ResponsibleSteel™ Certified Steel

Progress level:
Decarbonisation 1
Materials sourcing 1
responsiblesteel.org/data

Responsible Steel™ CERTIFIED STEEL L00001

ResponsibleSteel Certificate code: ST24001

Presented to

BIG RIVER STEEL LLC

Certificate holder NAME AND ADDRESS

BIG RIVER STEEL LLC
2027 East State Highway 198
Osceola, Arkansas 72370
USA

Version of the ResponsibleSteel Standard and Assurance Manual that the site was audited against

ResponsibleSteel Standard Version 2.1 AND ResponsibleSteel Assurance Manual Version 2.1

ISSUE DATE

August 9th, 2024

EXPIRY DATE

August 8th, 2027

NEXT SCHEDULED AUDIT

February 9th, 2026

CERTIFIED SINCE

August 9th, 2024

CERTIFICATION SCOPE

For GHG: Two electric arc furnaces (EAF) which represent all the site's furnaces.
For Responsible Sourcing: Raw and processed materials originating from mining or quarrying; Pre-consumer and post-consumer scrap; Wood from plantations

CERTIFICATION BODY

SRI Quality System Registrar
161 Thorn Hill Rd
Warrendale, PA
15086

SRI Quality System Registrar
A PRI Company

Any facilities and associated activities that are directly related to steelmaking or processing, that are on-site or near the site and that have not been included in the certification scope or audit scope

The port activities are considered offsite.

AUTHORISED CERTIFICATION BODY SIGNATURE

Ed Maschmeier, Vice President of PRI Certification

ResponsibleSteel TM, 755 Hunter Street,
Newcastle West NSW 2303, Australia

Validity of this certificate is subject to continued conformity with the applicable ResponsibleSteel Standard and can be verified at www.responsiblesteel.org

This certificate does not constitute evidence that a particular product supplied by the certificate holder is ResponsibleSteel certified. Products offered, shipped or sold by the certificate holder can only be considered covered by the scope of this certificate when the required ResponsibleSteel claim is clearly stated on sales and delivery documents.

Responsible Steel™ standards & certification

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Annex

BIG RIVER STEEL LLC

ResponsibleSteel Certificate code: ST24001

SITES AND FACILITIES COVERED BY THE CERTIFICATE

BIG RIVER STEEL LLC
2027 East State Highway 198
Osceola, Arkansas 72370
USA

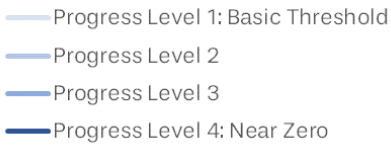
SUPPORT FUNCTIONS THAT CONTRIBUTED TO THE AUDIT

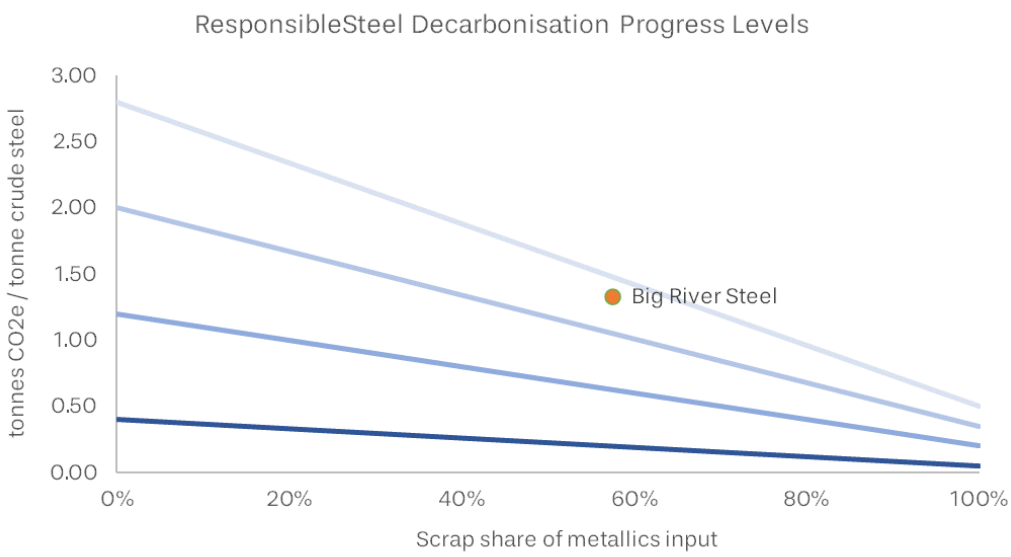
UNITED STATES STEEL CORPORATION
Corporate Headquarters
600 Grant Street
Pittsburgh, Pennsylvania
15219 USA

PROGRESS LEVEL ACHIEVEMENT

- Material sourcing: Progress Level 1
- Decarbonisation: Progress Level 1 (1.34 t CO2e/t crude steel*; 57.3% scrap share**)

GRAPH LEGEND





* crude steel GHG emissions intensity calculated according to ResponsibleSteel Criterion 10.4
** scrap percentage as ratio of secondary to total metallic inputs calculated according to ResponsibleSteel Criterion 10.6.

ResponsibleSteel TM, 755 Hunter Street,
Newcastle West NSW 2303, Australia

ResponsibleSteel™ standards & certification

Public summary audit report

This is a concise public summary of the audit report for Big River Steel. The full version of the audit report is in the possession of the member company and the audited sites.

Audit overview

Member name	U.S. Steel
Audited entity name	Big River Steel
Number of sites **Names & location**	1 site Big River Steel 2027 State Hwy 198, Osceola, AR 72370, USA BRS is a Flex Mill® that uses two electric arc furnaces (EAFs) for steelmaking. BRS creates finished products including hot rolled steel, hot rolled pickled and oiled steel, cold rolled steel, cold rolled motor lamination steel, and galvanized steel. BRS also offers advanced high strength steel and electrical steel. https://www.ussteel.com
Certification scope	All activities and facilities associated with the manufacture of flat rolled steel coils at 2027 East State Highway 198, Osceola, Arkansas, excluding raw material extraction and transportation to the site and the port activities considered offsite.
Standard version audited against	ResponsibleSteel Standard Version 2.1
Achieved progress level	For responsible sourcing: Level 1 For GHG: Level 1
Audit type and outcome	Initial certification audit

Certification body	SRI Quality System Registrar 161 Thorn Hill Rd, Warrendale, PA 15086, USA
Audit dates	Stage 1: 18 September 2023 Stage 2: 20-21 September 2023; 17 June 2024
Number of auditors and audit days	Lead auditor 1 Auditor 1 Technical expert/s: None Translator/s: None
Lead auditor declaration	The findings in this report are based on an objective evaluation of evidence, derived from documents, first-hand observations at the sites and interviews with site staff, workers and stakeholders, as conducted during stage 1 and stage 2 audit activities. The audit team members were deemed to have no conflicts of interest with the sites. The audit team members were professional, ethical, objective and truthful in their conduct of audit activities. The information in this report is accurate according to the best knowledge of the auditors who contributed to the report. It should be noted that audits are snapshots that rely on sampling. Sampling of interview partners, of documentation and records, of observed operations and activities. The auditors can therefore not exclude the possibility that there are non-conformities in addition to the ones identified during the audit activities.
Next audit type and date	Surveillance 15 July, 2025

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Introduction

About ResponsibleSteel

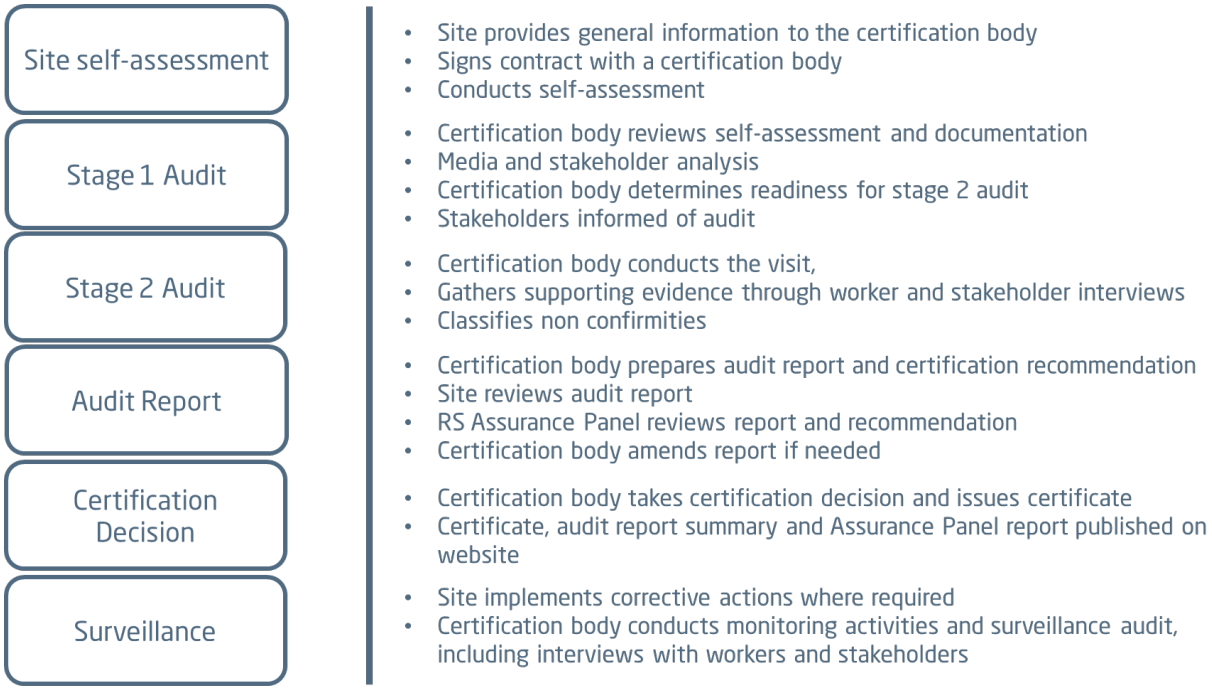
Our mission is to be a driving force in the socially and environmentally responsible production of net-zero steel, globally.

We are a not-for-profit multi-stakeholder organisation founded to bring together business, civil society and downstream users of steel, to provide a global standard and certification initiative for steel. We have built a consensus on what sustainability looks like for steel – including the impacts of mining, steel production, the scrap metal supply chain, greenhouse gas emissions, water use, workers' rights, communities and biodiversity. We are the first global scheme for responsibly sourced and produced steel.

Our Members include steel makers, mining companies, automotive and construction companies as well as civil society organisations focused on labour rights, biodiversity, climate change and many other important issues.

Overview of the certification process

To become a 'Certified Site', the process below must be followed:



Steel certification is an addition to the Core Site certification. For guidance on steel certification audits, please refer to Guidance on offering certification services against ResponsibleSteel's additional responsible sourcing and GHG requirements.

Sites can apply to be assessed against the ResponsibleSteel Standard on a voluntary basis. Conformity with the Standard is verified by independent certification bodies and auditors. They study documentation provided by the site, review relevant media and scientific publications on the site, visit the site to see operations first-hand, and interview site management, process owners, shopfloor workers and external stakeholders such as authorities, community and civil society representatives. The assessment is summarised in an audit report that is reviewed by an independent Assurance Panel. Only if that Panel is satisfied with the quality of the audit and the resulting report, can a site with a positive certification recommendation be certified. ResponsibleSteel 'Core' and 'Progress Level' certificates are valid for three years and certified sites have to pass a surveillance audit after 18 months and subsequent re-certification audits to remain certified. The rules and processes for ensuring compliance with the Standard are laid out in the Assurance Manual and have been developed in line with the Assurance Code of Good Practice set by the ISEAL Alliance.

It should be noted that engagement of external stakeholders is not required for the additional responsible sourcing and GHG requirements. A site visit is only necessary for the additional requirements if the site's GHG data has not been independently verified before the ResponsibleSteel audit or if the site and their certification body agree that a site visit would be useful.

ResponsibleSteel provides an Issues Resolution System that any stakeholder may use to log a complaint about any aspect of the ResponsibleSteel programme. The Issues Resolution System can be accessed via the ResponsibleSteel website.

More information on ResponsibleSteel can be found on https://www.responsiblesteel.org/.

Site information

Country and town	Big River Steel 2027 State Hwy 198, Osceola, AR 72370, USA
Activities and products	All activities and facilities associated with the manufacture of flat rolled steel coils at 2027 East State Highway 198, Osceola, Arkansas, excluding raw material extraction and transportation to the site and the port activities considered offsite.
Year site opened	2016
Major extensions and / or refurbishments and year(s) when these occurred	BRS has finished the $450 million expansion within the current site boundaries for its new non-grain oriented (NGO) electric steel line. A ribbon cutting ceremony was hosted on Oct 12, 2023 to celebrate the new line's opening.
Annual production	2,404,190 metric Tonnes in 2022
Number of employees and contractors	Employees 892 employees (808 male and 84 female) Contractors 319 (demographics not available) Total: 1,211
Carbon reduction target	Reduce net GHG intensity by 20% by 2030 compared to 2018 baseline year. Net zero carbon emissions by 2050.
Further environmental and social information	ISO 14001 certified, LEED Certification, ISO 45001 certified

Summary of audit findings

Conform	Conformity, the requirement is fulfilled.

Opportunity for improvement (OFI)	The respective requirement or criterion has been implemented, but effectiveness or robustness might be increased, or it is a situation that could lead to a future non-conformity if not addressed.
Minor non-conformity (NC)	Isolated, unusual or non-systemic lapse. Or a lapse with limited temporal and organisational impacts. A non-conformity that does not result in a fundamental failure to achieve the objective of the relevant requirement or related criterion. Sites can become certified with minor non-conformities, but they must have addressed them by the time of their next audit.
Major non-conformity (NC)	A non-conformity that, either alone or in combination with further non-conformities, results in or is likely to result in a fundamental failure to achieve the objective of the relevant requirement or related criterion. For example, non-conformities that continue over a long period of time, are systemic, affect a wide range of the site's production or of the site's facilities. Sites with major non-conformities cannot be certified.
Exclusion	The requirement is either **not applicable**: excluded from the audit since it is not applicable to the sites; or **not rated**: the requirement is very closely linked to another requirement where a non-conformity (NC) or opportunity for improvement (OFI) has already been raised. Sometimes, when requirements are linked to one and the same subject-matter, it is appropriate to count NCs or OFIs only once to avoid repetition.

Principles and criteria (# of requirements)	**Conform**	**OFI**	**Minor NC**	**Major NC**	**Exclusion**
Principle 3. Responsible Sourcing of Input Materials					
Criterion 3.1: Commit to responsible sourcing	14	3	1	0	0
Criterion 3.2: Know your upstream supply chains	7	0	0	0	1
Criterion 3.3: Understand supplier ESG performance	14	0	3	0	0
Criterion 3.4: Strengthen and account for responsible sourcing	5		2	0	20
Criterion 3.5: Report publicly on responsible sourcing	7	3	1	0	0

Criterion 3.6: Commit to responsible sourcing and incorporate it in key functions and processes.	11	3	1	0	0
Criterion 3.7: Know your upstream scrap supply chain	4	0	0	0	3
Criterion 3.8: Understand supplier ESG performance and promote improvement	8	1	3	0	0
Criterion 3.9: Strengthen and account for responsible sourcing	0	0	0	0	0
Criterion 3.10: Report publicly on responsible sourcing	7	4	3	0	2
Principle 10. Climate Change and GHG emissions					
Criterion 10.4: Determination of site level GHG emissions for the purpose of reporting the GHG emissions intensity for the production of crude steel	17	2	0	0	9
Criterion 10.6: Requirements to market or sell products as ResponsibleSteel certified	6	0	0	0	0
Criterion 10.7: GHG emissions disclosure and reporting	4	0	0	0	4
Total *	104	16	14	0	**39**

* Note that the Total in the table does not correspond to the sum of Confom, OFI, Minor NC, Major NC and Exclusion due to the way that requirements and conformity classifications are counted.

Exclusions

Requirement	Reason for exclusion
3.2.4. To remain certified to Progress Level 1, the following is met at the first surveillance audit: The site demonstrates that it is on track for achieving 3.2.5. Where progress is lacking, the site reviews and amends its campaign.	Not applicable for this initial certification audit.

3.4.2 To remain certified to Progress Level 1, the following is met at the first surveillance audit: The site can demonstrate that its input material suppliers are increasingly scheduling third-party audits under one of the recognised programmes, meaning the site is on track for achieving 3.4.3. Where progress is lacking, the site reviews and amends its campaign.	Not applicable for this initial certification audit.
3.4.3 To remain certified to Progress Level 1, the following is met at the re-certification audit: Suppliers accounting for the below percentages of input material compared to the total tonnes of the respective input material have scheduled a third-party audit under one of the recognised programmes.	Not applicable for this initial certification audit.
3.4.5 At least one specified member of staff is responsible for implementing the site's chain of custody requirements, as defined below.	BRS is not applying for Level 2+
3.4.6 a-f) Direct suppliers of input materials are required to contribute to an unbroken upstream chain of custody (CoC)	BRS is not applying for Level 2+
3.4.7 a-c) The site records received shipments of 'CoC Input Material', or relevant shares thereof	BRS is not applying for Level 2+
3.4.8 Documentation provided by direct suppliers on 'CoC Input Material', and on the received tonnes thereof, is retained for at least five years.	BRS is not applying for Level 2+
3.4.9 a-e) Where input materials are purchased for a portfolio of sites	Single Site
3.4.11 a-b) Where steel products are imported to the site from other steel sites, a documented procedure is in place:	BRS does not use imported steel. All steel products are made "in-house", therefore this requirement is not applicable.
3.7.2 Working with direct suppliers and other actors in the supply chain, the following information is requested and documented for the site's scrap supply chain: b) Where the country of origin is not known: the boundary of supply chain knowledge, gaps and reasons for being unable to identify source countries further up the chain c) Steps taken to seek additional country of origin information and plans to improve data over time	Country of origin is known for 99.99% of the scrap supply and therefore the requirements for when the country of origin is not known are not applicable.

d) Where suppliers are not sharing the countries of origin of their scrap: whether they are willing or not willing to share this information with the ResponsibleSteel auditors for the purpose of verification via an 'auditable mechanism'.	
3.10.2 The following site-specific information is regularly reported for publication on the ResponsibleSteel website. Where sourcing is done for a portfolio of sites, the information is reported for the same portfolio specified in 3.4.6.: i) For levels 2 to 4: percentage of scrap sourced from direct suppliers that have been subject to a third-party audit, and percentage of those direct suppliers that have achieved at least the minimum ESG performance in a third-party audit under a recognised input material programme j) For levels 2 to 4, small suppliers: percentage of scrap sourced from small direct suppliers that have self-assessed against the 'Principles for the Responsible Management of Scrap', and percentage of those small direct suppliers that can demonstrate that they meet the 'Principles for the Responsible Management of Scrap'.	Site is not pursuing Levels 2-4
10.4.5 e) The site's upstream indirect (Scope 3) GHG emissions are reduced pro rata if imported materials with GHG emissions that have been included in the determination of the site's GHG emissions for crude steel production are subsequently exported from the site before such use.	There are no such products at Big River Steel.
10.4.6 The following GHG emissions accounting rules apply for determining the ResponsibleSteel crude steel GHG emissions intensity performance for sites which produce crude steel c) Allocation of emissions for exported intermediate products ('merchant' production): Where a site produces and exports intermediate products, such as coke, pig iron, GPI or industrial gases, the GHG emissions associated with producing the exported quantity of the intermediate products should be determined and deducted from the total GHG emissions when determining the ResponsibleSteel crude steel GHG emissions intensity performance of the site.	The site does not produce or export intermediate products such as coke, pig iron, GPI, or industrial gases.
10.4.7 a-g) The following GHG emissions accounting rules apply for captured process gases and waste energy for power and steam generation, re-use or recycling, and carbon capture use, or storage (CCU/CCS).	The site does not have direct (Scope 1) GHG emissions (CO_2e) associated with process gases (e.g. coke oven gas,

	blast furnace gas, basic oxygen furnace gas) that are emitted to the atmosphere or are flared. The site does not capture process gases (e.g. coke oven gas, blast furnace gas, basic oxygen furnace gas) that are emitted to the atmosphere or are flared
10.7.1 c) In the case of a portfolio of sites (as specified in 10.5.1) the basis for determining the total GHG emissions should include all the elements listed in 10.7.1a and 10.7.1.b.	Single Site
10.7.2 b) Crude steel GHG emissions intensity performance - In the case of a site that wishes to disclose its crude steel GHG emissions intensity performance as a weighted average with other sites, the site has collated the following information, in addition to the elements listed in 10.7.2a	Single Site
10.7.3 a-b) The product carbon footprint for any product, co-product or by-product that is marketed or sold as ResponsibleSteel certified as determined in 10.6.4 is made publicly available.	None of the products are marketed as ResponsibleSteel certified yet, as the audit is ongoing. The product carbon footprints of the products that will be ResponsibleSteel certified are publicly available.

Strengths

As the first site to pursue Responsible Steel V2.1, BRS is commended for fully complying with all Principle 10 – Climate Change and Greenhouse Gas Emissions Certified Steel criteria and developing and initial implementation of a responsible sourcing program for Principle 3 – Responsible Sourcing of Input Materials criteria. Also, the efforts of BRS to reduce Scope 2

emissions by increasing renewable energy usage along with near-term plans for additional locally sourced renewable energy demonstrate their commitment to meeting GHG emission targets.

Areas for improvement

Identified non-conformities are related to the site not setting time-bound milestones throughout the sustainable purchasing program along with implementing a training program on company-specific responsible sourcing procedures, advancing supply chain risk analysis, and further engaging suppliers in ESG performance improvements for required criteria in Principle 3. BRS established a program for identifying and tracking supplier commitments but has had a challenge in collecting data from suppliers and has not had much time yet to demonstrate progress. Opportunities for improvement are associated with continuous improvement of responsible sourcing policies and procedures to meet the standard requirements. It is also recommended that BRS receive third-party, independent GHG inventory verification for GHG Inventory Scopes 1, 2, and 3 to the ISO 14064-3 standard instead of ISAE 3410 aligning with the GHG protocol.

Criteria 3.5 and 3.10: Report publicly on responsible sourcing

Requirement 3.5.1 and 3.10.1

a. Link to the site's responsible sourcing policy	CP-SITE-045_Supplier Code of Conduct Policy (Section 5.1.1) – https://www.ussteel.com/documents/40705/7308678/BRS+Supplier+Code+of+Conduct+Policy.pdf/5f6517c3-db05-76fa-a9de-a129e2c8c8c5?t=1694739899093 Responsible Sourcing Public Facing Plan: https://www.ussteel.com/documents/40705/43734/Responsible+Sourcing-03.pdf/0bd5b43c-7ab0-4086-cd78-a9dbd82019b0?t=1694455539716 BRS Sustainable Procurement Policy (Section 2) - https://www.ussteel.com/documents/40705/7895447/BRS+Sustainable+Procurement+Policy.pdf/d4fb9014-9ba4-d614-c834-fdc66836355b?t=1694640600930
b. Description of how the responsible sourcing policy is incorporated in key purchasing functions and processes	BRS's sourcing team has taken on the responsibility of communicating with their suppliers on the importance of responsible sourcing and has begun efforts to monitor and compile information from their suppliers that demonstrates successful responsible sourcing efforts and areas needing improvement. The Procurement Policy and Chief Sourcing Officer documents identify the personnel accountable and responsible for conducting these activities. Commodity Managers have an "Ethics" section as part of their annual review; specific KPIs are contained within the Supplier Evaluation Criteria. This procedure describes the criteria and systematic method used to score and evaluate approved suppliers of items and services that may affect the quality of BRS steel products. BRS conducts internal training programs to bring awareness and competence on responsible sourcing policies and procedures. At the heart of BRS' supplier assessment approach lies a responsible sourcing process, consisting of six stages that drive their commitment to sustainability. The BRS focus is twofold: First, they verify that all suppliers make efforts to adhere to their sustainability standards. Second, they actively engage in purposeful engagement with their suppliers and strategic partners to elevate sustainability across our supply chain. This involves sharing knowledge, fostering continuous education, and promoting process optimization, resource efficiency, and environmental and social standards. They conduct this process both at the onset of

	supplier relationships and as regular check-ins with existing partners, ensuring a journey toward a greener, more responsible future Pre-Check and Risk Assessment: Big River Steel employs an advanced early warning system to proactively address sustainability risks in global purchasing markets. Their approach begins by evaluating potential risks in specific regions or countries, focusing on those flagged by international institutions as having heightened sustainability concerns. The assessment encompasses critical criteria such as human rights, corruption, and legal environment (the activities of the respective government towards the trade and commerce of that country). Recognizing the complexities in determining whether sourced raw materials promote human rights abuses or other crimes, they require direct raw material and scrap suppliers to furnish annually verifiable documentation as evidence that they do not source materials from such critical regions. Onboarding: The outcomes of the pre-check and risk assessment are integrated into the supplier onboarding process. They place emphasis on suppliers acknowledging the Supplier Code of Conduct and Responsible Sourcing Policy. The onboarding process is streamlined through a globally standardized registration system, offering a concise and consistent overview of sustainability expectations. Internal Audits/Assessments: When forging new business partnerships, they request that suppliers share their existing sustainability performance results or undertake a sustainability self-assessment, fostering transparency regarding their sustainable practices. To achieve this, they use questionnaires expertly crafted by an independent sustainability audit specialist. These questionnaires encompass a range of crucial areas, including quality systems, Supplier Sourcing Policy/Code of Conduct, company - and site - level ESG performance, the chain-of-custody process, and public reporting. The rigorous assessment process ensures a comprehensive understanding of suppliers' sustainability practices, enabling them to build collaborative relationships that align with their values and drive positive change throughout the supply chain. Risk Analysis: They entrust external sustainability experts and internal officers to analyse the self-assessment audit and questionnaire results, effectively pinpointing sustainability gaps and areas for improvement. Simultaneously, suppliers are categorized into various ESG levels. Following the self-assessment audit, they follow a standardized process to ensure that recommended corrective actions are implemented by suppliers as specified. They maintain a stringent approach, and in the event of a recurring significant noncompliance, supplier relationships may be terminated. Accountability/Corrective Actions: Irrespective of the self-assessment audit outcomes, they partner closely with suppliers to develop a robust recommended corrective action plan and address areas for improvement. Throughout the assessment period and until the reassessment, they maintain a collaborative approach with suppliers, closely monitoring the progress made in

	implementing the corrective action plan. By fostering open communication, they ensure a continuous drive toward enhancing sustainability practices and cultivating a responsible supply chain that stands the test of time. Re-assessment/Re-audit: At regular intervals, they conduct re-assessments to actively monitor suppliers' performance progress, ushering in a continuous cycle of improvement. This iterative process entails meticulous evaluation, thorough analysis, and swift corrective measures to foster growth and sustainability. By maintaining a vigilant approach, they ensure that responsible practices are consistently upheld, driving a relentless pursuit of excellence throughout the supply chain.
c. A summary of the site's strategy to avoid and reduce ESG risks and impacts in upstream input material supply chains, including any time-bound targets;	Big River Steel employs a comprehensive strategy to enhance the sustainability and responsibility of its supply chain. This strategy includes a dedicated outreach program to assess and improve recommendations for supplier compliance with environmental, social, and governance (ESG) standards. The program ensures that Big River Steel meets its responsible sourcing obligations and enhances the quality of information collected from its supply chain. Key aspects of the strategy involve: Supplier Engagement: Regular communication with all suppliers through general outreach and targeted improvement plans helps gather detailed supply chain information, ensuring transparency and recommendations for compliance with responsible sourcing policies. ESG Performance Tracking: Information collected from suppliers is maintained in an ESG Performance Tracking Sheet, which helps identify data gaps, assess risks, and track ESG performance across the supply chain. Improvement Measures: Suppliers identified as high or medium risk based on ESG assessments are strongly encouraged to develop and implement performance improvement strategies. These strategies focus on collecting missing information, addressing critical areas of improvement, and helping to set specific goals to enhance future risk ratings. Promotion of Recognized Programs: The strategy includes encouraging suppliers to participate in recognized sustainability programs, such as IRMA, BetterCoal, and TSM. Big River Steel will be setting time-bound targets to increase the volume of input materials from these suppliers. Risk Management: A thorough risk assessment process evaluates supplier responses and supporting documentation. Suppliers failing to meet ESG standards may face corrective actions, including potential contract termination in severe cases. BRS/USS has an Executive Sustainability Committee alongside an Enterprise Risk Management (ERM) Committee that oversee all sustainability-related topics, including supply chain management, greenhouse gas (GHG) emissions, and social and environmental responsibility across their suppliers. The responsibility for implementing these initiatives is assigned to specific owners within the organization, ensuring accountability and execution of the associated action plans, as outlined in the Enterprise Risk Management.

	Through their procurement and enterprise risk management systems, both at the enterprise and facility levels, they systematically rank and prioritize key issues related to carbon emissions, CO2 reduction, and overall sustainability when working with suppliers. They actively monitor potential risks and engage with suppliers regularly on these sustainability issues at both corporate and site levels. Their robust sustainable procurement policies and practices are designed to ensure transparency and responsible sourcing throughout their entire supply chain. Overall, Big River Steel's approach integrates continuous monitoring, engagement, and improvement initiatives to mitigate the negative impact of its supply chain on people and nature, promoting sustainable business practices throughout its operations.
d. Summary of the progress made in implementing the strategy and reaching defined targets	Big River Steel has made significant strides in their responsible sourcing journey, laying a solid foundation for sustainable steel manufacturing. Their Supplier Outreach Program has already fostered deeper relationships with suppliers, initiating meaningful dialogues focused on enhancing supply chain ESG performance. Through regular engagement and rigorous assessments, they have identified critical areas for improvement and implemented targeted strategies to address them. Their efforts have not only promoted supplier participation in recognized sustainability programs but also establish clear, supplier-specific time-bound targets to encourage continuous progress. As they move forward, BRS is committed to nurturing supplier relationships and advancing sustainability goals by driving tangible improvements across their supply chain, with plans to establish BRS-specific time-bound targets for responsible sourcing in the near future.
e. The criteria used to prioritise ESG risks and impacts found at direct and indirect suppliers and in regions of origin and processing;	Big River Steel evaluates the presence of BRS supplier's internal policies and/or procedures concerning: Chain of Custody and/or Responsible Sourcing Labor Rights Environmental Stewardship Human Trafficking and Slavery Human Rights Occupational Health and Safety Anti-Bribery/Anti-Corruption ESG Risk Management Big River Steel evaluates any supplier certifications or active memberships of the following standards: ISO (International Organization for Standardization)

	IRMA (The Initiative for Responsible Mining Assurance) Bettercoal Program Towards Sustainable Mining Initiative (TSM) The ESG Performance risk rating criteria is determined by assessing the presence of key internal policies, procedures, and certifications/memberships. The criteria are then ranked in a likelihood/severity risk matrix based on their impact on stakeholders. Suppliers who may not meet all criteria are prioritized for our Supplier Outreach program, where we collaborate to support their continuous improvement. Big River Steel also identifies and assesses low, medium, and high ESG risk countries of origin using the following global ESG risk indices; Corruption Perceptions Index, Environmental Performance Index, Human Freedom Index, and World Governance Index. Where sites of origin are not known, it is deemed an automatic high-risk supplier.
f. Description of the site's grievance mechanism	If any Stakeholder wishes to anonymously raise a concern regarding potential violations of this Code or other ethics and compliance issues related to Company business as described in the U.S. Steel Code of Ethical Business Conduct, they may contact the Company's Ethics Line, which is administered by an independent provider and can be reached in any of the following ways: Telephone: 1-844-681-0991 (toll-free) Internet: http://www.bigriversteel.ethicspoint.com. The Company forbids retaliation against anyone who reports suspected illegal or unethical conduct in good faith. In the event that the Company becomes aware of or suspects any violation of this Code, the Supplier shall promptly take appropriate corrective action to remediate the violation.

Requirement 3.5.2. – Input materials (other than scrap)

a. Percentage of input material sourced for the site:	Input materials based on				
	Raw input material	**Processed input material**	**Plantation wood**	**Agricultural residues**	**Waste materials**
• that is from supply chains where the regions of origin and upstream processing are known	Level 2: 94.85%	Level 1: 95.92%	N/A	N/A	N/A
• that is from supply chains where the sites of origin and upstream processing are known	Level 1: 94.85%	Level 1: 95.92%	N/A	N/A	N/g
• that is from regions of origin or upstream processing with high, medium and low risk or impact	High ESG risk: 6.87 % (country/region risk) 5.15% (unknown region of origin) Medium ESG risk: 6.87 % Low ESG risk: 81.11%	High ESG risk: 17.50% (country/region risk) 4.07% (unknown region of origin) Medium ESG risk: 31.28% Low ESG risk: 47.15%	N/A	N/A	N/A
• that is from sites of origin or upstream processing with high, medium and low risk or impact	Site of origin-specific risks are unknown	Site of origin-specific risks are unknown	N/A	N/A	N/A

	Input materials based on				
	Raw input material	**Processed input material**	**Plantation wood**	**Agricultural residues**	**Waste materials**
b. Description of the high and medium ESG risks and impacts that have been identified for regions of origin and upstream processing	High ESG risks: **Peru** – lack of clear ecosystem vitality policy objectives (i.e., preservation, protection, and enhancement of ecosystems and ecosystem services) with particularly low scores for biodiversity, and acidification (acid rain). lack of clear environmental health policy objectives (i.e., protecting populations from environmental health risks) with particularly low scores for sanitation drinking water, and waste management. Lack of clear climate change policy objectives with particularly low scores for CO2 growth rate, CH4 growth rate, projected CO2 emissions, GHG intensity trend, and CO2 from land cover. **South Africa** - lack of clear ecosystem vitality policy objectives (i.e., preservation, protection, and	High ESG risks: **Ukraine** – lack of clear ecosystem vitality policy objectives (i.e., preservation, protection, and enhancement of ecosystems and ecosystem services) with particularly low scores for ecosystem services. lack of clear environmental health policy objectives (i.e., protecting populations from environmental health risks) with particularly low scores for air quality and waste management. Lack of clear climate change policy objectives with particularly low scores for F-gas growth rate, and GHG per capita. Low percentile ranks for political stability and lack of violence/terrorism, rule of law, and control of corruption.	N/A	N/A	N/A

	enhancement of ecosystems and ecosystem services) with particularly low scores for biodiversity, and ecosystem services. lack of clear environmental health policy objectives (i.e., protecting populations from environmental health risks) with particularly low scores for air quality, and sanitation drinking water. Lack of clear climate change policy objectives with particularly low scores for F-gas growth rate, black carbon growth rate, projected GHG emissions, CO2 from land cover, and GHG per capita. Medium ESG risks: **South Africa –** perceived corruption in the public sector (score of 41/100); low human freedoms scores for rule of law, and security and safety. Low percentile ranks for political stability and lack of violence/terrorism. **Peru –** perceived corruption in the public sector (score of 33/100). Low percentile ranks for political stability and lack of violence/terrorism, government effectiveness, rule of law, and control of corruption.	**Brazil** - lack of clear ecosystem vitality policy objectives (i.e., preservation, protection, and enhancement of ecosystems and ecosystem services) with particularly low scores for ecosystem services. lack of clear environmental health policy objectives (i.e., protecting populations from environmental health risks) with particularly low scores for sanitation drinking water. Lack of clear climate change policy objectives with particularly low scores for N2O growth rate, projected GHG emissions, CO2 from land cover, GHG intensity trend, and GHG per capita. Medium ESG risks: **Brazil --** perceived corruption in the public sector (score of 36/100); Low human freedoms scores for rule of law, security and safety, legal systems and property rights, and regulation. Low percentile ranks for political stability and lack violence/terrorism, government effectiveness, and control of corruption.			

		Ukraine-- perceived corruption in the public sector (score of 36/100); Low human freedoms scores for rule of law, security and safety, and legal systems and property rights. **USA--** lack of clear ecosystem vitality policy objectives (i.e., preservation, protection, and enhancement of ecosystems and ecosystem services) with particularly low scores for ecosystem services. Lack of clear climate change policy objectives with particularly low scores for projected GHG emissions, and GHG per capita. **Canada--** Lack of clear climate change policy objectives with particularly low scores for CH4 growth rate, projected GHG emissions, GHG intensity trend, and GHG per capita.			
c. Description of the high and medium ESG risks and impacts that have been identified at sites of origin and upstream processing	Site-specific risks are unknown	Site-specific risks are unknown	N/A	N/A	N/A

d. Description of key measures taken to avoid and reduce ESG risks and impacts in upstream supply chains, and the outcomes of those measures	Starting in 2022, Big River Steel employs a comprehensive strategy to enhance the sustainability and responsibility of its supply chain, including a dedicated outreach program for assessing and improving supplier compliance with ESG standards. Key elements include regular supplier engagement, ESG performance tracking, and targeted improvement measures for high- and medium-risk suppliers. The strategy also promotes participation in recognized sustainability programs like IRMA, BetterCoal, and TSM, and involves a thorough risk assessment process that may result in corrective actions if standards are not met. Overall, this approach ensures continuous monitoring, engagement, and improvements to promote sustainable business practices throughout its operations. Since implementing this strategy, BRS has identified 95% of its raw material sites of origin, conducted ESG performance evaluations for all raw material suppliers, and have established corrective action plans to reduce their ESG risks for top four raw material suppliers and plan to collaboratively work with them to achieve these action plans. Although the results of these	Starting in 2022 Big River Steel employs a comprehensive strategy to enhance the sustainability and responsibility of its supply chain, including a dedicated outreach program for assessing and improving supplier compliance with ESG standards. Key elements include regular supplier engagement, ESG performance tracking, and targeted improvement measures for high- and medium-risk suppliers. The strategy also promotes participation in recognized sustainability programs like IRMA, BetterCoal, and TSM, and involves a thorough risk assessment process that may result in corrective actions if standards are not met. Overall, this approach ensures continuous monitoring, engagement, and improvements to promote sustainable business practices throughout its operations. Since implementing this strategy, BRS has identified 96% of its processed material (e.g. pig iron process material) sites of origin, conducted ESG performance evaluations for all processed material suppliers, and have established corrective action plans to reduce their ESG risks for top three processed material suppliers and plan to collaboratively work with	NA	NA	NA

	actions are still pending due to the early stages of the process, BRS will consistently monitor and report on the progress of the responsible sourcing program.	them to achieve these action plans. Although the results of these actions are still pending due to the early stages of the process, BRS will consistently monitor and report on the progress of the responsible sourcing program.			

	Input materials based on		
	Raw input material	**Processed input material**	**Plantation wood**
e. Level 1: Description of the site's campaign to increase supplier participation in a recognised programme, of the campaign's time-bound milestones and of progress against the milestones	Big River Steel's Supplier Outreach Program drives increased supplier participation in recognized sustainability programs through regular engagement and targeted improvement plans.	Big River Steel's Supplier Outreach Program drives increased supplier participation in recognized sustainability programs through regular engagement and recommends targeted improvement plans.	N/A
e. Level 1 Key measures taken to avoid and reduce ESG risks and impacts in upstream supply chains and supply regions, and the outcomes of those measures	By maintaining detailed ESG performance tracking and addressing data gaps, the program ensures supply chain transparency and compliance. High- and medium-risk suppliers must implement recommended performance improvement strategies, focusing on critical areas and setting specific goals to enhance future risk ratings. The campaign includes time-bound targets to boost the volume of input materials from compliant suppliers. Progress is closely monitored through a rigorous risk assessment process, with recommended corrective actions taken as necessary to uphold ESG standards.	By maintaining detailed ESG performance tracking and addressing data gaps, the program ensures supply chain transparency and compliance. High- and medium-risk suppliers must implement recommended performance improvement strategies, focusing on critical areas and setting specific goals to enhance future risk ratings. The campaign includes time-bound targets to boost the volume of input materials from compliant suppliers. Progress is closely monitored through a rigorous risk assessment process, with recommended corrective actions taken as necessary to uphold ESG standards.	N/A
f. Level 1:	Recertification has not occurred. Bettercoal:	Recertification has not occurred. Bettercoal:	N/A

By the time of the re-certification audit: percentage of raw and processed mined input material that the site sources from that is from supply chains where the sites of origin and upstream processing have scheduled a third-party audit under a recognised input material programme	IRMA: TSM:	IRMA: TSM:	

Requirement 3.10.2. – Scrap

Percentage of scrap sourced from:		
a. direct suppliers with a relevant third-party certification	4.38%	
b. direct suppliers with a relevant second-party assessment	Unknown	
c. high, medium and low risk countries of origin and changes since the last reporting period	High ESG risk: 6.12% Medium ESG risk: 0% Low ESG risk: 93.88%	Changes since the last reporting period: N/A Changes since the last reporting period: N/A Changes since the last reporting period: N/A
d. Description of the high and medium ESG risks that scrap suppliers are linked to	High ESG risk: none Medium ESG risk: none	
e. Description of the high and medium ESG risks that the countries of scrap origin are linked to	High ESG risk: **Mexico**:	

	lack of clear environmental health policy objectives (i.e., protecting populations from environmental health risks) with particularly low scores for air quality, and heavy metals; Lack of clear climate change policy objectives with particularly low scores for projected GHG emissions, and GHG per capita. Low percentile ranks for political stability and lack of violence/terrorism, rule of law, and control of corruption. Medium ESG risk: **Mexico:** perceived corruption in the public sector (score of 31/100); low human freedoms scores for rule of law, security and safety, and legal system and property rights.
f. Description of the key measures taken to help reduce high and medium ESG risks in scrap supply chains and the outcomes of those measures	Starting in 2022, Big River Steel employs a comprehensive strategy to enhance the sustainability and responsibility of its scrap supply chain, including a dedicated outreach program for assessing and improving scrap supplier compliance with ESG standards. Key elements include regular supplier engagement, ESG performance tracking, and targeted improvement measures for high- and medium-risk suppliers. Overall, this approach ensures continuous monitoring, engagement, and improvements to promote sustainable business practices throughout its operations. Since implementing this strategy, BRS has identified 100% scrap material sites of origin, conducted ESG performance evaluations for all scrap suppliers, and have established corrective action plans to reduce their ESG risks. Although the results of these actions are still pending due to the early stages of the process, BRS will consistently monitor and report on the progress of the responsible sourcing program.
g. Description of good practices found in the site's scrap supply chains (without identifying suppliers by name)	None identified at this time

h. Description of initiatives or recognised input material programmes that the site or its corporate owner engages in and what that engagement looks like	BRS operates a Post-Consumer Recycled Content Scrap Program, utilizing 88% post-consumer scrap—defined as materials that have been recycled from products used by consumers. This scrap is sourced domestically and carefully screened for cleanliness to prevent environmental issues before being processed.

Criterion 10.7: GHG emissions disclosure and reporting

Key measures of the site's GHG emissions performance are publicly disclosed.

10.7.2. Crude steel GHG emissions intensity performance a. The site has collated the following information for each site (including for individual sites in a group, if applicable, as specified under 10.7.2.b) for submission to the ResponsibleSteel Secretariat:	
i. the name of the site	Big River Steel
ii. the annual production of crude steel (saleable tonnes) for the site	2,404,190 metric tonnes in the year 2022
iii. Proportion of scrap used as an input for crude steel production at the site (as determined in 10.6.1)	57.3 % in the year 2022
iv. The site's ResponsibleSteel crude steel GHG emissions intensity performance (metric tonnes of CO2e/metric tonne crude steel), as determined in conformity with the requirements of Criterion 10.4 and 10.6	1.336 metric tonnes of CO_2 e per metric tonne of produced crude steel
v. The ResponsibleSteel crude steel GHG emissions intensity Decarbonisation Progress Level (1, 2, 3 or 4) as specified in 10.6.3.c that the site has achieved	Level 1
vi. The level of assurance provided by the verification body for the site's determination of its reported GHG emissions, in accordance with the definitions and specifications for	Limited assurance, meaning a level of assurance where the nature and extent of the verification activities have been

level or assurance specified in ISO 14064-3:2019 Greenhouse gases – Part 3: Specification with guidance for the verification and validation of greenhouse gas statements.	designed to provide a reduced level of assurance on historical data and information In addition to the standard requirement for verification in accordance with ISO 14064-3:2019, Responsible Steel provided provisional interpretation that GHG emissions intensity for crude steel production may also be verified and independently reviewed in accordance with the requirements of ISAE 3410, Assurance Engagements on Greenhouse Gas Statements. Where verification statements refer only to ISAE 3000 as a series, GHG data must be specified as within the scope of verification to be considered evidence of the application of ISAE 3410. On page 1 of the Assurance Statement provided by DNV, GHG data is specifically mentioned within the scope of verification, in effect considered evidence of the application of ISAE 3410.
vii. The date of the determination	01/06/2023
viii. Whether the site's crude steel GHG emissions intensity performance will be reported publicly for the individual site, or as a weighted average with other sites.	Reporting for the site individually
b. In the case of a site that wishes to disclose its crude steel GHG emissions intensity performance as a weighted average with other sites, the site has collated the following information, in addition to the elements listed in 10.7.2a: N/A	
i. Number of sites to be included in the group average	N/A
ii. Names of the sites to be included in the group average	N/A
iii. Name of the strategic business unit under which the sites are managed	N/A

iv. Type of steel produced by the sites (carbon and low alloy steels (<8% alloys and other elements); stainless steels (>10.5% chromium); high alloy steels (>=8% alloys and <10.5% chromium)	N/A
v. Evidence demonstrating that the listed sites produce the same type of steel and are managed as a strategic business unit	N/A
10.7.3. The product carbon footprint for any product, co-product or by-product that is marketed or sold as ResponsibleSteel certified as determined in 10.6.4 is made publicly available, together with:	
a. Reference to the specific international or regional standard that has been used as the basis for determining the product carbon footprint for the product, co-product or by-product	ISO 14040:2006, Environmental management – Life cycle assessment – Principles and framework ISO 14044:2006, Environmental management – Life cycle assessment – Requirements and guidelines ISO 21930:2017 Sustainability in buildings and civil engineering works – Core rules for environmental product declarations of products and services.
b. The declaration of the ResponsibleSteel crude steel GHG emissions intensity performance decarbonisation progress level (1, 2, 3 or 4) for the crude steel that the product is made from, where applicable.	Level 1

Assurance Panel declaration

In line with the ResponsibleSteel Assurance Manual, three members of the Assurance Panel reviewed the full audit report for Big River Steel, including the auditors' findings for each individual requirement of the ResponsibleSteel Standard. Subsequently, the Assurance Panel members met online to discuss individual findings and to align their views on the audit report. We sought clarification and asked for reconsideration of conformity classifications where the auditors' conclusions were not sufficiently substantiated. Following review of the changes that were made by the auditors, we support the certification recommendation for Big River Steel.

The Assurance Panel's conclusions on the final audit report are as follows:

• The audit report contains sufficient detail to support an informed certification decision

• The supporting evidence and rationales given in the audit report support the auditors'

conformity classifications

• The certification recommendation based on the audit report is conclusive

This statement has been approved by the three members of the Assurance Panel who reviewed the audit report on 09 August 2024.

More information on the Assurance Panel can be found on the ResponsibleSteel website. The audit process is described in the ResponsibleSteel Assurance Manual.