

Responsible Steel™ Certified Site



C-819945

Presented to

ARCELORMITTAL BRASIL S.A.

SITE NAME AND ADDRESS

ArcelorMittal Brasil SA, Tubarão site
Brigadeiro Eduardo Gomes Ave, 526, Industrial Center
Tubarão, Serra – ES – Brazil
29160-904
Brazil

CLIENT NAME AND ADDRESS

ArcelorMittal Brasil – Headquarter
Av. Carandaí, 1115 - 16º Andar
Funcionários, Belo Horizonte – MG - 30130-915
Brazil

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

ResponsibleSteel Standard Version 2.0, September 2022
ResponsibleSteel Assurance Manual Version 1.0, 29 December 2019

ISSUE DATE

07 June 2025

EXPIRY DATE

07 June 2028

NEXT SCHEDULED AUDIT

June 2026

CERTIFIED SINCE

21 January 2022

CERTIFICATION SCOPE

Integrated Production Process of Continuous Casting Slabs and Hot-Rolled Coils, incorporating Co-generation of Electrical Energy, Beneficial by-products, On-site Product Transportation to Praia Mole Port and Ocean Barges Terminal Operation. Production of pig iron and by-products, production of coke, sinter and internal transport of raw materials, intermediates and end products.

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

None

CERTIFICATION BODY

DNV
Vivo Building
30 Stamford St
South Bank
London SE1 9LQ
United Kingdom



AUTHORISED CERTIFICATION BODY SIGNATURE

Thomas van Haaren, Global Services Manager

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.



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Annex

ARCELORMITTAL BRASIL S.A.

SITES AND FACILITIES COVERED BY THE CERTIFICATE

ArcelorMittal Brasil SA, Tubarão site
Brigadeiro Eduardo Gomes Ave, 526, Industrial Center
Tubarão, Serra – ES – Brazil
29160-904
Brazil

SUPPORT FUNCTIONS THAT CONTRIBUTED TO THE AUDIT

ArcelorMittal Brasil – Headquarter
Av. Carandaí, 1115
16º Andar
Funcionários, Belo Horizonte – MG
30130-915
Brazil

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Public summary audit report

This is a concise public summary of the audit report for ArcelorMittal Brasil SA, Tubarão site. The full version of the audit report is in the possession of the member company and the audited sites.

Audit overview

Member name	ArcelorMittal Brasil SA
Audited entity name	ArcelorMittal Brasil SA, Tubarão site
Number of sites Names & location	ArcelorMittal Brasil SA, Tubarão site Brigadeiro Eduardo Gomes Ave, 526, Industrial Center Tubarão, Serra – ES – Brazil
Certification scope	Integrated Production Process of Continuous Casting Slabs and Hot-Rolled Coils, incorporating Co-generation of Electrical Energy, Beneficial by-products, On-site Product Transportation to Praia Mole Port and Ocean Barges Terminal Operation. Production of pig iron and by-products, production of coke, sinter and internal transport of raw materials, intermediates and end products.
Standard version audited against	ResponsibleSteel Standard Version 2.0
Audit type and outcome	Recertification Audit
Certification body	DNV BUSINESS ASSURANCE AVALIAÇÕES E CERTIFICAÇÕES BRASIL LTDA
Audit dates	Stage 1: from 28th to 30th October 2024 - 9 days (3 auditors) Stage 2: from 02nd to 07th December 2024 (on site audit) - 18 days (3 auditors) Stage 2: from 09th, to 11th December 2024 - 5 days (3 auditors) (Remote audit preparation and reporting)
Number of auditors and audit days	1 Lead auditor and 2 Team Auditors 32 days

Lead auditor declaration	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. 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.
Next audit type and date	Surveillance Audit June 2026

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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	ArcelorMittal Brasil SA, Tubarão site Brigadeiro Eduardo Gomes Ave, 526, Industrial Center Tubarão, Serra – ES – Brazil
Activities and products	Main operational processes of the site Activities: 2 coking plants, sinter plant, 3 blast furnaces, steel shop, 3 continuous casters, hot strip mill, finishing lines, power plants, utilities and energy (water treatment and distribution; sewage treatment, oxygen plants, thermoelectric plants and desalinization), coproduct recycling unit, maintenance, logistics operation (raw material delivery and shipping of finished products, and Ocean Barge Terminal). Products: hot rolled coils, steel slabs, by-products (e.g., blast furnace slag) Support and management processes of the site: Facilities Health and safety (including medical service) Environmental Maintenance Administrative activities Human Resources Community relationship Website ArcelorMittal – https://www.arcelormittal.com.br/
Year site opened	1983
Major extensions and / or refurbishments and year(s) when these occurred	ArcelorMittal Tubarão, inaugurated on November 30, 1983, with an initial capacity of 3 million tons/year. It has a production capacity of 7.5 million tons of steel/year, of which 4 million tons are processed into coils in the Hot Strip Mill, inaugurated in 2002. In 2004, expansion works began to raise installed capacity to 7.5 million tons/year by mid-2007. In 2021, the first Desalination plant of the ArcelorMittal group in the world and the largest in Brazil is inaugurated.
Annual production	Total production capacity = 7.5 million tonnes of crude steel per year.

Number of employees and contractors	Direct workers: 5723 Service providers and subcontractors: 2752
Carbon reduction target	ArcelorMittal (corporate level) has committed to reduce CO2 specific scope 1 and 2 emissions by 10% by 2030, with a further ambition to be carbon-neutral by 2050, in line with the Paris Agreement, baseline 2018.
Further environmental and social information	Sustainability report https://brasil.arcelormittal.com/sala-imprensa/publicacoes-relatorio-de-sustentabilidade-2023 <u>Sustainability</u> https://brasil.arcelormittal.com/en/sustainability Environment https://brasil.arcelormittal.com/en/sustainability/environment Social investment https://brasil.arcelormittal.com/en/sustainability/social-investment Health and safety https://brasil.arcelormittal.com/en/sustainability/health-safety

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](#).

The interested parties were identified by the site and declared in the document Audit-planning-and-preparation-templates-version-2.0.

ArcelorMittal Tubarão has developed a spreadsheet Listed all Stakeholders, with the following details (Stakeholder Group Classification, Stakeholder, Stakeholder Influence, Stakeholder Interest, ArcelorMittal Interest, Stakeholder Representative, Role, and Form of Relationship).

Through this worksheet, the team of Auditors, a sample was selected for the interview process, considering representatives of the Public Power, NGOs / Activists, Cultural Activities, Community Leaders, Incentivized Social Projects, Local Hospitals, Voluntary Rescue Services.

After identifying the interested parties, the audit team selected them for visits and interviews, which were carried out without any interference from ArcelorMittal representatives. The interviews were conducted in the local language without the need for a specialised translation team.

The following topics were discussed with all the stakeholders during the interviews:

- Level of relationship with the company;
- Regularity of technical visits made by ArcelorMittal to identify their needs;
- Channels available for contact with specialized ArcelorMittal teams;
- Stakeholders' knowledge of how they can communicate with ArcelorMittal and how they can be supported in each of its projects;
- How they are communicated about new ArcelorMittal engagement programs and projects and how these stakeholders within their area of activity can benefit from the company's initiatives;
- How stakeholders can make complaints and denunciations, if necessary;
- Invitation and participation of the stakeholder in events held by ArcelorMittal;
- How stakeholders who receive support from ArcelorMittal report and comply with the company's compliance program.

Interviews with stakeholders (2024)

The following topics were discussed with all the stakeholders during the interviews:

- Level of relationship with the company;
- Regularity of technical visits made by ArcelorMittal to identify their needs;
- Channels available for contact with specialized ArcelorMittal teams;
- Stakeholders' knowledge of how they can communicate with ArcelorMittal and how they can be supported in each of its projects;
- How they are communicated about new ArcelorMittal engagement programs and projects and how these stakeholders within their area of activity can benefit from the company's initiatives;
- How stakeholders can make complaints and denunciations, if necessary;
- Invitation and participation of the stakeholder in events held by ArcelorMittal;

How stakeholders who receive support from ArcelorMittal report and comply with the company's compliance program

Note: during phase 1, an email was shared with all stakeholders to communicate the audit and invite them to participate during the interviews. After this stage, the interviews were planned.

Group: President of the Community Association of Residents - Sector Africa - Bairro Cidade Continental

Within the area of influence of ArcelorMittal, the interview was conducted at the association's headquarters, and the interview was conducted in Portuguese. The association is located on the outskirts of the urban center, but the area has essential services such as: health services, schools, transport services and public security.

During an interview with the president of the association, the level of relationship with ArcelorMittal and how the communication channels are established were assessed. In this association, projects aimed at generating income, qualification or training courses, sports activities for young people, adults and the elderly are maintained with the support of the community itself or through support for specific projects by ArcelorMittal. During a face-to-face visit to the association, it was found that there is a headquarters available which can be used by the local community free of charge.

With regard to the support given by ArcelorMittal to the association, the "Africa Generation in Action" project stands out, in which an annual amount of 40k BRL is provided for the maintenance of the projects stands out for the "Generation Africa in Action" project, in which the amount sponsored in 2023 was R\$30,000 and in 2024 an amount of R\$40,000 is planned for the maintenance of the project.. To ensure that the process is compliant, an independent company hired by ArcelorMittal carries out a monthly audit to assess whether the funds received are being properly used and thus ensure proper governance.

No problems were identified.

Group: President of the Community Association of Residents – Neighborhood association community Carapebus Lagoon

Within the area of influence of ArcelorMittal, the interview was conducted at the association's future headquarters , and the interview was conducted in Portuguese. Located in a region farther away from the center of the city of Vitória, it has approximately 30k homes, but the local government doesn't have schools, nurseries or health centers for the community, so residents have to move to nearby neighborhoods. During an interview with the president of the association, the level of relationship with ArcelorMittal and how the communication channels are established were assessed.

A highlight reported by the president of the community was the support of ArcelorMittal with training on project development to write projects for social investment and the development of projects other than those maintained by ArcelorMittal. The community does not have its own headquarters and is maintained with the support of the local community and funds obtained from ArcelorMittal. The current project is aimed at training young people and adults with a basic computer course, and in this project ArcelorMittal has invested 30K BRL to purchase equipment and maintaining payments for services such as rent, electricity and internet service.

As with other projects run by ArcelorMittal, monthly audits are carried out to ensure that the investment is being used properly.

No problems were identified.

Group: SINDIMETAL (SINDICATO DOS METALÚRGICOS DO ESPÍRITO SANTO)

Interview was held with the interested party SINDIMETAL (SINDICATO DOS METALÚRGICOS DO ESPÍRITO SANTO - <https://sindimetal-es.org.br/>), located at R. Tancredo Neves, s/nº - São Diogo I, Serra - ES, Zip code: 29163-267.

The process took place according to prior planning and the interview was conducted remotely without the participation of ArcelorMittal representatives. The interview was conducted in Portuguese. The interview was conducted with a representative of the management and with the president of the union, and initially the audit team was presented with the administrative structure of the union and the actions that are promoted. The local union has a strong presence in issues related to occupational health and safety and maintains internal programs aimed at prioritizing the health and quality of life of the represented employees. The union representatives positively affirmed the opportunity that ArcelorMittal provides to stay connected with their represented employees, thus establishing adequate communication channels.

No problems were identified.

Group: Secult. Secretaria de Estado da Cultura e Turismo

The Municipal Department of Culture (SEMC) is responsible for conducting cultural policy in the municipality of Vitória, and is linked to two councils made up of representatives of civil society: Municipal Council of Culture and Normative Commission of the Rubem Braga Law, and cultural action bodies. Semc promotes the planning and promotion of cultural activities through public notices; values cultural events that express diversity; preserves and values the material and immaterial cultural heritage of the capital; promotes cultural exchange at regional, national and international level, among other duties.

One highlight is the Municipal Culture Council. Made up of representatives from the public authorities and civil society, the Vitória Municipal Council for Cultural Policy (CMPC) is a normative and advisory body for the city's cultural policy. It was created by Municipal Law 7.482/08 and is part of the structure of the Municipal Department of Culture (SEMC). Its competencies include formulating, monitoring and analysing Vitória's cultural development policy, which must follow the guidelines established by the municipal, state and national culture conferences. It is also responsible for overseeing cultural actions in the capital, issuing and analysing opinions on issues related to the area and collaborating in the articulation of initiatives between public and private bodies. The CMPC is made up of 26 councillors, all of whom have alternates. They serve an unpaid term of two years and are entitled to one more appointment. The representative of the Culture Department highlighted the good relationship and ease of communication between the public body and ArcelorMittal and its representatives. No problems were identified.

Group: Department of the Environment

The Municipal Department of the Environment (SEMMAM) was created to consolidate the Municipal Environmental Policy. Semmam is responsible for registering, licensing, monitoring and inspecting conduct, processes and works that cause or may degrade environmental quality; stimulating and carrying out the development of scientific, technological, cultural and educational studies and

research, with the aim of producing knowledge and spreading awareness of environmental preservation; granting environmental licenses for activities and works; monitoring noise levels in any establishments and measuring beach bathing. It also plays an important role in the environmental education of its residents.

Through the IntErAgeVix portal, residents get to know and interact with content on the subject, as well as the actions being implemented in the capital, mobilizing and informing about socio-environmental processes and actions in the city. The Interactive Portal is aimed at the community and covers various social groups such as the school community, residents' associations, non-governmental organizations, primarily the population of Vitória, and presents these audiences with publications, interactive and collaborative games, research, educational activity guides, images, videos, cartographies, legal documents and various other materials aimed at environmental education.

During an interview with representatives of the secretariat, the level of relationship with the company was assessed, and the communication channels and the commitment of ArcelorMittal's technical team to meeting the technical conditions of its environmental licenses were positively signaled. No problems were identified.

Group: APADD – Associação de Prevenção e Assistência aos Dependentes de Drogas

Entity that works on prevention, training and outpatient treatment of drug addicts and people at risk.. The process was carried out as previously planned and the interview was conducted in person without the participation of ArcelorMittal representatives. The interview was conducted in Portuguese. The interview was conducted with a representative of the Entity's management, and the audit team was initially presented with the Entity's administrative structure and the actions that are promoted. The Entity receives periodic visits from representatives of the Site's communications and social responsibility area and uses its own resources, to hire professors and specialists for the care of patients undergoing treatment. The representatives positively affirmed the opportunity that ArcelorMittal provides for the continuity of the Entity that has existed for 35 years <https://www.apadd.org/>

No problems were identified.

Group: Instituto Neymara Carvalho

Created in 2005, the Neymara Carvalho Institute (INC) is a non-profit, non-governmental institution that teaches sport bodyboarding to children in vulnerable social situations in Barra do Jucu, Vila Velha - ES, the beach where the person legally responsible for the NGO learned to surf and now works as a speaker and digital influencer.

The process took place according to prior planning and the interview was conducted remotely without the participation of representatives from ArcelorMittal. The interview was conducted in Portuguese. The interview was conducted with the founder of the Entity and the President, and the audit team was initially presented with the actions that are promoted. The Entity receives periodic visits from representatives of the communication and social responsibility area of the Site and receives incentives from the Site through the Brazilian incentive law sponsorship from the Site through its own resources,

for the hiring of teachers and sponsorship for local championships and events. The representatives positively affirmed the opportunity that ArcelorMittal provides for the continuity of the Entity that has existed for 19 years <https://mapa.cultura.es.gov.br/agente/19339/neymaracarvalho#info>

No problems were identified.

Group: Projeto Tamar

Foundation has been operating on the Brazilian coast since the 1980s with the mission of promoting the recovery of sea turtles through research, conservation and social inclusion. It is a private, non-profit entity and co-executor of the PAN - National Action Plan for the Conservation of Sea Turtles in Brazil of the ICMBio/MMA, being responsible for most of the planned actions. <https://www.tamar.org.br/interna.php?cod=63>

The process was carried out according to previous planning and the interview was conducted in person without the participation of ArcelorMittal representatives. The interview was conducted in Portuguese. The interview was conducted with the Director and the technicians of the site and initially the audit team was presented with the local infrastructure for the treatment of sea turtles and the actions that are promoted in conjunction with the Site for the preservation and monitoring of the turtles that frequent the internal areas of the Site. The Entity receives periodic visits from representatives of the communication and social responsibility area of the Site and receives sponsorship from the Site through its own resources and has a service provision contract for monitoring the Turtles. The representatives positively affirmed the opportunity that ArcelorMittal provides to continue the work of preserving sea turtles.

<https://brasil.arcelormittal.com/sala-imprensa/noticias/tubarao/arcelormittal-tubarao-e-projeto-tamar-completam-20-anos-de-parceria-com-quase-5-mil-tartarugas-verdes-catalogadas>

No problems were identified.

Group: Centro Ecológico Projeto Caiman

Caiman Project is an Instituto Marcos Daniel's initiative in partnership with ArcelorMittal Tubarão. The broad-snouted caiman (*Caiman latirostris*) is an Atlantic Forest symbolic species. Caiman Project researches and conserves the species, generating technical-scientific health and ecology data of *Caiman latirostris* in Brazil. <https://www.imd.org.br/en/projeto-caiman>

Environmental education activities provide the public with knowledge about the species and its interactions within its habitat, that is, its home.

The great challenge, however, is to lead the public to change their attitude towards the sustainable use of natural resources and the appreciation of life in all its forms.

Therefore, the Caiman Project's environmental education and scientific dissemination program uses different formats for different audiences and objectives, such as:

Environmental Education in public and private schools. Cultural events and events. Awareness through images .Scientific tourism. Training of teachers and environmental educators to use alligators as a flagship species in environmental education actions in schools. Social media. Free environmental education at the Projeto Caiman Ecological Center.

The process was carried out according to previous planning and the interview was conducted in person without the participation of ArcelorMittal representatives. The interview was conducted in Portuguese. The interview was conducted with the Director and the technicians of the site and initially the audit team was presented with the local infrastructure for the treatment of the Yellow-throated Caimans and the actions that are promoted in conjunction with the Site for the preservation and monitoring of the Yellow-throated Caimans that frequent the internal areas of the Site. The Entity receives periodic visits from representatives of the communication and social responsibility area of the Site and receives incentives from the Site through its own resources and has a service provision contract for the monitoring of the Yellow-throated Caimans. The representatives positively affirmed the opportunity that ArcelorMittal provides for the continuity of the work of preserving the Yellow-throated Caimans.

No problems were identified.

Interviews with stakeholder - Direct employees and service providers

Number of employees and contractors	Direct workers: 5723 Service providers and subcontractors: 2752
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Fifty (50) employees were interviewed, distributed as follows:

40 employees hired directly by ArcelorMittal who work full time.

10 service provider employees hired by ArcelorMittal. Employees from the following companies were interviewed: 5 men / 5 women

The selection and sampling for conducting interviews with direct employees was defined taking into consideration only the employees who were present at the company according to the shifts and times that they would be at the company.

A list of employees was made available, and the auditor randomly selected the employees to be interviewed.

The productive shifts are 12 hours long and rotating; workers from both shifts and workers on administrative (daytime) hours were selected.

For the interviews with ArcelorMittal's administrative and operational level employees, individual and group interviews were organized, and as the place where the interviews were held was spacious, it was possible to accommodate the groups in a safe way, considering the safety protocols as to how to face COVID-19.

For the interviews with service providers, the selection was determined by visiting the providers' operational facilities and, on site, a list of employees who were on site and selected for the interview was requested.

Conform requirement 3.2.3.5. Personnel and worker interviews of the ResponsibleSteel Assurance Manual (Page 51 – Table 4)

Number of workers: 6801 – 8500 (Recertification)

Workers to be interviewed individually and in groups: 50

For ArcelorMittal employees, managements, supervisors, administrative, and operational level employees were interviewed.

For service provider employees administrative and operational level employees were selected

In general, the interviews were carried out as planned and organized with the support of the ArcelorMittal team, which directed the interviewees to the private place made available to the audit team.

ArcelorMittal's managers and supervisors were interviewed individually and privately.

For the interviews with ArcelorMittal's administrative and operational level employees, individual and group interviews were organized, and as the place where the interviews were held was spacious, it was possible to accommodate the groups in a safe way, considering the safety protocols as to how to face COVID-19

Interviews with service provider employees were conducted individually.

The interviews assessed general knowledge of policies, programs, and procedures on the following topics:

- Compliance, health and safety, and environment.
- Work environment and relationship with managers and coworkers.
- Freedom to enter and leave the company after working hours.
- Working conditions and confirmation of the existence of labour contracts.
- Working hours and payment of salaries and benefits.
- Verification if there are internal campaigns focused on health and quality of life.
- Freedom to join unions and associations.
- Career development plan.
- Knowledge about emergency response procedures and evacuation drills.
- Knowledge of available channels for registering complaints.

With managers, in addition to the requirements evaluated above, knowledge about the organization's strategic objectives on the environment, diversity and inclusion, and social engagement projects was evaluated.

In general, the interviews had very favourable evaluations and the audit team identified a high level of employee satisfaction with the management model and resources made available by ArcelorMittal, with this positive perception being extended to service providers. No complaints or critical situations were identified and reported to the audit team.

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.

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
Principle 1. Corporate Leadership					
Criterion 1.1: Corporate Values and Commitments (5)	5	0	0	0	0
Criterion 1.2: Leadership and Accountability (6)	6	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

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
Criterion 2.3: Legal compliance and signatory obligations (6)	6	0	0	0	0
Criterion 2.4: Anti-Corruption and Transparency (8)	8	0	0	0	0
Criterion 2.5: Competence and awareness (5)	5	0	0	0	0
Principle 3. Responsible Sourcing of Input Materials					
Criterion 3.1: Commit to responsible sourcing (18)	NA	0	0	0	0
Criterion 3.2: Know your upstream supply chains (10)	NA	0	0	0	0
Criterion 3.3: Understand supplier ESG performance (15)	NA	0	0	0	0
Criterion 3.4: Strengthen and account for responsible sourcing (23)	NA	0	0	0	0
Criterion 3.5: Report publicly on responsible sourcing (11)	NA	0	0	0	0
Criterion 3.6: Commit to responsible sourcing and incorporate it in key functions and processes. (15)	NA	0	0	0	0
Criterion 3.7: Know your upstream scrap supply chain (8)	NA	0	0	0	0
Criterion 3.8: Understand supplier ESG performance and promote improvement (12)	NA	0	0	0	0
Criterion 3.9: Strengthen and account for responsible sourcing (1)	NA	0	0	0	0
Criterion 3.10: Report publicly on responsible sourcing (16)	NA	0	0	0	0
Principle 4. Decommissioning and closure					
Criterion 4.1: Decommissioning and closure (14)	0	0	0	0	14
Principle 5. Occupational Health & Safety					
Criterion 5.1: OH&S policy (7)	7	0	0	0	0
Criterion 5.2: Health and Safety (OH&S) management system (11)	10	0	1	0	0
Criterion 5.3: Leadership and worker engagement on OH&S (9)	9	0	0	0	0

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
Criterion 5.4: Support and compensation for work-related injuries or illness (8)	7	0	1	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 (09)	9	0	0	0	0
Criterion 6.2: Forced or compulsory labour (7)	7	0	0	0	0
Criterion 6.3: Non-discrimination (9)	9	0	0	0	0
Criterion 6.4: Association & collective bargaining (12)	12	0	0	0	0
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)	5	0	0	0	0
Criterion 6.8: Remuneration (11)	10	0	0	0	1
Criterion 6.9: Working time (7)	6	0	1	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)	9	0	0	0	0
Criterion 7.3: Conflict-affected and high-risk areas (5)	0	0	0	0	5
Principle 8. Stakeholder engagement and communication					
Criterion 8.1: Stakeholder engagement (10)	9	1	0	0	0
Criterion 8.2: Grievances and remediation of adverse impacts (12)	12	0	0	0	0
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)	0	0	0	0	3
Criterion 9.3: Cultural heritage (7)	0	0	0	0	7

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
Criterion 9.4: Displacement and Resettlement (9)	0	0	0	0	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)	NA	NA	NA	NA	NA
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)	NA	NA	NA	NA	NA
Criterion 10.7: GHG emissions disclosure and reporting (8)	4	0	0	0	4
Principle 11. Noise, emissions, effluents and waste					
Criterion 11.1: Noise and vibration (7)	6	0	1	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)	7	0	0	0	0
Criterion 12.2 Water balance and emissions (8)	8	0	0	0	0
Criterion 12.3 Water-related adverse impact (6)	6	0	0	0	0
Criterion 12.4 Managing water issues (8)	8	0	0	0	0
Principle 13: Biodiversity					
Criterion 13.1: Biodiversity commitment and management (23)	15	2	0	0	8
	Conform	OFI	Minor NC	Major NC	Exclusion
Total (373)	313	03	04	0	52

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

Exclusions

Principle 3. Responsible Sourcing of Input Materials - ArcelorMittal defined the non-application of the requirement in this audit (Maintenance of Certification).
Principle 4. Decommissioning and closure - Principle 04 does not apply since they have not announced a site closure or decommissioning.
Principle 5.5.3 - ArcelorMittal's Tubarão unit does not have accommodation.
Principle 6.8.6 - ArcelorMittal does not provide accommodation.
Principle 7.3.1 a-e - The company does not work in risky or high-risk areas.
Principle 9.2.1 a-c - Evidenced that the unit is not located close to Indigenous peoples and the communities are not inserted within the Area Directly Affected by the plant.
Principle 9.3.1 – 9.3.5 - Evidenced that the unit does not contain areas of cultural heritage inserted in its area of influence, and the Indigenous communities or natural heritage are not inserted within the Area Directly Affected by the plant, being verified the Map Area Directly Affected and research through the places considered as cultural heritage. http://portal.iphan.gov.br/pagina/detalhes/29
Principle 9.4.1 – 9.4.7 - Evidence that there is no history of occurrence of the need for physical or economic displacement of communities. The unit has a very extensive area and in case of expansion, the internal area itself is used.
Principle 10.4.1 -10.4.8 - ArcelorMittal's Tubarão unit will seek, for the time being, only the ResponsibleSteel certificate for the site.
Principle 10.6.1 – 10.6.4 - ArcelorMittal's Tubarão unit will seek, for the time being, only the ResponsibleSteel certificate for the site.
Principle 13.1.2 a - ArcelorMittal's Tubarão unit will seek, for the time being, only the ResponsibleSteel certificate for the site.
Principle 13.1.2 c - The site is not found in Indigenous Zones and Community Conserved Areas (ICCAs).
Principle 13.1.2 d - The site is not found on Ramsar sites.

Principle 13.1.2 e - The site does not have Key Biodiversity Areas (KBA). Only permanent preservation areas that are preserved according to the relevant legislation.
Principle 13.1.5 - Not applicable because the ADA of the plant is not considered a world heritage site and we are not within the items of the protected areas of categories I to VI of the IUCN.
Principle 13.1.6 - The site is not in a World Heritage or Ramsar area, nor is it in IUCN categories I through VI protected areas.
Principle 13.1.7a - The site is not found on Ramsar sites.
Principle 13.1.11 - The location of the site was not a matter of controversy.

Strengths

Principle 1: Management of legal requirements Communication of corporate policies and workers' knowledge of the code of conduct and anti-corruption policy Involvement of senior management in established management programs and commitment to the organization's sustainable performance
Principle 2: Strategic risk management and integrity program Maintenance of an environmental management system certified according to ISO14001:2015 Supply chain risk management Management of worker training
Principle 5: Occupational Health and Safety – Principle well attended with ISO45001 certification demonstrating strong preventive actions to keep employees and third parties working in a safe and healthy manner. Positive Point – Occupational Health and Safety Culture well disseminated among employees and third parties.
Principle 6: Benefits offered to employees. Employee communication tools.
Principle 7:

Human rights risk management
Management of property security and site infrastructure
Principle 8: Stakeholder Engagement and Communication – Principle well attended with a mature Integrated Management System and well-structured Governance Policies to demonstrate excellent ethical conduct in the activities carried out by ArcelorMittal in the engagement of Stakeholders. Positive Point – Implementation of the ATIUM System to demonstrate Stakeholder engagement.
Principle 9: Local Communities – A principle that is well attended with a well-established Integrated Management System, which allowed the identification of the seriousness and ethics of the relationship between ArcelorMittal and the Local Communities. Positive Point – Local Communities are engaged in the Evoluir Application. ARCELORMITTAL's proactive involvement with the Local Communities to understand the needs and expectations as well as the provision of the necessary resources to serve these Local Communities
Principle 10: Resources invested in the topic of decarbonization.
Principle 11: Resources invested in the topic of atmospheric emissions (Around 2 billion reais invested in atmospheric emissions management from 2018 to date). Software RMED – Air emissions management. “Evoluir” Program. Asset management. Co-product master plan.
Principle 12: Water master plan (strategic level). “HidroES” project.
Principle 13: Environmental monitoring and compliance with the technical requirements

Areas for improvement

Principle 5.2.2f Minor NC - Evidenced that the treatment and investigations into the accident in which the fatality occurred were carried out in a very robust and detailed manner, however the audit team understands that it is still necessary to monitor the effectiveness of the actions for a few more months, considering in this condition the registration of "Minor Non-Conformity", thus ensuring that the actions and measures taken by the Site demonstrated their effectiveness.
Principle 5.4.4b Minor NC - Evidenced that the ArcelorMittal unit does not have a documented procedure for monitoring and concluding the process of ensuring the receipt of compensation for work-related accidents that cause incapacity and/or even fatality (Indirect Workers) that demonstrate the effectiveness and guarantee that legal dependents were adequately covered by legal compensation, considering the contractor and the contracted party. (It is important to include the process from the approval of suppliers, for example: Analysis of Life Insurance Coverage for the employee).
Principle 6.9.1a Minor NC: During a review of documents, it emerged that workers at the service company have worked excessive weekly working hours and are not taking 1 day's rest every 7 days worked, in breach of current legislation.
Principle 8.1.3 OFl: Identified opportunities for improvement with regard to the development of cultural projects and actions in other regions of Greater Vitória through projects via the Incentive Law.
Principle 11.1 Minor NC - It was identified that the company carries out vibration identification and assessment work with a focus on occupational hygiene and for predictive maintenance purposes, however, there is no environmental assessment of vibration for the purpose of disturbing the community.
Principle 13.1.8: OFl: Identified an opportunity for improvement regarding the revision of the IBRisk biodiversity risk matrix so that the survey of this risk can be aligned with the organization's ESG strategy OFl: Identified an opportunity for improvement in terms of defining indicators that demonstrate the effectiveness of the strategic biodiversity plan

ResponsibleSteel Secretariat Conclusion

In situations where there is no formal review by the Assurance Panel, the ResponsibleSteel Secretariat undertakes a thorough review of the full audit report to ensure that the certification body has adhered to the processes and guidelines outlined in the ResponsibleSteel Assurance Manual. The ResponsibleSteel Secretariat has reviewed the full audit report ArcelorMittal Brasil SA, Tubarão site and confirms that the Certification Body followed the process outlined in the Assurance Manual.

Although the ResponsibleSteel Secretariat does not directly conduct or oversee the audit itself, they play an important role in reviewing the audit report to ensure that the Certification Body has followed the correct procedures. As part of this process, the ResponsibleSteel Secretariat may request additional information or clarification from the Certification Body if aspects of the report need further explanation or assessment. However, since the ResponsibleSteel Secretariat is not directly involved in the audit, they do not have full access to all the data collected during the audit, such as details from facility visits, process observations, or interviews with workers and stakeholders.

It is important to note that this review by the ResponsibleSteel Secretariat should not be construed as an endorsement of the audit outcomes or findings.

The public summary of the audit report is a condensed version of the full report and is intended to provide stakeholders with a high-level overview of the audit outcomes. While this summary highlights key findings, it does not include the full range of evidence or supporting details from the audit, which are not made public. Therefore, the summary should be understood as a broad overview rather than a comprehensive account of the full audit process.

06 June 2025