

# ResponsibleSteel™ Certified Site



DNV - C819945

Presented to

## ARCELORMITTAL BRASIL S.A.

### SITE NAME AND ADDRESS

ArcelorMittal Pecém  
CE 155 KM 11  
São Gonçalo do Amarante – CE  
62670-000  
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

28 April 2026

### EXPIRY DATE

27 April 2029

### NEXT SCHEDULED AUDIT

February 2027

### CERTIFIED SINCE

28 April 2026

### CERTIFICATION SCOPE

Integrated production process of steel slabs, incorporating electric power cogeneration, beneficiated co-products, and internal transportation of products to the Port of Pecém. Production of pig iron and co-products, production of coke, sinter, and internal transportation of raw materials, intermediates, utility plant, wastewater treatment, gas plant for O<sub>2</sub>, argon and 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 Business Assurance UK  
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

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



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Annex

## ARCELORMITTAL BRASIL S.A.

### SITES AND FACILITIES COVERED BY THE CERTIFICATE

ArcelorMittal Pecém  
CE 155 KM 11  
São Gonçalo do Amarante – CE  
62670-000  
Brazil

### SUPPORT FUNCTIONS THAT CONTRIBUTED TO THE AUDIT

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

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# Public summary audit report

This is a concise public summary of the audit report for ArcelorMittal Brazil S.A. – Pecém 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. – Pecém site
<b>Number of sites</b> <b>Names &amp; location</b>	ArcelorMittal Brazil S.A. – Pecém site Rodovia CE 155, KM 11, S/N – 62.674-000 – São Gonçalo do Amarante/CE – Brasil
<b>Certification scope</b>	Integrated production process of steel slabs, incorporating electric power cogeneration, beneficiated co-products, and internal transportation of products to the Port of Pecém. Production of pig iron and co-products, production of coke, sinter, and internal transportation of raw materials, intermediates, utility plant, wastewater treatment, gas plant for O <sub>2</sub> , argon and finished products.
<b>Standard version audited against</b>	ResponsibleSteel Standard V2.1.1
<b>Audit type and outcome</b>	Certification Audit
<b>Certification body</b>	DNV BUSINESS ASSURANCE AVALIAÇÕES E CERTIFICAÇÕES BRASIL LTDA
<b>Audit dates</b>	Stage 1 = 6 days – July 07 <sup>th</sup> to 08 <sup>th</sup> Stage 2 = 15 days – August 11 <sup>th</sup> to 15 <sup>th</sup>
<b>Number of auditors and audit days</b>	03 auditors Stage 0 = 4 days (Readiness Assessment: 3 on site + 1 remote) Stage 1 = 6 days Stage 2 = 15 days – August 11 <sup>th</sup> to 15 <sup>th</sup>

	Planning/post-audit and reporting = 8 days
<b>Lead auditor declaration</b>	<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>
<b>Next audit type and date</b>	Surveillance Audit, February 2027

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# Introduction

## About ResponsibleSteel

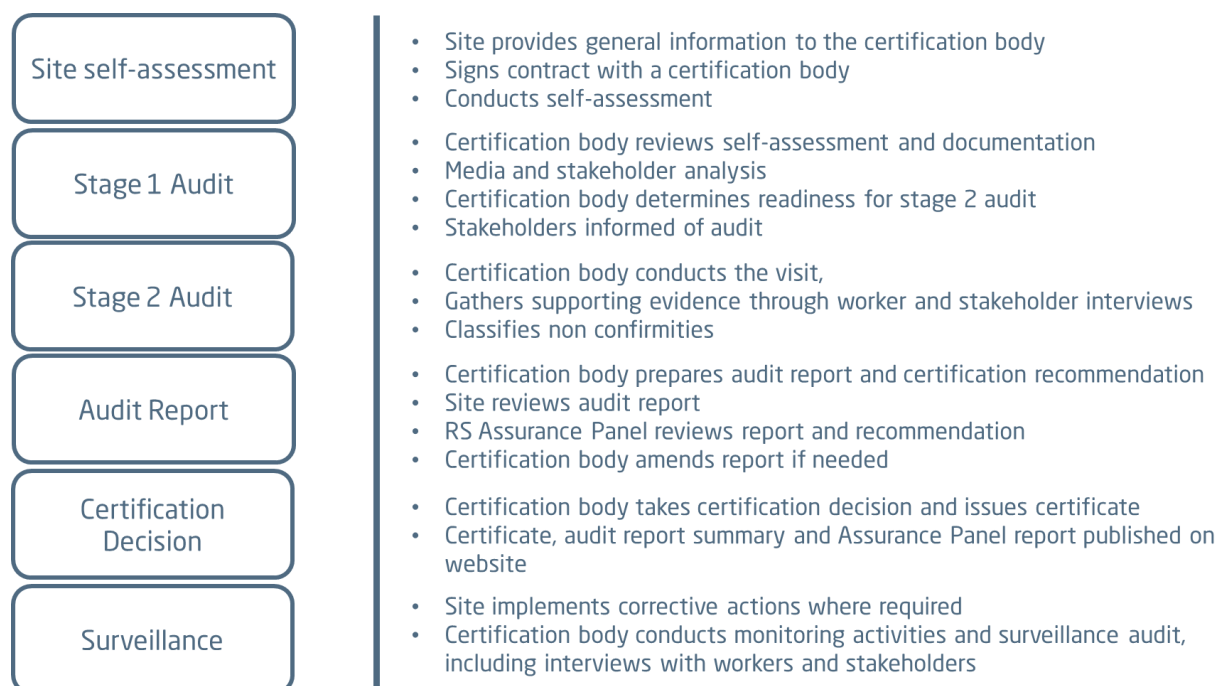
Our mission is to be a driving force in the socially and environmentally responsible production of net-zero steel, globally.

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

<b>Country and town</b>	Brazil, São Gonçalo do Amarante, Ceará
<b>Activities and products</b>	<p>The process begins with the receipt and handling of raw materials, which primarily consist of iron ore, coal, and limestone. These inputs arrive at the plant via rail or maritime transport, after which they are unloaded and stored in designated yards. Internal transportation to the processing units is conducted using high-capacity conveyor belts, ensuring efficiency and continuous flow.</p> <p>In the coke plant, the coal undergoes dry distillation in ovens in an oxygen-free environment. This process produces metallurgical coke, a critical input for the reduction reaction in the blast furnace. The gases released during this stage are captured and energetically reused in other areas of the plant, particularly in the integrated power plant, thereby promoting environmental and energy gains.</p> <p>Next, the sintering process transforms fine particles of ore, coal, and fluxes into an agglomerated mass known as sinter, which possesses granulometric and physicochemical characteristics suitable for feeding the blast furnace. The sinter is produced on heated moving beds, subsequently cooled, fragmented, and screened.</p> <p>The blast furnace constitutes the core of pig iron production. In this stage, sinter and coke are continuously fed into the furnace interior, where they are exposed to elevated temperatures. The chemical reaction between the inputs results in the formation of molten pig iron, which is tapped from the furnace bottom and sent directly to the steelmaking shop.</p> <p>In the steelmaking shop, the pig iron undergoes a series of refining processes. Initially, it is charged into a Basic Oxygen Furnace (BOF), where high-pressure oxygen is blown onto the molten metal to remove impurities such as carbon, silicon, phosphorus, and manganese. Subsequently, the steel proceeds to secondary refining stages, during which temperature control, alloying additions, and final adjustments of the chemical and physical properties of the molten steel are performed.</p> <p>After refining, the steel moves to the continuous casting process, where it is solidified in water-cooled molds, forming steel slabs up to 300 mm thick. These slabs are cut to specified lengths and prepared for shipment, serving clients in the automotive, naval, civil construction, and other industrial sectors.</p> <p>The plant also features an integrated thermal power station responsible for generating electricity from residual gases produced in the coke plant, blast furnace, and steelmaking shop.</p>

	This power station ensures the plant's energy self-sufficiency, with an annual generation exceeding 1,300 GWh, and enables the commercialization of surplus energy in the National Interconnected System (SIN).
<b>Year site opened</b>	The ArcelorMittal Pecém unit, originally established as the Companhia Siderúrgica do Pecém (CSP), officially began operations on June 10, 2016, with the ignition of its blast furnace—marking the start of steel slab production in the state of Ceará, Brazil.
<b>Major extensions and / or refurbishments and year(s) when these occurred</b>	<p>Following its commissioning, the plant underwent a period of operational ramp-up and performance stabilization. In 2023, it successfully reached its nominal production capacity, which stands at 3 million tons of steel slabs per year.</p> <p>In August 2023, ArcelorMittal completed the acquisition of CSP, officially integrating the facility into its global operations under the name ArcelorMittal Pecém. Since the acquisition, the plant has been operating at full capacity, supplying both the domestic market and international customers, particularly in the United States, Europe, and Latin America.</p>
<b>Annual production</b>	3 million tonnes of steel slabs per year
<b>Number of employees and contractors</b>	<p>Direct: Male: 2107 / Female: 527</p> <p>Providers: Male: 3699 / Female: 653</p> <p>Total: 6986 (Male: 5806 / Female: 1180)</p>
<b>Carbon reduction target</b>	ArcelorMittal (corporate level) has committed to reduce CO2 specific scope 1 and 2 emissions by 10% by 2030, with a further ambition to be carbon-neutral by 2050, in line with the Paris Agreement, baseline 2018.
<b>Further environmental and social information</b>	<p>ArcelorMittal Brazil</p> <p><a href="https://brasil.arcelormittal.com">https://brasil.arcelormittal.com</a></p> <p>Sustainability report 2024</p> <p><a href="https://brasil.arcelormittal.com/sala-imprensa/publicacoes-relatorios/brasil/relatorio-de-sustentabilidade-2024">https://brasil.arcelormittal.com/sala-imprensa/publicacoes-relatorios/brasil/relatorio-de-sustentabilidade-2024</a></p> <p>Environment</p> <p><a href="https://brasil.arcelormittal.com/sustentabilidade/meio-ambiente">https://brasil.arcelormittal.com/sustentabilidade/meio-ambiente</a></p> <p>Social</p> <p><a href="https://brasil.arcelormittal.com/sustentabilidade/investimento-social">https://brasil.arcelormittal.com/sustentabilidade/investimento-social</a></p> <p>Health and safety</p>

	<a href="https://brasil.arcelormittal.com/sustentabilidade/saude-seguranca">https://brasil.arcelormittal.com/sustentabilidade/saude-seguranca</a>
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# Stakeholder engagement

Interviews with stakeholders (2025)

**Stakeholder – Civil society organizations – Women of Brazil Group**  
(<https://www.grupomulheresdobrasil.org.br/>)

The Women of Brazil Group, founded in 2013, has established itself as one of the most relevant civil society organizations dedicated to female leadership and social mobilization in the country. Structured as a nonpartisan network, the group operates on the premise that social transformation is achieved through collective action, volunteer engagement, and the development of sustainable initiatives that generate measurable impact.

With more than 130,000 members and 155 chapters distributed across Brazil and abroad, the organization maintains a presence in 21 countries, enabling the articulation of initiatives on both national and international scales. Its governance model is decentralized, organized into thematic committees that address strategic areas such as public policy, health, entrepreneurship, racial equality, the inclusion of refugees and persons with disabilities, and the engagement of young women through the "Girls of Brazil" committee.

Among its flagship programs is the Dona de Mim Fund, a microcredit initiative designed to support women entrepreneurs in situations of socioeconomic vulnerability. The program has already benefited more than three thousand women in 21 states and 168 municipalities, offering financial resources ranging from R\$ 2,000 to R\$ 3,000, along with advisory support to strengthen their businesses.

Another initiative of national relevance is the United for the Vaccine Movement, created to support logistics and accelerate COVID-19 immunization efforts, with a particular focus on underserved states such as Amapá, Maranhão, and Acre. In the area of preventive health, the group coordinates the Women of Brazil Observatory, a technology-driven platform dedicated to monitoring indicators such as HPV vaccination coverage and cervical cancer screening rates, generating strategic data to inform public policies.

Professional training and entrepreneurship development are also central pillars of the organization's work. An example is the Women of Success Pathway, conducted in partnership with Sebrae, which offers training modules, mentorship, and networking opportunities for women seeking to expand their skills and strengthen their market presence.

At the regional level, initiatives in the state of Ceará stand out for combining economic development through handicrafts with public health programs, directly benefiting approximately 1,500 women. In the agricultural sector, the Agribusiness Committee, created in 2021, brings together more than 250 women to promote female leadership in farming, cooperatives, and rural value chains.

Beyond direct project implementation, the Women of Brazil Group maintains institutional commitments to the global sustainable development agenda. In 2020, it formally joined the United Nations Global Compact, aligning its initiatives with the Sustainable Development Goals (SDGs). This commitment reinforces its integration into international networks and its vision of driving structural change through qualified social participation.

The scope, diversity of action areas, and measurable impact of its initiatives position the Women of Brazil Group as a model of structured and effective mobilization. Its strategy combines female leadership, cross-sector collaboration, and territorial expansion, making it a reference in the articulation of volunteerism, social entrepreneurship, and public policies aimed at gender equity and social inclusion.

No problems were identified.

**Stakeholder – Civil society organizations – Association of Companies of the Pecém Industrial and Port Complex (AECIPP) (<https://www.aecipp.com.br/pt-br>)**

The Association of Companies of the Pecém Industrial and Port Complex (AECIPP) is a non-profit business entity, founded on September 30, 2015, with the purpose of promoting sustainable development within the industry and the Pecém Industrial and Port Complex (CIPP). The association functions as a facilitator among its members, institutional partners, the local community, governmental bodies, and academic institutions, fostering integration and economic growth in the region.

AECIPP's structure comprises two categories of members: Maintaining Members, which include companies located within the CIPP and in the municipalities of São Gonçalo do Amarante or Caucaia, and Contributing Members, composed of companies with significant operational ties to the CIPP supply chain or that utilize the Port of Pecém for cargo shipment and receipt.

The association's headquarters is strategically located on Rodovia CE-155, Km 04, Zona Rural, Caucaia, Ceará, serving as the coordination center for its activities and programs.

AECIPP's institutional mission focuses on strengthening cooperation among companies, governmental agencies, and civil society, aiming to consolidate sustainable development practices, industrial innovation, and the promotion of economic and social opportunities in the region. Its initiatives include organizing business integration events, enhancing the visibility of the CIPP at national and international fairs and exhibitions, and developing projects focused on corporate social responsibility.

Consequently, AECIPP positions itself as a central entity for the strategic coordination of companies within the Pecém Industrial and Port Complex, combining economic development, technological innovation, and social responsibility, thereby consistently contributing to regional strengthening and industrial sustainability.

No problems were identified.

**Stakeholder – Civil society organizations – President of the Support Entity "ASFAP – Pecém Family Association"**

Located within the area of influence, which develops mobilizing and advocacy activities with families, seeking to achieve citizenship through the implementation of social projects, without discrimination, maintaining partnerships with the government, private institutions, and non-governmental organizations, aiming at sustainable development. Through the "New Paths" Project, ArcelorMittal donates byproducts obtained from the steel production process and used as primary paving for local and rural roads (Revsol and Revsol Plus). Together with the community members who participate in the Association, a method is being developed for installing the byproducts in the association's common areas, primarily helping with accessibility for people with mobility limitations and wheelchair users, through the construction of a safer and more suitable path.

ArcelorMittal also supports the provision of vocational training courses for community members, for example, in bakery and confectionery. The President also stated that contact is always accessible, that she is familiar with communication channels, including reporting channels, and that these actions are important for the municipality of São Gonçalo de Amarante.

No problems were identified.

#### **Stakeholder – Marginalized groups – President of the Entity "A Casa da Mulher Gonçalense"**

The Gonçalense Women's House provides protection, shelter, and dignity to all women in the municipality who have been victims of domestic or psychological violence. Women receive the necessary support, including psychological, legal, and social care, with qualified listening and effective action, within ArcelorMittal's area of influence. The interview process took place through an in-person visit to the organization. During the interview, the President emphasized the importance of ArcelorMittal in empowering the women it serves through lectures with other women and leadership of sponsored social projects, visits with women at the Pecém unit, and the provision of training and qualification courses so that women can obtain a source of income and be financially independent of their aggressors. The President also stated that contact is always accessible, that she is familiar with communication channels, including reporting channels, and that these actions are important for the municipality of São Gonçalo de Amarante.

No problems were identified.

#### **Stakeholder – Local communities – Escola Indígena Anace Joaquim da Rocha Franco**

On August 12, 2025 an interview was held with the interested party Escola Indígena Anace Joaquim da Rocha Franco, located at Joaquim da Rocha Avenue, 43 – Pitombeira, Caucaia – CE (<https://maps.app.goo.gl/QVvxo9BQC6TuAcuo7>).

The previous planning was carried out with ArcelorMittal's support and the agreement negotiations were made by means of telephone contacts and e-mails, and prior to phase 2 of the ResponsibleSteel program assessment. According to ArcelorMittal management, this location is outside the company's area of influence (approximately 15 km from the site). The school has been in existence for over 50 years and focuses on daycare and high school education. An interview was conducted with the school coordinator, Mr. P. A (private interview). There are currently 22 Indigenous teachers, and approximately 80% of the students are also Indigenous. Despite being outside Arcelor's area of influence, the school coordinator reported that several Arcelor volunteer projects have benefited the school (painting, renovations, material donations, and others). The interview was calm and transparent, and the stakeholder raised no concerns.

No problems were identified.

#### **Stakeholder – Labor unions – Metalworkers Union of Fortaleza**

On August 12, 2025 an interview was held with the interested party Metalworkers Union of Fortaleza. The interview took place at a support address near ArcelorMittal. The union president was interviewed privately. It was reported that after ArcelorMittal's entry into the website, the union has become more engaged with management and workers. There are no concerns or complaints from this stakeholder.

No problems were identified.

### **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 communicate about new ArcelorMittal engagement programs and projects and how these stakeholders within their area of activity can benefit from the company's initiatives;
- How stakeholders can make complaints and denunciations, if necessary;
- Invitation and participation of the stakeholder in events held by ArcelorMittal;
- How stakeholders who receive support from ArcelorMittal report and comply with the company's compliance program

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

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

Fifty (50) employees were interviewed, distributed as follows:

- 38 employees hired directly by ArcelorMittal who work full time. 20 men / 18 women
- 12 service provider employees hired by ArcelorMittal. Employees from each of the 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.

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

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

Conform requirement 3.2.3.5. Personnel and worker interviews of the ResponsibleSteel Assurance Manual (Page 51 and 52 – Table 4)

Number of workers: 6801 – 8500

Workers to be interviewed individually and in groups: 50

Regarding ArcelorMittal employees, interviews included workers from management, supervision, administrative and operational-level.

Regarding the service provider employees, administrative-level and operational-level employees were selected. In general, the interviews were carried out as planned and

organized with the support of the ArcelorMittal team, which directed the interviewees to the private place made available to the audit team. ArcelorMittal's managers and supervisors were interviewed individually and privately.

Interviews with service provider employees were conducted individually.

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

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

With managers, in addition to the requirements evaluated above, knowledge about the organization's strategic objectives on the environment, diversity and inclusion, and social engagement projects was evaluated. In general, the interviews had very favourable evaluations and the audit team identified a high level of employee satisfaction with the management model and resources made available by ArcelorMittal, with this positive perception being extended to service providers. No complaints or critical situations were identified and reported to the audit team.

# Summary of audit findings

<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 (6)	6	0	0	0	0
Criterion 1.2: Leadership and Accountability (5)	5	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

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

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
Criterion 5.4: Support and compensation for work-related injuries or illness (8)	5	4	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
<b>Principle 6. Labour Rights</b>					
Criterion 6.1: Child and juvenile labour (9)	7	0	0	0	2
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)	7	0	0	0	5
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)	4	0	0	0	1
Criterion 6.8: Remuneration (11)	8	0	0	0	3
Criterion 6.9: Working time (7)	5	0	1	0	1
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
Criterion 7.2: Security practice (9)	9	0	0	0	0
Criterion 7.3: Conflict-affected and high-risk areas (5)	0	0	0	0	5
<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)	3	0	0	0	0
Criterion 9.3: Cultural heritage (7)	7	0	0	0	0

Principles and criteria (# of requirements)	Conform	OFl	Minor NC	Major NC	Exclusion
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)	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
<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)	6	0	0	0	0
Criterion 12.4 Managing water issues (8)	7	0	0	0	1
<b>Principle 13: Biodiversity</b>					
Criterion 13.1: Biodiversity commitment and management (25)	19	0	0	0	6
	<b>Conform</b>	<b>OFl</b>	<b>Minor NC</b>	<b>Major NC</b>	<b>Exclusion</b>
<b>Total (368)</b>	<b>305</b>	<b>7</b>	<b>3</b>	<b>0</b>	<b>54</b>

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

## Exclusions

Principle 3: ArcelorMittal defined the non-application of the requirement in this audit.

Principle 4: Decommissioning and closure – Principle 04 does not apply since they have not announced a site closure or decommissioning.

Principle 5.5.3: ArcelorMittal's Pecem site does not have accommodation.

Principle 6.1.5 c and b: ArcelorMittal Pecém does not hire minors under 18 years of age

Principle 6.4.5 a, b, c, d e e: The site respects the right for employment and recruitment agency workers to collectively bargain, and their freedom of association, provides to employment and recruitment agencies information regarding the provisions of any collective bargaining agreements that are applicable to site workers carrying out similar work, for them to review and consider, requires employment and recruitment agencies to comply with 6.4.1 of this Standard;

Requires employment and recruitment agencies to adhere to Collective Bargaining Agreements that apply to them. In the absence of an applicable Collective Bargaining Agreement, the legal minimum wage or prevailing industry standard conditions, whichever is the greater, will apply;

Ensures that where employment and recruitment agencies are used on the site, the site has demonstrable processes in place to ensure the Health and Safety of workers is protected. However, ArcelorMittal does not employ temporary workers or have contracts with recruitment agencies.

Principle 7.3.1 a, b e c: When operating in conflict-affected or high-risk areas, the site has a public policy confirming that it does not tolerate any direct or indirect support to non-state armed groups or their affiliates who: Illegally control mine sites, transportation routes and/or upstream actors in the supply chain, illegally tax or extort money or minerals at point of access to mine sites, along transportation routes or at points where minerals are traded, illegally tax or extort intermediaries, processing companies, export companies or international traders. As the facility is not located in a conflict zone, is not subject to terrorist attacks, and does not have assets that are under constant threat from marginalized groups, this requirement isn't applicable to this site.

Principle 7.3.2 a e b: For conflict-affected or high-risk areas, the site has effective procedures in place to monitor its transactions, flows of funds and resources to ensure it is not directly or indirectly providing funding or support to non-state armed groups. Immediately suspend or discontinue engagement with business partners where the site has identified a reasonable risk that it is linked to any party providing direct or indirect support to non-state armed groups. This requirement does not apply, as trading on sites on the group's blacklist is prohibited. The approach to avoiding indirect support on group sites mentioned in the requirement is explained in the links:

<https://corporate.arcelormittal.com/sustainability/approach/customer-reassurance>

And <https://corporate.arcelormittal.com/corporate-library/reporting-hub/conflict-minerals-disclosure>

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.

10.4: GHG emissions data – general requirements.

10.6: Requirements to market or sell products as ResponsibleSteel certified

10.7.2 a e b: Crude steel GHG emissions intensity performance

10.7.3 a e b: The product carbon footprint for any product, co-product or by-product that is marketed or sold as ResponsibleSteel certified as determined in 10.6.4 is made publicly available, together with:

Reference to the specific international or regional standard that has been used as the basis of the determination of the product carbon footprint for the product, co-product or by-product

the declaration of the ResponsibleSteel crude steel GHG emissions intensity performance level (1, 2, 3 or 4) for the crude steel the product is made from, where applicable.

Principle 12.2.4: As there are applicable regulatory standards (at Federal, State and Municipal levels, such as CONAMA Resolution 430/2011, COEMA 02/2017 and 357/2005) for all monitoring carried out, the requirement is not applicable.

Principle 13.1.5: In the event of downgrading, downsizing or degazettement of World Heritage Sites, Ramsar sites or protected areas of the IUCN categories I–VI, the site continues its no-go policy. This does not apply since the unit is not located in a World Heritage site, a Ramsar site or an IUCN protected area of categories I to VI.

Principle 13.1.6: Where a World Heritage site, Ramsar site or officially protected area is established in, around or adjacent to the area of activity of an existing site, the site ensures that its activities do not lead to adverse impacts on those values for which the World Heritage site, Ramsar site or protected area was designated. This does not apply, as the adjacent areas of the unit are not World Heritage or Ramsar sites, and we do not fall under IUCN protected area categories I to VI.

Principle 13.1.7 a and c: The site has identified and assessed the biodiversity risks and adverse impacts in its area of influence that result from its activities. The assessment has taken account of risks to and adverse impacts on the following: Protected and community-conserved areas and Ramsar sites; Key Biodiversity Areas. Item a) does not apply since the unit is not located in a Ramsar site and item c) does not apply since the unit is not located in Key Biodiversity Areas (KBAs).

## Strengths

Principle 1. Corporate Leadership

Communication to interested parties of corporate policies on ethics, human rights, social and governance.

## Principle 2. Social, Environmental and Governance Management Systems

Strategic, corporate, and operational risk management system

Supplier risk management

## Principle 5. Occupational Health and Safety

Principle well attended with ISO 45001 certification demonstrating strong preventive actions to keep employees and third parties working in a safe and healthy manner.

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

Principle 6 – Management programs, including those focused on diversity and inclusion. Various employee benefits (in addition to compliance with legislation).

## Principle 7. Human Rights

Investments in technology to maintain the facilities' property security 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.

## Principle 9. Local Communities

This principle is well supported by a well-established Integrated Management System, which has enabled the identification of the seriousness and ethics of the relationship between ArcelorMittal and Local Communities.

Local Communities are engaged in social programs. ARCELORMITTAL's proactive engagement with Local Communities aims to understand their needs and expectations, as well as provide the necessary resources to meet them. The development of volunteer programs is well-defined and demonstrates excellent engagement with employees and community members.

Principle 10 – Transparent and sensible decarbonization master plan, considering the sector's various challenges. Governance procedures to achieve strategies.

Principle 11 – Atmospheric emissions master plan. Roadmap for atmospheric master plan projects – 2024 to 2040. Investments since the arrival of Arcelor Mittal – R\$48.4 million in CAPEX and R\$1.8 million in OPEX. High solid waste recycling rate.

Principle 12 – Water master plan. 6 treatment plants (including a sewage treatment plant), with only one providing final disposal. 7 years without diverting effluent disposal.

Principle 13 – Pecem has established a robust biodiversity and environmental education plan, aligned with the organization's strategy of producing while generating added value for investors and other stakeholders, and acting assertively and sustainably to prevent any environmental impacts arising from its activities.

## Areas for improvement

During the audit, a few areas were identified that require the attention of the sites and 03 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 5.1.1 a

OFI: Identified the opportunity to improve the availability of the Health and Safety Policy of ArcelorMittal Brazil also on the website of the City of Pecém, as it is currently only available on the website of Corporate Brazil

### Principle 5.4.3 a /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 b

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

### 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 5.5.1

OFI: Identified an opportunity for improvement in detailing how contractors' own tools are inspected/verified before use or approval for use at the Pecém facilities.

### Principle 6.9.1a

NC – Minor – During thew document review, some specific deviations were found in relation to the working hours, in disagreement with the CLT: 1) 1 out of 50 workers worked more than 10 hours a day in July/2025. 2) 2 out of 50 employees worked more than 7 consecutive days without a weekly rest (8 and 12 days worked).

Principle 10.1.4 – NC Minor – 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 – NC Minor – 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 Pecem, 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 Pecem.

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 23<sup>rd</sup> April 2026.