

Independent Verification Statement

Introduction

DNV Business Assurance USA, Inc. (DNV) has been commissioned by the management of United States Steel Corporation (USS) to carry out an independent limited level verification engagement of Selected Performance Information for calendar year 2022 and, where noted below, for Calendar Years 2021, and 2020. The assurance was carried out April through June 2023.

USS has sole responsibility for preparation of the data. DNV, in performing our verification work, is responsible to the management of USS. Our verification statement, however, represents our independent opinion and is intended to inform all stakeholders including USS.

Scope of Verification

The scope of work agreed with USS includes the following:

Organizational boundary

- All global facilities under USS’s operational control
 - 16 facilities in the US and 1 in the EU

Data Verified for the period of January 1, 2022 to December 31, 2022

- GHG Emissions Scope 1 and 2 (market based)
- Days Away From Work Incidence Rate (DAFW) per 200,000 hours

Data Verified for the period of January 1, 2021 to December 31, 2021

- Days Away From Work Incidence Rate (DAFW) per 200,000 hours

Data Verified for the period of January 1, 2020 to December 31, 2020

- Days Away From Work Incidence Rate (DAFW) per 200,000 hours

Topic	Accounting Metric	Unit of Measure
Carbon Emissions	2022 Scope 1 and 2 metric tons CO ₂ e emissions (market based)	Million metric tons of CO ₂ e
Carbon Emissions Intensity	2022 Scope 1 and 2 metric tons CO ₂ e emissions (market based)/ metric tons raw steel produced	mtCO ₂ e / mt raw steel
Employee Health & Safety	Annual Days Away From Work Frequency Rate (DAFW) = (Total Annual Days Away Cases x 200,000) / Total Annual Hours Worked (1) 2022 Average DAFW over previous 3 years = (2022 DAFW + 2021 DAFW + 2020 DAFW) / 3	Rate per 200,000 hours

Topic	Accounting Metric	Unit of Measure

We do not express any conclusions on any other information that may be published on the USS website or sustainability disclosures for the current reporting period or for previous periods.

Level of Verification

We performed a limited verification engagement in accordance with the *International Standard on Assurance Engagements (ISAE) 3000 (revised) – ‘Assurance Engagements other than Audits and Reviews of Historical Financial Information’*, issued by the International Auditing and Assurance Standards Board. This standard requires that we comply with ethical requirements and plan and perform the assurance engagement to obtain limited assurance.

DNV applies its own management standards and compliance policies for quality control, in accordance with *ISO/IEC 17029:2019 - Conformity Assessment Requirements* for bodies providing audit and certification of management systems, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

The procedures performed in a limited assurance engagement vary in nature and timing and are less detailed than those undertaken during a reasonable assurance engagement, so the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. We planned and performed our work to obtain the evidence we considered sufficient to provide a basis for our opinion, so that the risk of this conclusion being in error is reduced, but not reduced completely.

DNV’s assurance engagements are based on the assumption that the data and information provided by the client to us as part of our review have been provided in good faith. We understand that the reported raw steel production data and information are based on data from USS’s 10-K, which is subject to a separate independent audit process. The review of financial and production data taken from the 10-K is not within the scope of our work. In addition, carbon emissions data assertions related to the company’s European Union operations were subject to a separate independent audit process. DNV expressly disclaims any liability or co-responsibility for any decision a person or an entity may make based on this Independent Assurance Statement.

Verification Methodology

DNV is a leading provider of sustainability services, including verification of GHG emissions data and other environmental metrics. Our environmental and social assurance specialists work in over 100 countries.

In that respect, the environmental footprint inventories have been evaluated against the following reporting criteria:

- World Business Council for Sustainable Development (WBSCD)/World Resources Institute (WRI) Greenhouse Gas Protocol.

DNV used a risk-based approach throughout the assurance engagement, concentrating on the areas that we believe are most material for both USS and its stakeholders. DNV applied a materiality threshold of five percent for all data in scope.

The assurance process involved a series of interviews with the accountable party(ies) and/or senior manager(s) responsible for collating the information at a corporate level to:

- Perform a walkthrough to understand how data is managed and reported and the systems, legal registers, processes and procedures used
- Interview of managers and data users representing relevant functions for supporting the environmental inventory and safety data management process
- Review the controls in place to confirm data and information accuracy
- Confirm the scope and boundaries of the data included
- Requests for further evidence and documentation in support of testimony and system observations

The assurance process includes desk review of the submitted documentation, data records and sources relating to the selected performance metrics and corporate environmental footprint data claims.

- Review of the processes and tools used to collect, aggregate, and report on all data and metrics
- Assessment of environmental and other information systems and controls, including:
 - Selection and management of all relevant environmental and safety data and information
 - Processes for collecting, processing, consolidating, and reporting the environmental and safety data and information
 - Systems and processes that ensure the accuracy of the performance data and information
 - Design and maintenance of the environmental and employee workforce and safety information system
 - Systems and processes that support the environmental and employee workforce and safety information system
 - Performed sample-based audits of the processes for generating, gathering, and managing the data
- Performed key data recalculations to confirm accuracy
- Evaluation of whether the organization conforms to the reporting criteria
- Evaluation of whether the evidence and data are sufficient and support USS performance claims
- Review of independent audit statement and findings report for emissions data for European Operations for reporting years in scope
- Reviewed employee hours worked
- Conducted remote site assessment at:
 - Mon Valley Works to review emissions inventory data and management
 - Gary Works and Big River Operations to review health and safety data and management

Data Verified

GHG Emissions

- 2022 Scope 1 and 2 Emissions (market-based) 28.7 million mtCO₂e
- 2022 Carbon Emissions Intensity (market-based) 1.98 mtCO₂e /mt raw steel

Employee Health & Safety

- 2022 Average Day Away Frequency Rate rolling average over 3 years (2022, 2021, 2020) 0.06

Verification Opinion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Specified Performance information and data is not fairly stated and has not been prepared, in all material respects, in accordance with the criteria stated. This conclusion relates only to the Specified Performance Information and is to be read in the context of this Independent Verification Statement.

Independence

DNV was not involved in the preparation of any part of USS data. This is our second year of providing verification for USS. We adopt a balanced approach towards all stakeholders when performing our evaluation.

DNV Business Assurance USA, Inc.
Katy, Texas
June 1st, 2023



Natasha D'Silva

Lead Verifier - H&S



Nelson Lee

Lead Verifier - GHG



Chandran Ilango

Technical Reviewer

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About DNV

Driven by our purpose of safeguarding life, property and the environment, DNV enables organizations to advance the safety and sustainability of their business. Combining leading technical and operational expertise, risk methodology and in-depth industry knowledge, we empower our customers' decisions and actions with trust and confidence. We continuously invest in research and collaborative innovation to provide customers and society with operational and technological foresight.