



ResponsibleSteel International Production Standard. From V2.1.1 to V3.0

ResponsibleSteel System and the Evolving ESG Frameworks

ResponsibleSteel's Role in Regulations, Reporting Frameworks and Voluntary Standards

Public Consultation Draft

Version 1.0

September 2026

Contents

- Executive Summary 3
- 1. Why We Are Focusing on ESG Frameworks..... 4
- 2. The Production Standard V.3.0 and Principles for Decision Making5
- 3. Proposed Questions for Public Consultation5
- 4. Scope of Work6
- ISO standards and ResponsibleSteel..... 7
- 5. Mapping the Degree of Support8
- Methodology for mapping..... 8
- Unit of assessment9
- The framing rule.....9
- The degree-of-support scale9
- The decision sequence.....9
- Sub-tests applied within Q4 and Q510
- Evidence discipline.....10
- The added-value column 11
- 6. Overall Mapping Findings 11
- Four things worth knowing..... 12
- What ResponsibleSteel does not and will not claim12

Executive Summary

ESG disclosure and due-diligence rules are multiplying, and the reporting burden on steelmakers is rising with them. Increasing alignment with legislation and ESG frameworks is one of the four objectives of this review of the ResponsibleSteel International Production Standard v2.1.1 (hereafter, the Production Standard). This note sets out what ResponsibleSteel has done about it so far, what the work has found, and what it asks stakeholders to consider.

- **What we did.** Seven frameworks were selected: two EU laws (CSRD and CSDDD), one EU regulation whose obligation falls on importers (CBAM), and four voluntary or investor-facing instruments (TNFD, SBTi, the GHG Protocol, and IFRS S1 & S2). Each was assessed topic by topic against the normative text of the Production Standard v2.1.1, using a stated method: a three-point scale of support, a residual gap type, and a column recording what certification already gives a member and how to build on it. Ratings were first drafted with AI assistance (Anthropic, 2026). Selected framework outputs were sense-checked afterwards. A detailed review comparing the Production Standard to each framework has been out of scope at this stage.
The scoring of ISO standards, which members raise often, is not within the scope of this work. How ResponsibleSteel relies on them, and what is and is not in scope, is set out in section 4.
- **What the work found.** For most of what these frameworks ask, a certified site has already done the work and had it independently checked; What usually remains is presenting it in the form each framework wants. ResponsibleSteel certifies a site, while most of these frameworks report on a whole company; ResponsibleSteel tests performance, while several frameworks ask for disclosure in a prescribed format. Neither is a defect in the Production Standard. On climate, the Production Standard now asks for more than EU due-diligence law does, since Omnibus I deleted the transition-plan duty that Criterion 10.1 still requires.
- **What is already being done in response to this work.** Two things follow from this work into the v3.0 draft. Principle 10 now contains a revised introduction text with a section naming the frameworks and regulations it can be referenced against. Secondly, there is a mapping overview which helps stakeholders judge whether further changes would improve how ResponsibleSteel supports its corporate members in demonstrating compliance.
- **What is not being claimed.** Certification is not compliance, and this work will not make it so. The legal duty to report, to disclose and to conduct due diligence remains with the company. References to frameworks in this document and in the accompanying map are only indicative of where requirements are related to provisions. It is not legal advice and never will be even when the final version is published.
- **What is being asked of stakeholders.** Four questions follow this summary. We are interested in hearing where members are struggling to demonstrate compliance today; whether the draft mapping tool is useful and what is missing from it; what stands out on reading it; and how ResponsibleSteel can best help reduce the burden — by revising further Principles, aligning definitions, issuing more guidance, or convening working groups and pilots. The accompanying map is the working document. This document explains how it was built and how to read it.

1. Why We Are Focusing on ESG Frameworks

Increasing alignment with legislation and ESG frameworks is one of the four objectives of this Production Standard revision. ESG disclosure and due-diligence legislation is expanding rapidly, adding to the reporting burden on steelmakers. As the only global, multi-stakeholder ESG standard for steel, the Production Standard and the system around it are well placed to act as a bridge

between regulation and practice, provided members can see clearly whether and how ResponsibleSteel may help them meet their obligations.

Through this iterative and exploratory process, **ResponsibleSteel intends to:**

- **Reduce compliance burden.** Position the Production Standard and the broader system as a useful tool for members navigating regulatory compliance.
- **Protect credibility.** Demonstrate transparently, where possible, how the Production Standard remains the trusted benchmark as the regulatory landscape evolves.

Over the past year, **ResponsibleSteel has consulted members** to identify the regulations, voluntary standards and reporting frameworks that matter most to their ESG efforts. In parallel, through the **P10 working group** on Climate Change, stakeholders have worked with the Secretariat to ensure the proposals going out for public consultation help members meet their obligations under relevant frameworks related to climate change.

As part of this Production Standard revision, we are taking this work further by including other frameworks.

The objectives and approach ResponsibleSteel is taking include:

- **Creating a standard approach, a reference framework,** for how the ResponsibleSteel toolbox can support corporate members in demonstrating compliance with regulatory requirements while reducing duplication of effort.
- **Mapping the degree of support offered** by the Production Standard V2.1.1 and the accompanying Guidance and Annexes.
- **Identifying gaps, as a basis for dialogue with ResponsibleSteel stakeholders on how the organisation can further support its members.** In some cases, this could mean adopting specific definitions or methodologies into the Production Standard; In others, recognising where conformity with the Production Standard can serve as evidence of regulatory compliance; and in others still, simply noting where a topic is covered in an aligned way, even if the approaches differ.

It is also important to **set the boundaries of this effort** and manage expectations:

- References to regulatory frameworks will always be indicative pointers to the relevant articles or disclosure requirements. **They are not legal advice, and members will always need to check the instrument itself.**
- ResponsibleSteel cannot and **will not become a certification of legal compliance.** It is here as a practical, supporting tool.

In line with the objectives and approach above, the outcomes presented for public consultation are:

1. A concept note outlining the scope of work, focus and **initial draft of proposed language** [this document].
2. **An attempt to seek** alignment between Principle 10 and specific frameworks.
3. An initial map evaluating the **degree of support from ResponsibleSteel towards selected ESG frameworks** [Separate Excel File with a methodology note included in this document].

2. The Production Standard V.3.0 and Principles for Decision Making

In line with the objectives of this Production Standard revision item, these are the main actions:

1. For Principle 10, **there has been an effort to align with several ESG frameworks.** In doing so, the following principles applied:

- Referencing first, in preference to rewriting. The default is to reference where and how the Production Standard provides support, not to re-write it to mirror any regulation. The requirement text will be changed only where it materially improves alignment AND does not raise the bar dramatically.
 - Align definitions to reduce burden. Harmonise definitions and terminology with referenced frameworks as far as possible, if Principle 1 above is not jeopardised. This has been applied particularly to Principle 10.
2. The mapping overview is also intended to serve **as an aid for stakeholders to decide whether changes can be introduced to improve the way ResponsibleSteel supports its corporate members in demonstrating compliance with various regulatory requirements.**

3. Proposed Questions for Public Consultation

Areas for public consultation

1. To what extent does **ResponsibleSteel certification help your organisation demonstrate compliance** with regulatory frameworks? *(Scale: Not at all – To a great extent)*
2. Please explain your answer.

About the draft mapping tool

3. To what extent do you think the **draft mapping tool would help your organisation** prepare for and demonstrate compliance with the selected ESG regulatory frameworks? *(Scale: Not at all – To a great extent)*
4. Please explain your answer, **including any suggestions for what the tool would need to include to be most useful.**
5. To what extent are the **individual ratings given in the draft mapping tool appropriate?** *(Scale: Not at all – To a great extent)*
6. Please explain your answer, identifying any ratings you think are wrong and why.

About further support with the evolving regulatory landscape

7. The Production Standard is only **one of the levers ResponsibleSteel could use to support members** with the evolving regulatory landscape, **and others may be better suited.** Please rank the following levers from 1 (most relevant) to 5 (least relevant):
 - a. Further changes to the Production Standard
 - b. More detailed guidance and resources (such as the draft mapping tool)
 - c. Working groups to share lessons learned on how ResponsibleSteel is being used to demonstrate value towards regulatory compliance
 - d. Pilots to implement ResponsibleSteel in practice and further demonstrate its value towards regulatory compliance
 - e. Other (please specify)

About potential changes to the Production Standard

8. One way to show where the Production Standard can support members with regulatory frameworks is to add a reference in each Principle Introduction to the specific ESG frameworks that the Principle's requirements could help address. To what extent do you **agree that ESG regulations should be referenced in the Principle Introduction, given the risk that these references may become outdated as legislation changes?** *(Scale: Strongly disagree – Strongly agree)*
9. Please explain your answer.

Areas for public consultation

10. To what extent do you agree that there are **terms and definitions used by ResponsibleSteel that should be aligned with those used in specific regulatory frameworks?**
(Scale: *Strongly disagree – Strongly agree*)
11. Please explain your answer, specifying which terms or definitions and which frameworks.
12. Are there **requirements in the ResponsibleSteel Production Standard that you would revise** to match a compliance obligation you have? (Yes/No)
 - a. Please explain your answer, specifying which requirements and why.

4. Scope of Work

The ESG-related frameworks selected for this work are set out in Table 1 below. They comprise a combination of legislation, reporting frameworks and voluntary standards, and vary in scope, spanning:

- Disclosure legislation
- Reporting standards
- Due-diligence legislation
- Measurement methodologies and target setting
- International normative frameworks

While the aim was to identify frameworks with **global applicability**, selection was also prioritised according to the compliance needs of the ResponsibleSteel membership, and therefore there is **also a focus on frameworks applicable to the jurisdictions in which most members operate**. The list also includes frameworks raised directly by members during consultation. **Stability was a further selection criterion**: any regulation or framework expected to undergo review or revision soon was excluded, to avoid chasing a moving target.

Table 1: ESG Frameworks assessed by ResponsibleSteel

Framework	Applies to / mandatory?	Governing instrument	Published	Comes into effect	Status
CSRD – ESRS 2.0 Corporate Sustainability Reporting Directive – European Sustainability Reporting Standards, version 2.0	MANDATORY. Reporting regime. EU companies with more than 1,000 employees and over EUR 450m net turnover, and in-scope non-EU parents. Scope narrowed by Omnibus I.	Commission Delegated Regulation (EU) 2026/1563 amending Delegated Regulation (EU) 2023/2772 (revised ESRS) Official source: Official Journal of the EU (EUR-Lex)	Adopted by the Commission 3 Jul 2026; published in the OJ 21 Sep 2026. OJ text includes minor corrections to the 3 Jul version.	In force 10 Nov 2026. Applies to financial years beginning on or after 1 Jan 2027; optional application for FY2026.	FINAL. Published in the OJ 21 Sep 2026; Parliament / Council scrutiny concluded without objection.
CSDDD Corporate Sustainability Due Diligence Directive	MANDATORY. Due-diligence regime. Largest EU companies (5,000+ employees and over EUR 1.5bn turnover) and non-EU companies above the EU turnover threshold. Scope substantially reduced by Omnibus I.	Directive (EU) 2024/1760, as amended by Directive (EU) 2026/470 (Omnibus I) Official source: EUR-Lex	Base: 5 Jul 2024 (OJ). Omnibus I amendment: 26 Feb 2026 (OJ)	Base directive in force 25 Jul 2024; application phased. As amended: Member States to transpose by 26 Jul 2028; the Paris-aligned transition-plan duty and the harmonised civil-liability regime were removed.	In force as amended, being transposed (Omnibus I in force 18 Mar 2026)

CBAM Carbon Border Adjustment Mechanism	MANDATORY. Non-EU producers supply emissions data.	Regulation (EU) 2023/956, amended by Regulation (EU) 2025/2083 (CBAM Simplification) <i>Official source: EUR-Lex</i>	Base: 16 May 2023 (OJ). Amendment: 17 Oct 2025 (OJ)	Transitional phase from 1 Oct 2023; definitive regime from 1 Jan 2026.	In force; definitive regime from 1 Jan 2026 (amended 2025)
SBTi v2.0 Science Based Targets initiative	VOLUNTARY. Climate target-setting and validation. Phasing in.	Corporate Net-Zero Standard v2.0 <i>Official source: SBTi</i>	11 Jun 2026	Validation opens Q1 2027 (effective 31 Jan 2027); mandatory for new submissions from 31 Jan 2028.	Final (published) – phasing in from 2027
GHG Protocol Greenhouse Gas Protocol	VOLUNTARY. The GHG accounting basis underpinning most other climate regimes.	Corporate Standard (rev. 2004); Scope 3 Standard (2011); Product Life Cycle Standard (2011) <i>Official source: GHG Protocol</i>	2004 / 2011	Voluntary – in use since publication; no legal effective date.	In force (major revision underway)
IFRS S1 & S2 (ISSB) International Financial Reporting Standards Sustainability Disclosure Standards, issued by the International Sustainability Standards Board	MANDATORY/VOLUNTARY. Investor-focused disclosure.	IFRS S1 (General Requirements) & IFRS S2 (Climate-related Disclosures) <i>Official source: IFRS</i>	26 Jun 2023 (issued by the ISSB)	Effective for annual periods beginning on or after 1 Jan 2024 (subject to jurisdictional adoption).	Final; effective FY2024 subject to local adoption
TNFD Taskforce on Nature-related Financial Disclosures	VOLUNTARY. Nature-related disclosure framework.	Recommendations of the TNFD, v1.0 <i>Official source: TNFD</i>	18 Sep 2023	Voluntary – no legal effective date; adoption voluntary from release.	Final (v1.0)

ISO standards and ResponsibleSteel

ISO standards are not scored in the mapping, but they are the voluntary standards members raise often, usually the management-system standards. Three points frame how ResponsibleSteel treats them.

- **The Production Standard already relies on ISO standards, in three distinct ways.** Some are **incorporated into a requirement**: Requirement 2.1.3 obliges a site to hold certification of its environmental management system, issued by a competent third party, against ISO 14001. Some are relied on as **methodology**: Requirement 10.4.4.a quantifies emissions in accordance with ISO 14064-1:2018, and the mandatory guidance to 10.7.1.b takes its two levels of assurance from ISO 14064-3:2019. Others are named as **provenance** or as **examples only**: the scrap requirements in Principle 3 draw on ISO/IWA 19:2017, the guidance to Criterion 2.1 offers ISO 9001, ISO 37001, ISO 45001 and ISO 50001 as examples a site may use, and Criterion 3.9 notes a forthcoming ISO standard on secondary materials that ResponsibleSteel might one day recognise. These are not the same relationship, and they do not carry the same consequences for a certified site. Only the first is an obligation. As part of this revision, and with support from AI, we have mapped all references to ISO standards in

V2.1.1 as a first step to ensure consistency in how we are consistent in the way we refer to them.

- Ahead of the second consultation, the **Production Standard revision will make those relationships visible and consistent, not create new ones**. This may imply further revisions of the ISO references and guidelines in the assurance programme revision
- A criterion-by-criterion comparison against the ISO management-system standards has not been carried out, and sits outside the scope of this revision.

5. Mapping the Degree of Support

The assessment of the **degree of support was carried out with support from AI**. Later, the output was sense-checked by the Secretariat. It is important to note that this is work in progress.

Figure 1: Screenshot of the mapping of the degree of support.

The output of this analysis can be found in an Annex Excel file.

Methodology for mapping

The first step was to develop the **'AS-IS' scenario**. Ratings were made against the normative text of the ResponsibleSteel International Production Standard v2.1.1 (1 October 2024). The ResponsibleSteel Guidance and Annexes v1.4 were treated as informative: guidance is cited in justifications where it clarifies intent, but it never lifts a rating on its own.

Each framework was assessed against its most recent version only. Superseded versions are retained in the spreadsheet's reference table for lineage and are not scored.

Unit of assessment

Each cell assesses one ResponsibleSteel Principle — not an individual criterion — against one framework. Principle-level rating keeps the matrix legible at 14 rows by 7 frameworks, with the specific criteria relied on being named in the justification and reference columns.

Rows carry a certification-level tag. Principles 1–2 and 4–13 are Core; Principle 3 (Responsible Sourcing) and the product carbon footprint row (10.4 / 10.6) are Progress. The distinction feeds directly into the rating, because a phased requirement of which only Progress Level 1 is mandatory cannot substantially discharge an obligation the framework expects in full today.

The framing rule

One decision governs every rating in the overview:

The labels measure the degree to which ResponsibleSteel conformance reduces the additional work a member faces for each obligation — not the importance of the topic, and not a comparison of the relative stringency of ResponsibleSteel and the framework.

It follows that ResponsibleSteel certification supports, but does not confer, compliance: **the obligation always remains with the company.**

The degree-of-support scale

How far ResponsibleSteel conformance takes a member towards each obligation or voluntary report. One of these labels, or a blank, is applied to every topic, for every framework, in the topical overview.

Table 2: Level of support of the ESG framework

Label	Type of support	What it means for the member
Anticipates	Direct — ahead of the requirement	ResponsibleSteel already requires what the framework has lightened, deferred or dropped. Conformance keeps the member prepared for the direction of travel, not just today's text
Supports	Direct — covered, wholly or in part	Within the scope ResponsibleSteel covers (usually the site / own operations), conformance produces the substance the obligation calls for — substantially in some Principles, in part in others where the impact range, the chain of activities or a phased Progress Level approach limits it.
Informs	Indirect — feeds the obligation	ResponsibleSteel is not designed to produce this deliverable, but generates audited data, systems and evidence that feed it. The framework-specific work remains with the member.
(blank)	No match	The framework does not cover this topic, so ResponsibleSteel conformance makes no direct or indirect contribution to it.

The decision sequence

The following questions were applied in order, stopping at the first that resolves.

1. **Does the framework cover this topic at all?** If not, the cell is left blank. A blank means there is no framework obligation on this topic but never that ResponsibleSteel is weak on it. This is why the CBAM, SBTi and GHG Protocol columns are largely empty: they are climate-only instruments.
2. **Is the contribution direct or indirect? Is ResponsibleSteel designed to produce something this obligation calls for, or does it generate audited inputs that feed it?** Indirect resolves to **Informs**. This captures cases where the substance is real and useful but structurally the wrong artefact: e.g. IFRS S1 governance disclosure, TNFD's nature framing, CBAM's importer-borne declaration.
3. **Does ResponsibleSteel require what the framework has lightened, deferred or dropped?** If so, **Anticipates**. For example, climate against CSDDD, where Omnibus I deleted the Paris-aligned transition-plan duty while ResponsibleSteel 10.1 and 10.5 continue to mandate it.
4. **Within the scope ResponsibleSteel actually certifies — the site and its own operations — does conformance substantially produce what the obligation calls for, such that only framework-specific format and assurance remain?** If so, **Supports**.
5. **Everything that reaches this point is also Supports** — covered in part, where the impact range, the chain of activities or a phased Progress Level approach limits it. Q4 and Q5 resolve to the same label: how much of the obligation is covered is recorded in the residual gap columns, not in the label itself.

Sub-tests applied within Q4 and Q5

- **Instrument type.** Is the framework a performance or due-diligence regime, or a disclosure regime? ResponsibleSteel is a performance and management standard, so against CSRD and IFRS it supplies the substance but not the report (disclosure).
- **Scope reach.** ResponsibleSteel certifies a site (or a portfolio of sites). Where the obligation reaches past it — e.g. ESRS S2 value-chain workers, CSDDD's full chain of activities, an entity-wide GHG inventory — the rating is capped at support.
- **Mandatory or phased.** Is the requirement Core, or a Progress Level. Principle 3 is limited to partial coverage for this reason alone.
- **Auditability.** Is there an explicit, auditable requirement in the Production Standard, or only guidance? Guidance reinforces a justification but does not lift a rating.

Evidence discipline

Every rating had to be citable on both sides: a named ResponsibleSteel Principle or Criterion, and a named framework article or disclosure requirement. These are the two reference columns in the spreadsheet. Where both could not be named, the cell was reduced to Informs or left blank. This constraint did most of the work in keeping ratings defensible — it is considerably harder to inflate a rating that must be tied to an article number.

The added-value column

Degree of support say how far conformance takes a member, but it does not say what to do with the evidence a certified site already holds. Each framework block therefore carries a third column: what certification already gives you, and how to build on it. Every entry is in two parts — the audited evidence the Production Standard already produces, and the concrete step that turns it into evidence the framework will accept. Against the CSDDD, for example, the human-rights due-diligence cycle in Principle 7 is identified as an audited process already running, and the step is to adopt it as the company's documented Article 5 process rather than building a parallel one alongside it. Against the CSRD, the occupational health and safety data collected under Principle 5 is already gathered against a recognised management-system standard and independently audited, so the step is to map it directly to the ESRS S1 health and safety datapoints — stating the population boundary explicitly, since ResponsibleSteel includes on-site contractors and agency workers. The wording is deliberate throughout: entries describe what conformance contributes and what remains to be done, never what it discharges.

6. Overall Mapping Findings

Seven frameworks now ask steel companies to account for how they operate — two of them EU law, the rest adopted by choice or by customer expectation. We compared each of them, requirement by requirement, against the ResponsibleSteel International Production Standard. The short answer: **for most of what these frameworks ask, a certified site has already done the work, and had it independently checked.** What usually remains is presenting it in the form each framework wants.

Table 3: Overall mapping of findings of ResponsibleSteel against select ESG frameworks

Framework	What it asks of a company	How far certification takes you	What is left to do
CSRD	Publish audited sustainability information (EU law)	Covers most of what is asked	Put it in the prescribed format, and decide what counts as material
CSDDD	Find, prevent and remedy human-rights and environmental harm (EU law)	Covers most of what is asked, for your own sites	Extend the same discipline along the supply chain
SBTi	Set climate targets validated as science-based	Covers most of what is asked	Submit the target you already hold for validation
GHG Protocol	Count emissions on a consistent basis	Covers most of what is asked	Widen from steel production to the whole company
IFRS S1 & S2	Tell investors how sustainability affects the business	A useful foundation	Retell it in financial terms, for an investor audience
TNFD	Report on the business and nature	A useful foundation	Run a nature assessment, and look at what the business depends on
CBAM	Declare the carbon embedded in steel imported into the EU	Supplies verified data your customer needs	The declaration itself is the importer's duty, not the producer's

How far ResponsibleSteel takes a member

Degree of support varies by what a framework is for — not by how much of the topic ResponsibleSteel covers

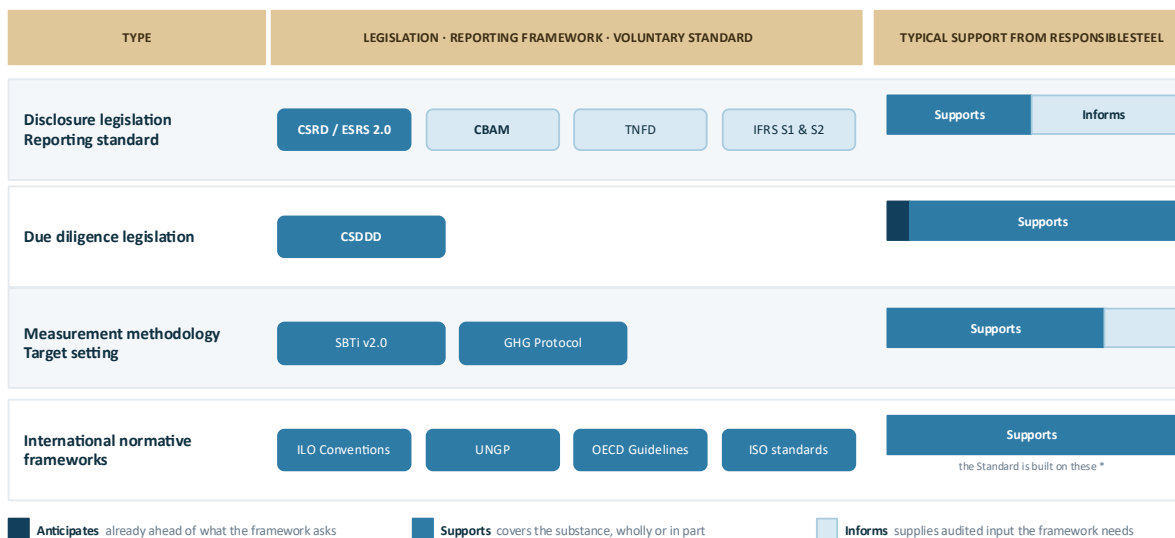


Figure 2: How ResponsibleSteel's Production Standard supports selected frameworks

Four things worth knowing

- **The demanding part is dealt with.** These rules ultimately ask about performance on the ground — how emissions are managed, whether workers are safe, how communities are treated, where materials come from. That is precisely what certification tests, on site, through an independent auditor. Companies starting from nothing face years of work before they have anything to report.
- **Audited evidence is worth more than internal records.** Sustainability reporting now has to be assured, and assurance providers ask how a company knows what it claims. Evidence that has already survived third-party audit answers that question faster, and with fewer findings, than evidence assembled for the occasion.
- **On climate, certification asks for more than the law now does.** Under its due-diligence law, the EU has dropped the requirement for companies to adopt a climate transition plan; the disclosure obligation under the CSRD is unaffected. ResponsibleSteel still requires a public, science-based pathway aligned with the Paris Agreement. A certified member is ahead of the obligation rather than behind it — and better placed if the requirement returns.
- **The gaps are predictable, and they are the same gaps every time.** Two of them: certification covers a site, while most of these frameworks report on a whole company; and it tests performance, while they ask for disclosure in a set format. Knowing this in advance is useful — it tells a member exactly where to put its remaining effort.

What ResponsibleSteel does not and will not claim

Certification is not compliance, and nothing here should be read as saying otherwise. The legal duty to report, to disclose and to conduct due diligence stays with the company. Certification does not decide which topics a company must report on, does not produce the disclosures themselves, and does not reach into the supply chain further than the member has taken it. Two areas it does not currently address at all: how a business depends on nature, as distinct from how it affects nature; and the full depth of supply-chain due diligence that EU law will require from 2029.

