



**United States Steel Corporation
Big River Steel LLC**

Forced Labor and Child Labor Joint Report

This Forced Labor and Child Labor Joint Report is made by United States Steel Corporation (“U. S. Steel”) and its subsidiary Big River Steel LLC (“Big River Steel”) (together, the “Reporting Entities”) pursuant to Section 11 of the Canada Fighting Against Forced Labour and Child Labour in Supply Chains Act (the “Act”) for the financial year ending December 31, 2023. This Joint Report details the actions taken to reduce the risk of forced labor and child labor in the Reporting Entities’ supply chains. The Reporting Entities make similar disclosures under the [California Transparency in Supply Chains Act of 2010](#).

Organizational Structure, Activities, and Supply Chain

U. S. Steel, a Delaware corporation established in 1901, is a leading steel producer that provides the automotive, construction, appliance, energy, containers, and packaging industries with steel and high value-added steel products, produces iron ore, and has an annual raw steelmaking capability of 22.4 million net tons. U. S. Steel sources the goods and services needed for its operations, including energy, raw materials, equipment, and related services, among other things, through its supply chains. Most of U. S. Steel’s raw materials are self-produced or purchased from companies in the United States or other low-risk advanced western countries. U. S. Steel is headquartered in Pittsburgh, Pennsylvania, with operations across the United States and in Central Europe. Big River Steel is a wholly owned subsidiary of U. S. Steel located in Osceola, Arkansas. Big River Steel’s primary business is the manufacture of steel; like U. S. Steel, Big River Steel sources the goods and services needed for its operations, including energy, raw materials, equipment, and related services, among other things, through its supply chains. Unless otherwise noted, the policies, procedures, and practices described in this Joint Report apply equally to the Reporting Entities. While most documents linked throughout this Joint Report are U. S. Steel’s, Big River Steel has adopted them in substantially similar form.

Human Rights Policies, Training, and Internal Accountability

We prohibit any form of forced labor or child labor in our supply chain. Our [Code of Ethical Business Conduct](#) (“Code”) is organized around our S.T.E.E.L. Principles – Safety First, Trust and Respect, Environmental Stewardship, Excellence and Accountability, and Lawful and Ethical Conduct – and sets forth our expectations for our company and our employees, including with respect to human rights, working conditions, labor rights, employment practices, and workplace conduct. The Code specifically states that we (1) do not engage in or support child labor, forced labor, or human trafficking; (2) do not support companies known to use any form of child labor, forced labor, or human trafficking; and (3) expect our suppliers to meet these same standards. We have also published a [Policy on Human Rights and Indigenous Rights](#) (“Human Rights Policy”) that reiterates our commitments to preservation of human rights, establishment of safe working conditions, respect for labor rights, fair employment practices, and the importance of good workplace conduct. As part of our commitment, the Human Rights Policy makes clear that we verify the age of prospective employees to ensure compliance with child labor laws and prohibit child labor, human trafficking, and any form of forced labor. Employees who violate our Code or other corporate policies are subject to disciplinary action, up to and including termination of employment.



Annually, employees receive training on, and certify their compliance with, our Code and key compliance policies. In addition, human rights training was distributed to appropriate employees in 2023. This targeted training was developed in coordination with our third-party training provider. It explained child labor, forced labor, and human trafficking risks, highlighted human rights violations recently reported in the media, discussed human rights issues that may arise in the supply chain context, provided tips for mitigating human rights risks when hiring employees, and listed warning signs that may indicate child labor, forced labor, or human trafficking. The training further reminded employees about the resources available if they become aware of or suspect any human rights concerns, including our [Ethics and Safety Line](#).

Due Diligence and Risk Identification and Management

We extend our commitment to respecting human rights throughout our supply chain through our [Supplier Code of Conduct](#), which specifically prohibits forced labor, human trafficking, and unlawful child labor and requires suppliers to cascade these standards to other parties involved in their business activities for us. Our Supplier Code of Conduct further requires suppliers to document their compliance and provide such documentation to us upon request. These obligations are also included in our standard [Purchase Order General Terms and Conditions](#) (“Terms and Conditions”), which prohibit our suppliers from using any form of forced labor, address use of child labor, and require that our suppliers comply with all applicable laws, which necessarily include anti-slavery and anti-human trafficking laws. If our suppliers retain subcontractors to support our business, the Terms and Conditions require suppliers to use only subcontractors that will adhere to these requirements and to monitor such compliance. We also explicitly reserve the right to have an independent third party audit a supplier’s compliance with our requirements. Compliance with our standards is a condition of doing business with us.

We also conduct due diligence and perform risk assessments to identify and address supply chain risks. We partner with leading third-party ratings organizations to evaluate supplier sustainability performance, including with respect to human rights. At U. S. Steel, we request that our top suppliers (some of which are also Big River Steel suppliers) complete an assessment, and we have a target score for our suppliers to achieve by 2025. If human rights issues are identified or the supplier is otherwise below our target score, we may work with the supplier to make improvements or consider whether to continue doing business with them. At Big River Steel, we collect supplier sustainable practices, including human rights and labor rights practices, annually through a third-party survey. Big River Steel’s third-party platform also monitors complaints of suppliers online, and we are notified when environmental, social, or governance (“ESG”) issues in the supply chain become apparent. At Big River Steel, we formalize this monitoring process with an annual ESG risk assessment for existing suppliers and an approval procedure for new suppliers.

Pursuant to our robust anti-corruption program, we also conduct due diligence reviews of select business partners that are designed to identify compliance-related risks, including prior human rights violations and corrupt behavior. In addition, we recently completed a supply chain risk assessment that sought to identify, among other things, any human rights-related risks in our supply chains. Notably, we found no evidence of human rights-related issues in our supply chain, and a low level of human rights risk overall, so no remediation measures (including to remedy any loss of income to vulnerable families resulting from such remediation measures) are necessary at this time. Nonetheless, we ensured that our highest risk suppliers either completed an assessment by our third-party ratings organizations (which includes questions on human rights) or we asked them to complete a human rights



risk questionnaire describing their policies and actions on human rights-related issues to determine any appropriate follow-up actions. In addition, we also sent human rights questionnaires to lower risk U.S.-based suppliers that met certain criteria.

We also comply with the U. S. Securities and Exchange Commission’s Conflict Minerals reporting and disclosure requirements. We acknowledge that profits from the mining of Conflict Minerals – cassiterite, columbite-tantalite, gold, wolframite and their derivatives tin, tantalum, and tungsten – in the Democratic Republic of Congo (the “DRC”) and its adjoining countries may be aiding human rights abuses in that region. As further described in our [2023 Statement on Conflict Minerals](#), based on our reasonable investigation, the only products that we manufacture that contain Conflict Minerals are our tin mill products having a tin coating and certain tubular mill products produced by our subsidiaries which may contain tin. Accordingly, we proactively work with our suppliers to verify the source of Conflict Minerals in our supply chain by collecting questionnaires, certificates of analysis, or conflict minerals statements from our tin suppliers and suppliers for certain of our tubular products. To the best of our knowledge, we do not manufacture any products that use Conflicts Minerals sourced from the Democratic Republic of Congo or its adjoining countries.

In April 2021, we also became the first North American steel producer to join ResponsibleSteel™, a global multi-stakeholder initiative that establishes and certifies members’ conformance with human rights, safety, and environmental standards developed for our industry, including standards designed to help eliminate child labor and human trafficking. In April 2022, Big River Steel received [site certification](#) following an independent third-party audit that confirmed its compliance with the ResponsibleSteel™ standards and, subsequently, in August 2024, Big River Steel received the world’s first certification for ResponsibleSteel™ Certified Steel, showing, among other things, a demonstrable commitment to responsible sourcing of input materials.

Assessment and Reporting

We take multiple steps to confirm we are effective in ensuring forced labor and child labor are not used in our activities and supply chains. We regularly review our Code, Human Rights Policy, Supplier Code of Conduct, and Terms and Conditions to ensure they reflect the most up-to-date, best-in-class guidance and standards on these topics. Through our partnership with leading third-party ratings organizations, we encourage our suppliers to participate in sustainability performance assessments, which include human rights questions and should be updated annually. To the extent a human rights issue is identified through the assessment or otherwise, we may work with the supplier on improvements or consider whether to continue doing business with that supplier.

In addition, to help identify non-compliance with our standards, we ask employees and suppliers to promptly report suspected illegal or unethical conduct connected with our business to an appropriate company resource, such as their immediate supervisor, Human Resources or Labor Relations, the Legal Department, or the publicly available [U. S. Steel Ethics and Safety Line](#). The Ethics and Safety Line is hosted by an independent provider and is available 24 hours per day, 7 days per week. It provides a convenient, anonymous, and confidential way to report suspected illegal or unethical conduct associated with our business. All reports are investigated so that appropriate action can be taken based on the outcome of each investigation. We strictly forbid retaliation against anyone who raises an ethics or compliance concern in good faith.



Approval and Attestation

This Joint Report was approved in accordance with the Act.

In accordance with the requirements of the Act, and in particular section 11 thereof, I attest that I have reviewed the information contained in the report for the entity or entities listed above. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in the report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.

I have the authority to bind the Reporting Entities.

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

Wednesday, October 30, 2024

Date