

# ResponsibleSteel™ Certified Site



DNV - C870313

Presented to

## ARCELORMITTAL BRASIL S.A.

### SITE NAME AND ADDRESS

ArcelorMittal Vega  
BR 280 KM 11 – Morro Grande  
São Francisco do Sul – SC  
89240-000  
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 V2.1.1

### ISSUE DATE

10 March 2026

### EXPIRY DATE

09 March 2029

### NEXT SCHEDULED AUDIT

June 2027

### CERTIFIED SINCE

10 March 2023

### CERTIFICATION SCOPE

Design and manufacturing of pickled, cold rolled and galvanized steel coils, hot steel steel laminated coils, steel plates with pure zinc coating, Galvallya, coated product produced in the Galvanization line 2, and aluminium-silicon coated boron steel.

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 Service Line Technical Manager  
Supply Chain Assurance

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](http://www.responsiblesteel.org)

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



# ResponsibleSteel™ Certified Site



DNV - C870313

Annex

## ARCELORMITTAL BRASIL S.A.

### SITES AND FACILITIES COVERED BY THE CERTIFICATE

ArcelorMittal Vega  
BR 280 KM 11 – Morro Grande  
São Francisco do Sul – SC  
89240-000  
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](http://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 Brazil S.A. – Vega site. The full version of the audit report is in the possession of the member company and the audited sites.

## Audit overview

<b>Member name</b>	ArcelorMittal Brazil S.A.
<b>Audited entity name</b>	ArcelorMittal Brazil S.A. – Vega site
<b>Number of sites</b> <b>Names &amp; location</b>	ArcelorMittal Brazil S.A. – Vega site São Francisco do Sul (SC), 45 km from Joinville, with road access via BR-280.
<b>Certification scope</b>	<p>Design and Manufacturing of Pickled, Cold Rolled and Galvanized steel coils</p> <p>HOT STEEL LAMINATED COILS: From the stripping of hot rolled coils. They are produced in the pickling line when it is not coupled with the cold strip laminator. The material can be supplied with or without oil.</p> <p>COLD LAMINATED COILS: The cold rolled material is obtained by the box annealing process from the Full-Hard coil, promoting the recovery and recrystallization of the product. After this heat treatment, the material passes through the hardening laminator to adjust the shape, mechanical property, and surface quality. The material can be supplied with or without oil, as required by the customer "COATED GALVANIZED COILS:</p> <p>EXTRAGAL (GI): Steel plates with pure zinc coating. Coating weights between 40 and 235 g/m<sup>2</sup> per face (5.6 to 33 µm). Not exposed (GI-X): The only coated product that can be produced in the two Galvanization lines (1 and 2). Benefits: high resistance to corrosion. The crystalline structure is not visible to the naked eye. The high quality of the surface leads to a finished paint</p>

	<p>appearance, meeting the most stringent requirements in the industry automotive for exposed body parts.</p> <p>GALVALLIA (GA): Coating weights between 40 and 75 g/m<sup>2</sup> per face (5.6 to 10.5 µm).</p> <p>GALVALUME (GL): Coated product produced in the Galvanization line 2. Steel sheets with 55% aluminum, 43.5% zinc and 1.5% silicon coating. Coating weights between (34 to 100g/m<sup>2</sup>) per face (10 to 26 µm).</p> <p>ALUSI® (AS): Coated product produced in Galvanization line 2. Obtained by the hot-dip process of the plate in a bath composed of 90% aluminum and 10% silicon. Coating weights between 34 to 100 g / m<sup>2</sup> per face (12 to 33 µm).</p> <p>USIBOR®: Aluminium-silicon coated boron steel. Coating thickness: 34 to 100 g / m<sup>2</sup> per face (12 to 33 µm).</p>
<b>Standard version audited against</b>	ResponsibleSteel Standard V2.1.1 – Certified Site
<b>Audit type and outcome</b>	Recertification Audit
<b>Certification body</b>	DNV BUSINESS ASSURANCE AVALIAÇÕES E CERTIFICAÇÕES BRASIL LTDA
<b>Audit dates</b>	<p>Stage 1 = 5 days</p> <p>Stage 2 = December 15, 2025 to December 19, 2025</p>
<b>Number of auditors and audit days</b>	<p>03 auditors</p> <p>Stage 1 = 5 days</p> <p>Stage 2 = December 15, 2025 to December 19, 2025 – 12 days (on site)</p> <p>Planning/post-audit and reporting = 6 days</p>
<b>Lead auditor declaration</b>	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

	<p>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>
<b>Next audit type and date</b>	<p>Surveillance Audit, June 2027</p> <p>Recommended planning for next audit in Mar 2027</p>

# Table of Contents

Introduction .....6

Site information.....8

Stakeholder engagement.....10

Summary of audit findings.....16

ResponsibleSteel Secretariat Conclusion.....25

# 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

<b>Country and town</b>	Brazil, São Francisco do Sul, Santa Catarina
<b>Activities and products</b>	<p>Products:</p> <p><b>HOT STEEL LAMINATED COILS:</b> From the stripping of hot rolled coils. They are produced in the pickling line when it is not coupled with the cold strip laminator. The material can be supplied with or without oil.</p> <p><b>COLD LAMINATED COILS:</b> The cold rolled material is obtained by the box annealing process from the Full-Hard coil, promoting the recovery and recrystallization of the product. After this heat treatment, the material passes through the hardening laminator to adjust the shape, mechanical property, and surface quality. The material can be supplied with or without oil, as required by the customer "<b>COATED GALVANIZED COILS:</b></p> <p><b>EXTRAGAL (GI):</b> Steel plates with pure zinc coating. Coating weights between 40 and 235 g/m<sup>2</sup> per face (5.6 to 33 μm). Not exposed (<b>GI-X</b>): The only coated product that can be produced in the two Galvanization lines (1 and 2). Benefits: high resistance to corrosion. The crystalline structure is not visible to the naked eye. The high quality of the surface leads to a finished paint appearance, meeting the most stringent requirements in the industry automotive for exposed body parts.</p> <p><b>GALVALLIA (GA):</b> Coating weights between 40 and 75 g/m<sup>2</sup> per face (5.6 to 10.5 μm).</p> <p><b>GALVALUME (GL):</b> Coated product produced in the Galvanization line 2. Steel sheets with 55% aluminum, 43.5% zinc and 1.5% silicon coating. Coating weights between (34 to 100g/m<sup>2</sup>) per face (10 to 26 μm).</p> <p><b>ALUSI® (AS):</b> Coated product produced in Galvanization line 2. Obtained by the hot-dip process of the plate in a bath composed of 90% aluminum and 10% silicon. Coating weights between 34 to 100 g / m<sup>2</sup> per face (12 to 33 μm).</p>

	<p>USIBOR ®: Aluminium-silicon coated boron steel. Coating thickness: 34 to 100 g / m<sup>2</sup> per face (12 to 33 µm).</p> <p>Support and management processes of the site:</p> <p>Facilities</p> <p>Health and safety (including medical service)</p> <p>Environmenta</p> <p>Maintenance</p> <p>Administrative activities</p> <p>Human Resources</p> <p>Community relationship</p> <p>Website ArcelorMittal - <a href="https://www.arcelormittal.com.br/">https://www.arcelormittal.com.br/</a></p>
<b>Year site opened</b>	Vega unit began operations in 2003, as a result of an initial investment of US\$ 420 million
<b>Major extensions and / or refurbishments and year(s) when these occurred</b>	<p>Currently, it has already conducted two major expansions and is preparing for a third investment.</p> <p>In 2010, the Galvanization 2 line was inaugurated, with an investment of US\$ 76 million.</p> <p>In 2015, it invested US\$32 million in line adjustments to diversify the product portfolio and increase capacity.</p> <p>In 2021, work resumed on the largest expansion project in its history, the CMC Project (Cold Mill Complex), an investment of US\$ 350 million for the production of a new continuous galvanizing and annealing line. The Cold Mill Complex system will allow the combined processing of cold-rolled and coated steels and increase the product portfolio for the market. The completion of the work is scheduled for the third quarter of 2023.</p> <p>In 2024, completion of the Expansion Project (CMC), with the start of operation of the third galvanizing and continuous annealing line (Combi line system) scheduled for the 1st half of 2024. The system ensures greater optimization in the pickling and cold rolling lines, allowing the production line to act and adapt according to market demands. The production volume will increase by 0.6 million tons of steel per year.</p> <p>See the history of the ArcelorMittal Group at the link below: <a href="https://100anos.arcelormittal.com.br/linha-do-tempo/">https://100anos.arcelormittal.com.br/linha-do-tempo/</a></p>
<b>Annual production</b>	2 million tonnes of steel per year

<b>Number of employees and contractors</b>	Direct workers: 780 (Male: 643 / Female: 137) Service providers: 526 (Male: 437 / Female: 89) Total of workers (Direct and Service providers): 1306 (Male: 1080/ Female: 226)
<b>Carbon reduction target</b>	ArcelorMittal 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.
<b>Further environmental and social information</b>	<a href="https://brasil.arcelormittal.com/sala-imprensa/publicacoes-relatorios/brasil/sustainability-report-2021">https://brasil.arcelormittal.com/sala-imprensa/publicacoes-relatorios/brasil/sustainability-report-2021</a> <a href="https://brasil.arcelormittal.com/en/sustainability">https://brasil.arcelormittal.com/en/sustainability</a>

## 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.

The completed list of stakeholders was submitted to ResponsibleSteel beforehand after phase 1.

According to the document Audit-planning-and-preparation-templates-version-2.0, ArcelorMittal Vega identified 27 relevant stakeholders, 4 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 specialised translation team.

The following stakeholders were selected for the Recertification audit:

*National or local government authorities: São Francisco do Sul Environment Secretariat*

*Civil society organisations: Rede ao Mar*

*Academics: FIESC/SESI SENAI – Federation of Industries of Santa Catarina*

*Labour unions: Metalworkers' Union of Araquari and São Francisco do Sul*

### Interviews with stakeholders (2025)

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;

#### **National or local government authorities: São Francisco do Sul Environment Secretariat**

The Municipal Department of the Environment of São Francisco do Sul is the public administration body responsible for planning, coordinating, implementing, and overseeing environmental policies at the municipal level, acting in alignment with federal, state, and local environmental legislation. Its activities are focused on the protection, conservation, and restoration of natural resources, as well as on the control and monitoring of potentially polluting activities and the prevention of environmental impacts resulting from land use and occupation. The Department is responsible for developing and implementing environmental education programs, promoting public awareness regarding environmental preservation, and providing technical support for environmental licensing and regularization processes of local projects and activities. In addition, it performs environmental enforcement duties, issues technical opinions, and engages in institutional coordination with municipal councils and state and federal environmental agencies, with the objective of strengthening environmental governance and promoting the sustainable development of São Francisco do Sul.

*No problems were identified.*

#### **Civil society organizations: Rede ao Mar**

The Rede do Mar NGO, operating in São Francisco do Sul, is a civil society organization dedicated to promoting the conservation of marine and coastal ecosystems, strengthening environmental education, and encouraging sustainable development in the region. Its activities are particularly focused on coastal areas and the Babitonga Bay, integrating environmental, social, and cultural aspects related to the marine environment and coastal communities.

The organization develops and implements socio-environmental projects aimed at biodiversity conservation, the responsible use of natural resources, and raising public awareness of the importance of protecting marine and coastal environments. Its main areas of action include environmental education initiatives, community mobilization, the

training of multipliers, support for local initiatives, and the promotion of social engagement in environmental governance.

Rede do Mar also works in collaboration with public authorities, educational institutions, research centers, companies, and other civil society organizations, contributing to the development of collaborative solutions and to the strengthening of sustainable policies and practices. Through this integrated approach, the organization seeks to promote environmental conservation aligned with social development and the appreciation of local knowledge, contributing to the sustainability of São Francisco do Sul and its coastal region.

*No problems were identified.*

### **Academics: FIESC/SESI SENAI – Federation of Industries of Santa Catarina**

The FIESC / SESI / SENAI of São Francisco do Sul is part of the Federation of Industries of the State of Santa Catarina system and operates as an important institutional hub supporting the industrial, economic, and social development of the municipality and the Northern region of the state. The integrated activities of these entities are aimed at strengthening industrial competitiveness, promoting workforce qualification, and contributing to the improvement of quality of life for workers and the local community.

Through FIESC, actions are carried out to provide institutional representation for industry, foster dialogue with public authorities, and promote a business environment conducive to innovation, growth, and sustainable development. SESI focuses on health promotion, occupational safety, basic education, and social responsibility initiatives, offering programs and services aimed at preventing occupational risks, enhancing worker well-being, and supporting social development. SENAI, in turn, is responsible for professional and technological education, providing initial training, qualification, advanced training, and technical education courses, as well as services to support productivity, innovation, and industrial development.

At the São Francisco do Sul unit, these activities are aligned with local economic and productive demands, with particular emphasis on the industrial, logistics, and port-related sectors, thereby contributing in an integrated manner to the development of skilled professionals, the strengthening of companies, and the sustainable socioeconomic development of the municipality and its area of influence.

ArcelorMittal has a broad relationship with SESI/SENAI, ranging from sponsorships, training and education initiatives, health, etc.). The relationship has been in place for almost 20 years, since the company established itself in the region and faced the challenge of hiring specialized labor. At the time, support was provided in hiring qualified personnel. Many of the employees at the time were from Joinville/SC (a neighboring city).

SESI/SENAI understands that safety is a value/premise for ArcelorMittal.

ArcelorMittal reported genuine interest. There are no issues in the relationship.

Examples of ArcelorMittal's effective participation:

1) Technical sustainability program:

A way to develop the population of São Francisco do Sul/SC – Partnership established for the development of a technical course in electromechanics (entry premise = people from São Francisco do Sul). The program has been running for over 10 years. As young people graduate, ArcelorMittal hires them as needed. Today, there is no longer a dependence on labor from Joinville.

2) Technical sustainability program – Junior – An advancement of the aforementioned program. The objective is to train young people who are in situations of social vulnerability. More sensitive/critical issues are monitored by ArcelorMittal. It is reported that ArcelorMittal has an effective involvement in the projects, from the opening of the classes, throughout the courses, to the graduation of the students.

3) Industrial apprenticeship program – 14 to 24 years old – Young apprentices.

4) Social initiatives – Report on the disposal of workers' uniforms – "Retalhos do Bem" (Good Scraps) program – ArcelorMittal donates these uniforms to make clothing for children (hospitals, shelters).

5) Robotics Project – High-achieving young people are invited to participate in robotics competitions. 7 state awards recently.

*No problems were identified.*

### **Labour unions: Metalworkers' Union of Araquari and São Francisco do Sul**

The Metalworkers' Union of Araquari is a trade union entity representing workers in the metalworking and metal-mechanical sectors, with activities focused on defending the labor, social, and economic rights of the category at the municipal and regional levels. The institution plays a strategic role in mediating labor relations, actively participating in collective bargaining processes, including the negotiation, renewal, and monitoring of collective labor agreements and conventions, as well as overseeing compliance with labor legislation, occupational health and safety regulations, and other legal provisions applicable to the industrial sector. In carrying out its responsibilities, the Union provides formal representation for the category before companies, federations, public authorities, and administrative and judicial bodies, fostering social dialogue and seeking balanced solutions to labor disputes. It develops technical and legal guidance initiatives for workers, supports actions aimed at improving working conditions, preventing occupational accidents and diseases, and promoting quality of life in the workplace. Additionally, the Union participates in institutional debates and forums on industrial development, professional qualification, and public policies related to employment and income generation, thereby contributing to the strengthening of the metalworking workforce and to the sustainable socioeconomic development of Araquari and the surrounding region.

Good relationship with companies in the region.

Major challenges – Polarization of Brazil regarding politics, fake news created by artificial intelligence, steel export tariffs to the USA (fear of business losses and mass layoffs).

Communication channels: WhatsApp, email address.

The union has free access to ArcelorMittal's premises.

Access for workers is adequate.

The union is unaware of any resignation requests at ArcelorMittal, due to the positive work environment.

Low turnover at ArcelorMittal.

Relevant changes are reported to the union.

The collective agreement is seen as a barometer of the company's relationship with its employees. Approved by 75% of workers in the last ArcelorMittal vote.

Workers like the shift work model (4x4).

Recent approval of a food voucher of R\$ 850.00.

Reports about the new clinical centers that ArcelorMittal has installed in the region, with plans covering the workers' family members.

Manifestations from workers and the union are received appropriately by ArcelorMittal.

There are no points of concern regarding ArcelorMittal's outsourced workers. They use the same cafeteria and the same means of transportation

*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

<b>Number of employees and contractors</b>	Direct workers: 780 (Male: 643 / Female: 137) Service providers: 526 (Male: 437 / Female: 89) Total of workers (Direct and Service providers): 1306 (Male: 1080/ Female: 226)
--	---

#### Interviews with stakeholder – Direct employees and service providers

Thirty-nine (39) employees and contractors were interviewed, distributed as follows:

25 employees hired directly by ArcelorMittal who work full-time.

14 service provider employees hired by ArcelorMittal. 7 male and 7 female employees from those companies were interviewed.

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

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

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

Conform requirement 3.2.3.5. personnel and worker interviews of the ResponsibleSteel Assurance Manual (Page 52 – Table 4)

Number of workers: 1176–1550 (For Recertification)

Workers to be interviewed individually and in groups: 35

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 labor 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
- Ease of communication and possibility of registering suggestions for improvement

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

<b>Conform</b>	Conformity, the requirement is fulfilled.
<b>Opportunity for improvement (OFI)</b>	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.
<b>Minor non-conformity (NC)</b>	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.
<b>Major non-conformity (NC)</b>	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.
<b>Exclusion</b>	The requirement is either <b>not applicable</b> : excluded from the audit since it is not applicable to the sites; or <b>not rated</b> : 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
<b>Principle 1. Corporate Leadership</b>					
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
<b>Principle 2. Social, Environmental and Governance Management Systems</b>					
Criterion 2.1: Management System (5)	4	1	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	0	0	0	0
<b>Principle 3. Responsible Sourcing of Input Materials</b>					
Criterion 3.1: Commit to responsible sourcing (18)	NA	NA	NA	NA	NA
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

Principles and criteria (# of requirements)	Conform	OFl	Minor NC	Major NC	Exclusion
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
<b>Principle 4. Decommissioning and closure</b>					
Criterion 4.1: Decommissioning and closure (14)	0	0	0	0	14
<b>Principle 5. Occupational Health &amp; Safety</b>					
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)	8	0	0	0	0
Criterion 5.5: Safe and healthy workplaces (5)	4	0	0	0	1
Criterion 5.6: OH&S performance (2)	2	0	0	0	0
Criterion 5.7: Emergency preparedness and response (6)	6	0	0	0	0
<b>Principle 6. Labour Rights</b>					
Criterion 6.1: Child and juvenile labour (9)	9	0	0	0	0
Criterion 6.2: Forced or compulsory labour (7)	7	0	0	0	0
Criterion 6.3: Non-discrimination (9)	9	0	0	0	0
Criterion 6.4: Association & collective bargaining (12)	6	0	0	0	6
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	0	0	0	0
Criterion 6.10: Worker well-being (2)	2	0	0	0	0
<b>Principle 7. Human Rights</b>					
Criterion 7.1: Human rights due diligence (5)	5	0	0	0	0

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
Criterion 7.2: Security practice (9)	8	1	0	0	0
Criterion 7.3: Conflict-affected and high-risk areas (5)	0	0	0	0	5
<b>Principle 8. Stakeholder engagement and communication</b>					
Criterion 8.1: Stakeholder engagement (10)	10	0	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
<b>Principle 9. Local Communities</b>					
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
<b>Principle 10. Climate Change and GHG emissions</b>					
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
Criterion 10.3: Determination of GHG emissions for the purpose of site level GHG emissions reduction targets and planning (4)	3	0	0	0	1
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

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
<b>Principle 11. Noise, emissions, effluents and waste</b>					
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
<b>Principle 12. Water Stewardship</b>					
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)	4	0	0	0	2
Criterion 12.4 Managing water issues (8)	8	0	0	0	0
<b>Principle 13: Biodiversity</b>					
Criterion 13.1: Biodiversity commitment and management (25)	15	0	0	0	9
	Conform	OFI	Minor NC	Major NC	Exclusion
<b>Total (368)</b>	<b>300</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>64</b>

\* 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 – Site does not have accommodation.

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

Principle 6.4.5 – ArcelorMittal does not hire through recruitment agencies.

Principle 6.8.6 – ArcelorMittal does not provide accommodation.

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

Principle 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 7.3.2 – Does not apply, since it is forbidden to trade on sites listed in the blocked list provided by the group.

Principle 9.3 – Does not apply, as the area of influence of the site is not in a World Heritage area.

Principle 9.4 – Does not apply, as there is no need for physical or economic displacement of the communities. There are no plans for expansion and, if there is, the site has extensive non-industrialised areas of its own.

Principle 10.3.4 – As a processing plant, ArcelorMittal Vega does not produce crude steel.

Principle 10.4 – Does not apply as the unit is undergoing audits to certify the site and not the product.

Principle 10.6 – Does not apply as the unit is undergoing audits for site certification and not product certification.

Principle 10.7.2 – Does not apply as the site is undergoing audits for site certification and not product certification.

Principle 10.7.3 – Does not apply as the site is undergoing audits for site certification and not product certification.

Principle 12.3.2 ArcelorMittal has demonstrated that there is no commercial user within the Site's area of influence.

Principle 12.3.3 ArcelorMittal has demonstrated that there is no commercial user within the Site's area of influence.

Principle 13.1.2 a – Does not apply as the site is not part of World Heritage Sites, IUCN Protected Area Management Categories or areas protected by local legislation, Indigenous and community protected areas, Ramsar Sites, Key Biodiversity Areas (KBAs).

Principle 13.1.2 c – The site is not found in Indigenous Zones and Community Conserved Areas (ICCAs).

Principle 13.1.2 d – The site is not found on Ramsar sites.

Principle 13.1.2 e – The site does not have Key Biodiversity Areas (KBA). Only permanent preservation areas that are preserved according to the relevant legislation.

Principle 13.1.5 – Not applicable because the ADA of the plant is not considered a world heritage site and we are not within the items of the protected areas of categories I to VI of the IUCN.

## Strengths

Principle 1 – Maintenance of annual communication of the Integrated Policy and training on ResponsibleSteel requirements

Publication of signs in areas with ResponsibleSteel principles

Principle 2 – Social, Environmental and Governance Management Systems

Strategic, corporate, and operational risk management system

Supplier risk management

Principle well attended with certifications in ISO9001, ISO14001 and ISO45001 demonstrating a very mature Integrated Management System, in addition to demonstrating well-structured Governance Policies to demonstrate an excellent ethical conduct in the diverse topics covered by Responsible Steel.

Principle 5. Occupational Health and Safety – Principle well attended with ISO45001 certification demonstrating strong preventive actions to keep employees and third parties working in a safe and healthy manner.

Positive Point – Occupational Health and Safety Culture well disseminated among employees and third parties.

Positive Point – New integrated medical center.

Principle 6. Labor Rights – Principle well attended with a well-developed Integrated Management System and well-structured Governance Policies to demonstrate excellent ethical conduct in the various labour rights issues addressed by Responsible Steel.

Principle 7. Human Rights – Principle that is well attended with a mature Integrated Management System and well-structured Governance Policies to demonstrate excellent ethical conduct in the various human rights issues addressed by Responsible Steel.

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 conducted by ArcelorMittal in the engagement of Stakeholders.

Positive Point – Implementation of Participatory Social Diagnosis.

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 – Technical Sustainability and Junior Technical Sustainability programs to support the training of young people from the community

Positive Point – Local Communities are engaged. ARCELORMITTAL's initiative-taking involvement with the Local Communities to understand the needs and expectations as well as the provision of the necessary resources to serve these Local Communities

Principle 10. Climate Change and Greenhouse Gas Emissions – Principle well attended with a mature Integrated Management System and presentation of strategic data to demonstrate the commitment to the Paris Agreement agenda.

Principle 11. Noise, Emissions, Effluents and Waste – Principle well attended with ISO14001 certification demonstrating a very mature Integrated Management System and the use of high-tech equipment.

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.

Principle 13. Biodiversity – Principle well accompanied through a monitoring program and Biodiversity Management Plan, contributing to the excellent conservation of Biodiversity.

Positive Point – Internal programs to preserve the RPPN (Private Natural Heritage Reserve)

## 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 2.1.2b

OFI: Opportunity for improvement regarding the inclusion of Responsible Steel protocol requirements in the internal audit program as they are carried out for ISO standards

### Principle 7.2.3a

OFI: While the site has procedures in place for screening contracted security companies and personnel prior to hiring, the audit found that controls related to verification of security personnel conduct during site access are not formally documented or consistently applied. Strengthening ongoing access control practices could further reduce the risk of security personnel involvement in human rights abuses or illegal practices.

### 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."

# 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 ArcelorMittal Brazil S.A. – Vega 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.