

Responsible Steel™ Certified Site



DNV-2024-C733939

Presented to

ARCELORMITTAL BRASIL S.A.

SITE NAME AND ADDRESS

ArcelorMittal Resende
Av. Francisco Fortes Filho, 242 – Jardim Aliança
Resende – RJ
27525-598
Brazil

ArcelorMittal Barra Mansa
Av. Homero Leite, 1051 – Saudade
Barra Mansa – RJ
27313-191
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

30 October 2024

EXPIRY DATE

29 October 2027

NEXT SCHEDULED AUDIT

October 2025

CERTIFIED SINCE

30 October 2024

CERTIFICATION SCOPE

Melt Shop with electric arc furnace, continuous caster, rolling mill, drawing, utilities and energy (water treatment and distribution of industrial water), sewage treatment, oxygen plant, maintenance, logistics operation (raw material delivery and shipping of finished 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

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.



Responsible Steel™ Certified Site



DNV-2024-C733939

Annex

ARCELORMITTAL BRASIL S.A.

SITES AND FACILITIES COVERED BY THE CERTIFICATE

ArcelorMittal Resende
Av. Francisco Fortes Filho, 242 – Jardim Aliança
Resende – RJ
27525-598
Brazil

ArcelorMittal Barra Mansa
Av. Homero Leite, 1051 – Saudade
Barra Mansa – RJ
27313-191
Brazil

SUPPORT FUNCTIONS THAT CONTRIBUTED TO THE AUDIT

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

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.



Public summary audit report

This is a concise public summary of the audit report for ArcelorMittal Brasil S.A. Sul Fluminense cluster. 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 S.A.
Audited entity name	ArcelorMittal Brasil S.A. – Sul Fluminense cluster
Number of sites Names & location	ArcelorMittal Brasil S.A., Resende site Brazil, Resende city, State of Rio de Janeiro Av. Francisco Fortes Filho, 242 – Jardim Aliança – RJ – Brazil ArcelorMittal Brasil S.A., Barra Mansa site Brazil, Barra Mansa city, State of Rio de Janeiro Av. Homero Leite, 1051 – Saudade – RJ – Brazil
Certification scope	Resende and Barra Mansa Site's Production of long steel, rolled, straightened, manufactured.
Standard version audited against	ResponsibleSteel Standard Version 2.1 – Certified Site
Audit type and outcome	Surveillance audit
Certification body	DNV BUSINESS ASSURANCE AVALIAÇÕES E CERTIFICAÇÕES BRASIL LTDA
Audit dates	Phase 1 = 6 days Phase 2 = 13 days – December 01, 2025 to December 05, 2025
Number of auditors and audit days	03 auditors Phase 1 = 6 days Phase 2 = 13 days

	<p>Planning/post-audit and reporting = 6 days</p> <p>Total: 25 days</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>Recertification audit</p> <p>The audit must be scheduled between Mar-Apr 2027.</p>

Table of Contents

Introduction.....5

Site information7

Stakeholder engagement8

Summary of audit findings.....13

Assurance Panel declaration24

Introduction

About ResponsibleSteel

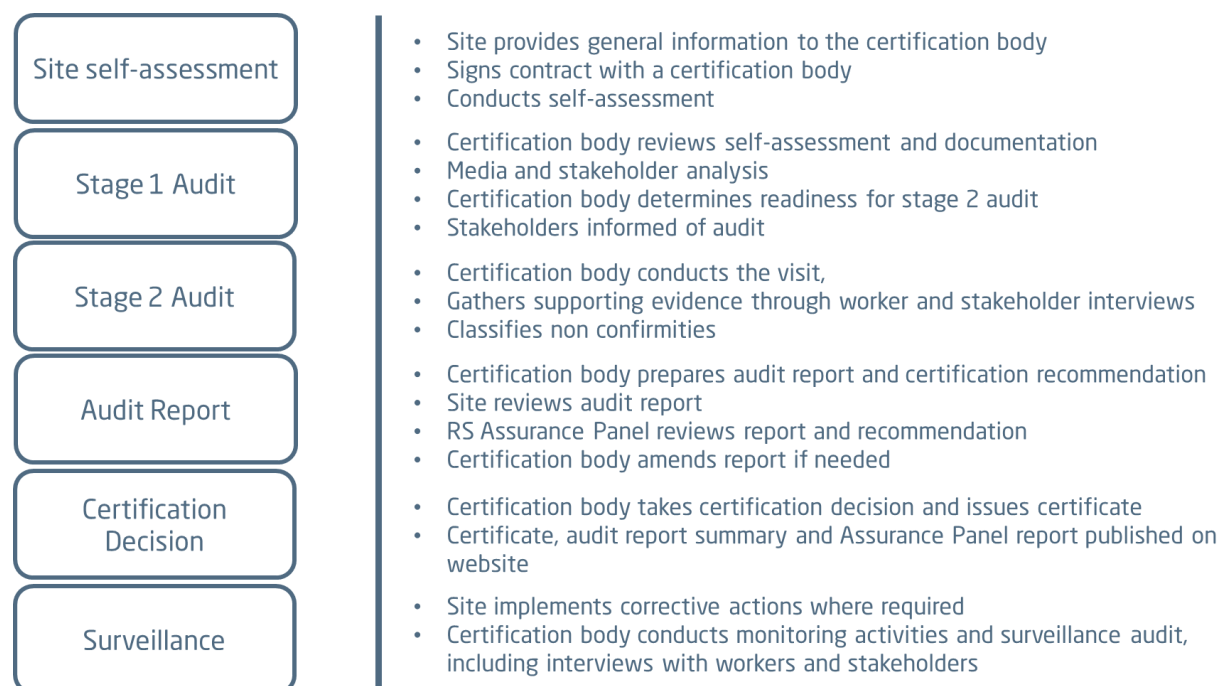
Our mission is to be a driving force in the socially and environmentally responsible production of net-zero steel, globally.

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

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

Overview of the certification process

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



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

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

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

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

Site information

Country and town	<p>ArcelorMittal Brasil S.A., Resende site Brazil, Resende city, State of Rio de Janeiro</p> <p>ArcelorMittal Brasil S.A., Barra Mansa site Brazil, Barra Mansa city, State of Rio de Janeiro</p>
Activities and products	<p>ArcelorMittal Brasil S.A., Resende site</p> <p>Activities: 1 Melt Shop with 1 electric arc furnace, 1 continuous caster, 1 rolling mill, 1 drawing, utilities and energy (water treatment and distribution of industrial water), sewage treatment, oxygen plant, maintenance, logistics operation (raw material delivery and shipping of finished products).</p> <p>Products:</p> <p>Melt Shop – Billet</p> <p>Rolling Mill – Wire rod</p> <p>Drawing – Wire and rebar round</p> <p>ArcelorMittal Brasil S.A., Barra Mansa site</p> <p>Activities: 1 Melt Shop with 2 electric arc furnaces, 1 continuous caster, 1 section mill (in 2024/2025 there will be 2), utilities and energy (water treatment and distribution of industrial and potable water), sewage treatment, oxygen plant, maintenance, logistics operation (raw material delivery and shipping of finished products).</p> <p>Products:</p> <p>Melt Shop – Billet</p> <p>Section Mill – Round, equal angles, structural flats, spring flats, I beam and channel.</p>
Year site opened	<p>Resende Site</p> <p>ArcelorMittal Resende, inaugurated on October 07, 2009, with production capacity of 1.0 million ton of steel/year in melt shop, rolling mill with 550kt and drawing has a capacity 0,153 million ton.</p> <p>Barra Mansa Site</p> <p>ArcelorMittal Barra Mansa, inaugurated on April 01, 1937.</p>
Major extensions and / or refurbishments	<p>Barra Mansa Site</p>

and year(s) when these occurred	2022 – Demobilization of the Demag Rolling Mill for the installation of a new rolling mill without changing the installed capacity. 2024/2025 Start of operation of new rolling mill line
Annual production	Resende – Total production capacity Melt Shop – 1.0 million tons of crude steel per year. Rolling Mill – 0.5 million tons of wire rod per year. Drawing – 0.153 million tons of crude steel per year. Barra Mansa – Total production capacity Melt Shop – 0.75 million tons of crude steel per year. Rolling Mill – 0,26 million tons of crude steel per year (In 2024/2025 will be 0,66 million tons).
Number of employees and contractors	Resende Number of employees: 708 (638 Men / 70 Women) Number of contractors: 443 (399 Men / 44 Women) Barra Mansa Number of employees: 473 (423 Men / 50 Women) Number of contractors: 287 (227Men / 60 Women) Total: 1911 – workers (1687 Men / 224 Women)
Carbon reduction target	ArcelorMittal Brasil 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	https://brasil.arcelormittal.com/certificados-politicas https://brasil.arcelormittal.com/en/sustainability https://www.famb.org.br/

Stakeholder engagement

Stakeholder engagement is an integral part of a ResponsibleSteel audit 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.

According to the document Audit-planning-and-preparation-templates-version-2.0, ArcelorMittal Sul Fluminense identified 23 relevant stakeholders, 3 of which were selected for visits and interviews.

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 specialized translation team.

The following stakeholders were selected for the Surveillance audit:

Civil society organizations – The Integrated Center for Animal Collection, Assistance, and Control (CIRAC)

Academics: SENAI (National Industrial Apprenticeship Service)

Labour unions: Metalworkers' Union of the Southern Fluminense Region

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 (2025)

Stakeholder – Labor Union – The Metalworkers' Union of the Southern Fluminense Region, whose territorial base encompasses Volta Redonda, Barra Mansa, Resende and surrounding municipalities, is a labor representation entity historically linked to the industrial development of the region, particularly within the steel and metal-mechanical sectors. Its activities are characterized by the defense of collective and individual workers' rights, the negotiation of collective bargaining agreements, and the maintenance of institutional dialogue channels with major companies, among which ArcelorMittal stands out due to its operational presence in the region.

The relationship between the union and ArcelorMittal is structured around formal pillars of collective bargaining, oversight of working conditions, and monitoring of compliance with labor legislation as well as health, safety, and environmental standards. The union plays an active role in interfacing with the company, seeking to ensure that operational practices meet legal requirements and the social responsibility standards applicable to the sector. During negotiation processes, the entity conducts technical discussions aimed at defining wage adjustments, benefits, working hours, and general working

conditions, adopting an evidence-based approach supported by sectoral economic indicators, regional productivity, and guidelines for safeguarding the metalworkers' category.

Beyond the formal scope, the union maintains continuous engagement in monitoring the demands of workers employed at ArcelorMittal, providing legal support, mediation, and interventions when discrepancies arise between internal practices and the provisions of applicable labor instruments. The organization also participates in internal monitoring committees, regional forums, and accident-prevention initiatives, reinforcing the importance of industrial safety management systems aligned with the requirements of the steel industry.

In this context, the Metalworkers' Union of the Southern Fluminense Region is consolidated as a relevant institutional actor in its relationship with ArcelorMittal, contributing to stable labor relations, the continuous improvement of working conditions, and the strengthening of social, environmental, and labor governance practices within the industrial environment of the region.

No problems were identified.

Stakeholder Academics – SENAI (National Industrial Apprenticeship Service) – The SENAI unit in Resende operates as one of the main professional and technological training institutions in the Southern Fluminense region, providing technical education aligned with the industrial demands of the area. Its infrastructure includes laboratories in automation, metalworking, welding, electrotechnics, and occupational safety, as well as programs in industrial apprenticeship and continuous professional qualification. The institution plays a strategic role in developing workforce competencies consistent with the productive requirements of local industries, contributing directly to enhancing the technical capacity of regional labor.

The relationship between SENAI Resende and ArcelorMittal is characterized by institutional cooperation focused on the training, upskilling, and certification of workers involved in industrial operations. This partnership includes the development of specialized courses, safety training, improvement programs related to metallurgical processes, industrial apprenticeship opportunities for young workers, and initiatives aimed at strengthening critical competencies required in the steelmaking and metal-mechanical sectors. The institution also supports training needs related to automation technologies, equipment maintenance, and operational activities, helping elevate the qualification standards required by the company.

Through this collaboration, SENAI maintains a relevant position within ArcelorMittal's regional production ecosystem, supporting the development of professionals capable of meeting the company's technical, regulatory, and operational requirements, while reinforcing safety practices and industrial excellence. It is, therefore, a structured, continuous relationship oriented toward building essential competencies for the performance of local steelmaking operations.

No problems were identified.

Stakeholder – Civil society organizations – The Integrated Center for Animal Collection, Assistance, and Control (CIRAC), operating in the region of Barra Mansa and neighboring municipalities, functions as a public institution dedicated to the management, control,

and protection of animals in both urban and rural contexts. Its operational structure encompasses activities related to the collection, screening, handling, basic care, and appropriate allocation of rescued animals, particularly those identified in situations of mistreatment, abandonment, sanitary risk, or irregular maintenance in urban areas. The institution plays a relevant role in supporting municipal policies on public health, animal welfare, and population control.

CIRAC's operations include enforcement actions conducted in cooperation with municipal and state authorities, investigation of complaints, removal of animals kept under inadequate conditions, zoonosis control, and the referral of specific cases to competent environmental agencies. Among its primary responsibilities are interventions in properties or urban areas where the maintenance of large animals or domestic livestock occurs in noncompliance with sanitary, urban, or environmental regulations, as well as support for neutering initiatives and vaccination campaigns for companion animals in partnership with the local government.

The institution also serves as a regional coordination point for public policies related to animal protection, maintaining direct interface with city administrations, sanitary surveillance services, zoonosis control centers, and environmental bodies. This integrated approach contributes to mitigating risks to public health, preventing incidents involving free-roaming animals, and promoting responsible animal stewardship. In addition, CIRAC carries out educational activities by providing guidance to the population on responsible guardianship, applicable legislation, and proper animal-handling procedures.

In this context, CIRAC consolidates itself as a structuring agent for public animal-control policies in the region, advancing continuous actions in enforcement, sheltering, and prevention, with a focus on animal protection, community safety, and the maintenance of adequate sanitary conditions in the municipalities within its operational scope.

No problems were identified.

Observation: All stakeholders and ArcelorMittal communicate through appropriate channels. See details of the forms of communication described in Principles 7, 8 and 9.

Interviews with stakeholder – Direct employees and service providers

Number of employees and contractors	Resende
	Number of employees: 708 (638 Men / 70 Women)
	Number of contractors: 443 (399 Men / 44 Women)
	Barra Mansa
	Number of employees: 473 (423 Men / 50 Women)
	Number of contractors: 287 (227Men / 60 Women)
	Total: 1911 – workers (1687 Men / 224 Women)

Interviews with stakeholder – Direct employees and service providers

Twenty-five (25) employees and contractors were interviewed, distributed as follows:

17 employees hired directly by ArcelorMittal who work full time.

8 service provider employees hired by ArcelorMittal. 8 workers from these companies were interviewed.

The selection and sampling for conducting interviews with direct employees was defined as 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.

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. Conduct worker interviews of the ResponsibleSteel Assurance Manual (Version 2.2 – Page 52 – Table 4)

For surveillance audits

Individual and group interviews: 25

When the scope of certification and audit remains unchanged, the time required for surveillance audits is half the time spent on the initial certification audit or recertification audit. Thus, the sampling for interviews will also be half

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 conducted 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.

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.

Positive comments

- Payment of wages and benefits
- Quality of food
- Transportation
- Availability of health and safety equipment
- Relationship with managers
- Profit sharing
- Health service
- Possibility of participating in internal health and safety programs and improving processes

No complaints made by workers

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 favorable 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)	3	2	0	0	0
Criterion 2.2: Responsible Sourcing (5)	5	0	0	0	0
Criterion 2.3: Legal compliance and signatory obligations (6)	6	0	0	0	0
Criterion 2.4: Anti-Corruption and Transparency (8)	8	0	0	0	0
Criterion 2.5: Competence and awareness (5)	5	1	0	0	0
Principle 3. Responsible Sourcing of Input Materials					
Criterion 3.1: Commit to responsible sourcing (18)	NA	NA	NA	NA	NA

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
Criterion 3.2: Know your upstream supply chains (10)	NA	NA	NA	NA	NA
Criterion 3.3: Understand supplier ESG performance (15)	NA	NA	NA	NA	NA
Criterion 3.4: Strengthen and account for responsible sourcing (23)	NA	NA	NA	NA	NA
Criterion 3.5: Report publicly on responsible sourcing (11)	NA	NA	NA	NA	NA
Criterion 3.6: Commit to responsible sourcing and incorporate it in key functions and processes. (15)	NA	NA	NA	NA	NA
Criterion 3.7: Know your upstream scrap supply chain (8)	NA	NA	NA	NA	NA
Criterion 3.8: Understand supplier ESG performance and promote improvement (12)	NA	NA	NA	NA	NA
Criterion 3.9: Strengthen and account for responsible sourcing (1)	NA	NA	NA	NA	NA
Criterion 3.10: Report publicly on responsible sourcing (16)	NA	NA	NA	NA	NA
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)	11	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)	5	3	0	0	0
Criterion 5.5: Safe and healthy workplaces (5)	3	1	0	0	1
Criterion 5.6: OH&S performance (2)	2	0	0	0	0
Criterion 5.7: Emergency preparedness and response (6)	6	0	0	0	0
Principle 6. Labour Rights					
Criterion 6.1: Child and juvenile labour (9)	9	0	0	0	0

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
Criterion 6.2: Forced or compulsory labour (7)	7	0	0	0	0
Criterion 6.3: Non-discrimination (9)	8	0	0	0	1
Criterion 6.4: Association & collective bargaining (12)	6	0	0	0	6
Criterion 6.5: Disciplinary practices (5)	4	0	0	0	1
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)	9	0	0	0	2
Criterion 6.9: Working time (7)	5	2	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)	5	0	0	0	0
Criterion 7.2: Security practice (9)	6	0	0	0	3
Criterion 7.3: Conflict-affected and high-risk areas (5)	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
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)	5	0	2	0	0
Criterion 10.2: Corporate Climate-Related Financial Disclosure TCFD (2)	2	0	0	0	0

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
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)	7	0	0	0	0
Criterion 11.2: Emissions to air (8)	8	0	0	0	0
Criterion 11.3: Spills and leakage (9)	8	1	0	0	0
Criterion 11.4: Waste, by-product and production residue management (11)	10	1	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 (25)	17	0	0	0	8
	Conform	OFI	Minor NC	Major NC	Exclusion
Total (363)	280	12	2	0	64

* 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

Principle 3. Responsible Sourcing of Input Materials – ArcelorMittal defined the non-application of the requirement in this audit (Initial 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 does not provide accommodation for its own third-party workers.

Principle 6.4.2 – Not applicable for ArcelorMittal as national legislation does not restrict workers' organizations and does not obstruct alternative legal means for workers to freely associate.

Principle 6.4.5 – Requirement not applicable, as ArcelorMittal Sul Fluminense does not use recruitment agencies to hire workers.

Principle 6.8.6 – ArcelorMittal does not provide accommodation.

Requirement 7.2.2 – Does not apply because the site is not located in a conflict area, is not subject to terrorist attacks, or has assets that are under constant threat from marginalized groups.

Principle 7.3.1 a-e – The company does not work in risky or high-risk areas.

Principle 7.3.2 a-b – Requirement considered Not Applicable, because the site is not located in a terrorist risk, because it is not located in permanent risk and does not have permanent risks due to the action of marginal groups. This requirement refers to installations in conflict 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 9.2 – Does not apply, as there are no Indigenous peoples in the vicinity of the site.

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 unit will seek, for the time being, only the ResponsibleSteel certificate for the site.

Principle 10.6.1 – 10.6.4 – ArcelorMittal's unit will seek, for the time being, only the ResponsibleSteel certificate for the site.

Principle 10.7.3 – ArcelorMittal's unit will seek, for the time being, only the ResponsibleSteel certificate for the site.

Principle 13.1.2 a – The site is not in the World Heritage area.

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 13.1.6 – The Barra Mansa and Resende plants are not located in areas considered to be World Heritage Sites or Ramsar sites, and part of the legal reserve area and marginal protection strip of the Resende plant is part of IUCN III, according to the IBAT Alliance website. However, the environmental protection areas are respected as established by law and there is no planning for expansion in areas adjacent to these protection areas.

Principle 13.1.7a – The site is not found on Ramsar sites.

Principle 13.1.7c – The site is not in the Key Biodiversity Areas.

Principle 13.1.11 – The location of the site was not a matter of controversy.

Strengths

Principle 1

Appropriate engagement and support from senior management and managers with their certifications and compliance with ResponsibleSteel protocol requirements.

Principle 2

Management of legal requirements

Maintenance of a management system certified according to ISO14001:2015

Management of worker training

Principle 5. Occupational Health and Safety – Principle well attended implementation of the Health and Safety System implementation demonstrating strong preventive actions to keep employees and third parties working in a safe and healthy manner.

Positive Point – All workers, fixed and temporary service providers in the event of an accident receive immediate treatment under the "Aberta Saude" health system.

Positive Point – Implementation of the "HSE" Program – For the evaluation of the psychosocial condition of workers.

Principle 6

Workers' knowledge of policies on human rights, child labor, forced labor, and collective bargaining

Compensation and payment of benefits

Principle 7. Human Rights – The principle was well served with a well-developed Integrated Management System and Human Rights Policies, Property Security Plans with more than 700 well-structured security cameras for monitoring assets and ensuring worker safety.

Positive Point: Monitoring of individual security guard documentation in the "Power Apps" computerized system.

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 Participatory Social Diagnosis report.

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 – Implementation of the Participatory Social Diagnosis report

Principle 10

Principle well attended with a mature Integrated Management System and presentation of strategic data to demonstrate commitment to the Paris Agreement agenda.

Target to reduce its CO2 emissions by 10% by 2030 and to become carbon neutral by 2050.

Principle 11

Principle well attended with ISO14001 certification demonstrating a very mature Integrated Management System and the use of high-tech equipment.

Reduction in waste sent to landfills

Operational sustainability through waste commercialization

Projects to increase the amount of waste sent for co-processing and its transformation into other products and applications.

Principle 12. Water Stewardship – Principle well attended with certification in ISO14001 demonstrating a very mature Integrated Management System and the use of high-tech equipment.

Positive Point – Basin Predictability Study in conjunction with the University of Juiz de Fora

Positive Point – High water recycling rate, close to 98%.

Principle 13. Biodiversity – Updating the Biodiversity Plan and monitoring potential impacts of the company's operations.

Areas for improvement

During the audit, a few areas were identified that require the attention of the sites and 02 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:

Principle 2.1.2a

OFI: Identified opportunity for improvement regarding the appropriate definition of corrective actions in the management system so that planned actions can be more assertive and mitigate their potential recurrence.

Principle 2.1.2a

OFI: Identified opportunity for improvement regarding the definitions of operational controls established in its assessments of environmental aspects and impacts, so that these controls can cover more operational activities and actions, avoiding the inclusion of emergency plans as measures to mitigate and prevent significant environmental impacts.

Principle 2.5.5

OFI: Identified opportunity for improvement in verifying the effectiveness of training based on management system performance indicators

Principle 5.4.3 a and c

OFI: Identified an opportunity for improvement in the definition of the minimum criteria for compensatory life insurance coverage for work-related injuries or illnesses for contracted companies, seeking the best similarity with the presented standard (5.4.3.1- Life insurance policy).

Principle 5.4.4.c

OFI: Identified an opportunity for improvement in monitoring the payment of compensation for work-related injuries, illnesses or death and how they were handled by contracted companies until the completion of the compensation payment process

Principle 5.5.2

OFI: The opportunity for improvement in the compliance table regarding legal requirements (Brazilian Regulatory Standard 24) has been identified, specifically in demonstrating, beyond meeting the minimum necessary requirements, the positioning of sanitary facilities at workstations to guarantee accessibility for workers (especially women).

Principle 6.9.1a

OFI: Identified opportunity for improvement so that, in addition to publicizing its commitment to the health of its workers in its policies, it maintains specific and clear procedures on the effective management of fatigue, which is essential for determining workers' working hours, shift patterns, and days off.

Principle 6.9.1c

OFI: Identified opportunity for improvement so that, in addition to publicizing its commitment to the health of its workers in its policies, it maintains specific and clear procedures that demonstrate that workers are entitled to adequate meal and rest breaks, thereby demonstrating the effectiveness of fatigue management processes.

Principle 8.1.5

OFI - An opportunity for improvement was identified in updating the workflow for handling stakeholder feedback, ensuring that all phases are completed (including objective evidence) before the status is marked as closed in the "Monday" system.

Principle 11.3.2a

OFI: Define criteria for materiality, impacts, and appropriate communication when spills and leaks occur

Principle 11.4.1c

OFI: Assess the trend toward achieving the zero-landfill target

Principle 10.1.4

Minor non-compliance - Requirement changed to Minor Non-Conformity during Technical Review, considering that the Climate Action Report was published 4.5 years ago (July 2021) and may no longer reflect the current status of ArcelorMittal's decarbonization projects, including the following statement: "ArcelorMittal stated in

mid-2025 that it cannot proceed with all planned decarbonization projects and that it is unlikely to meet its published targets. Separately, a complaint from Opportunity Green was filed against ArcelorMittal with the OECD in December 2025."

Principle 10.1.5

Minor non-compliance - Requirement changed to Minor Non-Conformity during Technical Review, considering that the Climate Action Report was published 4.5 years ago (July 2021) and may no longer reflect the current status of ArcelorMittal's decarbonization projects, including the following statement: "ArcelorMittal stated in mid-2025 that it cannot proceed with all planned decarbonization projects and that it is unlikely to meet its published targets. Separately, a complaint from Opportunity Green was filed against ArcelorMittal with the OECD in December 2025."

Assurance Panel declaration

In line with the ResponsibleSteel Assurance Manual, three members of the Assurance Panel reviewed the full audit report for ArcelorMittal Brasil S.A., Sul Fluminense site, 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 Brasil S.A., Sul Fluminense site.

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 11 October 2024.

More information on the audit process and the role of the Assurance Panel can be found in the [ResponsibleSteel Assurance Manual](#).