# Disclosures

# 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 | United States and Slovakia |
| 2-2 | Entities included in the organization's sustainability reporting | **2024 10-K**, Exhibit 21, p. 120 |
| 2-3 | Reporting: Reporting period for sustainability reporting | January 1, 2024 – December 31, 2024 |
| | Reporting: Frequency of sustainability reporting | Annually |
| | Reporting: Reporting period for financial reporting | January 1, 2024 – December 31, 2024 |
| | Reporting: Publication date of the report | July 2025 |
| | Reporting: Contact point | Erika Chan, Head of Sustainability; sustainability@uss.com |
| 2-4 | Restatements of information | **2024 10-K**, p. 120 |
| 2-5 | External assurance | U. S. Steel has received limited, third-party assurance over Scope 1 and Scope 2 greenhouse gas (GHG) emissions as well as days away from work safety data that is reported in the Sustainability Report. The 2024 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**<br>**Supplier Code of Conduct** | | |
| | Other relevant business relationships | None | | |
| | Significant changes to the organization and its supply chain | **2024 10-K**, Segments, p. 4; Human Capital Management, p. 9–11 | | |
| 2-7 | Total number of employees | **U.S.**<br>14,341 | **U. S. Steel Košice (USSK)**<br>7,712 | **Total**<br>22,053 |
| | Breakdown of employees by gender | **U.S.**<br>Male: 90.6% (12,990)<br>Female: 9.4% (1,345) | **USSK**<br>Male: 85.7% (6,554)<br>Female: 14.3% (1,091) | **Total**<br>Male: 88.9% (19,544)<br>Female: 11.1% (2,436) |
| | Breakdown of employees by region | North America: 14,341 | Slovakia: 7,712 | |
| | Total number of employees by employment type (full-time and part-time), by gender | Female full-time:<br>9% of the U.S. workforce | Female part-time:<br>27% of the U.S. workforce | |

# GRI INDEX
# GENERAL DISCLOSURES
*continued*

## ACTIVITIES AND WORKERS — CONTINUED

| | | |
|---|---|---|
| 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 | 2024 Sustainability Report, **Corporate Governance**, p. 80 |
| | Committees responsible for decision-making on and overseeing the management of the organization's impacts on the economy, environment, and people | **2025 Proxy Statement**, p. 27–31 |
| | Composition of the highest governance body and its committees | **2025 Proxy Statement**, p. 2 |
| 2-10 | Nomination and selection of the highest governance body | **2025 Proxy Statement**, Proposal 1: Election of Directors, p. 9–23 |
| 2-11 | Chair of the highest governance body | **2025 Proxy Statement**, Board Leadership Structure, p. 29 |
| 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 | **2025 Proxy Statement**, Corporate Governance, p. 24–39<br><br>**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 of process if reviewed | **2023 TCFD Report**, Governance, p. 4<br><br>**2025 Proxy Statement**, Corporate Governance, p. 24–39<br><br>2024 Sustainability Report, **Corporate Governance**, p. 80 |
| 2-13 | Delegation of responsibility for managing the organization's impacts on the economy, environment, and people | **2025 Proxy Statement**, Sustainability, p. 27; Board Committees, p. 30–31<br><br>2024 Sustainability Report, **Corporate Governance**, p. 80 |
| | Process and frequency of reporting on the management of the organization's impacts on the economy, environment, and people | 2024 Sustainability Report, **Corporate Governance**, p. 80 |

# GRI INDEX
# GENERAL DISCLOSURES
*continued*

## GOVERNANCE — CONTINUED

| | | |
|---|---|---|
| 2-14 | Process for reviewing and approving reported information, including material topics | 2024 Sustainability Report, **Corporate Governance**, p. 80 |
| 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 | **2025 Proxy Statement**, p. 35 |
| | Nature and total number of critical concerns | This information is confidential to U. S. Steel. See our **2025 Proxy Statement**, p. 32 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 | **2025 Proxy Statement**, p. 3, 13–23 |
| 2-18 | Evaluation of the performance of the highest governance body | **2025 Proxy Statement**, p. 32 |
| 2-19 | Remuneration policies | **2025 Proxy Statement**, p. 37–39, 44–64 |
| 2-20 | Process to determine remuneration | **2025 Proxy Statement**, Our Compensation Process, p. 52–53 |
| | Stakeholders' involvement in remuneration | **2025 Proxy Statement**, Proposal 2: Advisory Vote on Executive Compensation, p. 40–41; Stockholder Feedback and Say on Pay Vote, p. 47 |
| 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 2024 for our CEO was $14,752,377 and for the Median Employee was $99,474. 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 2024 is 148 to 1.<br><br>**2025 Proxy Statement**, p. 81 |
| | 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 | 12% decrease in CEO pay from 2023 to 2024. 0.7% decrease in Median Employee pay from 2023 to 2024. |

## STRATEGY, POLICIES AND PRACTICES

| Disclosure # | Disclosure Title | Reference/Location |
|---|---|---|
| 2-22 | Statement on sustainable development strategy | 2024 Sustainability Report, **President and CEO** and **Head of Sustainability** Letters, p. 3 and p. 4 |

# GRI INDEX
# GENERAL DISCLOSURES
*continued*

## STRATEGY, POLICIES AND PRACTICES — CONTINUED

| | | |
|---|---|---|
| 2-23 | Policy commitments for responsible business conduct | **Code of Ethical Business Conduct**<br><br>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 2024 Sustainability Report is publicly available on our website.<br><br>2024 Sustainability Report, **Ethics and Compliance**, p. 83 |
| 2-24 | Embedding policy commitments | 2024 Sustainability Report, **Policies, Training and Communication**, p. 83<br><br>2024 Sustainability Report, **Business Partners**, p. 84 |
| 2-25 | Processes to remediate negative impacts: Commitments to the remediation of negative impacts that the organization identifies it has caused or contributed to | 2024 Sustainability Report, **The U. S. Steel Ethics and Safety Line**, p. 83<br><br>**Code of Ethical Business Conduct**, p. 29 |
| | 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 | 2024 Sustainability Report, **The U. S. Steel Ethics and Safety Line**, p. 83<br><br>**Code of Ethical Business Conduct**, p. 29 |
| 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 regularly. 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 regularly. |
| 2-26 | Mechanism to seek advice on implementing the organization's policies and practices for responsible business conduct | 2024 Sustainability Report, **The U. S. Steel Ethics and Safety Line**, p. 83<br><br>**Code of Ethical Business Conduct**, p. 29 |
| | Mechanism to raise concerns about the organization's business conduct | 2024 Sustainability Report, **The U. S. Steel Ethics and Safety Line**, p. 83<br><br>**Code of Ethical Business Conduct**, p. 29 |
| 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. |

# GRI INDEX
# GENERAL DISCLOSURES
*continued*

## STRATEGY, POLICIES AND PRACTICES — CONTINUED

| | | |
|---|---|---|
| 2-27 *continued* | 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. |
| | 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 | 2024 Sustainability Report, **2024 Collaborations**, p. 44 |

## STAKEHOLDER ENGAGEMENT

| Disclosure # | Disclosure Title | Reference/Location |
|---|---|---|
| 2-29 | Categories of stakeholders and how they are identified | Employees, communities, investors, customers, suppliers, lenders and non-governmental organizations<br><br>2024 Sustainability Report, **2024 Materiality Assessment**, p. 11<br><br>See **GRI 3-3 Disclosures** table. |
| | Purpose of stakeholder engagement and how organization ensures meaningful engagement | **2025 Proxy Statement**, Commitment to Stockholder Engagement, p. 34–35<br><br>2024 Sustainability Report, **2024 Collaborations**, p. 44 |
| 2-30 | Collective bargaining agreements: Percentage of total employees covered by collective bargaining agreements | 83% of employees in the United States and Slovakia are covered by collective bargaining agreements.<br>(10,540 U.S. + 7,645 USSK* = 18,185 / 22,053 = approximately 83%)<br>*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**<br>27% of U. S. Steel employees are not covered by collective bargaining agreements.<br><br>**U.S. and USSK combined**<br>17% of global U. S. Steel employees are not covered by collective bargaining agreements. |

# GRI INDEX
# GENERAL DISCLOSURES
*continued*

## 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.<br><br>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 terms.<br><br>See 2024 Materiality Matrix in the 2024 Sustainability Report, **Introduction**, p. 11. |
| | Stakeholders and experts whose views have informed the process of determining material topics | Customers, employees, suppliers, lenders and non-governmental organizations |
| 3-2 | List of material topics | • Air Quality<br>• Community Engagement<br>• Corporate Governance<br>• Customer Engagement<br>• GHG Emissions and Climate Change Resiliency<br>• Innovation<br>• Responsible Supply Chain<br>• Safety and Health<br>• Water Quality |
| 3-2 *continued* | 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 nine priority 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. |
| | Negative impacts through activities or as a result of business relationships | See **GRI 3-3 Disclosures** table. |
| | Management of material topics: Policies or commitments regarding each material topic | See **GRI 3-3 Disclosures** table. |
| | 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. |

## GRI INDEX
## GENERAL DISCLOSURES
*continued*

| | | |
|---|---|---|
| 3-3 *continued* | 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. |
| | 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.<br><br>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.<br><br>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.<br><br>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, benchmarking)

**Commitments, Goals and 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 gas 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 2024 Sustainability Report, **Greenhouse Gas Emissions**, p. 20. | • Global emissions intensity decreased from 2023 to 2024.<br>• Global absolute emissions decreased from 2023 to 2024.<br>• See GHG emissions data and highlights in the 2024 Sustainability Report, **Greenhouse Gas Emissions**, p. 20. | • Reduce emissions intensity by 20% by 2030 based on 2018 baseline.<br>• Become net-zero by 2050.<br>• Reduce Scope 2 GHG emissions intensity by 25% by 2030 at Big River Steel.<br>**Environmental Management Policy**<br>**Climate Strategy Report**<br>**Climate Change Policy**<br>**2023 TCFD Report** | We understand that we cannot do this alone. See the **Decarbonization** and **2024 Collaborations** sections on p. 40 and p. 44 of the 2024 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. | Customers continue to refine their items in scope and refine established targets, and U. S. Steel remains committed to providing them with our progress and new data and to offer solutions to their sustainability goals. | As customers make requests, we continue to respond to those requests, as well as inform customers of new developments in our low-carbon product offerings. | Our steel customers continue to utilize us as both a resource for information and a problem solver, making us a more valued, less price-sensitive supplier across the market cycle. | In 2024, we continued to roll out our verdeX® product offering to more customers through trial qualifications and production orders, as well as introduced our sustainability team to new customers to begin engagement. | The U. S. Steel approach to both blast furnace (BF)- and electric arc furnace (EAF)-based steels makes us a unique supplier to customers, increasing our value proposition. |
| **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. | At Granite City Works, we optimized blast furnace gas flaring to reduce emissions while increasing steam generation and energy efficiency. See the **Air** section of the 2024 Sustainability Report, p. 29. | In 2024, our absolute NOx emissions intensity was 1,824 NOx net tons per million metric tons of crude steel produced. Steel production decreased, which resulted in a slight decrease of our NOx intensity as compared to 2023. | • Reduce corporate nitrogen oxides (NOx) emissions intensity by 10% by 2030 with a 2018 baseline.<br>• Strive for 100% compliance with all federal, state and local agencies' rules, regulations and permit conditions.<br>**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. |

## GRI 3-3 DISCLOSURES

*continued*

| | 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. | Steel continues to play an important role in achieving the world's sustainability goals. The introduction of innovative and sustainable steel products and processes will help meet those needs. | • Continued development and introduction of differentiated Advanced High-Strength Steels (AHSS), coated and cold rolled products.<br>• Continued construction of a second mini mill to enhance our product offerings of low-carbon-footprint steels.<br>• Introduction of ZMAG™ and COASTALUME™ products, designed for long service life and promoting sustainability improvements over existing products.<br>• Availability of InduX™ electrical steels, offering optimized magnetic properties for electric vehicle (EV) motor efficiency. | Continued demand for innovative steel solutions. | • Commitment to develop AHSS products that deliver high performance and help customers achieve their sustainability goals.<br>• Commitment to develop innovative coatings and products that extend the service life of products exposed to the environment.<br>• Commitment to supply low-carbon-footprint materials and products for electrical motors and EVs. | Our customers rely on us to provide steel with the lowest possible carbon footprint along with high performance at competitive pricing. Collaboration with our customers is essential to understand their needs and deliver products to meet those needs. Our team continues to meet regularly with our customers to share progress toward our mutual goals. |
| **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.<br>• Continuous improvement of our Safety Management System (SMS).<br>• Quarterly health check process to monitor the health of our SMS transitioned to internal audits. | • Conducted internal SMS audits across plant locations to assess implementation, verify compliance with safety standards, and identify site-specific risks and opportunities for improvement. The findings were used to guide corrective actions and support ongoing safety performance efforts.<br>• Achieved a corporate Days Away From Work (DAFW) rate of 0.06. | • Twelve (88%) of our operating facilities are ISO 45001 certified.<br>• Complete a full cycle of external ISO surveillance audits for our certified sites: USSK, GLW, MVW, Big River Steel Works, Tubular and Gary. | The health of our SMS 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 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. | The Granite City Works facility made improvements to their water filtration system by ensuring the water used for cleaning is now shut off on down days and replacing a leaking heat exchanger and bad valve that were allowing water to go to the sewer instead of being recycled. These efforts resulted in 47.6 million gallons of city water savings in 2024 compared to 2023 — a 37% reduction.<br><br>Many of our processes use water recycling systems that return water for reuse in operations, drastically reducing the amount of water brought into plants. | • Reuse or recycle 3% of water used at Big River Steel annually (including water withdrawn from shallow and deep wells) through 2030.<br>• Big River Steel met the previous by-2030 goal in 2024, thus updating the goal to "through 2030." 6% of water used in 2024 was recycled.<br><br>**Big River Steel Water Stewardship Plan**<br><br>See the **Water** section of the 2024 Sustainability Report, p. 28. | We have seen an increase in operational efficiencies and water savings due to our water recycling efforts. |

## GRI 3-3 DISCLOSURES

*continued*

| | Potential Impacts | Actions | Effectiveness | Commitments, Goals and Targets | Stakeholder Engagement and Lessons Learned |
|---|---|---|---|---|---|
| **Corporate Governance** — Providing strong risk management structure and ESG oversight that promotes transparency and enables fair and effective governance. | Our Board of Directors (the Board) 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. | All members of the Board 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 more on our commitments in the **Corporate Governance** section of the 2024 Sustainability Report, p. 80. | Effective governance is critical to ensure transparency to stakeholders and accountability of management. |
| **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. | At U. S. Steel, we recognize our significant impact on local communities. We are dedicated to enhancing the areas where we operate. Through our employees' volunteer efforts, corporate contributions, partnerships, relationships with local schools, scholarship programs and educational advancements, our philanthropic activities support our company's strategy. We are committed to making a substantial impact on more people in the communities where we live and work. | • We strengthened our Community Engagement leadership with Heidi Chappell as the Senior Director of Community & Stakeholder Engagement.<br>• In 2024, U. S. Steel contributed $7.7 million to over 150 organizations, events and programs through our Community Engagement Committee (CEC), including $2.7 million from USSK for community initiatives at its Košice facility.<br>• We connected communities with local food banks to provide valuable resources and effectively address food insecurity.<br>• We expanded the Reading Champions program, which has shown increased reading proficiency scores, to eight schools in Pennsylvania and one school near our Minnesota Operations. | • U. S. Steel contributed $7.7 million in the communities where we operate in the U.S. and Slovakia.<br>• Employees volunteered a total of 20,576 hours, consistent with hours from 2023.<br>• We named a Volunteer of the Year and 12 Service Champions.<br>• In 2024, U. S. Steel employees collected more than 25 net tons of trash from the communities surrounding U. S. Steel facilities.<br>• Due to our Reading Champions program, reading proficiency increased by 30% on average at the Duquesne City School in Pennsylvania, helping third grade students overcome setbacks from the COVID pandemic. | Strengthen our corporate contributions in 2025, structured around our S.T.E.E.L Principles, and build a foundation for workforce development in the communities where we operate. | During the 2024 materiality assessment refresh, Community Engagement emerged as a key focus area. Stakeholders highlighted our significant progress and emphasized its growing importance. U. S. Steel continues to make a substantial positive impact in our local communities. We are excelling in supporting local education systems, community events, and programs, parks and public spaces, demonstrating our commitment to community growth and development.<br><br>See the **Empowering People** section of the 2024 Sustainability Report, p. 49. |
| **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 the 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 request that the suppliers in our top 75% of spend 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**<br>**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 DISCLOSURES

## ECONOMIC PERFORMANCE

| Disclosure # | Disclosure Title | Reference/Location |
|---|---|---|
| 201-1 | Direct economic value generated and distributed | **2024 10-K**, Item 7: Management's Discussion and Analysis of Financial Condition and Results of Operations, p. 46–63 |
| 201-2 | Financial implications and other risks and opportunities due to climate change | **2024 10-K**, Item 1A: Risk Factors, p. 23–34; p. 96<br><br>**2023 TCFD Report**, p. 5–12 |
| 201-3 | Defined benefit plan obligations and other retirement plans | **2024 10-K**, Pensions and Benefits, p. 97–105 |
| 201-4 | Financial assistance received from government | **2024 10-K**, p. 114 |

## MARKET PRESENCE

| Disclosure # | Disclosure Title | Reference/Location |
|---|---|---|
| 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 that 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 2024. |

## INDIRECT ECONOMIC IMPACTS

| Disclosure # | Disclosure Title | Reference/Location |
|---|---|---|
| 203-1 | Infrastructure investments and services supported | In 2024, U. S. Steel finished building a new 3-million-ton, state-of-the-art mini mill in Osceola, Arkansas. This $3 billion investment will provide "built-for-purpose" steelmaking supported by a comprehensive suite of finishing assets, including Advanced High-Strength Steels. We are expanding our mini mill steelmaking capability as we continue to transition toward sustainable, lower GHG emission steelmaking. This investment is a platform to provide our customers with more of the greener steels they expect from us. |
| 203-2 | Significant indirect economic impacts | Economic Impact Reports: **Minnesota**, **Pennsylvania** and **Arkansas** |

## PROCUREMENT PRACTICES

| Disclosure # | Disclosure Title | Reference/Location |
|---|---|---|
| 204-1 | Proportion of spending on local suppliers | 52% of purchases are from local suppliers.<br><br>"Local" definition includes spend within the state and bordering states where the facility is located. For example, spend for our Mon Valley locations includes Pennsylvania, Ohio and West Virginia.<br><br>The facilities reported for this statistic include Mon Valley, Gary Works, Granite City, Great Lakes, Fairfield, Minnesota Ore and Tubular Operations. |

# GRI INDEX
## ECONOMIC PERFORMANCE DISCLOSURES
*continued*

### ANTI-CORRUPTION

| Disclosure # | Disclosure Title | Reference/Location |
|---|---|---|
| 205-1 | Operations assessed for risks related to corruption | U. S. Steel has implemented a comprehensive anti-corruption management system, which is described in our **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. |
| 205-2 | Communication and training about anti-corruption policies and procedures | 2024 Sustainability Report, **Policies, Training and Communication**, p. 83 |
| 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 2024. |

### ANTI-COMPETITIVE BEHAVIOR

| Disclosure # | Disclosure Title | Reference/Location |
|---|---|---|
| 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, which was upheld by the United States Court of Appeals for the Fifth Circuit. |

### TAX

| Disclosure # | Disclosure Title | Reference/Location |
|---|---|---|
| 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 DISCLOSURES

## 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 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.<br><br>See the 2024 Sustainability Report, **Biodiversity**, p. 29 for more information on projects we are implementing at our plants. |
| 101-3 | Access and benefit-sharing | 2024 Sustainability Report, **Biodiversity**, p. 29 |
| 101-4 | Identification of biodiversity impacts | Significant biodiversity impacted areas from site activities have been designated as mitigation areas. The Big River Steel Works Biodiversity 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.<br><br>**2024 TNFD Report**<br><br>**U. S. Steel's Big River Steel Works Biodiversity Management Plan** |
| 101-5 | Locations with biodiversity impacts | **2024 TNFD Report** |
| 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. |

# GRI INDEX
# ENVIRONMENTAL DISCLOSURES
*continued*

## BIODIVERSITY — CONTINUED

| | | |
|---|---|---|
| 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 are 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 | 25.6 million metric tonnes of raw material consumption, including coal, coke, 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 4.4 million metric tons of purchased and produced steel scrap in 2024. USSK recycled 0.71 million metric tonnes of steel scrap in 2024.<br><br>**2024 10-K**, p. 19 |
| 301-3 | Reclaimed products and their packaging materials | **Recycled amounts (metric tons)**<br>Scrap steel: 5,100,168<br>Blast furnace slag (off-site use): 3,245,745<br>Sinter: 4,033,855<br>Mill scale off-site use: 64,868<br>Briquettes: 99,222<br>Spent pickle liquor regeneration: 243,062<br>Spent pickle liquor (off-site reuse): 25,312<br>Byproduct coke plant process residues: 6,389<br>Steel slag off-site use: 284,080<br>EAF slag off-site use: 103,806 |

## ENERGY

| Disclosure # | Disclosure Title | Reference/Location |
|---|---|---|
| 302-1 | Energy consumption within the organization | Total corporate: 77.77 million MWh |
| 302-2 | Energy consumption outside of the organization | Total corporate: 8.92 million MWh<br><br>Total energy consumption (internal and external): 86.69 million MWh |
| 302-3 | Energy intensity | Total corporate: 6.09 MWh/metric tonne raw steel produced |
| 302-4 | Reduction of energy consumption | Total energy consumption decreased to 86.69 million MWh in 2024 compared to 96.20 million MWh in 2023. |
| 302-5 | Reductions in energy requirements of products and services | 2024 Sustainability Report, **Energy**, p. 23 |

# GRI INDEX
# ENVIRONMENTAL DISCLOSURES
*continued*

## 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.<br><br>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.<br><br>**Environmental Management Policy**, p. 2<br><br>2024 Sustainability Report, **Water**, p. 28 |
| 303-2 | Management of water discharge-related impacts | **Permitting**<br>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.<br><br>**Stormwater**<br>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.<br><br>**Wastewater Treatment**<br>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.<br><br>**Water Recycling**<br>Total water recycled in 2024: 858,659 megaliters<br><br>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 | 1,123,385 megaliters<br><br>2024 Sustainability Report, **Water**, p. 28 |
| 303-4 | Water discharge | 1,035,806 megaliters<br><br>2024 Sustainability Report, **Water**, p. 28 |
| 303-5 | Water consumption | 105,593 megaliters<br><br>2024 Sustainability Report, **Water**, p. 28 |

# GRI INDEX
# ENVIRONMENTAL DISCLOSURES
*continued*

## EMISSIONS

| Disclosure # | Disclosure Title | Reference/Location |
|---|---|---|
| 305-1 | Direct (Scope 1) GHG emissions | Total corporate: 22.83 million metric tonnes $CO_2e$*<br>*Operations included in this data are those facilities where we have operational control, including but not limited to mining, integrated steelmaking, mini mill steelmaking, stand-alone sheet finishing, stand-alone tubular finishing and processing, and offices. Emissions from joint ventures are not included. |
| 305-2 | Energy indirect (Scope 2) GHG emissions | Total corporate: 2.78 million metric tonnes $CO_2e$ |
| 305-3 | Other indirect (Scope 3) GHG emissions | Category 1 — Purchased Goods and Services: 11.01 million metric tons<br>Category 2 — Capital Goods: 0.28 million metric tons<br>Category 3 — Fuel and Energy-Related Activities: 5.05 million metric tons<br>Category 4 — Upstream Transportation and Distribution: 0.61 million metric tons<br>Category 6 — Business Travel: 1,900 metric tons<br>Category 7 — Employee Commuting: 24,427 metric tons<br>Category 9 — Downstream Transportation and Distribution: 0.35 million metric tons<br>Category 10 — Processing of Sold Products (Steel Products Only): 0.39 million metric tons |
| 305-4 | GHG emissions intensity | Total corporate: 1.80 t $CO_2e$/t raw steel |
| 305-5 | Reductions of GHG emissions | Overall absolute emissions decreased to 22.83 million metric tonnes $CO_2e$ in 2024 vs. 25.84 million metric tonnes $CO_2e$ in 2023, mostly due to decreased production levels from the integrated plants as well as the start and ramp-up of Big River Steel 2 in the 4th quarter of 2024.<br><br>Emissions intensity decreased to 1.80 t $CO_2e$/t raw steel in 2024 from 1.81 t $CO_2e$/t raw steel in 2023 due to operational improvements and the balance of production between integrated and mini mill methods. |
| 305-6 | Emissions of ozone-depleting substances (ODS) | U. S. Steel complies with U.S. 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**<br>NOx: 25,938<br>$SO_2$: 9,043<br>VOC: 1,629<br>CO: 165,391<br>Lead: 1.12<br>PM10*: 7,409<br>PM2.5*: 5.970<br>*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.<br><br>2024 Sustainability Report, **Waste and Recycling**, p. 26 |
| 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; sending electric arc furnace dust to recyclers that recover zinc and iron oxide products from it; and reusing mill scale in blast furnaces and basic oxygen furnaces in the steelmaking process. |
| 306-3 | Waste generated: Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste | **2023 Waste Data (metric tons)***<br>Total generation of hazardous waste: 194,928<br>Total generation of non-hazardous waste: 2,720,325<br>Total weight of hazardous waste recycled: 139,079<br>Total weight of non-hazardous waste recycled: 1,539,974<br>*2024 waste data was not available at time of publishing; therefore 2023 is the most recent waste data. |

# GRI INDEX
# ENVIRONMENTAL DISCLOSURES
*continued*

## WASTE — CONTINUED

*continued*

| | | |
|---|---|---|
| 306-4 | Waste diverted from disposal | **Steel Scrap**<br>In 2024, U. S. Steel recycled approximately 5.1 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.<br><br>**Blast Furnace and Steel Slag**<br>In 2024, U. S. Steel recycled approximately 3.2 million metric tons of blast furnace slag and 284,080 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 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.<br><br>**Other Cokemaking and Steelmaking Recyclable Materials**<br>U. S. Steel recycles several other materials from the byproduct, cokemaking, ironmaking, steelmaking and steel finishing operations. In 2024, 6,389 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 ironmaking and steelmaking, respectively. This included the production of approximately 4.0 million metric tons of sinter, which was used in the blast furnaces, along with 99,200 metric tons of briquettes that were used in the blast furnaces and Basic Oxygen Process (BOP) furnaces. An additional 64,868 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 2024, U. S. Steel reused 243,062 metric tons of regenerated hydrochloric acid in the pickling lines and sent 25,312 metric tons off-site for direct beneficial use in wastewater treatment.<br><br>**Coke Oven Gas and Blast Furnace Gas**<br>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.<br><br>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). |

# GRI INDEX
# ENVIRONMENTAL DISCLOSURES
*continued*

## WASTE — CONTINUED

*continued*

| | | |
|---|---|---|
| 306-5 | Waste directed to disposal | **Mineral Waste Management**<br>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.<br><br>**Tailings Basin Management**<br>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.<br><br>In 2020, additional monitoring instrumentation was installed at various locations around both basins to help ensure the ongoing safety and stability of the facilities.<br><br>Tailings basin dams are regulated by the Minnesota Department of Natural Resources. 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.<br><br>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.<br><br>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.<br><br>The beneficiation process results in 28%–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. |

## GRI INDEX
## ENVIRONMENTAL DISCLOSURES
*continued*

### 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 continue to work with our suppliers on continuous improvement initiatives. 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 continue to work with our suppliers on continuous improvement initiatives. |

# GRI INDEX
# SOCIAL DISCLOSURES

### EMPLOYMENT

| Disclosure # | Disclosure Title | Reference/Location | |
|---|---|---|---|
| 401-1 | New employee hires and employee turnover | **U.S. New hires/Rehires**<br>Under 30:<br>Female 8% (60); Male 92% (712)<br><br>30–50:<br>Female 10% (77); Male 90% (684)<br><br>Over 50:<br>Female 15% (22); Male 85% (120)<br><br>**USSK New hires/Rehires**<br>Under 30:<br>Female 12% (11); Male 88% (78)<br><br>30–50:<br>Female 5% (2); Male 95% (42)<br><br>Over 50:<br>Female 0% (0); Male 100% (8)<br><br>**Total New hires/Rehires**<br>Under 30:<br>Female 8%; Male 92%<br><br>30–50:<br>Female 10%; Male 90%<br><br>Over 50:<br>Female 15%; Male 85% | **U.S. Attrition**<br>Under 30:<br>Female 11% (38); Male 89% (300)<br><br>30–50:<br>Female 13% (79); Male 87% (527)<br><br>Over 50:<br>Female 12% (70); Male 88% (526)<br><br>**USSK Attrition**<br>Under 30:<br>Female 4% (1); Male 96% (27)<br><br>30–50:<br>Female 9% (5); Male 91% (52)<br><br>Over 50:<br>Female 17% (37); Male 83% (176)<br><br>**Total Attrition**<br>Under 30:<br>Female 11%; Male 89%<br><br>30–50:<br>Female 13%; Male 87%<br><br>Over 50:<br>Female 13%; Male 87% |

# GRI INDEX
# SOCIAL DISCLOSURES
*continued*

## EMPLOYMENT — CONTINUED

| | | |
|---|---|---|
| 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 wide-ranging benefits available for our U.S. non-represented workforce, including expanded parental leave, backup dependent care, infertility coverage, and healthcare continuation for the families of employees who suffer work-related or military service fatalities. Starting in 2020 and in each year up to and including 2024, 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. |
| 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**<br><br>2024 Sustainability Report, **Safety and Health**, p. 51 |
| 403-2 | Hazard identification, risk assessment, and incident investigation | In 2024, 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.<br><br>We have established protocols for access to medical records to ensure confidentiality with regard to our 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. |

# GRI INDEX
# SOCIAL DISCLOSURES
*continued*

## OCCUPATIONAL HEALTH AND SAFETY — CONTINUED

| | | |
|---|---|---|
| 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.<br><br>1. Life Threatening Program Deep Dive (Spring)<br><br>2. Summer Safety: Heat Illness Prevention and Hazard Identification and Risk Assessment Activity (Summer)<br><br>3. Winter Safety Preparation and Machine Guarding (Winter)<br><br>We also partnered with our Environmental Affairs Department, which coordinated various environmental activities throughout our 2024 safety campaigns. Each organization would share the outputs of their engagement efforts on report-out calls throughout the campaigns. In 2025, 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 2024, we expanded our commitment to cultivating a Culture of Caring by partnering with a leading innovator in the obesity, weight management, and lifestyle behavior space to provide U. S. Steel employees, spouses, and dependents a comprehensive nutrition and weight loss benefit leading to healthier outcomes of our employees and communities. This further reinforces our commitment to maintaining family-focused benefit programs for our U.S. workforce. Programs designed to support our workplace culture and to attract and retain a high-performing workforce include:<br>• 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 their children a robust benefit to focus care on mental health. With our mental health and Employee Assistance Program (EAP) benefits, the Company will cover the first eight sessions of therapy or coaching to support our employees and families directly.<br>• 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.<br>• Infertility coverage: Additional medical coverage for assisted infertility procedures, treatments and medications.<br>• Domestic violence and abuse leave: Paid time off to support our employees facing domestic violence or abuse.<br>• 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.<br>• Bereavement leave: Provides for up to 15 days for immediate family.<br>• Adoption assistance: The Company will reimburse up to $4,000 for eligible expenses related to the adoption of a child. |

# GRI INDEX
# SOCIAL DISCLOSURES
*continued*

## OCCUPATIONAL HEALTH AND SAFETY — CONTINUED

| | | |
|---|---|---|
| 403-6 *continued* | | • 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.<br>• Emergency backup care provides emergency child or adult dependent care up to 10 times per year.<br>**2024 10-K**, Employee Health & Safety, p. 10–11 |
| 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | 2024 Sustainability Report, **Safety and Health**, p. 51 |
| 403-8 | Workers covered by an occupational health and safety management system | 2024 Sustainability Report, **Safety and Health**, p. 51 |
| 403-9 | Work-related injuries | 2024: 60 |
| 403-10 | Work-related ill health | 2024 Sustainability Report, **Safety and Health**, p. 51<br>Global Days Away From Work rate: 0.06 injuries per 200,000 man-hours for 2024 |

## TRAINING AND EDUCATION

| Disclosure # | Disclosure Title | Reference/Location |
|---|---|---|
| 404-1 | Average hours of training per year per employee or training days per employee | **U.S.**<br>Throughout the year in the U.S., we delivered 3,218 distinct Learning and Development courses to more than 14,350 employees for more than 320,500 hours of employee training. Learning and Development offerings spanned a wide range of topics, from leadership development to IT-related areas to business planning.<br>*Total Training Hours:*<br>Represented = 27.52 hours<br>Non-represented = 8.83 hours<br>Other = 10.10 hours<br><br>**USSK**<br>At USSK, we delivered 44,564 Learning and Development courses to almost 8,000 employees for 178,542 hours of employee training. Learning and Development offerings were mainly focused on safety, vocational and professional courses.<br>*Average Training Hours:*<br>Administrative employees: 50,896 hours<br>Operations and maintenance employees: 127,646 hours |
| 404-2 | Programs for upgrading employee skills and transition assistance programs | **U.S.**<br>Provided 3,218 distinct Learning and Development courses to more than 14,350 employees for more than 320,500 hours of employee training.<br><br>**USSK**<br>Provided 44,564 Learning and Development courses to almost 8,000 employees for 178,542 hours of employee training. |
| 404-3 | Percentage of employees receiving regular performance and career development reviews | 15% of the overall U.S. workforce and 18% of the USSK workforce. 82% of the U.S. workforce and 73% of the USSK workforce are hourly/represented employees and do not complete performance reviews. |

# GRI INDEX
# SOCIAL DISCLOSURES
*continued*

## DIVERSITY AND EQUAL OPPORTUNITY

| Disclosure # | Disclosure Title | Reference/Location |
|---|---|---|
| 405-1 | Diversity of governance bodies and employees | **U.S.**<br>Non-represented: Female 14%, Male 86%<br>Represented: Female 8%, Male 92%<br>**Grand Total: Female 9%, Male 91%**<br>*Age:*<br>Non-represented: 21% Under 30, 51% 30–50, 29% Over 50<br>Represented: 10% Under 30, 46% 30–50, 44% Over 50<br>**Grand Total: 13% Under 30, 47% 30–50, 40% Over 50**<br>*Ethnicity:*<br>Non-represented: 15% POC*, 85% White<br>Represented: 24% POC*, 76% White<br>**Grand Total: 22% POC*, 78% White**<br>*People of color<br><br>**USSK**<br>"White Collar": Female 27%, Male 73%<br>"Blue Collar" (R): Female 10%, Male 90%<br>**Grand Total: Female 14%, Male 86%**<br>*Age:*<br>"White Collar": 3% Under 30, 36% 30–50, 61% Over 50<br>"Blue Collar" (R): 7% Under 30, 43% 30–50, 50% Over 50<br>**Grand Total: 6% Under 30, 41% 30–50, 53% Over 50** |
| 405-2 | Ratio of basic salary and remuneration of women to men | We are committed to fair pay. We analyze our data to ensure employees are paid based on job-related factors, not their sex.<br><br>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**, p. 25; **Human Rights and Indigenous Rights Policy**; and **Supplier Code of Conduct**.<br><br>For additional information, please see our **Forced Labor and Child Labor Joint Report** filed pursuant to the Canada Fighting Against Forced Labour and Child Labour in Supply Chains Act. |

# GRI INDEX
# SOCIAL DISCLOSURES
*continued*

## 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**, p. 25; **Human Rights and Indigenous Rights Policy**; and **Supplier Code of Conduct**.<br><br>For additional information, please see our **Forced Labor and Child Labor Joint Report** filed pursuant to the Canada Fighting Against Forced Labour and Child Labour in Supply Chains Act. |

## SECURITY PRACTICES

| Disclosure # | Disclosure Title | Reference/Location |
|---|---|---|
| 410-1 | Security personnel trained in human rights policies or procedures | Company employees (including security personnel) have received training on 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 | **ResponsibleSteel™ Certification**, Strengths, p. 14–29<br><br>Economic Impact Reports: **Minnesota**, **Pennsylvania** and **Arkansas**<br><br>**Reading Champions Program**<br><br>2024 Sustainability Report, **Community Advisory Panel**, p. 69<br><br>For more information on our formal local community grievance processes, see our **Code of Ethical Business Conduct** and the 2024 Sustainability Report, **The U. S. Steel Ethics and Safety Line**, p. 83. |
| 413-2 | Operations with significant actual and potential negative impacts on local communities | 2024 Sustainability Report, **Community Engagement**, p. 69 |

## SUPPLIER SOCIAL ASSESSMENT

| Disclosure # | Disclosure Title | Reference/Location |
|---|---|---|
| 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 continue to work with our suppliers on continuous improvement initiatives. 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 continue to work with our suppliers on continuous improvement initiatives. |

# GRI INDEX
# SOCIAL DISCLOSURES
*continued*

## PUBLIC POLICY

| Disclosure # | Disclosure Title | Reference/Location |
|---|---|---|
| 415-1 | Political contributions and/or lobbying | Political Contributions Policy |

## CUSTOMER HEALTH AND SAFETY

| Disclosure # | Disclosure Title | Reference/Location |
|---|---|---|
| 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

| Disclosure # | Disclosure Title | Reference/Location |
|---|---|---|
| 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

| Disclosure # | Disclosure Title | Reference/Location |
|---|---|---|
| 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 & 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 | 22.83 million metric tonnes $CO_2e$<br><br>Percentage covered under emissions-limiting regulations is 33% 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.<br><br>**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:<br>**1.** CO,<br>**2.** NOx (excluding $N_2O$),<br>**3.** SOx,<br>**4.** particulate matter (PM10),<br>**5.** manganese (MnO),<br>**6.** lead (Pb),<br>**7.** volatile organic compounds (VOCs), and<br>**8.** polycyclic aromatic hydrocarbons (PAHs) | **GRI 305-7**, p. 101<br><br>(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,<br>**2.** percentage grid electricity,<br>**3.** percentage renewable | **1.** 312.09 million GJ<br>**2.** 10.3%<br>**3.** 18.5%*<br>*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,<br>**2.** percentage coal,<br>**3.** percentage natural gas,<br>**4.** percentage renewable | **1.** 279.98 million GJ<br>**2.** 63.5%<br>**3.** 34.9%<br>**4.** 0.3% |
| EM-IS; EM-MM | 140a.1 — Water Management | **1.** Total fresh water withdrawn,<br>**2.** percentage recycled,<br>**3.** percentage in regions with High or Extremely High Baseline Water Stress | **1.** 1,123,385 megaliters<br>**2.** 858,659 megaliters<br>**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<br>**2.** % of hazardous waste by weight<br>**3.** % of recycled waste by weight<br>**4.** frameworks used to define waste, hazardous waste and recycled waste, and the relevant quantities and percentages defined in accordance with each | **1.** 2,915,253 metric tons<br>**2.** 6.7%<br>**3.** 57.6%<br>**4.** No response<br>*2024 waste data was not available at time of publishing; therefore 2023 is the most recent waste data. |
| EM-MM | 150a.4 — Waste & Hazardous Materials Management | Total weight of non-mineral waste generated (metric tons) | 2,915,276 metric tonnes in 2023 for the entire company.<br>*2024 waste data was not available at time of publishing; therefore 2023 is the most recent waste data. |

## SASB INDEX

*continued*

| Sector | Code | Accounting Metric | Response |
|---|---|---|---|
| EM-MM | 150a.5 — Waste & Hazardous Materials Management | Total weight of tailings produced (metric tons) | Keetac: 13,876,192<br>Minntac: 41,556,318<br>*2024 waste data was not available at time of publishing; therefore 2023 is the most recent waste data. |
| EM-MM | 150a.6 — Waste & Hazardous Materials Management | Total weight of waste rock generated (metric tons) | Keetac: 35,872,350<br>Minntac: 55,994,139<br>*2024 waste data was not available at time of publishing; therefore 2023 is the most recent waste data. |
| EM-MM | 150a.7 — Waste & Hazardous Materials Management | Total weight of hazardous waste generated (metric tons) | 194,928 metric tons*<br>*2024 waste data was not available at time of publishing; therefore 2023 is the most recent waste data. |
| EM-MM | 150a.8 — Waste & Hazardous Materials Management | Total weight of hazardous waste recycled (metric tons) | 139,079 metric tons*<br>*2024 waste data was not available at time of publishing; therefore 2023 is the most recent waste data. |
| 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 | 2024 Sustainability Report, **Waste and Recycling**, p. 26 |
| 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:<br>**1.** predicted to occur,<br>**2.** actively mitigated, and<br>**3.** under treatment or remediation | **1.** 0%<br>**2.** 0%<br>**3.** 0% |
| EM-MM | 160a.3 — Biodiversity Impacts | Percentage of<br>**1.** proved and<br>**2.** probable reserves in or near sites with protected conservation status or endangered species habitat | **1.** 33%<br>**2.** 33% |
| EM-MM | 210a.1 — Security, Human Rights & Rights of Indigenous Peoples | Percentage of<br>**1.** proved and<br>**2.** probable reserves in or near areas of conflict | **1.** 0%<br>**2.** 0% |
| EM-MM | 210a.2 — Security, Human Rights & Rights of Indigenous Peoples | Percentage of<br>**1.** proved and<br>**2.** probable reserves in or near indigenous land | **1.** 0%<br>**2.** 0%<br>U. S. Steel's iron ore reserves in Minnesota are located on ceded lands at least 5 kilometers away from any reservations. |

## SASB INDEX

*continued*

| Sector | Code | Accounting Metric | Response |
|---|---|---|---|
| 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 our commitment and policies regarding respect for human and indigenous rights, consistent with principles covered in relevant human rights frameworks.<br><br>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.<br><br>Importantly, U. S. Steel extends our commitment to respect human rights of all people to our supply chain partners through our **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.<br><br>For additional information, please see our **Forced Labor and Child Labor Joint Report** filed pursuant to the Canada Fighting Against Forced Labour and Child Labour in Supply Chains Act. |
| 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 **Code of Ethical Business Conduct** is built around the S.T.E.E.L. Principles that guide employees to do what's right to the benefit of all of our stakeholders, including the communities where we live and work. For detailed information regarding community engagement, please see our 2024 Sustainability Report, **Community Engagement**, p. 69.<br><br>In addition, our **Human Rights and Indigenous Rights Policy** sets forth 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. |

## SASB INDEX

*continued*

| Sector | Code | Accounting Metric | Response |
|---|---|---|---|
| EM-MM *continued* | 210b.1 — Security, Human Rights & Rights of Indigenous Peoples | | Further, 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. |
| EM-MM | 210b.2 — Security, Human Rights & Rights of Indigenous Peoples | Number and duration of non-technical delays | None |
| EM-MM | 310a.1 — Labor Relations | Percentage of active workforce covered under collective bargaining agreements, broken down by U.S. and foreign employees | **U.S.**<br>73%<br><br>**USSK**<br>100%<br><br>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),<br>**2.** MSHA all-incidence rate,<br>**3.** fatality rate,<br>**4.** average hours of health, safety, and emergency response training for (a) full-time employees and (b) contract employees, and<br>**5.** near-miss frequency rate (NMFR) for (a) direct employees and (b) contract employees | U. S. Steel reports 0.06 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<br>Supplier Code of Conduct |

## SASB INDEX

*continued*

| Sector | Code | Accounting Metric | Response |
|---|---|---|---|
| EM-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 our **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 to ensure that all hotline reports are reviewed, escalated if needed and investigated thoroughly. U. S. Steel extends our prohibition on any form of bribery or corruption to our supply chain partners through our **Supplier Code of Conduct** and Anti-Corruption Guidelines for Third Parties. |
| EM-MM *continued* | 510a.1 — Business Ethics & Transparency | | |
| 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. |
| EM-MM | 540a.1 — Tailings Storage Facilities Management | Tailings storage facility inventory table:<br>1. facility name,<br>2. location,<br>3. ownership status,<br>4. operational status,<br>5. construction method,<br>6. maximum permitted storage capacity,<br>7. current amount of tailings stored,<br>8. consequence classification,<br>9. date of most recent independent technical review,<br>10. material findings,<br>11. mitigation measures,<br>12. site-specific EPRP | 1. Keetac, Minntac<br>2. Keewatin, MN, Mt. Iron, MN<br>3. U. S. Steel<br>4. Active<br>5. Keetac — offset upstream, centerline and downstream. Minntac — centerline.<br>6. No capacity requirements indicated by permits<br>7. Keetac ~500 MLT Minntac ~1.8 BLT<br>8. Keetac — significant. Minntac — high. Based upon Global Industry Standard on Tailings Management classifications<br>9. In planning stage<br>10. Independent Technical Review has yet to be completed<br>11. Independent Technical Review has yet to be completed<br>12. Emergency Action Plans (EAPs) are completed as of 2024 |

## SASB INDEX

*continued*

| Sector | Code | Accounting Metric | Response |
|---|---|---|---|
| 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. U. S. Steel 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 (TARPs), dam breach assessments, EAPs, 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 EAPs. Those EAPs are then used as a framework to develop EPRPs focused deliberately on stakeholder engagement and simulated exercises. |
| EM-MM | 000.A—Activity Metric | Production of<br>**1.** metal ores and<br>**2.** finished metal products (metric tons) | Keetac Crude: 18,325,365<br>Keetac Pellets: 5,249,691<br>Minntac Crude Ore: 51,307,361<br>Minntac Pellets: 14,123,951 |
| EM-MM | 000.B—Activity Metric | Total number of employees, percentage contractors | Employees: 14,341 (U.S.); 7,712 (USSK); 22,053 (Total)<br><br>Contractors: 0.7% |

| Sector | Code | Accounting Metric | Response |
|---|---|---|---|
| EM-IS | 000.A — Activity Metric | Raw steel production, percentage from:<br>**1.** basic oxygen furnace processes,<br>**2.** electric arc furnace processes | Total raw steel production in 2024: 14.2 million metric tonnes<br>• 7.6 million metric tonnes North American Flat Roll<br>• 2.6 million metric tonnes Mini Mill<br>• 3.5 million metric tonnes USSK<br>• 0.5 million metric tonnes Tubular<br>**1.** BOF: 77.88%<br>**2.** EAF: 22.12% |
| EM-IS | 000.B — Activity Metric | Total iron ore production | Wholly owned: 18,991,254 metric tonnes<br><br>Including joint ventures: 19,807,721 metric tonnes |
| EM-IS | 000.C — Activity Metric | Total coking coal production | U. S. Steel does not produce coking coal. |

# ANNUAL ESG DATA SUMMARY

*As of December 31, 2024*

This Data Summary contains historical performance related to environmental, social and governance (ESG) metrics for U. S. Steel Corporation from calendar years 2022 to 2024.

## ABOUT U. S. STEEL

| Production (thousands of tons) | 2022 | 2023 | 2024 |
|---|---|---|---|
| Raw Steel Production | | | |
| Flat Rolled | 8,846 | 9,399 | 8,389 |
| Tubular | 634 | 568 | 575 |
| Mini Mill | 2,650 | 2,953 | 2,838 |
| USSK* | 3,839 | 4,395 | 3,832 |
| Raw Steel Capability | | | |
| Flat Rolled | 13,200 | 13,200 | 13,200 |
| Tubular | 900 | 900 | 900 |
| Mini Mill | 3,300 | 3,300 | 6,300 |
| USSK | 5,000 | 5,000 | 5,000 |
| Coke Production | | | |
| Flat Rolled | 3,627 | 3,295 | 3,164 |
| USSK | 1,407 | 1,485 | 1,336 |
| Iron Ore Pellets Production** | | | |
| Total | 22,059 | 22,134 | 22,247 |

*U. S. Steel Košice

**Includes our share of production from Hibbing

| Finance | 2022 | 2023 | 2024 |
|---|---|---|---|
| Net earnings | $2.52B | $895M | $384M |

See page 56 of the **2024 Annual Report** for an explanation of the factors relating to the decrease in net earnings.

## ENVIRONMENTAL

| GHG Emissions ($CO_2e$)* | 2022 | 2023 | 2024 |
|---|---|---|---|
| Scope 1 — U.S. Operations | 17.04 | 17.86 | N/A |
| Scope 1 — USSK Operations | 7.32 | 7.97 | N/A |
| **Scope 1 — Total Corporation** | **N/A** | **N/A** | **22.83** |
| Market-Based Scope 2 — U.S. Operations | 2.68 | 2.40 | N/A |
| Market-Based Scope 2 — USSK Operations | 0.13 | 0.15 | N/A |
| **Market-Based Scope 2 — Corporation** | **N/A** | **N/A** | **2.78** |
| Scope 1 GHG Intensity — U.S. Operations | 1.55 | 1.53 | N/A |
| Scope 1 GHG Intensity — USSK Operations | 2.10 | 2.00 | N/A |
| **Scope 1 GHG Intensity** — Corporation** | **N/A** | **N/A** | **1.59** |
| Market-Based Scope 2 GHG Intensity — U.S. Operations | 0.24 | 0.20 | N/A |
| Market-Based Scope 2 GHG Intensity — USSK Operations | 0.04 | 0.04 | N/A |
| **Market-Based Scope 2 GHG Intensity** — Corporation** | **N/A** | **N/A** | **0.20** |

*GHG emissions are reported in million metric tonnes 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.

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

# ANNUAL ESG DATA SUMMARY

*continued*

## ENVIRONMENTAL — CONTINUED

### GHG Emissions Intensity — North America by Business Segment

| | Units | Scope 1 Intensity | Market-Based Scope 2 Intensity | Total Intensity |
|---|---|---|---|---|
| **2023** | | | | |
| Integrated | Metric tonnes $CO_2e$/ metric tonnes raw steel | 1.78 | 0.07 | 1.85 |
| Mini Mills | Metric tonnes $CO_2e$/ metric tonnes raw steel | 0.19 | 0.13 | 0.32 |
| Tubular | Metric tonnes $CO_2e$/ metric tonnes raw steel | 0.36 | 0.43 | 0.79 |
| Pellets | Metric tonnes $CO_2e$/ metric tonnes pellets | 0.09 | 0.05 | 0.14 |
| **2024** | | | | |
| Integrated | Metric tonnes $CO_2e$/ metric tonnes raw steel | 1.68 | 0.10 | 1.78 |
| Mini Mills | Metric tonnes $CO_2e$/ metric tonnes raw steel | 0.20 | 0.13 | 0.33 |
| Tubular | Metric tonnes $CO_2e$/ metric tonnes raw steel | 0.37 | 0.43 | 0.80 |
| Pellets | Metric tonnes $CO_2e$/ metric tonnes pellets | 0.09 | 0.05 | 0.13 |

North America Integrated includes all operations at Gary Works, Granite City Works and Mon Valley Works, including coke production at the latter. Mini mills include all operations at Big River Steel Works. Tubular includes the Fairfield Works EAF melt shop, the Fairfield Tubular Seamless Pipe Mill and the Tubular Finishing Facilities. Pellets includes mining, beneficiation and pelletizing operations at both Minntac and Keetac. Stand-alone finishing facilities are not included in the splits but are included in the North America and Global roll-ups. Total intensity values may not add up due to rounding.

| GHG Emissions — Scope 3 | 2023 | 2024 |
|---|---|---|
| Category 1 — Purchased Goods and Services | 9.36 million metric tons | 11.01 million metric tons |
| Category 2 — Capital Goods | 0.39 million metric tons | 0.28 million metric tons |
| Category 3 — Fuel- and Energy-Related Activities | 5.19 million metric tons | 5.05 million metric tons |
| Category 4 — Upstream Transportation and Distribution | 1.02 million metric tons | 0.61 million metric tons |
| Category 6 — Business Travel | 1,869 metric tons | 1,900 metric tons |
| Category 7 — Employee Commuting | 13,400 metric tons | 24,427 metric tons |
| Category 9 — Downstream Transportation and Distribution | N/A | 0.35 million metric tons |
| Category 10 — Processing of Sold Products (Steel Products Only) | N/A | 0.39 million metric tons |

Scope 3 data was not reported in 2022.

| Energy (million megawatt hours) | 2022 | 2023 | 2024 |
|---|---|---|---|
| U. S. Steel Annual Total Energy Usage — U.S. Operations | 71.94 | 72.25 | N/A |
| U. S. Steel Annual Total Energy Usage — USSK Operations | 22.53 | 23.44 | N/A |
| **U. S. Steel Annual Total Energy Usage — Corporation** | **N/A** | **N/A** | **86.69** |
| U. S. Steel Annual Total Energy Usage Intensity — U.S. Operations | 6.54 | 6.17 | N/A |
| U. S. Steel Annual Total Energy Usage Intensity — USSK Operations | 6.47 | 5.88 | N/A |
| **U. S. Steel Annual Total Energy Usage Intensity* — Corporation** | **N/A** | **N/A** | **6.09** |

*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.

# ANNUAL ESG DATA SUMMARY

*continued*

## ENVIRONMENTAL — CONTINUED

| Water (megaliters) | 2022 | 2023 | 2024 |
|---|---|---|---|
| Total withdrawal* | 1,205,351 | 1,162,339 | 1,123,385 |
| Total recycled | 877,057 | 876,053 | 858,659 |
| Total discharged** | 997,549 | 1,011,067 | 1,035,806 |
| Total consumption | 207,802 | 151,272 | 105,593 |

*2023 total withdrawal does not include potable from the Irving and Edgar Thomson plants.
**2023 total discharge does not include sanitary from Edgar Thomson.

| Air Emissions (tons) | 2022 | 2023 | 2024 |
|---|---|---|---|
| NOx | 25,754 | 26,639 | 25,938 |
| $SO_2$ | 10,105 | 10,631 | 9,043 |
| VOC | 1,320 | 1,425 | 1,629 |
| CO | 154,143 | 164,345 | 165,391 |
| Lead | 1.37 | 1.38 | 1.12 |
| PM10* | 8,306 | 7,714 | 7,409 |
| PM2.5* | 6,571 | 6,365 | 5,970 |

*PM10 and PM2.5 for Košice based on average PM10/PM and PM2.5/PM ratio for other U. S. Steel sites.

| Waste (tons) | 2022 | 2023 |
|---|---|---|
| Total generation of hazardous waste | 202,489 | 194,928 |
| Total generation of non-hazardous waste | 2,087,486 | 2,720,325 |
| Total weight of hazardous waste recycled | 137,755 | 139,079 |
| Total weight of non-hazardous waste recycled | 693,134 | 1,539,974 |

2024 waste data was not available at time of publishing; therefore 2023 is the most recent waste data.

# ANNUAL ESG DATA SUMMARY

*continued*

## ENVIRONMENTAL — CONTINUED

| Recycled Materials (metric tonnes) | U.S. | USSK |
|---|---|---|
| **2022** | | |
| Scrap steel | 4,395,165 | 683,937 |
| Blast furnace slag (off-site use) | 2,016,120 | 1,028,715 |
| Sinter | 1,624,312 | 1,891,400 |
| Mill scale off-site use | 58,630 | 5,521 |
| Briquettes | 92,269 | 15,607 |
| Spent pickle liquor regeneration | 159,811 | 76,027 |
| Spent pickle liquor (off-site reuse) | 23,276 | 0 |
| Byproduct coke plant process residues | 3,067 | 3,173 |
| Steel slag off-site use | 52,520 | 152,020 |
| EAF slag off-site use | 67,971 | 0 |
| **Total** | **8,493,141** | **3,856,400** |
| | **12,349,541** | |
| **2023** | | |
| Scrap steel | 4,503,661 | 811,779 |
| Blast furnace slag (off-site use) | 2,354,891 | 1,066,483 |
| Sinter | 1,512,475 | 2,552,300 |
| Mill scale off-site use | 67,983 | 6,068 |
| Briquettes | 90,174 | 17,979 |
| Spent pickle liquor regeneration | 167,054 | 77,100 |
| Spent pickle liquor (off-site reuse) | 22,989 | 0 |

| Recycled Materials (metric tonnes) | U.S. | USSK |
|---|---|---|
| **2023 — continued** | | |
| Byproduct coke plant process residues | 4,603 | 1,610 |
| Steel slag off-site use | 96,911 | 152,910 |
| EAF slag off-site use | 151,962 | 0 |
| **Total** | **8,972,703** | **4,686,229** |
| | **13,658,932** | |
| **2024** | | |
| Scrap steel | 4,386,545 | 713,623 |
| Blast furnace slag (off-site use) | 2,298,763 | 946,982 |
| Sinter | 1,703,355 | 2,330,500 |
| Mill scale off-site use | 63,045 | 1,823 |
| Briquettes | 81,648 | 17,574 |
| Spent pickle liquor regeneration | 170,003 | 73,059 |
| Spent pickle liquor (off-site reuse) | 25,312 | 0 |
| Byproduct coke plant process residues | 4,799 | 1,590 |
| EAF dust | 42,724 | 0 |
| Steel slag off-site use | 23,959 | 260,121 |
| EAF slag off-site use | 103,806 | 0 |
| **Total** | **8,903,959** | **4,345,272** |
| | **13,249,231** | |

# ANNUAL ESG DATA SUMMARY

*continued*

## SAFETY AND HEALTH

| | 2022 | 2023 | 2024 |
|---|---|---|---|
| OSHA Recordable Cases | 193 | 190 | 194 |
| Days Away From Work Cases | 11 | 9 | 13 |
| Significant Injury Cases | 57 | 59 | 60 |
| OSHA Global Days Away From Work Incidence Rate* | 0.05 | 0.04 | 0.06 |

*Frequency of injuries per 200,000 hours worked.

## EMPLOYEES

| Employee Headcount | 2022 | 2023 | 2024 |
|---|---|---|---|
| U.S. | 14,487 | 13,976 | 14,341 |
| USSK | 8,253 | 7,804 | 7,712 |

| Employee Representation | 2022 | 2023 | 2024 |
|---|---|---|---|
| **Employees by Age Group (%)** | | | |
| Under 30 | 11% | 11% | 12% |
| 30–50 | 49% | 48% | 48% |
| Over 50 | 40% | 41% | 40% |
| **Employees by Gender (%)** | | | |
| Female | 11.7% | 10% | 9% |
| Male | 88.3% | 90% | 91% |
| **Employee Representation (%)** | | | |
| Veterans | 5% | 6% | 7% |
| People with Disabilities | 2% | 2% | 2% |
| LGBTQ+ | <1% | <1% | <1% |
| **Employees by Ethnicity (%)** | | | |
| White | 80% | 80% | 78% |
| American Indian or Alaskan | <1% | <1% | <1% |
| Asian | 1% | 1% | 1% |
| Black | 14% | 14% | 14% |
| Hispanic | 5% | 5% | 6% |
| Two or more | 1% | 1% | 1% |

# ANNUAL ESG DATA SUMMARY

*continued*

## EMPLOYEES — CONTINUED

| Employee Representation — continued | | Female | Male |
|---|---|---|---|
| **Employee Turnover (%)** | | | |
| **2022** | Age Group: Under 30 | 13% | 87% |
| | Age Group: 30–50 | 13% | 87% |
| | Age Group: Over 50 | 12% | 88% |
| **2023** | Age Group: Under 30 | 14% | 86% |
| | Age Group: 30–50 | 17% | 83% |
| | Age Group: Over 50 | 15% | 85% |
| **2024** | Age Group: Under 30 | 11% | 89% |
| | Age Group: 30–50 | 13% | 87% |
| | Age Group: Over 50 | 12% | 88% |
| **New Hires (%): Age Group** | | | |
| **2022** | Age Group: Under 30 | 14% | 86% |
| | Age Group: 30–50 | 18% | 82% |
| | Age Group: Over 50 | 16% | 84% |
| **2023** | Age Group: Under 30 | 9% | 91% |
| | Age Group: 30–50 | 14% | 87% |
| | Age Group: Over 50 | 4% | 96% |
| **2024** | Age Group: Under 30 | 8% | 92% |
| | Age Group: 30–50 | 10% | 90% |
| | Age Group: Over 50 | 16% | 85% |

| Employee Representation — continued | 2022 | 2023 | 2024 |
|---|---|---|---|
| **New Hires (%): Ethnicity** | | | |
| White | 72% | 69% | 70% |
| American Indian or Alaskan | <1% | <1% | <1% |
| Asian | 3% | 2% | 2% |
| Black | 16% | 18% | 17% |
| Hispanic | 7% | 8% | 9% |
| Two or more | 2% | 2% | 1.5% |

| Board Diversity | 2022 | 2023 | 2024 |
|---|---|---|---|
| **Board of Directors by Age (%)** | | | |
| Under 60 | 23% | 15% | 10% |
| 60–69 | 46% | 54% | 60% |
| 70–74 | 31% | 31% | 20% |
| **Diversity of Board of Directors** | | | |
| Women | 4 | 4 | 3 |
| POC* | 2 | 3 | 2 |
| Overall (%) | 38.5% | 46% | 40% |

*People of color

| Employee Training | 2022 | 2023 | 2024 |
|---|---|---|---|
| Number of Training Courses | 3,552 | 2,751 | 3,218 |
| Total Employee Training Hours | 370,000 | 391,319 | 320,669 |

## ANNUAL ESG DATA SUMMARY

*continued*

## COMMUNITY ENGAGEMENT

| Volunteerism and Contributions | 2022 | 2023 | 2024 |
|---|---|---|---|
| Total Contributions (USD) | $7.5 million | $6.7 million | $7.7 million |
| Helping Hand* (% of total contribution) | 8% | 8% | 8% |
| Education (% of total contribution) | 9% | 21% | 11% |
| Community Events and Programs (% of total contribution) | 18% | 25% | 24% |
| Safety and Health (% of total contribution) | 49% | 17% | 20% |
| Parks and Public Spaces (% of total contribution) | 16% | 29% | 37% |
| Total Employee Volunteer Hours | 20,000 | 20,881 | 20,576 |

*Helping Hand: providing assistance to someone in need.

# UN SDG ALIGNMENT

The Sustainable Development Goals (SDGs) are an issue-based agenda launched by the United Nations and adopted by all UN member states in 2015. As the world seeks to unite around these goals, the SDGs have gained significant traction from business organizations across the world. U. S. Steel recognizes the importance of and supports the SDGs through our corporate mission and sustainability program.

We have aligned our sustainability pillars and material topics to the relevant SDGs below.

**Inspire Innovation**

We enable the development of profitable, sustainable solutions for customers and drive positive outcomes for all stakeholders. This involves material efficiency, energy management, and process and product innovation.

**Protect Our Planet**

We strive to minimize our environmental footprint by finding new ways to reduce our greenhouse gas emissions and protect natural resources, while complying with environmental regulations. In doing so we engage with our stakeholders throughout the year and report on our performance to relevant groups across our organization. We are working to ensure our transition to net-zero greenhouse gas emissions is just and equitable for directly affected communities.

**Empower People**

We maximize the potential of people we impact, internally through employee benefits and development, and externally through community outreach. This includes community engagement, corporate governance, health and safety, relationships with unions, and talent management.

# LEGAL DISCLAIMER

This report contains information that may constitute “forward-looking statements” within the meaning of Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended. We intend the forward-looking statements to be covered by the safe harbor provisions for forward-looking statements in those sections. Generally, we have identified such forward-looking statements by using the words “believe,” “expect,” “intend,” “estimate,” “anticipate,” “project,” “target,” “forecast,” “aim,” “should,” “will,” “may” and similar expressions or by using future dates in connection with any discussion of, among other things, the construction or operation of new or existing facilities, operating performance, trends, events or developments that we expect or anticipate will occur in the future, changes in global supply and demand conditions and prices for our products, statements regarding our future strategies, products and innovations, statements regarding our greenhouse gas emissions reduction goals, risk management, including climate-related risks and opportunities, and statements expressing general views about future operating results. However, the absence of these words or similar expressions does not mean that a statement is not forward-looking. Forward-looking statements are not historical facts, but instead represent only the Company’s beliefs regarding future events, many of which, by their nature, are inherently uncertain and outside of the Company’s control. It is possible that the Company’s actual results may differ, possibly materially, from the anticipated results indicated in these forward-looking statements. Management believes that these forward-looking statements are reasonable as of the time made. However, caution should be taken not to place undue reliance on any such forward-looking statements because such statements speak only as of the date when made. Our Company undertakes no obligation to publicly update or revise any forward-looking statements, whether as a result of new information, future events or otherwise, except as required by law. In addition, forward-looking statements are subject to certain risks and uncertainties that could cause actual results to differ materially from our Company’s historical experience and our present expectations or projections, including any failure to meet stated greenhouse gas emissions goals and commitments, and execute our strategies in the timeframe expected or at all. These risks and uncertainties include, but are not limited to, the risks and uncertainties described in this report and in “Item 1A. Risk Factors” in our Annual Report on Form 10-K and those described from time to time in our reports filed with the Securities and Exchange Commission.

References to “we,” “us,” “our,” the “Company” and “U. S. Steel” refer to United States Steel Corporation and its consolidated subsidiaries and references to “Big River Steel” refer to Big River Steel Holdings LLC and its direct and indirect subsidiaries unless otherwise indicated by the context. References to “partner” and “partnership” refer to collaborative arrangements with various third parties, and do not imply or create a joint venture, partnership or any other similar relationship between the parties or any legal obligations on behalf of U. S. Steel or its subsidiaries, directors, officers, employees or agents.

The inclusion of information in this report should not be construed as a characterization regarding the materiality or financial impact (or potential impact) of that information or confirmation or other expectation that the actions described in this report (or related capital investments) will be taken within the time frame described, or at all. For additional information regarding U. S. Steel, please see our current and periodic reports filed with the Securities and Exchange Commission, including our Annual Report on Form 10-K and Quarterly Reports on Form 10-Q.

## Contact Us

Corporate Headquarters
600 Grant Street
Pittsburgh, PA 15219

(412) 433-1121

www.ussteel.com

Design by Sia/Addison: addison.com