The Future of Steel

United States Steel Corporation
2023 Sustainability Report

The History of Steel

Since 1901, U. S. Steel has grown with America. Working through times of prosperity or challenge, we have produced the steel that built this nation. We are energized by the opportunity to create a better tomorrow for people and the planet.

1800s–1920s

1873–1875: Andrew Carnegie, through the firm Carnegie, McCandless & Co., built the Edgar Thomson Plant.[1]

1875–1920: American steel production grew from 380,000 tons to 60 million tons annually, making the United States the world leader.[2]

1890: The Duquesne Steel Company Plant was sold to Carnegie Steel Corporation.[3]

1901: U. S. Steel was formed with the joining of American business icons Andrew Carnegie, J.P. Morgan and Charles Schwab, led by Elbert H. Gary, U. S. Steel's first chairman.[4]

1930s

The Great Depression reduced the country's total steel production by 75%, and steelworkers took wage cuts.[5]

1931: U. S. Steel moved its headquarters to New York City's Empire State Building when construction (using our steel) was completed.[6]

1936: Oakland Bay Bridge in San Francisco, CA,[7] and the Henry Hudson Bridge in NY[8] built using U. S. Steel's steel.

1938: The Ferrostan process (U. S. Steel trade name) was invented — the first for continuous tinplating.[9]

1940s–1950s

Steel formerly used for tanks and warships meets consumer demand for automobiles and home appliances. As more people moved to cities, buildings became larger and taller, and huge quantities of steel were required for girders and reinforced concrete.[10]

Basic oxygen steelmaking and electric arc furnaces make production processes faster and more energy efficient, allowing manufacturers to reuse scrap as input material.[11]

1952: United Nations Headquarters Building,[12] Chesapeake Bay Bridge & Tunnel,[13] and Three Sisters Bridges;[14] and **1955:** Tappan Zee Bridge[15] in NY—all built with U. S. Steel's steel.

1960s

Steel formerly used for scrap from vehicles, household appliances and industrial waste became a significant, and cheap, resource. In a basic oxygen furnace, up to 30% of the charge can be scrap steel.[16]

Structures built using our steel: **1964:** Verrazzano–Narrows Bridge;[17] **1966:** The Vehicle Assembly Building (VAB).[18]

1970s

U. S. Steel researchers developed a one-side-electrogalvanizing process (known as the CAROSEL process), which applies a zinc coating to one side of steel sheet without affecting the mechanical properties of the steel. This steel is used for automobile panels and has provided good corrosion resistance while maintaining the excellent paintability and appearance of cold rolled steel.[19]

1970: The U. S. Steel Tower, the tallest skyscraper in Pittsburgh, Pennsylvania, is built with our COR-TEN® Steel.[20]

1971: U. S. Steel built Disney's Contemporary Resort and the Disney's Polynesian Resort at Walt Disney World, in part to showcase its residential steel building "modular" products to high-end and luxury consumers.[21]

1970: John Hancock Center[22] **1973:** Willis Tower[23] **1975:** New Orleans Superdome[24] **1977:** New River Gorge Bridge[25] — all built with U. S. Steel's steel.

1980s

1974–1986: The U.S. steel industry was mired in a deep depression due to a ten-year economic downturn sparked by the OPEC oil embargo and the Iranian revolution.[26]

1982: U. S. Steel acquired Marathon Oil Company[27] and, in early 1986, Texas Oil & Gas Corp.[28]

1986: U. S. Steel Corporation changed its name to USX Corporation, with principal operating units involved in energy, steel and diversified businesses.[29]

2000s

2000–2011: The United States government applied restrictions on steel imports from other countries to try to save the steel industry, but 5.4 million jobs were lost, and over 60,000 steel businesses closed. The big job of building the World Trade Center in New York City saved many jobs that would have otherwise been lost.[30]

2000s: U. S. Steel acquired new steelmaking capacities.[31]

2000: U. S. Steel purchased the Slovak steelmaking assets of VSZ a.s., creating U. S. Steel Košice.[32]

2002: USX Corporation is reorganized, which results in the spinoff of the steel and steel-related businesses of USX into a freestanding, publicly traded company known as United States Steel Corporation. The remaining energy businesses of USX became Marathon Oil Corp.[33]

2003: U. S. Steel acquired the assets of the former National Steel Corp., adding iron ore reserves and significant integrated steelmaking capacity. The deal moved U. S. Steel from the 11th largest steel producer in the world to the fifth at that time.[34]

2007: U. S. Steel acquired Lone Star Technologies, a leading producer of welded pipe for the oil and gas industry, bolstering our position in the growing energy sector and elevating U. S. Steel to North America's largest manufacturer of tubular steel products.[35]

2010s

Continuous casting, along with innovations in rolling and finishing, have brought major efficiency gains while reducing the industry's demands on energy for heat and water for cooling.[36]

2010–2018: Global crude steel production grows from 1,540 million metric tons to 1,875 million metric tons.[37]

2019: Best of Both® strategy launched to combine the best of integrated and mini mill steelmaking technologies.[38]

2020s

2021: U. S. Steel acquired Big River Steel to further our strategy to create a more secure, sustainable future for the Company and our stakeholders. Big River Steel operates the most advanced state-of-the-art sustainable mill in North America.

We have led the industry by servicing diversified customers, including the automotive, construction, energy, appliance and packaging industries while pursuing lower-cost and lower-carbon-emitting strategies.

Endnotes of historical sources can be found on page 137.

Table of Contents

ABOUT THIS REPORT

U. S. Steel's 2023 Sustainability Report covers our progress against our sustainability initiatives and goals. It is the primary source of annual disclosure on our environmental, social and governance (ESG) performance and should be viewed in conjunction with disclosures in our ESG Data Hub. Data in this report covers the period from January 1, 2023, to December 31, 2023, unless otherwise indicated.

Reporting on other matters specific to the performance or governance of U. S. Steel and its subsidiaries can be found in our 2023 Annual Report 10-K and in our 2024 Proxy Statement. This document does not substantially incorporate the contents of any website or of any documents that it cites.

Additional information on climate risks and opportunities can be found in our 2023 Task Force on Climate-related Financial Disclosures (TCFD) Report and our Climate Strategy Report. Our Diversity, Equity and Inclusion (DE&I) Report contains further information on our Culture of Caring and employee representation.

This report covers U. S. Steel's global operations, defined as facilities or businesses in which U. S. Steel exercises operational control. It does not include details concerning joint ventures.

This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards. We have also provided responses to the Sustainability Accounting Standards Board (SASB) Iron & Steel Producers and Metals & Mining standards. Please see our GRI and SASB indices starting on page 102.

A summary of our 2021–2023 ESG data can be found on page 131.

Best for All® strategy

Our Best for All® strategy provides our customers with profitable steel solutions while creating a more sustainable future for all stakeholders — our customers, investors, employees and communities where we work and live.

This strategy is aligned with our sustainability objectives, as we focus on innovative solutions and industry-leading, low-carbon process technologies.

INTRODUCTION

Commitment Statement

We are committed to reducing our carbon footprint, and helping our customers reduce theirs, by providing advanced steel products that are manufactured with fewer emissions than traditional steelmaking methods and that can be recycled repeatedly. Our goal is to achieve net-zero greenhouse gas (GHG) emissions (Scope 1 and 2) by 2050.

Disruption in the steel industry is inevitable. We intend to focus on disruptive innovation that is vital to our success, and that advances our sustainability strategy. We are already proving the value of this approach with innovations such as verdeX® and InduX™, infinitely recyclable steels produced from up to 90% scrap while reducing GHG emissions (Scope 1 and 2) by 70-80%.

We envision a true transformation that goes beyond the steels we make or the manufacturing processes we have used. We will be a steelmaker that is best for our people, our customers, our communities and our planet.

INTRODUCTION

2023 Environmental Progress Highlights

+ The successful launch of our non-grain-oriented electrical steel line
+ Providing customers with Environmental Product Declaration (EPD) data on flat rolled coil products melted at all our flat roll plants in North America and finished anywhere in our network
+ Bolstering the advantages of GALVALUME®,[1] including doubling the length of its warranty
+ Introducing COASTALUME™ to the market
+ Investing in direct reduced-grade pellet production
+ Received the 2023 Steelie Award for Innovation of the Year from the World Steel Association
+ Achieved a 15% reduction in Scope 2 GHG emissions intensity at U. S. Steel's Big River Steel 1 (BR1) from our 2021 baseline year

19.6% GHG emissions reduction

intensity (Scope 1 and 2) from our 2018 baseline year achieved

[1] GALVALUME is a registered trademark of BIEC International Inc.

7.07 tons of waste recycled

including office paper, wood, plastic totes, soda cans and coffee waste recycled at BR1

+ Multiple partnerships with energy and technology companies, government, non-profits and universities on carbon capture, reduction and utilization projects
+ Continuing construction on U. S. Steel's Big River Steel 2 (BR2), our second next-generation sustainable mini mill and a key part of U. S. Steel's net-zero strategy
+ Converted two locomotives at our Mon Valley Works from diesel to electric power
+ Permanently shut down the three oldest coke batteries at our Clairton Plant
+ BR1 continued participating in Entergy Arkansas' Green Promise tariff program to increase its use of renewable energy
+ BR1 installed 12 Level 2 electric vehicle charging stations for employee vehicles, with employee usage jumping in 2023 from two cars to eight cars

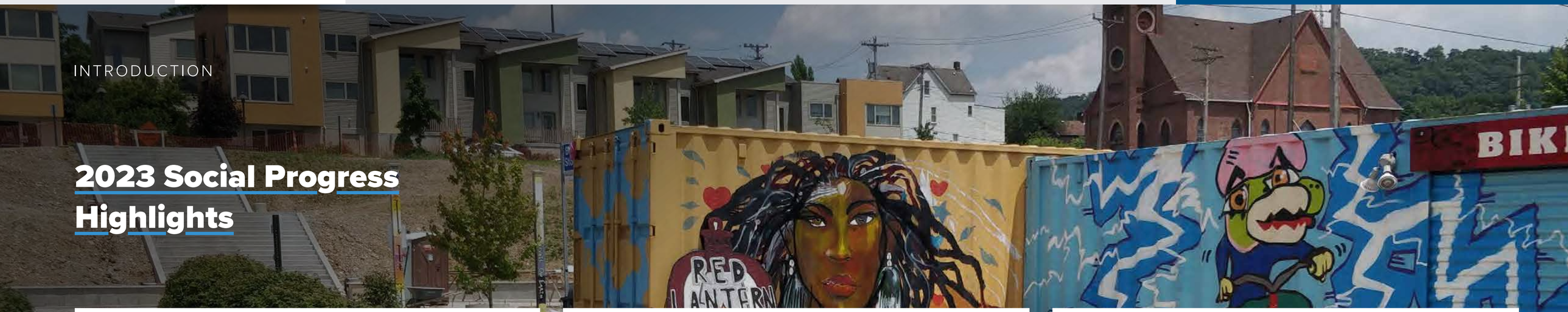
+ Invested $8 million in a water quality project at our Minntac taconite plant in Minnesota
+ Our compliance rate for coke oven battery under fire stacks was 99.8%. For federal coke battery standards, our compliance rate was 100%
+ Installed 13 miles of steel ties at BR2, equating to 336 net tons of carbon mitigation per year due to tree preservation
+ BR1 added a 40-acre wildlife habitat on the west side of its property, including a pond used by migratory birds
+ The Save the Bees Pollinator program at BR1 has saved more than 10,000 bees so far
+ Received the Western Dredging Association 2023 Environmental Excellence Award for Partnerships and Outreach/Education in dredging projects in Minnesota

1,000 gallons of city water saved per minute

from 2019–2023 through operational efficiency updates at Great Lakes Works

INTRODUCTION

2023 Social Progress Highlights



+ Achieved a corporate Occupational Safety and Health Administration (OSHA) Days Away From Work (DAFW) rate of 0.04, a record performance for U. S. Steel and just a fifteenth of the U.S. Bureau of Labor Statistics' Iron and Steel benchmark DAFW rate of 0.60
+ BR1 received the Association for Iron & Steel Technology's 2023 Safety & Health Innovation Award
+ Our Legal Department received Mansfield Certification[2]
+ For the fourth year in a row, we earned "Best Place to Work for LGBTQ+ Equality" by the Human Rights Campaign's 2023 Corporate Equality Index

3 years in a row

U. S. Steel was named to Newsweek's Top 100 Most Loved Workplaces®

[2] See page 69 of this report for more information on Mansfield Certification.

Supported 100%

equity in pay, promotion and performance management

+ For the fourth year in a row, we earned "Best Place to Work for Disability Inclusion" by the 2023 Disability Equality Index
+ 2023 Military Times "Best for Vets: Employers" List
+ Representation for people of color in Senior Manager and above roles increased to 7.8% in 2023 from our 7.6% baseline in 2022
+ Employee Resource Group (ERG) membership increased by 6%
+ Veterans made up 12% of all new hires in 2023
+ Total employee training hours increased by 5%

+ U. S. Steel directed $6.7 million in donations to 134 organizations, events and programs, and this includes $1.6 million in donations provided by U. S. Steel Košice
+ Invested more than $4 million in the communities where U. S. Steel operates in the U.S. and Slovakia
+ U. S. Steel employees across the Company volunteered more than 20,000 hours of their time to charitable causes in 2023
+ U. S. Steel was approved to become Beyond the Yellow Ribbon certified in November 2023

25+ net tons of trash

collected by U. S. Steel teams during the Litter League event, from the communities surrounding U. S. Steel facilities

Our Mission and Values

At U. S. Steel, our mission of delivering profitable steel solutions for people and the planet underlies everything we do. In 2023, supported by our Board of Directors (Board), we continued our work to fulfill this mission by executing our strategy to deliver the BEST for all our stakeholders.

Our culture is based on our S.T.E.E.L. Principles: Safety First; Trust and Respect; Environmental Stewardship; Excellence and Accountability; and Lawful and Ethical Conduct. We expect our employees and members of our Board to take personal responsibility to "do what's right," and our Code of Ethical Business Conduct serves as the foundation for the actions of our employees and directors. To further ensure that employees understand the Company's expectations and all applicable rules, we provide annual ethics and compliance training to our employees and share communications about key compliance topics, including senior management messages underscoring the importance of doing business with integrity. In addition, through our annual policy certification process, employees of U. S. Steel Košice (USSK) in Košice, Slovakia, non-represented employees in the United States, and members of our Board certify their ongoing compliance with our Code of Ethical Business Conduct.

S. T. E. E. L. PRINCIPLES

S Safety First

T Trust and Respect

E Environmental Stewardship

E Excellence and Accountability

L Lawful and Ethical Conduct

INTRODUCTION

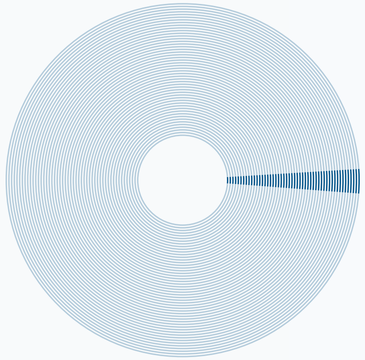
The Future of Steel

Steel is the most widely used metal. New steel products made from EAFs[3] contain up to 90% recycled steel, and those made from BOFs[4] contain up to 30% recycled steel, and all are infinitely recyclable.

~630 million net tons of steel are recycled annually, making it the world's most recycled material.[5]

Different types of steel serve different functions:

+ Advanced High-Strength Steels (AHSS) provide an optimized blend of high strength and high formability to build stronger and lighter vehicles and machinery.
+ Non-grain-oriented electrical steels have electrical properties optimized for motors, including those for electric vehicles.
+ Grain-oriented electrical steels are primarily used in electric transformers.



2%

of steel industry raw materials end up as waste.

The steel industry's co-products are also nearly entirely reusable, including in construction, road materials, heat generation and chemical manufacturing.

See diagram on page 46

Steelmaking has undergone huge advances:

It now consumes

40%

of the energy per pound it did in the 1960s. Our operations are leveraging computers and advanced process modeling, including predictive analytics and artificial intelligence.

Our mini mill, which can produce nearly all the products in our portfolio, can manufacture steel using up to

90%

recycled steel, versus no more than 30% in more integrated steelmaking processes.

AUTOMOTIVE

Specialized steel is required for making electric-vehicle motors, and recycled steel is instrumental in the construction of new vehicles.

FOOD PACKAGING

U. S. Steel is the largest producer of tin-plated steel in the U.S., used for recyclable food-product cans.

RENEWABLES

Steel is a major component of solar power installations, wind turbines and transformers for electrification — all helping companies to reach net-zero emissions.

HOUSING

U. S. Steel produces long-lasting, durable steel roofing and siding. The steel from five recycled cars can make the frame for a home.

[3] Electric arc furnaces.
[4] Basic oxygen furnaces.
[5] https://worldsteel.org/about-steel/steel-facts/
[6] https://worldsteel.org/media-centre/press-releases/2024/december-2023-crude-steel-production-and-2023-global-totals/

Reducing Steel's Impact on the Environment

In 2023, 2 billion net tons of crude steel were produced globally, accounting for about 8% of global GHG emissions.[6] Steel industry experts recognize that reducing the amount of fossil fuels used to produce steel is crucial to combating climate change, and U. S. Steel is actively working on ways to lessen steel manufacturing's environmental footprint.

INTRODUCTION

Steel and Sustainability

Over the past century, steel's qualities and production methods have become far more sustainable,[7] in many ways.

Advancing Circularity

As a continuously recyclable material, steel is an integral part of the circular economy. It also provides durable, long-lasting strength that supports reuse, thus helping build a zero-waste future.

Lightweight Strength

New and better ways of making modern steel are invented every year. Advanced High-Strength Steel (AHSS) is critical to increasing the fuel efficiency of automobiles and to reducing emissions. Thanks to the strength and light weight of modern steel, high-rise buildings can be built today with half the steel used in the 1930s for buildings of equal size.

Manufacturing Flexibility

Components may be cold stamped or hot formed into intricate shapes and structures, and the steel can be joined by many techniques, including welding and brazing, gluing and even lock seaming. This flexibility enables benefits such as cost savings, accelerated speed to market and improved versatility.

Preserving Water

Around 90% of water used in the steel industry is cleaned, cooled and returned to its source.[8] Most of the loss is due to evaporation. The water returned to rivers and other sources is often cleaner than when it was extracted.[9]

Saving Energy

The energy used to produce a ton of steel has been reduced by around 60% in the last 50 years.[10]

Reducing CO_2 Emissions

Emissions levels from producing steel have dropped from more than 2 metric tons of CO_2 per metric ton of steel produced (integrated) to less than half a metric ton of CO_2 per metric ton of steel produced in a mini mill when considering Scope 1 and Scope 2 emission sources. In the future, these amounts could fall even more by using emission-free electricity and hydrogen fuel as energy sources.

[7] https://worldsteel.org/about-steel/steel-facts/
[8] https://worldsteel.org/about-steel/key-messages/steel-core-green-economy/
[9] https://worldsteel.org/media-centre/blog/2020/climate-steel-industry-water-scarcity/
[10] https://worldsteel.org/steel-topics/raw-materials/

INTRODUCTION

About U. S. Steel

United States Steel Corporation is a global steel producer that combines integrated blast furnace, basic oxygen furnace and mini mill steel process technologies along with significant taconite mining operations to produce the steel products that are the building blocks of a sustainable future.

With operations in the United States of America (U.S.) and Central Europe, U. S. Steel is transforming itself into a customer-centric, world-competitive, Best for All® steelmaker by investing in the competitive advantages that differentiate us in our customers' eyes. We are executing on our strategy by investing where we have distinct cost and capability advantages so that we are a superior steel solutions provider for our customers. By offering the new steels that our customers are increasingly demanding, we aim to achieve world-competitive positioning in strategic, high-margin end markets and deliver high-quality, value-added products and innovative solutions utilizing a lower carbon footprint than previously available through our traditional integrated steelmaking model.

During 2023, U. S. Steel had annual raw steel production capability of 22.4 million net tons. U. S. Steel performs a wide range of applied research, development and technical support functions at facilities in Pennsylvania, Michigan, Texas and Slovakia. U. S. Steel supplies customers throughout the world, primarily in the automotive, construction, consumer (packaging and appliance), electrical, industrial equipment, service center/distribution, structural tubing and energy (oil country tubular goods (OCTG) and line pipe) markets. According to the World Steel Association's latest published statistics, U. S. Steel is the third-largest U.S.-based steel producer and the 27th largest steel producer in the world. U. S. Steel is a Delaware corporation established in 1901.

INTRODUCTION

2023 by the Numbers

$895M

net earnings

Locations
24

Hours volunteered by employees worldwide
20,881

Average OSHA Days Away From Work rate
0.04

Employees worldwide
21,803

At U. S. Steel in United States
13,995

At USSK in Košice, Slovakia
7,808

Net tons of annual raw steel production capability
22.4M

North American Flat Rolled
13.2M

Mini Mill
3.3M

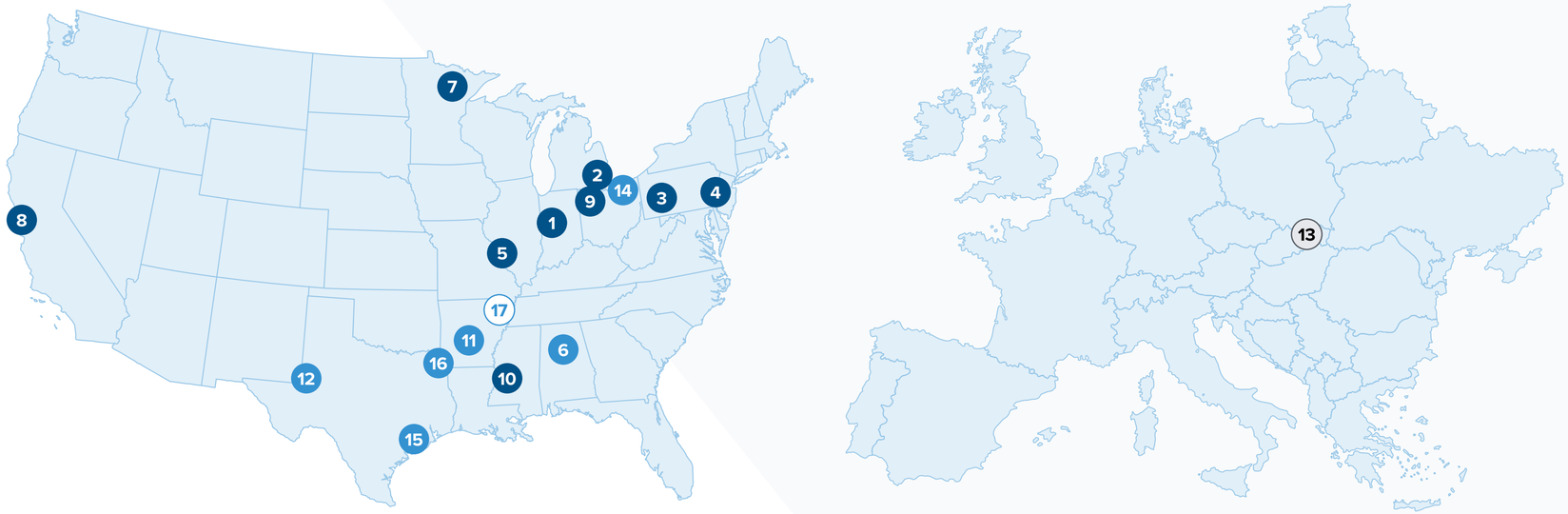
USSK in Košice, Slovakia
5M

Tubular
0.9M

INTRODUCTION

Facilities and Locations

Map shows global operations locations as well as joint venture locations.



Flat Rolled Segment

- 1 Gary Works
- 2 Great Lakes Works
- 3 4 Mon Valley Works
- 5 Granite City Works
- 6 Fairfield Sheet
- 7 Minntac
- 7 Keetac
- 7 Hibbing Taconite
- 8 USS-UPI, LLC
- 9 PRO-TEC Coating Company
- 10 Double G Coatings Company
- 1 Chrome Deposit[11]
- 2 Automotive Center

Tubular Segment

- 6 Fairfield Tubular
- 14 Lorain Tubular
- 15 Offshore Operations Houston
- 16 Lone Star Tubular
- 11 16 Wheeling Machine Products
- 12 Patriot Premium Threading Services

Administrative and Research

- 3 Corporate Headquarters
- 3 Research and Technology Center
- 15 U. S. Steel Tubular Products Innovation
- 13 USSK Research

USSK Segment

- 13 U. S. Steel Košice

Mini Mill Segment

- 17 U. S. Steel's Big River Steel Works: BR1 and the new plant under construction (BR2)

[11] Chrome Deposit locations are near major steel mills and are not all reflected on the map above.

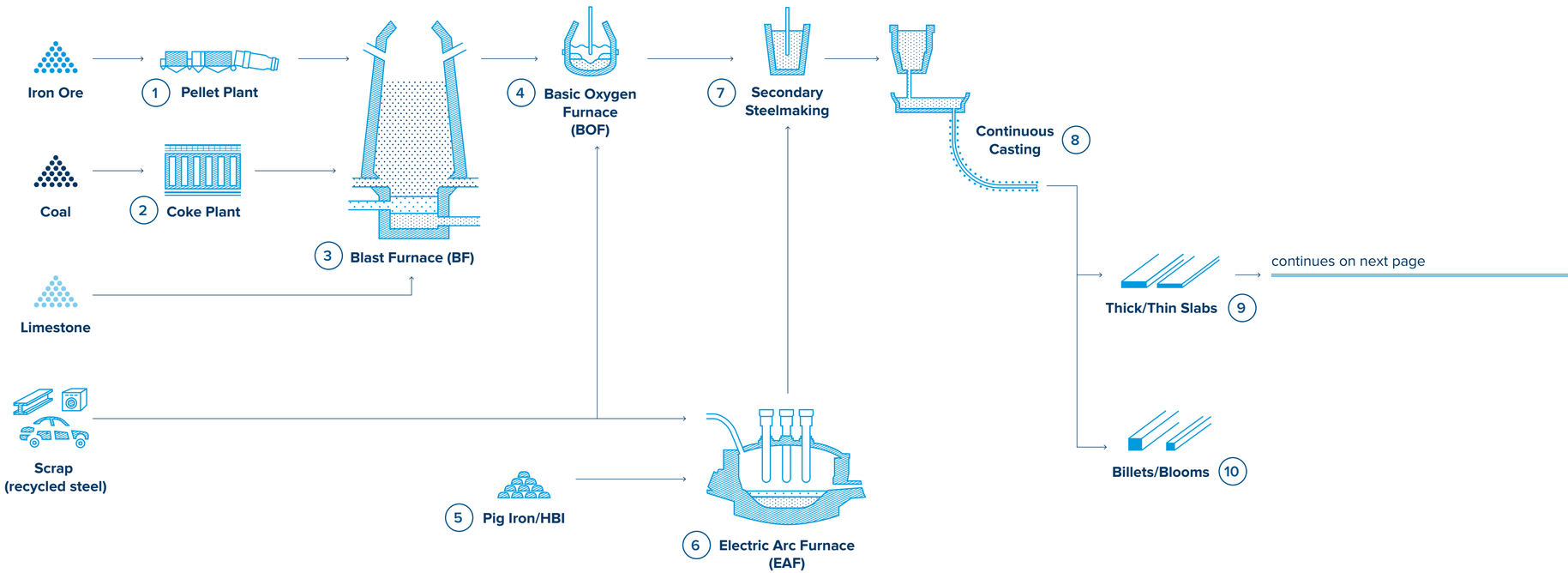
INTRODUCTION

How We Make Steel

Integrated Mills and Mini Mills

U. S. Steel uses two different processes for making steel: integrated and mini mill. The integrated process relies on blast furnaces and basic oxygen furnaces, while the mini mill process uses electric arc furnaces (EAFs). Each process uses different materials and energy sources, generating varying levels of GHG emissions.

U. S. Steel works hard to minimize the impacts of our steelmaking processes. Our company is developing capabilities to produce steel with lower GHG emissions that meets all the performance standards of our existing steel grades. Read more about our sustainable steels in our Inspiring Innovation section starting on page 21.

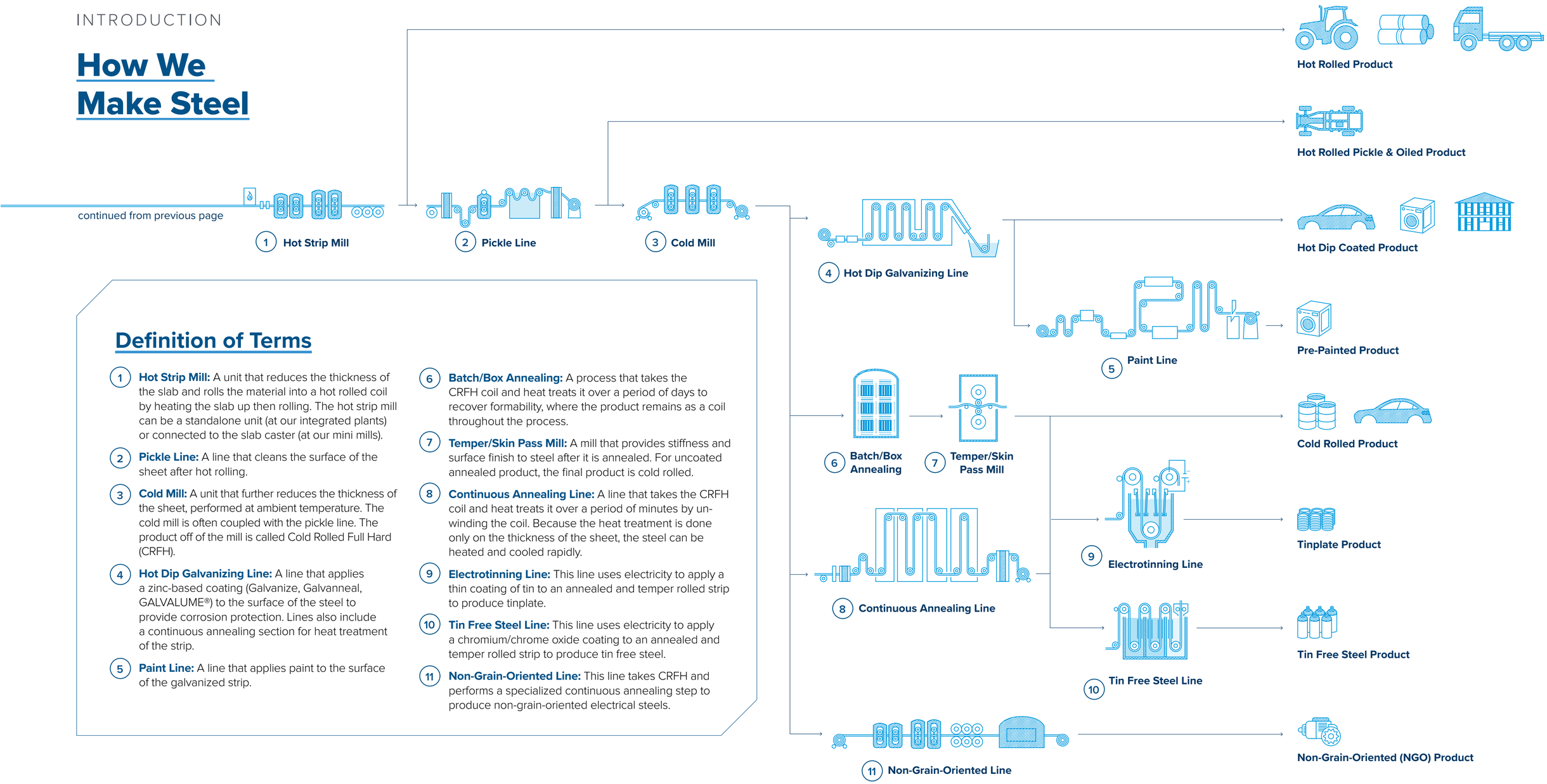


Definition of Terms

1. **Pellet Plant:** A unit that processes mined raw iron ore into iron ore pellets suitable for use in a blast furnace or direct reduced iron plant. It includes crushing, grinding, flotation, and heating/firing to form the pellet.
2. **Coke Plant:** A unit that converts mined coal into coke by baking the coal in a non-oxidizing atmosphere.
3. **Blast Furnace:** A vertical shaft furnace used for smelting liquid iron from iron ore pellets through heating and chemical reduction. Coke is used as the main fuel and reductant, while limestone is added to absorb impurities.
4. **Basic Oxygen Furnace:** A furnace that works by blowing pure oxygen into it to convert liquid iron and steel scrap into liquid steel.
5. **Pig Iron/HBI:** Pig iron is produced by solidifying liquid iron from a blast furnace into individual small ingots, or "pigs." Hot briquetted iron (HBI) is produced in a direct reduction process, where iron ore pellets are heated and chemically reduced without melting. Both of these products are classified as Ore-Based Metallics or Scrap Substitutes.
6. **Electric Arc Furnace:** A furnace that uses mostly electricity, supplemented by oxygen injection, to melt steel scrap and ore-based metallics into liquid steel.
7. **Secondary Steelmaking:** A group of processes that process and modify liquid steel from either the BOF or EAF to meet the final chemical and quality requirements through alloying, temperature adjustments and rinsing with argon.
8. **Continuous Casting:** A process that takes the liquid steel and solidifies it, with the shape of the semi-finished product determined by the shape of the caster molds.
9. **Thick/Thin Slabs:** Output of a continuous caster where the width is much larger than the thickness, and used for sheet and plate products.
10. **Billets/Blooms:** Output of a continuous caster where the width and thickness of the product is similar. The cross-section can be square, rectangle, or round, and the blooms are used for seamless pipe and long products.

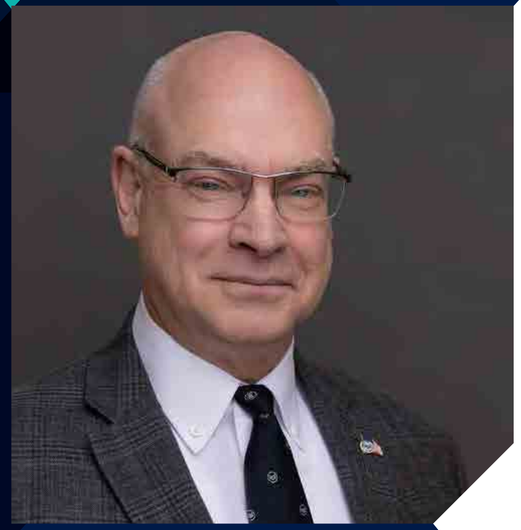
INTRODUCTION

How We Make Steel



Definition of Terms

1. **Hot Strip Mill:** A unit that reduces the thickness of the slab and rolls the material into a hot rolled coil by heating the slab up then rolling. The hot strip mill can be a standalone unit (at our integrated plants) or connected to the slab caster (at our mini mills).
2. **Pickle Line:** A line that cleans the surface of the sheet after hot rolling.
3. **Cold Mill:** A unit that further reduces the thickness of the sheet, performed at ambient temperature. The cold mill is often coupled with the pickle line. The product off of the mill is called Cold Rolled Full Hard (CRFH).
4. **Hot Dip Galvanizing Line:** A line that applies a zinc-based coating (Galvanize, Galvanneal, GALVALUME®) to the surface of the steel to provide corrosion protection. Lines also include a continuous annealing section for heat treatment of the strip.
5. **Paint Line:** A line that applies paint to the surface of the galvanized strip.
6. **Batch/Box Annealing:** A process that takes the CRFH coil and heat treats it over a period of days to recover formability, where the product remains as a coil throughout the process.
7. **Temper/Skin Pass Mill:** A mill that provides stiffness and surface finish to steel after it is annealed. For uncoated annealed product, the final product is cold rolled.
8. **Continuous Annealing Line:** A line that takes the CRFH coil and heat treats it over a period of minutes by unwinding the coil. Because the heat treatment is done only on the thickness of the sheet, the steel can be heated and cooled rapidly.
9. **Electrotinning Line:** This line uses electricity to apply a thin coating of tin to an annealed and temper rolled strip to produce tinplate.
10. **Tin Free Steel Line:** This line uses electricity to apply a chromium/chrome oxide coating to an annealed and temper rolled strip to produce tin free steel.
11. **Non-Grain-Oriented Line:** This line takes CRFH and performs a specialized continuous annealing step to produce non-grain-oriented electrical steels.



INTRODUCTION

Message from Our President and CEO

Dear U. S. Steel Stakeholders:

2023 was historic for U. S. Steel—which is certainly saying something when you are talking about an iconic, 123-year-old company. Most importantly, it was a year of record—indeed, historic—safety performance.

"Safety first" is U. S. Steel's mantra, and always will be, and in 2023 we lived that mantra more than ever. We delivered an unprecedented safety performance—besting even prior records that we set in 2022 and 2021. Our fundamental goal is that everybody goes home safely after their shift.

Or put another way: **Safety is our core value.**

2023 was historic in a different way as well, as we announced an agreement to be acquired by Nippon Steel, Japan's largest steelmaker, with investment-grade credit ratings, a global footprint, and an unwavering focus, like U. S. Steel, on values-based leadership and ethical conduct. U. S. Steel's pending transaction with Nippon Steel is terrific news for all our stakeholders: stockholders, customers, employees, communities—and our respective countries—who will all benefit from the new U. S. Steel.

It is also terrific news for the planet. Nippon Steel boasts unique expertise in emerging decarbonization technologies like carbon capture and hydrogen reduction and is a leader in operating integrated steelmaking productively. Nippon Steel also commands a significant annual budget for research and development. **Their pending investment in U. S. Steel sets us up for great gains in sustainability in the months and years to come, and the advanced, best-in-class technologies and know-how that Nippon Steel will transfer to U. S. Steel will extend the operational life of our existing plants and enable us to produce more innovative and greener steel products.**

That's crucial because **sustainability is now fully ingrained in U. S. Steel's corporate strategy**. That is to say, for U. S. Steel, business strategy and sustainability are inherently linked. We don't labor under the illusion that making steel more sustainable is an easy task, however; we know that to be the best stewards of the planet that we can, we will need to innovate.

And in 2023, innovate we did. For instance, we are meeting our customers' demands for lighter and stronger steels, while deploying lower-emissions technology in innovative ways. The upshot? New and innovative products like **COASTALUME**™, a maintenance-free and highly sustainable roofing and siding solution, designed specifically for those who work and live along our nation's coastlines. We also continue to innovate steelmaking processes as well; for instance, collaborating with CarbonFree to capture and mineralize up to 50,000 metric tons of CO_2 annually at our Gary Works facility.

As we operated safely, innovated and executed a momentous transaction, U. S. Steel also made steady progress on our in-flight strategic projects in 2023. Our DR-grade pellet facility at Keetac was completed on-time and on-budget. We cut the ribbon on our non-grain-oriented steel line at Big River Steel (BR1), empowering us to play a key role in advancing a greener economy. Work on our continuous galvanizing line, also at BR1, continues on track as well. And in late 2024, we look forward to the opening of BR2, our state-of-the-art mini mill that is rising out of a former soybean field, just next to the existing BR1. We see the sustainable future clearly and are accelerating this vision with our customers.

Thank you for your interest in and support of our company. As we move forward in partnership with Nippon Steel to become the best steelmaker with world-leading capabilities, we will continue on our sustainability journey—because we know that sustainable steelmaking is not only necessary to combat climate change, but is also a business imperative.

Best,

Dave Burritt
President and Chief Executive Officer

INTRODUCTION

Q&A with Our Senior Vice President of Sustainability and Chief Technology Officer

What brought you to U. S. Steel?

It was a long journey to U. S. Steel—nearly 9,000 miles! I'm originally from New Zealand—I have a funny accent that doesn't really come out in print—and worked for many years as an engineer in my home country. I've always been interested in developing and building things.

I moved to the United States in 2010 to join Whirlpool, where I spent many years designing appliances to be more innovative and efficient. After that I worked briefly at Deka Research on medical devices; I'm very keen to use engineering and innovation to improve people's lives.

And then I got a call from U. S. Steel. The opportunity that was presented to me—to work at a truly iconic company that, despite its deep historic roots, is deeply committed to innovating and to becoming more sustainable—was really too good to pass up. I joined U. S. Steel in late 2022 and have been thrilled to dive into the work.

What current or recent projects at U. S. Steel demonstrate this drive to innovation and sustainability?

Let me give you three.

In 2022, we launched our new pig iron caster at Gary Works. That means we are using our integrated facilities to produce a metallic that feeds our EAFs at U. S. Steel's Big River Steel Works—up to 500,000 tons a year. This is a great example of the inherent synergies between our legacy footprint and our newer assets.

Speaking of our legacy footprint, we continue to invest in our integrated steelmaking facilities to make them more environmentally sustainable as well. We have recently embarked on an ambitious project with CarbonFree to capture and repurpose the CO_2 emissions that come out of our blast furnaces at Gary.

Lastly, I'm also very pleased with our DR-grade pellet plant at Keetac, at our Minnesota mines. This move supports domestic manufacturing, simplifies complex global supply chains and also aids sustainability, because DR-grade pellets eventually find their way into EAFs. It also helps us put U. S. Steel on more sustainable footing, because it's helping us monetize our mining assets and gaining us new customers. This new facility became fully operational in May 2024.

What are you most excited about at U. S. Steel?

Well, I'm most excited about the opportunity we have here to have a huge impact. Think about it: steelmaking is responsible for about 8% of global greenhouse gas (GHG) emissions. At the same time, steel is utterly necessary for modern society, and will continue to be so. There is only one conclusion, then: steelmaking must reduce its carbon footprint. Steel isn't going anywhere, so we need to make a big reduction in steelmaking's GHG emissions.

I'm really excited about the ability to have a huge effect on reducing GHG emissions. We really can make a dent. Whether that's through investing in new processes and products at our integrated facilities, or continuing to build out our EAF capacity, with BR2 coming online later this year, there is a ton to be excited about. I really do feel like we're just getting started!

I'm also excited to be building on the legacy of a company with such a tremendous history. I feel truly privileged to work at U. S. Steel.

Christian Gianni
Senior Vice President of Sustainability and
Chief Technology Officer

INTRODUCTION

Sustainability Framework

Our sustainability strategy is leading the way in producing visionary solutions that benefit our customers and communities, our people and the planet. Our strategic investments focus on lowering GHG emissions in our operations and creating advanced products that support electrification and a green economy. We continue to collaborate with our customers to create leading-edge solutions that will shape the future.

1

Inspire Innovation

U. S. Steel's culture of innovation inspires the development of profitable, sustainable solutions for our customers and drives positive outcomes for our stakeholders. These innovations drive material efficiency, energy management, and process and product advances.

2

Protect Our Planet

U. S. Steel strives to minimize our environmental footprint by implementing GHG reduction and air-quality goals, and meeting other environmental standards. We engage with our stakeholders throughout the year and report on our performance to relevant groups across our organization.

3

Empower People

U. S. Steel maximizes the potential of the people we impact, both internally and outside the organization, through employee benefits and development and community outreach. Our focus on empowerment includes community engagement; corporate governance; diversity, equity and inclusion; safety and health; and relationships with unions and talent management.

INTRODUCTION

2024 Materiality Assessment

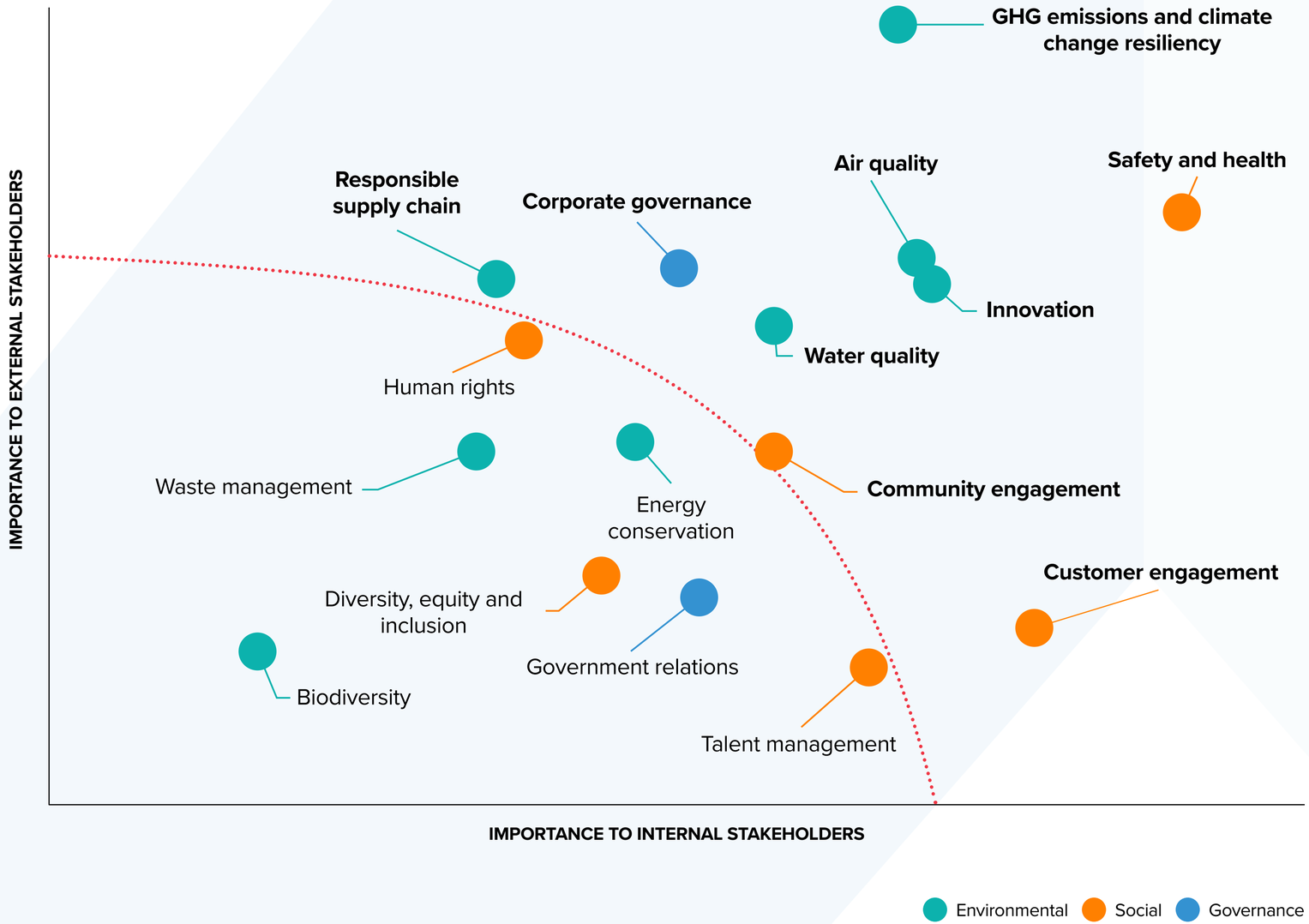
In 2024, U. S. Steel refreshed the materiality assessment that was conducted in 2022 and broadened our outreach to include input from more internal and external stakeholders.

We engaged more than 90 internal and 20 external stakeholders to assess and reprioritize material topics identified in 2022. We conducted interviews and surveys with leaders across U. S. Steel business lines and external stakeholders representing customers, suppliers, lenders and non-governmental organizations. The stakeholders rated the importance of sustainability and ESG topics to themselves and to other stakeholders, as well as to U. S. Steel's corporate goals and strategy. In addition, stakeholders commented on the sustainability and ESG topics they expect to grow in importance in the short and medium terms.

The matrix shows our 16 material topics in relation to stakeholder importance. The nine bolded topics are our main focus topics as of 2024. For more information on how we are integrating these topics into our short- and long-term strategies, see our GRI 3-3 disclosures starting on page 107.

U. S. Steel will continue to engage with a variety of internal and external stakeholders to understand evolving perspectives around sustainability and ESG topics and risks and opportunities across our value chain. The insights gathered from this materiality refresh will continue to shape our sustainability strategy and enterprise risk management mitigation strategies going forward.

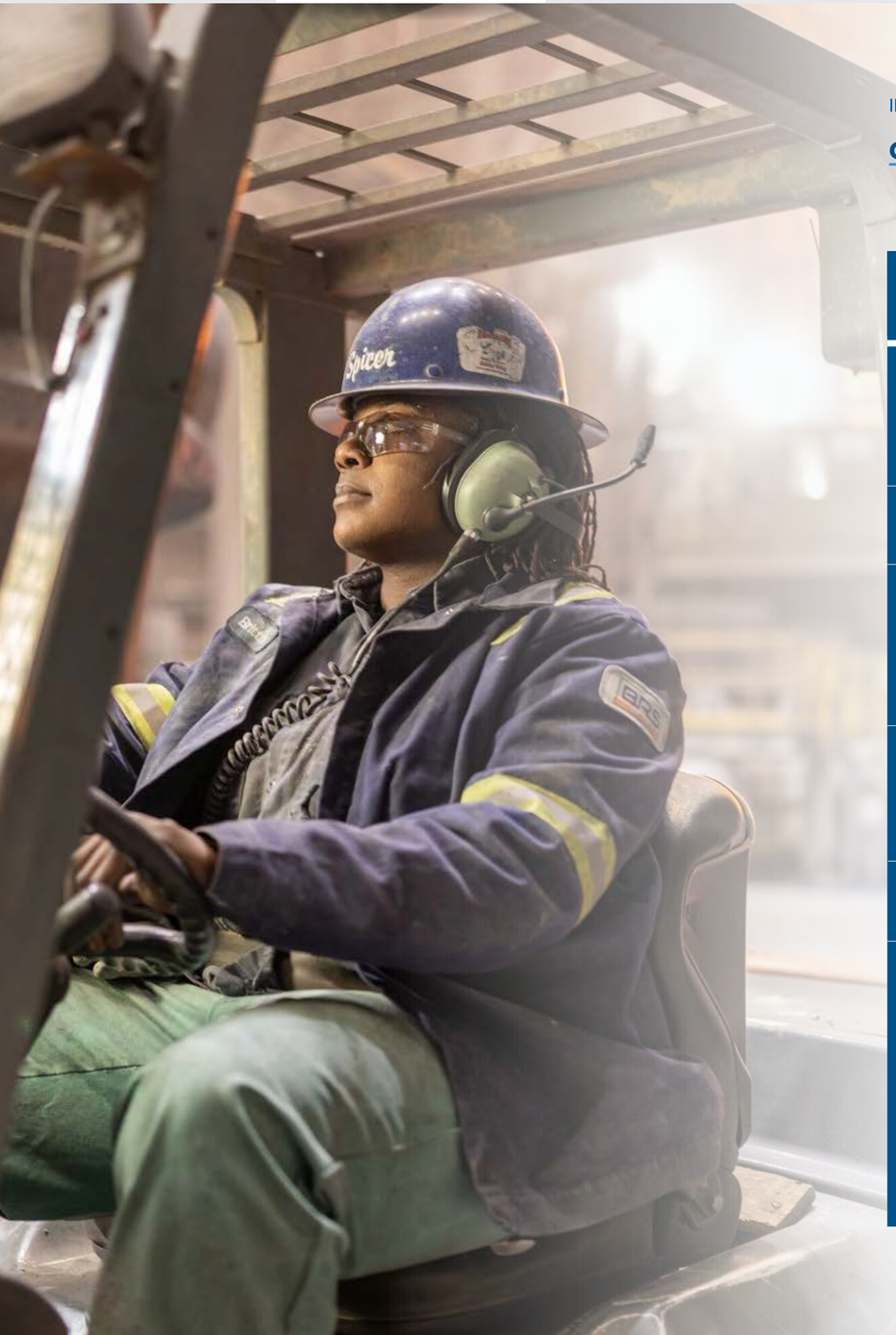
2024 Materiality Matrix



INTRODUCTION

Our Commitments and Progress

Goal	Progress to Date
Reduce emissions intensity (Scope 1 and 2) by 20% by 2030 based on 2018 baseline	Global emissions intensity decreased from 2022 to 2023 due to increased steel production allowing us to operate more efficiently, including by generating more of our own electricity (reducing the amount of electricity purchased from our electric suppliers). We also shut down three coke batteries at Clairton Plant, which helped optimize coke production to raw steel production. We worked with electricity suppliers to improve our Scope 2 emissions by taking advantage of electrical grid changes. The overall result is a 19.6% reduction in emissions intensity from our 2018 baseline year.
Achieve net-zero Scope 1 and 2 GHG emissions by 2050	Global absolute emissions increased from 2022 to 2023 to 32.5 million net tons CO_2e, which was an increase of just under 3%, due to increased steel production. We are working on various actions to reduce our emissions and meet the 2050 target, and these actions are detailed throughout the report.
Reduce Scope 2 GHG emissions intensity by 25% by 2030 at U. S. Steel's Big River Steel Works	Reduced Scope 2 GHG emissions intensity by 15% from our 2021 baseline.
Reduce or recycle 3% of water used in operations at U. S. Steel's Big River Steel Works by 2030	Continuing to look for new opportunities to reuse and recycle water used in our steelmaking operations.
Maintain water use of less than 2.4 cubic meters of water per metric ton of steel produced through 2028 at U. S. Steel's Big River Steel Works	From 2022 to 2023, there was a 5% increase in water use due to the addition of the non-grain-oriented (NGO) lines, but we remain below our target.
Increase the quantity of waste recycled by 10% at U. S. Steel's Big River Steel Works	7.07 metric tons of waste, including office paper, wood, plastic totes, soda cans and coffee waste was recycled.



Our Commitments and Progress (cont.)

Goal	Progress to Date
Reduce corporate nitrogen oxides (NO_x) emissions intensity by 10% by 2030 compared with our 2018 baseline	2023 actual NO_x emissions increased from 2022. The NO_x emission intensity decreased slightly in 2023 (1,697 NO_x net tons per million metric tons of crude steel) vs. 2022 (1,776 NO_x net tons per million metric tons of crude steel) primarily due to increase in steel production. We are on target to meet the 2030 goal.
Achieve ISO 45001 certification at our Minnesota Ore Operations in 2024	All operating facilities except for Minnesota Ore Operations and Granite City Works have been certified.
Increase representation of women and people of color in Senior Manager and above roles by 50% in North America by 2030, against our baseline year of 2022	Though we had a slight drop in representation for women in leadership roles (20.8% as of 2022 baseline to 20.3% at end of 2023), we are confident we remain on track toward our 2030 goal. POC representation increased from 7.6% as of baseline to 7.8% by end of 2023.
Support 100% pay, promotion and performance rating equity	We will continue to partner with an independent third party to conduct annual reviews of North American compensation, promotion and performance rating data and address findings in a timely manner. Our latest analyses confirm that we're delivering on this commitment.
Support the enhancement of our workforce's inclusive skillsets through participation in a DE&I learning opportunity	Achieved 80% non-mandatory participation by our North American non-represented workforce.
Continue our corporate contributions in 2024 and increase our volunteer hours by at least 5%	U. S. Steel directed $6.7 million in donations to 134 organizations, events and programs, and this includes $1.6 million in donations provided by U. S. Steel Košice. We continued to encourage employees' volunteer contributions to our local communities by providing eight hours of paid volunteer time to full-time, non-represented employees.

Inspiring Innovation

We believe our long-term success depends on our ability to adapt to the changing needs of our customers and their sustainability goals.

That's why U. S. Steel is advancing the future of steelmaking with our innovative processes and products. As we continuously optimize how we produce steel, our company brings essential value to our customers through transformative improvements. The results marry performance in critical safety applications with lighter-weight steel to help customers meet sustainability goals, among many other benefits.

INSPIRING INNOVATION

Decarbonization

We see the future of steel as a more sustainable one. That's why we are continuing to intensify efforts to become an industry leader in lower-GHG-emissions production methods, and in offering innovative and sustainable products. We have been progressing on our 2030 goal to reduce our global GHG emissions intensity by 20%. While we are committed to doing all that we can, we know that one company's actions are not enough, which is why we have partnered with like-minded companies to seek solutions. The challenges of climate change must be addressed by the global community and supported by our governments to create an environment where innovation and investment are encouraged.

Image: Digital rendering of SkyCycle™ plant for U. S. Steel Gary Works facility. Construction is expected to commence as early as summer 2024.

Photo: CarbonFree's SkyCycle™ carbon capture technology.

INSPIRING INNOVATION

Carbon Capture, Reduction and Utilization Projects

At our Edgar Thomson facility in Braddock, Pennsylvania, we are partnering with the U.S. Department of Energy (DOE) and GTI Energy in a demonstration project for ROTA-CAP™ carbon capture technology. ROTA-CAP™ is a process that combines a compact rotating packed bed with an advanced solvent to potentially achieve more than 95% capture of flue gases. ROTA-CAP™ could cost as little as half as much as conventional capture processes.

19.6%

We have been progressing on our 2030 goal to reduce our global greenhouse gas (GHG) emissions intensity by 20%, reducing our intensity by 19.6% in 2023

CARBONFREE®

In another DOE partnership project at the Edgar Thomson plant, we are collaborating with the National Energy Technology Laboratory (NETL) to test a membrane-based carbon capture technology starting in 2025. Membrane-based carbon capture is simple compared to other carbon capture technologies and has the potential to reduce capital and maintenance costs.

For our Gary Works facility in Gary, Indiana, we are partnering with CarbonFree to capture and mineralize up to 50,000 metric tons of CO_2 annually with the Company's SkyCycle™ technology. SkyCycle™ takes CO_2 from a blast furnace and converts it into a pure form of limestone that can be used in products such as plastics, rubber and paints, adhesives, sealants and caulks. The project will be the first commercial-scale carbon capture utilization plant at a steel plant in North America.

We are working with Carnegie Mellon University on Scaling Hydrogen-Direct Reduced Iron Pathways to Decarbonize Iron and Steelmaking. The DOE will provide funding to Carnegie Mellon University (CMU) to increase the Technology Readiness Level of the hydrogen-based direct reduction of iron oxide (DRI) process. U. S. Steel will work with CMU to conduct reduction tests on iron oxide pellets and carry out characterization activities by optical, electron and x-ray methods, as well as installing and testing a reactor for DRI conditions.

A U. S. Steel partnership with Molten Industries and the DOE will be piloting a new process that enlists methane pyrolysis to produce hydrogen for reducing iron ore, resulting in carbon-neutral steel production.

Through these DOE and CarbonFree partnerships, U. S. Steel is helping to shape the future of GHG emissions reduction for the entire steel industry. They also represent a big step forward in our ambition to achieve net-zero by 2050.

Employee Spotlight: Yun Li

Senior Research Consultant

U. S. Steel is always looking for ways to advance the science of steelmaking — including ways to make the process more sustainable. We've made significant strides, thanks largely to metallurgical scientist Yun Li, a Senior Research Consultant with our company. In his 23 years with U. S. Steel, Yun has helped us innovate steelmaking on several fronts. "The steel industry is an old one, but there are always new challenges for us to solve," he says.

One focus for Yun has been optimizing the raw materials used in steelmaking, which not only reduces costs and improves productivity, but also lowers energy consumption and emissions associated with the process. For example, Yun has helped the Company find ways to reduce the amount of lime used in producing a given amount of steel. This enables cutting back on the carbon-intensive process of producing lime, results in less slag and requires less energy in electric arc furnaces — all while lowering the cost of the process.

Other efforts that Yun has helped advance include increasing the recycling of slag and dust generated in steelmaking, and optimizing the temperature of liquid steel at each stage of the process to reduce overall energy consumption. Currently Yun is working to find better ways to bring more hydrogen-based and other green-energy processes into steelmaking.

While he remains a scientific researcher at heart, Yun emphasizes that he appreciates seeing his work have real-world impact at U. S. Steel. "It's very rewarding to see something I helped figure out find its way from an idea on the whiteboard to an improvement on the factory floor," he says.

INSPIRING INNOVATION

Material Development

Steel has always met important needs in society, bettering people's lives. The same is true as the world undergoes essential shifts to meet climate-related goals. Within the clean energy transition, steel has found its way into the most critical technologies. Sustainable steel products are essential to lowering GHG emissions and underpin the development of green technologies. They enable and support vehicle electrification, energy transmission and renewable-energy infrastructure, among many other important roles.

At U. S. Steel, we are meeting our customers' continued need to develop lighter and stronger steels, while utilizing lower-emissions technology, by creating the steels of tomorrow with the same tenacity and adaptability that has brought our steel solutions to life for more than 100 years. Our customers trust our highly skilled talent and advanced capabilities to create innovative products and specialty solutions for their ongoing and emerging requirements.

One way we demonstrate our commitment to sustainability is through our Life Cycle Assessment/Environmental Product Declarations (EPDs).[12] EPDs support customers and society at large by providing quantifiable, independent and audited environmental data to customers on the products they purchase. In 2023, customers were offered EPDs for flat rolled coil products melted at our integrated and mini mill plants in North America. Our three key offerings are hot rolled, cold rolled and corrosion-resistant flat rolled products.

A key sustainable-steel product is non-grain-oriented (NGO) electrical steel, produced by U. S. Steel Košice (USSK) and U. S. Steel's Big River Steel Works. In 2023, USSK used pilot lines and laboratory simulations to provide technical support to produce these advanced NGO electrical steels and set up new production processes at Big River Steel Works on their new NGO line.

[12] https://www.ussteel.com/sustainability/certifications

MINED • MELTED • MADE IN AMERICA

Advanced Products

To meet the needs of today's important applications, as well as to pave the way for tomorrow's, we are constantly developing and improving innovative steel products — all **mined, melted and made in America.** Here are some of those products:

GALVALUME®

A corrosion-resistant steel produced by U. S. Steel that is now offered with a first-of-its-kind, industry-leading warranty of up to 60 years.

InduX™

A wide, ultra-thin and lightweight steel, with all the magnetic properties necessary for electric vehicles (EV), as well as generators and transformers. This steel's optimized magnetic properties increase EV motor efficiency, leading to better mileage. InduX™ is produced on the new NGO electrical steel line at BR1 in Osceola, Arkansas, representing a significant investment in American jobs, and bolstering the resilience of the country's domestic supply chain.

COASTALUME™

Combines U. S. Steel GALVALUME® with DuPont™ Tedlar® PVF film to produce a maintenance-free and highly sustainable roofing and siding solution, designed to meet the special durability needs of coastal residential and commercial construction.

XG3™

A third-generation hot-dipped galvanized steel for automakers that offers a unique balance of high strength and high ductility. XG3™ products are in volume production for our automotive customers, helping them to achieve their weight reduction and performance goals. XG3™ grades, available in strength levels from 780 to 980 megapascals (MPa) from our newest line at PRO-TEC Coating Company, are an important part of U. S. Steel's broad portfolio of Advanced High-Strength Steel products.

INSPIRING INNOVATION

Process Improvements

Along with adding mini mills to our arsenal, we are focused on improving the capabilities of all our operating sites to ensure we can produce as many of our products as possible by both the integrated and mini mill processes. These efforts will help us as we continue to work toward our goal to achieve net-zero Scope 1 and 2 GHG emissions by 2050. Our deep understanding of metallurgy and processing technology paired with more than a century of understanding our customers' needs is the key to creating highly specialized products.

We are also incorporating proprietary automated analytics tools and monitoring systems to optimize our products and systems. Advanced analytics have helped us assess product lifespans, improve our emergency response and reduce our carbon emissions, supporting values across our S.T.E.E.L. Principles.

We have undertaken a variety of advanced process improvement projects:

Keetac DR-grade pellets: This project represents a $150 million investment in direct-reduced-grade (DR-grade) pellet capabilities at our Minnesota Ore Operations Keetac taconite plant in Keewatin, Minnesota. DR-grade pellets supply a key input for the feedstocks used in lower-emissions electric arc furnaces (EAFs), improving their quality and efficiency. Keetac will gain the flexibility to supply pellets for our existing blast furnaces and EAFs. The project was completed in late 2023, with the first pellets produced in 2024.

metriX: Implemented at the plant level, metriX is the next evolution of continuous improvement. It tracks progress on cost-savings, sustainability-related improvement projects on a monthly basis. This program is modeled after the Define, Measure, Analyze, Improve, Control (DMAIC) process:

+ **Define** the issue, opportunity for improvement, and improvement goals and activities
+ **Measure** and track performance
+ **Analyze** the progress to determine any weaknesses in the process
+ **Improve** performance by determining root cause of any weaknesses
+ **Control** the improved process and future performance

In 2023, we made significant improvements to our processes utilizing metriX.

More information on our continuous improvement projects can be found in the Protecting Our Planet section beginning on page 31.

INSPIRING INNOVATION

Process Improvements (cont.)

+ **Gary Works forms digitization:** As a first step in a broader effort to digitize and streamline a range of processes at our Gary Works, the plant has digitized several medical and safety forms and made them available on mobile devices. The project is saving the time and paper required to manually print, distribute, process and track paper forms, increasing productivity and facilitating faster responses to employee needs. A number of other processes are scheduled for digitization in 2024.

+ **Pig iron caster at Gary Works:** This investment in Gary Works is creating needed material for our lower-emissions electric arc furnaces, combining the best of integrated and mini mill technologies. The pig machine will be fed with iron ore from the Company's Minnesota Ore Operations, Minntac and Keetac. The produced pig iron is expected to supply up to half of the ore-based metallics needs for U. S. Steel's Big River Steel Works.

+ **MineMind™, developed using Google Cloud:** An AI-driven application that aims to simplify equipment maintenance by providing optimal solutions for mechanical problems, saving time and money and improving productivity. MineMind™ reduces the amount of time needed to complete a work order by an estimated 20%. The initial phase of the launch began in August 2023, with the installation of a foundation AI technology platform owned, operated and secured by U. S. Steel's IT team. Google Cloud and U. S. Steel worked together to deploy MineMind™ as a production-ready app that began preliminary testing in April 2023. We are excited that our maintenance teams at Minnesota Ore Operations (Minntac and Keetac) will have the ability to harness the power of Google Cloud's generative AI technology as a secure app, running alongside their existing technology and solutions. The application will impact more than 60 haul trucks at U. S. Steel's Minnesota Ore Operations Minntac and Keetac facilities.

+ **Automated thread gaging systems at the Offshore Operations Houston facility:** The tubular plant deployed two automated, non-contact premium thread gaging systems at the Offshore Operations Houston facility in Houston, Texas. The automated systems were designed to replace less precise manual mechanical gaging methods that have been used for several decades. Additionally, they eliminated an inspection bottleneck, increasing overall productivity of the threading line by 40% and delivering $1.34 million in cost savings in 2023.

INSPIRING INNOVATION

Partnerships

U. S. Steel works closely with many of our customers to solve specific design problems in product manufacturing and to customize solutions. We start by identifying our customers' business needs, requirements and obstacles. Then we develop solutions such as lightweighting, grade modifications, part redesign and cost-saving suggestions, as well as producing steel with reduced GHG emissions.

The more our customers learn about how steel's properties can be changed, the more they are turning to differentiated steel products early in the design process and pushing the boundaries of steel use. These collaborations build a high level of trust, resulting in strong, multiyear business relationships.

Automotive steel

U. S. Steel has been innovating on behalf of the automotive industry for its entire history. We are continually finding new ways to make steel, providing material aspects and performance that lower automotive manufacturing costs and vehicle weight while improving vehicle performance and safety. And our steel helps automotive manufacturers meet their sustainability goals.

One acknowledgement of our dedication to both innovation and improving automotive steel was receiving the 2023 Steelie Award for Innovation of the Year from the World Steel Association. The award was given for U. S. Steel's Big River Steel Works' development of a new lean, single phase steel for automotive applications that is extremely strong, highly formable and durable, while significantly saving cost and reducing CO_2 emissions by more than 82% compared to integrated steel manufacturing. The hot rolled process for making the sheets eliminates the need for cold rolling and high-temperature annealing, and the resulting sheets have excellent weldability and crack-resistance. It is also the lowest CO_2-emitting process of any hot rolled steel. The new steel is a big win for U. S. Steel, for the automotive industry, for vehicle buyers and for the environment.

The award was given for U. S. Steel's Big River Steel Works' development of a new lean, single phase steel for automotive applications that is extremely strong, highly formable and durable, while significantly saving cost and reducing CO_2 emissions by more than

82%

compared to integrated steel manufacturing

INSPIRING INNOVATION

Customer Collaborations

The need for countries and companies to be on a path to net-zero GHG emissions presents new opportunities for steelmakers. As an essential manufacturing material, steel supports the decarbonization of electric power generation, transport vehicles and residential and commercial buildings. These sectors are currently responsible for U.S. GHG emissions of 25%, 28% and 13%, respectively.[13]

In 2023, U. S. Steel established new customer relationships across diverse industries that support the transition to a lower-carbon economy. Several of these customers' products support lower end-user emissions across their value chains.

BMW

BMW is focused on significantly reducing the carbon footprint of its steel sourcing, which is why they have partnered with U. S. Steel's Big River Steel Works to help them reach their sustainability goals. Purchasing lower-carbon-footprint steel from BR1 has "helped us achieve our current 100% renewable energy and lower CO_2 footprint targets for 2024," says BMW. About half of BMW's flat steel requirements are supplied by EAFs. This manufacturing process has significant potential for CO_2 savings compared to coal-based steel production in a blast furnace. With its versatile properties, steel is nevertheless one of the key materials for automotive manufacturing and will be no less important for future vehicle concepts and generations.[14]

[13] https://www.epa.gov/ghgemissions/sources-greenhouse-gas-emissions
[14] https://www.press.bmwgroup.com/global/article/detail/T0405678EN/bmw-groupsecures-co2-reduced-steel-for-global-production-network?language=en

DuPont

U. S. Steel and DuPont launched a new product in 2023, COASTALUME™, North America's first GALVALUME® solution engineered and warrantied for coastal environments. Marking a collaboration of two iconic American industrial companies, the new COASTALUME™ product combines the strength and self-healing characteristics of U. S. Steel's GALVALUME® solution with DuPont's Tedlar® polyvinyl fluoride (PVF) film barrier that helps resist saltwater corrosion, UV damage, cracking, impact and more.

Today, nearly 40% of Americans live in coastal counties and increasingly face unpredictability and damage caused by environmental factors such as hurricane force winds and saltwater spray. By combining these two materials for the first time, U. S. Steel and DuPont have built a maintenance-free roofing solution that offers a level of durability and reliability needed in residential and commercial construction along the coast.

Photo: Residence featuring U. S. Steel's COASTALUME™ roofing.

INSPIRING INNOVATION

Partnerships

To advance decarbonization technology in the steel industry, we collaborate with energy and technology companies, government, non-profits and universities. These collaborations enable us to play a critical role in the race to decarbonize and support our objective of achieving net-zero GHG emissions by 2050.

UNIVERSITIES

Carnegie Mellon University
Center for Iron and Steelmaking Research

Carnegie Mellon University
Frontiers in Steelmaking Project Course

Carnegie Mellon University and U.S. Department of Energy
Scaling Hydrogen-Direct Reduced Iron Pathways to Decarbonize Iron and Steelmaking

Colorado School of Mines
Advanced Steel Processing & Products Research Center and Continuous Casting Center

McMaster University
Steel Research Centre

Missouri University of Science & Technology
Peaslee Steel Manufacturing Research Center

Purdue University Northwest and U.S. Department of Energy
Steel Manufacturing Simulation and Visualization Consortium

Technical University of Košice, Slovakia
Faculty of Materials, Metallurgy and Recycling

University of Illinois and U.S. Department of Energy
Direct Air Capture Design Study

University of Michigan
Global CO_2 Initiative at the University of Michigan College of Engineering

GOVERNMENT

The U.S. Department of Energy National Energy Technology Laboratory
Testing of Advanced Carbon Capture Membrane Technology

ENERGY AND TECHNOLOGY COMPANIES

CarbonFree
Carbon Capture Definitive Agreement

Carnegie Foundry

GTI Energy and U.S. Department of Energy
ROTA-CAP™ Engineering-Scale Testing of Transformational Carbon Capture Technologies for Industrial Plants

Molten Industries Inc. and U.S. Department of Energy
Carbon-Neutral Steel Production with Methane Pyrolysis Driven Direct Reduced Iron Project

NON-PROFITS

Allegheny Conference
on Community Development Energy Task Force

Association for Iron & Steel Technology

Energy Horizons Cross-Sector Collaborative,
convened by Team Pennsylvania, a nonpartisan public-private partnership

Mission Possible Partnership
Net-Zero Steel Initiative

ResponsibleSteel™

RMI (Rocky Mountain Institute)
Steel Climate-Aligned Finance Working Group

World Steel Association
Sustainability Charter Member

Protecting Our Planet

To help ensure the future of steel is one that safeguards our planet, we continue to invest and innovate to reduce our environmental footprint.

Our efforts span all facets of our business, representing the combined efforts of our dedicated employees, our senior management and Board, our customers, our suppliers, our partners and our communities. We are encouraged by our progress in reducing our emissions, lowering our energy footprint, reducing waste, and protecting water and air. But we know there is more to do to protect the planet, and we are determined to accelerate our efforts.

PROTECTING OUR PLANET

Environmental Stewardship

Environmental stewardship is a core priority at U. S. Steel. As one of the S.T.E.E.L. Principles that define our practices and values, caring for the environment is deeply embedded in our culture and practices. Our planet's future depends on safeguarding the vital natural resources that keep our communities and ecosystems healthy.

Due to a myriad of environmental regulations, we must meet extensive environmental compliance requirements across our operations. Environmental compliance and building strong community relationships are two of the U. S. Steel Environmental Affairs team's top priorities.

Our environmental compliance costs include outlays for testing, sampling, monitoring, inspections and equipment. For example, at the Mon Valley Works alone, U. S. Steel spends approximately $100 million annually on environmental compliance. U. S. Steel's environmental expenditures totaled $345 million in 2023, $334 million in 2022 and $302 million in 2021. Overall, environmental compliance expenditures represented approximately 2% of U. S. Steel's total costs and expenses in 2023, 2022 and 2021.

Combining two of our S.T.E.E.L. Principles — Environmental Stewardship and Excellence and Accountability — into one initiative, we launched our Environmental Excellence campaign in 2022. The initiative's goal is to strengthen awareness, education and engagement efforts regarding environmental stewardship throughout our organization. In 2023, we continued to support and advance the campaign by extending many of its components and initiating several new campaign actions.

One way we work to have a positive impact is through our SteelSUSTAINABILITY Employee Resource Group. Created in 2022, its members continually foster greater participation in events and volunteer activities that heighten awareness and support for Environmental Excellence throughout our workforce.

We believe that being a good corporate citizen requires a dedicated focus on how our industry can impact the environment. U. S. Steel advocates for the development of appropriate air, water and waste laws and regulations at the local, state, national and international levels that are based upon proven technology, sound science and data.

$100M

At Mon Valley Works alone, U. S. Steel spends approximately $100 million annually on environmental compliance

Environmental Excellence Awards

The goals of our Environmental Excellence Awards program, initiated in 2023, are to recognize individuals and teams for a strong commitment to Environmental Excellence and to encourage all employees to further embrace, and continue to strive for, Environmental Excellence.

Projects and actions that demonstrate noteworthy commitment to one or more of the following goals are eligible for an award:

1. **Follow work practices and procedures**
2. **Comply with environmental regulations**
3. **Prevent environmental incidents**
4. **Increase energy efficiency**
5. **Reduce emissions and discharge**
6. **Prioritize material reuse and recycling**
7. **Enhance communications**

In 2023, 13 individuals and teams were recognized for their work to further environmental excellence.

PROTECTING OUR PLANET

Greenhouse Gas Emissions

Although producing steel is carbon-intensive, we have a roadmap to get to net-zero Scope 1 and Scope 2 emissions by 2050. Approximately 70% to 80% of the greenhouse gas (GHG) emissions from integrated steelmaking are associated with the use of coke and coal to melt iron in blast furnaces. U. S. Steel has always strived to be on the leading edge of the most energy-efficient production of steel using blast furnaces. Further, we are making steel by melting recycled steel scrap using electricity in electric arc furnaces (EAFs), which produces significantly less GHG emissions. U. S. Steel recognizes the importance of having both routes of steel production while transitioning to a lower-carbon economy.

In 2021, U. S. Steel published a Climate Strategy Report, which outlines our vision for achieving our net-zero goal.

Our progress toward lowering our Scope 2 emissions will continue through 2024 with important milestones. For example, U. S. Steel's second mini mill, BR2, is expected to start up in 2024, which will likely reduce our GHG emissions intensity. Entergy Arkansas' Driver Solar project, which is located adjacent to the Big River Steel Works operations, will begin providing Big River Steel Works with up to 250 MW of solar power later this year, significantly increasing Big River Steel Works' use of renewable energy.

To see our GHG emissions-related highlights, goals and progress, visit pages 5 and 19.

Photo: Mon Valley Works electric battery-powered locomotive.

PROTECTING OUR PLANET

Greenhouse Gas Emissions (cont.)

GHG Emissions (million metric tons CO_2e)

Scope 1	2021	2022	2023
U.S. Operations	20.04	18.70	19.26
USSK Operations	8.98	7.32	7.97
Total	29.03	26.02	27.23
Market-Based Scope 2			
U.S. Operations	2.55	2.58	2.16
USSK Operations	0.08	0.13	0.12
Total	2.63	2.71	2.28

GHG Intensity (metric tons CO_2e/metric tons raw steel)

Scope 1 GHG Intensity	2021	2022	2023
U.S. Operations	1.68	1.70	1.64
USSK Operations	2.01	2.10	2.00
Total*	1.77	1.80	1.73
Market-Based Scope 2 GHG Intensity			
U.S. Operations	0.21	0.23	0.18
USSK Operations	0.02	0.04	0.03
Total*	0.16	0.19	0.15

GHG Intensity — North America by Business Segment

	Units	Scope 1 Intensity	Market-Based Scope 2 Intensity	Total Intensity
Integrated	Metric tons CO_2e/metric tons raw steel	1.94	0.04	1.98
Mini Mills	Metric tons CO_2e/metric tons raw steel	0.20	0.13	0.33
Tubular	Metric tons CO_2e/metric tons raw steel	0.36	0.43	0.79
Pellets	Metric tons CO_2e/metric tons pellets	0.09	0.05	0.14

*GHG intensities for Scope 1 and Scope 2 are calculated individually for U.S. and USSK operations as well as for the total operations.

PROTECTING OUR PLANET

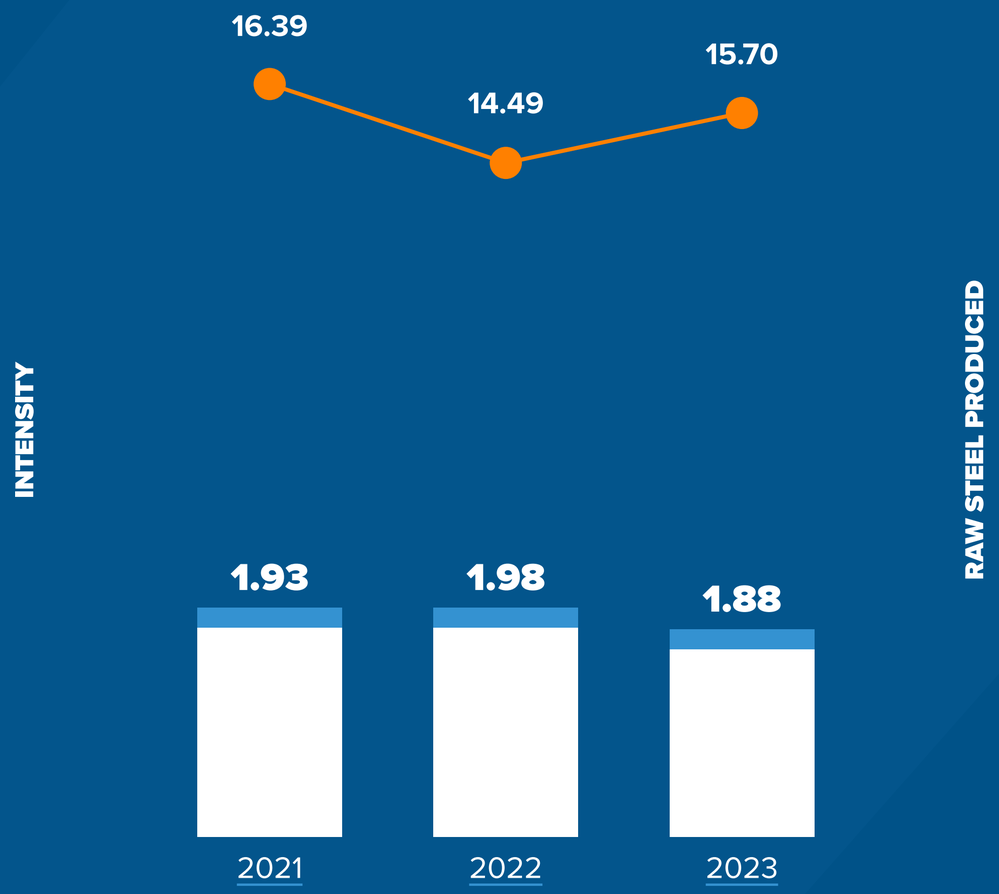
Greenhouse Gas Emissions (cont.)

U. S. Steel Annual Total Greenhouse Gas Emissions Intensity and Production for the Global Operations

Intensity Units — metric tons CO_2/metric ton raw steel produced

Raw Steel Produced Units — million metric tons

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



PROTECTING OUR PLANET

Greenhouse Gas Emissions (cont.)

Scope 3 emissions details

Category	2023
Category 1 – Purchased Goods and Services	9.36 million metric tons
Category 2 – Capital Goods	0.39 million metric tons
Category 3 – Fuel and Energy Related Activities	5.19 million metric tons
Category 4 – Upstream Transportation and Distribution	1.02 million metric tons
Category 6 – Business Travel	1,869 metric tons
Category 7 – Employee Commuting	13,400 metric tons

We have undertaken and planned several initiatives that will advance our progress toward our net-zero goal:

+ **Process optimization:**
  Process models are helping us increase efficiencies in our current steel mills.
+ **Renewables:**
  We are using more renewable energy to power our facilities, and we'll continue to look for ways to increase our usage, as with the Driver Solar project at U. S. Steel's Big River Steel Works.
+ **Direct-reduced iron (DRI) with natural gas:**
  DRI reduces our reliance on carbon-intensive coal and coke.
+ **DRI with hydrogen:**
  An emerging technology, using hydrogen will greatly reduce our direct GHG emissions from the DRI process.
+ **Mini mills:**
  With the addition of U. S. Steel's Big River Steel Works, we added mini mills that rely on electric arc furnaces (EAFs), which produce 70–80% less Scope 1 and 2 GHG emissions than conventional blast furnace/basic oxygen furnaces. We are further expanding our mini mill footprint with the addition of BR2 later in 2024.
+ **Carbon capture:**
  Another emerging technology, carbon capture, promises to reduce our steelmaking CO_2 emissions by grabbing CO_2 out of our process gas waste streams, so that it can be stored, or utilized in a variety of ways. For more information on our carbon capture initiatives, please see page 24.
+ **Electrification and hydrogen use:**
  Electricity and hydrogen can be used to replace carbon-containing fuels.
+ **Electrical grid advances:**
  Improvements to the grid, including the addition of more green energy, will lead to a reduction in Scope 2 emissions and enable Scope 1 reductions.
+ **Offsets and credits:**
  Any remaining emissions-reduction gaps can potentially be closed through carbon offsets or credits.

PROTECTING OUR PLANET

Greenhouse Gas Emissions (cont.)

How We Are Lowering Our Emissions:

Cutting emissions through recycling: Our mini mill plants, U. S. Steel's Big River Steel Works and Fairfield Tubular, use electric arc furnaces to melt scrap steel and use it as a key component of new steel, reducing emissions and cost. The forthcoming BR2 mini mill uses the same technology, thereby increasing our recycling capability in addition to producing on average 70-80% less Scope 1 and 2 GHG emissions per ton of steel than a conventional integrated mill, which relies on blast furnaces or basic oxygen furnaces.

Swapping diesel fuel for battery power: We converted two diesel switcher locomotives at our Mon Valley Works' Edgar Thomson and Clairton Plants to battery power. The conversion represented a more than $2.3 million investment, with the remaining cost offset through a partnership with the Pennsylvania Department of Environmental Protection (DEP). It will be worth it: the change is expected to reduce airborne particulate matter (PM2.5) emissions by 770 pounds annually—equivalent to the amount emitted by 7,000 gasoline-powered passenger vehicles. The move will also reduce the amount of diesel fuel consumed at the facilities by 40,000 gallons annually.

Reducing natural gas usage: At the end of 2023, U. S. Steel Košice (USSK) in Slovakia replaced much of its natural gas consumption with coke oven gas generated in its furnaces.

The Gary Works facility undertook several projects to reduce purchased natural gas used as boiler fuel by increasing the utilization of the blast furnace gas byproduct back into the system. One of these projects, tracked and monitored by our metriX platform, improved the reliability of the gas main that supplies blast furnace gas to all the boilers. The usage of blast furnace gas was maximized and resulted in reduced natural gas purchase and saved $7.6 million in 2023. Over the span of four years, 699,807 MMBtu of natural gas has been offset.

An emissions-cutting remake: USSK rebuilt one of its hot blast stoves with mostly new and upgraded parts, an improvement that's expected to reduce projected CO_2 emissions by about 90,000 metric tons per year.

Flaring reduction: From 2019 to 2023, Granite City Works has had a 70% reduction in CO_2 emissions at the blast furnace gas flare stack, resulting in an estimated reduction of 800,000 metric tons of CO_2 and an overall savings of $18.1 million. This was accomplished by implementing multiple tuning and testing initiatives, conducting one-on-one operator training sessions, setting individual operator targets and applying adaptive concepts that encompassed operational changes.

To complement the GHG reduction efforts, we also increased our steam generation to 4,766,000 pounds per hour through additional efficiency implementation. This steam is used for electrical generation and iron and steel production support at the Granite City Works facility.

50,000 MW/h of electrical generation was not expected to be achievable, until 2022 when we exceeded that two times and another two times in 2023. This broke all-time records for electrical generation in the history of the generator since it was constructed in 2009:

1. April 2022—generation exceeded 50,000 MW/h at an actual of 50,124 MW/h, averaging 69.62 MW for the month

2. May 2022—highest monthly generation since the plant was constructed (69.7 MW monthly average equaling 51,837 MW/h)

3. March 2023—generation exceeded the 50,000 MW/h at an actual of 50,016 MW/h, averaging 67.23 MW for the month

4. May 2023—generation exceeded the 50,000 MW/h at an actual of 50,686 MW/h, averaging 68.13 MW for the month

Shipment of products from trucking to rail: We prioritized the shipment of products via rail as opposed to truck at our Fairfield Tubular Operations in 2022. According to the Association of American Railroads, moving freight by rail instead of truck reduces GHG emissions by up to 75%.[15] Collaboration with core U. S. Steel distribution partners was key to improving supply chain visibility from production through finished inventory, and to coordinating efficient unloading of railcars at destinations. We are still maximizing on these benefits in 2023.

70–80% less

The average ton of steel a mini mill produces has 70–80% less Scope 1 and 2 GHG emissions as compared to a conventional integrated mill

[15] Association of American Railroads. "Freight Rail & Preserving the Environment." DocsLib.org, April 2021, https://docslib.org/doc/974478/freight-rail-preserving-the-environment

PROTECTING OUR PLANET

Decarbonization at U. S. Steel

Goals

+ Reduce emissions intensity[16] by 20% by 2030 based on 2018 baseline
+ Achieve net-zero[16] GHG emissions by 2050

[16] Scope 1 and 2

Progress

- Global emissions intensity decreased from **2022 to 2023**
- Reduced our **Scope 2 emissions** through the additional use of renewables
- BR1 began participating in **Entergy's Green Promise** tariff program
- Released **Environmental Product Declarations** (EPDs) for most of our products
- Became the first industrial company to use **battery-powered locomotives**
- BR1 reduced **Scope 2 emissions intensity by 15%** from a 2021 baseline
- USSK will reduce up to **90,000 metric tons of CO_2** emissions due to operational upgrades
- Shut down **three coke batteries** at Clairton Plant

Looking Forward

+ U. S. Steel's Big River Steel 2 (BR2), our second mini mill, is expected to start up in 2024
+ U. S. Steel's Big River Steel Works will be able to receive up to 250 MW of solar power from the Entergy Arkansas Driver Solar project beginning in 2024
+ Partnering with GTI Energy and the Department of Energy (DOE) to test an engineering-scale ROTA-CAP™ CO_2 capture system on real flue gas conditions at our Edgar Thomson facility
+ Working with the National Energy Technology Laboratory (NETL) to develop a thin film composite (TFC) membrane for industrial carbon capture for testing at our Edgar Thomson facility in 2025
+ Collaborating with Molten Industries Inc. and the DOE to integrate clean hydrogen produced via methane pyrolysis to reduce iron ore to iron in a direct reduction process in our blast furnaces
+ Partnering with Carnegie Mellon University to increase the Technology Readiness Level of the hydrogen-based direct reduction of iron oxide (DRI) process
+ Utilizing CarbonFree's SkyCycle™ technology at our Gary Works facility to capture and mineralize up to 50,000 metric tons of CO_2 per year

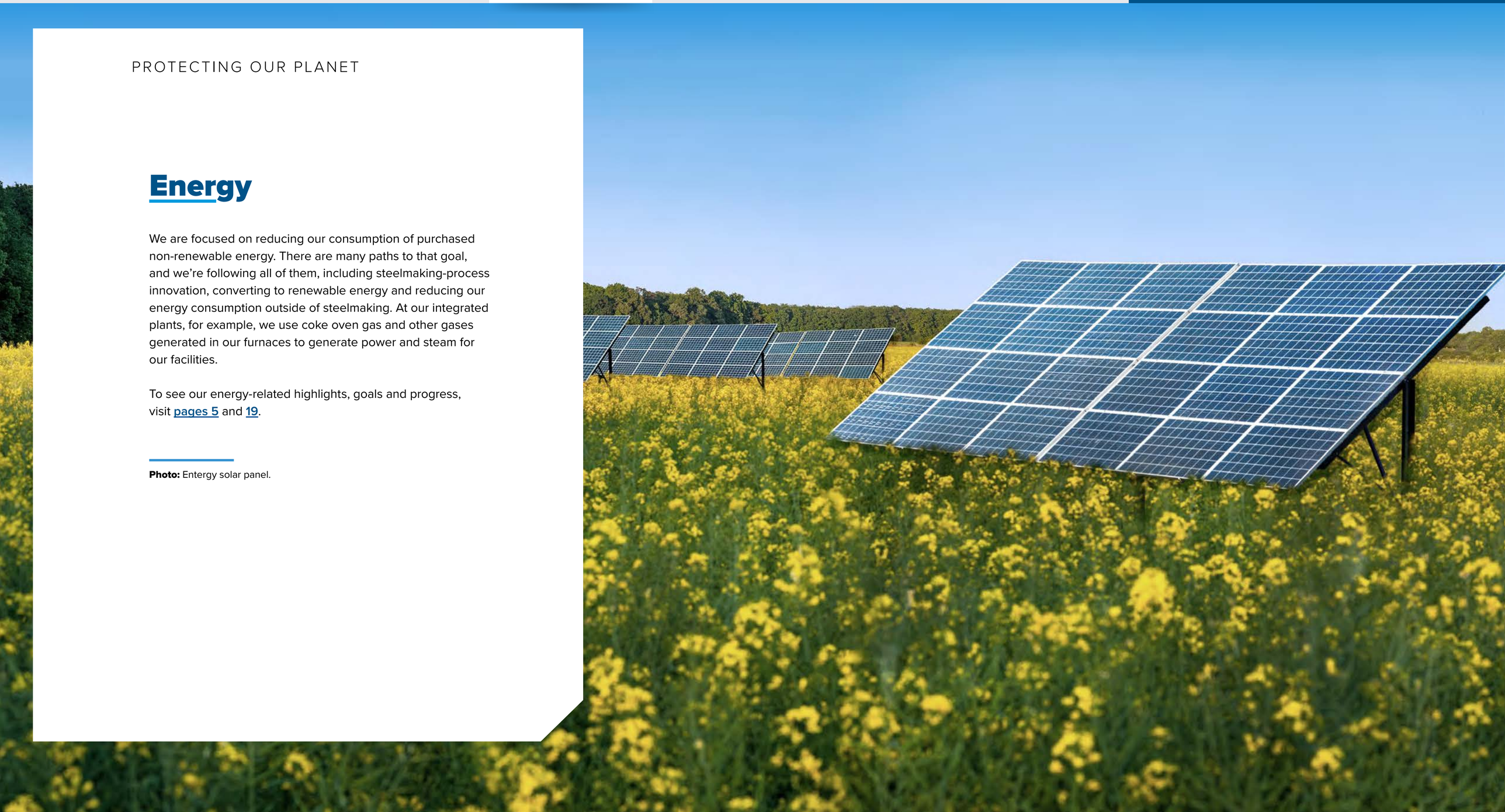
PROTECTING OUR PLANET

Energy

We are focused on reducing our consumption of purchased non-renewable energy. There are many paths to that goal, and we're following all of them, including steelmaking-process innovation, converting to renewable energy and reducing our energy consumption outside of steelmaking. At our integrated plants, for example, we use coke oven gas and other gases generated in our furnaces to generate power and steam for our facilities.

To see our energy-related highlights, goals and progress, visit pages 5 and 19.

Photo: Entergy solar panel.



PROTECTING OUR PLANET

Energy (cont.)

Data

Energy (million megawatt hours) and Energy Intensity (megawatt hours/metric tons raw steel)

Usage	**2021**	**2022**	**2023**
U.S. Operations	76.72	71.94	72.25
USSK Operations	27.27	22.53	23.44
Total	**103.98**	**94.47**	**95.69**
Intensity			
U.S. Operations	6.44	6.54	6.17
USSK Operations	6.10	6.47	5.88
Total*	**6.34**	**6.52**	**6.09**

*Energy intensities are calculated individually for U.S. and USSK operations as well as for the total operations.

PROTECTING OUR PLANET

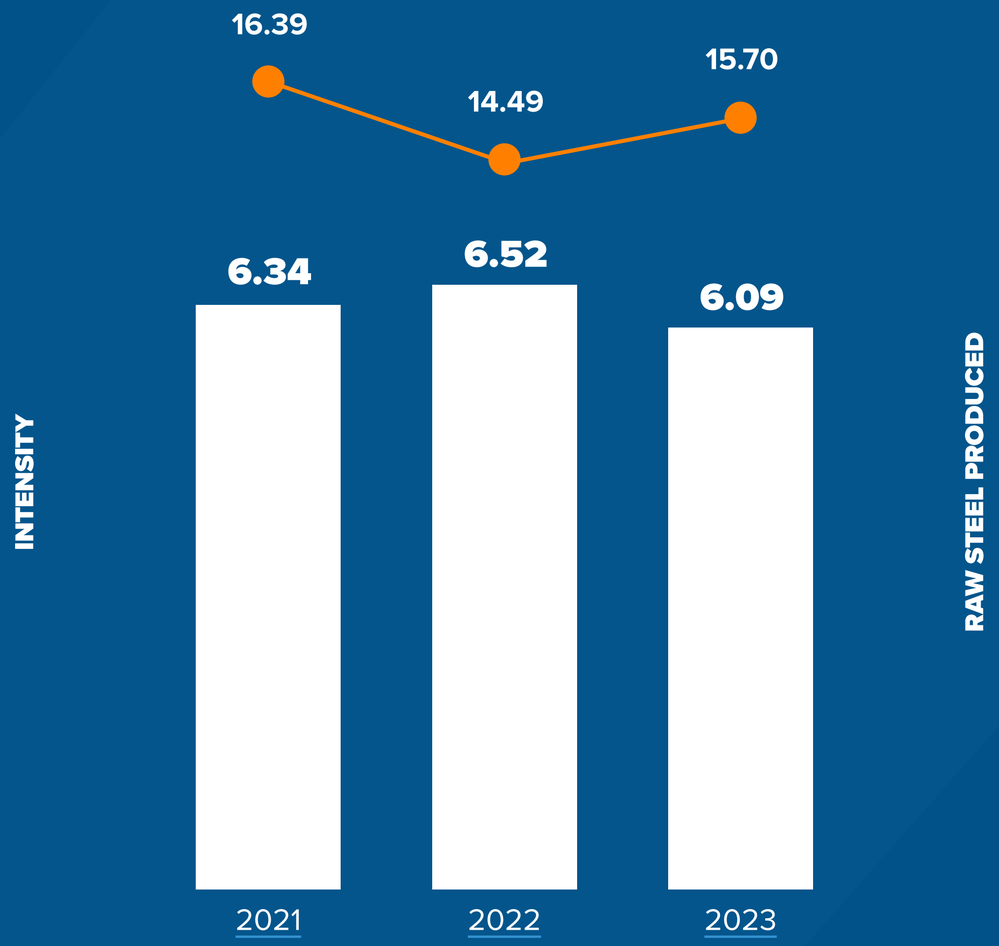
Energy (cont.)

U. S. Steel Annual Energy Usage Intensity and Production for the Global Operations

Intensity Units—megawatt hours of energy per metric ton of raw steel produced

Raw Steel Produced Units—million metric tons

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



PROTECTING OUR PLANET

Energy (cont.)

USSK's Digital Studio

USSK has established a "Digital Studio" — a dedicated team developing advanced analytics and artificial intelligence (AI) tools that pore over company data to provide cost- and energy-saving insights into all aspects of the business.

Solutions suggested by Digital Studio's modeling and predictions have uncovered ways to reduce the cost of raw material procurement, fine-tune the steelmaking process to cut CO_2 emissions, and lower energy usage throughout USSK's facilities.

Entergy Arkansas

We partnered with Entergy Arkansas on their Driver Solar project, a new 250-megawatt AC (or 312 MW DC) renewable energy plant developed by Lightsource bp. The plant will be situated adjacent to U. S. Steel's Big River Steel Works in Osceola, Arkansas. Once completed in 2024, the renewable energy generated will power the production of verdeX® steel, our advanced sustainable steel composed of up to 90% recycled steel content. Entergy Arkansas is also providing other means of accessing renewable energy to support the achievement of U. S. Steel's long-term net-zero goal, including eliminating our Scope 2 emissions.

PROTECTING OUR PLANET

Waste and Recycling

U. S. Steel is committed to reducing waste. Recycling is the main way we reduce our reliance on landfills, improving sustainability. We recycle substantial quantities of scrap metal and steelmaking coproducts and byproducts. **In 2023, our North America operations recycled approximately 2.4 million metric tons of blast furnace slag, 96,911 metric tons of Basic Oxygen Process steel slag and 151,962 metric tons of electric arc furnace slag,** selling the slag for use as aggregate and in highway and other construction.

Because of steel's physical properties, steel products can be recycled at the end of their useful life without loss of quality. In fact, steel is infinitely recyclable, making steel products more affordable, and contributing to a circular economy. U. S. Steel's history of recycling is long. In 2023, we recycled more than 5.2 million metric tons of purchased and produced steel scrap.

5.2M+

metric tons of purchased and produced steel scrap recycled in 2023

PROTECTING OUR PLANET

Waste and Recycling (cont.)

U. S. Steel's Big River Steel Works set a plant-wide recycling goal to increase the quantity of waste recycled by 10% and is continuing to implement initiatives to reach that goal. Big River Steel Works plans to set hazardous waste reduction goals in the near future.

The Clairton facility is focused on continuously improving waste diversion in operations. For more information, please see our Circularity and Waste Diversion at Clairton infographic on page 46.

To see our waste-related highlights, goals and progress, visit pages 5 and 19.

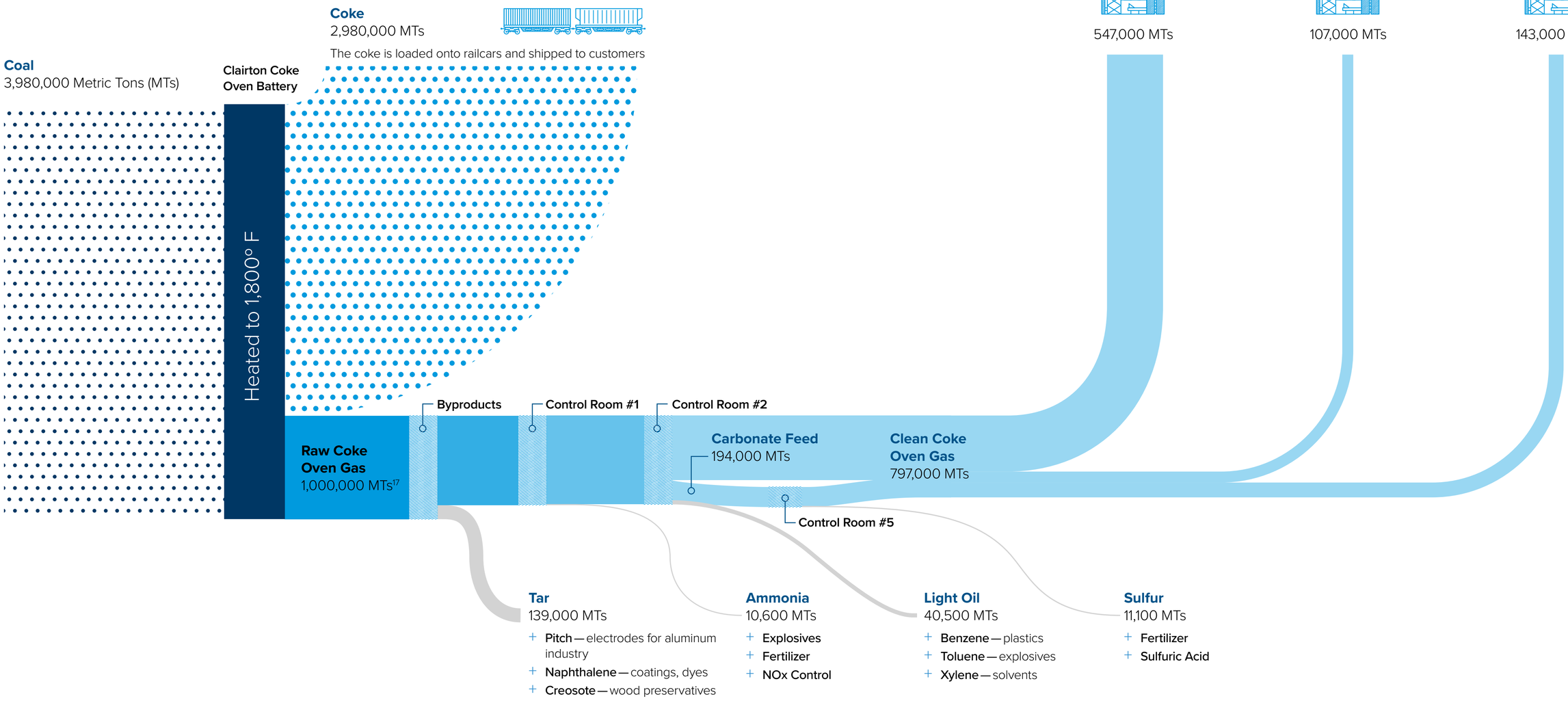
Data*

Waste (metric tons)	2022
Total generation of hazardous waste	202,489
Total generation of non-hazardous waste	2,087,486
Total weight of hazardous waste recycled	137,755
Total weight of non-hazardous waste recycled	639,134

*2023 waste data was not available at time of publishing; 2022 is the most recent waste data. Waste was not reported in 2021.

PROTECTING OUR PLANET

Circularity and Waste Diversion at Clairton



[17] Values are calculated using multiple decimal points, and the amounts shown here are rounded up.

PROTECTING OUR PLANET

Waste and Recycling (cont.)

Environmental Excellence Campaign

Our priority at U. S. Steel is to operate our facilities in an environmentally responsible manner and to take steps to protect and preserve our shared natural resources; comply with environmental laws and regulations as well as our environmental policies, practices, procedures and initiatives; strive to increase our energy efficiency, reduce emissions and conserve energy and other resources; prioritize the reuse and recycling of materials into our products to minimize our environmental footprint and improve sustainability; and commit to being an environmental steward in the communities in which we operate.

In 2023, U. S. Steel produced various environmental-themed videos to educate employees on recycling and waste reduction during the holidays, discarding home electronics, stormwater runoff management, wetland protection, improving indoor air quality, landscaping and biodiversity, and overall simple sustainability tips.

Crates to Gardens

U. S. Steel's Big River Steel 1 (BR1) collects wood crating material throughout the plant. The material is picked up by a Tennessee company, ground up and reused for garden mulch. There are currently three cafeteria garden beds at the facility, with a goal to build one more in 2024.

Intern Matthew Cook (pictured on the right), from Arkansas Northeast Community College, interned for BR1's Environmental Department in summer of 2023, before heading off to Arkansas State University. One of Matthew's summer projects was to get the raised garden beds back in shape and coordinate with the cafeteria on what to grow that could be used in meals at the facility. Tomatoes, hot peppers and herbs like parsley and basil were a big hit. Matthew cleaned out the beds after the fall and winter seasons, trimmed the perennial herbs and helped in designing a rainwater system to automate watering the beds.

ENVIRONMENTAL EXCELLENCE
EVERYONE | EVERYWHERE | EVERY DAY

"My family and I have farmed for four generations, although I learned more about backyard plants and small gardening while I was at BRS—than I knew before—I really enjoyed this project and I liked watching them grow, it was a good feeling to harvest the vegetables which were shared with the cafeteria. I can't wait to come back and intern again—I had a blast, met great people—like Tracy Poe, the BRS Environmental Technician who took me under his wing to show me the ropes. I couldn't have had or asked for a better mentor. I would love to work at U. S. Steel's Big River Steel Works full-time one day after I graduate college."

Matthew Cook

Supporting greenery with the use of recovered wastewater solids

USSK has over time recovered more than 310,989 metric tons of solids from its wastewater treatment plant. Those solids are now being reused to reduce dust and support greening on an area of approximately 82,500 square meters. The amount of solids reused this way has been increasing annually by an average of 22%.

PROTECTING OUR PLANET

Water

Each of our facilities uses water for cooling and processing purposes. We use water-recycling systems that return water for reuse in operations, greatly reducing the amount of water being brought into plants. We continue to implement conservation practices to help limit our water consumption and reduce our footprint on local ecosystems and communities.

U. S. Steel's Big River Steel Works made significant investments in its water system to increase recycling of water and reduce the amount of water used per ton of steel produced. The concentrations of metals in the water discharged from the facility were lowered. In addition, improvements to Big River Steel Works' wastewater treatment plant reduced the amount of wastewater filter cake sent to landfills.

U. S. Steel is committed to responsible water use and is continuously working to improve operations that are a part of our water systems at all our facilities.

To see our water-related highlights, goals and progress, visit pages 5 and 19.

Photo: Gary Harbor Breakwater Lighthouse is located in Gary Harbor, Lake Michigan.

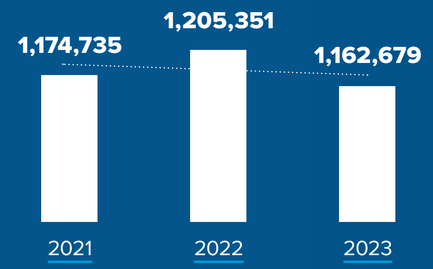
PROTECTING OUR PLANET

Water (cont.)

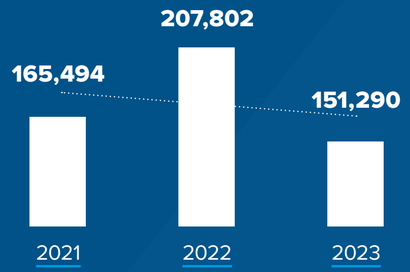
Data

Water (megaliters)	2021	2022	2023
Total withdrawal	1,174,735	1,205,351	1,162,679
Total recycled	874,136	877,057	876,053
Total discharged	1,009,241	997,549	1,011,389
Total consumption	165,494	207,802	151,290

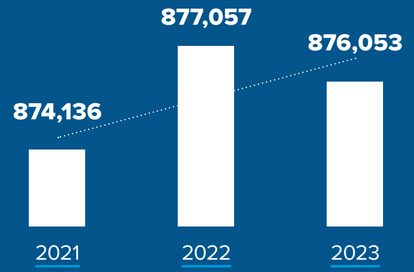
Total Withdrawal (megaliters)



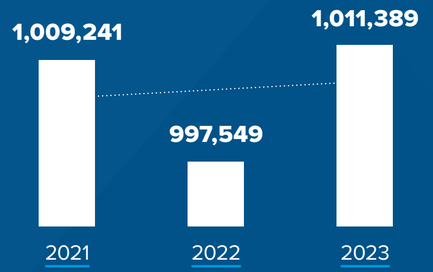
Total Consumption (megaliters)



Total Recycled (megaliters)



Total Discharged (megaliters)



PROTECTING OUR PLANET

Water (cont.)

Improving Water in Minntac's Tailings Basin

We invested $8 million in a water quality project at our Minntac taconite plant in Minnesota, aimed at helping to reduce sulfates in the plant's tailings basin. The project eliminated a source of make-up water to the plant system that contained sulfate and replaced it with recycled water from the tailings basin itself. The project has led to an 18,000-pound-per-day reduction in the amount of sulfates that flow into the tailings basin and is expected to result in long-term sulfate improvement in the basin water.

Water Stewardship Plan at U. S. Steel's Big River Steel Works

Big River Steel Works demonstrates good water stewardship, as part of its responsibilities as a ResponsibleSteel™ certified site. Big River Steel Works took on the mission of minimizing water consumption and water discharges and reducing its environmental footprint on local water resources. Big River Steel Works now carefully tracks the amount of water it uses per ton of steel produced, with a goal of reducing or recycling 3% of its water by 2030. Also, in June 2023, Big River Steel Works held its first Mississippi County Watershed Forum, open to all its stakeholders.

City Water Conservation at Great Lakes Works

Using the InCITE platform, our Great Lakes Works facility has continuously monitored plant utility usage of city water, natural gas, electricity and steam. InCITE is an environment-related platform used at some of our plants — "CITE" stands for Comply, Improve, Train, Evaluate. Utilizing this platform, Great Lakes Works has saved about 1,000 gallons of city water per minute from 2019–2023. These savings were achieved through identifying and repairing multiple underground piping leaks and converting cooling loops from trough city water to open loop service water. If the city water flow ever exceeds specific gallon-per-minute thresholds, Great Lakes Works is notified by email immediately.

These water savings also have an effect on CO_2 emissions reduction. The city removes the water from Lake St. Clair, filters and treats the water, and pumps it up to the water towers. The electricity used to do this is generated by power plants. **The potential reduction of carbon emissions from Great Lakes Works' water savings alone is roughly 3.97 million pounds of CO_2 per year.**

1,000 gallons

Great Lakes Works has saved about 1,000 gallons of city water per minute from 2019–2023

Water reuse at the Sokoľany Wastewater Treatment Plant

Located in a village in Sokoľany, the Sokoľany Wastewater Treatment Plant returned 23.74% (3 million cubic meters) of the total amount of treated wastewater to the Hornád River, located near the U. S. Steel Košice facility, in 2023. This was achieved by modernizing the return water supply system.

Photo: The Roberto Clemente 6th Street Bridge in downtown Pittsburgh.

PROTECTING OUR PLANET

Air

U. S. Steel is committed to environmental progress. We strive for 100% compliance with all federal, state and local agencies' rules, regulations and permit conditions, even as regulations become more stringent. An important part of that progress and compliance is working to continuously improve our operations with regard to air quality.

In 2021, we set a goal to reduce corporate nitrogen oxides (NO_x) emissions intensity by 10% by 2030 compared with our 2018 baseline. That goal amounts to cutting intensity by 174 net tons per million metric tons of crude steel produced. In 2023, our absolute NO_x emissions intensity was 1,697 net tons per million metric tons of crude steel produced. Steel production increased, which resulted in a slight decrease of our NO_x intensity as compared to 2022.

However, we are still on target to meet the 2030 goal by:

+ **Shutting down Clairton Coke Batteries facilities 1, 2 and 3 in early 2023;**
+ **Following our enhanced maintenance and fuel use strategy; and**
+ **Establishing and tracking metrics**

For the calendar year 2023, **our compliance rate for coke oven battery under fire stacks was 99.8%. For federal coke battery standards, our compliance rate was 100%.** Based on actual monitoring data from the last three years, Allegheny County, including the area in which the coke plant is located, has met all federal National Ambient Air Quality Standards.

To see our air quality-related highlights, goals and progress, visit pages 5 and 20.

PROTECTING OUR PLANET

Air (cont.)

Data

Air Emissions (U.S. tons)	2021	2022	2023
NO_x	26,511	25,754	26,639
SO_2	11,837	10,105	10,631
VOC	1,754	1,320	1,425
CO	179, 365	154,143	164,345
Lead	2.32	1.37	1.38
PM10*	8,239	8,306	7,714
PM2.5*	6,506	6,571	6,365

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

PROTECTING OUR PLANET

Air (cont.)

Clearing the Air: Positive Trends in Pittsburgh Region's Air Quality

In 2023, the fourth *Clearing the Air* report was published. The report was issued by Pittsburgh Works Together, an organization comprising business and labor leaders throughout the Pittsburgh region, of which both U. S. Steel and the United Steelworkers are members. Utilizing U.S. Environmental Protection Agency (EPA) data from 2022, the report provided the welcome news that the Pittsburgh region's air quality has been improving year after year.

Other key findings in the report include:[18]

+ The region's average level of microscopic soot (PM2.5) continues to decline. The **PM2.5 level** near U. S. Steel's Clairton Plant has met EPA standards for years, and it **declined 7% in 2022** compared to 2021, and **dropped 23.2% over the past decade.**
+ For the first time ever, Allegheny County has been **in compliance with EPA National Ambient Air Quality Standards for two consecutive years.**
+ **The Pittsburgh region is one of the cleanest major metro areas for ozone**, having less ozone than 74% of the 50 largest metropolitan regions in the country.

U. S. Steel Digital and Analytical Forecast Model

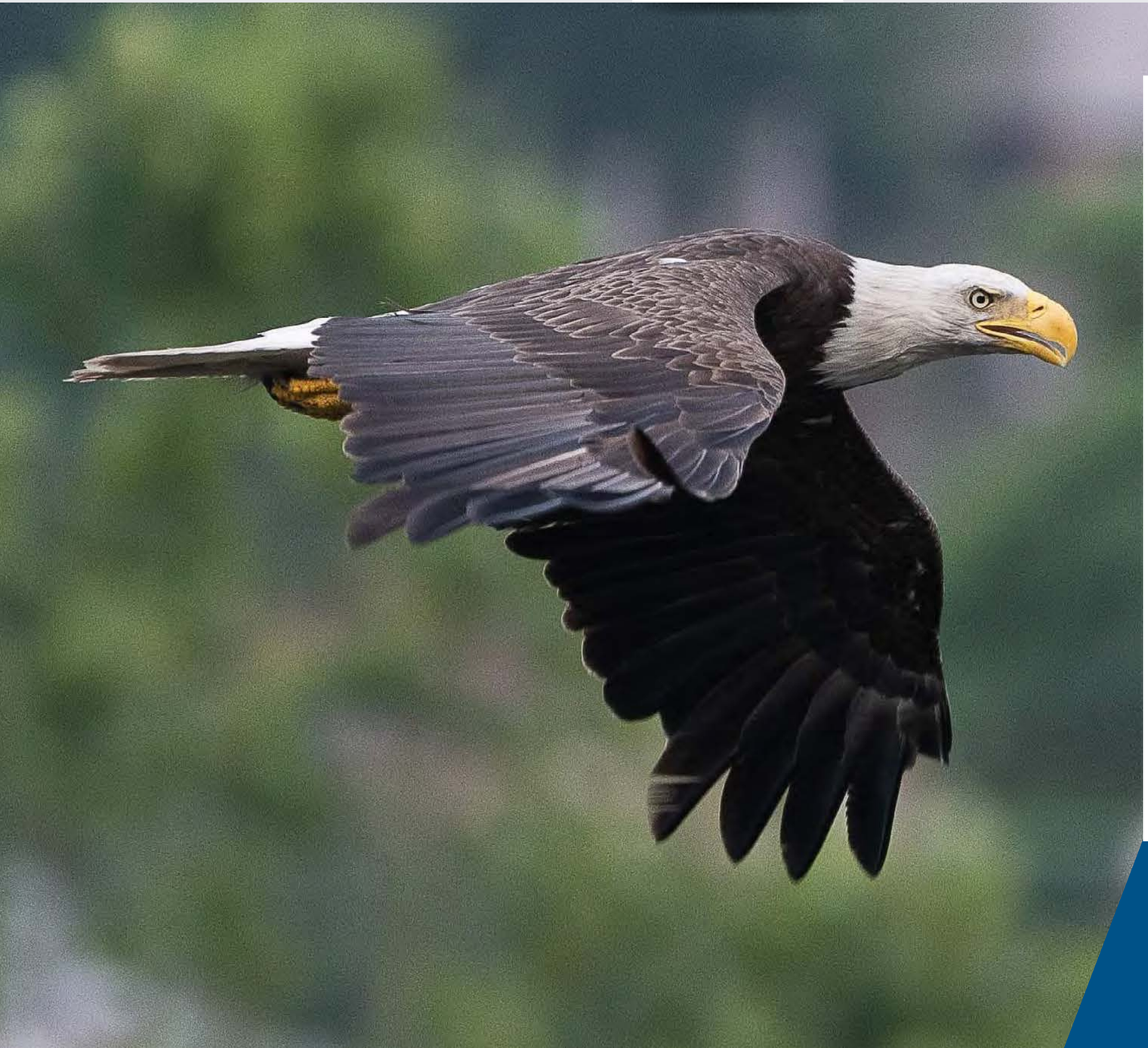
Weather can heavily impact the levels of particulate matter. That means being able to predict what's going to happen with the air around a plant in the coming hours can provide an opportunity to help the region's air quality while facing weather challenges.

To do exactly that, we developed an internal U. S. Steel Digital and Analytical Forecast Model to predict the probability of exceeding PM2.5 thresholds four hours in advance of certain weather shifts. This model incorporates data from Clairton Plant operations, regional and local weather stations and local air quality monitoring. The results allow us to analyze data quickly in response to an ambient air quality event; to predict the potential air quality impact under different operational parameters and weather conditions; and to proactively control operational parameters in response to a forecasted weather condition.

Our custom machine-learning model underwent year-long training periods to test accuracy and refine performance. The model produces a dashboard of output visualizations for current weather and operational values, model performance and feature relevance, as well as prescriptive analytics to identify the effect on PM2.5 values. The dashboard is updated every 15 minutes, while predictions are updated every hour. We routinely hold meetings with subject-matter experts to assess the model's data and findings during inversions.

We expect to rely on the model to help us stay ahead of weather events and do the best job of being a partner to help protect the air around our plants.

[18] https://pghworks.com/wp-content/uploads/2024/02/PWT-Allegheny-County-Briefing-Book-2024-FINAL.pdf



PROTECTING OUR PLANET

Biodiversity

As part of U. S. Steel's commitment to protecting biodiversity, we continued to follow the Biodiversity Management Plan developed in 2022 to manage biodiversity risks and adverse impacts at U. S. Steel's Big River Steel Works. We are dedicated to respecting protected and conserved areas, and we will continue to manage potential adverse impacts on biodiversity. The plan provides guidance to environmental staff for monitoring our properties and designated mitigation areas to identify risks and ensure that our biodiversity program is effective.

To see our biodiversity-related highlights and progress, visit page 5.

Photo: One of the bald eagles that calls U. S. Steel's Mon Valley Works Irvin Plant home.

PROTECTING OUR PLANET

Biodiversity (cont.)

Cleaning Up a River

In Mon Valley, U. S. Steel employees in the SteelSUSTAINABILITY Employee Resource Group used a boat donated by a local marina to remove drums, other debris and miscellaneous garbage from the Monongahela River in front of the Irvin Plant, as part of a larger cleanup event. A total of 22,000 pounds of garbage were collected by all the facilities during the event.

On Track to Save Trees

U. S. Steel's Big River Steel Works has installed 13 miles of steel railroad ties. Using 30,000 steel cross ties and 28 sets of steel switch ties instead of wooden ties has saved the harvesting of 9,333 trees. Because trees capture carbon from the atmosphere, preserving those trees translates into 336 metric tons of carbon mitigation per year. Over the roughly century-long lifespan of steel ties, these ties will protect the removal of 33,600 metric tons of carbon from the atmosphere. The ties are made from 100% recycled content, and though their purchase price is slightly higher than that of wooden ties, steel ties require less labor, as well as less ballast material—a Scope 3 savings.

13 **miles of steel railroad ties installed**

Using 30,000 steel cross ties and 28 sets of steel switch ties instead of wooden ties has saved the harvesting of 9,333 trees

An On-site Wetland

USSK developed a large pond and wetland in front of its main administrative building. The Company brought in designers, builders and botanists to ensure the new area will foster native wildlife and vegetation and provide a natural landscape. UPJŠ Botanical Garden in Košice is studying the wetland to collect scientific data and compare it with others throughout the city.

PROTECTING OUR PLANET

Biodiversity (cont.)

U. S. Steel's Big River Steel Works: Biodiversity and Land Management

Big River Steel Works took several actions in 2023 in keeping with its biodiversity management plan, a key component of its certification by ResponsibleSteel™. Efforts included designating mitigation areas and monitoring the growth of vegetation and numbers of wildlife in the areas around its facilities. Among its other actions:

A 40-acre wildlife habitat was added

on the west side of the property, including a pond used by migratory birds. Staff worked with specialists from Quail Forever to choose native trees and plants, which were hand-planted by staff.

The Save the Bees Pollinator program

continued its work to relocate hives and to share information with employees on how to get started with beekeeping at home. The bee pollinator program supports regional biodiversity in an area where ecosystems coincide with agricultural production. The program has saved more than 10,000 bees so far, rescued at least four hives from areas of the mill, and added a wildflower bed by our cafeteria, along with providing beekeeping education.

Other actions at Big River Steel Works included putting down protective soil cover, digging a stormwater regulator ditch, adding warm season grasses and creating a stormwater pond to support a range of wildlife including migratory birds. On Arbor Day, BRS's Environmental Department planted trees in collaboration with the Osceola, Arkansas Parks and Recreation Department; the new trees will improve water conservation and provide a habitat for pollinators.

10,000 bees saved so far

The bee pollinator program supports regional biodiversity in an area where ecosystems coincide with agricultural production

PROTECTING OUR PLANET

Biodiversity (cont.)

Former U. S. Steel Duluth Works—Spirit Lake Sediment Remediation Project

U. S. Steel partnered with U.S. EPA Great Lakes National Program Office (GLNPO) to remediate the former U. S. Steel Duluth Works.

460,000
cubic yards of impacted sediment/soil were removed using mechanical and hydraulic dredging

2
Confined Disposal Facilities constructed onsite to store material removed during remediation

96
acres of aquatic areas were covered by a multi-layer remedial cap

850,000
cubic yards of impacted material are safely covered in place by a remedial cap

115
acres within Spirit Lake will be monitored over time for natural recovery

12
acres of Enhanced Natural Recovery thin cover were used at Spirit Lake

5,000
feet of the Unnamed Creek were realigned and restored

138
acres of aquatic habitat have been restored

14
acres of new open water were created as part of a shallow, sheltered bay habitat

360,000
aquatic plants were installed during restoration of the site

75
acres of upland areas were restored with native plant species

2.2
miles of new pedestrian trails were constructed through the site

5,800
feet of shoreline were protected using various methods

A portion of the work will extend into the 2024 construction season. This project won the ***Western Dredging Association*** (WEDA, covering North, Central and South America; part of the World Organization of Dredging Associations (WODA)) ***2023 Environmental Excellence Award for Partnerships and Outreach/ Education in dredging projects.***

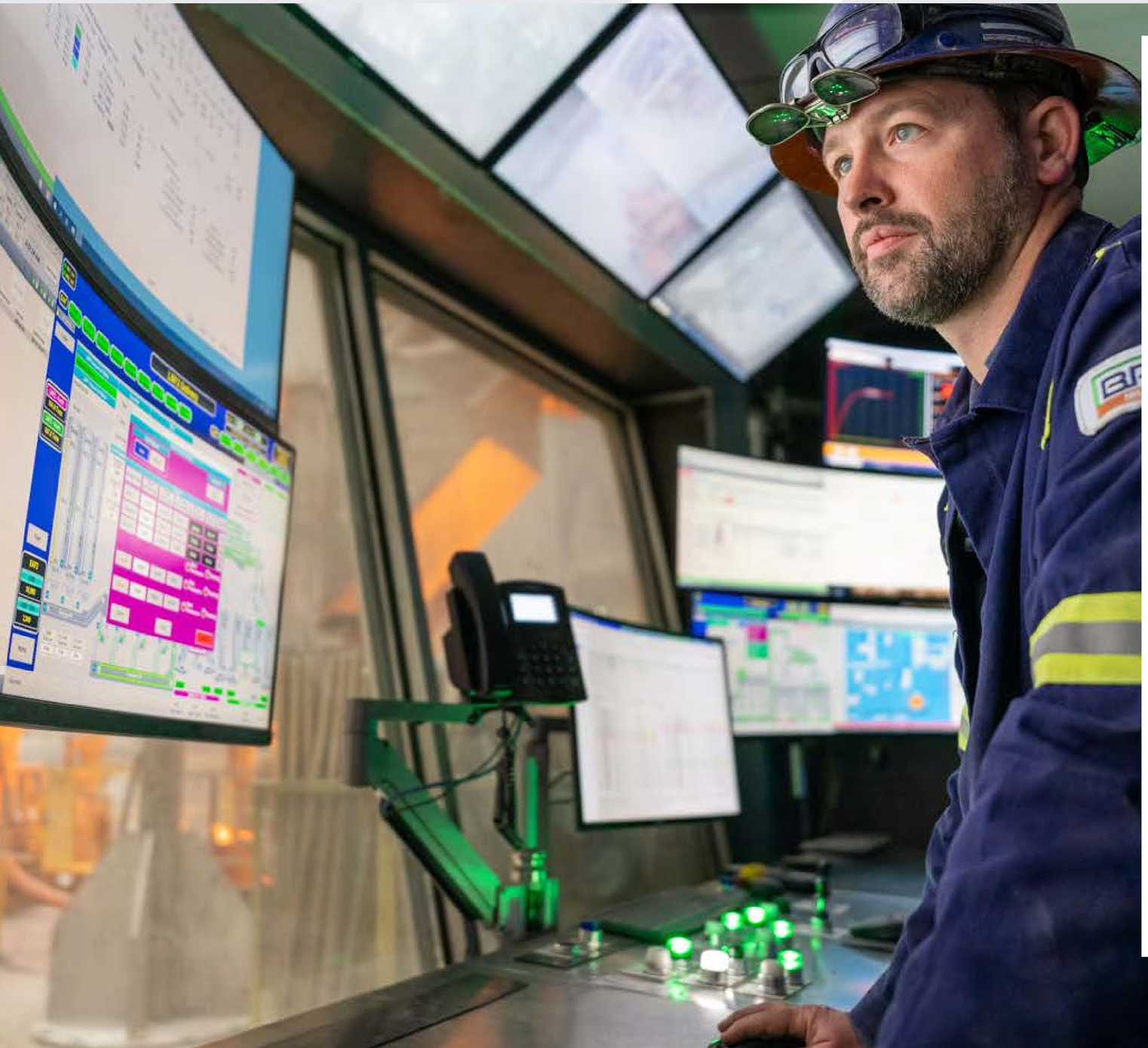
Employee Spotlight: Don German

Mon Valley Works Irvin Plant Manager

U. S. Steel's Mon Valley Works Irvin Plant Manager, Don German, is a familiar figure to thousands of community members throughout the Pittsburgh area and well beyond—but not for the steelmaking expertise and leadership he has established over 34 years at the Company. Rather, Don is known for his knowledge about and support for eagles. In particular, he's an expert on the two eagles that made the Irvin works their home five years ago.

In fact, Don has overseen several flora- and fauna-friendly initiatives around U. S. Steel's Mon Valley Irvin Plant. Working with local community members and biologists, the efforts have included establishing duck habitats, cleaning up the river and aerating a fishpond, and providing boxes for bluebird and Screech Owl nesting, among many others. He has even helped attract and protect raptors other than eagles around the plants, including the Great Horned Owl, which was also once on the endangered list.

But it's the two Bald Eagles, named Irvin and Claire, who have attracted the most attention. Through visits to schools and other venues, Don has spoken to more than 10,000 students and others in the public about the two birds. And more than 3 million more people from 22 different countries have visited the online live webcam of the eagles' nest. "We provided an environment and ecosystem where birds can thrive, and eagles, Great Horned Owls, and falcons chose our locations to call home," says Don. "It shows that industry and nature can co-exist if we work hard and do the right thing."



PROTECTING OUR PLANET

Environmental Management

Many of our major production facilities, including Gary Works, Mon Valley Works, Great Lakes Works, Granite City Works, USSK and U. S. Steel's Big River Steel Works, have Environmental Management Systems that are certified to ISO 14001—the International Organization for Standardization's framework for measuring and enhancing environmental performance. We work to reduce emissions at our operations and to implement innovative best-practice solutions that improve our environmental performance and lower energy consumption. See our website for a full list of our certifications.

To see our environmental management-related highlights and progress, visit page 5.

62%

of U. S. Steel's facilities are ISO 14001 certified

PROTECTING OUR PLANET

Environmental Management (cont.)

North America's First ResponsibleSteel™ Site Certification

In April 2022, U. S. Steel's Big River Steel 1 (BR1) mill in Osceola, Arkansas, was awarded ResponsibleSteel™ certification, **making our site the first in North America to meet the standard.** In 2023, the facility underwent and passed a rigorous ResponsibleSteel™ surveillance audit to ensure it is acting in accordance with the terms of its certification, affirming BR1's commitment to sustainability.

ResponsibleSteel™ is the steel industry's only global multi-stakeholder industry standard and certification for environmental, social and governance criteria. The ResponsibleSteel™ standard aligns with our core S.T.E.E.L. Principles and reinforces best practices essential to our Best for All® strategy.

Additionally, we were recognized by BNSF Railway with an award for receiving site certification and leading the way for sustainable steel manufacturing.

Meeting the substantial requirements of the SRI Quality System Registrar (SRI) independent third-party audit for our ResponsibleSteel™ site certification was a true team effort. SRI conducted extensive stakeholder interviews throughout the Osceola, Arkansas, community, and many stakeholders also sent letters of support. The site certification supports our workers and community because it includes rigorous social criteria a company must satisfy to be certified in addition to its environmental and governance criteria. For these reasons, we believe ResponsibleSteel™ offers the most comprehensive, inclusive and trustworthy certification for sustainable steel today.

Looking ahead, we plan to seek ResponsibleSteel™ certification of our products. The certification will pave the way for our sustainable steel to be marketed as an externally verified product.

Photo: Construction of the new BR2 mini mill adjacent to the BR1 facility in Osceola, AR.

Empowering People

We never waver in our deep commitment to seeing our employees thrive, and to attracting and retaining a skilled workforce.

We continue to work hard to ensure our award-winning workplace environment is one that protects employees' safety and well-being, makes them feel welcome, included and rewarded, and provides them the support, training and opportunities they need to advance. Our Culture of Caring includes active efforts to increase diversity, equity and inclusion, as well as wide-ranging initiatives to engage and invest in communities through volunteerism, partnerships and philanthropy.

EMPOWERING PEOPLE

Safety and Health

U. S. Steel coined the mantra “Safety First” well over a century ago, and ever since we have been deeply committed to the health and safety of everyone who works in our facilities. Today we are more determined than ever to continue transforming what has traditionally been one of the most hazardous industries in all of manufacturing into one in which all our employees are well protected. The future of steel must be one that is safe for all.

Safety and health is in our DNA. Whether it’s our leadership promoting safety as a core value, or all our employees looking out for the well-being of their co-workers, we strive to maintain a zero-harm culture. We engage all our employees in taking responsibility for their own safety, and accountability for the safety of others. And we empower them with the training and resources needed to assess, reduce and eliminate hazards and risks in the work environment. Because of our focus on building a culture of safety, and the active role our employees play in every aspect of our Safety Management System (SMS), **we were able to operate all our facilities without a single fatality in 2023.**

U. S. Steel receives many surveys and benchmarking requests from customers about our safety culture, protocols, visibility, tracking and management system to assess safety and industrial hygiene processes. The reality is that productive and financially successful companies are safe companies.

We launched the implementation of a formal SMS in 2019, and we’ve gained valuable insights from the safety data it provides. In 2023, we received the International Organization for Standardization’s (ISO) 45001 certification at the Mon Valley Works, Gary Works and U. S. Steel’s Big River Steel Works. External surveillance audits were also completed at Great Lakes Works and at USSK in Košice, Slovakia, as these sites received their ISO 45001 certifications in 2022. We also took the opportunity to get more employees actively involved in the planning and execution of our SMS performance evaluations. In addition to quarterly SMS health checks, every plant underwent a corporate SMS audit to determine if it met the internal continuous improvement targets related to our core safety processes.

We also continued to find ways to improve the gathering, analyzing and leveraging of our safety data. One major development was an application that allows supervisors to enter safety conversations in the field from a mobile device. Another marked advance was the development of safety data dashboards that allow plants to monitor their performance and set targets at a more granular level. An improved corrective action tool in the Safety Recordkeeping System has been completed and has provided a more sustainable method to track the status of corrective actions to closure.

88%

of U. S. Steel’s facilities are ISO 45001 certified

Our leaders ensure that safety processes are integrated into our day-to-day operations and consistently emphasize the importance of working safely. We partner with the United Steelworkers on safety practices and programs, and our managers lead by example daily. As part of our commitment, we train employees in hazard identification and the use of control measures to eliminate or reduce risk.

Our President and CEO, Dave Burritt, has served on the National Safety Council’s Board of Directors for the past four years, providing leadership, insights and guidance in support of the council’s mission to eliminate the leading causes of preventable work-related injuries and fatalities. In addition, our Vice President and Chief Safety & Security Officer, Robert Rudge Jr., serves as a council delegate to assist in formulating position papers and policy statements on safety. The U. S. Steel safety team continually collaborates and exchanges information and ideas with the World Steel Association relating to injury trends, incident reduction techniques and fatality prevention.

EMPOWERING PEOPLE

Safety and Health (cont.)

Safety Commitments and Programs

Among our 2023 efforts to further advance safety at U. S. Steel through initiatives and policies:

Safety Management System Implementation

We improved our processes for safety risk assessment and risk management in several ways. We have a continuously evolving Risk Register that identifies jobs and tasks and ranks them by most risk to least risk to prioritize areas of focus. We use a robust Hazard Identification and Risk Assessment process to continuously improve our safety processes and eliminate hazards.

Driving Utilization of New Technologies

We have advanced our use of various technologies to improve our ability to assess and improve safety in 2023. That included continuing our use of a mobile application that enables supervisors to enter safety conversations in the field from their cell phones, allowing immediate and convenient reporting of potential issues from the shop floor, as well as quickly and efficiently getting safety information. We are also now using advanced biometric devices to monitor employee health and signal employees and their supervisors to a potential problem before it causes physical distress.

Training

We have newly hired employees attend more than two weeks of classroom-based orientation training prior to undertaking specific job-qualification-required training. We provide all new employees with on-the-job training, with eight hours of safety awareness training every year in addition to the regular training they receive on their specific job functions.

To see our safety-related highlights, goals and progress, visit pages 6 and 20.

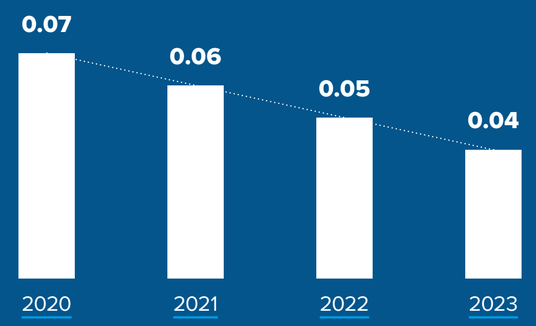
EMPOWERING PEOPLE

Safety and Health (cont.)

Data

	2021	2022	2023
OSHA Recordable Cases	240	193	190
Days Away From Work Cases	14	11	9
Significant Injury Cases	79	57	59
OSHA Global Days Away From Work Incidence Rate	0.06	0.05	0.04

Days Away From Work Incidence Rate



EMPOWERING PEOPLE

Safety and Health (cont.)

360° Safety

Our 360° Safety Initiative was championed by our Vice President and Chief Safety & Security Officer, Robert Rudge Jr., who reports directly to our President and CEO, Dave Burritt. Multiple high-level safety and health leaders along with high-level HR professionals within the Company collaborated to support the creation of this program framework. Implementation began in 2020 and continues to evolve.

In 2023, in service to our commitment to building a more inclusive, equitable organization that aligns with our Culture of Caring, we devoted our sixth CEO Day of Understanding to raising awareness around our 360° Safety efforts. Preparation for this virtual, company-wide event was a collaborative effort between the Health and Safety Department and Human Resources, with planning spanning the first six months of the year. Several executive-level leaders participated in the planning process and the actual event, including Dave Burritt; multiple Senior Vice Presidents; and representatives from varying levels of Operations, Safety, Human Resources, Talent Management, Emergency Services, Learning and Development, and our Diversity, Equity & Inclusion Council.

The virtual event was broadcast across the entire corporation and provided company leaders with a collective opportunity to lead an open dialogue and inspire change. Follow-up in-person sessions were conducted at our largest North American facilities and were led by local plant leadership with support from Corporate Safety and Human Resources, and began with commentary from our President and CEO.

360° Safety was reinforced throughout the year through various presentations and events, several of which included company-wide virtual discussions with company Board members, community partners, customers, suppliers, contractors and other internal stakeholders. In addition, monthly 360° Safety learning paths have been created for all employees within the Company who have access to our virtual learning platform. These monthly safety courses are based on topics relevant for the time period, including National Nutrition Month, Pride Month, Mental Health Awareness, Heart Health and others.

We've engaged our contractor workforce by reinforcing our safety policy and communicating our goals for ISO certification of our Safety Management System through written communications, quarterly plant contractor meetings and site field visits. The quarterly safety meetings provide an opportunity for contractors to discuss relevant safety issues and concerns among their peers as well as our company leadership, generating open dialogue around safety and encouraging a culture of belonging and engagement. In addition, all contracting companies undergo evaluation of their life-threatening programs, written health and safety programs, and injury performance history prior to being allowed entry to our facilities.

EMPOWERING PEOPLE

Safety and Health (cont.)

Events and Actions

Safety First

Safety First is our primary core value at U. S. Steel. We work every day to ensure our employees apply that principle at work, at home and everywhere in between. That spirit of Safety First was demonstrated in 2023 at our Automotive Center in Troy, Michigan. There was an event involving more than a dozen employees representing several areas of the Commercial team's automotive group, from Sales to Application Engineering, along with members of Commercial's Business Development and Marketing teams. The groups had combined a holiday party with safety training designed to help them prepare to respond effectively in case of emergencies, especially those that might happen during the busy holiday season.

The training session included traditional CPR techniques. But it went much further, covering epinephrine pen use to counter severe allergic reactions, mastering the Heimlich Maneuver for choking situations and providing first aid for open wounds. Following the CPR training, the teams came together for a small party to celebrate the holiday season. The event not only boosted safety preparedness, but also served as an opportunity for employees to relax and strengthen the bonds that make U. S. Steel a family.

1908

U. S. Steel coined the mantra "Safety First" around 1908

A PPE Fair at Mon Valley

The Irvin Plant at Mon Valley held a Safety Fair for employees in which 20 safety equipment vendors were invited to show their products. The event increased employee awareness of personal protective equipment (PPE), including the latest gloves and fall-prevention equipment. It served as a successful way of engaging employees in safety awareness.

Innovating Heat Protection

The dedication of the Safety team at our BR1 facility was recognized in 2023 when the team won the Association for Iron & Steel Technology's 2023 Safety & Health Innovation Award. The team was recognized for the two innovative ways they addressed heat-related illnesses at the plant. Their work resulted in **zero heat-related OSHA Recordable Injuries in 2022 and 2023**.

One of the team's solutions was the use of wearable technology that tracks hydration levels, heart rates and other biometrics to alert team members to early signs of heat illness before they even feel the first symptom. The other improvement was a custom air collection, filtration and cooling system to pump clean, cool air into areas in which there is a risk of heat-related illness. In the five years before these wearable devices were used, BR1 experienced 10 heat-related OSHA Recordable Injuries. Since the wearable devices were distributed, no employee at BR1 wearing one has experienced such an injury.

Improving Safety in Our Community

U. S. Steel donated more than $61,000 in 2023 to several youth organizations in the communities surrounding our Minnesota Ore Operations facilities. Recipients included students in Hibbing, Mesabi East and Rock Ridge school districts. The donation funded the purchase of specialized jerseys with added cut-resistant neck guards for 650 youth hockey players. Subsequent to the donation, USA Hockey has mandated the use of neck laceration protection starting August 1, 2024.

U. S. Steel's donation came in the wake of the sudden death of Adam Johnson, a Hibbing High School graduate and former National Hockey League player with the Pittsburgh Penguins. Johnson died tragically in an on-ice accident in October 2023 in England, when a skate blade contacted his unprotected neck. The $80 to $200 price tag for neck protection can be a barrier for many youth players who face high costs for other, non-optional equipment.

Photo Credit: Mark Sauer/Mesabi Tribune.

EMPOWERING PEOPLE

Safety and Health (cont.)

Stories

Using Artificial Intelligence to Avoid Incidents

In late 2021, a fatality occurred at one of our facilities that highlighted the pressing need to improve safety outcomes regarding high voltage electrical maintenance across all of our plants. Recognizing the urgency, we forged a partnership in mid-2022 with a company dedicated to developing innovative AI-based solutions for transforming worker safety, productivity and well-being. The solution utilizes real-time video footage from worksites, coupled with AI models that monitor and guide workers towards safe and productive outcomes.

Long before partnering with this vendor, we conducted arc flash studies and implemented a comprehensive electrical safety program that included electrical personal protective equipment (PPE) requirements. This data served as the foundation for training the AI models.

In early 2023, we began evaluating the feasibility of this technology in addressing the challenges identified when a field trial was initiated at one of our plants. The trial encompassed multiple stages, progressing from simulated workspaces to live deployment in an active motor control center (MCC) within one of our departments.

13 strategically positioned cameras were installed in the MCC to ensure comprehensive coverage of the work area, capturing real-time video footage of worker activities 24/7. Using this video data, the AI models were trained to identify various approved PPE, including the accurate detection of PPE presence or absence despite variations in age, cleanliness and other differences. To challenge the accuracy of the AI model, workers intentionally wore incorrect PPE in controlled environments that could potentially confuse the identification of correct PPE.

The AI model was further trained to recognize the initiation of work or the intent to work by workers, based on typical trigger actions such as opening electrical panel doors or specific body and arm orientations. Once work was identified as having begun, the AI solution automatically checked if the worker was wearing the appropriate PPE based on the type of equipment being handled. If unsuitable PPE was detected, a voice alert immediately instructed the worker to halt work and guided them towards the correct PPE required. If a worker persisted in working without suitable PPE, a notification was sent to a supervisor through a mobile app.

The mobile app for the AI solution also presented analytics to enhance visibility and provide teaching moments during safety talks and reviews. These analytics provided valuable insights for discussions on improving safety practices, allowing for a proactive approach to preventing incidents and enhancing overall worker safety.

By leveraging AI-powered video analysis, real-time alerts and comprehensive analytics, we're seeing the potential to enhance worker safety, optimize productivity and promote a culture of continuous improvement within our facilities. This partnership exemplifies our commitment to prioritizing the well-being of our workforce and creating safer work environments in our industry.

Employee Spotlight: Temple Haynes

Operational Excellence Engagement Manager and Ergonomic Injury Prevention Specialist

Temple Haynes is the Operational Excellence Engagement Manager and Ergonomic Injury Prevention Specialist at Mon Valley Works. A master trainer with 27 years of experience, Temple also owns a gym in the Pittsburgh area. Temple incorporates martial arts and ergonomic principles to help steelworkers stay safe in the fast-paced and intense plant environment by teaching them how to properly stretch before work and advocating for general health and wellness. He has implemented a stretching program at Mon Valley by designing a stretching cage and training employees in how to use it.

EMPOWERING PEOPLE

Diversity, Equity and Inclusion (DE&I)

DE&I is built into U. S. Steel's business strategy, and our vision for the future of steel. We foster an inclusive work environment where every employee can feel that they belong and that we value their contributions. Investing in and supporting our diverse workforce strengthens our workplace community, drives innovation, increases productivity and fuels our steady growth. Our Vice President and Chief Human Resources Officer, Michael Williams, said it best:

"When we welcome and embrace everyone's differences, employees feel confident and comfortable enough to be themselves — and that is when we get the best business results."

Michael Williams
Vice President and
Chief Human Resources Officer

We are committed to attracting, developing and retaining a diverse workforce of highly skilled, creative and excellence-driven people who believe in accountability, fairness and respect. Supporting employees with professional development opportunities is crucial to achieving our Best for All® strategy. Members of our executive leadership help drive our inclusion initiatives, serving on our DE&I Council to ensure that we continually improve.

DE&I is an essential part of our organization-wide Culture of Caring. We are on a path of continuous improvement, thanks to involvement at every level of our company. To learn more, see our recent DE&I Report.

DE&I Commitments and Programs

We are continuing our commitments to improving psychological safety through the 360° Safety Initiative to create a culture of inclusion.

We are continuing to focus on our DE&I impact and growing our Culture of Caring. To learn more, see our recent DE&I Report.

EMPOWERING PEOPLE

Diversity, Equity and Inclusion (DE&I) (cont.)

Advancing Women in Steel

This year, U. S. Steel launched its first-ever women's leadership development program, Advancing Women in Steel. The program was a collaboration between Human Resources, the Women's Inclusion Network (WIN) and our Chief Financial Officer, Jessica Graziano, who served as executive sponsor of the program. The program was in keeping with our commitment to increase the number of women leaders in Senior Manager and above positions.

A main goal of the program was to empower women to maximize their professional success at U. S. Steel through networking, education, leadership opportunities and community involvement. In addition, it was intended to help equip women leaders with the skills needed to further advance their careers by providing development opportunities designed to meet their unique needs.

During the program, 22 frontline to mid-level women leaders from across the organization participated in various workshops focused on building confidence, taking charge of one's career, executive presence and communication, and building professional networks. These leaders had the opportunity to interact with and learn from more senior women leaders in the organization through panel discussions on how to take advantage of career opportunities and managing work and family.

Disability:IN's CEO Letter on Disability Inclusion

U. S. Steel President and CEO Dave Burritt signed Disability:IN's CEO Letter on Disability Inclusion. That commitment reflects our belief that hiring, promoting and leveraging the skills of this underrepresented, enormous talent pool gives us an edge. Research bears that: Leading disability-inclusive companies typically report 28% higher revenue and 30% higher economic profit margins than their peers.

U. S. Steel's Legal Department is Now Mansfield Certified

Our Legal Department earned Mansfield Certification in 2023. Developed and presented by Diversity Lab, the certification recognizes U. S. Steel's commitment to expanding the pool of qualified talent considered for leadership, including to historically underrepresented individuals, and providing transparency to advancement pathways. In obtaining this certification, we are joining other well-known companies who are diversifying the top ranks of their legal departments and opening doors to historically underrepresented individuals in the field, including women, ethnic minorities, LGBTQ+ persons and people with disabilities.

Uncathlon for Special Olympics Pennsylvania

U. S. Steel donated more than $9,000 to the Uncathlon, a decathlon-like track and field event held by Special Olympics Pennsylvania. The Uncathlon is a team challenge incorporating the Special Olympics' mission of bringing the joy of sports, physical play and teamwork to all, creating a fun experience. Four U. S. Steel volunteers competed in eight different events with a Special Olympic athlete, including the two-lap relay run, rowing, javelin and shot-put throws, volleyball peppering, golf putting, basketball free throw, cornhole and bocce.

Employee Spotlight: Michele Vachon

Sustainability Division Manager at U. S. Steel's Big River Steel Works

Michele Vachon worked out of a vacant T-shirt factory when she started working for BR1 in February 2016. "It was still a complete greenfield," she recalls. "But by December of that year we were melting steel."

That speed and ambition is characteristic of U. S. Steel's Big River Steel Works. "'No, we can't do that,' really isn't in our vocabulary," she says. "Every person here has the power to impact our operations." It's an attitude that applies to our dedication to pushing the boundaries of sustainability in steelmaking. BR1 launched its operations with an exceptionally low carbon footprint, relying mostly on non-fossil-fuel-based energy.

Michele, who serves as Sustainability Manager at BR1, continues to oversee efforts to lower the Company's environmental impact, as well as to increase community outreach. Employee volunteers fan out to schools and local libraries on Earth Day to talk about the environment and steelmaking, for example. And BR1 used construction scrap to build a series of raised garden beds around their plant — beds now used to grow much of the vegetables and herbs served in the employee cafeteria. Those and many other contributions have hardly gone unnoticed at U. S. Steel, earning her the Company's CEO STEEL Champion award.

One of Michele's biggest interests is bringing more women into the steel industry, and mentoring many of them to help prepare them for leadership roles. "I love to find and mentor new talent," she explains. "Some of the interns I've hosted have gone on to important jobs in the environmental field." The very first intern she hosted, she notes, is now the Senior Environmental Coordinator at Big River Steel Works.

Michele hopes to amplify those efforts by her involvement in several industry groups, including the Association for Iron & Steel Technology's Women in Steel group and the International Association of Women. In addition, she is now active in U. S. Steel's Women's Inclusion Network and SteelSUSTAINABILITY ERGs. "U. S. Steel's strength in ERGs provides a fantastic opportunity to grow and learn from peers who are out there really making a difference," she says.

EMPOWERING PEOPLE

Diversity, Equity and Inclusion (DE&I) (cont.)

Awards

Newsweek's Top 100 Most Loved Workplaces®

For the third year in a row, we were named to this Newsweek list. That recognition is a tribute to every hardworking U. S. Steel employee, without whom none of our achievements would be possible. It also recognized our Employee Resource Groups (ERGs), along with the selfless volunteers who fuel them, as part of our corporate Culture of Caring. The award reflects our commitment to 360° Safety for our employees' and contractors' physical, psychological and cognitive well-being.

2023 Corporate Equality Index

We earned both a perfect score of 100 on this Index, as well as a designation as **"Best Place to Work for LGBTQ+ Equality."** It is the fourth straight year we've been acknowledged in this way by the Index.

2023 Disability Equality Index

For the third consecutive year, we earned the top score of 100 on the Index and were designated a **"Best Place to Work for Disability Inclusion."**

2023 Military Times "Best for Vets: Employers" List

We were number 108 out of 230 organizations on this list, which is the most comprehensive ranking of the country's best employers with military-connected employment programs, benefits and support efforts.

To see our diversity-related highlights, goals and progress, visit **pages 6** and **20**.

To see our employee and Board of Directors representation metrics, please see the ESG Data Summary on **page 134**.

EMPOWERING PEOPLE

Diversity, Equity and Inclusion (DE&I) (cont.)

Culture of Caring

U. S. Steel promotes a Culture of Caring. One way we do so is through our Employee Resource Groups (ERGs). Throughout 2023, our eight ERGs enhanced employee engagement with events focused on education, leadership development, mentorship and networking opportunities for members. Our ERGs have also been successful in creating internal and external connections, including through charitable outreach. Last year, our ERG membership increased by 6%, creating a Culture of Caring and belonging and providing opportunities for growth, and for attracting, developing and retaining employees from all walks of life. It involves maintaining an environment in which employees feel valued and heard, and in which we strive for diversity, equity—racial, gender, LGBTQ+ and economic—and inclusion across all levels of the organization.

Spotlight on SteelPRIDE

“Being part of a U. S. Steel community that stands in solidarity with and raises awareness for LGBTQ+ people everywhere is what pride is all about.”

Maddie Stinson
Shift Manager of Chemicals & Energy at Mon Valley Works
Clairton Plant and SteelPRIDE Pittsburgh Site Lead

EMPOWERING PEOPLE

Diversity, Equity and Inclusion (DE&I) (cont.)

Employee Resource Groups (ERGs)

LEAD
Leveraging and Enhancing All Diversity

LEAD

Promoting an inclusive environment that embraces the vision, furthers our values and aligns with the DE&I strategy of U. S. Steel by leveraging the mix of diverse thought, personal background and professional education to enhance employee engagement and positively impact business goals.

WIN
Women's Inclusion Network

WIN

Cultivating an inclusive environment that enables women and their allies to maximize their professional success at U. S. Steel through networking, education, recruitment, leadership opportunities and community involvement.

SERVE
Strengthening and Enhancing Relationships of Veteran Employees

SERVE

Honoring and supporting all employees, current and prospective, who are veterans of our nation's military or remain active in the National Guard or Reserves.

NextGen Steel
Empowering the Next Generation of Leaders in Steel

NextGen Steel

Building a stronger future for U. S. Steel by empowering the next generation of U. S. Steel leaders through business and community involvement, on-boarding support and upskilling opportunities.

SteelABILITY
Serving Employees with Disabilities and their Caregivers

SteelABILITY

Fostering an environment that supports employees with disabilities and their caregivers in bringing 100% of themselves to work by advocating for and empowering the individual, increasing awareness and understanding of disability-related issues and promoting inclusion, trust and respect throughout the organization and in our communities.

SteelPRIDE
Celebrating our LGBTQ Employees and their Allies

SteelPRIDE

Bringing together and ensuring dignity, respect and inclusivity for members of the lesbian, gay, bisexual, transgender and queer community, along with their allies, in a positive and respectful environment where they can express their identity, share knowledge and cultivate an environment of trust and open, honest communication.

SteelPARENTS
Supporting Families in All Stages of Life

SteelPARENTS

Supporting working parents and caregivers at U. S. Steel by providing resources, access and opportunities to strengthen social networks within the community.

SteelSUSTAINABILITY
Creating a Brighter Future

SteelSUSTAINABILITY

Creating a brighter future for U. S. Steel and our stakeholders by engaging employees on sustainability issues, turning ideas into action to support U. S. Steel's sustainability strategy and giving back to our local communities through meaningful community service and outreach.

EMPOWERING PEOPLE

Diversity, Equity and Inclusion (DE&I) (cont.)

ERGs at USSK

The ERGs at USSK include the Women Inclusion Network and the sustainability-focused NextGen Steel ERG.

In 2023, employees in the NextGen Steel ERG partnered with Faculty of Materials, Metallurgy and Recycling at the Technical University of Košice to develop a course designed to teach second-grade students about the process of recycling mobile phones. The course included a visit to a laboratory at which students disassembled mobile phones and conducted various experiments on the components intended to illustrate recycling and science concepts.

Listening + Recognition = Feeling Valued

Our Best for All® strategy is focused on delivering profitable steel solutions that are best for people and the planet. A critical element of that strategy is fostering an environment that works for all employees. The voices of our employees matter, and we launched the *Your Voice: One U. S. Steel* survey. About 5,500 employees from across our company participated. Checking in on our team members in this way provides an opportunity to listen to their feedback to better understand their needs.

The survey included questions specific to diversity and inclusion to help us understand whether employees feel they belong, feel respected and feel they are valued for their unique contribution. Here are some of the survey results:

Survey Findings:

+ Employees are proud to work for U. S. Steel and see themselves working here in two years' time.
+ Highest favorability scores:
  - ***Safety & Health*** — Employees embody a day-to-day commitment to safety and feel comfortable raising safety concerns.
  - ***Alignment & Involvement*** — Employees know what is needed to be successful in their role and how their work contributes to company goals.
  - ***Work & Life Blend*** — Employees are able to take time away from work as needed and are generally supported in flexible work arrangements.
+ Areas for improvement that we continue actioning on:
  - Leadership Communication
  - Career Growth and Development

Our 2023 voluntary attrition rate was only 3.5%, which was consistent with our 2022 rate of 3.7%, 2021 rate of 3.8%, and significantly lower than the manufacturing industry's rate of 23%, according to the Bureau of Labor Statistics.

To learn more about our approach to employee engagement around belonging, read our recent DE&I report here.

Attracting More Diverse Talent: Veteran Spotlight

In 2023, U. S. Steel continued transformation of its Talent Acquisition and Recruiting processes. In 2022, we posted open positions on more than 6,000 diversity-related websites and searched for diverse hiring events to attend and host outreach sessions. The results far surpassed our expectations.

Our Hiring Heroes Talent Community continues to support our veterans with a Military Occupation Services Code translator on our career website and a multi-employer Veteran Talent Exchange to support our active and former military applicants and their spouses more fully. We sponsor veterans at Acrisure Stadium as part of our larger partnership with the Pittsburgh Steelers, called "Salute Our Heroes."

EMPOWERING PEOPLE

Diversity, Equity and Inclusion (DE&I) (cont.)

CEO Action for Diversity and Inclusion

This coalition of CEOs was co-founded in 2017 on a shared belief that diversity, equity and inclusion is a societal issue, and that collaboration and bold action from the business community—especially CEOs—is vital to driving change at scale.

Our CEO has joined the group's pledge to:

+ Cultivate environments that support open dialogue on complex—and often difficult—conversations about diversity, equity and inclusion;
+ Implement and expand unconscious-bias education and training;
+ Share best-known diversity, equity and inclusion programs/initiatives—as well as those that have been unsuccessful; and
+ Engage boards of directors when developing and evaluating diversity, equity and inclusion strategies.

U. S. Steel is also a member of CEO Action for Racial Equity (CEOARE), an initiative dedicated to bringing communities and policy together to drive change. In 2020, we dedicated two full-time Fellows to the CEOARE initiative for two-year terms, doubling our original commitment. These Fellows have helped us identify, develop and promote public policies and corporate engagement strategies to address systemic racism and social injustice. While we do not plan on nominating additional colleagues to be considered for fellowships at this time, we are actively participating in the organization by participating in the CEOARE Advisory Council.

The Valuable 500

Our continued involvement with The Valuable 500 business collective ensures disability inclusion is at the forefront of our senior leadership agenda, along with ongoing efforts to take meaningful actions and find solutions to be more inclusive of people with disabilities.

Devin Brown

Coated Products Utility Operator at U. S. Steel's Big River Steel Works

DE&I Story

The Steel Tech Academy at Arkansas Northeastern College

In 2022, U. S. Steel's Big River Steel 1 (BR1) began recruiting local high school seniors for entry-level positions as an initiative to support recruitment in the community. BR1 provided these students with the opportunity to enroll in the "Steel Tech Academy" at Arkansas Northeastern College (ANC), a two-year paid internship program with the first year taking place during the students' senior year of high school. These internship opportunities are project-based and involve bringing the Company to the classroom or lab, rather than students visiting production facilities. Students are immersed in steelmaking operations under supervision of BR1 employees.

Two local students who completed the courses were hired at BR1 in 2022. In 2023, the Steel Tech Academy opportunity was expanded to include local high school juniors. One of the students who was hired in 2022 was Devin Brown.

"My experience here at BR1 has been nothing short of amazing," Devin says. "I think the high school program is a really good thing for young people to look into for the start of a great career! The program gives you a brief idea of some of the things you'll need to know and carry over working here at BR1. Being able to start out here coming straight out of high school helped me mature in a way. Working here comes with a lot of responsibility, but you can look forward to having really helpful colleagues. For me, only working here for a little over a year, I've had an abundant amount of opportunity to grow in the Company. I look forward to seeing new faces with the same opportunity I've had. I wish you the best of luck, and always remember, SAFETY first!!!"

EMPOWERING PEOPLE

Employee Wellness and Development

We are committed to supporting the wellness of all our employees and to providing them with the resources they need to develop their talents and careers. It is through employees who feel they are their best, healthiest, most productive selves at work that we can maintain our industry leadership and continue to innovate new sustainable solutions to customer problems while creating new efficiencies. Wellness and career development are fundamental keys to our success as a company.

Employee Wellness

U. S. Steel believes enhancing the well-being of its workforce will benefit all stakeholders and most importantly our employees, their families and the communities that we operate in. U. S. Steel is proud to offer industry-leading parental leave benefits and mental health, substance abuse and coaching services. Every employee and each of their family members receive eight free visits to a mental health or coaching professional each year. We believe that strong mental health contributes to strong physical health and overall well-being.

Other programs we offer to help employees' well-being:

+ Fitness reimbursements for gym memberships, Peloton classes and other fitness activities
+ Back-up care for children and adults
+ Preventive wellness visits at home
+ Adoption assistance
+ Dependent Care Flexible Spending program with match
+ Tuition assistance
+ Gender affirmation benefits
+ Diabetes care

EMPOWERING PEOPLE

Employee Wellness and Development (cont.)

Employee Development

Leadership Development Programs

The Steel Leadership Institute continues to be the framework for all our leadership development programs and helps our employees increase their skills and knowledge. Employee development is crucial to ensuring we have the capabilities needed to achieve business goals. This year, community service activities were incorporated into all leadership development programs to emphasize the importance of leadership within the communities in which we live and serve.

On the leadership front, we continued our signature development programs under the new Steel Leadership Institute. Each program provides participants with an immersive experience that includes targeted workshops and practical application to maximize learning.

Leading at the Frontline is a program for non-represented frontline supervisors who directly manage represented employees. By the end of 2023, 85% of the frontline supervisor population had completed the program. Evaluation data indicated this program was highly beneficial, particularly for new frontline supervisors. The program was updated in April 2023 and became part of the new frontline supervisor onboarding. The revised in-person and virtual program focuses on Building the Right Environment, Working Effectively with People, Managing Represented Employees and Inclusive Leadership.

Steel Foundations is a program geared towards building foundational leadership skills for frontline leaders from all areas of the organization. This year, we again launched three cohorts, with 57 leaders participating.

High Strength Leadership targets our mid-level leaders, emphasizing understanding the business, as well as strategic thinking. This program also launched three new cohorts, with 54 leaders participating.

U. S. Steel leaders continued to participate in McKinsey Connected Leaders programs for underrepresented talent segments. This year, two leaders completed the Asian Executive Leadership program, and one leader completed the Hispanic/Latino Management Accelerator program. Seventeen leaders were nominated for McKinsey Connected Leaders programs, including the new Leadership Essentials program created for early-career leaders. Leaders participating in any of the McKinsey Connected Leaders programs will have the opportunity to network with leaders from other organizations in continuing their leadership development.

6,715 hrs
of content on Udemy consumed by our employees

85%
of our first-line supervisors have completed our redesigned Leading at the Frontline program

100%
of Udemy licenses utilized by our employees

EMPOWERING PEOPLE

Employee Wellness and Development (cont.)

Udemy Business courses were offered to all non-represented employees as a way to continue Moving Up the Talent Curve and ensure employees were able to keep current on important business, technology and leadership skills. At the end of 2023, employees again utilized 100% of offered licenses and 85% of employees who claimed licenses were actively taking courses on the platform. Our employees consumed 6,715 hours of content in 2023, averaging 5.7 hours per license holder.

Mentoring at U. S. Steel offers a way to accelerate development of both mentees and mentors, build stronger networks, increase a sense of belonging and, ultimately, enhance job performance. In 2023, we redesigned our mentoring program based on feedback from the 14 mentor-mentee pairs who completed the pilot program in 2022, as well as evolving research-based practices. The MentorMe program launched in 2023 is intended to be a flexible program for which participants can sign up at any point in time, providing opportunities to discuss career and professional growth-related challenges of interest, and work with multiple mentors or mentees over time.

Manager-level employees in MentorMe were eligible to be mentees, while Director-General manager-level leaders were eligible to become mentors. As of the end of 2023, 47 leaders signed up as mentors, and 23 managers signed up as mentees. The overall vision for the program is to make it available for all non-represented employees. We intend to continue to expand the program.

Data

	2021	2022	2023
Number of Training Courses	1,422	3,552	3,440
Total Employee Training Hours	360,000	370,000	391,319

2022	Ethnicity	Gender
Leadership and Development Program Participation	White: 89%	Male: 68%
	POC: 11%	Female: 32%

2023	Ethnicity	Gender
Leadership and Development Program Nomination*	White: 86%	Male: 69%
	POC: 14%	Female: 31%

*This data is related to the nominees for participation in the Leadership and Development program for 2023. We do not have program completion data for 2023, as the programs are still ongoing for the year.

EMPOWERING PEOPLE

Employee Wellness and Development (cont.)

Steel Stories Podcast

Hosted by technology and business journalist **David Kirkpatrick**, Steel Stories by U. S. Steel is a thought-provoking look at the ever-changing world of steel, featuring interviews with our very own industry experts and leaders with unique insights on events and developments shaping the future of steel and the shifting landscape of American manufacturing.

The Steel Stories by U. S. Steel podcast first aired in March 2023, and a total of 14 episodes have been recorded on topics such as ResponsibleSteel™, sustainability of the steel industry, green steel and sustainable finance, steel building construction, decarbonization, the utilization of artificial intelligence, safety and health, and more.

Our employees who were guests on the podcast in 2023 include:

+ **Ben Trotter**
  Director of Sales
+ **Arne Jahn**
  Treasurer and Chief Risk Officer
+ **Brenda Petrilena**
  Director of Global Decarbonization and Program Management
+ **Matt Wilding, PhD**
  Senior Director of Financial Data, Analytics and Enterprise Performance Management
+ **Ben Caryl**
  Associate General Counsel of International Trade and Public Policy

Artist: Syd Mead www.sydmead.com

Syd Mead

On August 9, 2023, the Steel Stories podcast hosted Roger Servick, close partner and now President of SydMead.com. Syd Mead (1933–2019) was one of the most influential industrial designers of his time. He was well known for neo-futuristic designs and concept art, which led to him working on hit blockbuster films such as Blade Runner, Aliens and Tron. In this episode, we explored Syd's extraordinary life and visionary work with U. S. Steel in the 1960s that launched an incredible career. Syd envisioned a future that harnessed the versatility and strength of steel to revolutionize architecture, transportation, infrastructure and more.

This podcast is available on all podcasting platforms. More information can be found on our website.

EMPOWERING PEOPLE

Community Engagement

U. S. Steel is passionate about strengthening the communities we call home. From our employees' volunteer work to our corporate contributions, from partnering with local schools and awarding scholarships, to advancing education, our volunteering and philanthropic efforts create opportunities to deliver on our Best for All® strategy.

Community Engagement Role

We enhanced our Community Engagement leadership in 2023 by appointing Heidi Chappell to the role of Senior Director of Community & Stakeholder Engagement. This new role allows us to shine a light on all the important work happening at the local level in strategic ways and to better connect all employees to these efforts.

Contributions

In 2023, U. S. Steel directed $6.7 million in donations to 134 organizations, events and programs, through our Community Engagement Committee (CEC). This included $1.6 million in donations provided by USSK to a variety of community initiatives at its Košice facility.

We want to keep expanding our presence and increasing the good we can do in our workplace communities. Community contributions are expected to continue to align with our 2023 spend.

Community Engagement Communications

We continued to grow our Community Engagement communications efforts. We built a new Community Engagement Calendar housed on our intranet to capture all the activities happening across the enterprise annually. Any employee is welcome to submit a suggestion for this calendar. Embedded in this interactive calendar are employee volunteer opportunities. In 2023, the calendar featured over 300 activities, helping to increase employee engagement in communities.

U. S. Steel continued to encourage employees' volunteer contributions to our local communities by providing eight hours of paid time off to full-time, non-represented employees for volunteering, tracking volunteer hours and benefiting organizations. We trust that our employees know what's needed most in their own communities.[19]

To see our community-related highlights, goals and progress, visit pages 6 and 20.

$6.7M

In 2023, U. S. Steel directed $6.7 million in donations to 134 organizations, events and programs, through our Community Engagement Committee (CEC)

[19] This volunteering opportunity is available only to non-represented U. S. Steel employees in North America (excluding Big River Steel Works).

EMPOWERING PEOPLE

Community Economic Impact

U. S. Steel completed four Economic Impact Studies in 2023. “An economic impact analysis is an objective way to measure the impact of an organization in the regional economy. It is a tool that policy makers and local businesses can use to inform their decisions,” said Nichole Parker, a principal partner at Parker Philips.

+ Impact on the state of Arkansas
- 760+ People Employed
- $117 Million Annual Payroll
- $276 Million to 187 Arkansas Suppliers

+ Impact on the state of Indiana
- 4,300+ People Employed
- $700 Million Annual Payroll
- $377 Million to 362 Indiana Suppliers

+ Impact on the state of Minnesota
- 1,800+ People Employed
- $252 Million Annual Payroll
- $809 Million to 439 Minnesota Suppliers

+ Impact on the state of Pennsylvania
- 3,700+ People Employed
- $548 Million Annual Payroll
- $2.1 Billion to 881 Pennsylvania Suppliers

Data

	2021	2022	2023
Total Contributions (USD)	$3 million	$7.5 million	$6.7 million
Total Employee Volunteer Hours	15,607	20,000	20,881

Beneficiary + Focus	Gifted Amount
Rock Ridge High School donation for a new gymnasium	$350,000
Methodist Hospitals to mark their 100-year anniversary	$100,000
Fairfield Library building upgrades	$175,500
Clairton City School District building upgrades	$118,000
Upgrades for Olcott City Park in Virginia	$100,000
Mississippi County Economic Opportunity Commission playground upgrades	$131,315
USSK provided accommodation to 888 Ukrainian refugees at its Training Facility in Medzev from March 16, 2022, to December 20, 2023	€235,895 ($257,152)

EMPOWERING PEOPLE

Community Engagement (cont.)

Investing in Our Community

Earning the trust of our community members means listening to them about their needs and concerns and building relationships that enable us to work with them to help meet their goals. To engage with communities, we invite them to learn about and participate in local environmental volunteer activities.

In 2023, U. S. Steel invested more than $6 million in the communities where U. S. Steel operates in the U.S. and Slovakia, contributions that will strengthen infrastructure and enable essential community services to support all residents in those communities, including our employees and their families.

These contributions show how our Best for All® approach to doing business extends into the communities where we live and work. To decide on which institutions to invest in, we gathered a cross-functional group of respected U. S. Steel leaders and asked them to recommend where and how the funding should be awarded to make the biggest impact in the region. The investments reflect not only the community's critical needs, but also things that align with our corporate core values and strategy: Health & Safety, Education, Parks & Public Spaces, Community Events & Programs and Helping Hand.

Photo: U. S. Steel employees engaged with community members during the Braddock Community Day event.

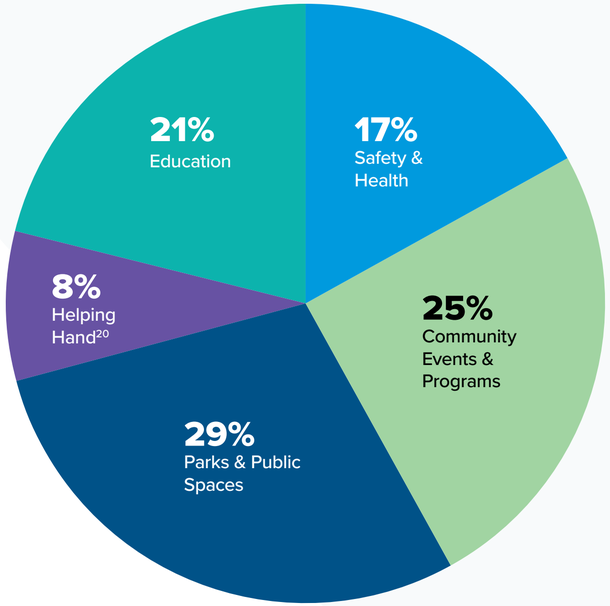
EMPOWERING PEOPLE

Community Engagement (cont.)

Community Engagement

U. S. Steel maintains open lines of communication and engagement with community leaders and interested citizens to share information about our operations and identify ways we can support community initiatives and programs. For example, we maintain quarterly Community Advisory Panels for three plant locations in Mon Valley — Clairton, Braddock and West Mifflin — to hear community concerns and identify engagement opportunities.

Our 2023 corporate contributions in the U.S. were disbursed to the following categories of non-profit organizations:



Braddock Library and Methodist Hospitals

U. S. Steel teamed up with the Pittsburgh Penguins on the Carnegie One Capital Campaign in 2022, co-chaired by our CEO Dave Burritt and Bryan Trottier, the former Penguin and Hockey Hall of Famer. The Campaign is continuing renovations on the Braddock Carnegie Library, Andrew Carnegie's first library in the United States. Donations now exceed $20 million as they work to finalize the revitalization of this community center for future generations. The building is expected to reopen to the Mon Valley communities in the first half of 2025.

We also supported the Methodist Hospitals in Gary, Indiana. Gary Works Vice President Dan Killeen and Gary Works employees presented a check for $100,000 to the hospital to mark their 100-year anniversary.

[20] Helping Hand: providing assistance to someone in need.

EMPOWERING PEOPLE

Community Engagement (cont.)

Employee Volunteerism

We believe it is important to recognize our employees' contributions and impact they are making in their communities. In 2021, U. S. Steel established the United by Service award on Martin Luther King Jr. Day, to honor his legacy. Each year, we choose volunteers as Service Champions and honor one as Volunteer of the Year.

Tyrell Anderson
Gary Works
Operational Excellence Engineer

United by Service: Volunteer of the Year

The goal of our United by Service initiative is to highlight the robust spirit of service displayed by U. S. Steel employees worldwide, encourage employees to seek personally meaningful ways to give their time, and honor those who go above and beyond through our "Volunteer of the Year" awards program. In total, U. S. Steel employees across the Company volunteered **more than 20,000 hours of their time to charitable causes in 2023.**

The 2023 United by Service Volunteer of the Year is Gary Works Operational Excellence Engineer **Tyrell Anderson**. Thanks to Tyrell's efforts, U. S. Steel will make a $15,000 donation to his charity of choice, Decay Devils, in support of their work to preserve, restore and repurpose historic structures in Northwest Indiana. (See our Volunteer of the Year video.)

In addition, 12 other employees were named 2023 Service Champions for the support they provided to a variety of organizations. Each Service Champion earned their charity of choice a $5,000 donation.

2023 Service Champions

for the support they provided to a variety of organizations

Francisco Mata
BR1 Combustion Engineer

raised $6,500 for scholarships for Hispanic high school and college students in Northeast Arkansas through the Hispanic Professional Network (NEAHPN).

Coleen Davis
Mon Valley Works
Environmental Manager

helped with a project to raise over $20 million for the Braddock Carnegie Library, a community center for families in the Mon Valley to safely gather for programs and activities, which will open in 2025.

David Mutnansky
Mon Valley Works
Fire and Security Technician

instituted training to certify over 75% of firefighters to a national level, allowing the Forbes Road Fire Department to become a licensed EMS agency and Rescue Service for Pennsylvania.

James Borkowski
Mon Valley Works
Operating Technician and Union Safety Representative

is a founding member of the dive team and a licensed drone pilot for the Vigilant Hose Co. No. 1 Port Vue Volunteer Fire Department, with one of the largest authorized drone fleets in the state. James provides life safety training and services to Port Vue and surrounding communities.

Michael Castner
Mon Valley Works
Utility Technician

led a fundraising campaign focused on public safety to upgrade the Monessen Volunteer Fire Department's safety and equipment apparatus.

Jeremy Dickson
Minntac
Expeditor

is the volunteer event coordinator for Twin Ports Ghostbusters, which organizes year-round fundraising efforts for the Ronald McDonald House Upper Midwest. Money donated helps ease financial burden on families trying to be near their children when they are hospitalized.

Bob Sterns
Minntac
Oil Lab Analyst

planned Fishing With Vets' largest fundraiser, the Mud Fest, which raises $60,000 annually to cover costs for approximately 200 veterans. (See our Fishing With Vets video.)

John Castellano
Midwest Plant
Utility Technician

is the Munster, Indiana, Little League President. John worked to remove sod and dirt from the batter's box to add turf to allow for more games to be played and fewer to be canceled due to bad weather.

Joe Petrovich
Midwest Plant
IT Systems Manager

led two major fundraisers for the Porter County Special Olympics in 2023 that generated over $25,000 in donations.

Monika Moravanska
U. S. Steel Košice
Operation Manager

volunteers with the Košice Children's Heritage Railway Civic Association and helped to clean up areas around the Children's Heritage Railway line, completed renovations of old wagons and participated in beautification of the children's playground near the railway.

Jozef Topolovsky
U. S. Steel Košice
Product Engineer

has been the Artistic and Organizational Manager for the Folklore Group Parchovianka for 25 years. Jozef was involved in efforts to have the inscription certificate dance element accepted into the Representative List of Intangible Culture Heritage of Slovakia. In 2023, the ensemble was awarded the "Personality of the Self-governing Region" award.

Jeremiah North
Great Lakes Works
Cold Mill Utility Technician

fundraised through the Flat Rock Rotary Club for the Flat Rock: Historical Society, Community Foundation, Rotary, Train Museum and Animal Shelter.

EMPOWERING PEOPLE

Community Engagement (cont.)

Philanthropy and Employee Giving: Continuing Our Response to the Ukrainian Refugee Crisis

From March 16, 2022, to December 20, 2023, USSK accommodated 888 Ukrainian refugees at its Training Facility in Medzev, investing more than $250,000 in the effort. In addition, the U. S. Steel Košice Foundation contributed more than $17,000 to the Adventist Relief and Development Agency (ADRA)—Bratislava Civic Association for the purchase of two emergency generators, their transport and installation. The generators are located in two medical facilities in Ukraine.

Because of the speed with which USSK reached out to generously help Ukraine refugees after war broke out, its efforts were named a finalist for a Good Community Partner award at the annual Via Bona awards, sponsored by the Slovak Pontis Foundation.

Corporate Contributions to Education

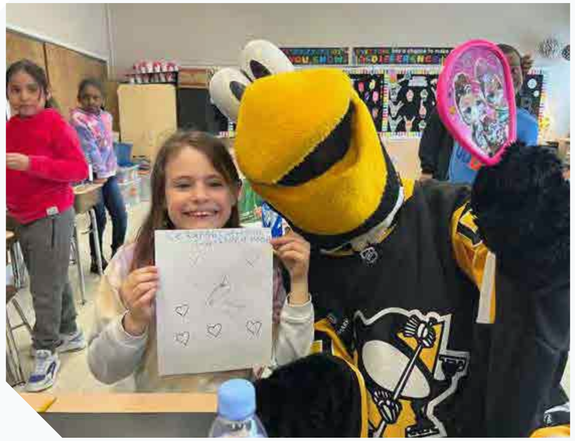
Reading Champions

The Reading Champions program, partnered with the Pittsburgh Penguins Foundation, is providing profound impact to our Pittsburgh community by improving student reading literacy in the Mon Valley communities as we finish our third season in February 2024. Since launching in 2021, over 1,150 Mon Valley third graders have participated in the program. Students have logged more than a combined 1 million minutes of reading, a figure that's growing fast.

More than 1,100 books have been donated to schools within Allegheny County to encourage students to be champions of reading. The efforts have resulted in reading proficiency increasing by 20% on average in the West Mifflin Area School District, helping overcome setbacks from the COVID pandemic. In 2023, we had the opportunity to work with six elementary schools in the Mon Valley communities, with a continued focus on third grade students. For more information on our Reading Champions partnership see the website, built in partnership with the Pittsburgh Penguins Foundation.

Teaming up with the Steelers for STEM Education

Over the past four years, the "Steelers STEM" partnership has helped more than 7,100 Pittsburgh area students learn about STEM career opportunities. Click here to see this year's results and watch the wrap-up video with Pittsburgh Steelers former linebacker Arthur Moats, who shares the significance of STEM. Click here to watch a recap video of the 2022–2023 program.



Mentoring Gary elementary students in STEM

By mentoring Gary elementary schoolers, U. S. Steel employee volunteers helped their school achieve STEM certification.[21] Aided by the tutoring program and letters of support from U. S. Steel employees, Beveridge Elementary was able to earn STEM certification from the Indiana Department of Education in May 2023, after being denied the year before. Said Angela Grayson, Assistant Principal of Beveridge Elementary School: **"This shows that there is quality education going on in Gary."**

Employees Team Up to Support the Greater Pittsburgh Community Food Bank

The Pittsburgh Penguins join U. S. Steel monthly to volunteer at the Greater Pittsburgh Community Food Bank in Clairton, supporting 380 families in need.

[21] https://www.nwitimes.com/news/local/lake/gary/u-s-steel-employees-mentor-gary-elementary-schoolers-help-school-achieve-stem-certification/article_04d4cf72-24cb-11ee-a976-fbd5cc3456ac.html

EMPOWERING PEOPLE

Community Engagement (cont.)

SteelSUSTAINABILITY: Empowering Employees to Help Our Communities

The SteelSUSTAINABILITY Employee Resource Group (ERG) organized teams from Mon Valley Works' Edgar Thomson, Irvin and Clairton facilities as well as the nearby Research and Technology Center to participate in the 2023 Litter League, a six-week litter collection tournament organized by Pittsburgh-based Allegheny CleanWays and Friends of the Riverfront. Here's how the teams did:

Teams	Results
Clairton team and SERVE ERG members	10,320 pounds of trash cleared from the roadway near the plant, a recreational trail and areas near the Clairton Community Garden
Edgar Thomson team	7,220 pounds of litter removed, plus nearly 9,000 pounds of tires and more than 19,000 pounds of concrete from vacant properties near the plant
Irvin team	1,640 pounds of trash collected on foot and by boat to clean up the river habitat that is home to our nesting eagles, Irvin and Claire
Research and Technology Center team	4,490 pounds of litter removed, including 350 pounds of steel from several different locations, including riverfront trails and parks

More than

25 net tons

of trash collected by the U. S. Steel teams from the communities surrounding U. S. Steel facilities

In total, the U. S. Steel teams collected more than 25 net tons of trash from the communities surrounding U. S. Steel facilities.

EMPOWERING PEOPLE

Veterans

Minnesota Ore Operations approved to become Beyond the Yellow Ribbon certified

Minnesota Ore Operations successfully completed the application process to become a Beyond the Yellow Ribbon Company in November 2023. A proclamation ceremony will be held in June 2024.

We developed an action plan that commits us to supporting veterans, active duty military personnel and their families. Through this action plan, U. S. Steel will engage actively in the veteran community, support the leave of military personnel and take an active role in recruiting, training, outreach and support. Annually we will review our action plan and establish new and support ongoing projects and initiatives to continue to advocate for active military and veterans in our communities and our current and future employees.

Minnesota's Beyond the Yellow Ribbon program began with a vision to synchronize community resources in support of service members and military families. Their mission is to establish and sustain a comprehensive community and corporate support networks that connect and coordinate agencies, organizations and resources to meet the needs of Minnesota's military veterans, service members and families in all military branches. Through its community and corporate partnerships, Minnesota's Beyond the Yellow Ribbon program provides Minnesota's military community a wide range of support, including deployment readiness, family assistance and resources, youth programs, educational and career opportunities, and more.

U. S. Steel's Big River Steel Works Welcomes Military Veterans to PGA TOUR Event

FedEx St. Jude Championship partnered with Big River Steel Works to announce the Military Ticket program. The program offered active, retired and reserve military members and veterans the opportunity to reserve two complimentary grounds tickets per day to watch the PGA TOUR's top 70 players compete at TPC Southwind. Big River Steel Works team members were also honored to host Richard (Dick) Eiseman, a 99-year-old World War II veteran who visited our Patriots' Outpost hospitality tent.

Salute Our Heroes Program

Through our partnership with the Pittsburgh Steelers, U. S. Steel employees honor a veteran on the field at Acrisure Stadium at the beginning of the third quarter of each home game. The honoree is presented with a steel plaque that is made from the steel we **mine, melt and make right here in America**.

The plaques are fabricated by the employees at our Research and Development facility in Munhall, Pennsylvania, powder-coated by Electro-Kote in Irwin, Pennsylvania, and custom etched by our partners at Wendell August Forge, just north of Pittsburgh. The plaque represents the veteran's strength and courage, a testament to their resilience and dedication to our nation. Presenters include members of the SERVE ERG and other veterans.

Click here to see how the plaque is made.

EMPOWERING PEOPLE

Environment

Trail Beautification Project

Members of U. S. Steel's SteelSUSTAINABILITY Employee Resource Group partnered with volunteers from Wesco, the Pittsburgh Penguins and Friends of the Riverfront to clean up and beautify the Eliza Furnace Trail section of Pittsburgh's Three Rivers Heritage Trail system. 2023 was the second year for the event, which brought together more than 100 volunteers, a significant increase in participation over the 2022 event.

Volunteers spent the day removing trash, constructing flower boxes, painting water fountains and building a shelter for shade. Said Alex Toner, Trail Stewardship Program Manager at Friends of the Riverfront: "U. S. Steel employees have continually demonstrated the capacity to really get their hands dirty, dig in and accelerate a lot of the projects we want to get done in various parts of the trail." Click here to see a video of the event.

"U. S. Steel employees have continually demonstrated the capacity to really get their hands dirty, dig in and accelerate a lot of the projects we want to get done in various parts of the trail."

Alex Toner
Trail Stewardship Program Manager at Friends of the Riverfront

EMPOWERING PEOPLE

Environment (cont.)

Earth Day Activities: SteelSUSTAINABILITY ERG

Every U. S. Steel facility, including USSK, held Earth Day activities in 2023.

Woodland Hills Tree Planting Event: The Pittsburgh-area chapter of U. S. Steel's SteelSUSTAINABILITY Employee Resource Group held the first of two springtime tree planting events on April 4, 2023, at Wilkins Elementary School in the Woodland Hills School District near our Mon Valley Works—Edgar Thomson Plant.[22] 19 U. S. Steel employee volunteers were joined by volunteers from the Pittsburgh Penguins, Tree Pittsburgh and the Arbor Day Foundation, as well as representatives from Davey Tree. Some 75 students also dug into the event, where they also learned about how to properly care for the trees, and together the group planted 23 trees that will make the school grounds more vibrant year-round. U. S. Steel provided a $20,000 donation to the event.

Iron Range Earth Fest: A team of volunteers from our two Minnesota Ore Operations facilities attended Iron Range Earth Fest on April 22, the premiere sustainability event on the range, held in Mountain Iron, Minnesota.

Northwest Indiana Earth Day Celebration: Gary Works and Midwest Plant sponsored the 2023 event at the Porter County Expo Center, where our Plant Environmental team spent the day discussing operations at U. S. Steel and sharing our commitment to sustainable practices.

Great Lakes clean-up: Employee volunteers from Great Lakes Works at Ecorse and River Rouge, Michigan, joined community members to clean up areas along a 28-mile stretch of the Detroit River. The annual event is sponsored by Friends of the Detroit River and has become a regular activity for Great Lakes Works employees.

USSK tree planting: Employees at U. S. Steel Košice marked Earth Day by organizing a tree planting near one of the plant's entrances on April 17, 2023. Once fully grown, the 105 trees planted by our 20 employee volunteers will be able to absorb more than a metric ton of CO_2 emissions every year.

105 trees planted

1+ metric tons of CO_2 emissions absorbed every year, once fully grown

[22] https://www.wpxi.com/news/local/woodland-hills-students-volunteers-plant-trees-around-high-school/MOO54ZPMDJCI3CMD2CXNSTRW7A/

EMPOWERING PEOPLE

Environment (cont.)

U. S. Steel's Big River Steel Works

Steel's Essential Role Mural

Dan Brown, Senior Vice President of Advanced Technology Steelmaking for U. S. Steel and Chief Operating Officer of Big River Steel Works, joined representatives of the National Basketball Association's Memphis Grizzlies front-office leadership team in October 2023 to unveil an impressive new mural in the plaza outside the team's home arena, FedEx Forum.

The mural's message to the community, "Steel is Everywhere," communicates that steel is a part of everyday life and is produced in an environmentally responsible way. The mural was created in partnership with Brandon Marshall, an established Memphis-area visual artist who specializes in public art with a strong focus on community engagement and mobilization.

Summer Camps

Big River Steel Works sponsored free summer camps at Arkansas Northeastern College Community Education. The ten camps, each with a different focus — baseball, softball, golf, cheer, basketball, robotics, art, cooking, preschool and science — drew 160 participants.

Giving Thanks by Giving Meals

The "BRS Cares" initiative ran a Thanksgiving meal giveaway that served some 200 local families. It's the fourth year Big River Steel Works has held the event.

$70,000 estimated raised

for the 2023 Osceola Heritage MusicFest, sponsored by Big River Steel Works — the most in 23 years

Upholding Governance

UPHOLDING GOVERNANCE

Corporate Governance

U. S. Steel is committed to maintaining the highest standards of corporate governance and ethical conduct, which we believe are essential for sustained success and long-term stockholder value. We have a long history of continued focus on corporate governance, embraced by our Board of Directors (Board), executive leadership and all employees. Transparency and sound corporate governance are essential to everything we do and have long been part of how we operate. Of note, U. S. Steel was the first company to hold an annual meeting of the stockholders and to publish an annual report.

We believe that a foundation of good corporate governance promotes the long-term interests of all our stakeholders: stockholders, customers, employees, suppliers and communities. It strengthens Board and management accountability and helps build public trust in the Company. Our corporate governance program is described in detail in our 2024 Proxy Statement.

The Board monitors and guides the Company's ESG practices, reporting metrics and performance; retains overall oversight of sustainability, risk and strategic direction; and has delegated specific oversight responsibilities to each of the three standing committees.

Board Committees

1.

Corporate Governance and Sustainability Committee

+ Retains oversight of the sustainability program generally and the risks associated with achieving certain sustainability-related measures, including GHG emissions and other climate-related matters, and sustainable use and management of natural resources (such as air, water, land and minerals);
+ Considers risks associated with legislative, regulatory and public policy issues affecting the Company's operations;
+ Maintains corporate governance guidelines and procedures designed to ensure compliance with all applicable legal and regulatory requirements, governance standards and the S.T.E.E.L. Principles;
+ Reviews sustainability as a standing quarterly agenda item, including reports and discussions on sustainability strategic priorities, implementation of the GHG emissions intensity reduction target and the use of reporting and disclosure frameworks, and community engagement activities; and
+ Makes recommendations to the Board and monitors compliance with the Company's programs and practices regarding government relations, political contributions and corporate philanthropy.

2.

Compensation and Organization Committee

+ Oversees executive compensation and performance-based components; and
+ Reviews and discusses with management the Company's human capital management strategies, including in the areas of diversity, equity and inclusion, culture and employee engagement and pay equity.

3.

Audit Committee

+ Assists the Board in overseeing the operational activities of the Company and identifying and reviewing risks that could have a material impact on the Company, including risks related to climate change;
+ Oversees U. S. Steel's enterprise risk management program;
+ Oversees the Company's ethics and compliance program to ensure a strong governance culture;
+ Receives reports from the Company's Chief Risk Officer on how enterprise risk is being addressed, mitigated and managed across the Company, including sustainability considerations that influence market, operational, reputational and political risks within the Enterprise Risk Management (ERM) program; and
+ Ensures that our risk management processes are functioning properly and effectively.

UPHOLDING GOVERNANCE

Corporate Governance (cont.)

Board Composition and Diversity

The Board seeks candidates with experience and abilities relevant to serving as a Director of the Company and who will represent the best interests of stockholders, not those of any specific interest group or constituency. When making nomination recommendations to the Board, the Corporate Governance and Sustainability Committee evaluates the qualifications of each director candidate in accordance with the criteria described in the director qualification standards section of our Corporate Governance Principles. These criteria include a high level of integrity and sound business judgment, as well as diversity in experience and perspective. The Board values inclusion and diversity and emphasizes diversity in its Board recruiting efforts. **As of June 1, 2023, 46% of our Directors self-identified as diverse in terms of gender or ethnicity**.

In addition, we have an Executive Sustainability Committee, which is composed of C-suite executives and other leaders and meets quarterly. The members oversee segments of our business relevant to ESG, including Sustainability, Strategy, Finance/Risk, Environmental Affairs, Compliance/Legal, Procurement, Operations, Corporate Governance, Government Affairs, Human Resources and Communications/Public Affairs. This committee is responsible for setting and communicating sustainability metrics, goals and performance, as well as coordinating internal and external sustainability-related communications such as this annual Sustainability Report, our TCFD Report and our Climate Strategy Report. Moreover, we have set up subject-specific task forces that work on goal implementation and other sustainability initiatives.

Sustainability Oversight at U. S. Steel

UPHOLDING GOVERNANCE

Corporate Governance (cont.)

Risk Management

Each year, U. S. Steel conducts an Enterprise Risk Management (ERM) risk survey for managers to weigh in on the perceived impact, likelihood and velocity of key risks. Survey results form the basis for our annual risk prioritization. In 2023, 99 managers across the organization ranked critical risks. We are currently tracking 23 critical risks, divided into two tiers. Safety and environmental risks are always in the top tier, given their overriding significance to our business. Owners are assigned to all risks to ensure accountability, and they prepare action plans for all top-tier risks.

In 2021, we conducted two Task Force on Climate-related Financial Disclosures (TCFD) workshops to identify potential climate-related risks and opportunities. This process included identifying which physical and transition risks are most likely to impact our organization and whether the risk is likely to manifest over the short, medium or long term.

Building upon our initial climate risk assessment performed in 2021, we implemented a climate risk assessment refresh in 2023 to reassess our physical risks, transition risks and mitigation strategies. In 2023, we conducted a location-based quantitative impact assessment of facilities and critical suppliers. The impact to U. S. Steel facilities and critical suppliers in our value chain was evaluated using climate modeling tools to assess site-specific climate-related risks and financial exposure. These tools and the results of the assessment will support cross-functional teams with decision-making. The reassessment also included a detailed regulatory and market landscape assessment to qualitatively reassess previously identified transition risks and identify relevant additions.

More information can be found in our 2023 TCFD Report.

Information Security Risk

U. S. Steel maintains robust processes for assessing, identifying and managing material risks from cybersecurity threats. Our cybersecurity program is based on the National Institute of Standards and Technology (NIST) Cybersecurity Framework, and the risk of cybersecurity threats is integrated into our Enterprise Risk Management (ERM) program. Each quarter, the cybersecurity threat risk action plan is reviewed to provide the status on specific risk mitigation actions and to identify new threats. U. S. Steel works closely with our internal and external auditors to assess, plan for, prevent and mitigate cybersecurity risks.

We maintain a Cybersecurity Incident Response Plan (CSIRP), which establishes an organizational framework and guidelines intended to facilitate an effective response and handling of cybersecurity incidents that could jeopardize the availability, integrity, or confidentiality of U. S. Steel's assets. The CSIRP outlines roles and responsibilities, criteria for measuring the severity of a cybersecurity incident and an escalation framework.

Our information security team places a special emphasis on raising awareness of phishing attacks, running phishing exercises at least monthly and tracking awareness of phishing-related incidents as a metric. Special training and education events take place throughout the year, including during Cybersecurity Awareness Month.

Political Advocacy

Our Political Contributions Policy mandates compliance with applicable campaign finance and lobbying laws and transparency regarding our political spending in the United States. This includes public disclosure of political contributions and certain other expenditures, which we have provided annually on our website since 2015.

2023 TCFD Report

More information can be found in our 2023 TCFD Report on our website

UPHOLDING GOVERNANCE

Ethics and Compliance

Throughout our history, U. S. Steel has demonstrated an unwavering commitment to doing business ethically and in compliance with applicable laws and regulations. In the early 1900s, our co-founder and first chairperson, Judge Elbert Gary, developed what is widely considered to be the first-ever corporate code of ethics, known as the Gary Principles. Those nine simple statements emphasizing integrity, fairness and accountability underlie the S.T.E.E.L. Principles that reflect our core values today. In turn, our S.T.E.E.L. Principles integrate ethics and compliance in our daily business activities. As a reflection of our commitment, we were named one of the World's Most Ethical Companies®[23] by Ethisphere in 2024 for the third consecutive year. Once again, we are the only integrated steel producer among this year's 136 honorees. We are proud of the recognition that our world-class ethics and compliance program has earned.

We reinforce our principles through a comprehensive ethics and compliance program with support from the Board of Directors and senior management. The General Counsel and Chief Ethics & Compliance Officer administers the program with oversight and guidance from the Audit Committee. Our ethics and compliance program is designed and implemented to focus on the particular risks we face. Through risk assessments, we continuously adapt and enhance our program to ensure that risk areas remain appropriately addressed as our footprint and operations change over time. We also recognize the importance of continuous improvement and regularly benchmark our program against leading compliance practices and conduct other assessments, such as employee surveys, to identify ways to further strengthen our culture and enhance our ethics and compliance program. To ensure the foundation of our corporate governance remains solid, we review and update our policies every three years and have done so in 2023.

Our success in ethics and compliance, as in all we do, is tied to the passion, commitment and excellence of our people.

U. S. Steel was named one of the World's Most Ethical Companies® by Ethisphere in 2024 for the third consecutive year, the only integrated steel producer among this year's 136 honorees.

[23] "World's Most Ethical Companies" and "Ethisphere" names and marks are registered trademarks of Ethisphere LLC.

Employee Spotlight: Duane Holloway

Senior Vice President, General Counsel and Chief Ethics & Compliance Officer

In 2023, Duane Holloway, U. S. Steel's Senior Vice President, General Counsel and Chief Ethics & Compliance Officer, was recognized as one of the "Legends in Law" by the Burton Awards, a prestigious honor for general counsel who have successfully and creatively navigated complex matters while exhibiting the highest levels of integrity and professionalism. Duane was also named the 2023 General Counsel of the Year by the African American Managing Partners and General Counsel Network.

Duane has been active in supporting U. S. Steel's Environmental Stewardship. As one of U. S. Steel's foundational S.T.E.E.L. Principles, Environmental Stewardship is a core value of the Company and is closely linked with another S.T.E.E.L. Principle, Excellence and Accountability. Duane believes environmental excellence fuses those two principles, meaning everybody in the corporation is aware of their responsibility to the environment. Duane, who sits on the Board of Directors of the Allegheny County Parks Foundation, feels this commitment personally, working hard to make sure the environment is protected so that all citizens can enjoy it.

Thanks in part to Duane, "Environmental Excellence" will reign alongside "Safety First" at U. S. Steel for a long time to come.

UPHOLDING GOVERNANCE

Ethics and Compliance (cont.)

Policies, Training and Communication

U. S. Steel has adopted a Code of Ethical Business Conduct and corporate policies and procedures to help ensure that the S.T.E.E.L. Principles and our overarching commitment to responsible business conduct are embedded throughout the Company and our activities. Our key ethics and compliance policies and related resources can be found on our website.

Through our annual policy certification process, employees certify their ongoing compliance with the Code, our Anti-Corruption and Antitrust Compliance policies and several other key compliance policies each year. U. S. Steel's internal audit function periodically audits activities addressed in our Code and/or policies and reviews completion data for the annual policy certification process through which employees certify their ongoing compliance with our Code of Ethical Business Conduct and key compliance policies.

To help ensure our employees understand the Company's expectations and applicable rules, U. S. Steel provides them with ethics and compliance training applicable to their jobs each year. Among the topics covered in these courses are our Code of Ethical Business Conduct, prevention of discrimination and harassment, and processes for compliance with relevant laws and regulations. We also distribute a series of training videos, called "Rewind," inspired by Ethics and Safety Line reports. The videos depict ethical dilemmas faced by our employees and discuss whether the actions they took were aligned with our S.T.E.E.L. Principles or what they should have done differently.

In 2023, 100% of U. S. Steel employees and members of our Board of Directors received Code of Ethical Business Conduct training.

Regular communications also provide updates on key compliance topics, messages from senior management underscoring the importance of business integrity and summaries of current events that demonstrate the need for lawful business practices. All these efforts strengthen our culture of compliance and embed the S.T.E.E.L. Principles across our operations.

The U. S. Steel Ethics and Safety Line

To further foster a strong ethical culture characterized by transparency, responsibility and accountability, U. S. Steel encourages employees to seek guidance, raise concerns and report suspected wrongdoing without fear of retaliation. Employees may do so by contacting their manager, a Human Resources representative, any member of the Legal Department or another appropriate company resource. Concerns can also be raised anonymously through the U. S. Steel Ethics and Safety Line, which is managed by an outside service provider and available 24 hours a day, seven days a week. Importantly, contact information for the Ethics and Safety Line is available on our website, so external stakeholders, including members of the public, can also use it to raise concerns related to our business. U. S. Steel strictly prohibits retaliation — including termination, demotion, discipline or harassment — against anyone who raises a concern in good faith and will take appropriate action against anyone found to have engaged in such retaliation.

We take all Ethics and Safety Line reports seriously and have adopted investigation protocols to ensure that all reports alleging misconduct are reviewed, 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 ensure that each report is handled appropriately.

To promote transparency and the efficacy of the Ethics and Safety Line, we regularly disclose to employees the number and types of reports received, the types of actions taken in response to substantiated allegations and anonymized summaries of select cases. The Audit Committee receives additional data about new reports, closed cases, and significant allegations and investigations to help facilitate its oversight of the ethics and compliance program.

UPHOLDING GOVERNANCE

Ethics and Compliance (cont.)

Ethics and Safety Line

Report Intake	**Reporter contacts Ethics and Safety Line (phone/online) or raises concern to an internal resource that enters report into case management system** Immediate safety issues and threats elevated to Safety & Security Internal Audit has access to all reports
Review and Assignment	**Legal Department reviews report, acknowledges receipt and assigns it to appropriate investigator** Significant issues elevated to Audit Committee; regular updates provided, as necessary Investigators include trained personnel in Human Resources/Labor Relations, Safety & Security, Internal Audit and Legal
Investigation	**Investigator conducts appropriate investigation and prepares written report documenting findings and any remedial measures** Investigation may include document review, interviews and other relevant steps Confidentiality maintained to the extent possible
Case Closure	**Cross-functional Case Closure Committee reviews investigation process, findings and conclusions** Committee consists of Legal, Human Resources, Safety & Security, Internal Controls and Internal Audit Investigation closed only if there is consensus by Case Closure Committee Reporter advised that investigation is complete, and that appropriate action has been taken, if applicable
Reporting Out	**Employees receive overview of Ethics and Safety Line activity and sample cases** **Audit Committee receives detailed quarterly reports:** Updates regarding significant reports and investigations Data and trends on new reports (by location, issue, anonymity of reporter) Data and trends on closed cases (remedial actions, substantiation rates)

UPHOLDING GOVERNANCE

Ethics and Compliance (cont.)

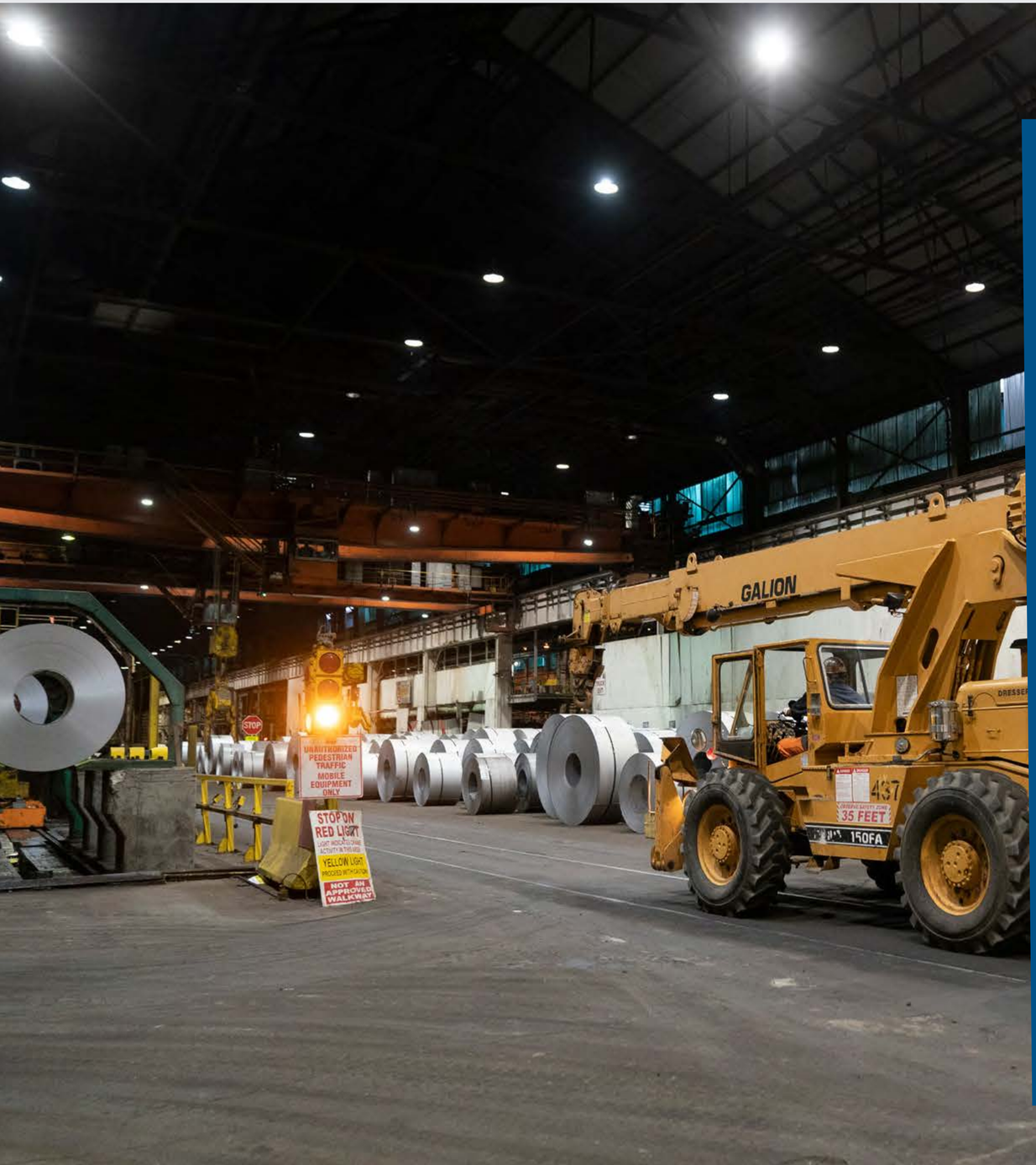
Business Partners

Beyond our employees, we expect our business partners to share our values and act in accordance with the S.T.E.E.L. Principles. Our standard contractual terms and conditions, Supplier Code of Conduct and Anti-Corruption Guidelines for Third Parties detail our expectations and policy commitments to our business partners.

Our Supplier Code of Conduct, which is published on our website and distributed to suppliers, establishes our requirements for ethical and lawful business practices, human rights and working conditions and environmental stewardship throughout the supply chain. Suppliers must implement an appropriate ethics and compliance program and cascade our standards to any parties they use to support U. S. Steel's business, such as subcontractors.

We require our suppliers to maintain documentation demonstrating their compliance with our standards, provide such documentation to us upon request and honor our requests to formally audit them, which we have done in the past. Suppliers must also promptly inform U. S. Steel of any potential violations of the Supplier Code of Conduct. They may anonymously raise ethics and compliance concerns related to U. S. Steel through the U. S. Steel Ethics and Safety Line. A supplier's failure to comply with our standards or promptly take appropriate corrective action to remediate violations may jeopardize its relationship with U. S. Steel.

In addition to communicating our expectations, we actively vet and monitor our business partners to identify and address any issues. We screen them against lists of sanctioned and denied parties and conduct additional reviews of higher-risk counterparties to identify, among other things, any past misconduct or other compliance-related risks, such as alleged corruption or human rights abuses. Additional efforts to prevent slavery and human trafficking in our supply chain are detailed in the Human Rights and Indigenous Rights Policy and California Transparency in Supply Chains Act of 2010 Disclosures posted on our website. We also regularly ask our supply chain partners for country-of-origin information to verify that certain goods are not sourced from sanctioned parties and that any conflict minerals used in our products are not sourced from the Democratic Republic of Congo or its adjoining countries. All these steps help ensure that our business partners act in accordance with our S.T.E.E.L. Principles and the laws that apply to our business.



UPHOLDING GOVERNANCE

Supply Chain

Our Best For All® strategy extends beyond our operations to improving sustainability throughout our supply chain. We focus on resilience, supplier diversity and ongoing supply chain management to ensure the long-term success of our business, while minimizing risks and uncovering opportunities. We want our suppliers to join us in creating a sustainable future with steel.

A resilient and reliable supply chain is essential to our customer-centric approach of providing steel products that are innovative and energy- and cost-efficient. Our processes have helped us overcome multiple recent challenges, starting with the pandemic and followed by supply chain disruptions and inflationary pressures.

The majority of our supply base is regional, which provides us with logistical, environmental and economic benefits. Maximizing a regionally based supply chain enables our suppliers to quickly service our plants. Furthermore, we are able to leverage national agreements for cost advantages.

In 2021, we developed a new supply chain risk management approach to identify, prioritize and mitigate risks and minimize the potential for disruption. Since implementation of this approach, our swift approval process and mitigation response enabled us to reduce critical risks. In 2023, we placed additional emphasis on identifying secondary suppliers for the most important risk materials in our supply chain.

For specific high-risk events that could halt production, we developed and implemented a rapid notification process to alert key stakeholders including the Senior Vice President of Raw Materials and Sustainable Resources.

In 2023, we made use of the EcoVadis platform to further assess supplier risk. We onboarded our suppliers to the platform and completed the risk assessment process. USSK also started its EcoVadis onboarding process in 2023 and plans to further engage suppliers in 2024.

Commodity Risk Scoring

We continue to use a scoring system of one to three for criticality, impact severity and risk event likelihood. The composite score identifies the critical risk events to strategically mitigate. The strategies implemented in 2022 resulted in little to no disruption throughout 2023, and we will continue to utilize this approach moving forward.

Key approaches to our mitigation strategies include:

+ **Increasing inventories** to add a time buffer for supply chain delays
+ **Diversifying sourcing** regions and ports of entry for selected raw materials, especially in response to extreme weather events
+ **Enhancing supplier contracts** to include Key Performance Indicators for higher inventory levels and clear communication, as well as notification requirements to trigger utilization of alternative suppliers when inventory drops below predetermined levels
+ **Planning contingencies** for force majeure events. By applying a holistic lens to our mitigation strategies, we minimize the event likelihood scores for our high-risk commodities

Among the key commodities our risk-mitigation efforts addressed in 2023 were liquid hydrogen and alloys used in our processing lines; ferroalloys used in our Basic Oxygen Process (BOP); and amine used to separate silica from iron ore.

Supply Chain (cont.)

Supply Chain Diversity

Our Supplier Diversity mission is to support U. S. Steel's vision to be an industry leader in delivering high-quality, value-added products and innovative solutions that address our customers' most challenging needs now and in the future. Supplier Diversity is a key competitive advantage that aligns with our core values and strategic objectives. Our Supplier Diversity program also exists because we know our inclusive supply chain has a positive impact for U. S. Steel, our customers and the communities where we operate.

U. S. Steel's Supplier Diversity definition aligns with that of the Federal Small Business Administration to include minority-owned, women-owned, LGBTQ-owned, veteran-owned, disabled-owned and service-disabled veteran-owned businesses, as well as local, small businesses. Our Supplier Diversity program has continued to excel throughout 2023. With our Procurement team leading the way, we surpassed expectations by achieving $453 million in diverse spend, an increase of over $50 million from the prior year. We were able to accomplish the growth in diverse spend by increasing accountability, dedicating resources and investing in tools to identify and build relationships with diverse suppliers, certifying entities and local chambers of commerce. We also advanced our Tier 2 Supplier Diversity initiative with our suppliers, increasing engagement within our supply chain, and we finalized our first Supplier Diversity Economic Impact Report. As part of our Tier 2 reporting implementation, we conducted a survey of our top suppliers to determine if they had Supplier Diversity programs in place. As a result, we have 21 participating suppliers. Throughout 2023, we also completed procurement department training and strategy sessions aimed at increasing diverse supplier spend.

$453M

in diverse spend, an increase of over $50 million from the prior year

Our goal is to do even better throughout 2024. To do so, we plan to expand our pool of diverse suppliers in our request for proposals and bid distributions; grow our Tier 2 reporting program by increasing diverse supplier participation; and work with internal business organizations and Employee Resource Groups, and our customers, to continuously engage in solutions that increase innovation and support all businesses.

UPHOLDING GOVERNANCE

Supply Chain (cont.)

A Sustainable Supply Chain

U. S. Steel strives to achieve the highest standards of supply chain sustainability for environmental and social criteria, while ensuring the reliable delivery of our products. Our Supplier Code of Conduct specifies supplier standards for ethics, legal compliance, environmental protection, human rights and working conditions.

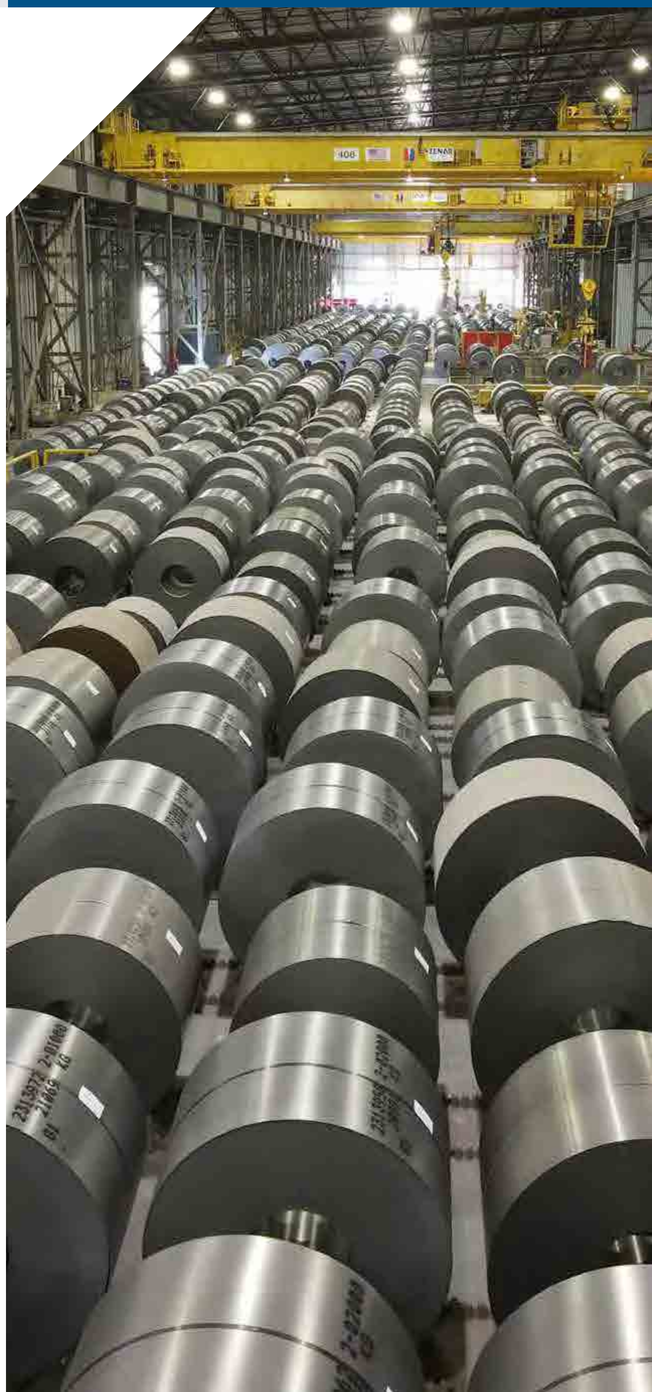
In 2023, our Procurement team engaged EcoVadis to collect data on our suppliers' ESG policies, practices, performance and measurement. We chose EcoVadis because of its best-in-class capabilities. Its methodology, which is backed by trained sustainability analysts and maps to detailed industry standards and regulations, ensures reliable sustainability data, leading to better supplier collaboration, consistent performance measurement and clear paths for improvement. Our initial campaign included reaching out to our top suppliers to either complete the assessment process with EcoVadis or share their existing scorecard with U. S. Steel. We conducted a supplier kickoff webinar in May, setting a goal for our suppliers to achieve a minimum score of 50 within the next three years.

EcoVadis analyzes the quality of a company's sustainability management system at the time of the assessment and provides a score of 1-100, 100 being the best possible score. Our initial focus was to onboard our top 200 suppliers to EcoVadis, and we intend to expand the program in 2024 to the rest of our supply base. We will also use the EcoVadis portal to collaborate with our suppliers to improve their existing score through continuous improvement initiatives.

Sustainability training was a key focus area for the Procurement team as part of the EcoVadis implementation. All members of the organization used the EcoVadis e-learning academy throughout 2023 to expand their knowledge on sustainability topics, with over 100 hours of training completed.

In order to progress on our Scope 2 emissions reduction, we are currently working to both lower and verify the reduction of our purchased power greenhouse gas (GHG) emissions footprint at all our plants and facilities. An important way for us to mark our progress towards this goal is through Emission-Free Energy Certificates (EFECs) conferred by our power supplier. The certificates confirm that purchased power, used for a specific time period and facility, generated no emissions of CO_2, sulfur oxides or nitrogen oxides. In 2023, one of our electricity suppliers extended EFECs for power purchased in the deregulated states where key U. S. Steel facilities operate. The plants and facilities covered by the certificates include our Clairton, Edgar Thomson and Irvin manufacturing plants in the Mon Valley region of Pennsylvania; Research and Technology Center in Munhall, Pennsylvania; Business Service Center in Pittsburgh, Pennsylvania; and our manufacturing plant in Granite City, Illinois. We continue to work with utilities that service our plants to investigate renewable and low-carbon emissions energy projects that can help us meet our GHG emissions reduction goals.

U. S. Steel's Big River Steel Works also advanced its supplier sustainability by working with the Assent platform to distribute sustainability surveys to its suppliers, to analyze supply chain Scope 1, 2 and 3 emissions and increase responsible sourcing.



Disclosures

GRI INDEX

Global Reporting Initiative (GRI) Index General Disclosures

The Organization and its Reporting Practices

Disclosure #	Disclosure Title	Reference/Location
2-1	Organizational details: Legal name of organization	United States Steel Corporation
	Organizational details: Nature of ownership and legal form	Publicly listed, Delaware Corporation
	Organizational details: Location of headquarters	Pittsburgh, Pennsylvania
	Organizational details: Countries of operation	2023 10-K, p. 4
2-2	Entities included in the organization's sustainability reporting	2023 10-K, p. 13–15
2-3	Reporting: Reporting period for sustainability reporting	January 1, 2023 – December 31, 2023
	Reporting: Frequency of sustainability reporting	Annually
	Reporting: Reporting period for financial reporting	January 1, 2023 – December 31, 2023
	Reporting: Publication date of the report	June 25, 2024
	Reporting: Contact point	Erika Chan, Head of Sustainability; Sustainability@uss.com
2-4	Restatements of information	2023 10-K, p. 1
2-5	External assurance	U. S. Steel has received limited, third-party assurance over Scope 1 and Scope 2 GHG emissions as well as days away from work safety data that is reported in the Sustainability Report. The 2023 Sustainability Report is not externally assured. This letter can be accessed on our website.

Activities and Workers

Disclosure #	Disclosure Title	Reference/Location
2-6	Active sectors	Public
	Description of value chain	Sustainable Procurement Policy Supplier Code of Conduct
	Other relevant business relationships	None
	Significant changes to the organization and its supply chain	2023 10-K, Business Segments, p. 4; Human Capital Management, p. 9
2-7	Total number of employees	21,803
	Breakdown of employees by gender	**US:** Male: 90.3% Female: 9.7% **USSK:** Male: 85.6% Female: 14.4% **Total:** Male: 88.6% Female: 11.4%
	Breakdown of employees by region	North America: 13,995 Slovakia: 7,808
	Total number of employees by employment type (full-time and part-time), by gender	Female Full-Time: 10% of the U.S. workforce Female Part-Time: 37% of the U.S. workforce
2-8	Total number of workers who are not employees	Contingent workers are less than 1% of our workforce
	Most common types of worker, their contractual relationship with the organization, and the type of work performed	Our contingent workers are supporting various functions throughout the business, but they are less than 1% of the overall workforce.

Governance

Disclosure #	Disclosure Title	Reference/Location
2-9	Governance structure	2023 Sustainability Report, Corporate Governance, p. 91
	Committees responsible for decision-making on and overseeing the management of the organization's impacts on the economy, environment, and people	2024 Proxy Statement, Corporate Governance, p. 23–26
	Composition of the highest governance body and its committees	2024 Proxy Statement, Election of Directors, p. 2, 8
2-10	Nomination and selection of the highest governance body	2024 Proxy Statement, Election of Directors, p. 2, 8
2-11	Chair of the highest governance body	2024 Proxy Statement, Board Leadership Structure, p. 23
2-12	Role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development	2024 Proxy Statement, Our ESG Framework, p. 27, 29 Corporate Governance & Sustainability Committee Charter
	Role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people and the effectiveness of the process and frequency process if reviewed	2023 TCFD Report, Governance, p. 4 2024 Proxy Statement, Our ESG Framework, p. 27, 29 2023 Sustainability Report, Corporate Governance, p. 91
2-13	Delegation of responsibility for managing the organization's impacts on the economy, environment, and people	2024 Proxy Statement, p. 28 2023 Sustainability Report, Corporate Governance, p. 91
	Process and frequency of reporting on the management of the organization's impacts on the economy, environment, and people	2023 Sustainability Report, Corporate Governance, p. 91
2-14	Process for reviewing and approving reported information, including material topics	2023 Sustainability Report, Corporate Governance, p. 91
2-15	Processes to ensure that conflicts of interest are prevented and mitigated and whether or not they are disclosed to stakeholders	Conflicts of Interest Policy
2-16	Description of how critical concerns are communicated to the highest governance body	2024 Proxy Statement, p. 33
	Nature and total number of critical concerns	This information is confidential to U. S. Steel. Please see our 2024 Proxy Statement, p.33 for information on how communications to the Board, Committee Chairs, Board Chair, and Directors are handled.
2-17	Collective knowledge, skills, and experience of the highest governance body on sustainable development	2024 Proxy Statement, p. 3, 10–17

Governance — continued

Disclosure #	Disclosure Title	Reference/Location
2-18	Evaluation of the performance of the highest governance body	The Board regularly assesses its performance through annual Board and committee self-evaluations. Each standing committee, other than the Executive Committee, annually reviews its own performance and reports the results and any recommendations to the Board. The process is designed and overseen by the Corporate Governance & Sustainability Committee. 2024 Proxy Statement, p. 23–25
2-19	Remuneration policies	2024 Proxy Statement, p. 48–51, 59–60
2-20	Process to determine remuneration	2024 Proxy Statement, Elements of Compensation, p. 48–56
	Stakeholders' involvement in remuneration	2024 Proxy Statement, Proposal 2: Advisory Vote on Executive Compensation, p. 34–35
2-21	Ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees	The annual total compensation for fiscal year 2023 for our CEO was $16,733,927 and for the Median Employee was $100,156. The resulting ratio of our CEO's annual total compensation, calculated as described above, to the annual total compensation of our Median Employee for fiscal year 2023 is 167 to 1. 2024 Proxy Statement, p. 75
	Percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees	11% decrease in CEO pay from 2022 to 2023. 8% decrease in Median Employee pay from 2022 to 2023. 2024 Proxy Statement, p, 59, 75

Strategy, Policies and Practices

Disclosure #	Disclosure Title	Reference/Location
2-22	Statement on sustainable development strategy	2024 Proxy Statement, A Message from our Board Chair, p. iii 2024 Proxy Statement, Key Areas of Board Oversight, p. 21 2024 Proxy Statement, Our ESG Framework, p. 27 2023 Sustainability Report, Message from Our President and CEO, p. 15 2023 Sustainability Report, Q&A with Our Senior Vice President of Sustainability & Chief Technology Officer, p. 16
2-23	Policy commitments for responsible business conduct	Code of Ethical Business Conduct Current versions of key corporate policies can be found on the U. S. Steel website under Ethics & Compliance.
	Policy commitment to respect human rights	Human Rights and Indigenous Rights Policy
	Communication of policy commitments to workers, business partners, and other relevant parties	The 2023 Sustainability Report is publicly available on our website. 2023 Sustainability Report, Ethics and Compliance, p. 94
2-24	Embedding policy commitments	2023 Sustainability Report, Policies, Training and Communication, p. 95 2023 Sustainability Report, Business Partners, p. 97
2-25	Processes to remediate negative impacts: Commitments to the remediation of negative impacts that the organization identifies it has caused or contributed to	The U. S. Steel Ethics and Safety Line Code of Ethical Business Conduct, p. 27-28
	Processes to remediate negative impacts: Approach to identify and address grievances	We have adopted investigation protocols to ensure that all reports alleging misconduct are reviewed, processed, escalated if needed, and investigated thoroughly. The Protocols cover every step of the investigation process in detail, from receiving and assigning each report to conducting and documenting an appropriate investigation. Notably, a cross-functional committee reviews the results of all investigations, including any remedial actions, before they are closed to further ensure that each report is handled appropriately.
	Processes to remediate negative impacts	2023 Sustainability Report, The U. S. Steel Ethics and Safety Line, p. 96

Strategy, Policies and Practices — continued

Disclosure #	Disclosure Title	Reference/Location
2-25 continued	Processes to remediate negative impacts: How stakeholders are involved in the design, review, operation, and improvement of these mechanisms	The number and types of reports alleging misconduct received, the types of actions taken in response to substantiated allegations, and anonymized summaries of select cases are provided to employees periodically. The Audit Committee receives additional data about new reports and closed cases quarterly, as well as summaries of significant allegations and investigations, to help facilitate its oversight of the ethics and compliance program.
	Processes to remediate negative impacts: Tracking the effectiveness of the grievance mechanisms and other remediation processes	Data trends on new reports (by location, issue, anonymity of reporter) and closed cases (remedial actions, substantiation rates) are reported to the Audit Committee quarterly.
2-26	Mechanism to seek advice on implementing the organization's policies and practices for responsible business conduct	2023 Sustainability Report, The U. S. Steel Ethics and Safety Line, p. 96
	Mechanism to raise concerns about the organization's business conduct	2023 Sustainability Report, The U. S. Steel Ethics and Safety Line, p. 96
2-27	Compliance with laws and regulations: Total number of fines	Any material issues, fines, and other penalties are described in our SEC filings
	Compliance with laws and regulations: Total number of non-monetary sanctions	Any material issues, fines, and other penalties are described in our SEC filings
	Compliance with laws and regulations: Total monetary value of fines for instances of non-compliance during reporting year	Any material issues, fines, and other penalties are described in our SEC filings
2-27 continued	Compliance with laws and regulations: Total monetary value of fines for instances of non-compliance during previous reporting periods	Any material issues, fines, and other penalties are described in our SEC filings
	Compliance with laws and regulations: Significant instances of non-compliance	Any material issues, fines, and other penalties are described in our SEC filings
2-28	Membership associations	2023 Sustainability Report, Partnerships, p. 30

Stakeholder Engagement

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

Material Topics

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

GRI 3-3 Disclosures

POTENTIAL IMPACTS—Is the topic material because of negative impacts, positive impacts, or both—and why?

ACTIONS—Examples of actions taken to prevent, mitigate, remediate, and/or manage potential negative impacts

EFFECTIVENESS—Processes used to track the effectiveness of actions (e.g., auditing or verification, impact assessments, measurement systems, stakeholder feedback, grievance mechanisms, external performance ratings, and benchmarking)

POLICIES, COMMITMENTS, GOALS & TARGETS—Any policies or goals/targets relating to topic

STAKEHOLDER ENGAGEMENT AND LESSONS LEARNED—Examples to show how we incorporate lessons learned to manage impacts more successfully in the future and whether stakeholder feedback was involved

	Potential Impacts	Actions	Effectiveness	Commitments, Goals and Targets	Stakeholder Engagement and Lessons Learned
GHG Emissions—Minimizing direct and indirect greenhouse emissions generated through our operations, facilities, supply chain, and final products by implementing energy efficiency improvements, renewable energy adoption, process efficiencies, operational innovation and supply chain engagement	Steel accounts for ~8% of global GHG emissions. We recognize that we have a role to play in reducing our own GHG emissions.	+ For information on our GHG emissions reduction achievements and projects, see the 2023 Sustainability Report, Greenhouse Gas Emissions, p. 34	+ Global emissions intensity decreased from 2022 to 2023 + Reduced Scope 2 GHG emissions intensity by 15% from our 2021 baseline at BR1 + See GHG emissions data and highlights in the 2023 Sustainability Report, Greenhouse Gas Emissions, p. 34	+ Reduce emissions intensity by 20% by 2030 based on 2018 baseline + Become net zero by 2050 + Reduce Scope 2 GHG emissions intensity by 25% by 2030 at BR1 Environmental Management Policy Climate Strategy Report Climate Change Policy 2023 TCFD Report	We understand that we cannot do this alone. See the Decarbonization and Partnerships sections on p. 23 and 24 of the 2023 Sustainability Report to see how we collaborate with our stakeholders on GHG emissions reduction.
Customer Engagement—Interacting and developing or continuing a partnership with customers to create solutions for them that can adapt to their business needs	We have customers who have set their own goals for emissions reduction from their products. We are working with them by providing steel with a lower carbon footprint and participating in all ESG survey requests so that they have a full understanding of our engagement in the sustainability process.	We have completed and made available EPDs for all of our flat roll products in order that our customers have the data they need to make informed analysis on their own product LCAs.	+ See the Inspiring Innovation section of the 2023 Sustainability Report, p. 21	Continue to introduce verdeX® and work with customers to increase verdeX® sales	We value our collaborations with our customers, and we know we can help be part of the solution to achieving their sustainability goals.
Air Quality—Putting measures in place to monitor, avoid, and minimize adverse impacts on air quality from operations	Exposure to air pollution can affect our health, and we care about our local communities and the people within them. Failure to meet local and federal air quality standards can negatively affect our business, our workforce, and our local communities.	In early 2023, we shut down Clairton Coke Batteries 1, 2 and 3. We also developed an internal U. S. Steel Digital and Analytical Forecast Model to predict the probability of exceeding PM2.5 thresholds four hours in advance of certain weather shifts. See the Air section of the 2023 Sustainability Report, p. 51	+ 2023 actual NO_x emissions increased from 2022. The NO_x emission intensity decreased slightly in 2023 (1,697 net tons NO_x emissions per million metric tons of crude steel) vs. 2022 (1,776 net tons NO_x emissions per million metric tons of crude steel) primarily due to increase in steel production. We are on target to meet the 2030 goal. Based upon on actual monitoring data from the last three years, Allegheny County, including the area in which the coke plant is located, has met all Federal health-based National Ambient Air Quality Standards + The Liberty area has met the National Ambient Air Quality Standards for the fourth year in a row	+ Reduce corporate nitrogen oxides (NO_x) emissions intensity by 10% by 2030 with a 2018 baseline + Strive for 100% compliance with all federal, state, and local agencies' rules, regulations, and permit conditions Environmental Management Policy	Our CAP (Community Advisory Panel) at our Clairton and Mon Valley Works (E.T.) facilities meet on a quarterly basis to discuss relevant plant and local updates. This panel includes local community members.

	Potential Impacts	Actions	Effectiveness	Commitments, Goals and Targets	Stakeholder Engagement and Lessons Learned
Innovation — Remaining competitive in the marketplace through innovative and sustainable products and technologies.	Demand for low-carbon steel is increasing year over year. If we fail to stay ahead of this demand, we could potentially see a negative effect on our business	+ Qualified 17 additional grades of differentiated AHSS, coated and cold roll products + Began construction of a second mini mill to further enhance our product offerings of low carbon footprint steels + Continue to supply customers with low-carbon verdeX® steel.	+ Continue to see increased demand in low-carbon grades of steel.	+ Commitment to qualify more AHSS products in 2024.	Our customers are continuing to make headway in developing more sustainable products year over year. We play a big role in that collaboration by providing sustainable steel solutions to help them reach their goals. Please see our Customer Collaborations section of the 2023 Sustainability Report on p. 29 for more information on our many partnerships.
Safety and Health — Keeping our employees healthy and safe by ensuring compliance with regulations, conformance with company policies, and enabling programs that incentivize greater employee well-being.	Safety is our primary core value. The steel industry is one of the most hazardous industries in manufacturing. Our main priority is keeping our workforce safe. We empower our employees with the capabilities and resources needed to assess, reduce, and eliminate workplace risks and hazards and appreciate their dedication to safety.	Leverage the Corporate Safety & Security Center of Excellence for all of our internal audit processes to drive consistency across the enterprise + Continuous improvement of our Safety Management System (SMS) + Implemented quarterly health check process to monitor the health of our Safety Management System at increasing intervals within every organization in 2023	+ Conducted self-assessment on SMS at each plant, then performed baseline SMS audits and established a maturity index score for each plant. We used these scores from our audits to help individual plant locations prioritize and act on their risks and opportunities for improvement. + Achieved a corporate Days Away From Work (DAFW) rate of 0.04	+ 90% of our operating facilities are ISO 45001 certified. The certification process will be initiated at our Minnesota Ore Operations at the end of 2024. + Complete a full cycle of external ISO recertification audits for our certified sites: USSK, GLW, MVW, Big River Steel Works and Gary. Safety and Industrial Hygiene Policy	We are continuing to work towards ISO 45001 certification for each facility. The health of our Safety Management System and its effectiveness for our employees and stakeholders will be judged by the independent analysis provided by the 45001 process.
Water Quality — Driving water stewardship across operations and the supply chain, monitoring operational water usage, and identifying opportunities to improve water efficiency, address leakages, and to mitigate impacts in water-scarce regions.	Our facilities use water for cooling and process purposes. We recognize that water is an invaluable resource and it is essential to our business, our stakeholders and our communities that we do our best to reduce consumption and increase efficiency.	Several of our locations utilize water recycling systems to reduce the amount of “fresh” water required for the manufacturing process.	+ BR1 reuses or recycles 3% of water used in steelmaking operation and continues to look for new opportunities to meet this goal. + From 2022 to 2023, BR1 had a 5% increase in water use with the addition of the NGO lines, but we remain below our target. + Many of our processes use water recycling systems that return water for reuse in operations, drastically reducing the amount of water brought into plants	+ Reduce or recycle 3% of water used in operations at BR1 by 2030. + Maintain water use of less than 2.4 cubic meters of water per metric ton of steel produced through 2028 at BR1. Big River Steel Water Stewardship Plan See the Water section of the 2023 Sustainability Report, p. 48	We have seen an increase in operational efficiencies and water savings due to our water recycling efforts
Corporate Governance — Providing strong risk management structure and ESG oversight that promotes transparency and enables fair and effective governance.	Our Board of Directors and its committees that oversee the sustainability program and related risks and initiatives.	The Board and/or its committees regularly receive reports from management subject matter experts on various sustainability topics and risks, and the sustainability program overall.	12 out of 13 members of the Board of Directors identify both "Environmental and Sustainability Experience" and "Risk Management Experience" as key skills they possess, ensuring the Board is sufficiently qualified to provide ESG oversight.	See our Goals and Progress in the Governance section of the 2023 Sustainability Report, p. 90	Effective governance is critical to ensure transparency to stakeholders and accountability of management.

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

GRI Index Economic Performance

Economic Performance

Disclosure #	Disclosure Title	Reference/Location
201-1	Direct economic value generated and distributed	2023 10-K, Item 7: Management's Discussion and Analysis of Financial Condition and Results of Operations, p. 45–60
201-2	Financial implications and other risks and opportunities due to climate change	2023 10-K, Item 1A: Risk Factors, p. 28–29, Climate change may be associated with increased occurrence of extreme weather conditions, which could include, among other things, increased risk of flooding, potential heat stress at facilities and other natural disasters that may lead our customers to curtail or shut down production or to supply chain and operational disruptions. We face increased competition within our industry and from alternative materials and risks concerning innovation, new technologies, products, and increasing customer demand for lower-carbon products. 2023 Sustainability Report, Risk Management, p. 93 2023 TCFD Report, p. 6–12
201-3	Defined benefit plan obligations and other retirement plans	2023 10-K, Pensions and Other Post-employment Benefits, p. 75, Note 18: Pensions and other Benefits, p. 97–105
201-4	Financial assistance received from government	2023 10-K, p. 114

Market Presence

202-1	Ratios of standard entry-level wage by gender compared to local minimum wage	We pay 100% of our workforce over the minimum wage. Most of our employees are under labor agreements which dictate the starting wage for all employees, regardless of gender. For all non-contract employees, we use market data to pay all genders competitively.
202-2	Proportion of senior management hired from the local community	We had zero new hires in senior management and above from the local community in 2023.

Indirect Economic Impacts

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

Procurement Practices

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

Anti-corruption

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

Anti-corruption — continued

Disclosure #	Disclosure Title	Reference/Location
205-2	Communication and training about anti-corruption policies and procedures	2023 Sustainability Report, **Policies, Training and Communication**, p. 95
205-3	Confirmed incidents of corruption and actions taken	There are no incidents of corruption that U. S. Steel is aware of based on procedures and assessments for 2023.

Anti-competitive Behavior

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

Tax

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

GRI Index Environmental

Environmental

Environmental stewardship is a core value at U. S. Steel, firmly embedded as one of our S.T.E.E.L. Principles. We know we must operate our facilities in an environmentally responsible manner and take steps to protect and preserve our shared natural resources. As a company, U. S. Steel articulates our core value of environmental stewardship through three basic principles that are the responsibility of all our employees and our operations.

These principles are:

Compliance with environmental laws and regulations

Continuous improvement in environmental and resource management

Continued reduction of GHG emissions through innovation

With a focus on these principles, U. S. Steel collaborates with industrial organizations and in collaboration with our peer companies to promote sustainable and cost-effective environmental strategies through the development of appropriate air, water, waste, and climate-change laws and regulations at the local, state, national, and international levels.

Biodiversity

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

Biodiversity — continued

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

Materials

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

Energy

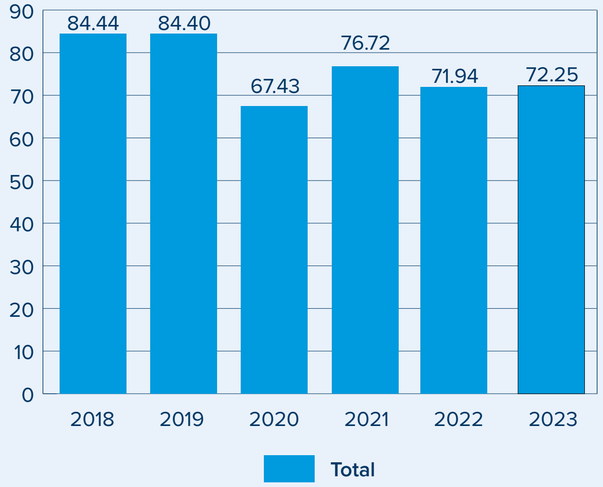
Disclosure #	Disclosure Title	Reference/Location
302-1	Energy consumption within the organization	North America: 64.41 MMWH USSK: 22.64 MMWH

Energy — continued

Disclosure #	Disclosure Title	Reference/Location
302-2	Energy consumption outside of the organization	North America: 7.84 MMWH USSK: 0.80 MMWH
		TOTAL ENERGY CONSUMPTION (Internal and External)
		North America: 72.25 MMWH
302-2 continued		USSK: 23.44 MMWH

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

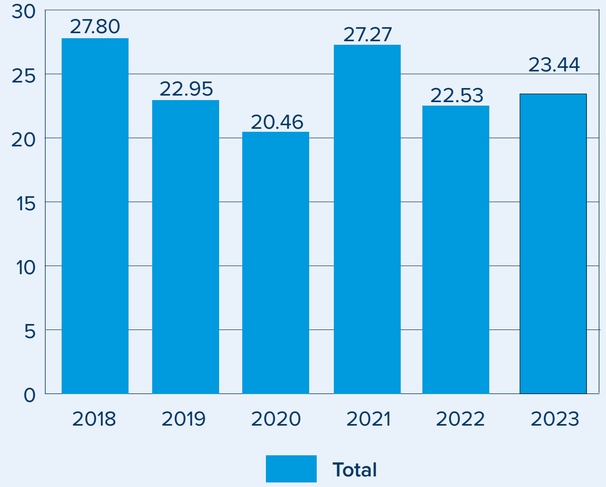
(million megawatt hours of energy)



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

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

(million megawatt hours of energy)



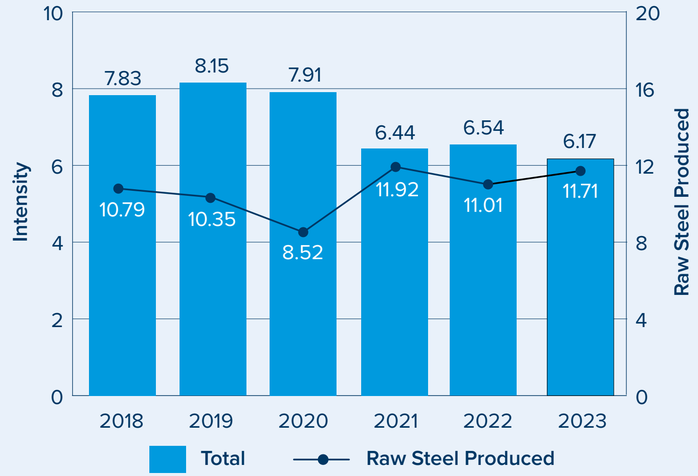
Energy usage is reported in megawatt hours and includes all forms of energy consumed converted to mega-watt hours

Energy — continued

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

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

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

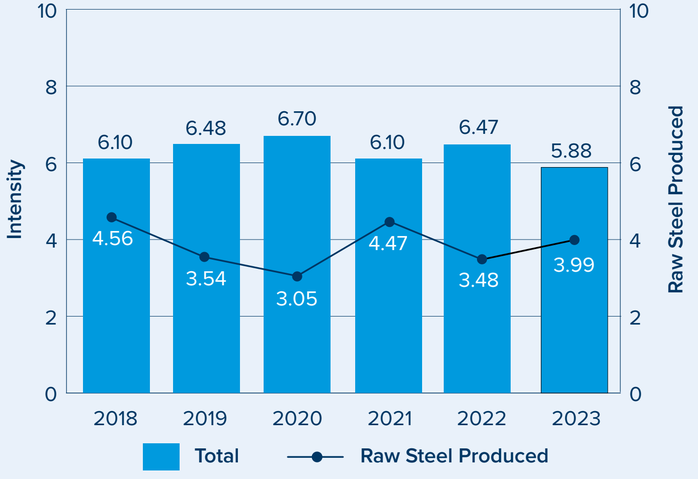


Energy intensity is based on the total energy consumption in megawatt hours divided by the total quantity in metric tons of raw steel produced in North America as published in the U. S. Steel Annual Report and that is converted into finished steel products.

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

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

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



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

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

Water and Effluents

Disclosure #	Disclosure Title	Reference/Location
303-1	Interactions with water as a shared resource	U. S. Steel's facilities use water for both cooling and process purposes. U. S. Steel is committed to reducing our water consumption and implements conservation practices to meet the goal. Numerous processes use water-recycle systems that return water for reuse in operations, reducing the amount of water brought into plants. Plants are located in areas with low to low-medium water scarcity impacts. Although drought conditions and water conservation regulations have not historically impacted operations, U. S. Steel is aware of our responsibility to continually update and implement best management practices to further environmental preservation. When recycling is not feasible, proper treatment and discharge to local waterways is utilized in compliance with all state and local regulations. Environmental Management Policy, p. 2 2023 Sustainability Report, Water, p. 48
303-2	Management of water discharge-related impacts	**Permitting** U. S. Steel facilities include more than 20 locations with over 100 outfalls regulated by the National Pollutant Discharge Elimination System (NPDES) program. We regularly sample for submission to the proper regulatory agencies in accordance with permit requirements. Prior to discharging to public waterways, process water is treated using both chemical and physical processes, such as pH control, precipitation, sedimentation, filtration, and solids removal and dewatering. **Stormwater** Stormwater is also regulated through the NPDES program. Each facility has its own stormwater management practices that it implements along with routine inspections and sampling. Methods to manage stormwater quality are referred to as Best Management Practices (BMPs). Some storm-water-specific BMPs include raw material management, street sweeping, catch basin filtration, and stormwater containment areas. In addition to BMPs, several facilities also use full-scale treatment for stormwater prior to discharge.

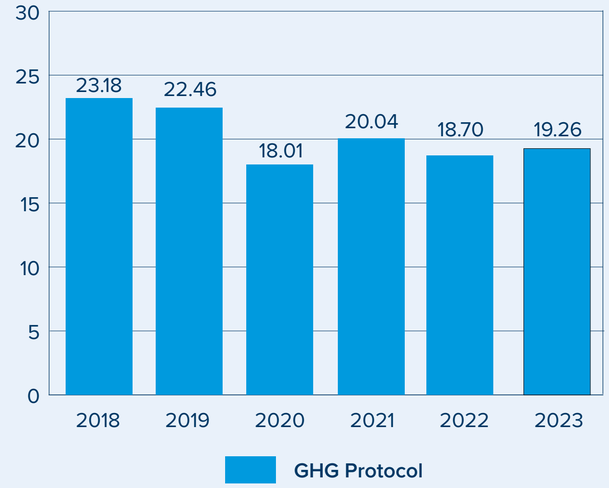
Disclosure #	Disclosure Title	Reference/Location
303-2 continued		**Wastewater Treatment** U. S. Steel is responsible for the operation and maintenance of more than 40 wastewater treatment plants (WWTP). These plants are tasked with treating site-specific process water, ranging from waste oil to hazardous waste, before discharging from U. S. Steel property. Some properties also maintain their own sanitary plants. **Water Recycling** **Total water recycled in 2023: 876,053 megaliters** The tailings basin utilized at Minntac provides an example of water recycling, ensuring that 90–95% of effluent discharge is reclaimed to satisfy operational water demand. This equates to the reuse of 43,000 gallons per minute, or 62 million gallons per day. U. S. Steel is committed to reusing as much of our effluent as possible to reduce process water demands and potential downstream impacts. Another water conservation measure is to use treated process water as a source of cooling water for the blast furnace slag pits. U. S. Steel also uses leak-detection measures and monitoring of processes, influent water, and effluent water to assist in conservation measures. An example of this is the addition of a seep collection and return system at the western portion of the Minntac plant.
303-3	Water withdrawal	1,162,679 megaliters 2023 Sustainability Report, Water, p. 48
303-4	Water discharge	1,011,389 megaliters 2023 Sustainability Report, Water, p. 48
303-5	Water consumption	151,290 megaliters 2023 Sustainability Report, Water, p. 48

Emissions

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

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

(million metric tons of CO_2e)

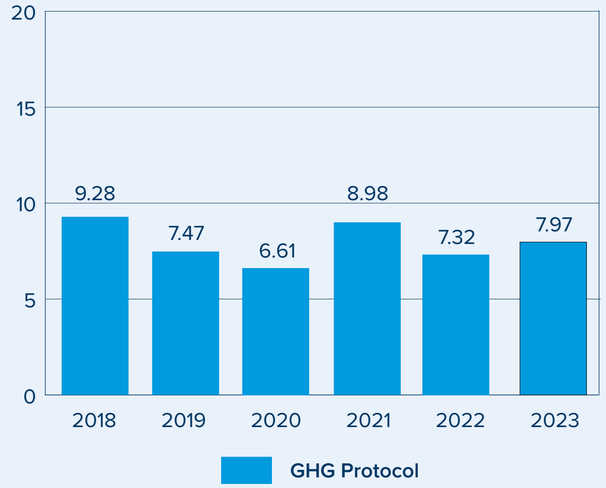


GHG emissions are reported in metric tons of total carbon, methane, and nitrous oxide converted to carbon dioxide equivalents and excludes GHG emissions from on-site landfills. The annual amounts vary based on a variety of factors including facilities operating, production levels, and energy efficiency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

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

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

(million metric tons of CO_2e)



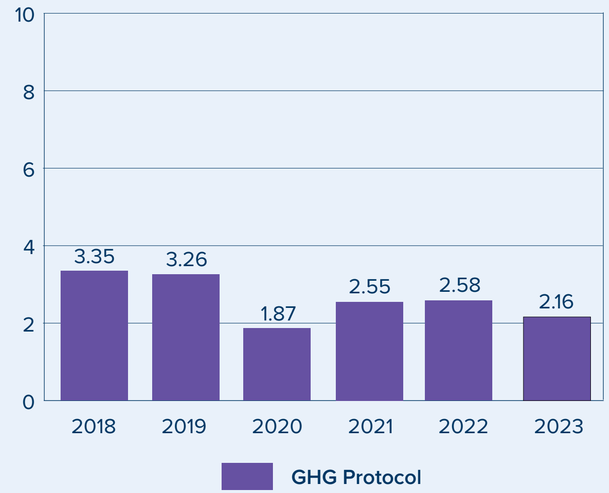
GHG emissions are reported in metric tons of total carbon converted to carbon dioxide equivalents and excludes GHG emissions from on-site landfills. The annual amounts vary based on a variety of factors including facilities operating, production levels, and energy efficiency projects implementation.

Emissions — continued

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

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

(million metric tons of CO_2e)

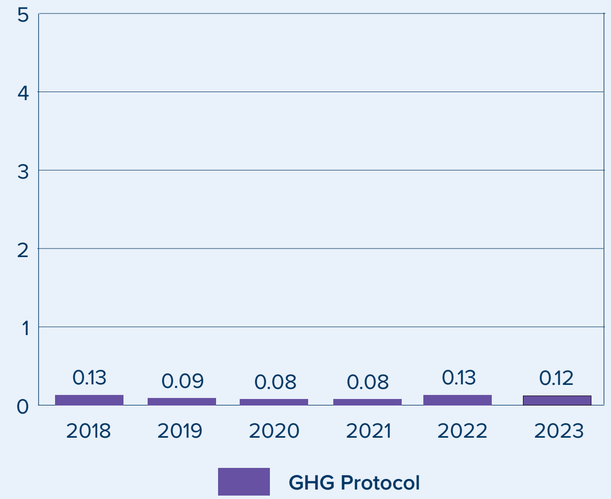


GHG emissions are reported in metric tons of total carbon, methane, and nitrous oxide converted to carbon dioxide equivalents. The annual amounts vary based on a variety of factors including the use of grid specific emissions factors, electricity generation, facilities operating, production levels, and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

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

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

(million metric tons of CO_2e)



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

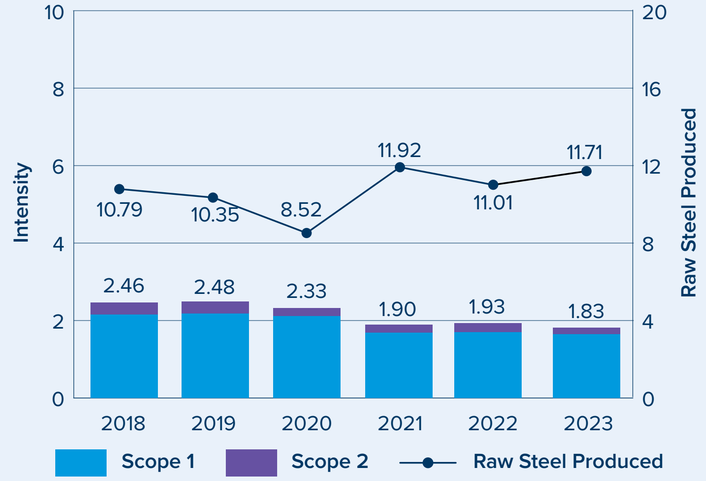
Disclosure #	Disclosure Title	Reference/Location
305-3	Other indirect (Scope 3) GHG emissions	Category 1 — Purchased Goods and Services: 9.36 million metric tons Category 2 — Capital Goods: 0.39 million metric tons Category 3 — Fuel and Energy-related Activities: 5.19 million metric tons Category 4 —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

Emissions — continued

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

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

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

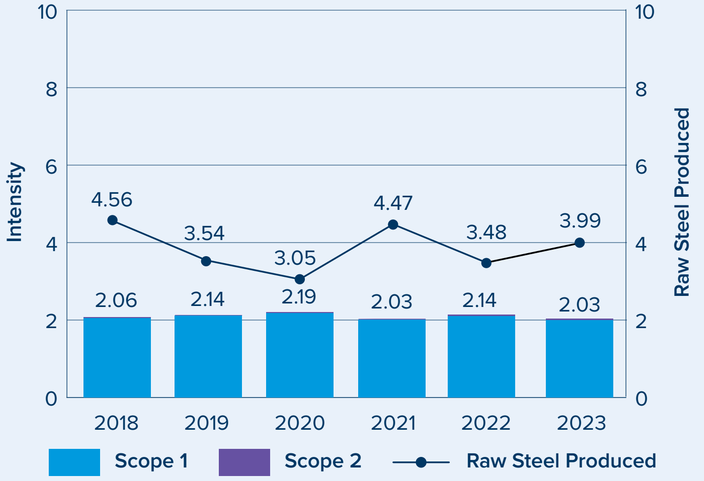


The GHG emissions intensity is based on the total quantity in metric tons of GHG emissions calculated in accordance with GHG Protocol standards divided by the total quantity in metric tons of raw steel produced in North America as published in the U. S. Steel Annual Report and that is processed into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

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

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

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



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

Emissions — continued

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

Waste

Disclosure #	Disclosure Title	Reference/Location
306-1	Waste generation and significant waste-related impacts	See GRI 306-3 2023 Sustainability Report, Waste and Recycling, p. 44
306-2	Management of significant waste-related impacts	U. S. Steel takes action to prevent waste generation by collecting and recycling tar decanter sludge and other coke processing residues back into the coke ovens; sending spent pickle liquor (ferrous chloride solution) for regeneration to hydrochloric acid to be used again on the steel pickling lines, or used directly as a wastewater treatment chemical; and sending electric arc furnace dust to recyclers that recover zinc and iron oxide products from it.
306-3	Waste generated; Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste	**2022 Waste Data (metric tons):*** Total generation of hazardous waste: 202,489 Total generation of non-hazardous waste: 2,087,486 Total weight of hazardous waste recycled: 137,755 Total weight of non-hazardous waste recycled: 693,134 *2023 waste data was not available at time of publishing; therefore 2022 is the most recent waste data. Waste was not reported in 2021.
306-4	Waste diverted from disposal	**Steel Scrap** In 2023, U. S. Steel recycled approximately 5.2 million metric tons of scrap steel in our integrated and mini mills. Steel can be recycled over and over without any loss of quality to the products being produced. **Blast Furnace and Steel Slag** In 2023, U. S. Steel recycled approximately 3.4 million metric tons of blast furnace slag and 249,821 metric tons of steel slag. Blast furnace (iron) slag and basic oxygen furnace (steel) slag are highly sustainable products that are used in place of natural aggregates, such as limestone and gravel, in numerous construction and product applications. Blast furnace slag is used in cement manufacturing, asphalt mixes, glass manufacturing, precast concrete, wallboard, mineral wool, and sub-base for road and interstate highway construction. Steel slag, which like blast furnace slag can be used in cement manufacturing and asphalt mixes, is also recycled in applications such as landfill daily cover and internal haul roads, phosphorus removal in wastewater treatment, ground water remediation, reactive barrier walls, and agricultural applications, including as a liming agent and micronutrient in fertilizer. Use of iron and steel slag in place of mined and quarried rock and mineral aggregates saves these natural resources and reduces the impact to the environment. U. S. Steel also works with outside organizations to repurpose our used equipment. Examples include transforming used conveyor belts into rubber mats and used tires from our mining mobile equipment into feeding and water troughs

Waste — continued

Disclosure #	Disclosure Title	Reference/Location
306-4 continued		for livestock. At USSK, construction waste, like concrete, debris, and ceramics from reconstruction and modernization projects, is reused by third parties, a recycling effort that has continuously minimized the use of landfills. **Other Cokemaking and Steelmaking Recyclable Materials** U. S. Steel recycles several other materials from the byproduct, cokemaking, ironmaking, steelmaking, and steel finishing operations. In 2023, 6,213 metric tons of process materials from the cokemaking byproducts plant were collected and returned directly to coke ovens. Carbon, iron, and steel bearing residuals, such as coal and coke fines, taconite pellet fines, blast furnace and steel furnace air pollution control dusts and sludges are used to produce sinter and briquettes, which are then used as feedstocks for iron-making and steelmaking, respectively. This included the production of approximately 4.1 million metric tons of sinter, which was used in the blast furnaces, along with 108,153 metric tons of briquettes that were used in the blast furnaces and Basic Oxygen Process (BOP) furnaces. An additional 74,051 metric tons of mill scale not used internally to make sinter or briquettes was sold to cement manufacturers, which use the mill scale for its iron content, a critical ingredient in cement. Hydrochloric acid, which is used in steel pickling operations to remove heavy iron oxide rust from the surface of steel coils to prepare the coils for surface coating, results in an iron oxide rich material called spent pickle liquor. The spent pickle liquor is recycled by being sent to a recycling plant to regenerate the hydrochloric acid and return it to plants for reuse in pickling, or it is sold for beneficial use as a wastewater treatment chemical. In 2023, U. S. Steel reused 244,154 metric tons of regenerated hydrochloric acid in the pickling lines and sent 22,989 metric tons off-site for direct beneficial use in wastewater treatment. **Coke Oven Gas and Blast Furnace Gas** We reduce the amount of waste generated and emissions produced in steelmaking by reusing the byproduct gases produced in our blast furnaces and coke ovens because it is good for the environment and good for business. U. S. Steel Mon Valley Works is one of the most energy-efficient integrated iron and steel facilities in the world. The Mon Valley Works reuses gases from blast furnaces and coke ovens to support combustion processes at U. S. Steel's Clairton, Edgar Thomson, and Irvin facilities, as well as to generate electricity at the Edgar Thomson and Clairton plants. The Mon Valley Works is a certified Alternative Energy System recognized by the Pennsylvania Department of Environmental Protection (PADEP). Company-wide, by using the blast furnace and coke oven gas generated in our cokemaking and steelmaking activities to power our facilities, we conserved enough natural gas and other fuels from 2020 to 2023 to heat approximately 3.4 million households each year.

Disclosure #	Disclosure Title	Reference/Location
306-5		**Mineral Waste Management** At our Minnesota Ore Operations in the Mesabi Iron Range, we operate several highly efficient taconite mines — Keetac and Minntac. The stockpiling of materials not suitable for processing is regulated by the Minnesota Department of Natural Resources (MNDNR). Waste rock and surface material must be removed to uncover the taconite that will be processed. Waste rock and surface overburden are stockpiled around the active mining area and around previously mined areas. U. S. Steel complies with MNDNR design and construction standards for stockpiles, as well as reclamation standards. Annual reports are sent to MNDNR that address both completed and planned reclamation activities. Approximately 70% of the processed taconite is non-iron-bearing materials that are generated as tailings. Minntac and Keetac both operate tailings basins for the storage of tailings that are approximately 8,000 and 6,000 acres, respectively. Each of the tailings basins features active interior tailings disposal basins (6,000 acres and 2,400 acres, respectively) with separate exterior perimeter dams. They utilize an instrumentation network around the tailings impoundment to routinely monitor the dam. Routine inspections are performed at both facilities, including observing for damage. Inspections are performed by knowledgeable personnel or third-party engineers. Inactive areas of the tailings basins are reclaimed. Dam safety reports that review the annual activities and monitoring are provided to MNDNR annually. MNDNR also conducts independent inspections of reclamation success and dam safety. **Tailings Basin Management** At our Keetac and Minntac facilities, the ore mining process requires the beneficiation of taconite to produce high-grade iron ore pellets. The beneficiation process results in 28–30% of the crude ore that is mined becoming product, and 70–72% becoming waste tailings stored in on-site tailings basins. In 2020, additional monitoring instrumentation was installed at various locations around both basins to help ensure the ongoing safety and stability of the facilities. Tailings basin dams are regulated by the MNDNR. Minnesota Rules 6130 lays out the requirements for metallic mineral mining in Minnesota, including the mine and tailings basin areas. This includes the requirement to obtain a Permit to Mine, which regulates the operation, maintenance, closure, and post-closure of the facilities. Minnesota Rules 6115 includes the requirements for dam safety, which is applicable to the tailings basin storage facilities in the state.

Waste — continued

Disclosure #	Disclosure Title	Reference/Location
306-5 continued		U. S. Steel is a member of the Mineland Vision Partnership (MVP), working with regulatory agencies, mining companies, and communities to plan and design future landscapes that benefit all. The MVP is a regional collaboration that develops opportunities for changing of dynamic minescapes, preserving lands to sustain current and future mining, and providing resources and education. Both the Keetac and Minntac facilities conduct reclamation activities in compliance with Minnesota Rules 6130, planting vegetation to provide several benefits, including dust mitigation and stormwater controls, in addition to providing wildlife habitats. The facilities work with regulatory agencies to ensure the proper seed mixture is used to maximize growth with use of native species. The beneficiation process results in 28% to 30% of crude ore that is mined becoming pellets and the remainder 70–72% becoming waste (tailings material). Total tailings consist of about one third coarse-grained (sand-size) and about two thirds fine-grained (silt and clay-size) materials. The coarse material is used to construct the dikes that retain the fine tailings portion.

Supplier Environmental Assessment

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

GRI Index Social

Employment

Disclosure #	Disclosure Title	Reference/Location	
401-1	New employee hires and employee turnover	**U.S.**	**USSK**
		New hires/Rehires:	**New hires/Rehires:**
		Under 30: Female 9%; Male 91%	Under 30: Female 11%; Male 89%
		30–50: Female 14%; Male 86%	30–50: Female 20%; Male 80%
		Over 50: Female 4%; Male 96%	Over 50: Female 0%; Male 100%
		Attrition:	**Attrition:**
		Under 30: Female 14%; Male 86%	Under 30: Female 15%; Male 85%
		30–50: Female 17%; Male 83%	30–50: Female 10%; Male 90%
		Over 50: Female 15%; Male 85%	Over 50: Female 19%; Male 81%
		Total	
		New hires/Rehires:	**Attrition:**
		Under 30: Female 9%; Male 91%	Under 30: Female 14%; Male 86%
		30–50: Female 14%; Male 86%	30–50: Female 17%; Male 83%
		Over 50: Female 4%; Male 96%	Over 50: Female 17%; Male 83%
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	As part of our commitment to cultivating a culture of caring, we have inclusive benefits available for our U.S. non-represented workforce, including expanded parental leave, backup dependent care, infertility coverage, gender-confirmation coverage, and healthcare continuation for the families of employees who suffer work-related or military service fatalities. In each of 2020, 2021, 2022 & 2023 U. S. Steel earned a 100% score on the Human Rights Campaign annual Corporate Equality Index in recognition of our comprehensive and inclusive benefits. Our commitment to part-time workers includes providing optional short-term and long-term disability coverages, mental health and EAP services, along with participation in our 401(k) retirement savings plan. While not offering the same comprehensive benefit package as full-time employees, we still offer our part-time employees the resources to sustain their financial well-being with safeguards. 2023 10-K, Steel Industry Background and Competition, p. 7	
401-3	Parental leave	U. S. Steel provides up to eight weeks of paid time off for either parent following the birth of a child, the birth of a child of a domestic partner, or the placement of a child for foster care or adoption. For birth mothers, this new parental leave is in addition to the available short-term disability period of six or eight weeks depending on the type of delivery.	

Labor/Management Relations

Disclosure #	Disclosure Title	Reference/Location
402-1	Minimum notice periods regarding operational changes	U. S. Steel follows all applicable laws, rules, and regulations regarding notification to employees prior to operational changes that may affect them. Advance notification and/or consultation of certain operational changes is provided for in certain labor agreements that cover represented U. S. Steel employees.

Occupational Health and Safety

Disclosure #	Disclosure Title	Reference/Location
403-1	Occupational health and safety management system	Safety and Industrial Hygiene Policy 2023 Sustainability Report, Safety and Health, p. 62
403-2	Hazard identification, risk assessment, and incident investigation	In 2023, we continued to leverage our Hazard Identification and Risk Assessment (HIRA) system to drive down risk in our operational areas. We have integrated our HIRA process with our quarterly safety campaigns to better communicate risk reduction across the enterprise.
403-3	Occupational health services	U. S. Steel employs dedicated internal industrial hygiene professionals who, under the supervision of a Certified Industrial Hygienist, coordinate sampling plans and exposure mitigations with our internal plant medical services to ensure compliance with local, state, and federal regulations. We have established protocols for access to medical records that comply with HIPAA requirements to ensure confidentiality with the affected employees. Access to all medical records and exposure documentation is controlled through our licensed medical professionals. These services are available to all employees through onsite medical facilities.
403-4	Worker participation, consultation, and communication on occupational health and safety	Three seasonal safety campaigns were held this year across U. S. Steel that emphasized worker engagement and the sharing of best practices throughout the corporation. 1. March to Zero—Checking the Health of our System (February–April) 2. Summer Safety Share (June–September) 3. Ice and Snow Means Take it Slow (November–December) These three safety campaigns included worker engagement activities covering topics such as safety risk identification and elimination, fatality prevention, and safety management processes. We also partnered with our Environmental Affairs Department which coordinated various environmental activities throughout our 2023 safety campaigns. Surveys were conducted, employees were recognized, and best practices were shared routinely throughout the safety campaigns. Every other week, each organization would share the outputs of their engagement efforts on a report out call. In 2024, we look forward to finding new ways to engage our employees on the identification of hazards and the determination of controls to make our workplace safer.
403-5	Worker training on occupational health and safety	U. S. Steel recognizes the importance of ensuring our employees have the education, qualification, and experience necessary to carry out their daily work duties in a manner that will keep them and their coworkers safe. All employees receive routine safety and health training in a multitude of formats to ensure we equip our employees with the skills and knowledge that will positively impact their safety performance. New employee orientation and annual safety awareness training are provided on an annual basis, and task-specific on-the-job training is performed and built into the job qualification requirements of every employee.
403-6	Promotion of worker health	In 2023, we expanded our commitment to cultivating a culture of caring and inclusivity by maintaining inclusive and family-focused benefit programs for our U.S. workforce. Programs designed to support an inclusive workplace culture and to attract and retain a diverse workforce include: Mental Health Care: The Company is committed to the 360° safety of our employees and their families. Due to the pandemic and other life stressors, we realize the importance of offering our employees, their spouses, and children a robust benefit to focus care on mental health. With our new mental health and Employee Assistance Program (EAP) benefits, the Company will cover the first 8 sessions of therapy or coaching to support our employees and families directly. Parental leave: Paid time off for either parent following the birth of a child, the birth of a child of a domestic partner, or the placement of a child for foster care or adoption. For birth mothers, parental leave is in addition to the available short-term disability period of six or eight weeks depending on the type of delivery. Infertility coverage: Additional medical coverage for assisted infertility procedures, treatments and medications. Gender confirmation procedure coverage: Additional medical coverage for treatments and medications associated with gender confirmation. Domestic Violence and Abuse Leave: Paid time off to support our employees facing situations that are beyond their control and should not impact their employment relationship. Domestic partner coverage: The allowance of eligible domestic partners and eligible children to receive coverage under U. S. Steel's non-represented health and welfare programs. Bereavement leave: Provides for up to 15 days for immediate family. Adoption assistance: The Company will reimburse up to $4,000 for eligible expenses related to the adoption of a child. Healthcare continuation for work-related or military service fatalities: Healthcare continuation for surviving eligible family members of employees who are fatally injured at work or in the line of duty while on military leave.

Occupational Health and Safety — continued

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

Training and Education

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

Diversity and Equal Opportunity

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

Non-discrimination

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

Freedom of Association and Collective Bargaining

Disclosure #	Disclosure Title	Reference/Location
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Approximately 80% of our employees in North America and Slovakia are covered by collective-bargaining agreements, guided by the National Labor Relations Act in the U.S. and the Law on Collective Bargaining in Slovakia. We work closely with union representatives to provide safe and productive workplaces that enable our employees to deliver high-quality products and meet the needs of our customers. Our partnership with the United Steelworkers includes not only a commitment to safety programs, but also a common approach to combating the unfairly traded imports that threaten our industry, our company, and ultimately, the jobs of our employees.

Child Labor

Disclosure #	Disclosure Title	Reference/Location
408-1	Operations and suppliers at significant risk for incidents of child labor	Child labor is covered generally in our Code of Ethical Business Conduct, our Human Rights and Indigenous Rights Policy, and Supplier Code of Conduct.

Forced or Compulsory Labor

Disclosure #	Disclosure Title	Reference/Location
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Forced or compulsory labor is covered generally in our Code of Ethical Business Conduct on p. 26, Human Rights and Indigenous Rights Policy, and Supplier Code of Conduct.

Security Practices

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

Rights of Indigenous Peoples

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

Local Communities

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

Supplier Social Assessment

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

Public Policy

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

Customer Health and Safety

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

Marketing and Labeling

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

Customer Privacy

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

SASB INDEX

Sustainability Accounting Standards Board (SASB) Index

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

Sector	Code	Accounting Metric	Response
EM-IS; EM-MM	**110a.1** — Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	27.23 million metric tons CO_2e Percentage covered under emissions limiting regulations is 29% within European operations.
EM-IS; EM-MM	**110a.2** — Greenhouse Gas Emissions	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	U. S. Steel is focusing on the new mini mill and process and efficiency improvements at our operations. Climate Strategy Report, U. S. Steel's net-zero goal, p. 8
EM-IS; EM-MM	**120a.1** — Air Emissions	Air emissions of the following pollutants: (1) CO, (2) NOx (excluding N2O), (3) SOx, (4) particulate matter (PM10), (5) manganese (MnO), (6) lead (Pb), (7) volatile organic compounds (VOCs), and (8) polycyclic aromatic hydrocarbons (PAHs)	GRI 305-7, p. 119 (U. S. Steel does not report on MnO or PAHs at this time.)
EM-IS; EM-MM	**130a.1** — Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	2023: (1) 344.49 MGJ (2) 9.0% (3) 18.5%* *18.5% is the percentage of grid electricity that is renewable, not 18.5% of the total.
EM-IS	**130a.2** — Energy Management	(1) Total fuel consumed, (2) percentage coal, (3) percentage natural gas, (4) percentage renewable	2023: (1) 313.39 MGJ (2) 63.01% (3) 34.50% (4) 0.24%

Sector	Code	Accounting Metric	Response
EM-IS; EM-MM	**140a.1** — Water Management	(1) Total fresh water withdrawn, (2) percentage recycled, (3) percentage in regions with High or Extremely High Baseline Water Stress	2023: (1) 1,162,679 megaliters (2) 876,053 megaliters (3) 0%
EM-MM	**140a.2** — Water Management	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	Any material issues, fines, and other penalties are described in our SEC filings.
EM-IS	**150a.1** — Waste Management	(1) total weight of waste generated (2) % of hazardous waste by weight (3) % of recycled waste by weight	2023 waste data was not available at time of publishing; therefore 2022 is the most recent waste data. (1) 2,289,975 metric tons (2) 9.7% (3) 36.3%
EM-MM	**150a.4** — Waste & Hazardous Materials Management	Total weight of non-mineral waste generated (metric tons)	1,459,083 metric tons***
EM-MM	**150a.5** — Waste & Hazardous Materials Management	Total weight of tailings produced (metric tons)	2023: 38 Million Long Tons
EM-MM	**150a.6** — Waste & Hazardous Materials Management	Total weight of waste rock generated (metric tons)	2023: 49.9 Million Long Tons
EM-MM	**150a.7** — Waste & Hazardous Materials Management	Total weight of hazardous waste generated (metric tons)	202,489 net tons***
EM-MM	**150a.8** — Waste & Hazardous Materials Management	Total weight of hazardous waste recycled (metric tons)	202,489 metric tons*** ***2023 waste data was not available at time of publishing; therefore 2022 is the most recent waste data.

SASB INDEX — continued

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

SASB INDEX — continued

Sector	Code	Accounting Metric	Response
EM-MM	**210b.1** — Security, Human Rights & Rights of Indigenous Peoples	Discussion of process to manage risks and opportunities associated with community rights and interests	Our Human Rights and Indigenous Rights Policy states our commitment to respecting the human rights of all people, consistent with the principles of individual dignity and respect that underlie the Universal Declaration of Human Rights. Included in our commitment is respect for the rights of indigenous people, consistent with the principles of equal rights and non-discrimination that underlie the United Nations Declaration on the Rights of Indigenous Peoples, and respect for women's rights. In April 2021, we became the first North American steel producer to join ResponsibleSteel™, a global multistakeholder initiative that establishes and certifies members' conformance with human rights, safety, and environmental standards developed specifically for our industry. For detailed information regarding community engagement, please see p. 79. 2023 Sustainability Report, Community Engagement, p. 79
EM-MM	**210b.2** — Security, Human Rights & Rights of Indigenous Peoples	Number and duration of non-technical delays	None
EM-MM	**310a.1** — Labor Relations	Percentage of active workforce covered under collective bargaining agreements, broken down by U.S. and foreign employees	**US:** 76% (10,600) **USSK:** 100% FYI: Based on Slovak law, the Collective Labor Agreement (CLA) covers all employees. In USSK, there is a group of STIP-eligible employees who are not covered by the compensation part of our CLA, however, from a legal point of view, Slovak law is superior, so formally everyone is legally covered.
EM-MM	**310a.2** — Labor Relations	Number and duration of strikes and lockouts	None
EM-IS; EM-MM	**320a.1** — Workforce Health & Safety	(1) Total recordable incident rate (TRIR), (2) MSHA all-incidence rate, (3) fatality rate, (4) average hours of health, safety, and emergency response training for (a) full-time employees and (b) contract employees and (5) near-miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	U. S. Steel reports 0.04 OSHA Days Away From Work (DAFW) for the Workforce Health & Safety metric. Incidence rates are rolled into our DAFW rate. U. S. Steel does not currently track training hours relating to health and safety or NMFR at all of our facilities. This is something we are looking into implementing in the future.
EM-IS	**430a.1** — Supply Chain Management	Discussion of the process for managing iron ore and/or coking coal sourcing risks arising from environmental and social issues	Sustainable Procurement Policy Supplier Code of Conduct

SASB INDEX — continued

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

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

SASB INDEX — continued

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

ANNUAL SUSTAINABILITY/ESG DATA SUMMARY

Annual Sustainability/ ESG Data Summary

As of December 31, 2023

This Data Summary contains historical performance related to Environmental, Social and Governmental (ESG) metrics for U. S. Steel Corporation from calendar years 2021 to 2023.

About U. S. Steel

Production (Thousands of net tons)	2021	2022	2023
Raw Steel Production			
Flat Rolled	9,881	8,846	9,399
Tubular	464	634	568
Mini Mill	2,688	2,650	2,953
USSK*	4,931	3,839	4,395
Raw Steel Capability			
Flat Rolled	13,200	13,200	13,200
Tubular	900	900	900
Mini Mill	3,300	3,300	3,300
USSK	5,000	5,000	5,000
Coke Production			
Flat Rolled	3,848	3,627	3,295
USSK	1,548	1,407	1,485
Iron Ore Pellets Production**			
Total	23,369	22,059	22,134

*U. S. Steel Košice
**Includes our share of production from Hibbing

Finance (Dollars in billions)	2021	2022	2023
Net (loss) earnings	$4.17	$2.52	$895M

Environmental

GHG Emissions (CO_2e)*	2021	2022	2023
Scope 1—U.S. Operations	20.04	18.70	19.26
Scope 1—USSK Operations	8.98	7.32	7.97
Market-Based Scope 2—U.S. Operations	2.55	2.58	2.16
Market-Based Scope 2—USSK Operations	0.08	0.13	0.12
Scope 1 GHG Intensity**—U.S. Operations	1.68	1.70	1.64
Scope 1 GHG Intensity**—USSK Operations	2.01	2.10	2.00
Market-Based Scope 2 GHG Intensity**—U.S. Operations	0.21	0.23	0.18
Market-Based Scope 2 GHG Intensity**—USSK Operations	0.02	0.04	0.03

*GHG emissions are reported in million metric tons of total carbon, methane, and nitrous oxide converted to carbon dioxide equivalents and excludes GHG emissions from on-site landfills.
**The GHG emissions intensity is based on the total quantity in metric tons of GHG emissions divided by the total quantity in metric tons of raw steel produced as published in the U. S. Steel Annual Report and that is processed into finished steel products.

GHG Emissions Intensity—North America by Business Segment

	Units	Scope 1 Intensity	Market-Based Scope 2 Intensity	Total Intensity
Integrated	Metric tonnes CO_2e/ metric tonnes raw steel	1.94	0.04	1.98
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	0.36	0.43	0.79
Pellets	Metric tonnes CO_2e/ metric tonnes pellets	0.09	0.05	0.14

ANNUAL SUSTAINABILITY/ESG DATA SUMMARY — continued

Environmental — continued

GHG Emissions — Scope 3

	2023
Scope 3: Category 1 — Purchased Goods and Services	9.36 million metric tons
Scope 3: Category 2 — Capital Goods	0.39 million metric tons
Scope 3: Category 3 — Fuel and Energy Related Activities	5.19 million metric tons
Scope 3: Category 4 — Upstream Transportation & Distribution	1.02 million metric tons
Scope 3: Category 6 — Business Travel	1,869 metric tons
Scope 3: Category 7 — Employee Commuting	13,400 metric tons

Scope 3 data was not reported in 2021 or 2022.

Energy

(million megawatt hours)	2021	2022	2023
U. S. Steel Annual Total Energy Usage — U.S. Operations	76.72	71.94	72.25
U. S. Steel Annual Total Energy Usage — USSK Operations	27.27	22.53	23.44
U. S. Steel Annual Total Energy Usage Intensity* — U.S. Operations	6.44	6.54	6.17
U. S. Steel Annual Total Energy Usage Intensity* — USSK Operations	6.10	6.47	5.88

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

Water

(megaliters)	2021	2022	2023
Total withdrawal	1,174,735	1,205,351	1,162,679
Total recycled	874,136	877,057	876,053
Total discharged	1,009,241	997,549	1,011,389
Total consumption	165,494	207, 802	151,290

Air Emissions

(U.S. tons)	2021	2022	2023
NOx	26,511	25,754	26,639
SO_2	11,837	10,105	10,631
VOC	1,754	1,320	1,425
CO	179,365	154,143	164,345
Lead	2.32	1.37	1.38
PM10*	8,239	8,306	7,714
PM2.5*	6,506	6,571	6,365

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

Waste*

	2022
Total generation of hazardous waste (net tons)	202,489
Total generation of non-hazardous waste (net tons)	2,087,486
Total weight of hazardous waste recycled (metric tons)	137,755
Total weight of non-hazardous waste recycled (metric tons)	693,134

*2023 waste data was not available at time of publishing; therefore 2022 is the most recent waste data. Waste was not reported in 2021

ANNUAL SUSTAINABILITY/ESG DATA SUMMARY — continued

Environmental — continued

Recycled Materials (Metric Tons)	U.S.	USSK
2021		
Scrap steel	4,357,278	878,941
Blast furnace slag (off-site use)	2,026,678	1,221,148
Sinter	1,542,898	3,208,700
Mill scale off-site use	109,137	5,578
Briquettes	114,032	28,119
Spent pickle liquor regeneration	183,303	90,020
Spent pickle liquor (off-site reuse)	22,443	0
Byproduct coke plant process residues	4,635	4,173
Steel Slag Off-Site Use	77,231	158,068
EAF Slag Off-Site Use	15,281	0
Total	8,452,916	5,594,747
	14,047,663	
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	

Recycled Materials — continued (Metric Tons)	U.S.	USSK
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
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	

Safety & Health

	2021	2022	2023
OSHA Recordable Cases	240	193	190
Days Away From Work Cases	14	11	9
Significant Injury Cases	79	57	59
OSHA Global Days Away From Work Incidence Rates*	0.06	0.05	0.04

*Frequency of injuries per 200,000 hours worked

ANNUAL SUSTAINABILITY/ESG DATA SUMMARY — continued

Employees, Diversity & Inclusion

Employee Headcount

	2021	2022	2023
U.S.	15,590	14,487	13,995
USSK	8,950	8,253	7,808

Employee Representation

	2021	2022	2023
Representation*			
Women	10%	10%	10%
People of Color	21%	21%	21%
Veterans	5%	5%	6%
People with disabilities	1%	2%	2%
LGBTQ+	<1%	<1%	<1%
Representation by Ethnic Group			
American Indian/Alaskan	<1%	<1%	<1%
Asian	1%	1%	1%
Black	14%	14%	14%
Hispanic	5%	5%	5%
Two or more	1%	1%	1%
Hiring (%)			
Employees self-identifying as diverse	50%	50%	44%
Interview diversity Director and Above roles	67%	61%	NA*
Interview diversity Senior Manager and Above roles	NA	NA	54%
Hiring diversity Director and Above roles	67%	50%	NA
Hiring diversity Senior Manager and Above roles	NA	NA	43%
% higher female representation	+60%	+60%	+4%**
% higher People of Color representation	+50%	+55%	+50%**
Increase (X) people with disabilities representation	2.8X	2.5X	0.8X**
Increase (X) veteran representation	1.3X	1.3X	2.3X**

Employee Representation — continued

	2021	2022	2023
Promotions (%)			
Women	21%	21%	18%
People of Color	9%	11%	13%
Veterans	6%	4.5%	6%
People with Disabilities	1%	1%	1%

* Hiring diversity statistics represent combined 2021, 2022 and 2023 represented and non-represented hiring for North America, respectively. Comparisons are made versus workforces as of January 1, 2021, 2022 & 2023, respectively.
** We only began tracking the interview/hiring diversity metric at the Senior Manager role in 2023. Prior to that, we tracked it for Director and above roles.

Board of Directors Representation

	2021*	2022**	2023***
Age (%)			
Average Age	64.3	64.6	65.5
Under 60	9%	23%	15%
60–69	64%	46%	54%
70–74	27%	31%	31%
Diversity			
Overall	27.3%	38.5%	46%
Women	2	4	4
Minority	1	2	3

This information is located in our Proxy Statements on our website.
* Data reported is for the directors elected at the 2022 annual meeting of stockholders, as of March 2022
** Data reported is for the directors elected at the 2023 annual meeting of stockholders, as of March 2023
*** Data reported is for the directors elected at the 2024 annual meeting of stockholders, as of March 2024

Employee Training

	2021	2022	2023
Number of Training Courses	1,422	3,552	3,440
Total Employee Training Hours	360,000	370,000	391,319

ANNUAL SUSTAINABILITY/ESG DATA SUMMARY — continued

Employees, Diversity & Inclusion — continued

Employee Development

	Ethnicity	Gender
2022		
Leadership and Development Program Participation	White: 89%	Male: 68%
	POC: 11%	Female: 32%
2023		
Leadership and Development Program Nomination*	White: 86%	Male: 69%
	POC: 14%	Female: 31%

*This data is related to the nominees for participation in the Leadership and Development program for 2023. We do not have program completion data for 2023, as the programs are still ongoing for the year.

Community Engagement

Volunteerism and Contributions

	2021	2022	2023
Total Contributions (USD)	$3 million	$7.5 million	$6.7 million
Helping Hand* (% of total contribution)	14%	8%	8%
Education (% of total contribution)	17%	9%	21%
Community Events and Programs (% of total contribution)	36%	18%	25%
Safety and Health (% of total contribution)	24%	49%	17%
Parks and Public Spaces (% of total contribution)	9%	16%	29%
Total Employee Volunteer Hours	15,607	20,000	20,881

*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 through implementation of our greenhouse gas intensity reduction goal, air quality goal and adherence to environmental standards. It requires us to 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, DE&I, 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, as well as statements regarding the proposed transaction with Nippon Steel Corporation. 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 “U. S. Steel's Big River Steel Works,” “BR1,” and “BR2” 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.

Historical Endnotes

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