Global Reporting Initiative (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	2023 10-K, p. 4
2-2	Entities included in the organization's sustainability reporting	2023 10-K, p. 13–15
2-3	Reporting: Reporting period for sustainability reporting	January 1, 2023 – December 31, 2023
	Reporting: Frequency of sustainability reporting	Annually
	Reporting: Reporting period for financial reporting	January 1, 2023 – December 31, 2023
	Reporting: Publication date of the report	June 25, 2024
	Reporting: Contact point	Erika Chan, Head of Sustainability; Sustainability@uss.com
2-4	Restatements of information	2023 10-K, p. 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 days away from work safety data that is reported in the Sustainability Report. The 2023 Sustainability Report is not externally assured. This letter can be accessed on our website.

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	2023 10-K, Business Segments, p. 4; Human Capital Management, p. 9
2-7	Total number of employees	21,803
	Breakdown of employees by gender	**US:** Male: 90.3% Female: 9.7% **USSK:** Male: 85.6% Female: 14.4% **Total:** Male: 88.6% Female: 11.4%
	Breakdown of employees by region	North America: 13,995 Slovakia: 7,808
	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: 37% 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	2023 Sustainability Report, Corporate Governance, p. 91
	Committees responsible for decision-making on and overseeing the management of the organization's impacts on the economy, environment, and people	2024 Proxy Statement, Corporate Governance, p. 23–26
	Composition of the highest governance body and its committees	2024 Proxy Statement, Election of Directors, p. 2, 8
2-10	Nomination and selection of the highest governance body	2024 Proxy Statement, Election of Directors, p. 2, 8
2-11	Chair of the highest governance body	2024 Proxy Statement, Board Leadership Structure, p. 23
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	2024 Proxy Statement, Our ESG Framework, p. 27, 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 process if reviewed	2023 TCFD Report, Governance, p. 4 2024 Proxy Statement, Our ESG Framework, p. 27, 29 2023 Sustainability Report, Corporate Governance, p. 91

Disclosure #	Disclosure Title	Reference/Location
2-13	Delegation of responsibility for managing the organization's impacts on the economy, environment, and people	2024 Proxy Statement, p. 28 2023 Sustainability Report, Corporate Governance, p. 91
	Process and frequency of reporting on the management of the organization's impacts on the economy, environment, and people	2023 Sustainability Report, Corporate Governance, p. 91
2-14	Process for reviewing and approving reported information, including material topics	2023 Sustainability Report, Corporate Governance, p. 91
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	2024 Proxy Statement, p. 33
	Nature and total number of critical concerns	This information is confidential to U. S. Steel. Please see our 2024 Proxy Statement, p.33 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	2024 Proxy Statement, p. 3, 10–17

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. 2024 Proxy Statement, p. 23–25
2-19	Remuneration policies	2024 Proxy Statement, p. 48–51, 59–60
2-20	Process to determine remuneration	2024 Proxy Statement, Elements of Compensation, p. 48–56
	Stakeholders' involvement in remuneration	2024 Proxy Statement, Proposal 2: Advisory Vote on Executive Compensation, p. 34–35
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 2023 for our CEO was $16,733,927 and for the Median Employee was $100,156. 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 2023 is 167 to 1. 2024 Proxy Statement, p. 75
	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	11% decrease in CEO pay from 2022 to 2023. 8% decrease in Median Employee pay from 2022 to 2023. 2024 Proxy Statement, p, 59, 75

Strategy, Policies and Practices

Disclosure #	Disclosure Title	Reference/Location
2-22	Statement on sustainable development strategy	2024 Proxy Statement, A Message from our Board Chair, p. iii 2024 Proxy Statement, Key Areas of Board Oversight, p. 21 2024 Proxy Statement, Our ESG Framework, p. 27 2023 Sustainability Report, Message from Our President and CEO, p. 15 2023 Sustainability Report, Q&A with Our Senior Vice President of Sustainability & Chief Technology Officer, p. 16
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	Human Rights and Indigenous Rights Policy
	Communication of policy commitments to workers, business partners, and other relevant parties	The 2023 Sustainability Report is publicly available on our website. 2023 Sustainability Report, Ethics and Compliance, p. 94
2-24	Embedding policy commitments	2023 Sustainability Report, Policies, Training and Communication, p. 95 2023 Sustainability Report, Business Partners, p. 97
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 Code of Ethical Business Conduct, p. 27-28
	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	2023 Sustainability Report, The U. S. Steel Ethics and Safety Line, p. 96

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 periodically. 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 quarterly.
2-26	Mechanism to seek advice on implementing the organization's policies and practices for responsible business conduct	2023 Sustainability Report, The U. S. Steel Ethics and Safety Line, p. 96
	Mechanism to raise concerns about the organization's business conduct	2023 Sustainability Report, The U. S. Steel Ethics and Safety Line, p. 96
2-27	Compliance with laws and regulations: Total number of fines	Any material issues, fines, and other penalties are described in our SEC filings
	Compliance with laws and regulations: Total number of non-monetary sanctions	Any material issues, fines, and other penalties are described in our SEC filings
	Compliance with laws and regulations: Total monetary value of fines for instances of non-compliance during reporting year	Any material issues, fines, and other penalties are described in our SEC filings
2-27 continued	Compliance with laws and regulations: Total monetary value of fines for instances of non-compliance during previous reporting periods	Any material issues, fines, and other penalties are described in our SEC filings
	Compliance with laws and regulations: Significant instances of non-compliance	Any material issues, fines, and other penalties are described in our SEC filings
2-28	Membership associations	2023 Sustainability Report, Partnerships, p. 30

Stakeholder Engagement

2-29	Categories of stakeholders and how they are identified	Investors, customers, suppliers, lenders, employees and non-governmental organizations
	Purpose of stakeholder engagement and how organization ensures meaningful engagement	2024 Proxy Statement, Commitment to Stockholder Engagement, p. 28 2023 Sustainability Report, Partnerships, p. 30
2-30	Collective bargaining agreements: Percentage of total employees covered by collective bargaining agreements	84% of employees in United States and Slovakia are covered by collective bargaining agreements (10,600 US + 7,804 USSK* = 18,404 / 21,780) = 84% *Based on Slovak law, the Collective Labor Agreement covers all employees. In USSK, there is a group of STIP-eligible employees who are not covered by the compensation part of our CLA, however, from a legal point of view, Slovak law is superior, so formally everyone is legally covered.
	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	**U.S. only:** 24% of U. S. Steel employees are not covered by collective bargaining agreements **U.S. and USSK combined:** 15% of global U. S. Steel employees are not covered by collective bargaining agreements

Material Topics

Disclosure #	Disclosure Title	Reference/Location
3-1	Process to determine material topics	In 2024, U. S. Steel refreshed the materiality assessment that was conducted in 2022 and broadened our outreach to include input from more internal and external stakeholders. We engaged more than 90 internal and 20 external stakeholders to assess and reprioritize material topics identified in 2022. We conducted interviews and surveys with leaders across U. S. Steel business lines and external stakeholders representing customers, suppliers, lenders, and non-governmental organizations. The stakeholders rated the importance of sustainability and ESG topics to themselves and to other stakeholders, as well as to U. S. Steel's corporate goals and strategy. In addition, stakeholders commented on the sustainability and ESG topics they expect to grow in importance in the short and medium term. See 2024 Materiality Matrix in the 2023 Sustainability Report, **Introduction**, p. 18
	Stakeholders and experts whose views have informed the process of determining material topics	Customers, suppliers, lenders and non-governmental organizations
3-2	List of material topics	+ Air quality + Community engagement + Corporate Governance + Customer Engagement + GHG Emissions and Climate Change Resiliency + Innovation + Responsible Supply Chain + Safety and Health + Water Quality
	Changes to material topics compared to previous reporting period	Responsible Supply Chain, Community Engagement and Corporate Governance were recognized as topics of higher importance during our 2024 materiality assessment refresh compared to our 2022 assessment; moving Talent Management, Energy Conservation, and Diversity and Inclusion out of the top 9 focus topics for U. S. Steel.
3-3	Management of material topics: Actual and potential negative and positive impacts for each material topic	See **GRI 3-3 Disclosures** table, p. 107–109
3-3 continued	Negative impacts through activities or as a result of business relationships	See **GRI 3-3 Disclosures** table, p. 107–109
	Management of material topics: Policies or commitments regarding each material topic	See **GRI 3-3 Disclosures** table, p. 107–109
	Management of material topics: Actions to prevent or mitigate, address, and manage potential negative impacts for each material topic	See **GRI 3-3 Disclosures** table, p. 107–109
	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	See **GRI 3-3 Disclosures** table, p. 107–109
	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	GHG emissions and climate change resiliency, and safety and health continue to be top of mind for both internal and external stakeholders. Reducing GHG emissions is key to corporate strategy and improving product sustainability to meet the growing customer demand for low-carbon products. We recognize GHG emissions as vital to meeting our net-zero commitment and demonstrating strength in the market. Safety and health was frequently cited as the number 1 priority area, highlighting it as a critical component of attracting and retaining talent, while also upholding regulatory compliance. See **GRI 3-3 Disclosures** table for more information.

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 or goals/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	Commitments, Goals and Targets	Stakeholder Engagement and Lessons Learned
GHG Emissions—Minimizing direct and indirect greenhouse 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.	+ For information on our GHG emissions reduction achievements and projects, see the 2023 Sustainability Report, Greenhouse Gas Emissions, p. 34	+ Global emissions intensity decreased from 2022 to 2023 + Reduced Scope 2 GHG emissions intensity by 15% from our 2021 baseline at BR1 + See GHG emissions data and highlights in the 2023 Sustainability Report, Greenhouse Gas Emissions, p. 34	+ Reduce emissions intensity by 20% by 2030 based on 2018 baseline + Become net zero by 2050 + Reduce Scope 2 GHG emissions intensity by 25% by 2030 at BR1 Environmental Management Policy Climate Strategy Report Climate Change Policy 2023 TCFD Report	We understand that we cannot do this alone. See the Decarbonization and Partnerships sections on p. 23 and 24 of the 2023 Sustainability Report 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 and participating in all ESG survey requests so that they have a full understanding of our engagement in the sustainability process.	We have completed and made available EPDs for all of our flat roll products in order that our customers have the data they need to make informed analysis on their own product LCAs.	+ See the Inspiring Innovation section of the 2023 Sustainability Report, p. 21	Continue to introduce 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. Failure to meet local and federal air quality standards can negatively affect our business, our workforce, and our local communities.	In early 2023, we shut down Clairton Coke Batteries 1, 2 and 3. We also developed an internal U. S. Steel Digital and Analytical Forecast Model to predict the probability of exceeding PM2.5 thresholds four hours in advance of certain weather shifts. See the Air section of the 2023 Sustainability Report, p. 51	+ 2023 actual NO_x emissions increased from 2022. The NO_x emission intensity decreased slightly in 2023 (1,697 net tons NO_x emissions per million metric tons of crude steel) vs. 2022 (1,776 net tons NO_x emissions per million metric tons of crude steel) primarily due to increase in steel production. We are on target to meet the 2030 goal. Based upon 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 + The Liberty area has met the National Ambient Air Quality Standards for the fourth year in a row	+ Reduce corporate nitrogen oxides (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 Environmental Management Policy	Our CAP (Community Advisory Panel) at our Clairton and Mon Valley Works (E.T.) facilities meet on a quarterly basis to discuss relevant plant and local updates. This panel includes local community members.

	Potential Impacts	Actions	Effectiveness	Commitments, Goals and Targets	Stakeholder Engagement and Lessons Learned
Innovation—Remaining competitive in the marketplace through innovative and sustainable products and technologies.	Demand for low-carbon steel is increasing year over year. If we fail to stay ahead of this demand, we could potentially see a negative effect on our business	+ Qualified 17 additional grades of differentiated AHSS, coated and cold roll products + Began construction of a second mini mill to further enhance our product offerings of low carbon footprint steels + Continue to supply customers with low-carbon verdeX® steel.	+ Continue to see increased demand in low-carbon grades of steel.	+ Commitment to qualify more AHSS products in 2024.	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 reach their goals. Please see our **Customer Collaborations** section of the 2023 Sustainability Report on p. 29 for more information on our many partnerships.
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.	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. 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.	Leverage the Corporate Safety & Security Center of Excellence for all of our internal audit processes to drive consistency across the enterprise + 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 2023	+ 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. + Achieved a corporate Days Away From Work (DAFW) rate of 0.04	+ 90% of our operating facilities are ISO 45001 certified. The certification process will be initiated at our Minnesota Ore Operations at the end of 2024. + Complete a full cycle of external ISO recertification audits for our certified sites: USSK, GLW, MVW, Big River Steel Works and Gary. **Safety and Industrial Hygiene Policy**	We are continuing to work towards ISO 45001 certification for each facility. 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.
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.	Our facilities use 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 reduce consumption and increase efficiency.	Several of our locations utilize water recycling systems to reduce the amount of “fresh” water required for the manufacturing process.	+ BR1 reuses or recycles 3% of water used in steelmaking operation and continues to look for new opportunities to meet this goal. + From 2022 to 2023, BR1 had a 5% increase in water use with the addition of the NGO lines, but we remain below our target. + Many of our processes use water recycling systems that return water for reuse in operations, drastically reducing the amount of water brought into plants	+ Reduce or recycle 3% of water used in operations at BR1 by 2030. + Maintain water use of less than 2.4 cubic meters of water per metric ton of steel produced through 2028 at BR1. **Big River Steel Water Stewardship Plan** See the **Water** section of the 2023 Sustainability Report, p. 48	We have seen an increase in operational efficiencies and water savings due to our water recycling efforts
Corporate Governance—Providing strong risk management structure and ESG oversight that promotes transparency and enables fair and effective governance.	Our Board of Directors and its committees that oversee the sustainability program and related risks and initiatives.	The Board and/or its committees regularly receive reports from management subject matter experts on various sustainability topics and risks, and the sustainability program overall.	12 out of 13 members of the Board of Directors identify both "Environmental and Sustainability Experience" and "Risk Management Experience" as key skills they possess, ensuring the Board is sufficiently qualified to provide ESG oversight.	See our Goals and Progress in the **Governance** section of the 2023 Sustainability Report, p. 90	Effective governance is critical to ensure transparency to stakeholders and accountability of management.

	Potential Impacts	Actions	Effectiveness	Commitments, Goals and Targets	Stakeholder Engagement and Lessons Learned
Community Engagement—Managing relations and engaging with communities that are impacted economically, socially and/or environmentally by our operations in an effort to provide benefits to local communities, including minority groups such as indigenous people.	At U. S. Steel, we have the ability to make a strong impact in our local communities, both positively and negatively. That is why we are passionate about strengthening the communities we call home. From our employees' volunteer work to our corporate contributions, from partnering with local schools and awarding scholarships to advancing education, our volunteering and philanthropic efforts create opportunities to deliver on our Best for All® strategy.	+ We enhanced our Community Engagement leadership in 2023 by appointing Heidi Chappell to the role of Senior Director of Community & Stakeholder Engagement + In 2023, U. S. Steel directed $6.7 million in donations to 134 organizations, events, and programs through our Community Engagement Committee (CEC). This includes $1.6 million in donations provided by USSK to a variety of community initiatives at its Košice facility + Built a new Community Engagement Calendar housed on our intranet + Provide eight hours of paid time off to full-time, non-represented employees for volunteering, tracking volunteer hours and benefiting organizations + Completed 4 Economic Impact Studies in 2023	+ U. S. Steel contributed $6.7 million in the communities where we operate in the U.S. and Slovakia + Employees volunteered a total of 20,881 hours, an increase of 881 hours from 2022 + We named a Volunteer of the Year and 12 Service Champions + In 2023, U. S. Steel employees collected more than 25 net tons of trash from the communities surrounding U. S. Steel facilities + Due to our Reading Champions program, reading proficiency increased by 20% on average in the West Mifflin School District, helping overcome setbacks from the COVID pandemic	Continue our corporate contributions in 2024 and increase our volunteer hours by at least 5%	During the 2024 Materiality Assessment refresh, Community Engagement emerged as a focus topic. Stakeholders discussed our great progress in this area, and feel it is only increasing in importance. U. S. Steel is continuing to make a positive impact in our local communities. We are doing exceptional work in supporting Pittsburgh-area education systems, community events and programs, parks and public spaces, etc. See the Empowering People section of the 2023 Sustainability Report, p. 60–89.
Responsible Supply Chain—Assessing and managing supply chain ESG risks by working with supply chain partners (including contractors) to adhere to our standards for supply chain sustainability, including respect for human rights, fair labor practices and environmental compliance.	We monitor the ESG practices of our suppliers in our top 75% of spend to minimize any potential negative impacts or risks. We also collaborate with them on projects that would result in performance improvements throughout the supply chain.	We require our suppliers in the top 75% of spend to complete a sustainability assessment from a third party on an annual basis. The third party conducting the assessment utilizes a scoring system, and we are able to issue corrective actions / improvement plans to improve supplier scores each year.	The reporting capabilities within the third-party platform allow us to monitor these supplier assessment scores throughout the year, and provide suggested actions for areas of improvement.	Sustainable Procurement Policy Supplier Code of Conduct	We are continuing to refine our Sustainable Procurement program. In addition to focusing on the ESG practices of our suppliers through our third-party assessments, we have several collaborative initiatives that we are working on with them to create a more sustainable future, such as installing wind farms.

GRI Index Economic Performance

Economic Performance

Disclosure #	Disclosure Title	Reference/Location
201-1	Direct economic value generated and distributed	2023 10-K, Item 7: Management's Discussion and Analysis of Financial Condition and Results of Operations, p. 45–60
201-2	Financial implications and other risks and opportunities due to climate change	2023 10-K, Item 1A: Risk Factors, p. 28–29, 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 face increased competition within our industry and from alternative materials and risks concerning innovation, new technologies, products, and increasing customer demand for lower-carbon products. 2023 Sustainability Report, Risk Management, p. 93 2023 TCFD Report, p. 6–12
201-3	Defined benefit plan obligations and other retirement plans	2023 10-K, Pensions and Other Post-employment Benefits, p. 75, Note 18: Pensions and other Benefits, p. 97–105
201-4	Financial assistance received from government	2023 10-K, p. 114

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 in 2023.

Indirect Economic Impacts

Disclosure #	Disclosure Title	Reference/Location
203-1	Infrastructure investments and services supported	U. S. Steel is in the process of building a new 3-million-ton, state-of-the-art mini mill in Osceola, Arkansas (BR2). This $3 billion investment will provide "built-for-purpose" steelmaking supported by a comprehensive suite of finishing assets, including Advanced High-Strength Steels. Significant collaborations on renewable and nuclear generation were made in 2023 at BR2: + Partnered with Entergy Arkansas on a BP Driver Solar Field Project that will generate up to 250MW and will provide about 40% of incoming electricity for the facility + Big River Steel Works utilized 70% nuclear power in 2023 + In 2023, renewable and nuclear generation was over 75%
203-2	Significant indirect economic impacts	2023 Sustainability Report, Community Economic Impact, p. 80

Procurement Practices

204-1	Proportion of spending on local suppliers	49% of purchases are from local suppliers. "Local" definition includes spend within the state and bordering states where the facility is located. For example, spend for our Mon Valley locations include Pennsylvania, Ohio, and West Virginia. The facilities reported for this statistic include Mon Valley, Gary Works, Granite City, Great Lakes, Fairfield, Minnesota Ore, and Tubular Operations.

Anti-corruption

205-1	Operations assessed for risks related to corruption	U. S. Steel has implemented a comprehensive anti-corruption management system which is described in its Anti-Corruption policy and includes periodic corruption risk assessments intended to identify the corruption-related risks faced by the Company and ensure that the management system is appropriately designed and implemented to mitigate those risks. U. S. Steel's Anti-Corruption policy and related procedures for engaging business partners require pre-retention and periodic due diligence reviews of suppliers that are aimed at, among other things, identifying ethics and compliance risks associated with these relationships.

Anti-corruption — continued

Disclosure #	Disclosure Title	Reference/Location
205-2	Communication and training about anti-corruption policies and procedures	2023 Sustainability Report, **Policies, Training and Communication**, p. 95
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 2023.

Anti-competitive Behavior

206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	U. S. Steel is a defendant along with Nucor and AK Steel Holding Group in an antitrust lawsuit (JSW Steel (USA) Inc., et al. v. U. S. Steel, et al.). The U. S. District Court for the Southern District of Texas dismissed the lawsuit, and the case is currently on appeal with the United States Court of Appeals for the Fifth Circuit.

Tax

207-1	Approach to tax	This information is confidential to U. S. Steel
207-2	Tax governance, control, and risk management	This information is confidential to U. S. Steel
207-3	Stakeholder engagement and management of concerns related to tax	This information is confidential to U. S. Steel
207-4	Country-by-country reporting	This information is confidential to U. S. Steel

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.

Biodiversity

Disclosure #	Disclosure Title	Reference/Location
101-1	Policies to halt and reverse biodiversity loss	U. S. Steel's Big River Steel Works **Biodiversity Management Plan**
101-2	Management of biodiversity impacts	U. S. Steel's Big River Steel Works collaborated with the Arkansas Economic Development Commission, Mississippi County, the State Historic Preservation Office, and the Quapaw Tribe of Oklahoma to preserve significant archeological sites listed in the National Register of Historic Places. Through our continued environmental restoration efforts, we have played a vital role in restoring stream channels, creating new wetland habitats, and enhancing existing wetland ecosystems. See 2023 Sustainability Report, **Biodiversity**, p. 54 for more information on projects we are implementing at our plants.
101-3	Access and benefit-sharing	2023 Sustainability Report, **Biodiversity**, p. 54

Biodiversity — continued

Disclosure #	Disclosure Title	Reference/Location
101-4	Identification of biodiversity impacts	Significant biodiversity impacted areas from site activities have been designated as mitigation areas. The BRS Management Plan provides guidance in monitoring the facility property and designated mitigation areas to ensure that the integrity of the present biodiversity is adequate, while identifying if any issues or causes for concern exist. The monitoring guidance provided is intended to assist in tracking changes in environmental conditions that may affect the local biodiversity, and helping Big River Steel Works environmental staff identify deteriorating conditions as well as the causes of potential harm and subsequent corrective actions. The Biodiversity Management Plan includes how to address biodiversity material impacts identified through the land use and activities over which the Company has direct management control or significant influence. Following an outline of the Biodiversity Mitigation Hierarchy, the monitoring requirements for the permitted mitigation areas owned/operated by Big River Steel Works in accordance with approved permits are discussed as well as additional recommended guidance for monitoring activities at other locations on Big River Steel Works property. The plan also identifies the threatened and endangered species that have the potential to occur within the site boundaries. U. S. Steel's Big River Steel Works **Biodiversity Management Plan**
101-5	Locations with biodiversity impacts	100% of our facilities are in or near sites with protected conservation status or endangered species habitat.
101-6	Direct drivers of biodiversity loss	Facility activities that have the potential to impact the environment may include, but are not limited to, construction, manufacturing operations, truck hauling, discharges, dredging, filling, clearing, and grubbing. Environmental impacts resulting from these facility activities have the potential to impact the various species that inhabit those areas and may result in the need for mitigation measures and the installation of Best Management Practices (BMPs) to avoid, minimize, or mitigate impacts.
101-7	Changes to the state of biodiversity	Environmental monitoring data, including biodiversity, is evaluated routinely and any significant changes in the quality of biodiversity or any other metrics analyzed is utilized to inform updates to this management plan and steps will be taken, as appropriate and following the guidance of the Biodiversity Management Plan, to report issues present and make any needed changes. When site expansion construction occurs, impacted natural areas are identified, monitored, and mitigated. The Mitigation and Monitoring plan affirms that during the project's site selection phase, efforts to avoid and minimize impacts are considered. Even after the completion of site construction activities, additional measures to mitigate impacts are evaluated. Despite efforts, streams and wetlands couldn't be avoided. Nevertheless, on-site mitigation areas were utilized to counterbalance disturbances. Additionally, through our continued environmental restoration efforts, we have played a vital role in restoring stream channels, establishing new wetland habitats, and enhancing existing wetland ecosystems.
101-8	Ecosystem services	Our biodiversity mitigation, monitoring, and maintenance efforts directly benefit species that occupy, breed, forage, rear, rest, hibernate, or migrate through the project site. Notably, these efforts support migrating birds and nesting bird species. Additionally, we remain committed to our bee pollinator program at Big River Steel Works by actively relocating hives. This program contributes to regional biodiversity in an area where ecosystems intersect with agricultural activities (near our facility). Moreover, our Water Stewardship Advisory Committee and initiatives to prevent stormwater pollution benefit users of the watershed, another important element to biodiversity.

Materials

Disclosure #	Disclosure Title	Reference/Location
301-1	Materials used by weight or volume	28.1 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 American operations recycled 4.5 million metric tons of purchased and produced steel scrap in 2023. USSK recycled 0.81 million metric tonnes of steel scrap in 2023. **2023 10-K**, p. 19
301-3	Reclaimed products and their packaging materials	Recycled byproduct coke plant process residues (metric tons): 4,603 Recycled EAF slag off-site use (metric tons): 151,962 Recycled spent pickle liquor off-site reuse (metric tons): 22,989 Recycled mill scale off-site use (metric tons): 67,983 Recycled briquettes (metric tons): 90,174 Recycled spent pickle liquor regeneration (metric tons): 167,054 Recycled sinter (metric tons): 1,512,475 Recycled blast furnace slag off-site use (metric tons): 2,354,891 Recycled scrap steel (metric tons): 4,503,661

Energy

Disclosure #	Disclosure Title	Reference/Location
302-1	Energy consumption within the organization	North America: 64.41 MMWH USSK: 22.64 MMWH

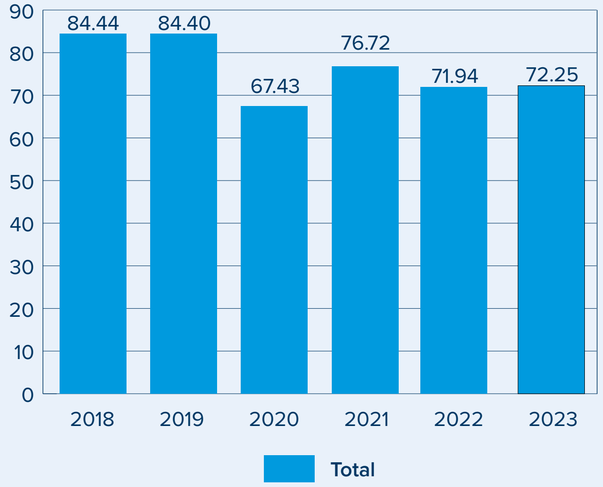
Disclosure #	Disclosure Title	Reference/Location
302-2	Energy consumption outside of the organization	North America: 7.84 MMWH USSK: 0.80 MMWH

TOTAL ENERGY CONSUMPTION (Internal and External)

North America: 72.25 MMWH

U. S. STEEL ANNUAL TOTAL ENERGY USAGE FOR THE NORTH AMERICA OPERATIONS

(million megawatt hours of energy)

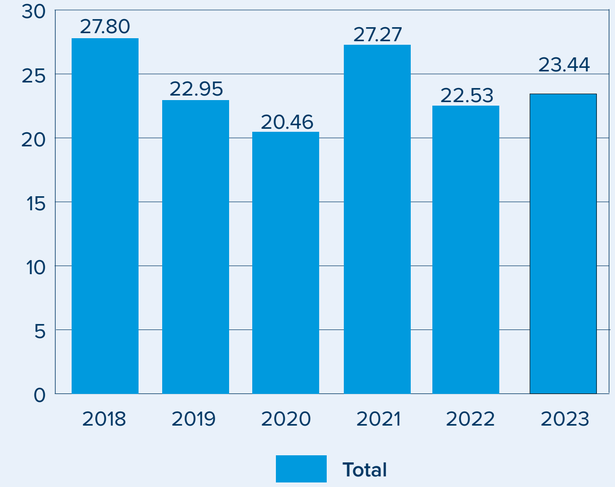


Energy usage is reported in megawatt hours and includes all forms of energy consumed converted to mega-watt hours

Disclosure #	Disclosure Title	Reference/Location
302-2 continued		USSK: 23.44 MMWH

U. S. STEEL ANNUAL TOTAL ENERGY USAGE FOR THE EUROPEAN OPERATIONS

(million megawatt hours of energy)

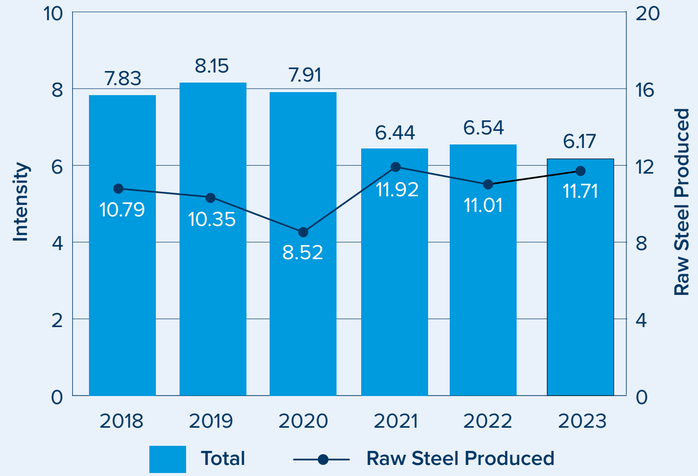


Energy usage is reported in megawatt hours and includes all forms of energy consumed converted to mega-watt hours

Disclosure #	Disclosure Title	Reference/Location
302-3	Energy intensity	North America: 6.17 MWH/metric ton raw steel

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

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

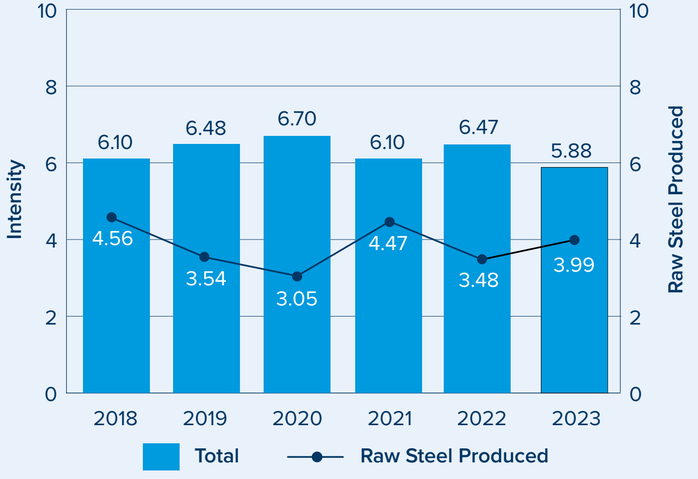


Energy intensity is based on the total energy consumption in megawatt hours divided by the total quantity in metric tons of raw steel produced in North America as published in the U. S. Steel Annual Report and that is converted into finished steel products.

Disclosure #	Disclosure Title	Reference/Location
302-3 continued		USSK: 5.88 MWH/metric ton raw steel

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

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



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

302-4	Reduction of energy consumption	Total energy consumption in the U.S. increased to 72.25 MMWH in 2023 from 71.94 MMWH in 2022 while USSK increased to 23.44 MMWH from 22.53 MMWH. Refer to **energy consumption graphs** on p. 42 of the 2023 Sustainability Report.
302-5	Reductions in energy requirements of products and services	2023 Sustainability Report, **Energy**, p. 40

Water and Effluents

Disclosure #	Disclosure Title	Reference/Location
303-1	Interactions with water as a shared resource	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. 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. Environmental Management Policy, p. 2 2023 Sustainability Report, Water, p. 48
303-2	Management of water discharge-related impacts	**Permitting** 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. **Stormwater** 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 storm-water-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.

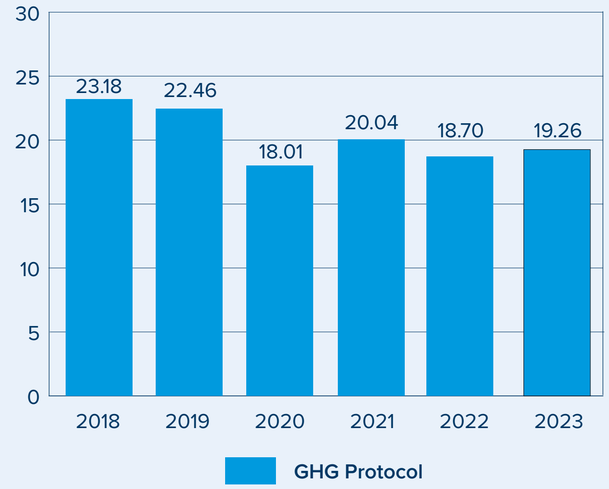
Disclosure #	Disclosure Title	Reference/Location
303-2 continued		**Wastewater Treatment** U. S. Steel is responsible for the operation and maintenance of more than 40 wastewater treatment plants (WWTP). These plants are tasked with treating site-specific process water, ranging from waste oil to hazardous waste, before discharging from U. S. Steel property. Some properties also maintain their own sanitary plants. **Water Recycling** **Total water recycled in 2023: 876,053 megaliters** 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. 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.
303-3	Water withdrawal	1,162,679 megaliters 2023 Sustainability Report, Water, p. 48
303-4	Water discharge	1,011,389 megaliters 2023 Sustainability Report, Water, p. 48
303-5	Water consumption	151,290 megaliters 2023 Sustainability Report, Water, p. 48

Emissions

Disclosure #	Disclosure Title	Reference/Location
305-1	Direct (Scope 1) GHG emissions	North America: 19.26 million metric tons CO_2e

U. S. STEEL ANNUAL SCOPE 1 GREENHOUSE GAS EMISSIONS FOR THE NORTH AMERICA OPERATIONS

(million metric tons of CO_2e)

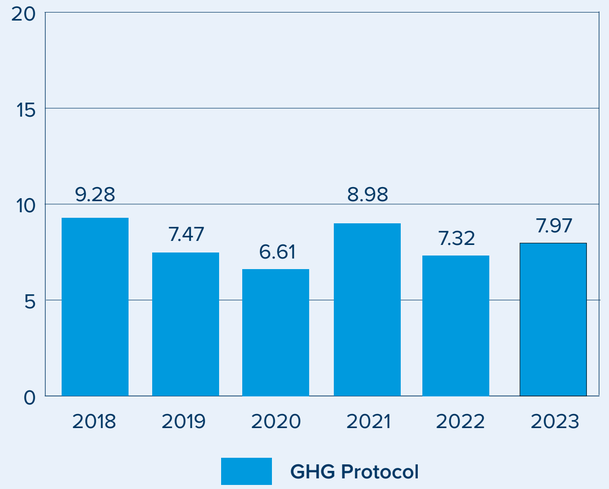


GHG emissions are reported in metric tons of total carbon, methane, and nitrous oxide converted to carbon dioxide equivalents and excludes GHG emissions from on-site landfills. The annual amounts vary based on a variety of factors including facilities operating, production levels, and energy efficiency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

Disclosure #	Disclosure Title	Reference/Location
305-1 continued		USSK: 7.97 million metric tons CO_2e

U. S. STEEL ANNUAL SCOPE 1 GREENHOUSE GAS EMISSIONS FOR THE EUROPEAN UNION OPERATIONS

(million metric tons of CO_2e)

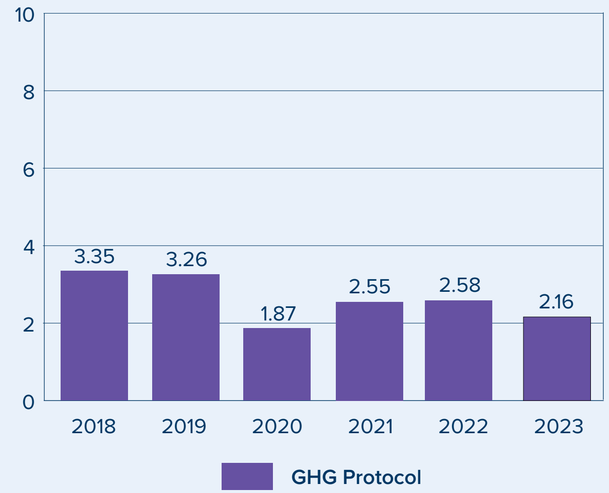


GHG emissions are reported in metric tons of total carbon converted to carbon dioxide equivalents and excludes GHG emissions from on-site landfills. The annual amounts vary based on a variety of factors including facilities operating, production levels, and energy efficiency projects implementation.

Disclosure #	Disclosure Title	Reference/Location
305-2	Energy indirect (Scope 2) GHG emissions	North America: 2.16 million metric tons (Market-Based Scope 2)

U. S. STEEL ANNUAL SCOPE 2 GREENHOUSE GAS EMISSIONS FOR THE NORTH AMERICA OPERATIONS

(million metric tons of CO_2e)

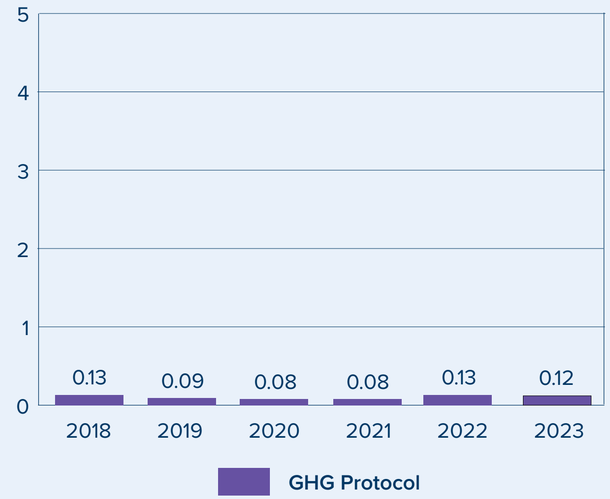


GHG emissions are reported in metric tons of total carbon, methane, and nitrous oxide converted to carbon dioxide equivalents. The annual amounts vary based on a variety of factors including the use of grid specific emissions factors, electricity generation, facilities operating, production levels, and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

Disclosure #	Disclosure Title	Reference/Location
305-2 continued		USSK: 0.12 million metric tons

U. S. STEEL ANNUAL SCOPE 2 GREENHOUSE GAS EMISSIONS FOR THE EUROPEAN UNION OPERATIONS

(million metric tons of CO_2e)



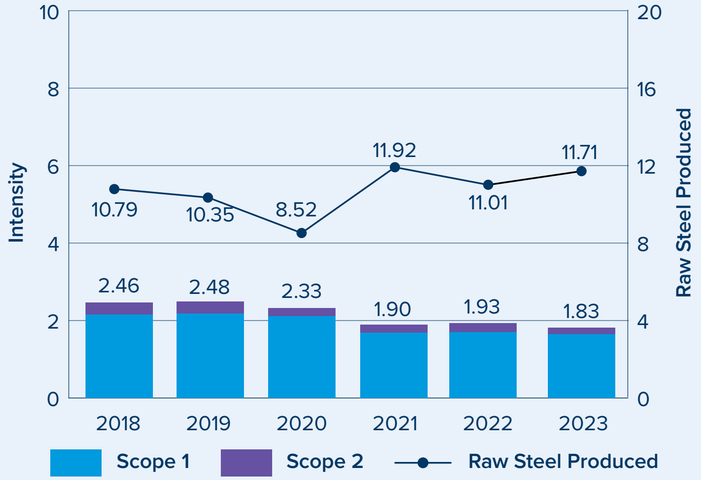
GHG emissions are reported in metric tons of total carbon converted to carbon dioxide equivalents. The annual amounts vary based on a variety of factors including the use of grid specific emissions factors, electricity generation, facilities operating, production levels, and energy efficiency projects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

305-3	Other indirect (Scope 3) GHG emissions	Category 1 — Purchased Goods and Services: 9.36 million metric tons Category 2 — Capital Goods: 0.39 million metric tons Category 3 — Fuel and Energy-related Activities: 5.19 million metric tons Category 4 — Upstream Transportation and Distribution: 1.02 million metric tons Category 6 — Business Travel: 1,869 metric tons Category 7 — Employee Commuting: 13,400 metric tons

Disclosure #	Disclosure Title	Reference/Location
305-4	GHG emissions intensity	North America: 1.83 t CO_2e/t raw steel

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

(Intensity Units — metric tons of CO_2e per metric ton of raw steel produced
Raw Steel Produced Units — million metric tons)

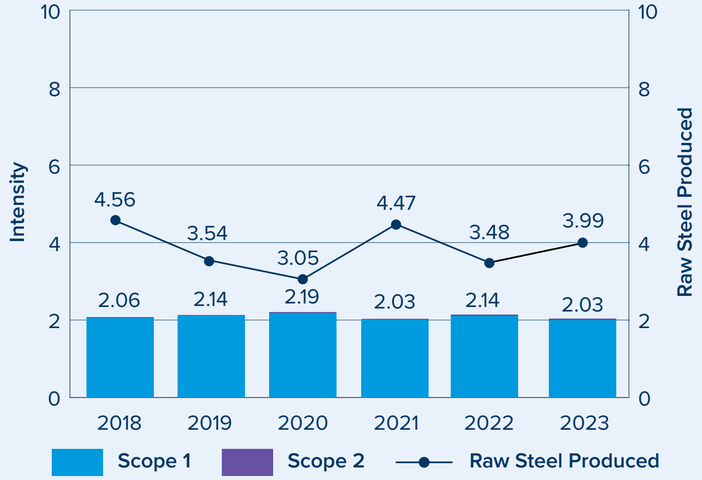


The GHG emissions intensity is based on the total quantity in metric tons of GHG emissions calculated in accordance with GHG Protocol standards divided by the total quantity in metric tons of raw steel produced in North America as published in the U. S. Steel Annual Report and that is processed into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

Disclosure #	Disclosure Title	Reference/Location
305-4 continued		USSK: 2.03 t CO_2e/t raw steel

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

(Intensity Units — metric tons of CO_2e per metric ton of raw steel produced
Raw Steel Produced Units — million metric tons)



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

Emissions — continued

Disclosure #	Disclosure Title	Reference/Location
305-5	Reductions of GHG emissions	In North America, 2023 Absolute Emissions increased to 21.42 million metric tons CO_2e from 21.27 million metric tons CO_2e due to increased production. The drop in intensity to 1.83 t CO_2e/t raw steel in 2023 from 1.93 t CO_2e/t raw steel in 2022 reflects an improvement in efficiency. In USSK, 2023 absolute emissions increased to 8.09 million metric tons CO_2e from 7.45 million metric tons CO_2e, due to increased production. The drop in intensity to 2.03 t CO_2e/t raw steel from 2.14 t CO_2e/t raw steel reflects an improvement in efficiency.
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.
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	**Data in U.S. tons:** NOx — 26,639 SO_2 — 10,631 VOC — 1,425 CO — 164,345 Lead — 1.38 PM10* — 7,714 PM2.5* — 6,365 * PM10 and PM2.5 for Košice based on average PM10/PM and PM2.5/PM ratio for other U. S. Steel sites

Waste

Disclosure #	Disclosure Title	Reference/Location
306-1	Waste generation and significant waste-related impacts	See GRI 306-3 2023 Sustainability Report, Waste and Recycling, p. 44
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	**2022 Waste Data (metric tons):*** Total generation of hazardous waste: 202,489 Total generation of non-hazardous waste: 2,087,486 Total weight of hazardous waste recycled: 137,755 Total weight of non-hazardous waste recycled: 693,134 *2023 waste data was not available at time of publishing; therefore 2022 is the most recent waste data. Waste was not reported in 2021.
306-4	Waste diverted from disposal	**Steel Scrap** In 2023, U. S. Steel recycled approximately 5.2 million metric tons 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. **Blast Furnace and Steel Slag** In 2023, U. S. Steel recycled approximately 3.4 million metric tons of blast furnace slag and 249,821 metric tons 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. 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

Disclosure #	Disclosure Title	Reference/Location
306-4 continued		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. **Other Cokemaking and Steelmaking Recyclable Materials** U. S. Steel recycles several other materials from the byproduct, cokemaking, ironmaking, steelmaking, and steel finishing operations. In 2023, 6,213 metric tons 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 iron-making and steelmaking, respectively. This included the production of approximately 4.1 million metric tons of sinter, which was used in the blast furnaces, along with 108,153 metric tons of briquettes that were used in the blast furnaces and Basic Oxygen Process (BOP) furnaces. An additional 74,051 metric tons 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. In 2023, U. S. Steel reused 244,154 metric tons of regenerated hydrochloric acid in the pickling lines and sent 22,989 metric tons off-site for direct beneficial use in wastewater treatment. **Coke Oven Gas and Blast Furnace Gas** 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. 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). 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 2023 to heat approximately 3.4 million households each year.

Disclosure #	Disclosure Title	Reference/Location
306-5		**Mineral Waste Management** 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). 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. 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. **Tailings Basin Management** 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 on-site tailings basins. In 2020, additional monitoring instrumentation was installed at various locations around both basins to help ensure the ongoing safety and stability of the facilities. Tailings basin dams are regulated by the MNDNR. 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.

Waste — continued

Disclosure #	Disclosure Title	Reference/Location
306-5 continued		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. 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. The beneficiation process results in 28% to 30% of crude ore that is mined becoming pellets and the remainder 70–72% becoming waste (tailings material). Total tailings consist of about one third coarse-grained (sand-size) and about two thirds fine-grained (silt and clay-size) materials. The coarse material is used to construct the dikes that retain the fine tailings portion.

Supplier Environmental Assessment

Disclosure #	Disclosure Title	Reference/Location
308-1	New suppliers that were screened using environmental criteria	We implemented a data collection tool in 2023, for suppliers representing 75% of total spend. Suppliers go through an assessment process that outlines how they perform in areas relating to energy and GHG emissions, water, waste, biodiversity, etc. We are continuing to onboard additional suppliers in 2024, and work on continuous improvement initiatives with those suppliers who have completed assessments thus far. In addition, the Supplier Code of Conduct outlines expectations for suppliers to strive to minimize the adverse impact of their operations on the environment.
308-2	Negative environmental impacts in the supply chain and actions taken	We implemented a data collection tool in 2023, for suppliers representing 75% of total spend. Suppliers go through an assessment process that outlines how they perform in areas relating to energy and GHG emissions, water, waste, biodiversity, etc. We are continuing to onboard additional suppliers in 2024, and work on continuous improvement initiatives with those suppliers who have completed assessments thus far.

GRI Index Social

Employment

Disclosure #	Disclosure Title	Reference/Location	
401-1	New employee hires and employee turnover	**U.S.**	**USSK**
		New hires/Rehires:	**New hires/Rehires:**
		Under 30: Female 9%; Male 91%	Under 30: Female 11%; Male 89%
		30–50: Female 14%; Male 86%	30–50: Female 20%; Male 80%
		Over 50: Female 4%; Male 96%	Over 50: Female 0%; Male 100%
		Attrition:	**Attrition:**
		Under 30: Female 14%; Male 86%	Under 30: Female 15%; Male 85%
		30–50: Female 17%; Male 83%	30–50: Female 10%; Male 90%
		Over 50: Female 15%; Male 85%	Over 50: Female 19%; Male 81%
		Total	
		New hires/Rehires:	**Attrition:**
		Under 30: Female 9%; Male 91%	Under 30: Female 14%; Male 86%
		30–50: Female 14%; Male 86%	30–50: Female 17%; Male 83%
		Over 50: Female 4%; Male 96%	Over 50: Female 17%; Male 83%
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	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, 2022 & 2023 U. S. Steel earned a 100% score on the Human Rights Campaign annual Corporate Equality Index in recognition of our comprehensive and inclusive benefits. Our commitment to part-time workers includes providing optional short-term and long-term disability coverages, mental health and EAP services, along with participation in our 401(k) retirement savings plan. While not offering the same comprehensive benefit package as full-time employees, we still offer our part-time employees the resources to sustain their financial well-being with safeguards. 2023 10-K, Steel Industry Background and Competition, p. 7	
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

Disclosure #	Disclosure Title	Reference/Location
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.

Occupational Health and Safety

Disclosure #	Disclosure Title	Reference/Location
403-1	Occupational health and safety management system	Safety and Industrial Hygiene Policy 2023 Sustainability Report, Safety and Health, p. 62
403-2	Hazard identification, risk assessment, and incident investigation	In 2023, we continued to leverage our Hazard Identification and Risk Assessment (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 Zero—Checking the Health of our System (February–April) 2. Summer Safety Share (June–September) 3. Ice and Snow Means Take it Slow (November–December) 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 2023 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 2024, 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 2023, 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 Employee Assistance Program (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. 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.

Occupational Health and Safety — continued

Disclosure #	Disclosure Title	Reference/Location
403-6 continued		Emergency backup care provides emergency child or adult dependent care up to 10 times per year (available for both represented and non-represented employees). 2023 10-K, Employee Health & Safety, p. 10 2024 Proxy Statement, Employee Health & Safety
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	2023 Sustainability Report, Safety and Health, p. 62
403-8	Workers covered by an occupational health and safety management system	2023 Sustainability Report, Safety and Health, p. 62
403-9	Work-related injuries	2023 10-K, Employee Health and Safety, p. 10-11 2023 Sustainability Report, Safety and Health, p. 62
403-10	Work-related ill health	2023 Sustainability Report, Safety and Health, p. 62 Global Days Away From Work Incidence Rate: 0.04 injuries per 200,000 manhours for 2023

Training and Education

Disclosure #	Disclosure Title	Reference/Location
404-1	Average hours of training per year per employee or training days per employee	**US** Throughout the year in the U.S., we delivered 3,440 distinct Learning & Development courses to more than 14,500 employees for more than 391,000 hours of employee training. Learning & Development offerings spanned a wide range of topics from leadership development to IT-related areas to business planning. **Training Hours:** Represented = 31.66 Non-Represented = 12.67 Other = 16.27
404-1 continued		**USSK:** Throughout 2023 at USSK., we delivered 53,140 distinct Learning & Development courses to almost 8,000 employees for 194,841 hours of employee training. Learning & Development offerings were mainly focused on safety, vocational, professional courses. **Training Hours** Administrative Employees: 60,495 hours Operations and Maintenance Employees: 134,346 hours
404-2	Programs for upgrading employee skills and transition assistance programs	**US:** Provided 3,440 distinct Learning & Development courses to more than 14,500 employees for more than 391,000 hours of employee training. **USSK:** Provided 53,140 distinct Learning & Development courses to almost 8,000 employees at USSK for 194,841 hours of employee training in 2023.
404-3	Percentage of employees receiving regular performance and career development reviews	**US:** 20% of the overall U.S. and 26.6% of USSK workforce. Hourly/represented employees make up the majority (80% and 73.4% respectively) of our workforce and do not complete performance reviews.

Diversity and Equal Opportunity

Disclosure #	Disclosure Title	Reference/Location
405-1	Diversity of governance bodies and employees	**US:** Non-represented: Female 16%, Male 84% Represented: Female 8%, Male 92% **Grand Total:** Female 10%, Male 90% Non-represented: 17% Under 30, 52% 30–50, 31% Over 50 Represented: 9% Under 30, 47% 30–50, 44% Over 50 **Grand Total:** 11% Under 30, 48% 30–50, 41% Over 50 Non-represented: 14% POC, 86% White Represented: 23% POC, 77% White **Grand Total:** 21% POC, 79% White **USSK:** Non-represented (T): Female 27%, Male 73% Represented (R): Female 10%, Male 90% **Grand Total:** Female 14%, Male 86% Non-represented (T): 3% Under 30, 40% 30–50, 57% Over 50 Represented (R): 7% Under 30, 46% 30–50, 47% Over 50 **Grand Total:** 6% Under 30, 44% 30–50, 50% Over 50
405-2	Ratio of basic salary and remuneration of women to men	We are committed to 100% equity in pay, promotion and performance management. We analyze our data to ensure employees are paid, promoted and rated based on job-related factors, not their race, ethnicity or gender. For represented employees covered by a collective bargaining agreement, remuneration is governed by the terms of the relevant labor agreement.

Non-discrimination

Disclosure #	Disclosure Title	Reference/Location
406-1	Incidents of discrimination and corrective actions taken	This information is confidential to U. S. Steel

Freedom of Association and Collective Bargaining

Disclosure #	Disclosure Title	Reference/Location
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.

Child Labor

Disclosure #	Disclosure Title	Reference/Location
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, our Human Rights and Indigenous Rights Policy, and Supplier Code of Conduct.

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 on p. 26, Human Rights and Indigenous Rights Policy, and Supplier Code of Conduct.

Security Practices

Disclosure #	Disclosure Title	Reference/Location
410-1	Security personnel trained in human rights policies or procedures	100% of non-represented employees (including security personnel) have received formal training in the organization's human rights policies/procedures. The training requirements do not apply to third-party organizations providing security personnel.

Rights of Indigenous Peoples

Disclosure #	Disclosure Title	Reference/Location
411-1	Incidents of violations involving rights of indigenous peoples	Any material issues, fines, and other penalties are described in our SEC filings.

Local Communities

Disclosure #	Disclosure Title	Reference/Location
413-1	Operations with local community engagement, impact assessments, and development programs	2023 Sustainability Report, **Community Engagement**, p. 79
413-2	Operations with significant actual and potential negative impacts on local communities	2023 Sustainability Report, **Community Engagement**, p. 79

Supplier Social Assessment

414-1	New suppliers that were screened using social criteria	We implemented a data collection tool in 2023, for suppliers representing 75% of total spend. Suppliers go through an assessment process that outlines how they perform in areas relating to employment, health and safety, child labor, and forced labor. We are continuing to onboard additional suppliers in 2024, and work on continuous improvement initiatives with those suppliers who have completed assessments thus far. In addition, the **Supplier Code of Conduct** outlines expectations for suppliers to be socially responsible.
414-2	Negative social impacts in the supply chain and actions taken	We implemented a data collection tool in 2023, for suppliers representing 75% of total spend. Suppliers go through an assessment process that outlines how they perform in areas relating to employment, health and safety, child labor, and forced labor. We are continuing to onboard additional suppliers in 2024, and work on continuous improvement initiatives with those suppliers who have completed assessments thus far.

Public Policy

415-1	Political contributions and/or lobbying	**Political Contributions Policy**

Customer Health and Safety

416-1	Assessment of the health and safety impacts of product and service categories	U. S. Steel does not currently track this, but is looking for opportunities to begin tracking in the future.
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Any material issues, fines, and other penalties are described in our SEC filings.

Marketing and Labeling

417-1	Requirements for product and service information and labeling	U. S. Steel will not disclose at this time, however, we will consider disclosing in the future.
417-2	Incidents of non-compliance concerning product and service information and labeling	Any material issues, fines, and other penalties are described in our SEC filings.
417-3	Incidents of non-compliance concerning marketing communications	Any material issues, fines, and other penalties are described in our SEC filings.

Customer Privacy

418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Any material issues, fines, and other penalties are described in our SEC filings.

Sustainability Accounting Standards Board (SASB) Index

IS — Iron & Steel Producers; MM — Metals and Mining

Sector	Code	Accounting Metric	Response
EM-IS; EM-MM	**110a.1** — Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	27.23 million metric tons CO_2e Percentage covered under emissions limiting regulations is 29% within European operations.
EM-IS; EM-MM	**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 and efficiency improvements at our operations. Climate Strategy Report, U. S. Steel's net-zero goal, p. 8
EM-IS; EM-MM	**120a.1** — Air Emissions	Air emissions of the following pollutants: (1) CO, (2) NOx (excluding N2O), (3) SOx, (4) particulate matter (PM10), (5) manganese (MnO), (6) lead (Pb), (7) volatile organic compounds (VOCs), and (8) polycyclic aromatic hydrocarbons (PAHs)	GRI 305-7, p. 119 (U. S. Steel does not report on MnO or PAHs at this time.)
EM-IS; EM-MM	**130a.1** — Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	2023: (1) 344.49 MGJ (2) 9.0% (3) 18.5%* *18.5% is the percentage of grid electricity that is renewable, not 18.5% of the total.
EM-IS	**130a.2** — Energy Management	(1) Total fuel consumed, (2) percentage coal, (3) percentage natural gas, (4) percentage renewable	2023: (1) 313.39 MGJ (2) 63.01% (3) 34.50% (4) 0.24%
EM-IS; EM-MM	**140a.1** — Water Management	(1) Total fresh water withdrawn, (2) percentage recycled, (3) percentage in regions with High or Extremely High Baseline Water Stress	2023: (1) 1,162,679 megaliters (2) 876,053 megaliters (3) 0%
EM-MM	**140a.2** — Water Management	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	Any material issues, fines, and other penalties are described in our SEC filings.
EM-IS	**150a.1** — Waste Management	(1) total weight of waste generated (2) % of hazardous waste by weight (3) % of recycled waste by weight	2023 waste data was not available at time of publishing; therefore 2022 is the most recent waste data. (1) 2,289,975 metric tons (2) 9.7% (3) 36.3%
EM-MM	**150a.4** — Waste & Hazardous Materials Management	Total weight of non-mineral waste generated (metric tons)	1,459,083 metric tons***
EM-MM	**150a.5** — Waste & Hazardous Materials Management	Total weight of tailings produced (metric tons)	2023: 38 Million Long Tons
EM-MM	**150a.6** — Waste & Hazardous Materials Management	Total weight of waste rock generated (metric tons)	2023: 49.9 Million Long Tons
EM-MM	**150a.7** — Waste & Hazardous Materials Management	Total weight of hazardous waste generated (metric tons)	202,489 net tons***
EM-MM	**150a.8** — Waste & Hazardous Materials Management	Total weight of hazardous waste recycled (metric tons)	202,489 metric tons*** ***2023 waste data was not available at time of publishing; therefore 2022 is the most recent waste data.

SASB INDEX — continued

Sector	Code	Accounting Metric	Response
EM-MM	**150a.9** — Waste & Hazardous Materials Management	Number of significant incidents associated with hazardous materials and waste management	Any material issues, fines, and other penalties are described in our SEC filings.
EM-MM	**150a.10** — Waste & Hazardous Materials Management	Description of waste and hazardous materials management policies and procedures for active and inactive operations	2023 Sustainability Report, Waste and Recycling, p. 44
EM-MM	**160a.1** — Biodiversity Impacts	Description of environmental management policies and practices for active sites	Big River Steel Biodiversity Management Plan
EM-MM	**160a.2** — Biodiversity Impacts	Percentage of mine sites where acid rock drainage is: (1) predicted to occur, (2) actively mitigated, and (3) under treatment or remediation	(1) 0% (2) 0% (3) 0%
EM-MM	**160a.3** — Biodiversity Impacts	Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	(1) 100% (2) 100%
EM-MM	**210a.1** — Security, Human Rights & Rights of Indigenous Peoples	Percentage of (1) proved and (2) probable reserves in or near areas of conflict	(1) 0% (2) 0%
EM-MM	**210a.2** — Security, Human Rights & Rights of Indigenous Peoples	Percentage of (1) proved and (2) probable reserves in or near indigenous land	(1) 0% (2) 0% U. S. Steel's iron ore reserves in Minnesota are located on ceded lands at least 5 kilometers away from any reservations.
EM-MM	**210a.3** — Security, Human Rights & Rights of Indigenous Peoples	Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	U. S. Steel does not face significant risk related to human rights, indigenous rights, or operation in areas of conflict. That said, U. S. Steel has adopted a Human Rights and Indigenous Rights Policy that sets forth its commitment and policies regarding respect for human and indigenous rights, consistent with principles covered in relevant human rights frameworks, including respect for its employees' right to freedom of association and to engage in collective bargaining. Among other things, the policy identifies a grievance mechanism that employees, business partners, and members of the public may use to raise any concerns about U. S. Steel business, including concerns relating to human or indigenous rights. To the extent that U. S. Steel becomes aware that its operations could adversely impact human or indigenous rights, U. S. Steel will strive to take action to identify and mitigate such impacts, including by engaging in meaningful consultation with those impacted, as appropriate. Importantly, U. S. Steel extends its commitment to respect human rights of all people to its supply chain partners through its Supplier Code of Conduct and requests that certain key suppliers complete a detailed sustainability questionnaire to assess, among other things, potential human rights risks associated with the suppliers.

Sector	Code	Accounting Metric	Response
EM-MM	**210b.1** — Security, Human Rights & Rights of Indigenous Peoples	Discussion of process to manage risks and opportunities associated with community rights and interests	Our Human Rights and Indigenous Rights Policy states our commitment to respecting the human rights of all people, consistent with the principles of individual dignity and respect that underlie the Universal Declaration of Human Rights. Included in our commitment is respect for the rights of indigenous people, consistent with the principles of equal rights and non-discrimination that underlie the United Nations Declaration on the Rights of Indigenous Peoples, and respect for women's rights. In April 2021, we became the first North American steel producer to join ResponsibleSteel™, a global multistakeholder initiative that establishes and certifies members' conformance with human rights, safety, and environmental standards developed specifically for our industry. For detailed information regarding community engagement, please see p. 79. 2023 Sustainability Report, Community Engagement, p. 79
EM-MM	**210b.2** — Security, Human Rights & Rights of Indigenous Peoples	Number and duration of non-technical delays	None

Sector	Code	Accounting Metric	Response
EM-MM	**310a.1** — Labor Relations	Percentage of active workforce covered under collective bargaining agreements, broken down by U.S. and foreign employees	**US:** 76% (10,600) **USSK:** 100% FYI: Based on Slovak law, the Collective Labor Agreement (CLA) covers all employees. In USSK, there is a group of STIP-eligible employees who are not covered by the compensation part of our CLA, however, from a legal point of view, Slovak law is superior, so formally everyone is legally covered.
EM-MM	**310a.2** — Labor Relations	Number and duration of strikes and lockouts	None
EM-IS; EM-MM	**320a.1** — Workforce Health & Safety	(1) Total recordable incident rate (TRIR), (2) MSHA all-incidence rate, (3) fatality rate, (4) average hours of health, safety, and emergency response training for (a) full-time employees and (b) contract employees and (5) near-miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	U. S. Steel reports 0.04 OSHA Days Away From Work (DAFW) for the Workforce Health & Safety metric. Incidence rates are rolled into our DAFW rate. U. S. Steel does not currently track training hours relating to health and safety or NMFR at all of our facilities. This is something we are looking into implementing in the future.
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

Sector	Code	Accounting Metric	Response
MM	**510a.1** — Business Ethics & Transparency	Description of the management system for prevention of corruption and bribery throughout the value chain	U. S. Steel has implemented a comprehensive anti-corruption management system that is described in its **Anti-Corruption** policy. The policy sets forth U. S. Steel's prohibition on any form of bribery or corruption and outlines policies and procedures intended to ensure U. S. Steel's ongoing compliance with the U.S. Foreign Corrupt Practices Act and other applicable anti-corruption laws. Importantly, the policy references U. S. Steel's detailed procedure for engaging business partners, which requires appropriate anti-corruption provisions in agreements with business partners and risk-based due diligence reviews of higher-risk business partners prior to doing business with U. S. Steel. U. S. Steel provides anti-corruption compliance training to employees, as needed. U. S. Steel has implemented a hotline that can be used by employees, business partners, and members of the public to raise any concerns about U. S. Steel business, including concerns relating to bribery or corruption, as well as detailed **Investigation Protocols**, described on p. 95, to ensure that all hotline reports are reviewed, escalated if needed, and investigated thoroughly. U. S. Steel extends its prohibition on any form of bribery or corruption to its supply chain partners through its **Supplier Code of Conduct** and Anti-Corruption Guidelines for Third Parties.
EM-MM	**510a.2** — Business Ethics & Transparency	Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index (metric tons)	U. S. Steel produces zero saleable metric tons of minerals in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index.

Sector	Code	Accounting Metric	Response
EM-MM	**540a.1** — Tailings Storage Facilities Management	Tailings storage facility inventory table: (1) facility name, (2) location, (3) ownership status, (4) operational status, (5) construction method, (6) maximum permitted storage capacity, (7) current amount of tailings stored, (8) consequence classification, (9) date of most recent independent technical review, (10) material findings, (11) mitigation measures, (12) site-specific EPRP	(1) Keetac, Minntac (2) Keewatin, MN, Mt. Iron, MN (3) USS (4) Active (5) Keetac - offset upstream, centerline, and downstream. Minntac - Centerline. (6) No capacity requirements indicated by permits (7) Keetac ~500 MLT Minntac ~1.8 BLT (8) Keetac - significant. Minntac - high. Based upon Global Industry Standard on Tailings Management classifications (9) Planned for completion in 2024 (10) Independent Technical Review has yet to be completed (11) Independent Technical Review has yet to be completed (12) Emergency Action Plans (EAP)s are completed as of 2023, EPRP to assist EAP scheduled in 2024
EM-MM	**540a.2** — Tailings Storage Facilities Management	Summary of tailings management systems and governance structure used to monitor and maintain the stability of tailings storage facilities	U. S. Steel utilizes the observational methodology that is fundamentally focused on the Plan, Do, Check, Act Process. USS has established policies approved by the board of directors and elements that include planning, design, performance objectives, change management, risk assessments, auditing, Trigger Action Response Plans (TARP)s, dam breach assessments, EAP's, and training which enable continual improvement.
EM-MM	**540a.3** — Tailings Storage Facilities Management	Approach to development of Emergency Preparedness and Response Plans (EPRPs) for tailings storage facilities	U. S. Steel has completed a dam breach assessment that has identified at-risk persons, property, and infrastructure. The dam breach results are then used to develop systematic Emergency Action Plans. Those EAP's are then used as a frame work to develop EPRP focused deliberately on stakeholder engagement and simulated exercises.

Sector	Code	Accounting Metric	Response
EM-MM	**000.A** — Activity Metric	Production of (1) metal ores and (2) finished metal products (metric tons)	(1) 68,362,580 metric tons (2) 19,049,820 metric tons
EM-MM	**000.B** — Activity Metric	Total number of employees, percentage contractors	Employees: 21,803 % Contractors: 0.7%
EM-IS	**000.A** — Activity Metric	Raw steel production, percentage from: (1) basic oxygen furnace processes, (2) electric arc furnace processes	Total raw steel production in 2023: 14.4 M net tons + 9.4 M net tons North American Flat Roll + 3.0 M net tons Mini Mill + 4.4 M net tons USSK + 0.6 M net tons Tubular (1) BOF: 79.31% (2) EAF: 20.69%
EM-IS	**000.B** — Activity Metric	Total iron ore production	Wholly owned: 19,049,820 metric tons Including joint ventures: 20,070,010 metric tons
EM-IS	**000.C** — Activity Metric	Total coking coal production	We do not produce coking coal