

ResponsibleSteel™ Certified Site



Presented to

Emirates Steel Industries Co. PJSC (EMSTEEL)

Certificate code: CARES - 1974

SITE NAME AND ADDRESS

Emirates Steel Industries Co. PJSC (EMSTEEL)
PO Box: 9022,
Abu Dhabi Industrial City (ICAD I)
Musaffah, Abu Dhabi
UAE

CLIENT NAME AND ADDRESS

Emirates Steel Industries Co. PJSC (EMSTEEL)
PO Box: 9022, Abu Dhabi Industrial City (ICAD I), Musaffah
Abu Dhabi
UAE

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

ResponsibleSteel Standard Version 2.1 AND
ResponsibleSteel Assurance Manual Version 2.2

ISSUE DATE

13 June 2025

EXPIRY DATE

12 June 2028

NEXT SCHEDULED AUDIT

June 2026

CERTIFIED SINCE

13 June 2025

CERTIFICATION SCOPE

Production of Continuously Cast Steel Billet, Beam Blanks,
Blooms and Slabs, and
Production of Rebar, Rebar in Coil, Plain Wire Rod, Structural
Steel Sections (Beams, Columns, Channels, Sheet Piles)

CERTIFICATION BODY

CARES
21 Pembroke House, Pembroke Road,
Sevenoaks
TN13 1XR
UK



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

Emirates Steel Industries Co. PJSC. Branch 1
PO.Box 9291, Industrial City of Abu Dhabi (ICAD-II), Musaffah,
Abu Dhabi, UAE

AUTHORISED CERTIFICATION BODY SIGNATURE

A handwritten signature in blue ink, reading 'Lee Brankley'.

Lee Brankley, Chief Executive Officer

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

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

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



ResponsibleSteel™ Certified Site



Annex

Emirates Steel Industries Co. PJSC (EMSTEEL)

Certificate code: CARES - 1974

SITES AND FACILITIES COVERED BY THE CERTIFICATE

Emirates Steel Industries Co. PJSC (EMSTEEL)
PO Box: 9022,
Abu Dhabi Industrial City (ICAD I)
Musaffah, Abu Dhabi
UAE

SUPPORT FUNCTIONS THAT CONTRIBUTED TO THE AUDIT

Emirates Steel Industries Co. PJSC (EMSTEEL) - Headquarters
PO Box: 9022,
Abu Dhabi Industrial City (ICAD I)
Musaffah, Abu Dhabi
UAE

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

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Public summary audit report

This is a concise public summary of the audit report for Emirates Steel Industries Co. PJSC (EMSTEEL). The full version of the audit report is in the possession of the member company and the audited sites.

Audit overview

Member name	Emirates Steel Industries Co. PJSC (EMSTEEL)
Audited entity name	Emirates Steel Industries Co. PJSC (EMSTEEL)
Number of sites Names & location	Emirates Steel Industries Co. PJSC (EMSTEEL) PO Box: 9022, Abu Dhabi Industrial City (ICAD I), Musaffah, Abu Dhabi, UAE
Certification scope	ResponsibleSteel International Production Standard Version 2.1 Site Certification for: <ul style="list-style-type: none">- Production of Continuously Cast Steel Billet, Beam Blanks, Blooms and Slabs- Production of Rebar, Rebar in Coil, Plain Wire Rod, Structural Steel Sections (Beams, Columns, Channels, Sheet Piles) Additional responsible sourcing and GHG requirements: Not Applicable
Standard version audited against	ResponsibleSteel Standard V2-1 - Certified Site
Audit type and outcome	Site certification
Certification body	CARES 21 Pembroke House, Pembroke Road, Sevenoaks TN13 1XR, UK
Audit dates	Pre-audit: 28-29 December 2023, 2 audit-days Stage 1: 19-22 February 2024, 4 audit-days Stage 2: 9-13 September 2024, 10 audit-days (2 auditors) On-site and 2 audit-days (Post audit activities)

Number of auditors and audit days	<p>1 auditor for pre-audit and Stage 1 audit, 2 auditors for Stage 2 audit.</p> <p>16 audit-days (excluding pre-audit, including Stage 1, Stage 2 and reporting)</p>
Lead auditor declaration	<p>The findings in this report are based on an objective evaluation of evidence, derived from documents, first-hand observations at the sites and interviews with site staff, workers and stakeholders, as conducted during stage 1 and stage 2 audit activities. The audit team members were deemed to have no conflicts of interest with the sites. The audit team members were professional, ethical, objective and truthful in their conduct of audit activities. The information in this report is accurate according to the best knowledge of the auditors who contributed to the report.</p> <p>It should be noted that audits are snapshots that rely on sampling. Sampling of interview partners, of documentation and records, of observed operations and activities. The auditors can therefore not exclude the possibility that there are non-conformities in addition to the ones identified during the audit activities.</p>
Next audit type and date	<p>Surveillance on July 2026</p> <p>Re-certification audit on January 2028</p>

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Introduction

About ResponsibleSteel

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

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

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

Overview of the certification process

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



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

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

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

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

Site information

Country and town	<p>Emirates Steel Industries Co. PJSC (EMSTEEL)</p> <p>PO Box: 9022, Abu Dhabi Industrial City (ICAD I), Musaffah, Abu Dhabi, UAE</p>
Activities and products	<p>The integrated steel manufacturing includes:</p> <ul style="list-style-type: none"> - Three Direct Reduction Plants - Three Steel Making Plants - Four Hot Rolling Mills - One Heavy Section Mill <p>Manufacturing of:</p> <ul style="list-style-type: none"> - Heavy and jumbo sections - Hot rolled sheet piles - Rebar - Rebar in coils - Steel billets - Wire Rod <p>Products: Billet, Beam Blanks, Bloom, Slab, Rebar, Rebar in coil, Plain Wire Rod, Structural Steel Sections (beams, column, channel, sheet piles)</p> <p>https://www.emsteel.com/</p>
Year site opened	1998
Major extensions and / or refurbishments and year(s) when these occurred	<ul style="list-style-type: none"> - 1998 – Emirates Iron and Steel Factory (EISF) was established in Abu Dhabi’s Industrial City - 2006 - Initiation of Phase 1 expansion. - 2008 - Launch of Phase 2 expansion. - 2009 - Inauguration of Phase 1, enhancing steel production capacity by 1.4 million tonnes per annum (Mtpa). - 2012 - Completion of Phase 2, contributing an additional 1.4 Mtpa to steel production capacity. - 2016 - In alignment with its long-term decarbonization strategy, site partnered with ADNOC to support the Al Reyadah Carbon Capture, Utilisation, and Storage (CCUS) facility, which processes CO₂

	<p>emissions captured from its operations. We are the only steel manufacturer utilizing CO₂ captured directly from our facility.</p> <ul style="list-style-type: none"> - 2021 - Announcement of the merger between Emirates Steel and Arkan, marking a successful integration of both organizations. - 2023 - Launch of the MENA region's inaugural green hydrogen-based steel pilot project.
Annual production	<p>4.2 million metric tons of Direct Reduced Iron per year</p> <p>3.8 million metric tons of Billets, Beam Blanks and Blooms per year</p> <p>2.0 million metric tons of Reinforcing Steel Bars per year</p> <p>1.0 million metric tons of Heavy and Jumbo Sections per year</p> <p>0.55 million metric tons of Steel Wire Rod per year</p>
Number of employees and contractors	<p>2,021 permanent employees: 153 female, 1868 male</p> <p>714 contractor employees: 15 female, 699 male</p>
Carbon reduction target	<p>Emirates Steel's "Decarbonisation Strategy" aims to achieve a substantial reduction in emissions by 2030 compared to the 2019 baseline and aiming at ultimately decarbonising its emissions by 2050.</p> <p>The Strategy is aligned with UAE legal requirement for industry reduction target of 19% and Emirates Steel had ambition target to reduce its emission by 40% until 2030 and net zero emissions by 2050.</p> <p>Emirates Steel aims to not only meet UAE targets but also enhance its competitiveness in global markets demanding lower carbon steel materials. The success of this plan relies on factors such as the availability and pricing of scrap materials, as well as the cost of green hydrogen.</p> <p>Targets cover all of Emirates Steel's industrial facilities and administrative offices including Scope1 & Scope2 emissions. Decarbonisation targets have been developed to align with the UAE Net Zero Strategy, Climate Responsible Companies Pledge and UAE net-zero emission targets. The strategy focuses on reducing energy consumption, utilising of clean electricity, Carbon capture, increase use of scrap and ultimately the use of green hydrogen in the plant.</p>
Further environmental and social information	<p>2024 Sustainability Report</p> <p>Sustainability-Report.pdf</p> <p>2024 Annual Report</p> <p>https://www.emsteel.com/wp-content/uploads/2025/03/fy-2024-annual-report.pdf</p>

Stakeholder engagement

Stakeholder engagement is an integral part of a ResponsibleSteel audit to achieve 'Certified Site' status and ensures a rich and balanced collection of information and evidence. The auditors followed the methodology outlined in the [Guidance on Stakeholder Engagement](#) provided by ResponsibleSteel as well as the [Introduction to ResponsibleSteel for stakeholders](#).

Stakeholders also include suppliers, contractors, distributors and customers, as well as workers and contractors. However, the ResponsibleSteel Standard focuses on stakeholders that do not hold a business or contractual relationship with sites. Therefore, those were not taken in consideration during the audit.

A stakeholder is "a person or organisation that can affect, be affected by, or perceive itself to be affected by a decision or activity of a site" (Adopted from ISO 14001:2015(en) Environmental management systems Requirements with guidance for use). In the context of the site, the following parties are considered key stakeholders where they are present or operating in the site's area of influence. Identified stakeholders and their numbers have been given by the site as follows.

- National or local government authorities: 17
- Politicians: Not applicable in UAE
- Labour Unions: Not applicable in UAE
- Religious leaders: Not applicable in UAE
- Civil society organisations: 9
- Academic: 15
- Marginalised groups: No marginalised group identified

The list containing external stakeholders was provided to the auditor by Emirates Steel, and the Audit Team determined the person or groups to be interviewed from this list. Emirates Steel organised the meetings by communicating with the selected people, either verbally or in writing, besides did not participate to or involved with any of them for the purpose of confidentiality. Thus, all interviews were held by the Audit Team in a private and secure location closed to 3rd parties. Audit Team used headset during the interviews conducted via remote platforms, each took approximately half an hour.

Below is a list of the institutions represented by the stakeholders or their representatives who voluntarily accepted the interview invitation and were interviewed:

- ADVETI (Abu Dhabi Vocational Education and Training) (MS Teams)
- ADDEED (Abu Dhabi Department of Economic Development) (MS Teams)
- Abu Dhabi City Municipality (MS Teams)
- Environmental Agency Abu Dhabi (EAD) (Telephone)
- Human Resources Authority (MS Teams)

The Audit Team reviewed the list of identified stakeholders and then selected stakeholders from each group for interview, aiming to gather feedback providing an objective view from a wider range

of stakeholders in the site's area of influence. Selected stakeholders have been informed by the site in advance about the ResponsibleSteel and its certification processes including the stakeholder engagement.

The United Arab Emirates has a very diverse population, of which only 10% are UAE nationals and the remainder is made up of expatriates. The largest group of non-UAE nationals are South Asian (58%), followed by other Asians (17%) and Western expatriates (8.5%) (ref:

<https://worldpopulationreview.com/countries/united-arab-emirates>).

Different engagement methods are being followed and are mentioned in the stakeholder matrix

Government relation is arranging several meetings with difference stakeholder to verify their expectations and requirements. Thus, stakeholder review aiming to get the feedback from communities was planned by selecting a representative from the Abu Dhabi Municipality Community Section. The feedback that has been gathered from communities about the activities and engagement carried out by Emirates Steel were mentioned to be enthusiastic for especially CSR activities and projects for adding value to the community and focusing on needs and expectations in social areas. It was also verified that there hasn't been received any complaints or issues about the Sites activities. As a part of the audit, a media analysis was also made, reviewed articles and news over the last 3 years showed that no concerns or complaints issued against the Site, but the level of satisfaction of the communities and stakeholders were seen to be high.

The insights gained from other stakeholder interviews and media analysis outcomes covered the society within the area of influence of the site. It was evident that the site has well established a two-way communication with internal stakeholders, local communities, national or local government institutions, non-governmental organizations, academics, customers, suppliers. Besides, UAE law does not provide provision to register political parties and carry out political activities within the country. There weren't unions in the country as the applicable laws does not include provisions for the formation of independent labour unions. Feedback obtained as a result of interviews can be summarised as in the following.

- The majority of stakeholder's interest is related with the benefit of the local communities, compliance of the site with legal and obligatory requirements of national and local government institutions, academics, and NGOs.
- It was also aimed to receive initial comments at the beginning of the interviews, as it was thought that this could be a guide in understanding how the site and its activities were perceived at first glance.
- Interviewees feedback was generally around high level of satisfaction with the site in each of their areas of interests, such as the reputation of site with its values and principles, strong image that they have demonstrated in terms of legal compliance and alignment with regulative and signatory obligations, as well as ethical principles, not tolerating human right allegations, non-discrimination and equal opportunities, and as a good benchmark in terms of carrier development, wellbeing standards provided for its employees, supports to local communities, to academia in education and career development, to women employment by setting targets, and entrepreneurship, supports provided to and cooperation with academic institutions environmental stewardship activities and carbon reduction projects. Further details are also given in "Strengths" section of this report.
- Stakeholder's opinion on whether there were any issues or concerns around key areas of the ResponsibleSteel Standard was specifically requested; all interviewees declared none.

- Interviewees found the Emirates Steel communication channels very effective and responsive. Depending on their queries, most of them had got feedback in a reasonable short time when correct person contacted, such as within half an hour.
- Interviewees who visited the site found the security aware of their visits before their arrival, welcomed with a well organised health and safety and emergency induction. They found easy in communication and finding solutions.
- Interviewees from academics found the site very cooperative in sponsoring students, affording to develop in arranging diploma and apprenticeship programs, fitting job profiles of the Site giving opportunity to be employed by the Site.
- Government authorities evaluated the Site as establishing a high level of cooperation in participating national projects on climate change through measuring and validation processes. They also found the Site as fully compliant with national regulations, permits and licenses as well as with international standards with their timely actions and reporting. Site's performance on health and safety of their employees were found to be the best practice with no or very low rate of incidents in their reporting periods. The Site was found very reactive and prompt in developing actions in case of any deviation from compliance and nothing sustained.
- Although the information collected during these interviews and media analysis does not cover all individuals or organizations actively involved in the site, but these can still be considered sufficient to make a judgment about the maturity and level of development of the site.

Audit Team also conducted internal stakeholder interviews with site workers in venues located across the plant where confidentiality and comfort of employees have been secured to make feel them comfortable to share their views and experiences without hesitation. Workers and their representatives were also interviewed in a confidential setting without any supervision or management personnel present.

Employees and sub-contractors to be interviewed were randomly selected by the audit team from the employee list submitted to the auditor by Emirates Steel with a consideration of the balanced diversity as much representative as possible to cover all groups such as gender, full time employee, temporary employee and contractors, day and night shift, from each production unit. Interviews were planned in cooperation with Site representatives to ensure the time allocated for interviews has been considered by the Site in order to avoid disruptions of the regular flow of the operations of the site. Presence of selected workers were first confirmed from daytime, morning and night shift workers including subcontractor workers from security, cleaning and food services.

There were 10 employees selected from the night shift, 7 selected from the afternoon shift and the rest of the 31 interviewees were selected from the morning shift and daytime personnel. Accordingly, 13 individual and 9 group interviews were conducted by audit team members in total of 11.5 hours of total duration, with reference to Table 3 of the as per ResponsibleSteel Assurance Manual v2.2 requirements.

Selected workers were interviewed individually or in groups. Accordingly, total of 48 employees were interviewed including 9 subcontractors and 39 workers including 4 women. Interviews with workers were arranged with ensuring safety and process continuity, covering issues under the following headings:

- The values, policies and commitments
- Objectives and targets
- Competence & training
- OH&S
- Worker engagement on OH&S
- Labour rights
- Human rights
- Noise, Emissions, Effluents and Waste

Insights gained during the interviews covers that, sufficient amount of training was provided with all employees appropriate to the trainings identified. The objectives and targets set by the Site were identified to be well understood, and the awareness level of company values and policies and commitments were high. Workers are daily engaging with OH&S via toolbox talks and employees having high-level of understanding of health and safety subjects were actively involving in health and safety meetings. Contractual terms were well understood by the employees, and they could reach information and procedures related to their rights. They were also knowledgeable in using communication channels to raise their concerns. Employees were aware of whistleblower system to report complaints. In addition, their level of awareness regarding the industrial noise, emissions, effluents and wastes was very high.

Because there was a high diversity of employees' nationalities, possible concerns and challenges encountered by workers from other nationalities were discussed, the impression was that there haven't been encountered problems by them as sufficient care was taken to ensure good communication channels have been established and efforts have been spent for wellbeing by employer. It was also discussed about their previous industrial experiences and duration of working at the Site in order to understand the level of loyalty of employees to their companies, which seemed to be at a good level.

As diverse nationalities and religions were considered to be potential issues, thus the feedback collected from interviewees didn't include any adverse opinions regarding any type of discrimination.

Besides it was verified by employee interviews that the Site implements various wellbeing activities to increase the satisfaction and showing respect to all cultures and accept all differences as a value for society and company.

There were seen variations between employees and contractors in the implementations of working hours, overtime and vacation days were discussed and underlined, however, these were verified to be within the limits set by national laws and requirements set out in the ResponsibleSteel International Production Standard.

Accommodation of employees and contractors were discussed, feedback received from some employees were various, as they weren't clear on whether the accommodation has been provided by company or not. This was assessed during the audit, and it was verified that there weren't seen an on-site housing facility within the company premises. Company provide accommodation allowances as a part of the employee contract terms. Besides, it was also verified that accommodation was not provided directly with the employees, but company agrees with the accommodation landlords for facilitating discounts to get housing lower than market prices, which

might cause confusion, however, this can be considered as an area for improvement for increasing the awareness of employees on this particular subject.

In conclusion, employees and contractors were satisfied with the remuneration, wellbeing standards, valuing its employees, providing a continuous training on their profession and also on social, environmental, health and safety subjects. They all declared that have been able to use their legal rights on holidays, ill-health compensations, legal leaves such as maternity, bereavement, religious holidays etc. except with some limited occasional cases but their consent had been asked in all cases. There was no forced overworking or working on breaktime reported, nevertheless, overtime is voluntary and overtime payment is made as per relevant national law. In the site facilities, women are provided with separate and sufficient toilets and changing rooms for women, with high hygiene standards throughout the site. All employees have got their email accounts, which they all received payslips via their email accounts, which was randomly sampled and verified by auditors during worker interviews. Workers also stated that they can freely raise their concerns in several ways, such as by sending emails, by using mobile apps provided by the site, by using website complaint channels etc. and also in person. They also confirmed that the outcomes are communicated with them in person for confidential cases or in general via same routes or by arranging meetings or talks with employees. Subcontractors were also happy to receive almost same rights provided for employees. Further notes are also available in “Strengths” and “Areas of improvement”, as well as in audit.

Summary of audit findings

Conform	Conformity, the requirement is fulfilled.
Opportunity for improvement (OFI)	The respective requirement or criterion has been implemented, but effectiveness or robustness might be increased, or it is a situation that could lead to a future non-conformity if not addressed.
Minor non-conformity (NC)	Isolated, unusual or non-systemic lapse. Or a lapse with limited temporal and organisational impacts. A non-conformity that does not result in a fundamental failure to achieve the objective of the relevant requirement or related criterion. Sites can become certified with minor non-conformities, but they must have addressed them by the time of their next audit.
Major non-conformity (NC)	A non-conformity that, either alone or in combination with further non-conformities, results in or is likely to result in a fundamental failure to achieve the objective of the relevant requirement or related criterion. For example, non-conformities that continue over a long period of time, are systemic, affect a wide range of the site's production or of the site's facilities. Sites with major non-conformities cannot be certified.

Exclusion	The requirement is either not applicable : excluded from the audit since it is not applicable to the sites; or not rated : the requirement is very closely linked to another requirement where a non-conformity (NC) or opportunity for improvement (OFI) has already been raised. Sometimes, when requirements are linked to one and the same subject-matter, it is appropriate to count NCs or OFIs only once to avoid repetition.
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Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
Principle 1. Corporate Leadership					
Criterion 1.1: Corporate Values and Commitments (6)	6	0	0	0	0
Criterion 1.2: Leadership and Accountability (5)	5	0	0	0	0
Principle 2. Social, Environmental and Governance Management Systems					
Criterion 2.1: Management System (5)	5	0	0	0	0
Criterion 2.2: Responsible Sourcing (5)	5	0	0	0	0
Criterion 2.3: Legal compliance and signatory obligations (6)	6	0	0	0	0
Criterion 2.4: Anti-Corruption and Transparency (8)	7	0	0	0	1
Criterion 2.5: Competence and awareness (5)	5	0	0	0	0
Principle 3. Responsible Sourcing of Input Materials - NOT APPLICABLE					
Criterion 3.1: Commit to responsible sourcing (18)					18
Criterion 3.2: Know your upstream supply chains (10)					10
Criterion 3.3: Understand supplier ESG performance (15)					15
Criterion 3.4: Strengthen and account for responsible sourcing (23)					23

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
Criterion 3.5: Report publicly on responsible sourcing (11)					11
Criterion 3.6: Commit to responsible sourcing and incorporate it in key functions and processes. (15)					15
Criterion 3.7: Know your upstream scrap supply chain (8)					8
Criterion 3.8: Understand supplier ESG performance and promote improvement (12)					12
Criterion 3.9: Strengthen and account for responsible sourcing (1)					1
Criterion 3.10: Report publicly on responsible sourcing (16)					16
Principle 4. Decommissioning and closure					
Criterion 4.1: Decommissioning and closure (14)					14
Principle 5. Occupational Health & Safety					
Criterion 5.1: OH&S policy (6)	6	0	0	0	0
Criterion 5.2: Health and Safety (OH&S) management system (10)	9	0	1	0	0
Criterion 5.3: Leadership and worker engagement on OH&S (9)	9	0	0	0	0
Criterion 5.4: Support and compensation for work-related injuries or illness (8)	7	1	0	0	0
Criterion 5.5: Safe and healthy workplaces (5)	4	0	0	0	1
Criterion 5.6: OH&S performance (2)	2	0	0	0	0
Criterion 5.7: Emergency preparedness and response (6)	6	0	0	0	0
Principle 6. Labour Rights					
Criterion 6.1: Child and juvenile labour (9)	7	0	0	0	2
Criterion 6.2: Forced or compulsory labour (7)	7	0	0	0	0

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
Criterion 6.3: Non-discrimination (9)	7	1	1	0	0
Criterion 6.4: Association & collective bargaining (12)	4	0	0	0	8
Criterion 6.5: Disciplinary practices (5)	5	0	0	0	0
Criterion 6.6: Hearing and addressing worker concerns (5)	5	0	0	0	0
Criterion 6.7: Communication of terms of employment (5)	4	0	0	0	1
Criterion 6.8: Remuneration (11)	6	0	3	0	2
Criterion 6.9: Working time (7)	3	0	4	0	0
Criterion 6.10: Worker well-being (2)	2	0	0	0	0
Principle 7. Human Rights					
Criterion 7.1: Human rights due diligence (5)	5	0	0	0	0
Criterion 7.2: Security practice (9)	6	0	0	0	3
Criterion 7.3: Conflict-affected and high-risk areas (5)					5
Principle 8. Stakeholder engagement and communication					
Criterion 8.1: Stakeholder engagement (10)	10	0	0	0	0
Criterion 8.2: Grievances and remediation of adverse impacts (12)	11	0	0	0	1
Criterion 8.3: Communicating to the public (7)	7	0	0	0	0
Principle 9. Local Communities					
Criterion 9.1: Commitment to local communities (8)	8	0	0	0	0
Criterion 9.2: Free, Prior & Informed Consent (3)					3
Criterion 9.3: Cultural heritage (6)					6

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
Criterion 9.4: Displacement and Resettlement (9)					9
Principle 10. Climate Change and GHG emissions					
Criterion 10.1: Corporate commitment to achieve the goals of the Paris Agreement (7)	7	0	0	0	0
Criterion 10.2: Corporate Climate-Related Financial Disclosure TCFD (2)	2	0	0	0	0
Criterion 10.3: Determination of GHG emissions for the purpose of site level GHG emissions reduction targets and planning (4)	4	0	0	0	0
Criterion 10.4: Determination of site level GHG emissions for the purpose of reporting the GHG emissions intensity for the production of crude steel (29) NOT APPLICABLE					29
Criterion 10.5: Site-level GHG emissions reduction targets and planning (11)	11	0	0	0	0
Criterion 10.6: Requirements to market or sell products as ResponsibleSteel certified (8) NOT APPLICABLE					8
Criterion 10.7: GHG emissions disclosure and reporting (8)	4				4
Principle 11. Noise, emissions, effluents and waste					
Criterion 11.1: Noise and vibration (7)	7	0	0	0	0
Criterion 11.2: Emissions to air (8)	8	0	0	0	0
Criterion 11.3: Spills and leakage (9)	9	0	0	0	0
Criterion 11.4: Waste, by-product and production residue management (11)	11	0	0	0	0
Principle 12. Water Stewardship					
Criterion 12.1 Water-related context (7)	6	0	0	0	1
Criterion 12.2 Water balance and emissions (8)	7	0	0	0	1
Criterion 12.3 Water-related adverse impact (6)	6	0	0	0	0

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
Criterion 12.4 Managing water issues (8)	7	0	0	0	1
Principle 13: Biodiversity					
Criterion 13.1: Biodiversity commitment and management (25)	13	0	1	0	11
	Conform	OFI	Minor NC	Major NC	Exclusion
Total (533)	281	2	10	0	240

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

Exclusions

- Criterion 2.4.5:** The site reports to the public the names of political parties, politicians, public officers and other politically exposed persons (PEP) that have received financial or in-kind contributions directly or indirectly from the site, and the total monetary value that they have received.
Justifications: UAE law does not provide provision to register political parties and carry out political activities within the Emirates. So, there is no possibility of PEP receiving any contribution from the site. As part of Emirates Steel's Anti-Bribery and Corruption Policy (CEO-GR-PC-014) policy, any payment to public officials as facilitation payment is not allowed. The payment system is completely as per the board approved Delegation of Authority Manual and within the full monitoring of Group Compliance Officer and Group Head of Legal & Compliance.
- Principle 3: Responsible Sourcing of Input Materials**
Justifications: Site certification is being sought as per company's application; thus Progress Requirements were excluded.
- Principle 4: Decommissioning and Closure**
Justifications: Emirates Steel has not decommissioned and closed any site or parts of a site. Company units were fully operative, and Emirates Steel is a listed company in stock exchange market. Thus, this principle was excluded.
- Criterion 5.5.3:** If workers are provided with on-site housing, the site ensures that such housing is maintained to a reasonable standard of safety, security, repair and hygiene, and is provided with sufficient and proper sanitation facilities, drinking water, and access to an adequate power supply.

Justifications: On-site housing was not provided with the employees. During the site tour, there weren't seen any on-site housing facility within the company premises. Company applies Clean Cash Policy which means salary plus allowance for accommodation.

- **Criterion 6.1.3:** Where there is a risk of child labour being used or tolerated at the site, there are effective procedures in place to:

c) Identify and document the types of work that juveniles should not perform, such as work that requires significant experience or specialist training, to ensure they are not exposed to activities that might be hazardous or harmful to their health or safety.

Justifications: As employment below 18 is not permitted and practiced, thus the procedure requirement is not deemed to be applicable also for juveniles.

- **Criterion 6.1.5:** In relation to juveniles, the site has an effective procedure in place to:

a) Take action to remove child labour where it is detected, with provisions to ensure the continued welfare of the child and, where the child is a primary provider, its family.

Justifications: There wasn't any child labour risk identified, which was also verified during the audit, no actions were required to be taken to remove child labour.

- **Criterion 6.4.1:** The site has a public policy stating that it allows workers to associate freely with others, form or join organisations of their choice and bargain collectively, without interference, opposition, discrimination, retaliation or harassment.

Justifications: In the United Arab Emirates, Federal Decree Law No. 33 of 2021 on the Regulation of Labour Relations governs labour rights in the private sector. This law does not permit workers to freely associate, form or join independent unions, or engage in collective bargaining. The law outlines various regulations for employment relationships but does not include provisions for the formation of independent labour unions or collective bargaining rights. The UAE Labour Law does not provide any legal framework for labour unions or collective bargaining. Thus, this section is deemed not applicable with alternative in Criterion 6.4.2 considered.

- **Criterion 6.4.5: a), b), c), d), e)**

Justifications: Emirates Steel recruit workers directly, no recruitment agencies used. Thus, this section is graded as not applicable.

- **Criterion 6.7.1:** The terms of employment are laid out in written contracts for all workers. These are communicated to them at the beginning of the working relationship and when changes are made to the terms, using languages, methods and channels that are understood and easily accessible to workers. The terms of employment include:

c) Applicable collective agreements

Justifications: Appropriate communication channels were applicable as noted above 6.7.1 a & b), besides there is no collective agreement in place.

- **Criterion 6.8.6:** Where accommodation is provided by the site or on behalf of the site, it is offered at no more than the appropriate market rate.

Justifications: As noted for Criterion 5.5.3, accommodation is not provided on-site or by the site, but an accommodation allowance is provided in addition to the basic salary.
- **Criterion 6.8.7:** If requested by the workers' representatives, the site commits to introducing a living wage for its workers. The commitment requires the site to:

Justifications: Work was undertaken to benchmark salaries of employees at Emirates Steel against their peer groups. Benchmark study has revealed that the salaries at Emirates Steel were above the industrial benchmark, and there wasn't any request received from the workers for the introduction of living wages
- **Criterion 7.2.2:** In areas where there is a need for extensive measures to ensure security of people, property and assets, the site: a), b), c)

Justifications: The site is situated within the "Abu Dhabi Industrial City" surrounded by the government security system, and there is no risk of security of people, property, asset or site. Company security services was outsourced to SecuryGuard company, and it was also verified during the site tour that the security company was not armed. Armed security is not also allowed by Federal Law No: 37 Article 16.
- **Criteria 7.3: Conflict-affected and high-risk areas**

Justifications: Emirates Steel is in UAE which is not included in CAHRA (Conflict-Affected and High-Risk Areas) List (<https://www.cahraslist.net/> under Regulation EU 2017/821)
- **Criterion 8.2.4:** Where concerns have been raised that the site has caused or contributed to adverse human rights impacts:

a) The concerns are reviewed to determine if they are indeed related to human rights

Justifications: Legal compliance assessment has been carried out by the site and resulted that no non-compliance incidents were detected in 2023. It was also confirmed during the audit that no complaints received that the company caused or contributed to adverse impacts on human rights.
- **Criteria 9.2: Free, Prior and Informed Consent (FPIC)**

Justifications: Emirates Steel is in a specialised industrial area allocated by the UAE government, where no indigenous people are present. It was also verified that The International Work Group for Indigenous Affairs (IWGIA)'s report for 2022 and ICCA Consortium's webpage don't include UAE among countries where indigenous people are present.
- **Criteria 9.3: Cultural heritage**

Justifications: Emirates Steel is in a specialised industrial area allocated by the UAE government for industries (Industrial City of Abu Dhabi - ICAD). UAE Government has selected an area for industries where cultural heritage is not present. The Site is 130 km away from the nearest identified cultural heritage site Al-Ain.

- **Criteria 9.4: Displacement and Resettlement**

Justifications: Emirates Steel is based in a specialised industrial area allocated by the UAE government; thus, no communities were present in withing ICAD that might be consider to require displacement and settlement.

- **Criteria 10.4: Determination of site level GHG emissions for the purpose of reporting the GHG emissions intensity to produce crude steel**

Justifications: Site certification is being sought as per company's application; thus, Progress Requirements were excluded.

- **Criteria 10.6: Requirements to market or sell products as ResponsibleSteel certified**

Justifications: Site certification is being sought as per company's application; thus, Progress Requirements were excluded.

- **Criterion 10.7.2: Crude steel GHG emissions intensity performance**

Justifications: Site certification is being sought as per company's application; thus, Progress Requirements were excluded.

- **Criterion 10.7.3: The product carbon footprint for any product, co-product or by-product that is marketed or sold as ResponsibleSteel certified as determined in 10.6.4 is made publicly available**

Justifications: Site certification is being sought as per company's application; thus, Progress Requirements were excluded

- **Criterion 12.1.3: The site works with relevant stakeholders in its area of influence to identify and understand current and potential future uses of water and shared water challenges within its catchment area. The analysis is updated on a regular basis and considers:**

a) Seasonal and temporal variability in quantity and quality of surface and subsurface waters

Justifications: The site does not have surface and sub surface water as intake.

- **Criterion 12.2.4: In the absence of applicable regulatory standards, the site adopts and makes publicly available specific water quality objectives for the site, that have been established using credible methodologies and that are in line with prevailing water quality standards.**

Justifications: Regulatory Standard is available: Abu Dhabi Specification Cabinet Decision No.37/2001- Annex No:8. Thus, this clause was not applicable.

- **Criterion 12.4.2: The site engages stakeholders in its area of influence in developing and maintaining a water stewardship plan. The plan:**

c) Outlines how the site will contribute to addressing shared water challenges in its catchment area

Justifications: The addressing of shared water challenges is carried out during the regular environmental permit processes to understand the adverse impact as advised by Environment Agency-Abu Dhabi. Considered as not applicable since the company doesn't do any catchment.

- **Criterion 13.1.2:** The site does not initiate activities or plan associated facilities in or immediately adjacent to the following areas:

a) World Heritage sites

Justifications: The EIA (Environmental Impact Assessment) included an assessment of the area and found no sites legally designated sites; sites of special scientific interest or other protected and natural heritage sites close to its operations. The Site is 130 km away from the nearest identified cultural heritage site Al-Ain.

- **Criterion 13.1.2:** The site does not initiate activities or plan associated facilities in or immediately adjacent to the following areas:

b) Protected areas of the IUCN protected area management categories I-VI and conservation areas protected under national or local law

Justifications: The EIA included an assessment of the area and found no sites legally designated sites, sites of special scientific interest or other protected and natural heritage sites close to its operations

- **Criterion 13.1.2:** The site does not initiate activities or plan associated facilities in or immediately adjacent to the following areas:

c) Indigenous and community-conserved areas (ICCAs) unless such activities are endorsed with the Free, Prior and Informed consent of the affected peoples and communities

Justifications: The EIA has indicated that Emirates Steel plants and activities being in heavily disturbed industrial area, it has no significant impact on biodiversity (Indigenous and community-conserved areas)

- **Criterion 13.1.2:** The site does not initiate activities or plan associated facilities in or immediately adjacent to the following areas:

e) Key Biodiversity Areas (KBAs).

Justifications: UAE is not listed on Key Biodiversity Areas (KBAs)

<https://www.keybiodiversityareas.org/kba-data>

- **Criterion 13.1.3:** In the case of natural habitat, the site does not significantly convert or degrade them, unless all of the following are demonstrated: a), b), c)

Justifications: Emirates Steel EIA has indicated that Emirates Steel plants and activities being in heavily disturbed industrial area, it has no significant impact on natural habitat.

- Criterion 13.1.7:** The site has identified and assessed the biodiversity risks and adverse impacts in its area of influence that result from its activities. The assessment has taken account of risks to, and adverse impacts, on the following:

b) Species on the IUCN Red List of Threatened Species, categorised as vulnerable, endangered or critically endangered.

Justifications: Emirates Steel EIA has indicated that no rare, threatened, or endangered species of infauna were collected during the study.

c) Key Biodiversity Areas.

Justifications: Emirates Steel UAE is not listed on Key Biodiversity Areas (KBAs) data (keybiodiversityareas.org).
- Criterion 13.1.9:** The management plan: b), c)

Justifications: Emirates Steel EIA has indicated that residual impacts to marine ecology are considered negligible. No additional monitoring is proposed for residual impacts.
- Criterion 13.1.11:** Where the site has been the subject of controversy, its activities have been verified by a competent independent party as having no adverse impact on World Heritage sites, protected and conserved areas, indigenous and community-conserved areas, Ramsar sites or Key Biodiversity Areas

Justifications: Emirates Steel EIA has indicated that Emirates Steel plants and activities being in heavily disturbed industrial area, it has no significant impact on biodiversity, and no controversy identified.

Strengths

Principle 1 Corporate Leadership: Emirates Steel has strong commitment endorsed by Group Chairman supporting the ResponsibleSteel Vision & Mission, including complying with laws and regulations, the net-zero emissions by 2050 and responsible sourcing.

There have been well established and effectively implemented operational practices and control mechanisms in place for ensuring that corporate owner's commitments, values and principles including responsible business conducts have been implemented through independent internal and external audits and assessments.

Emirates Steel has implemented ethical codes and policies very strictly and has zero-tolerance approach to bribery, corruption, or any type of fraud by adhering to national and international laws and best practices.

Principle 2 Social, Environmental and Governance Management Systems: Management systems and governance practices that has been established and operated are mature, effective and fully integrated to company's daily business.

Emirates Steel has developed risk policy framework and corporate-wide risk management system to identify all enterprise risks including assessment of ESG risks, prioritising and mitigating those risks and maintain Emirates Steel risk profile within acceptable levels with also considering factors such as stakeholder expectations, regulatory requirements, industry benchmarks, and the Site's specific context.

The Site has organised training programs to inform its Tier 1 suppliers about Emirates Steel Responsible Sourcing Policy. Suppliers were pre-qualified by the Site based on set criteria and procedures, and finally evaluated based on their performance including adherence to the Site's responsible sourcing commitments and requirements.

The site has identified applicable legal and obligatory requirements, regularly monitors and assesses the risk for noncompliance by carrying out Site and corporate level compliance assessment by its own and by second and third parties. Legal obligations were seen to be integrated into the company's processes and activities.

Emirates Steel has established well-structured systems for the establishing and improving the competence and skills of its employees and contractors which starts from initial induction. The Site has also well-established relations and engagement methods with academia and vocational education schools to develop competence and knowledge of students to be become an employee candidate equipped with necessary qualifications.

Principle 5 OH&S: The site has established and operated a certified occupational health and safety management system, overseen and strongly supported by corporate level and by senior management.

Site tour was planned and implemented by the audit team covering all areas of the operated facilities within the premises of the site, including also the security, sanitary, resting and dining facilities, traffic and despatch. There were seen good practices across the plant, well identified and controlled pedestrian roads and crossings, signage and effective maintenance activities etc. It was verified that the employees have got a high level of OH&S awareness and commitment to set rules and principles. Interviews with employees demonstrated that they are freely able to give suggestions and participate improvement projects, as also encouraged by the site management via campaigns, rewarding good suggestions and practices etc.

5S methodology is being implemented across all facilities of the Site, and Section Heads and Department Managers have been given a program to audit their facilities, for ensuring progress in 5S implementation. 5S activities are monitored and evaluated by audit teams and feedback provided with the senior management.

Corporate KPIs with leading and lagging indicators have been established, and accessible to all workers via various means including intranet portals and mobile apps, in addition to display boards all across the plant. Monthly health and safety meetings arranged by the senior management attended by worker representatives to ensure comprehensive review and understanding, with an aim to promote worker engagement.

Evaluation outcomes of site management are also communicated effectively with employees. There were 1 loss time injury and 7 reportable injuries in 2023 covering employees and contractors over 14,128,028 total hours worked. Thus, LTIFR (Loss Time Injury Frequency Rate) was 0.18. No fatalities

and no occupational health issues reported in 2023 and to the date. OH&S performance is also communicated in 2023 Sustainability Report issued on company website.

Principle 6 Labour Rights: Emirates Steel has committed for the prevention of child labour, forced or compulsory labour and discrimination of any kind. Social Responsibility Policy – Procedure includes a framework and procedures for upholding the effective abolition of child labour and the elimination of all forms of forced or compulsory labour, also as a part of compliance obligations. Employment below 18 years old is not permitted and practiced by the company, which already covers juvenile workers, which was verified by thorough reviewing of personnel records, as well as during worker interviews. Interviews also demonstrated that employees and their colleagues were timely paid, salaries were above the sector standard, using their holidays fairly and full, not forced to overtime working, provided with sufficient number of toilets and changing room for male and female, good hygiene standards and health services.

Effective means of communication has been established and provided with workers in order to allow them to freely raise their concerns, such as via violation reporting portal on company website independently managed by another party. In addition, closed source application available for Emirates Steel employees namely SANAAD AI (Artificial Intelligence app) which was seen to be very effectively used by employees, which is even guiding how to raise concerns. Outcomes were also available, as also sent by automated emails to the person involved only.

Principle 7 Human Rights: Social Responsibility Policy, Emirates Steel has committed to respect human rights, and also ESG policy includes commitments for taking active measures to ensure that its value chain does not contribute to any violations of human and labour rights, respects the rights of all individuals, and implements effective human and labour rights policies and procedures. Special efforts and initiatives are undertaken to protect the rights of women, children, seniors, people of determination and foreign workers. Human rights related risks and impacts have been assessed internally and independently and effective procedures were in place for maintaining full compliance with its commitments and also compliance with laws on human rights. Whistleblower policy and system allows anonymous reporting 24/7 in many languages.

Security personnel have necessary competence and training to ensure full compliance with human rights and well-aware of human rights policy, avoid contributing to armed conflicts, human right abuses or risks in all areas of operations.

Principle 8 Stakeholder Engagement & Communication: Emirates Steel has established methods and identified channels for engaging with stakeholders it has identified, and regularly carries out materiality assessments in order to address material aspects, and also perceptions of stakeholders. The interests and concerns of stakeholders were being obtained and documented in the stakeholder's matrix in line with legal and customer rights. The Site issues annual a sustainability reports to communicate its ESG materiality to all of its stakeholders.

An extensive CSR plan was prepared and reviewed at the corporate level and put into practice, including also Site's ESG strategy.

Principle 9: Local Communities: Emirates Steel has commitment in its Social Responsibility Policy that addresses sustainable development of communities.

An extensive CSR plan was prepared and reviewed at the corporate level and put into practice, including also Site's ESG strategy covering proposed resource allocations, expenditure and monitoring, with identification of gaps and relevant action plans and also continuous improvement through setting targets.

Emirates Steel is conducting many CSR Events to support the social and economic wellbeing of the community.

There were various career development programs for the UAE Nationals in Emirates Steel.

Principle 10: Climate Change & GHG Emissions: Emirates Steel has published Task Force on Climate-related Financial Disclosures (TCFD) including a pathway with medium- and long-term carbon reduction targets to achieve "net zero" in Scope 1 & 2 until 2050. As outlined in the TCFD report, by 2030, "Decarbonization Strategy" aims to achieve a 40% reduction in emissions compared to the 2019 baseline, with the ultimate goal of achieving net-zero emissions by 2050.

Decarbonization strategy has been developed covering up to 10-15 years considering future production capacities and considers SBTi targets methodology to set CO₂ reduction targets. In 2023, Emirates Steel's scope 1 and 2 emissions were 0.72 tons of CO₂e per ton of steel produced, marking a significant 36% absolute GHG emission reduction and 28% carbon emission intensity reductions compared to the base year 2019, which are below the trajectory set by SBTi method.

Emirates Steel has started to utilize green electricity in their facility starting from year 2022.

Emirates Steel's strategy is based on five pillars.

1. Capturing and utilization of CO₂ emission by CCUS facility that the site has operated in cooperation with ADQ (up to 650ktons by 2030)
2. Clean Electricity (100% of electricity consumption to be clean by 2030)
3. Energy efficiency implementation (enhance energy efficiency by 6% to 2030 from baseline)
4. Steel recycling: Utilization of scrap up to 12% of total charge
5. Conversion to Hydrogen (2024-2050). Pilot project for H₂ plant was in progress 2MW for electrolysis, 40 kg-H₂ per hour

Principle 11 Noise, Emissions, Effluents and Waste: Emirates Steel has committed to prevent and continually reduce noise and vibration

Emirates Steel has established, operated and maintained environmental management system certified to ISO 14001 by accredited certification body, and also holds CARES Sustainable Construction Scheme certificate from.

The site has identified the sources of emissions to air, and undergone compliance assessments by authorities and granted operation permits by complying with the regulatory limits.

The Site monitors noise and vibration and set targets to reduce them at their source by setting and regular monitoring of targets. Similarly, effluents and wastes are also managed by setting targets, monthly performance reviews are conducted at department, site and corporate level by senior management.

The site strictly complies with regulatory requirements and seek for the continuous improvement of its environmental performance and communicated with its stakeholders on company website via annual sustainability reports.

Principle 12 Water Stewardship: Area of influence has been identified which was as described in the scope of application. The site is using water provided by municipality and water drawn from sea, there is no catchment form as surface water catchment or groundwater. Nevertheless, sea water intake was monitored on quarterly basis. Emirates Steel has conducted a risk assessment related to water with the consideration of climate change projections, mainly focused on purchased water from ADDC (Abu Dhabi Government Water Distribution), and set overall water use intensity KPI was set to be achieved as 0.3% reduction on annual basis until 2030, which is monitored quarterly. Concerns on water management was discussed with stakeholders under materiality assessment process. Water Saving Technology and Projects were documented in October 2023 to achieve the set targets.

Principle 13: Biodiversity: Emirates Steel's commitment for the protection of biodiversity is addressed in ESG Policy. Emirates Steel Plant site is located adjacent to the Bul Syayeeef Marine Protected Area, with the closest point approximately 200 m west of the Project site as per the Environmental Impact Assessment report. The measures taken into consideration for protecting by Bul Syayeeef area is evaluated and studied in our EIA.

Areas for improvement

During the audit, a few areas were identified that require the attention of the sites and 10 minor non-conformities against requirements of the ResponsibleSteel Standard were raised. The sites are required to effectively address the non-conformities before the next audit. The non-conformity findings are related to:

- **5.2.2 c)** It has been identified that occupational health and safety management is effectively implemented in the Site, and the intended results are achieved based on criteria such as zero or very low accident rates that cause loss of work and no fatal accidents. Besides, during the site tour there were identified some areas of improvement in relation to the operation control.
- **6.3.1 c)** The ESG policy, which is published on the company website, addresses non-discrimination, but migrant workers are required to be explicitly referenced in the policy with the consideration to be given for the significance of migrant labour.
- **6.8.1 a), b), c):** Commitments required by the criterion are addressed Social Responsibility Policy, however, this is not yet publicly available, and not also covered by other publicly available policies.
- **6.9.1 a), b), c), d):** Direct statements regarding the requirements of the public policy that is required by this criterion is required to be more explicit.
- **13.1.1:** The ESG Policy is required to include commitments to respect protected and conserved areas and to manage adverse impacts on biodiversity in the area of influence effectively and in accordance with the mitigation hierarchy. Inclusion of the points listed in 13.1.2 to 13.1.6. should also be considered in the policy, where applicable. Adverse impact management issues such as protected areas and marine outfall impact risks are required to be clearly addressed in the policy, and also to be considered the scope of the site's area of influence. The areas that need to be protected and preserved within the Site's area of influence are also required to be mentioned in public commitments.

It is expected that the non-conformances discussed above will be effectively addressed before the next audit.

There were also identified opportunities for improvements in criteria listed below.

- **6.3.1 b)** The Site's ESG policy, published on its website, addresses non-discrimination, equal opportunity, and equal pay, but it is recommended that it include a clearer commitment to "equal pay for equal work."
- **5.4.3 a)** A method or justification for determining the amount of compensation for future earnings based on the degree of injury determined by medical examination would be helpful in ensuring fair compensation.

Assurance Panel declaration

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

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

- The audit report contains sufficient detail to support an informed certification decision
- The supporting evidence and rationales given in the audit report support the auditors' conformity classifications
- The certification recommendation based on the audit report is conclusive

This statement has been approved by the three members of the Assurance Panel who reviewed the audit report on 02 June 2025.