

Responsible Steel™ Certified Site



DNV C-826460

Presented to

ArcelorMittal Sestao S.L.U.

SITE NAME AND ADDRESS

ArcelorMittal Sestao S.L.U.
C/ Chávarri nº6 48910 Sestao-Bizkaia, Spain.

CLIENT NAME AND ADDRESS

ArcelorMittal Sestao S.L.U.
C/ Chávarri nº6 48910 Sestao-Bizkaia, Spain.

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

ResponsibleSteel Standard Version 2.1
ResponsibleSteel Assurance Manual Version 2.2

ISSUE DATE

3rd October 2025

EXPIRY DATE

2nd October 2028

NEXT SCHEDULED AUDIT

October 2026 TBC

CERTIFIED SINCE

3rd October 2025

CERTIFICATION SCOPE

Design, development and manufacturing of hot rolled and pickled steel coil.

CERTIFICATION BODY

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



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

AUTHORISED CERTIFICATION BODY SIGNATURE

A handwritten signature in black ink, appearing to read 'Th. van Haaren'.

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 Sestao S.L.U.

SITES AND FACILITIES COVERED BY THE CERTIFICATE

ArcelorMittal Sestao S.L.U.

Design, development and manufacturing of hot rolled and pickled steel coil.

SUPPORT FUNCTIONS THAT CONTRIBUTED TO THE AUDIT

ArcelorMittal Headquarter, 24-26, Boulevard d'Avranches, Luxembourg City, Luxembourg

ArcelorMittal Europe – Flat Products & EPO (European Procurement Organisation), 24-26, Boulevard d'Avranches, Luxembourg City, Luxembourg

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 ArcelorMittal Sestao S.L.U.. The full version of the audit report is in the possession of the member company and the audited sites.

Audit overview

Member name	ArcelorMittal Sestao S.L.U.
Audited entity name	ArcelorMittal Sestao S.L.U.
Number of sites Names & location	1 ArcelorMittal Sestao S.L.U. C/ Chávarri nº6 48910 Sestao-Bizkaia, Spain. https://spain.arcelormittal.com/que-hacemos/productos-planos/sestao/
Certification scope	ArcelorMittal Sestao S.L.U.
Standard version audited against	ResponsibleSteel Standard Version 2.1
Audit type and outcome	Initial certification
Certification body	DNV
Audit dates	Stage 1: 26.9.2024, 1 day. Stage 2: 18.11.2024 to 22.11.2024, 5 days.
Number of auditors and audit days	1 Stage 1: 26.9.2024, 1 day. Stage 2: 18.11.2024 to 22.11.2024, 5 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

	<p>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</p> <p>October 2026 – May 2026</p>

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Introduction

About ResponsibleSteel

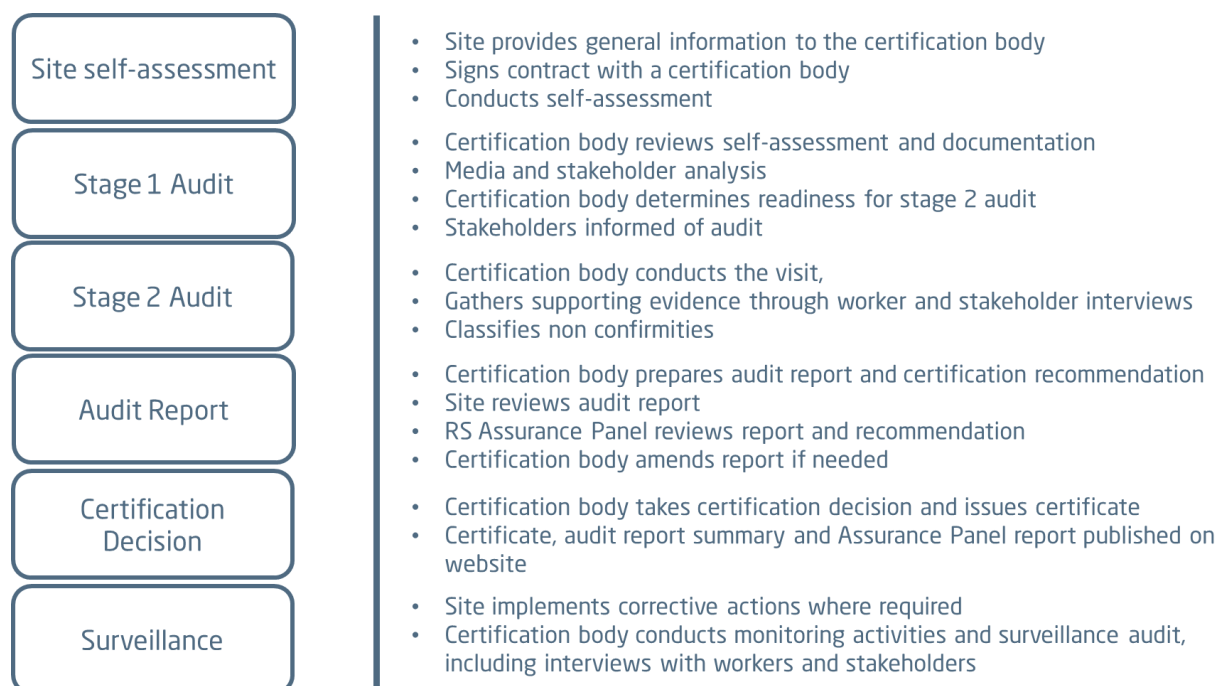
Our mission is to be a driving force in the socially and environmentally responsible production of net-zero steel, globally.

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	Sestao, Spain
Activities and products	<p>Design, development and manufacturing of hot rolled and pickled steel coil.</p> <p>ArcelorMittal Sestao is a new generation steel plant, that produces hot rolled steel coils and hot rolled pickled steel coils.</p> <p>ArcelorMittal Sestao is a plant that uses Compact Strip Production (CSP) technology for the manufacture of hot rolled steel coils and hot rolled and pickled steel coils, melting scrap metal in the Electric Furnaces and contributes to the recycling of steel.</p> <p>Scrap yard: The scrap is shortened and handled and loaded into scrap baskets according to the requirements of the melt shop.</p> <p>Electric arc furnace: The scrap is melted in electric arc furnaces. The molten steel is decarburised and dephosphorised.</p> <p>Ladle furnace: The molten steel from electric arc furnaces is deoxidised and desulphurised.</p> <p>The molten steel is also refined in the ladle furnace.</p> <p>Continuous casting: In this process step, the molten steel is solidified. For this, the molten steel is poured from the ladle into the tundish and then into the mould, where the solidification of the molten steel begins. The solidified bead is cut into slabs in a pendulum shear.</p> <p>Tunnel furnace: The temperature of the slabs is homogenised by passing through the tunnel furnace, keeping the temperature at the required level.</p> <p>Rolling mill: Slabs are rolled by passing through seven rolling mills to reduce the thickness from 60 mm in slabs to 1/14 mm in coils.</p> <p>Coiling and inspection: The hot-rolled strips are coiled by coilers.</p> <p>Pickling line: The oxide produced on the strip surface when hot-rolled is removed by hydrochloric acid. The edges of the strip are then cut off and the surface of the strip is oiled to prevent it from rusting after winding.</p> <p>Auxiliary Facilities: Shops for rolls, segments, tundishes, ladles; Gas collection and cleaning; Water treatment plant; Power sub-station. Etc.</p> <p>Not applicable.</p>

	The audit has covered all site. All principles of the standard have been audited at site (Except for the exclusions identified). All facilities and processes in Sestao were visited.
Year site opened	1996 the Acería Compacta de Bizkaia (ACB) starts up.
Major extensions and / or refurbishments and year(s) when these occurred	2001 the plant becomes part of the Arcelor Group. 2003 start-up of 2nd Continuous Casting and Pickling line. 2006 becomes part of the ArcelorMittal Group. 2007 ACB is renamed ArcelorMittal Sestao. Extensions and/or major refurbishments and year(s) in which they took place: 2003 start-up of 2nd Continuous Casting and Pickling line.
Annual production	2024: Coil, HRC All Choices (BN)- 483.890 Tn. Coil, pickling- P&O All Choices- 142.586 Tn.
Number of employees and contractors	363 employees, of which 36 are women and 327 men. There are 174 contractors. 0 Temporary agency workers.
Carbon reduction target	ArcelorMittal Sestao S.L.U. belongs to and forms part of ArcelorMittal. ArcelorMittal's Climate Action is to be net zero by 2050 and in Europe the target is to reduce its CO2 emissions by 30% by 2030 over 2018. ArcelorMittal Europe's Climate Action objective is to transform the production of the 32 Mt ArcelorMittal produces in Europe and reach - 35% Scope 1 & 2 CO2 emissions by 2030 across Europe. The roadmap features five groupings of actions and initiatives ('levers') that act as stepping stones to achieving carbon neutrality, i.e. net zero CO2 emissions, by 2050.
Further environmental and social information	https://spain.arcelormittal.com/wp-content/uploads/Informe-Sostenibilidad-2023.pdf

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.

ArcelorMittal Sestao SLU has identified the relevant stakeholders and their representatives in their areas of influence. All stakeholders were informed 5–6 weeks in advance of the visit and were given the opportunity to participate in the audit process. Stakeholders were contacted by email on 2 occasions to encourage them to respond or provide input. Subsequently, for those stakeholders who expressed a desire for direct contact, contact was facilitated through TEAMS meetings, phone calls or face-to-face meetings. In total, 23 stakeholders have been contacted by email and 7 direct contacts have been made through interviews, by telephone, videoconference or face-to-face. The initial number of stakeholders was higher, but they have declined to participate in the audit process. The most recurrent reason is scheduling problems, and another is that they do not want to participate. In Spain, there is no culture of interviewing interested parties, so it is difficult to talk to everyone. The stakeholders contacted and/or interviewed belong to different spheres of participation, including, in order of highest to lowest number of interviews conducted, representatives of the municipality and authorities where the plant is located, training entities, social associations, environmental bodies, community associations and customers.

ArcelorMittal Sestao SLU has made a proposal of the stakeholders identified, which has been reviewed by the auditor. ArcelorMittal Sestao SLU has made a stakeholder proposal, which has been reviewed by the auditor. Local authorities and social and community associations are included as Stakeholders because they have an interest in the facilities and physical spaces where ArcelorMittal Sestao SLU operates or share interests in the area of influence, such as legal compliance and protection of industrial heritage. Other companies, customers, are included as Stakeholders because they have an interest in ArcelorMittal Sestao SLU's operational activities or share interests in the area of influence, such as legal compliance, supply chain cooperation, business forums, shared community projects, etc.

External stakeholders' perception of the Site and the way it manages its activities was mostly positive. Stakeholders are particularly positive about the collaboration and promotion of initiatives for socio-economic development and the orientation towards customer and business needs. Stakeholders consider the stakeholder identification and complaint handling process to be effective. The creation of jobs and opportunities for the community is highly valued by all. Some stakeholders say that ArcelorMittal Sestao SLU could be more proactive in its contact with them.

Workers are an important internal stakeholder group since they are directly affected by the activities of the sites. In addition to the staff who participated in the audit, a total of 24 interviews were conducted with employees at all sites. Some 10 interviews were conducted individually and 14 in groups. 18 of the interviews have been conducted with men and 6 with women. 18 interviews were carried out with personnel employed by ArcelorMittal and 6 with personnel from subcontractors. 3 of the 18 interviews were conducted with workers' representatives. Interviews were conducted with people from different areas such as offices, staff, production at different stages of the process,

production, maintenance, logistics and engineering. Interviews were conducted with people at different levels of responsibility, from area or department heads, middle management, support technicians and basic personnel. The people interviewed from subcontractors are from the logistics and maintenance areas. Individual and group interviews were conducted following the sampling table in the Responsible Steel Assurance manual.

Interviews showed that the plant effectively involves workers in health and safety issues and provides them with the necessary competence to perform their work safely. Labour rights are well respected in the plants. In the interviews with the workers, expressed their concern to finalise and validate the definitive texts of the pre-agreement of the collective agreement and to make progress on the action plan to increase working time flexibility.

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 (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)	4	0	#1	0	0
Criterion 2.2: Responsible Sourcing (5)	5	1	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)	4	1	#2	0	0
Principle 3. Responsible Sourcing of Input Materials					
Criterion 3.1: Commit to responsible sourcing (18)	0	0	0	0	18
Criterion 3.2: Know your upstream supply chains (10)	0	0	0	0	10
Criterion 3.3: Understand supplier ESG performance (15)	0	0	0	0	15
Criterion 3.4: Strengthen and account for responsible sourcing (23)	0	0	0	0	23
Criterion 3.5: Report publicly on responsible sourcing (11)	0	0	0	0	11
Criterion 3.6: Commit to responsible sourcing and incorporate it in key functions and processes. (15)	0	0	0	0	15
Criterion 3.7: Know your upstream scrap supply chain (8)	0	0	0	0	8
Criterion 3.8: Understand supplier ESG performance and promote improvement (12)	0	0	0	0	12

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
Criterion 3.9: Strengthen and account for responsible sourcing (1)	0	0	0	0	1
Criterion 3.10: Report publicly on responsible sourcing (16)	0	0	0	0	16
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 (6)	6	0	0	0	0
Criterion 5.2: Health and Safety (OH&S) management system (10)	10	0	0	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	0	0	0	1
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 (10)	10	0	0	0	0
Criterion 6.2: Forced or compulsory labour (7)	6	0	0	0	1
Criterion 6.3: Non-discrimination (9)	9	0	0	0	0
Criterion 6.4: Association & collective bargaining (12)	11	1	0	0	1
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)	8	0	0	0	3
Criterion 6.9: Working time (7)	7	1	0	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)	2	0	0	0	3

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
Criterion 7.2: Security practice (9)	9	1	0	0	0
Criterion 7.3: Conflict-affected and high-risk areas (5)	3	0	0	0	2
Principle 8. Stakeholder engagement and communication					
Criterion 8.1: Stakeholder engagement (10)	8	1	#3, #4	0	0
Criterion 8.2: Grievances and remediation of adverse impacts (12)	10	0	0	0	2
Criterion 8.3: Communicating to the public (7)	7	0	0	0	0
Principle 9. Local Communities					
Criterion : Commitment to local communities (8)	8	1	0	0	0
Criterion 9.2: Free, Prior & Informed Consent (3)	0	0	0	0	3
Criterion 9.3: Cultural heritage (6)	5	0	0	0	1
Criterion 9.4: Displacement and Resettlement (9)	2	0	0	0	7
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)	0	0	0	0	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)	0	0	0	0	8
Criterion 10.7: GHG emissions disclosure and reporting (8)	0	0	0	0	8
Principle 11. Noise, emissions, effluents and waste					

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
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)	7	0	0	0	0
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
Criterion 12.4 Managing water issues (8)	8	0	0	0	0
Principle 13: Biodiversity					
Criterion 13.1: Biodiversity commitment and management (25)	14	0	0	0	11
	Conform	OFI	Minor NC	Major NC	Exclusion
Total (534)	311	7	4	0	219

* 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

2.4.4. Transparency International Corruption Perceptions Index 2023 for Spain is low risk.

3.1, 3.2, 3.3, 3.4, 3.5 and 3.6. The audit has been carried out without including the new application criteria of version 2.1 of the ResponsibleSteel International Production Standard.

4. 1. No site decommissioning or closure have been announced within the scope of ArcelorMittal Sestao SLU.

5.4.2. In Spain compensation for work-related injury, illness or death is provided through a government scheme and is set out in the collective agreement published in the official gazette of Spain.

5.5.3. The requirement is not applicable since there is no on-site housing for workers

6.1.5. There are not juveniles working at ArcelorMittal Sestao SLU.

6.2.3. There is no risk of forced or compulsory labour at the sites.

6.4.2. Spanish law does not restrict workers' organisations.

6.8.5. There are no on-site shops.

6.8.6. Accommodation is not provided by ArcelorMittal Sestao SLU.

6.8.7. National legislation establishes a minimum living-wage. The mandatory minimum wage in Spain is €1134 in 2024, in 14 payments, which means in 12 payments a minimum wage of €1323. Spain is at a similar level to other European countries in terms of the ratio of minimum wage to cost of living.

7.1.3, 7.1.4 and 7.1.5 ArcelorMittal Sestao SLU demonstrates that it does not cause or contribute to adverse risks or impacts related to human rights.

7.3.1. and 7.3.2. ArcelorMittal Sestao SLU operates in Spain, in Sestao. Spain is not considered a high conflict risk area.

8.2.4. ArcelorMittal Sestao SLU provides evidence that no concerns have been raised that it has caused or contributed to adverse human rights impacts.

8.2.5. ArcelorMittal Sestao SLU provides evidence that no concerns have been raised that the site has caused or contributed to adverse impacts on human rights, community health or safety, and therefore no remediation has been necessary.

9.2.1., 9.2.2. and 9.2.3. There are no indigenous peoples in the area of influence of the site.

9.3.5. It is evident that no impact has been made on the cultural-industrial heritage. This is confirmed by interviews with stakeholders, employees and the site visit.

9.4.1., 9.4.2., 9.4.3., 9.4.4., 9.4.5., 9.4.6., 9.4.7. No displacement or resettlement of communities caused by the site has taken place nor is planned.

10.4, 10.6 and 10.7. The audit has been carried out without including the new application criteria of version 2.1 of the ResponsibleSteel International Production Standard.

12.2.4. There are applicable regulatory standards for water quality.

13.1.3, 13.1.4, 13.1.5 and 13.1.6. ArcelorMittal Sestao does not convert or degrade any natural or critical habitats. ArcelorMittal Sestao SLU has carried out a biodiversity plan that analyzes the situation of the industrial facilities in relation to biodiversity. As a source of information, the World Database of Key Biodiversity Areas, cartography of the Ministry for the Ecological Transition and Demographic Challenge, the Territorial Information System and Spatial Data Infrastructure of local authority have been used. Following an analysis of protected areas belonging to the Natura 2000 Network, the Network of Natural Spaces, RAMSAR Wetlands and the Key Biodiversity Areas, it was determined that there are no natural or critical habitats affected.

13.1.11. ArcelorMittal Sestao SLU has not been subject to controversy in relation to biodiversity. DNV has interviewed the environmental area, workers and stakeholders (including environmental authorities and community members) and they confirm that ArcelorMittal Sestao SLU has not been subject to controversy in relation to biodiversity.

Strengths

Applicable strengths have been identified. The main strengths identified by the auditors are summarised below:

1. There is a good internal and external deployment and dissemination of the company's policies and values (1.1.2.).

2. A consolidated culture of management systems and continuous improvement (2.1.2).
3. Process control tools that allow continuous monitoring and response to incidents (2.1.2).
4. Consolidated environmental management system with evidence of good performance (2.1.3.)
5. Commitment of the Management Team in the monitoring of Legal Compliance and the obligations of the signatories, drawing up a regular and planned Cluster Compliance certificate that evidences the status of monitoring and compliance (2.3.2. /2.3.3.3.).
6. Development of a system for the improvement of supplier management and supplier relations: digiPACE (2.5.5).
7. Use of tools to ensure communication and task control (sharepoint, etc...) (2.5.5).
8. Development of a Health and Safety Management System, led by the Management and the prevention area and supported by all area managers and employees (5.2.1.).
9. Control and coordination of work permits, internal and contractor permits (5.2.2.c).
10. Organisational measures to promote people's participation and self-responsibility in health and safety, e.g. 'Take Care Training' programme, safety dilemmas, incident analysis, etc... (5.2.2.e).
11. Deployment of the digital tool 'employee portal' to communicate and coordinate information with people (6.6.1.).
12. Various internal and external channels have been deployed for the communication of possible risks or breaches in the protection of human rights. During the time these communication processes have been in place, no complaints have been registered in this regard (7.1.2.).
13. Stakeholders confirm their satisfaction with ArcelorMittal Sestao's strategy of relations with the Community, especially in the collaboration and promotion of initiatives for socio-economic development (8.1.4.).
14. Development of a social responsibility plan that includes the promotion of STEM (Science, Technology, Engineering and Mathematics) training (9.1.2.).
15. Consumption of green electricity with Guarantee of Origin (10.5.2.).
16. Development of a decarbonisation plan monitored by a specific committee. Includes relevant projects under development to reduce GHG emissions and advance decarbonisation, integrating improvements in product design and plant operations. There is collaboration on best technologies with other plants in the Group (10.5.3.).
17. Results achieved in emissions of the Xcarb product and targets for increased production of this product. (10.5.4.).
18. Awareness-raising actions on biodiversity protection carried out with stakeholders, employees and their families. (13.1.9.).

Areas for improvement

Minor non-conformities:

During the audit, a few areas were identified that require the attention of the organisation. As a consequence, 4 minor non-conformities against requirements of the ResponsibleSteel Standard were raised. The site is required to effectively address the non-conformities before the surveillance audit. The non-conformities findings are related to:

1. Some requirements of the RS standard that are not applicable in the current context (Principles 3, 10.4, 10.6, 10.7.2 and 10.7.3) have not been identified and/or justified in the self-assessment record. (Requirement 2.1.1).
2. There is evidence of planning, control and monitoring of training, which is complemented by an evaluation of effectiveness. This effectiveness evaluation is recorded in the employee portal and is monitored to ensure that it is recorded. There are some evaluations of training actions carried out in 2023 and 2024 with no record of effectiveness evaluation in the information systems used to evaluate the effectiveness of training. (Requirement 2.5.2).
3. There is evidence of the identification of Stakeholders, assessing their expectations and needs, as well as a communication plan for contact with these Stakeholders. It is evident that there is continuous contact with stakeholders, with different frequencies and people in charge. However, the results and actions derived from all contacts to determine whether expectations and needs are met, as well as their effectiveness, are not mapped out. (Requirement 8.1.5).
4. There is evidence of the identification of Stakeholders, assessing their expectations and needs, as well as a communication plan for contact with these Stakeholders. It is evident that there is continuous contact with stakeholders, with different frequencies and people in charge. There is no documented evidence that the management has evaluated the results and action plans derived from all contacts with stakeholders. (Requirement 8.1.6).

Opportunities for improvement:

Apart from the 4 minor non-conformities, ArcelorMittal Sestao SLU complies with all requirements of the ResponsibleSteel standard. However, the auditor has identified 7 requirements that the sites can improve. These are recommendations to ArcelorMittal Sestao SLU rather than non-conformities and can be found in the tables below.

Assurance Panel declaration

In line with the ResponsibleSteel Assurance Manual, three members of the Assurance Panel reviewed the full audit report for ArcelorMittal Sestao S.L.U., 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 ArcelorMittal Sestao S.L.U..

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 3rd of October 2025.