Independent Verification Statement

Introduction

DNV Business Assurance USA, Inc. (DNV) has been commissioned by the management of United States Steel Corporation (USS) to carry out an independent limited level verification engagement of ResponsibleSteel Certification assertions, Health and Safety, and GHG Emissions (the Selected Performance Information) for calendar year 2025 disclosed in the ESG KPI Annual Report, for fulfillment of USS Sustainability-Linked Loan requirements, and the USS 2025 Impact Report (collectively, the Report). The assurance was carried out March through June 2026.

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

Verification Objective

The objective of this verification is to determine if:

- The GHG Inventory complies with applicable verification criteria WRI/WBCSD - The Greenhouse Gas Protocol, Corporate Standard.
- The health and safety and completion of ResponsibleSteel™ Certification assertions complies with the applicable verification criteria (see Appendix A).
- GHG Emissions, Health and Safety, and ResponsibleSteel™ data and assertions reported are reliable, transparent, and complete.

Scope of Verification

The scope of work agreed with USS includes the following:

Organizational boundary

All global facilities under USS's operational control

- 16 facilities in the US and 1 in the EU

Data Verified for the period of January 1, 2025 to December 31, 2025

Selected Performance Information	Accounting Metric	Unit of Measure
GHG (Carbon) Emissions	2025 Scope 1 and Scope 2 emissions (market-based)	Million metric tons of CO_2e
GHG (Carbon) Emissions Intensity	2025 Scope 1 and Scope 2 emissions (market-based)/ metric tons raw steel produced	Metric ton of CO_2e / metric ton raw steel
Employee Health & Safety	Annual Days Away From Work Rate (DAFW) = (Total Annual Days Away Cases x 200,000) / Total Annual Hours Worked Average DAFW Rate over previous 3 years = (2025 DAFW + 2024 DAFW + 2023 DAFW) / 3[1]	Number per 200,000 hours
ResponsibleSteel™ Certification	ResponsibleSteel™ Certified Steel certification maintained in 2025	Number of Certificates

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

[1] DNV verified 2023 and 2024 DAFW under previous assurance engagements.

Level of Verification

We performed a limited verification engagement in accordance with *ISO 14064-3:2019 Greenhouse Gases Part 3 - Greenhouse Gases Part 3: Specification with guidance for the verification and validation of greenhouse gas statements* and the *International Standard on Assurance Engagements (ISAE) 3000 (revised) – 'Assurance Engagements other than Audits and Reviews of Historical Financial Information'*, issued by the International Auditing and Assurance Standards Board. This standard requires that we comply with ethical requirements and plan and perform the assurance engagement to obtain limited assurance.

DNV applies its own management standards and compliance policies for quality control, in accordance with ISO/IEC 17029:2019 – Conformity Assessment General principles and requirements for validation and verification bodies, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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

DNV's assurance engagements are based on the assumption that the data and information provided by the client to us as part of our review have been provided in good faith. We understand that the reported raw steel production data and information are based on data from USS's Annual Report on Consolidated Financial Statements for the period ended December 31, 2025, which has been verified in a separate independent audit process. The review of financial and production data taken from the Consolidated Financial Statements is not within the scope of our work. In addition, carbon emissions data assertions related to the company's European Union operations were subject to a separate independent audit process. DNV expressly disclaims any liability or co-responsibility for any decision a person or an entity may make based on this Independent Assurance Statement.

Verification Methodology

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

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

- World Business Council for Sustainable Development (WBSCD)/World Resources Institute (WRI) Greenhouse Gas Protocol – A Corporate Accounting and Reporting Standard (revised 2015)

The GHG emissions inventory verification was conducted using:

- ISO 14064-3:2019 – Greenhouse Gases Part 3: Specification with guidance for the verification and validation of greenhouse gas statements

Employee Health and Safety and achievement of ResponsibleSteel™ Certification data and assertions have been evaluated against the following reporting criteria:

- USS Reporting Criteria, see Appendix A

Verification of Employee Health and Safety and maintenance of ResponsibleSteel™ Certification was conducted using:

- International Standard on Assurance Engagements (ISAE) 3000 – 'Assurance Engagements other than Audits and Reviews of Historical Financial Information' (revised)

DNV used a risk-based approach throughout the assurance engagement, concentrating on the areas that we believe are most material for both USS and its stakeholders. Errors/omissions which represent 5% of single or aggregated total emissions are considered material. Additionally, any omissions or inconsistencies that could influence stakeholder decisions or affect the integrity of the GHG report are considered qualitatively material, regardless of size.

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

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

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

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

Data Verified

Selected Performance Information	Accounting Metric	Unit of Measure
GHG Emissions		
2025 Scope 1 and Scope 2 Emissions (market-based)	26.4	Million metric tons of CO_2e
2025 GHG Emissions Intensity	1.73	Metric tons of CO_2e / metric tons raw steel

Selected Performance Information	Accounting Metric	Unit of Measure
Employee Health and Safety		
Average Day Away Rate rolling average over 3 years (2025, 2024, 2023)	0.05	Number per 200,000 hours
ResponsibleSteel™ Certification		
ResponsibleSteel™ Certified Steel Certification maintained in 2025	1	Number of certificates

Verification Opinion

Based on the verification process conducted by DNV, we provide a Limited Assurance of the Selected Performance Information. DNV found no evidence that the assertions:

- are not materially correct;
- are not a fair representation of the Selected Performance Information; and
- are not prepared in accordance with the Reporting Criteria

Independence

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

DNV Business Assurance USA, Inc.
Houston, Texas
June 25, 2026

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Approver

This Statement is for the sole use and benefit of the party contracting with DNV Business Assurance USA, Inc. to produce this Statement (the "Client"). Any use of or reliance on this document by any party other than the Client shall be at the sole risk of such party. In no event will DNV or any of its parent or affiliate companies, or their respective directors, officers, shareholders, employees or subcontractors, be liable to any other party regarding any statements, findings, conclusions or other content in this Statement, or for any use of, reliance on, accuracy, or adequacy of this Statement.

About DNV

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

Appendix A. U.S. Steel's Criteria

The table below has been prepared by USS. It is intended to provide intended users with a summary of the methodologies used by USS to prepare the metrics, including: Employee Health and Safety and ResponsibleSteel™ Certification:

Selected Information	Definition	Methodology
Annual Days Away From Work Rate (DAFW)	(Total Annual Days Away Cases x 200,000) / Total Annual Hours Worked Annual Days Away From Work Rate is calculated using number of days away cases times 200,000 then divided by total annual hours worked.	The following definitions are provided with reference to OSHA Standards – 29 CFR, specifically: 1904.Subpart C, 4-7, 1904.29; 1904.Subpart D, 30-33, 1904.37 and; 1904.Subpart E, 39-40. **Annual Days Away Cases** is defined as any work-related injury that results in missed workdays during FY2025. USS utilizes its own Incident Investigation Standard Practice to ensure accurate reporting and correct process for investigating injuries. **200,000** is the OSHA baseline for 100 full-time workers, calculated as 40 hours/week × 50 weeks/year × 100 employees **Total Hours Worked** includes all employee hours during the measured period.
Average DAFW Rate over previous 3 years	Average DAFW Rate over previous 3 years = (2025 DAFW + 2024 DAFW + 2023 DAFW) / 3	The Average DAFW Rate over previous 3 years is calculated using the sum of 2025, 2024, and 2023 DAFW divided by 3 to get the average of DAFW over the 3 years period.
ResponsibleSteel™ Certified Steel certification maintained in 2025	Total number of ResponsibleSteel™ Certified Steel certificates maintained by USS operations in the reporting period	The following definitions are provided with reference to ResponsibleSteel International Production Standard Version 2.1.1: ResponsibleSteel Certification (ResponsibleSteel™ Certified Steel. For more information on ResponsibleSteel Certification, visit https://www.responsiblesteel.org/ The expectation is that steelmakers strive to advance from Core Site Certification (Core criteria compliance) to Steel Certification (Core and Progress criteria compliance), and then advance from Progress Level 1 (entry level) to Progress Level 4 (hardest to obtain) for both responsible sourcing and decarbonisation. DNV verified the Number of Certificates issued in the reporting period by an approved certification body, indicating conformance to requirements of ResponsibleSteel™ Core Site Certification (level 1) or Steel Certification (level 2).