable our non-represented workforce to be able to continuously grow and develop their skills so that we can realize our Best for All® future.</p>
	<p>Water Quality—Driving water stewardship across operations and the supply chain, monitoring operational water usage and identifying opportunities to improve water efficiency, address leakages, and to mitigate impacts in water-scarce regions</p>	<p>Our facilities use a considerable amount of water for cooling and process purposes. We recognize that water is an invaluable resource and it is essential to our business, our stakeholders and our communities that we do our best to manage consumption and increase efficiency.</p>	<p>Several of our locations utilize water recycling systems to reduce the amount of freshwater required for the manufacturing process.</p>	<p>Many of our processes use water-recycling systems that return water for reuse in operations.</p>	<p>Please see the Environment section, p. 64, of the 2022 ESG Report for more information on our water-related commitments.</p>	<p>We will continue to implement conservation practices to work towards reducing our water consumption and our footprint on local ecosystems and communities.</p>

GRI Index Economic

Economic Performance

Disclosure #	Disclosure Title	Reference/Location
201-1	Direct economic value generated and distributed	2022 10-K , Item 7: Management’s Discussion and Analysis of Financial Condition and Results of Operations, p. 43–58
201-2	Financial implications and other risks and opportunities due to climate change	2022 10-K , Item 1A: Risk Factors, p. 26, Climate change may be associated with increased occurrence of extreme weather conditions, which could include, among other things, increased risk of flooding, potential heat stress at facilities and other natural disasters that may lead our customers to curtail or shut down production or to supply chain and operational disruptions. We also face increased competition within our industry and from alternative materials and risks concerning innovation, new technologies, products and increasing customer demand for lower-carbon-footprint products. 2022 10-K , p. 94, We designated our three global syndicated revolving credit facilities as Sustainability Linked Loans to incorporate our sustainability related goals and values 2021 TCFD Report , p. 5
201-3	Defined benefit plan obligations and other retirement plans	2022 10-K , Pensions and Other Post-employment Benefits, p. 73; Note 18: Pensions and other Benefits, p. 95–101
201-4	Financial assistance received from government	2022 10-K , p. 111

Market Presence

202-1	Ratios of standard entry level wage by gender compared to local minimum wage	We pay 100% of our workforce over the minimum wage. Most of our employees are under labor agreements which dictate the starting wage for all employees, regardless of gender. For all non-contract employees, we use market data to pay all genders competitively.
202-2	Proportion of senior management hired from the local community	We had zero new hires in senior management and above from the local community.

Indirect Economic Impacts

Disclosure #	Disclosure Title	Reference/Location
203-1	Infrastructure investments and services supported	U. S. Steel has begun the process of building a new 3-million-ton, state-of-the-art mini mill in Osceola, Arkansas. This \$3 billion investment will provide “built-for-purpose” steelmaking supported by a comprehensive suite of finishing assets, including Advanced High-Strength Steels. We are expanding our mini mill steelmaking capability as we continue to transition towards sustainable, lower greenhouse gas emission steelmaking. This investment is a platform to provide our customers with more of the greener steels they expect from like-minded partners like U. S. Steel.
203-2	Significant indirect economic impacts	2022 ESG Report, Community Engagement , p. 54–58

Anti-Corruption

205-1	Operations assessed for risks related to corruption	Anti-Corruption Policy Although our operations are located entirely in countries in the top third of Transparency International’s Corruption Perceptions Index, we may occasionally do business with customers and suppliers in higher-risk countries. Our anti-corruption management system is based on a comprehensive corruption risk assessment that is periodically updated and enables us to address the specific risks that we face. Our procedure for risk-based due diligence reviews of business partners is designed to identify foreign government ties, prior corrupt behavior, and other corruption-related risk factors. We have developed an internal monitoring system consisting of periodic reviews of select business partners and transactions to ensure that our corruption risks are being mitigated. Of course, our compliance training program, whistleblower reporting mechanisms, and misconduct investigation process are integral components of our anti-corruption management system in that they ensure that employees understand what is expected of them and that any concerns are promptly raised and addressed.
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Anti-Corruptions—continued

Disclosure #	Disclosure Title	Reference/Location
205-2	Communication and training about anti-corruption policies and procedures	2022 ESG Report, Ethics & Compliance , p. 19
205-3	Confirmed incidents of corruption and actions taken	There are no incidents of corruption that U. S. Steel is aware of based on procedures and assessments for 2022.

GRI Index Environmental

Environmental

Environmental stewardship is a core value at U. S. Steel, firmly embedded as one of our S.T.E.E.L. Principles. We know we must operate our facilities in an environmentally-responsible manner and take steps to protect and preserve our shared natural resources. As a company, U. S. Steel articulates our core value of environmental stewardship through three basic principles that are the responsibility of all our employees and our operations.

These principles are:

Compliance with environmental laws and regulations

Continuous improvement in environmental and resource management

Continued reduction of GHG emissions through innovation

With a focus on these principles, U. S. Steel collaborates with industrial organizations and in collaboration with our peer companies to promote sustainable and cost-effective environmental strategies through the development of appropriate air, water, waste and climate-change laws and regulations at the local, state, national, and international levels.

Materials

Disclosure #	Disclosure Title	Reference/Location
301-1	Materials used by weight or volume	29 million metric tonnes of raw material consumption, including coal, coke, and other carbonaceous materials, iron ore materials, fluxes, alloys, and coating metals.
301-2	Recycled input materials used	U. S. Steel's North America operations recycled 4.4 million metric tonnes of purchased and produced steel scrap annually in 2022. USSK recycled approximately 684 thousand tonnes of produced steel scrap in 2022. 2022 10-K , p. 19
301-3	Reclaimed products and their packaging materials	Recycled byproduct coke plant process residues (metric tonnes): 3,067 Recycled EAF slag off-site use (metric tonnes): 67,971 Recycled spent pickle liquor off-site reuse (metric tonnes): 23,276 Recycled mill scale off-site use (metric tonnes): 58,630 Recycled briquettes (metric tonnes): 92,269 Recycled spent pickle liquor regeneration (metric tonnes): 159,811 Recycled sinter (metric tonnes): 1,624,312 Recycled blast furnace slag off-site use (metric tonnes): 2,016,120 Recycled scrap steel (metric tonnes): 4,395,165

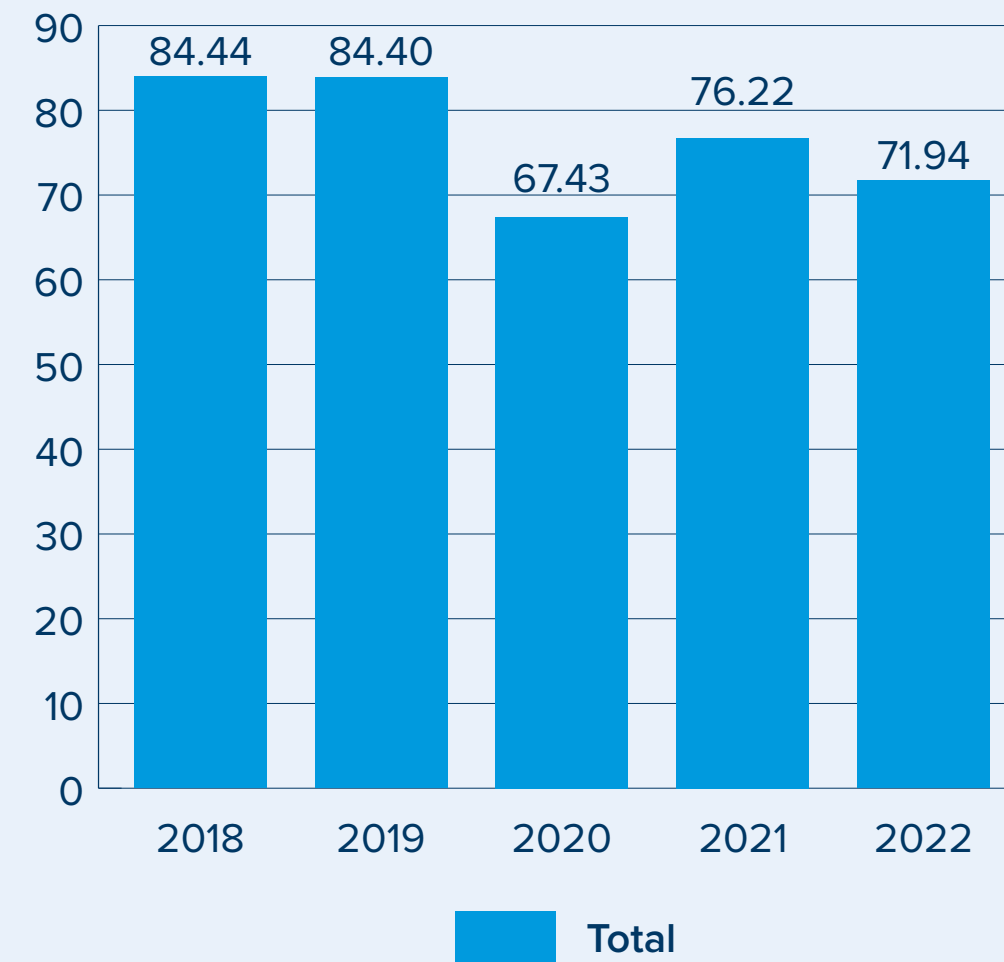
Energy

Disclosure #	Disclosure Title	Reference/Location
302-1	Energy consumption within the organization	North America: 64.02 MMWH USSK: 21.83 MMWH
302-2	Energy consumption outside of the organization	North America: 7.92 MMWH USSK: 0.71 MMWH

TOTAL ENERGY CONSUMPTION (Internal and External)

North America: 71.94 MMWH

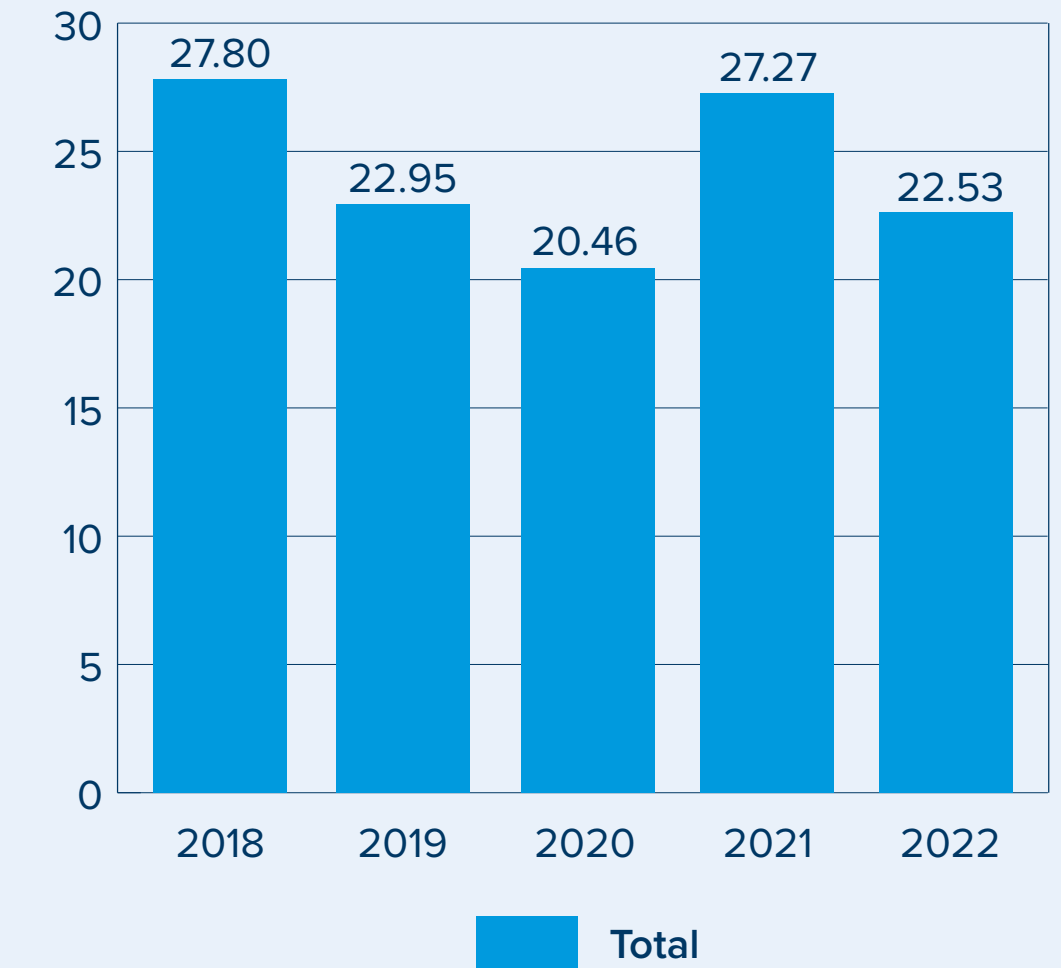
U. S. STEEL ANNUAL TOTAL ENERGY USAGE FOR THE NORTH AMERICA OPERATIONS (million megawatt hours of energy)



Energy usage is reported in megawatt hours and includes all forms of energy consumed converted to megawatt hours

Disclosure #	Disclosure Title	Reference/Location
302-2 continued		USSK: 22.53 MMWH

U. S. STEEL ANNUAL TOTAL ENERGY USAGE FOR THE EUROPEAN OPERATIONS (million megawatt hours of energy)

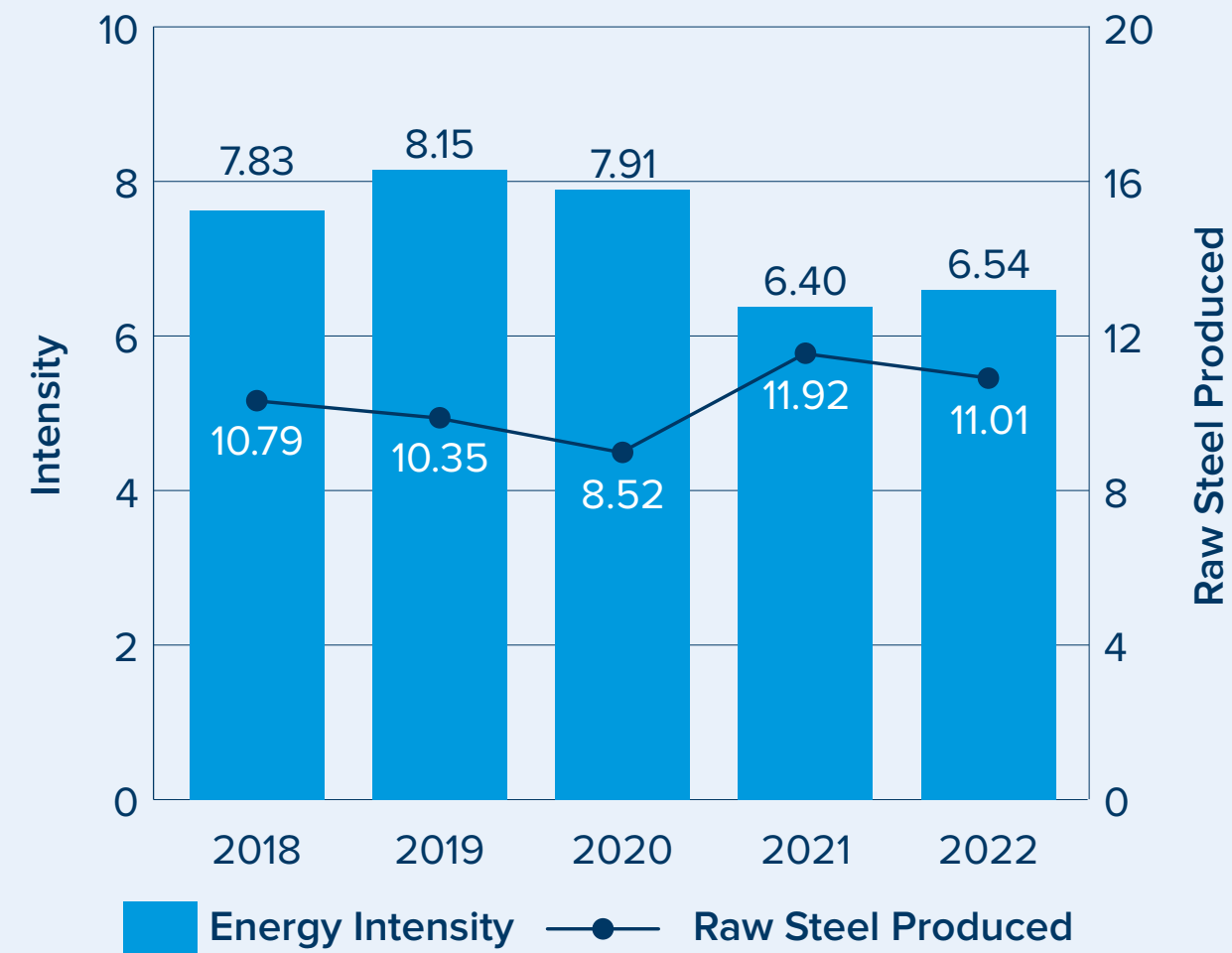


Energy usage is reported in megawatt hours and includes all forms of energy consumed converted to megawatt hours

Disclosure #	Disclosure Title	Reference/Location
302-3	Energy intensity	North America: 6.54 (MWH/tonne RSP)

U. S. STEEL ANNUAL ENERGY USAGE INTENSITY AND PRODUCTION FOR THE NORTH AMERICA OPERATIONS

(Intensity Units—Megawatt Hours of energy per metric tonne of raw steel produced Raw Steel Produced Units—million metric tonnes)

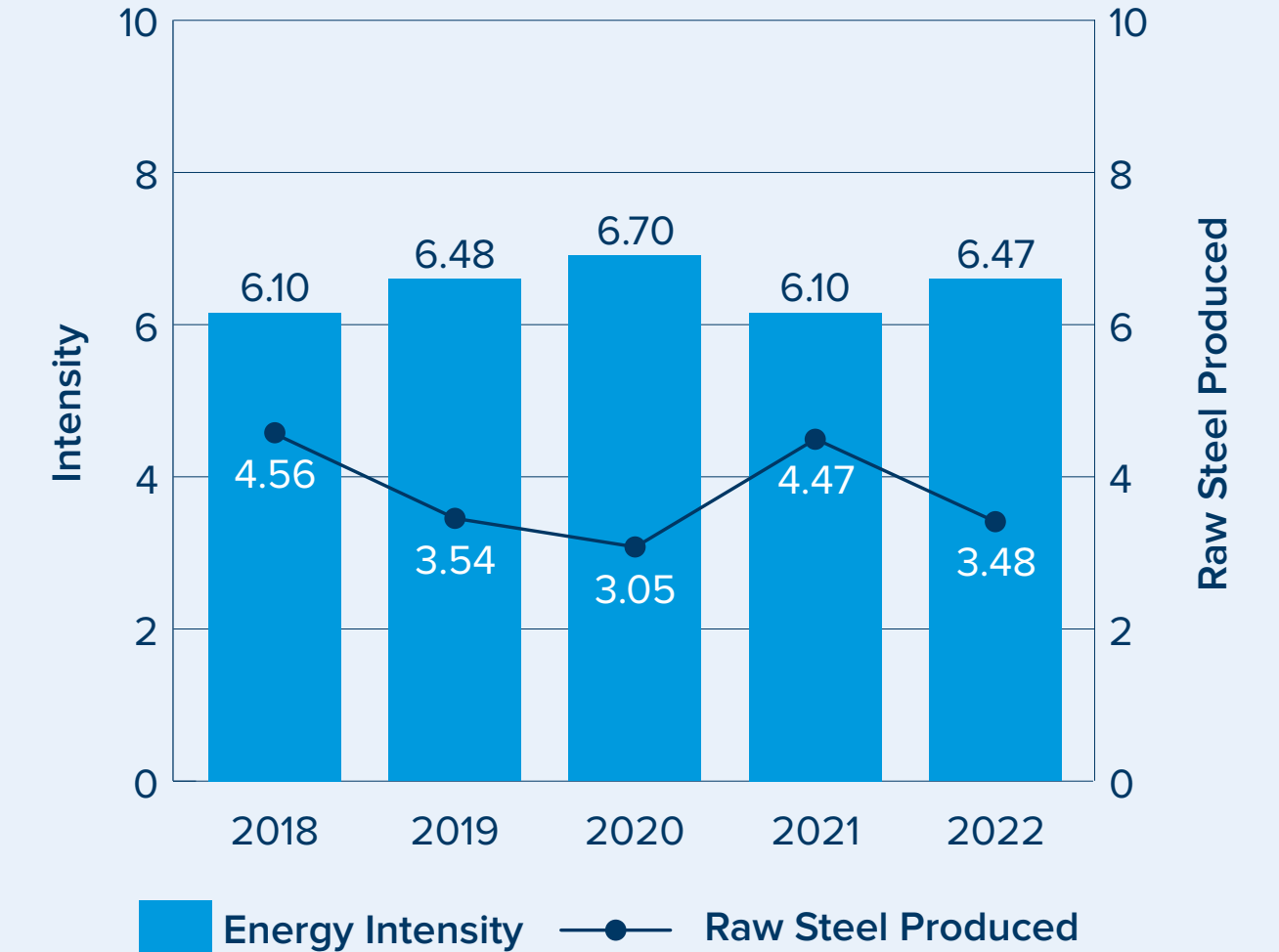


Energy intensity is based on the total energy consumption in megawatt hours divided by the total quantity in metric tonnes of raw steel produced in North America as published in the U. S. Steel Annual Report and that are converted into finished steel products.

Disclosure #	Disclosure Title	Reference/Location
302-3 continued		USSK: 6.47 (MWH/tonne RSP)

U. S. STEEL ANNUAL TOTAL GREENHOUSE GAS EMISSIONS INTENSITY AND PRODUCTION FOR THE EUROPEAN UNION OPERATIONS

(Intensity Units—Megawatt Hours of energy per metric tonne of raw steel produced Raw Steel Produced Units—million metric tonnes)



Energy intensity is based on the total energy consumption in megawatt hours divided by the total quantity in metric tonnes of raw steel produced in the EU as published in the U. S. Steel Annual Report and that are converted into finished steel products.

302-4	Reduction of energy consumption	Total energy consumption in the U.S. decreased from 76.22 MMWH in 2021 to 71.94 MMWH in 2022 and USSK decreased from 27.27 MMWH in 2021 to 22.53 MMWH in 2022. Refer to energy consumption graphs on p. 82 of the 2022 ESG Report.
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302-5	Reductions in energy requirements of products and services	2022 ESG Report, Environment , p. 64
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Water and Effluents

Disclosure #	Disclosure Title	Reference/Location
303-1	Interactions with water as a shared resource	<p>U. S. Steel’s facilities use water for both cooling and process purposes. U. S. Steel is committed to reducing our water consumption and implements conservation practices to meet the goal. Numerous processes use water-recycle systems that return water for reuse in operations, reducing the amount of water brought into plants.</p> <p>Plants are located in areas with low to low-medium water scarcity impacts. Although drought conditions and water conservation regulations have not historically impacted operations, U. S. Steel is aware of our responsibility to continually update and implement best management practices to further environmental preservation. When recycling is not feasible, proper treatment and discharge to local waterways is utilized in compliance with all state and local regulations.</p> <p>Environmental Management Policy</p> <p>2022 ESG Report, Environment, p. 64</p>
303-2	Management of water discharge-related impacts	<p>Permitting</p> <p>U. S. Steel facilities include more than 20 locations with over 100 outfalls regulated by the National Pollutant Discharge Elimination System (NPDES) program. We regularly sample for submission to the proper regulatory agencies in accordance with permit requirements. Prior to discharging to public waterways, process water is treated using both chemical and physical processes, such as pH control, precipitation, sedimentation, filtration, and solids removal and dewatering.</p> <p>Stormwater</p> <p>Stormwater is also regulated through the NPDES program. Each facility has its own stormwater management practices that it implements along with routine inspections and sampling. Methods to manage stormwater quality are referred to as Best Management Practices (BMPs). Some stormwater-specific BMPs include raw material management, street sweeping, catch basin filtration, and stormwater containment areas. In addition to BMPs, several facilities also use full-scale treatment for stormwater prior to discharge.</p>

Disclosure #	Disclosure Title	Reference/Location
303-2 continued		<p>Wastewater Treatment</p> <p>U. S. Steel is responsible for the operation and maintenance of more than 40 wastewater treatment plants (WWTP). These plants are tasked with treating site-specific process water, ranging from waste oil to hazardous waste, before discharging from U. S. Steel property. Some properties also maintain their own sanitary plants.</p> <p>Water Recycling</p> <p>The tailings basin utilized at Minntac provides an example of water recycling, ensuring that 90–95% of effluent discharge is reclaimed to satisfy operational water demand. This equates to the reuse of 43,000 gallons per minute, or 62 million gallons per day. U. S. Steel is committed to reusing as much of our effluent as possible to reduce process water demands and potential downstream impacts.</p> <p>Another water conservation measure is to use treated process water as a source of cooling water for the blast furnace slag pits. U. S. Steel also uses leak-detection measures and monitoring of processes, influent water, and effluent water to assist in conservation measures. An example of this is the addition of a seep collection and return system at the western portion of the Minntac plant.</p>
303-3	Water withdrawal	1,205,351 megaliters
303-4	Water discharge	997,549 megaliters
		Most water recycle systems are operated at a constant flow rate independent of tons of steel being produced and water consumption. Also, precipitation and evaporation rates fluctuate annually and have an impact on final discharge numbers.
303-5	Water consumption	207,802 megaliters
		Water consumption is not a linear relationship to steel production. The total corporate water consumption values include operations outside of steelmaking such as mining and cokemaking operations that can vary from year to year.

Biodiversity

Disclosure #	Disclosure Title	Reference/Location
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	2022 ESG Report, Environment , p. 64 Environmental Management Policy
304-2	Significant impacts of activities, products, and services on biodiversity	<p>Whether within our plants or through our raw material mining operations, U. S. Steel's footprint stretches over a large portion of the countries where we operate. Within that expanse, we operate in a variety of environments that each have different climates, flora, and fauna. It is our responsibility to respect the environments surrounding our operations and maintain their biodiversity. Because each site is unique, we tailor operating procedures and protection plans to minimize the impacts to biodiversity.</p> <p>We consider the impacts on wildlife, including protected species (such as the northern long-eared bat and the Karner blue butterfly), when applying for construction and operating permits.</p> <p>We develop and promote the development of wildlife habitats on and around our facilities.</p> <p>We remediate and restore former U. S. Steel properties, allowing them to be used for new residential, commercial and industrial purposes.</p>

Disclosure #	Disclosure Title	Reference/Location
304-3	Habitats protected or restored	<p>Along with minimizing the negative effects of operations on biodiversity, U. S. Steel also takes steps to have a positive impact on surrounding areas. At Great Lakes Works, a snake habitat was constructed by U. S. Steel to promote native biodiversity. Turtle nesting habitats have been placed along Lake Michigan at Gary Works as well. Some of our sites, such as Minntac in Minnesota, peacefully coexist with wildlife including deer, turkey, moose, and lynx.</p> <p>A major remediation project was recently completed at our former Geneva Steel mill property in Utah. Approximately 180 acres were restored for future redevelopment at the site. To date, more than 90% of the site has been restored, with a large portion now home to new residential, commercial, and industrial buildings, warehouses, related manufacturing, and shipping facilities.</p> <p>We were particularly pleased and excited to find that a pair of bald eagles were nesting at the Irvin plant along the Monongahela River in West Mifflin, Pennsylvania. This is the fourth year that the eagles have nested at the Irvin site.</p> <p>In 2007, U. S. Steel's Keetac facility enrolled 10,420 acres of its property in a Minnesota program created by the Sustainable Forest Incentive Act. This allows the general public to have year-round, non-motorized access to the property for purposes of hunting, trapping and other outdoor activities. The availability of this property to the general public is a significant contribution to the region, providing local residents access to an area that is rich in wildlife and natural resources.</p> <p>U. S. Steel's Great Lakes Works and the organization Friends of the Detroit River collaborated to complete a habitat restoration project along a portion of the Detroit River. Land was cleared and new trees and shrubs were planted and bird boxes were also constructed. The project was funded by the U.S. Environmental Protection Agency Great Lakes National Program Officer through a Great Lakes Restoration Initiative grant.</p>
304-4	Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk	This is something that U. S. Steel does not currently track but may do so in the future.

Emissions

Disclosure #	Disclosure Title	Reference/Location
305-1	Direct (Scope 1) GHG emissions	North America: 18.63 CO ₂ eq (MT)

U. S. STEEL ANNUAL SCOPE 1 GREENHOUSE GAS EMISSIONS FOR THE NORTH AMERICA OPERATIONS
(million metric tonnes of CO₂e)

Year	GHG Emissions (million metric tonnes of CO ₂ e)
2018	23.18
2019	22.81
2020	18.11
2021	19.96
2022	18.63

GHG emissions are reported in metric tonnes of total carbon, methane, and nitrous oxide converted to carbon dioxide equivalents and excludes GHG emissions from onsite landfills. The annual amounts vary based on a variety of factors including facilities operating, production levels, and energy efficiency projects implementation.

Disclosure #	Disclosure Title	Reference/Location
305-1 continued		USSK: 7.32 CO ₂ eq (MT)

U. S. STEEL ANNUAL SCOPE 1 GREENHOUSE GAS EMISSIONS FOR THE EUROPEAN UNION OPERATIONS
(million metric tonnes of CO₂e)

Year	GHG Emissions (million metric tonnes of CO ₂ e)
2018	9.28
2019	7.47
2020	6.61
2021	8.98
2022	7.32

GHG emissions are reported in metric tonnes of total carbon, methane, and nitrous oxide converted to carbon dioxide equivalents. The annual amounts vary based on a variety of factors including the use of grid specific emissions factors, electricity generation, facilities operating, production levels, and energy efficiency projects implementation.

Emissions—continued

Disclosure #	Disclosure Title	Reference/Location
305-2	Energy indirect (Scope 2) GHG emissions	North America: 2.58 CO ₂ eq (MT)

U. S. STEEL ANNUAL MARKET-BASED SCOPE 2 GREENHOUSE GAS EMISSIONS FOR THE NORTH AMERICA OPERATIONS
(million metric tonnes of CO₂e)

Year	GHG Protocol (million metric tonnes of CO ₂ e)
2018	3.35
2019	3.26
2020	1.87
2021	2.55
2022	2.58

GHG emissions are reported in metric tonnes of total carbon, methane, and nitrous oxide converted to carbon dioxide equivalents. The annual amounts vary based on a variety of factors including the use of grid specific emissions factors, electricity generation, facilities operating, production levels, and energy efficiency projects implementation.

Disclosure #	Disclosure Title	Reference/Location
305-2 continued		USSK: 0.13 CO ₂ eq (MT)

U. S. STEEL ANNUAL MARKET-BASED SCOPE 2 GREENHOUSE GAS EMISSIONS FOR THE EUROPEAN UNION OPERATIONS
(million metric tonnes of CO₂e)

Year	GHG Protocol (million metric tonnes of CO ₂ e)
2018	0.13
2019	0.09
2020	0.08
2021	0.08
2022	0.13

GHG emissions are reported in metric tonnes of total carbon converted to carbon dioxide equivalents. The annual amounts vary based on a variety of factors including the use of grid specific emissions factors, electricity generation, facilities operating, production levels, and energy efficiency projects implementation.

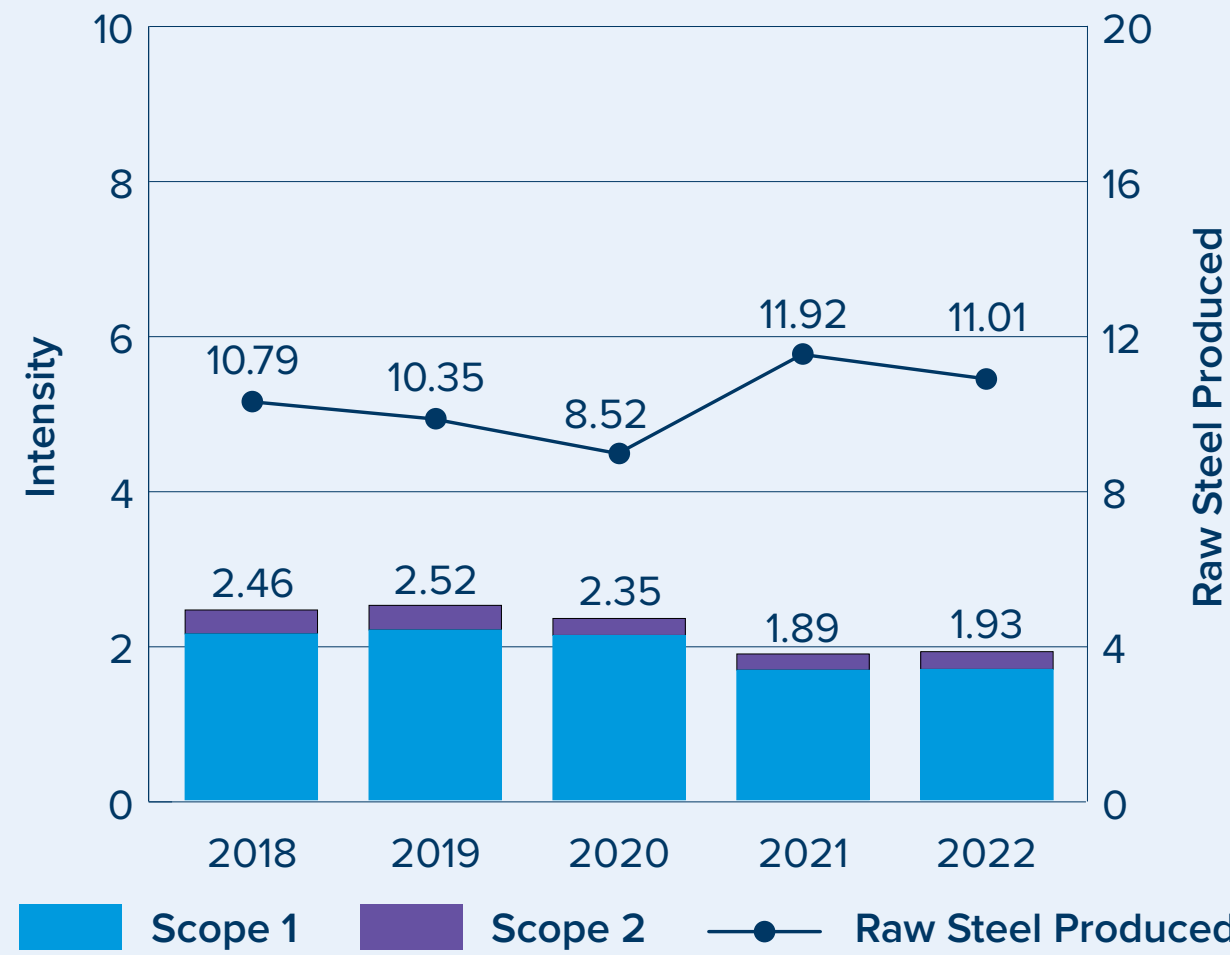
305-3	Other indirect (Scope 3) GHG emissions	We are currently working on calculating our Scope 3 emissions and may consider disclosing in the future.
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Disclosure #	Disclosure Title	Reference/Location
305-4	GHG emissions intensity	North America: 1.93 (t CO ₂ e/t raw steel)

U. S. STEEL ANNUAL TOTAL GREENHOUSE GAS EMISSIONS INTENSITY AND PRODUCTION FOR THE NORTH AMERICA OPERATIONS

(Totals include Scope 1 and Market-Based Scope 2)

(Intensity Units—metric tonnes of CO₂e per metric tonne of raw steel produced; Raw Steel Produced Units—million metric tonnes)



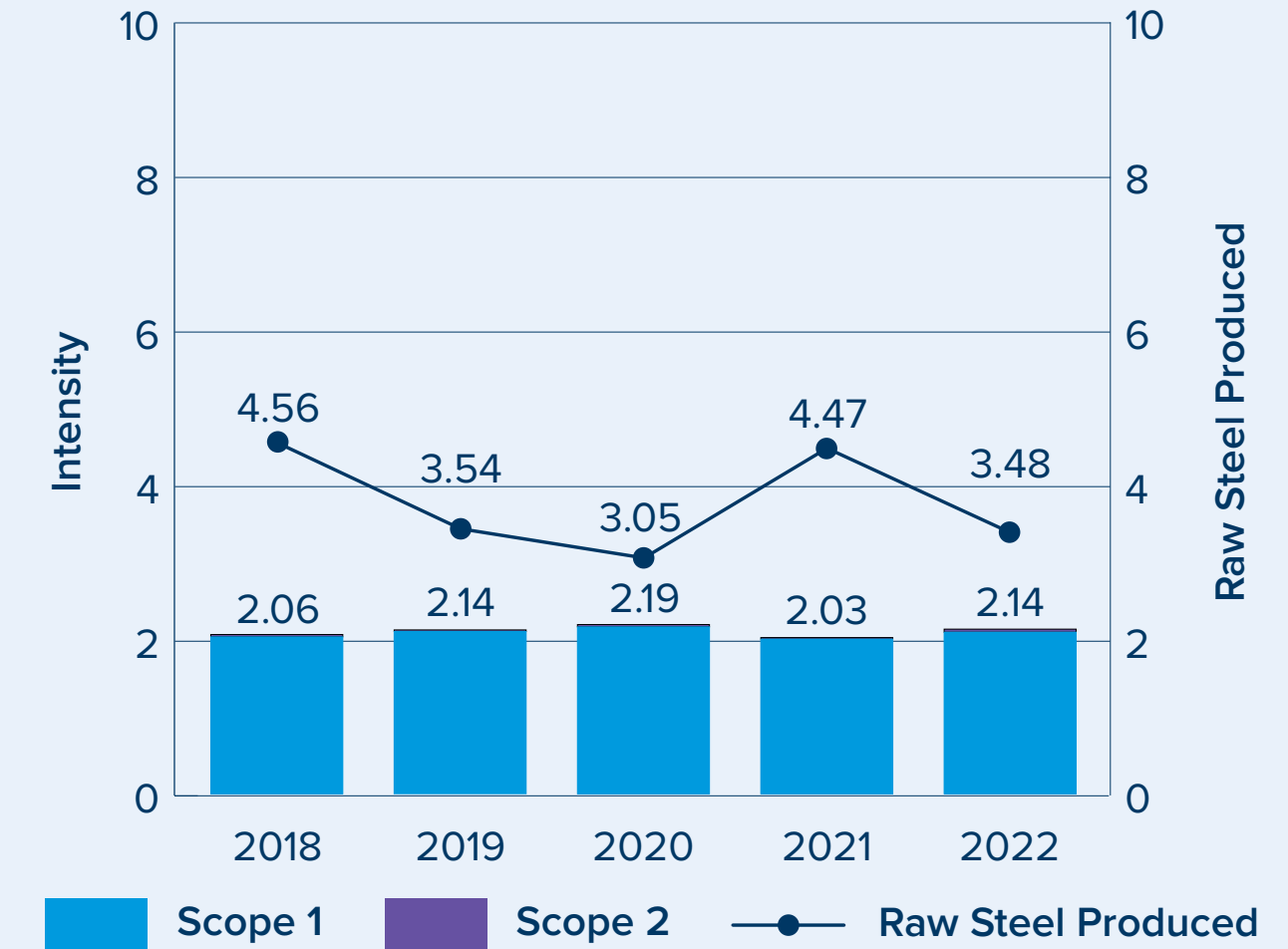
The GHG emissions intensity is based on the total quantity in metric tonnes of GHG emissions calculated in accordance with GHG Protocol standards divided by the total quantity in metric tonnes of raw steel produced in North America as published in the U. S. Steel Annual Report and that are processed into finished steel products.

Disclosure #	Disclosure Title	Reference/Location
305-4 continued	GHG emissions intensity	USSK: 2.14 (t CO ₂ e/t raw steel)

U. S. STEEL ANNUAL TOTAL GREENHOUSE GAS EMISSIONS INTENSITY AND PRODUCTION FOR THE EUROPEAN UNION OPERATIONS

(Totals include Scope 1 and Market-Based Scope 2)

(Intensity Units—metric tonnes of CO₂e per metric tonne of raw steel produced; Raw Steel Produced Units—million metric tonnes)



The GHG emissions intensity is based on the total quantity in metric tonnes of GHG emissions calculated in accordance with GHG Protocol and EU ETS standards divided by the total quantity in metric tonnes of raw steel produced in the EU as published in the U. S. Steel Annual Report and that are processed into finished steel products.

2022 GHG INTENSITY

U. S. Steel Areas	Units	Scope 1 Intensity	Market-Based Scope 2 Intensity	Total Intensity
Global	metric tonnes CO ₂ e/metric tonnes raw steel	1.79	0.19	1.98
Europe	metric tonnes CO ₂ e/metric tonnes raw steel	2.10	0.04	2.14
North America	metric tonnes CO ₂ e/metric tonnes raw steel	1.69	0.23	1.93
North America by business	Units	Scope 1 Intensity	Market-Based Scope 2 Intensity	Total Intensity
Integrated	metric tonnes CO ₂ e/metric tonnes raw steel	1.99	0.05	2.05
Mini mills	metric tonnes CO ₂ e/metric tonnes raw steel	0.22	0.19	0.41
Tubular	metric tonnes CO ₂ e/metric tonnes raw steel	0.33	0.40	0.73
Pellets	metric tonnes CO ₂ e/metric tonnes pellets	0.09	0.05	0.14

FOOTNOTES: 1. North America Integrated includes all operations at Gary Works, Granite City Works, and Mon Valley Works, including coke production at the latter. 2. Mini mills include all operations at Big River Steel. 3. Tubular includes the Fairfield Works EAF melt shop and the Fairfield Tubular Seamless Pipe Mill. 4. Pellets includes mining, beneficiation, and pelletizing operations at both Minntac and Keetac. 5. Stand-alone finishing facilities are not included in the splits but are included in the North America and Global roll-ups. 6. Total intensity values may not add up due to rounding.

Emissions—continued

Disclosure #	Disclosure Title	Reference/Location
305-5	Reductions of GHG emissions	2022 Absolute Emissions, CO ₂ e (Million Metric Tonnes) decreased in North America to 21.21 from 22.51 in 2021 and decreased in USSK to 7.45 from 9.06 in 2021.

U. S. STEEL ANNUAL TOTAL GREENHOUSE GAS EMISSIONS FOR THE NORTH AMERICA OPERATIONS
 (Scope 1 and Market-Based Scope 2)
 (million metric tonnes of CO₂e)

Year	2018	2019	2020	2021	2022
Total Emissions	26.53	26.07	19.98	22.51	21.21

GHG emissions are reported in metric tonnes of total carbon, methane, and nitrous oxide converted to carbon dioxide equivalents. The annual amounts vary based on a variety of factors including the use of grid specific emissions factors, electricity generation, facilities operating, production levels, and energy efficiency projects implementation.

Disclosure #	Disclosure Title	Reference/Location
305-5 continued	U. S. STEEL ANNUAL TOTAL GREENHOUSE GAS EMISSIONS FOR THE EUROPEAN OPERATIONS (Scope 1 and Market-Based Scope 2) (million metric tonnes of CO ₂ e)	U. S. Steel is focusing on the new mini mill and process improvements at our operations. Climate Strategy Report , U. S. Steel's net-zero Goal, p. 8
305-6	Emissions of ozone-depleting substances (ODS)	U. S. Steel complies with US EPA regulations for managing Ozone-Depleting Substances per the Clean Air Act provisions for protecting the Ozone layer.

U. S. STEEL ANNUAL TOTAL GREENHOUSE GAS EMISSIONS FOR THE EUROPEAN OPERATIONS
 (Scope 1 and Market-Based Scope 2)
 (million metric tonnes of CO₂e)

Year	2018	2019	2020	2021	2022
Total Emissions	9.41	7.56	6.70	9.06	7.45

GHG emissions are reported in metric tonnes of total carbon converted to carbon dioxide equivalents. The annual amounts vary based on a variety of factors including the use of grid specific emissions factors, electricity generation, facilities operating, production levels, and energy efficiency projects implementation.

Emissions—continued

Disclosure #	Disclosure Title	Reference/Location
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	<p>In order to protect air quality, the United States Environmental Protection Agency and state and local environmental agencies have enacted laws to regulate air emissions from various sources.</p> <p>Many of our facilities have Title V operating permits that are required by the Clean Air Act. These permits are enforceable by the issuing agency, usually the state, as well as the US EPA. The Title V permit is unique for each facility, is comprehensive, and is intended to include “all applicable requirements” under the Clean Air Act and underlying regulations that apply to the facility. The permits include emissions limits and standards and work-practice requirements, as well as air pollution control equipment, stack testing, monitoring, record-keeping, and reporting requirements. U. S. Steel is required to provide periodic monitoring reports to the regulatory authorities and certify compliance at least annually, identifying any deviations from the applicable requirements.</p> <p>Some of our facilities are not required to have a Title V permit. These facilities are typically regulated by installation permits, construction permits, minor source operating permits, permit-by-rules, or a combination of these regulatory and permitting mechanisms. Included in the various permit or rule types are conditions that limit the amount of air emissions; applicable federal, state, and local authority regulations; work practice standards; and monitoring related to the operations and maintenance of air pollution control equipment, reporting of process conditions, and record-keeping requirements.</p> <p>U. S. Steel is committed to environmental progress and strives for 100% compliance with all federal, state, and local agencies’ rules, regulations, and permit conditions, even as the regulations become more stringent.</p> <p>NO_x is produced from a variety of sources, such as car engines, agricultural activities, industrial operations, and even lightning. At our facilities, the primary source of NO_x generation is from the combustion of fuels. NO_x is a regulated pollutant but is also a precursor to ozone and PM2.5 (particulate matter of 2.5 microns or smaller). In 2021, we set a corporate NO_x intensity goal of a 10% reduction by 2030, using 2018 as a baseline year.</p> <p>2022 Air Emissions (tons) NO_x: 25,754 SO₂: 10,105 VOC: 1,320 CO₂: 154,143 Lead: 1.37 PM10: 8,306 PM2.5: 6,571</p> <p>* PM10 and PM2.5 for Košice based on average PM10/PM and PM2.5/PM ratio for other U. S. Steel sites</p>

Waste

Disclosure #	Disclosure Title	Reference/Location
306-1	Waste generation and significant waste-related impacts	The definition of significant waste-related impacts has not been internally established by U. S. Steel to which to compare waste generation inputs, activities, and outputs.
306-2	Management of significant waste-related impacts	U. S. Steel takes action to prevent waste generation by collecting and recycling tar decanter sludge and other coke processing residues back into the coke ovens; sending spent pickle liquor (ferrous chloride solution) for regeneration to hydrochloric acid to be used again on the steel pickling lines, or used directly as a wastewater treatment chemical; and sending electric arc furnace dust to recyclers that recover zinc and iron oxide products from it.
306-3	Waste generated; Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste	U. S. Steel does not currently track waste generation and related impacts from upstream and downstream value chains.
306-4	Waste diverted from disposal	<p>Steel Scrap</p> <p>In 2022, U. S. Steel recycled approximately 5.1 million metric tonnes of scrap steel in our integrated and mini mills. Steel can be recycled over and over without any loss of quality to the products being produced.</p> <p>Blast Furnace and Steel Slag</p> <p>In 2022, U. S. Steel recycled approximately 3.0 million metric tonnes of blast furnace slag and 204,540 metric tonnes of steel slag. Blast furnace (iron) slag and basic oxygen furnace (steel) slag are highly sustainable products that are used in place of natural aggregates, such as limestone and gravel, in numerous construction and product applications. Blast furnace slag is used in cement manufacturing, asphalt mixes, glass manufacturing, precast concrete, wallboard, mineral wool, and sub-base for road and interstate highway construction. Steel slag, which like blast furnace slag can be used in cement manufacturing and asphalt mixes, is also recycled in applications such as landfill daily cover and internal haul roads, phosphorus removal in wastewater treatment, ground water remediation, reactive barrier walls, and agricultural applications, including as a liming agent and micronutrient in fertilizer. Use of iron and steel slag in place of mined and quarried rock and mineral aggregates saves these natural resources and reduces the impact to the environment.</p> <p>U. S. Steel also works with outside organizations to repurpose our used equipment. Examples include transforming used conveyor belts into rubber mats and used tires from our mining mobile equipment into feeding and water troughs for livestock. At USSK, construction waste, like concrete, debris, and ceramics from reconstruction and modernization projects, is reused by third parties, a recycling effort that has continuously minimized the use of landfills.</p>

Waste—continued

Disclosure #	Disclosure Title	Reference/Location
306-4 continued	Other Cokemaking and Steelmaking Recyclable Materials	<p>U. S. Steel recycles several other materials from the byproduct, cokemaking, ironmaking, steelmaking, and steel finishing operations. In 2022, 6,240 metric tonnes of process materials from the cokemaking byproducts plant were collected and returned directly to coke ovens. Carbon, iron, and steel bearing residuals, such as coal and coke fines, taconite pellet fines, blast furnace and steel furnace air pollution control dusts and sludges are used to produce sinter and briquettes, which are then used as feedstocks for ironmaking and steelmaking, respectively. This included the production of approximately 3.5 million metric tonnes of sinter, which was used in the blast furnaces, along with 107,876 metric tonnes of briquettes that was used in the blast furnaces and Basic Oxygen Process (BOP) furnaces.</p> <p>An additional 64,151 metric tonnes of mill scale not used internally to make sinter or briquettes was sold to cement manufacturers, which use the mill scale for its iron content, a critical ingredient in cement. Hydrochloric acid, which is used in steel pickling operations to remove heavy iron oxide rust from the surface of steel coils to prepare the coils for surface coating, results in an iron oxide rich material called spent pickle liquor. The spent pickle liquor is recycled by being sent to a recycling plant to regenerate the hydrochloric acid and return it to plants for reuse in pickling, or it is sold for beneficial use as a wastewater treatment chemical.</p> <p>In 2022, U. S. Steel reused 235,838 metric tonnes of regenerated hydrochloric acid in the pickling lines and sent 23,276 metric tonnes off-site for direct beneficial use in wastewater treatment.</p>
	Coke Oven Gas and Blast Furnace Gas	<p>We reduce the amount of waste generated and emissions produced in steelmaking by reusing the byproduct gases produced in our blast furnaces and coke ovens because it is good for the environment and good for business.</p> <p>U. S. Steel Mon Valley Works is one of the most energy-efficient integrated iron and steel facilities in the world. The Mon Valley Works reuses gases from blast furnaces and coke ovens to support combustion processes at U. S. Steel's Clairton, Edgar Thomson, and Irvin facilities, as well as to generate electricity at the Edgar Thomson and Clairton plants. The Mon Valley Works is a certified Alternative Energy System recognized by the Pennsylvania Department of Environmental Protection (PADEP).</p> <p>Company-wide, by using the blast furnace and coke oven gas generated in our cokemaking and steelmaking activities to power our facilities, we conserved enough natural gas and other fuels from 2020 to 2022 to heat approximately 3.2 million households each year.</p>

Disclosure #	Disclosure Title	Reference/Location
306-4 continued		2022 Waste Data (metric tonnes):
		<ul style="list-style-type: none"> - Process materials from cokemaking byproducts plant collected and returned to coke ovens: 6,240 - Hydrochloric acid sent off-site for direct beneficial use in wastewater treatment: 23,276 - Mill scale sold to cement manufacturers: 64,151 - Steel slag recycled: 204,540 - Regenerated hydrochloric acid in pickling lines reused: 235,838 - Briquettes used in blast furnaces and Basic Oxygen Process (BOP) furnaces: 107,876 - Blast furnace slag recycled: 3.0m - Sinter used in blast furnaces: 3.5m - Scrap steel recycled: 5.1m
306-5	Waste directed to disposal	Mineral Waste Management
		<p>At our Minnesota Ore Operations in the Mesabi Iron Range, we operate several highly efficient taconite mines—Keetac and Minntac. The stockpiling of materials not suitable for processing is regulated by the Minnesota Department of Natural Resources (MNDNR).</p> <p>Waste rock and surface material must be removed to uncover the taconite that will be processed. Waste rock and surface overburden are stockpiled around the active mining area and around previously mined areas. U. S. Steel complies with MNDNR design and construction standards for stockpiles, as well as reclamation standards. Annual reports are sent to MNDNR that address both completed and planned reclamation activities.</p> <p>Approximately 70% of the processed taconite is non-iron-bearing materials that are generated as tailings. Minntac and Keetac both operate tailings basins for the storage of tailings that are approximately 8,000 and 6,000 acres, respectively. Each of the tailings basins features active interior tailings disposal basins (6,000 acres and 2,400 acres, respectively) with separate exterior perimeter dams. They utilize an instrumentation network around the tailings impoundment to routinely monitor the dam. Routine inspections are performed at both facilities, including observing for damage. Inspections are performed by knowledgeable personnel or third-party engineers. Inactive areas of the tailings basins are reclaimed. Dam safety reports that review the annual activities and monitoring are provided to MNDNR annually. MNDNR also conducts independent inspections of reclamation success and dam safety.</p>

Waste—continued

Disclosure #	Disclosure Title	Reference/Location
306-5 continued	Tailings Basin Management	<p>At our Keetac and Minntac facilities, the ore mining process requires the beneficiation of taconite to produce high-grade iron ore pellets. The beneficiation process results in 28–30% of the crude ore that is mined becoming product, and 70–72% becoming waste tailings stored in onsite tailings basins.</p> <p>In 2020, additional monitoring instrumentation was installed at various locations around both basins to help ensure the ongoing safety and stability of the facilities.</p> <p>Tailings basin dams are regulated by the Minnesota Department of Natural Resources. Minnesota Rules 6130 lays out the requirements for metallic mineral mining in Minnesota, including the mine and tailings basin areas. This includes the requirement to obtain a Permit to Mine, which regulates the operation, maintenance, closure, and post-closure of the facilities. Minnesota Rules 6115 includes the requirements for dam safety, which is applicable to the tailings basin storage facilities in the state.</p> <p>U. S. Steel is a member of the Mineland Vision Partnership (MVP), working with regulatory agencies, mining companies, and communities to plan and design future landscapes that benefit all. The MVP is a regional collaboration that develops opportunities for changing of dynamic minescapes, preserving lands to sustain current and future mining, and providing resources and education.</p> <p>Both the Keetac and Minntac facilities conduct reclamation activities in compliance with Minnesota Rules 6130, planting vegetation to provide several benefits, including dust mitigation and stormwater controls, in addition to providing wildlife habitats. The facilities work with regulatory agencies to ensure the proper seed mixture is used to maximize growth with use of native species.</p> <p>2022 Data:</p> <ul style="list-style-type: none"> - 28–30% of crude ore from beneficiation process becomes product - 70–72% of crude ore from beneficiation process becomes waste tailings stored in onsite tailings basins - 70% of taconite is generated as tailings

Supplier Environmental Assessment

Disclosure #	Disclosure Title	Reference/Location
308-1	New suppliers that were screened using environmental criteria	<p>We are in the process of implementing a data collection / screening program using an online tool, for suppliers representing 75% of total spend, that will provide data on environmental issues relating to energy and GHG emissions, water, waste, biodiversity, etc. Ultimately this will be embedded into the procurement supplier selection process, with expected implementation in 2023.</p> <p>In addition, the Supplier Code of Conduct outlines expectations for suppliers to strive to minimize the adverse impact of their operations on the environment.</p>
308-2	Negative environmental impacts in the supply chain and actions taken	<p>We are in the process of implementing a data collection / screening program using an online tool, for suppliers representing 75% of total spend, that will provide data on environmental issues relating to energy and GHG emissions, water, waste, biodiversity, etc. Ultimately this will be embedded into the procurement supplier selection process, with expected implementation in 2023.</p>

GRI Index Social

Employment

401-1	New employee hires and employee turnover	<p>2022 Employee Turnover</p> <p>New hires/Rehires:</p> <p>Under 30: Female 14%; Male 86%</p> <p>30–50: Female 18%; Male 82%</p> <p>Over 50: Female 16%; Male 84%</p> <p>Attrition:</p> <p>Under 30: Female 13%; Male 87%</p> <p>30–50: Female 13%; Male 87%</p> <p>Over 50: Female 12%; Male 88%</p>
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<p>As part of our commitment to cultivating a culture of caring, we have inclusive benefits available for our U.S. non-represented workforce, including expanded parental leave, backup dependent care, infertility coverage, gender-confirmation coverage, and healthcare continuation for the families of employees who suffer work-related or military service fatalities. In each of 2020, 2021, and 2022, U. S. Steel earned a 100% score on the Human Rights Campaign annual Corporate Equality Index in recognition of our comprehensive and inclusive benefits.</p> <p>2022 10-K, Steel Industry Background and Competition, p. 7</p>

Employment—continued

Disclosure #	Disclosure Title	Reference/Location
401-3	Parental leave	U. S. Steel provides up to eight weeks of paid time off for either parent following the birth of a child, the birth of a child of a domestic partner, or the placement of a child for foster care or adoption. For birth mothers, this new parental leave is in addition to the available short-term disability period of six or eight weeks depending on the type of delivery.

Labor/Management Relations

402-1	Minimum notice periods regarding operational changes	U. S. Steel follows all applicable laws, rules and regulations regarding notification to employees prior to operational changes that may affect them. Advance notification and/or consultation of certain operational changes is provided for in certain labor agreements that cover represented U. S. Steel employees.
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Occupational Health and Safety

403-1	Occupational health and safety management system	Safety and Industrial Hygiene Policy 2022 ESG Report, Health and Safety , p. 49–53
403-2	Hazard identification, risk assessment, and incident investigation	In 2022, we continued to leverage our HIRA system to drive down risk in our operational areas. We have integrated our HIRA process with our quarterly safety campaigns to better communicate risk reduction across the enterprise.
403-3	Occupational health services	U. S. Steel employs dedicated internal industrial hygiene professionals who, under the supervision of a Certified Industrial Hygienist, coordinate sampling plans and exposure mitigations with our internal plant medical services to ensure compliance with local, state and federal regulations. We have established protocols for access to medical records that comply with HIPAA requirements to ensure confidentiality with the affected employees. Access to all medical records and exposure documentation is controlled through our licensed medical professionals. These services are available to all employees through onsite medical facilities.
403-4	Worker participation, consultation, and communication on occupational health and safety	Three seasonal safety campaigns were held this year across U. S. Steel that emphasized worker engagement and the sharing of best practices throughout the corporation. 1. March to Risk Reduction (March–April) 2. The Heat is On...Reduce Risk Now! (June–September) 3. Fall into Safety (November–January)

Disclosure #	Disclosure Title	Reference/Location
403-4 continued		These three safety campaigns included worker engagement activities covering topics such as safety risk identification and elimination, fatality prevention, and safety management processes. We also partnered with our Environmental Affairs Department which coordinated various environmental activities throughout our 2022 safety campaigns. Surveys were conducted, employees were recognized, and best practices were shared routinely throughout the safety campaigns. Every other week, each organization would share the outputs of their engagement efforts on a report out call. In 2023, we look forward to finding new ways to engage our employees on the identification of hazards and the determination of controls to make our workplace safer
403-5	Worker training on occupational health and safety	U. S. Steel recognizes the importance of ensuring our employees have the education, qualification, and experience necessary to carry out their daily work duties in a manner that will keep them and their coworkers safe. All employees receive routine safety and health training in a multitude of formats to ensure we equip our employees with the skills and knowledge that will positively impact their safety performance. New employee orientation and annual safety awareness training are provided on an annual basis, and task-specific on-the-job training is performed and built into the job qualification requirements of every employee.
403-6	Promotion of worker health	In 2022, we expanded our commitment to cultivating a culture of caring and inclusivity by maintaining inclusive and family-focused benefit programs for our U.S. workforce. Programs designed to support an inclusive workplace culture and to attract and retain a diverse workforce include: Mental Health Care: The Company is committed to the 360° safety of our employees and their families. Due to the pandemic and other life stressors, we realize the importance of offering our employees, their spouses, and children a robust benefit to focus care on mental health. With our new mental health and EAP benefits, the Company will cover the first 8 sessions of therapy or coaching to support our employees and families directly. Parental leave: Paid time off for either parent following the birth of a child, the birth of a child of a domestic partner, or the placement of a child for foster care or adoption. For birth mothers, parental leave is in addition to the available short-term disability period of six or eight weeks depending on the type of delivery. Infertility coverage: Additional medical coverage for assisted infertility procedures, treatments and medications. Gender confirmation procedure coverage: Additional medical coverage for treatments and medications associated with gender confirmation. Domestic Violence and Abuse Leave: Paid time off to support our employees facing situations that are beyond their control and should not impact their employment relationship. Domestic partner coverage: The allowance of eligible domestic partners and eligible children to receive coverage under U. S. Steel's non-represented health and welfare programs. Bereavement leave: Provides for up to 15 days for immediate family.

Occupational Health and Safety—continued

Disclosure #	Disclosure Title	Reference/Location
403-6 continued		Adoption assistance: The company will reimburse up to \$4,000 for eligible expenses related to the adoption of a child. Healthcare continuation for work-related or military service fatalities: Healthcare continuation for surviving eligible family members of employees who are fatally injured at work or in the line of duty while on military leave. Emergency backup care provides emergency child or adult dependent care up to 10 times per year (available for both represented and non-represented employees). 2022 10-K , Employee Health & Safety, p. 10 2023 Proxy Statement , Employee Health & Safety, p. 28–29
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	2022 ESG Report, Health and Safety , p. 49–53
403-8	Workers covered by an occupational health and safety management system	2022 ESG Report, Health and Safety , p. 49–53
403-9	Work-related injuries	2022 10-K , Employee Health and Safety p. 10–11
403-10	Work-related ill health	Global OSHA Days Away From Work Incidence Rate (0.05 injuries per 200,000 manhours for 2022)

Training and Education

404-1	Average hours of training per year per employee or training days per employee	Throughout the year in the U.S., we delivered 3,552 distinct Learning & Development courses to more than 14,000 employees for more than 370,000 hours of employee training. Learning & Development offerings were mainly focused on leadership development and DE&I. 190,000 hours of employee training courses were provided during 2022 for USSK. Employee Category Rollup and Average Training Hours per Employee Trained in the U.S.: Represented: 29.78 hours Non-Represented: 14.57 hours Other: 13.51 hours Grand Total: 26.09 hours
404-2	Programs for upgrading employee skills and transition assistance programs	Provided 3,552 distinct Learning & Development courses to more than 14,000 employees for more than 370,000 hours of employee training in the U.S. 190,000 hours of employee training courses were provided during 2022 for USSK.

Disclosure #	Disclosure Title	Reference/Location
404-3	Percentage of employees receiving regular performance and career development reviews	20% of the overall U.S. and USSK workforce. Represented employees make up the majority (80%) and do not complete performance reviews.

Diversity and Equal Opportunity

405-1	Diversity of governance bodies and employees	Non-represented: Female 18%, Male 82% Represented: Female 8%, Male 92% Grand Total: Female 10%, Male 90% Non-represented: 16% Under 30, 52% 30–50, 33% Over 50 Represented: 9% Under 30, 48% 30–50, 43% Over 50 Grand Total: 11% Under 30, 49% 30–50, 40% Over 50 Non-represented: 13% POC, 87% White Represented: 22% POC, 78% White Grand Total: 20% POC, 80% White
405-2	Ratio of basic salary and remuneration of women to men	We conduct Pay Equity analysis of our salaried positions and in the organization the average ratio of female to male salary by job level is 100%. For represented employees covered by a collective bargaining agreement, remuneration is governed by the terms of the relevant labor agreement.

Freedom of Association and Collective Bargaining

407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Approximately 80% of our employees in North America and Slovakia are covered by collective-bargaining agreements, guided by the National Labor Relations Act in the U.S. and the Law on Collective Bargaining in Slovakia. We work closely with union representatives to provide safe and productive workplaces that enable our employees to deliver high-quality products and meet the needs of our customers. Our partnership with the United Steelworkers includes not only a commitment to safety programs, but also a common approach to combating the unfairly traded imports that threaten our industry, our company, and ultimately, the jobs of our employees.
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Child Labor

408-1	Operations and suppliers at significant risk for incidents of child labor	Child labor is covered generally in our Code of Ethical Business Conduct on p. 26, our Human Rights and Indigenous Rights Policy , and our Supplier Code of Conduct .
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Forced or Compulsory Labor

Disclosure #	Disclosure Title	Reference/Location
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Forced or compulsory labor is covered generally in our Code of Ethical Business Conduct p. 26, Human Rights and Indigenous Rights Policy , and Supplier Code of Conduct

Local Communities

413-1	Operations with local community engagement, impact assessments, and development programs	2022 ESG Report, Community Engagement , p. 54–58
413-2	Operations with significant actual and potential negative impacts on local communities	2022 ESG Report, Community Engagement , p. 54–58

Supplier Social Assessment

414-1	New suppliers that were screened using social criteria	<p>We are in the process of implementing a data collection/screening program using an online tool, for suppliers representing 75% of total spend, that will provide data on social issues relating to employment, health and safety, child labor, and forced labor. Ultimately this will be embedded into the procurement supplier selection process, with expected implementation in 2023.</p> <p>In addition, the Supplier Code of Conduct outlines expectations for suppliers to be socially responsible.</p>
414-2	Negative social impacts in the supply chain and actions taken	We are in the process of implementing a data collection/screening program using an online tool, for suppliers representing 75% of total spend, that will provide data on social issues relating to employment, health and safety, child labor, and forced labor. Ultimately this will be embedded into the procurement supplier selection process, with expected implementation in 2023.

Public Policy

415-1	Political contributions and/or lobbying	Political Contributions Policy
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Sustainable Accounting Standards Board (SASB) Index

IS—Iron & Steel Producers

Sector	Code	Accounting Metric	Response															
EM-IS	110a.1—Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	26 million metric tonnes CO ₂ eq Percentage covered under emissions-limiting regulations is 31% within European operations.															
EM-IS	110a.2—Greenhouse Gas Emissions	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	U.S. Steel is focusing on the new mini mill and process improvements at our operations. Climate Strategy Report , U. S. Steel's net-zero Goal, p. 8															
EM-IS	120a.1—Air Emissions	Air emissions of the following pollutants: (1) CO, (2) NO _x (excluding N ₂ O), (3) SO _x , (4) particulate matter (PM ₁₀), (5) manganese (MnO), (6) lead (Pb), (7) volatile organic compounds (VOCs), and (8) polycyclic aromatic hydrocarbons (PAHs)	2022 ESG Report, GRI 305-7 , p. 90 (U. S. Steel does not report on MnO or PAHs at this time.)															
EM-IS	130a.1—Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	<table border="1"> <thead> <tr> <th></th> <th>2021</th> <th>2022</th> </tr> </thead> <tbody> <tr> <td>MGJ</td> <td>375.35</td> <td>339.5</td> </tr> <tr> <td>%</td> <td>7.20%</td> <td>8.0%</td> </tr> <tr> <td>%</td> <td>n/a</td> <td>1.4%</td> </tr> </tbody> </table>		2021	2022	MGJ	375.35	339.5	%	7.20%	8.0%	%	n/a	1.4%			
	2021	2022																
MGJ	375.35	339.5																
%	7.20%	8.0%																
%	n/a	1.4%																
EM-IS	130a.2—Energy Management	(1) Total fuel consumed, (2) percentage coal, (3) percentage natural gas, (4) percentage renewable	<table border="1"> <thead> <tr> <th></th> <th>2021</th> <th>2022</th> </tr> </thead> <tbody> <tr> <td>MGJ</td> <td>342.76</td> <td>308.4</td> </tr> <tr> <td>%</td> <td>65.60%</td> <td>65.91%</td> </tr> <tr> <td>%</td> <td>30.90%</td> <td>32.11%</td> </tr> <tr> <td>%</td> <td>0.30%</td> <td>0.24%</td> </tr> </tbody> </table>		2021	2022	MGJ	342.76	308.4	%	65.60%	65.91%	%	30.90%	32.11%	%	0.30%	0.24%
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%	30.90%	32.11%																
%	0.30%	0.24%																
EM-IS	140a.1—Water Management	(1) Total fresh water withdrawn, (2) percentage recycled, (3) percentage in regions with High or Extremely High Baseline Water Stress	(1): 1,205,351 megaliters (2): 73% (3): 0%															

Sector	Code	Accounting Metric	Response
EM-IS	150a.1—Waste Management	Amount of waste generated, percentage hazardous, percentage recycled	2022 ESG Report, GRI 301-1, 301-2, 301-3 , p. 81
EM-IS	320a.1—Workforce Health & Safety	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near-miss frequency rate (NMFR) for (a) full-time employees and (b) contract employees	U.S. Steel reports 0.05 OSHA Days Away From Work for the Workforce Health & Safety metric
EM-IS	430a.1—Supply Chain Management	Discussion of the process for managing iron ore and/or coking coal sourcing risks arising from environmental and social issues	Sustainable Procurement Policy Supplier Code of Conduct
EM-IS	000.A—Activity Metric	Raw steel production, percentage from: (1) basic oxygen furnace processes, (2) electric arc furnace processes	Total steel production in 2022: 22.4M (net tons) <ul style="list-style-type: none"> 13.2M North American Flat-Rolled 3.3M Mini Mill 5.0M USSK 0.9M Tubular (1) basic oxygen furnace processes: 81.25% (2) electric arc furnace processes: 18.75%
EM-IS	000.B—Activity Metric	Total iron ore production	22,059,000 (thousands of tons) 2022 10-K , p. 113
EM-IS	000.C—Activity Metric	Total coking coal production	5,034,000 (thousands of tons) 2022 10-K , p. 113

UN SDG Alignment

The Sustainable Development Goals (SDGs) are an issue-based agenda launched by the United Nations and adopted by all UN member states in 2015. As the world seeks to unite around these goals, the SDGs have gained significant traction from business organizations across the world. U. S. Steel recognizes the importance of and supports the SDGs through our corporate mission and sustainability program.

We have aligned our sustainability pillars and material topics to the relevant SDGs below.

Celebrate Innovation

We enable the development of profitable, sustainable solutions for customers and drive positive outcomes for all stakeholders. This involves material efficiency, energy management, and process and product innovation.



Empower People

We maximize the potential of people we impact, internally through employee benefits and development, and externally through community outreach. This includes community engagement, corporate governance, DE&I, health and safety, relationships with unions, and talent management.



Protect the Environment

We strive to minimize our environmental footprint through implementation of our greenhouse gas intensity reduction goal, air quality goal and adherence to environmental standards. It requires us to engage with our stakeholders throughout the year and report on our performance to relevant groups across our organization. We are working to ensure our transition to net-zero greenhouse gas emissions is just and equitable for directly affected communities.



Legal Disclaimer

This report contains information that may constitute “forward-looking statements” within the meaning of Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended. We intend the forward-looking statements to be covered by the safe harbor provisions for forward-looking statements in those sections. Generally, we have identified such forward-looking statements by using the words “believe,” “expect,” “intend,” “estimate,” “anticipate,” “project,” “target,” “forecast,” “aim,” “should,” “will,” “may,” and similar expressions or by using future dates in connection with any discussion of, among other things, the construction or operation of new or existing facilities or operating capabilities, operating or financial performance, trends, events or developments that we expect or anticipate will occur in the future, anticipated cost savings, potential capital and operational cash improvements, changes in the global economic environment, including supply and demand conditions, inflation, interest rates, supply chain disruptions and changes in prices for our products, international trade duties and other aspects of international trade policy, statements regarding our future strategies, products and innovations, statements regarding our greenhouse gas emissions reduction goals, risk management, including climate-related risks and opportunities, statements regarding existing or new regulations and statements expressing general views about future operating results. However, the absence of these words or similar expressions does not mean that a statement is not forward-looking. Forward-looking statements are not historical facts, but instead represent only the Company’s beliefs regarding future events, many of which, by their nature, are inherently uncertain and outside of the Company’s control. It is possible that the Company’s actual results may differ, possibly materially, from the anticipated results indicated in these forward-looking statements. Management believes that these forward-looking statements are reasonable as of the time made. However, caution should be taken not to place undue reliance on any such forward-looking statements because such statements speak only as of the date when made. Our Company undertakes no obligation to publicly update or revise any forward-looking statements, whether as a result of new information, future events or otherwise, except as required by law. In addition, forward-looking statements are subject to certain risks and uncertainties that could cause actual results to differ materially from our Company’s historical experience and our present expectations or projections, including any failure to meet stated greenhouse gas emissions goals and commitments, and execute our strategies in the timeframe expected or at all. These risks and uncertainties include, but are not limited to, the risks and uncertainties described in this report and in “Item 1A. Risk Factors” in our Annual Report on Form 10-K and those described from time to time in our reports filed with the Securities and Exchange Commission.

References to “we,” “us,” “our,” the “company,” and “U. S. Steel,” refer to United States Steel Corporation and its consolidated subsidiaries and references to “Big River Steel” refer to Big River Steel Holdings LLC and its direct and indirect subsidiaries unless otherwise indicated by the context. References to “partner” and “partnership” refer to collaborative arrangements with various third parties, and do not imply or create a joint venture, partnership or any other similar relationship between the parties or any legal obligations on behalf of U. S. Steel or its subsidiaries, directors, officers, employees or agents. References throughout this document to “GHG emissions” refer to Scope 1 and 2 emissions.

The inclusion of information in this report should not be construed as a characterization regarding the materiality or financial impact (or potential impact) of that information or confirmation or other expectation that the actions described in this report (or related capital investments) will be taken within the time frame described, or at all. For additional information regarding U. S. Steel, please see our current and periodic reports filed with the Securities and Exchange Commission, including our Annual Report on Form 10-K and Quarterly Reports on Form 10-Q.

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