

Certified Site



Presented to

ACE/2023/102839.3

APERAM INOX AMERICA DO SUL S/A

SITE NAME AND ADDRESS

APERAM INOX AMERICA DO SUL S/A,
Praça 1.º de Maio, 9 - Centro, MG CENTRO NORTE,
35180-018 TIMOTEO, BRAZIL

CLIENT NAME AND ADDRESS

APERAM INOX AMERICA DO SUL S/A,
Praça 1.º de Maio, 9 - Centro, MG CENTRO NORTE,
35180-018 TIMOTEO, BRAZIL

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
2026-01-16

EXPIRY DATE
2029-01-15

NEXT SCHEDULED AUDIT
Dec 2026

CERTIFIED SINCE
2023-01-16

CERTIFICATION SCOPE

DESIGN, MANUFACTURE, SALE AND SALE OF HOT OR COLD ROLLED, FLAT, STAINLESS, CARBON AND ELECTRIC STEEL PRODUCTS. HOT ROLLING OF STEEL PLATES (CUSTOM WORK).

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 been included in the certification scope or audit scope

None

CERTIFICATION BODY

AFNOR Certification
11, Rue Francis de Pressensé
93200 Saint Denis
France



AUTHORIZED CERTIFICATION BODY SIGNATURE

A handwritten signature in black ink, appearing to read 'Julien NIZRI'.

Ce document est signé électroniquement. Il constitue un original électronique à valeur probatoire.
This document is electronically signed. It stands for an electronic original with probatory value.

Julien NIZRI, General Manager

ResponsibleSteel(TM), 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.



Certified Site



Annex

ACE/2023/102839.3

APERAM INOX AMERICA DO SUL S/A

SITES AND FACILITIES COVERED BY THE CERTIFICATE

- 2 Blast furnaces
- 1 Steel mill (5 Electric Arc Furnace)
- 1 Hot rolling mill
- 1 Stainless Cold rolling mill
- 1 Electric cold rolling mill

SUPPORT FUNCTION THAT CONTRIBUTED TO THE AUDIT

APERAM, Headquarters, 12C, rue Guillaume Kroll ,
L-1882 LUXEMBOURG, LUXEMBOURG

ResponsibleSteel(TM), 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 APERAM INOX AMERICA DO SUL S/A. The full version of the audit report is in the possession of the member company and the audited sites.

Audit overview

Member name	APERAM INOX AMERICA DO SUL S/A
Audited entity name	APERAM INOX AMERICA DO SUL S/A
Number of sites Names & location	Aperam South America Praça 1.º de Maio, 9 - Centro, Timóteo - MG, 35180-018, Brazil
Certification scope	<p>The Aperam South America plant in Timóteo operates in an integrated manner in the design, manufacture, sale and sale of hot or cold rolled, flat, stainless, carbon and electric steel products. Hot rolling of steel plates (custom work).</p> <p>The site comprises the following facilities:</p> <p>Ironmaking</p> <p>2 Blast Furnace + Torpedo Car</p> <p>Steelmaking</p> <p>2 EAFs + Pre-treatment of Pig Iron (2 stations) + MRPL Converter + AODL Converter + two VOD's + Trimming Station + Ladle Furnace + two Continuous Casting + Grinding machine.</p> <p>Hot Strip Mill</p> <p>Walking Beam Furnace + Pusher Furnace + Heavy Plates Table + Steckel Mill + Downcoiler + Slitting Line (TL8) + Cut-to-Length + Heavy Plate Furnace + Chemical Pickling + Heavy Plate Shears (Guillotine Shears – Plasma).</p> <p>Stainless Steel Cold Rolling</p> <p>Box Annealing (3 and 4) + Hot Annealing and Pickling Line (RB 3) + Coil Preparation Line (PB 1 e PB2) + Cold Rolling Mills (LB1, LB3 and LB4) + Hot Annealing and Pickling Line (RB1 and RB4) + Skinpass Mill + Coil Grinding Machine (1 and 2) +</p>

	<p>Slitting Line (TLs 1, 5, 6, 9) Cut to Length Line (TT 1) + Finishing and Packaging.</p> <p>Electrical Steels Cold Rolling</p> <p>GO Production Route + NGO Production Route</p> <p>Hot Coil Preparation Line (PB2) + Cold Rolling Mill (LB2) + Coil Repair Line (RP 1) + Coil Decarburization Line + Box Annealing (GO) + Carlite + Slitters (TL 2) + Tandem 1 + Tandem 2 + Slitter (TLE) + Cold Finishing and Packaging</p>
Standard version audited against	ResponsibleSteel Standard V2-1 - Certified Site
Audit type and outcome	Re-certification audit
Certification body	<p>AFNOR Certification</p> <p>11, Rue Francis de Pressensé - 93200 Saint Denis</p>
Audit dates	<p>Stage 1: 2 days - On-line: 30 July at 31 July 2025</p> <p>Stage 2: 5 days - Onsite: 08 September at 12 September 2025.</p>
Number of auditors and audit days	<p>2 auditors</p> <p>20,5 days (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 audit</p> <p>Dec 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	Brazil
Activities and products	<p>Products:</p> <p>Stainless Steel: construction/architecture, Automotive, White line, Sinks and Cutlery, Capital Goods, Tubes.</p> <p>Electrical Steel: GO (Transformers), NGO (Hydropower Generators, Electric Motors, Compressors.</p> <p>Special Carbon Steels: Automotive, Tools, Agricultural Tools.</p> <p>https://brasil.aperam.com/</p>
Year site opened	1944
Major extensions and / or refurbishments and year(s) when these occurred	<p>In the 70' - integrated flat stainless steel</p> <p>In 1994 - created ACESITA Foundation (social aspects)</p> <p>In 2007 becomes ArcelorMittal Timoteo</p> <p>In 2011 becomes Aperam South America</p>
Annual production	677 thousand metric tons of 2024 per year
Number of employees and contractors	<p>2673 employees</p> <p>2097 contractors</p>
Carbon reduction target	Target of -20% (Scope 1+2) by 2030 compared to 2021.
Further environmental and social information	https://brasil.aperam.com/

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](#).

A stakeholder is a person or organization that can affect, be affected by, or perceive itself to be affected by a decision or activity of a site. Stakeholder engagement forms an important part of ResponsibleSteel audits.

Stakeholders are a key source of information for the auditors and can help provide an objective view of the site. The identification of relevant stakeholders depends on the specific context and situation of a site.

For the purpose of the ResponsibleSteel audit, the sites of the ASA provided a list of external stakeholders to the auditors, based on their areas of influence, their ongoing stakeholder engagement efforts, as well as relevant media and social media articles and other publications.

All external stakeholders on the list were informed of the ResponsibleSteel audit 4 weeks in advance of the site visit. They were informed by email, in the regionally used languages. The auditors worked closely with the sites in organizing virtual or in-person meetings with those stakeholders that responded to the invite and volunteered to be interviewed. The stakeholders selected are representatives of the different categories. All the stakeholders identified in the audit plan accepted to be interviewed, see below for a list of external stakeholders that were interviewed.

No input was provided to the auditors by email.

The audit enabled numerous stakeholders to be mobilised in order to ensure the robustness of the practices reviewed during the on-site audit.

Workers are an important internal stakeholder group, as they are directly affected by the activities of the units. Approximately 4,770 people (including full-time, part-time and outsourced employees) work at the Timotéo unit. The Timotéo unit operates on administrative working hours and 3 rotating shifts:

Morning: 7:00 ~ 15:00

Afternoon: 15:00 ~ 23:00

Night: 23:00 ~ 7:00

Administrative working time: 8:00 ~ 17:30

The auditors interviewed more than 46 workers (19 women and 27 men) from all shifts during the visit to the units, including sub-contractors. The auditors pre-selected the work schedules for the interviews and, together with the units, confirmed which workers would be interviewed. The selection of workers for interviews requires the assistance of the workplaces in order to ensure that the production lines could continue to operate during the interviews and to avoid risks to the safety of other workers. In addition, during the factory visit, some employees were interviewed directly at their workstations. The workers included in the interviews made it possible to cover different categories of gender, hierarchical level, level of demand and diversity, in order to obtain a representative picture.

The auditors also held a meeting with union representatives and the CIPA (Internal Accident Prevention Committee).

Apart from interviews with process owners as relevant for the 12 Principles of the ResponsibleSteel Standard, a number of workers and external stakeholders were interviewed, as summarized here:

Additionally, to the process owners, more than 40 workers, including workers from the electric furnace, rolling mill, maintenance, water plant, waste management, supporting functions, foremen, suppliers, line managers,

members of senior leadership team, union representatives and purchasing managers, human resources, health & safety, industrial risk, environment and sustainability team.

External stakeholders that were interviewed were reduced as part of the surveillance audit. The auditors where focused on the key stakeholders in relation with the previous NCs.

- Environmental administration
- Labour administration
- Mayor of Timóteo
- Suppliers (such as logistic, handling, maintenance, cleaning)
- NGO – (Non-Governmental Organisations, water and biodiversity)
- Residents' committee
- Doctor
- Environmental Agency: The auditor interviewed the Municipal representative (CODEMA) and also the MG state representative (SUPRAM)

Overall, the input provided by internal and external stakeholders was mainly positive in nature. The needs and expectations did not show any new sensitivities that were not known by the company and that were shared during the audit of the owners of the principles. With regards to stakeholders' management, expectations are still requested from the neighborhood, especially with regards to the noise issues and dust. They acknowledge that the site is making efforts in communication to deal with complaints and to reduce dust emissions and that the communication is transparent.

Also, relevant input from external stakeholders came from governmental bodies (environment inspectors), suppliers, municipalities and from stakeholders that have a strong relationship with the site (for example, the suppliers, city). They provided input may be impacted by the business relationships they have with the sites. The internal stakeholders like workers, unions and the doctor provided important input as well. They recognised the site's commitment to occupational health and safety, the environment, social issues and social protection. Relevant input from internal and external stakeholders has been captured in the requirements table below to substantiate the auditors' findings.

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	Exclusions
Principle 1. Corporate Leadership					
Criterion 1.1: Corporate Values and Commitments (6)	6				
Criterion 1.2: Leadership and Accountability (5)	5				
Principle 2. Social, Environmental and Governance Management Systems					
Criterion 2.1: Management System (5)	4	1	1		
Criterion 2.2: Responsible Sourcing (5)	4		1		
Criterion 2.3: Legal compliance and signatory obligations (6)	6				
Criterion 2.4: Anti-Corruption and Transparency (8)	6				2
Criterion 2.5: Competence and awareness (5)	5	1			
Principle 3. Responsible Sourcing of Input Materials					
Criterion 3.1: Commit to responsible sourcing and incorporate it in key functions and processes (18)	0				18
Criterion 3.2: Know your upstream supply chains (10)	0				10
Criterion 3.3: Understand supplier ESG performance and promote improvement (15)	0				15

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusions
Criterion 3.4: Strengthen and account for responsible sourcing (23)	0				23
Criterion 3.5: Report publicly on responsible sourcing (11)	0				11
Criterion 3.6: Commit to responsible sourcing and incorporate it in key functions and processes (15)	0				15
Criterion 3.7: Know your upstream scrap supply chain (8)	0				8
Criterion 3.8: Understand supplier ESG performance and promote improvement (12)	0				12
Criterion 3.9: Strengthen and account for responsible sourcing (1)	0				1
Criterion 3.10: Report publicly on responsible sourcing (16)	0				16
Principle 4. Decommissioning and closure					
Criterion 4.1: Decommissioning and closure (14)	0				14
Principle 5. Occupational Health and Safety					
Criterion 5.1: OH&S policy (6)	6				
Criterion 5.2: Health and Safety (OH&S) management system (10)	7	1	3		
Criterion 5.3: Leadership and worker engagement on OH&S (9)	9				
Criterion 5.4: Support and compensation for work-related injuries or illness (8)	6				2
Criterion 5.5: Safe and healthy workplaces (5)	3		1		1
Criterion 5.6: OH&S performance (2)	2	1			
Criterion 5.7: Emergency preparedness (6)	6	2			
Principle 6. Labour Rights					
Criterion 6.1: Child and juvenile labour (10)	10	1			
Criterion 6.2: Forced or compulsory labour (7)	7				
Criterion 6.3: Non-discrimination (9)	9				
Criterion 6.4: Association & collective bargaining (12)	11				1
Criterion 6.5: Disciplinary practices (5)	5				
Criterion 6.6: Hearing and addressing worker concerns (5)	5				
Criterion 6.7: Communication of terms of employment (5)	5				
Criterion 6.8: Remuneration (11)	8	1			3

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusions
Criterion 6.9: Working time (7)	7				
Criterion 6.10: Worker well-being (2)	2				
Principle 7. Human Rights					
Criterion 7.1: Human rights due diligence (5)	5				
Criterion 7.2: Security practice (9)	8				1
Criterion 7.3: Conflict-affected and high-risk areas (5)	3				2
Principle 8. Stakeholder Engagement and Communication					
Criterion 8.1: Stakeholder engagement (10)	9	1	1		
Criterion 8.2: Grievances and remediation of adverse impacts (12)	12				
Criterion 8.3: Communicating to the public (7)	7				
Principle 9. Local Communities					
Criterion 9.1: Commitment to local communities (8)	8				
Criterion 9.2: Free, Prior & Informed Consent (3)	0				3
Criterion 9.3: Cultural heritage (6)	0				6
Criterion 9.4: Displacement and Resettlement (9)	0				9
Principle 10. Climate Change and Greenhouse Gas Emissions					
Criterion 10.1: Corporate commitment to achieve the goals of the Paris Agreement (7)	7	1			
Criterion 10.2: Corporate Climate-Related Financial Disclosure (2)	2				
Criterion 10.3: Determination of GHG emissions for the purpose of site level GHG emissions reduction targets and planning (4)	4				
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				29
Criterion 10.5: Site-level GHG reduction targets and planning (11)	11				
Criterion 10.6: Requirements to market or sell products as ResponsibleSteel certified (8)	0				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	1			
Criterion 11.2: Emissions to air (8)	8	1			

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusions
Criterion 11.3: Spills and leakage (9)	8	3	1		
Criterion 11.4: Waste, by-product and production residue management (11)	11	1			
Principle 12. Water Stewardship					
Criterion 12.1 Water-related context (7)	7				
Criterion 12.2 Water balance and emissions (8)	7	1	1		
Criterion 12.3 Water-related adverse impact (6)	6				
Criterion 12.4 Managing water issues (8)	8				
Principle 13. Biodiversity					
Criterion 13.1: Biodiversity commitment and management (25)	24				1
Total (370)	310	17	9	0	215

* 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 - Brazil is not high risk country according to the Transparency International Corruption Perceptions Index. Brazil has a Medium risk level as per the CPI (34/100), no public controversy either, then this requirement is not applicable .

2.4.5 The company does not make financial or in-kind contributions to political parties, politicians, civil servants and other politically exposed persons (PEP)

Principle 3 full scope: N.A

Principle 4 full scope: N.A. no retroactivity for decommissioning before certification.

5.4.2 - In accordance with the Brazil law, illness or death is provided through the Occupational Accident Insurance and social security system.

5.4.3 - In accordance with Brazil law, illness or death is provided through the Occupational Accident Insurance and social security system.

5.5.3 - No on-site housing is provided to workers, there is no existing housing availability.

6.4.2 - Freedom of association and collective bargaining are not restricted in Brazil. Article 8 of the Brazilian Constitution says: Professional or trade union association is free.

6.8.5 - Not applicable since the sites do not provide on-site shops. Only collective catering services are offered at very attractive prices (below market prices) and with a financial contribution from the company.

6.8.6 - No on-site housing or accommodation is provided to workers, there is no existing housing availability.

6.8.7 - Not applicable since it is defined by Brazil regulation: Minimum wage is set by laws.

7.2.2 - Not applicable since there is no need for extensive measures to ensure security of people because the site is not located in a conflict area.

7.3.1. & 7.3.2 - The sites are not operating in conflict-affected or high-risk areas according to global conflict traquer-crf.org . Timoteo is not considered a conflict area.

9.2.1 & 9.2.2. & 9.2.3. Not applicable since no indigenous peoples have been identified in the area of influence, as per minorirghs.org

9.3.1. - 9.3.5. Not applicable as no critical cultural heritage exist in the sites' areas of influence according the UNESCO and local governmental criteria

9.4.1 to 9.4.7. Not applicable since no displacement and resettlement is being considered or has taken place in the last 10 years. Physical displacement has not occurred. Economic displacement as a result of land acquisition or restrictions on land use has not occurred.

10.4: Aperam is not seeking specific certification for additional requirements intensity for the production of crude steel

10.6: Aperam is not seeking specific certification for additional intensity requirements for crude steel production. The site is being certified for essential requirements.

10.7.1.c: It is related to the Timóteo site only.

10.7.2: As the site only apply for core requirements

10.7.3: The site is being certified for essential requirements.

Strengths

Good practices have been developed in the Timoteo site that help implement the ResponsibleSteel Standard. The main strengths that the auditors identified are summarized here:

- Strong commitment of the management. A desire of workers to contribute more in the positive actions related to RS (1.2)
- A global monitoring of risk is aggregated at the plant level to monitor them according to the level of criticality, including health and safety. The Tool also gives the opportunity to analyze by topic and zone (5.2.2)
- A significant monitoring programme is being implemented to monitor the health of employees (5.4)
- PSIF KPI has been considered to measure the balance of a reactive vs a proactive culture (5.6)
- Robust non-discrimination process with a reporting channel and a well-structured analysis and mitigation process (P6.3)
- 2025 - effective process in place to combat corruption (P2.4)
- Cold rolling mill Break rooms set up and organised by theme(6.10)
- Overall positive feedback from stakeholders (internally and externally) (8.3)
- Strong involvement with the local community in education, health, and road hauliers welcoming conditions (8.1)
- Training about the maintenance of filtration Equipment (ex: bag filter) with key results (11.2)
- Positive results regarding the roadmaps in place (P11/12)

Areas for improvement

During the audit, a few areas were identified that require the attention of the sites and 9 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:

- Comprehensive environmental risk management is not fully demonstrated (2.1.2a)
- The process of purchasing KPIs for the site's raw material is not fully demonstrated (2.2.1/ 2.2.3)
- The maintenance in safe working order of tools and equipment is not fully effective (5.5.1)
- The anticipation of risk management is not fully demonstrated (5.2.2b)
- Not effective implementation of preventive and protective control measures aimed at eliminating hazards and reducing risks (5.2.2c)
- Training programmes for workers on OH&S matters is not fully demonstrated (5.2.2e)
- The communication related to the worker is not fully demonstrated (8.1.4d)
- The corrective and preventive actions against spills and leakage are not fully effective (11.3.1d)
- The root cause analysis related to water emissions is not fully demonstrated (12.2.3a)

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 for APERAM INOX AMERICA DO SUL S/A, Timóteo 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.

12 January 2026