

Responsible Steel™ Certified Site



2024-DNV-C733940

Presented to

ARCELORMITTAL BRASIL S.A.

SITE NAME AND ADDRESS

ArcelorMittal Sabará
R. Pres. Juscelino Kubitscheck, 730 – Siderurgica
Sabará – MG
34515-190
Brazil

ArcelorMittal São Paulo
Rua Arlindo Bettio, s/n – Jardim Verônica
São Paulo – SP
03828-000
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 Version 2.0, September 2022
ResponsibleSteel Assurance Manual Version 1.0, 29 December 2019

ISSUE DATE

30 October 2024

EXPIRY DATE

29 October 2027

NEXT SCHEDULED AUDIT

October 2025

CERTIFIED SINCE

30 October 2024

CERTIFICATION SCOPE

Wire Drawing, Utilities, Suppliers, Waste Storage and other Storage Areas.

CERTIFICATION BODY

DNV
Vivo Building
30 Stamford St
South Bank
London SE1 9LQ
United Kingdom



AUTHORISED CERTIFICATION BODY SIGNATURE

A handwritten signature in black ink, appearing to read 'Th. van Haaren'.

Thomas van Haaren, Global Services Manager

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

ResponsibleSteel™, 755 Hunter Street,
Newcastle West NSW 2303, Australia

Validity of this certificate is subject to continued conformity with the applicable ResponsibleSteel Standard and can be verified at www.responsiblesteel.org

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



Responsible Steel™ Certified Site

Annex

ARCELORMITTAL BRASIL S.A.



2024-DNV-C733940

SITES AND FACILITIES COVERED BY THE CERTIFICATE

ArcelorMittal Sabará
R. Pres. Juscelino Kubitscheck, 730 – Siderurgica
Sabará – MG
34515-190
Brazil

ArcelorMittal São Paulo
Rua Arlindo Bettio, s/n – Jardim Verônica
São Paulo – SP
03828-000
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,
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Public summary audit report

This is a concise public summary of the audit report for ArcelorMittal Brasil SA (Cluster São Paulo + Sabará). The full version of the audit report is in the possession of the member company and the audited sites.

Audit overview

Member name	ArcelorMittal Brasil S.A.
Audited entity name	ArcelorMittal Brasil SA (Cluster São Paulo + Sabará)
Number of sites Names & location	ArcelorMittal Brasil S.A – Site: Sabará R. Pres. Juscelino Kubitscheck, 730 – Siderurgica ArcelorMittal Brasil S.A – Site: São Paulo Rua Arlindo Bettio, s/n – Jardim Verônica
Certification scope	ArcelorMittal Sabará Production of long steels for general application, carbon and micro-alloyed steel bars, drawn, peeled, ground and straightened, for the automotive and mechanical construction, CA60 wires, drawn wires, annealed wires, welded mesh annealed wires, welded mesh, reinforcements. ArcelorMittal São Paulo Production of CA60 wire, welded mesh welded mesh and lattice reinforcement for civil construction.
Standard version audited against	ResponsibleSteel Standard Version 2.1 – Certified Site
Audit type and outcome	Surveillance audit
Certification body	DNV BUSINESS ASSURANCE AVALIAÇÕES E CERTIFICAÇÕES BRASIL LTDA
Audit dates	Phase 1 = 29th to 30th September Phase 2 = 09th to 14th February

Number of auditors and audit days	03 auditors Phase 1 = 5 days (2.5 days Sabará / 2.5 days São Paulo) Phase 2 = 10 days (7 days Sabará / 3 days São Paulo) Planning and reporting = 5 days (2.5 days Sabará / 2.5 days São Paulo)
Lead auditor declaration	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. 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.
Next audit type and date	Recertification audit The audit must be scheduled by December 2027, and it is recommended that the process be carried out in the first half of 2027.

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Introduction

About ResponsibleSteel

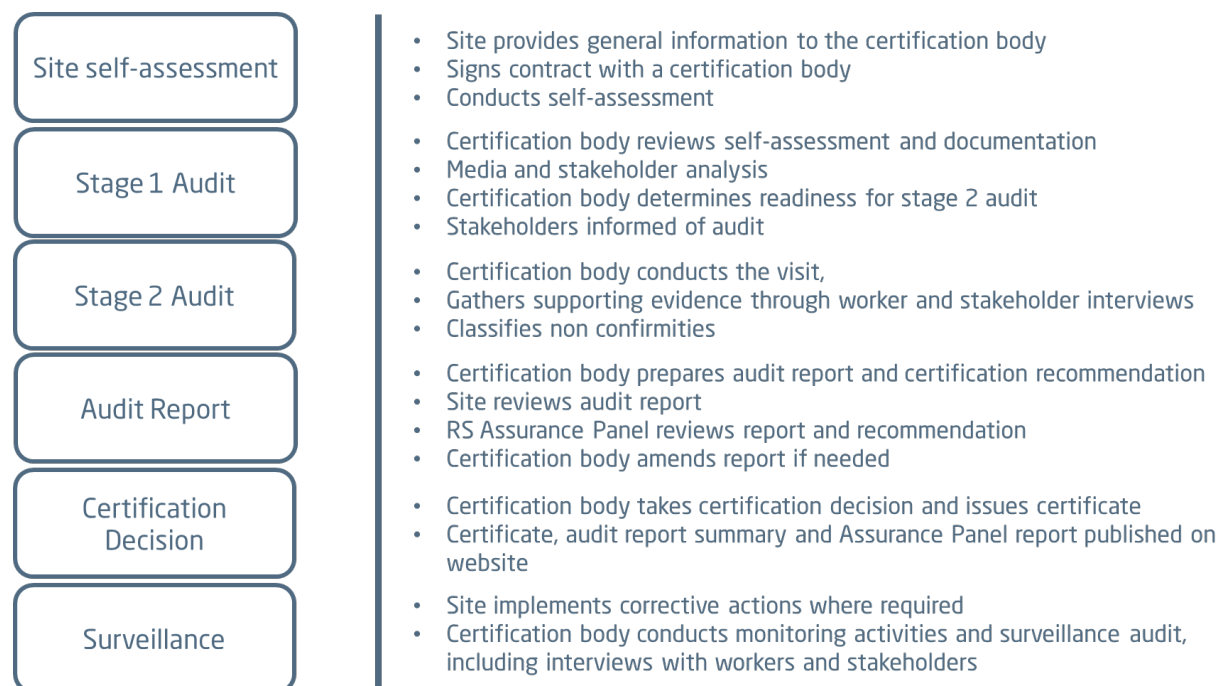
Our mission is to be a driving force in the socially and environmentally responsible production of net-zero steel, globally.

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

Country and town	São Paulo, SP and Sabará, MG, Brazil
Activities and products	ArcelorMittal Brasil S/A ArcelorMittal Sabará and São Paulo Main operational processes of the site Wire drawing: Cold forming process of wire rod for application mainly in the automotive sector. Wire Drawing: Cutting machines and finished product storage area. Wire Drawing: Bar bench, bar finishing equipment and storage areas. Utilities: Responsible for the following processes: water treatment and distribution; effluent treatment; distribution of gases and vapors; electricity. Supplies: Area used for storing various products used in the process (including hazardous products). Waste storage: Area for storage waste. Storage areas: Places dedicated to storing raw materials for later use in manufacturing processes. Support and management processes of the site Facilities Health and safety (including medical service) Environmental Human Resources Logistics Communication Maintenance Production Archive Controllership Quality Website ArcelorMittal – https://www.arcelormittal.com.br/
Year site opened	São Paulo site

	The São Paulo Wire Drawing Plant was inaugurated in 2003 in the East Zone of São Paulo, known as Belgo Mineira, and was built to strengthen the company's position in the civil construction segment, especially in the state. The unit is dedicated to the production of CA60 wire, wire mesh and electro welded trusses, operating on the national market in the area of drawn products, with its product line aimed at the construction industry. The total area of the project is 107,000 m², with a built-up area of 37,230 m². The company has an Integrated Management System (IMS), which covers the areas of Quality, Environment, Health and Safety, and is certified under ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, the ABNT PE-148 Ecolabel and ABNT product certificates for: PE-05 CA60 Steel Wire (thin, medium and thick series), PE-281 Welded Steel Screen (thin, medium and thick series), PE-024 Electro-welded Lattice Reinforcement. It uses raw materials supplied by the Steel Department (wire rod), which, after going through the production process, are transformed into products for the civil construction market. Over the years, the unit has adopted the principle of clean technology, aiming for business sustainability and the lowest environmental impact, with around 99% of its water recirculated and 97% of its waste reused. Sabará site The ArcelorMittal Sabará site began its industrial activities in 1917, still as Companhia Siderúrgica Mineira, in the municipality of Sabará. The plant is currently dedicated to the production of drawn and straightened bars. ArcelorMittal Sabará currently operates on the domestic market in the area of drawn products, the vast majority of which are destined for the automotive industry. The company has an Integrated Management System – IMS, which covers the areas of Quality, Environment, Health, and Safety, and is ISO 9001:2015, ISO 14001:2015, ISO 45001:2018 and OHSAS 18001:2007 certified, as well as IATF 16949:2016 certified, the latter specifically for automotive products. The company's activities are focused on the production of drawn, ground, straightened and peeled carbon and micro alloy steel bars for the automotive and mechanical construction industries. The production lines consist of Schumag bar drawing machines, bar drawing benches, straightening machines, peeling machines, Centerless grinding machines and a warehouse for finished products. Raw materials supplied by the Steel Department (wire rod and rolled bar) are used, and after going through the production process, they are transformed into carbon and micro-alloyed steel bars, which are sold throughout the Brazilian market.
Major extensions and / or	Sabara Site

refurbishments and year(s) when these occurred	Since its inception, the plant has undergone modifications to its production process and facilities that have kept pace with the socio-economic and environmental changes in Brazilian society. Having been in operation for 102 years and being one of the most competitive companies in the sector, it can be considered a unique success story in national business management. ArcelorMittal Sabará currently operates on the domestic market in the area of drawn products, the vast majority of which are destined for the automotive industry.
Annual production	São Paulo site: Total production capacity = 150K tons/year Sabará site: Total production capacity = 175K tons/year
Number of employees and contractors	ArcelorMittal Sabará 340 (Direct workers) – 277 male/63 female 115 (Workers of service providers and subcontractors) – 87 male/28 female ArcelorMittal São Paulo 170 (Direct workers) – 158 male/12 female 67 (Workers of service providers and subcontractors) – 44 male/23 female
Carbon reduction target	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.
Further environmental and social information	Sustainability Report 2025 https://brasil.arcelormittal.com/sala-imprensa/publicacoes-relatorios/brasil/relatorio-de-sustentabilidade-2025?asDoc

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 directly by ArcelorMittal through an internal stakeholder mapping process, documented in the *Audit-planning-and-preparation-templates-version-2.0*. This mapping considered the stakeholders' relationship with the site, their influence on local communities, their relevance to labour, environmental, and social matters, and their potential impact or interest in the company's operations. As a result, ArcelorMittal São Paulo–Sabará identified **38 relevant stakeholders**.

From this list, **six stakeholders** were selected by the audit team for interviews during the Surveillance audit. The groups represented include **labour unions, local communities, and civil society organizations**, all directly connected to the social, labour, and community context of the sites.

The audit team contacted stakeholders **in advance**, using the **email addresses and telephone numbers provided by ArcelorMittal**, to request their participation and schedule interviews. Only the stakeholders who demonstrated availability and agreed to participate were included in this report. All outreach and scheduling were conducted independently by the DNV technical team, ensuring impartiality and avoiding any influence from ArcelorMittal representatives.

The following stakeholders agreed to participate in the Surveillance audit:

- **Labour unions** – Union of Metalworkers of São Paulo and Mogi das Cruzes
- **Local communities** – Comunidade Queralux
- **Local communities** – Mina Cultural
- **Local communities** – Comunidade do Gaia
- **Labour unions** – Sabará Metalworkers' Union
- **Civil society organizations** – Casa Azul

Interviews were conducted **in person**, either at the stakeholder's own premises or at a location chosen by them, ensuring comfort, neutrality, and independence. Each interview lasted approximately **1.5 to 2 hours**, including a visit to the stakeholder's site (when applicable) and a private meeting to discuss their perspectives. All interviews were conducted in the **local language**, without the need for translation support, and without any presence or interference from ArcelorMittal personnel.

The following topics were discussed with all stakeholders:

- 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 informed about new ArcelorMittal engagement programs and projects, and how they can benefit from these initiatives
- How stakeholders can make complaints or denunciations, if necessary
- Invitation and participation in events held by ArcelorMittal
- How stakeholders receiving support from ArcelorMittal report and comply with the company's compliance program

Interviews with stakeholders (2025)

Labour unions – Union of Metalworkers of São Paulo and Mogi das Cruzes

The Union of Metalworkers of São Paulo and Mogi das Cruzes is a representative entity of workers in the metallurgical, mechanical, and electrical materials industries in the regions of São Paulo and Mogi das Cruzes. Its institutional role is focused on the defense

of labor rights, the promotion of decent working conditions, and the collective representation of the category before companies and employers' associations. The organization carries out its activities primarily through the negotiation of collective bargaining agreements and collective labor conventions, seeking to establish minimum standards regarding remuneration, working hours, benefits, and other labor conditions applicable to the sector.

In addition to its representative function, the union plays a significant role in providing services to its members, including legal assistance in labor and social security matters, social support, training and union education initiatives, as well as actions aimed at occupational health, safety, and well-being in the workplace. The entity also maintains systematic communication with its membership through institutional publications and communication channels, with the purpose of ensuring transparency, disseminating information on rights and obligations, and strengthening collective organization within the category.

From a historical and political-union perspective, the Union of Metalworkers of São Paulo and Mogi das Cruzes is part of the group of entities that actively participated in the consolidation of labor rights in Brazil, accompanying the evolution of labor legislation and industrial relations in the context of industrialization and productive restructuring. Its contemporary activities include participation in wage campaigns, mobilizations, and social dialogue forums, as well as in social and solidarity-based initiatives, thereby reaffirming its role as an institutional agent in mediating relations between capital and labor and in promoting social protection for workers in the metallurgical sector.

No problems were identified.

Interviews with stakeholders (2026)

Local communities – Mina Cultural

Mina Cultural is a company specialized in the design, structuring, and management of social, cultural, and educational impact projects, acting as an intermediary between private organizations, public institutions, and civil society initiatives. Its operations are oriented toward the development of integrated solutions that combine institutional communication, corporate social responsibility, and sustainability strategies, with an emphasis on generating social and reputational value for partner organizations. The company operates across different thematic areas, such as culture, education, sports, human rights, and productive inclusion, using proprietary methodologies for diagnosis, planning, and performance monitoring. From an operational standpoint, Mina Cultural carries out activities related to project development, fundraising through tax incentive mechanisms, administrative and financial management of supported initiatives, as well as the production of actions and events linked to its clients' private social investment policies. Its operating model includes the identification of relevant social demands, the translation of such demands into structured projects, and the coordination with sponsors and funders, ensuring legal compliance, management transparency, and strategic alignment with the institutional objectives of the organizations involved.

From an institutional perspective, the company positions itself as a facilitating agent in the integration of business strategies and social causes, contributing to the strengthening of practices associated with corporate social responsibility and ESG (Environmental, Social, and Governance) principles. Mina Cultural bases its activities on the promotion of measurable social impact, the encouragement of stakeholder engagement, and the enhancement of initiatives that expand opportunities for human

and social development. In this manner, it consolidates itself as an organization dedicated to mediating between corporate interests and social demands, operating within the field of the creative economy and structured social investment, with a focus on sustainability and social transformation.

No problems were identified.

Local communities – Queralux Community

The Jardim Keralux community, located in the eastern zone of São Paulo, is a settlement with approximately 4,500 inhabitants that faces historical challenges of socio-environmental vulnerability, soil contamination, and a struggle for land regularization. It has undergone agreements for regularization and has received infrastructure works and services, such as the new UBS (Basic Health Unit). Residents and associations actively work in the region, with achievements such as the construction of green areas (squares) in places of irregular waste disposal and the inauguration of the Jardim Keralux UBS. The neighborhood has support and discussion groups on Facebook and Instagram to publicize opportunities, services, and the voice of the community. In an interview with the Community Leader, the adoption of integrated public policies and the implementation of structured social projects supported by ArcelorMittal represent fundamental instruments for overcoming existing vulnerabilities and for consolidating processes of social inclusion and community strengthening.

No problems were identified.

Local communities – Gaia Community

The Gaia Community, located in the municipality of Sabará, in the state of Minas Gerais, is characterized as an organized urban territory, situated within the socio-spatial context of the Metropolitan Region of Belo Horizonte. The locality presents a typical configuration of a consolidated peripheral neighborhood, with a resident population predominantly composed of low-income families and with unequal access to essential public policies, such as basic sanitation, healthcare services, education, and urban infrastructure.

From a social and institutional perspective, the Gaia Community has a history of community mobilization, evidenced by the presence of a formally established residents' association, which plays a relevant role in representing the collective interests of the local population before public authorities and other institutional stakeholders. This community organization generally operates in the articulation of demands related to the improvement of housing conditions, access to public services, and the promotion of social, cultural, and educational initiatives.

The territory presents socio-economic vulnerabilities associated with structural factors, such as informal housing, restrictions on urban mobility, and limited opportunities for productive inclusion. These conditions contribute to the perpetuation of cycles of social inequality, mainly affecting children, adolescents, and women in situations of heightened exposure to social risks. In this context, the community is considered a priority target for public policies aimed at social inclusion, community development programs, and actions focused on the promotion of fundamental rights.

From a local development perspective, the Gaia Community shows potential for the implementation of integrated projects in the areas of education, income generation,

strengthening of community bonds, and environmental education. The presence of associative structures favors the execution of territorially based initiatives, as it enables greater social participation, community oversight of actions, and alignment between the real needs of the population and proposed interventions.

Additionally, the territory is located within a municipality of historical and cultural relevance, which broadens the possibilities for integration between heritage valorization policies, community-based tourism, and solidarity economy initiatives. The articulation among public authorities, civil society organizations, and the private sector constitutes a strategic factor for promoting the sustainable development of the community, with a view to the progressive improvement of residents' quality of life.

In summary, the Gaia Community, in the municipality of Sabará/MG, constitutes an urban space marked by significant socio-economic challenges, yet endowed with organizational capacity and development potential. The adoption of integrated public policies and the implementation of structured social projects represent fundamental instruments for overcoming existing vulnerabilities and consolidating processes of social inclusion and community strengthening.

No problems were identified.

Labor unions – Sabará Metalworkers' Union

The Union of Workers in the Metalworking, Mechanical and Electrical Materials Industries of Sabará/MG is constituted as a representative entity of workers, duly established and recognized within the Brazilian trade union system. Its activities are focused on the defense of the collective and individual rights and interests of the professional category of workers in the metalworking, mechanical and electrical materials sectors, covering the territorial base of the municipality of Sabará and surrounding regions, as defined in its bylaws and in accordance with applicable labor legislation.

The trade union plays a relevant role in mediating relations between capital and labor, particularly through participation in collective bargaining processes with employers' entities, with the aim of establishing appropriate working conditions, preserving workers' purchasing power, and expanding social benefits. In this context, the union acts as a formal representative body of the working class, promoting assemblies, consultations with its members, and collective deliberations that support its institutional actions vis-à-vis companies and employers' federations.

Within the scope of its responsibilities, the union carries out activities related to legal and labor guidance for its members, monitoring compliance with collective bargaining agreements and collective labor conventions, and engaging with public authorities and other institutions linked to labor, employment, and income policies. Its actions also include initiatives aimed at promoting decent working conditions, preventing discriminatory practices, and defending occupational health and safety in industrial environments.

The entity is also positioned within the local socioeconomic context as a relevant institutional actor for regional development, given the significant presence of industrial activities in the municipality of Sabará and its surrounding areas. Trade union representation contributes to the stability of labor relations and to the mitigation of labor conflicts through negotiation and social dialogue mechanisms, fostering the construction of negotiated solutions between workers and employers.

From an organizational perspective, the union operates through its own administrative structure, composed of a democratically elected board of directors, fiscal councils, and deliberative bodies, in accordance with the principles of trade union autonomy and member participation. Its legitimacy derives from the associative bond with workers in the category and from its continuous actions in defense of labor rights, in the monitoring of public policies, and in the promotion of educational and informational initiatives.

In summary, the Union of Workers in the Metalworking, Mechanical and Electrical Materials Industries of Sabará/MG constitutes an institution of collective worker representation, performing essential functions within the system of labor relations, collective bargaining, and social protection for the metalworking category. Its activities contribute to the strengthening of social dialogue, the promotion of fairer working conditions, and the consolidation of institutional practices aimed at valuing labor and citizenship within the regional industrial context.

No problems were identified.

Civil society organizations – Casa Azul

The **Casa Azul**, headquartered in the municipality of Sabará, Minas Gerais, is a non-profit civil society organization dedicated to the promotion of social initiatives, community development, and the defense of fundamental rights. Its activities are guided by principles of solidarity, social inclusion, and respect for human dignity, aiming to contribute to the reduction of social inequalities and to the improvement of living conditions of the population it serves.

The organization carries out its activities with a primary focus on groups in situations of social vulnerability, adopting strategies of reception, guidance, and social follow-up. In this regard, Casa Azul positions itself as a space of support and community reference, offering initiatives designed to expand access to rights, promote citizenship, and encourage the protagonism of individuals and families assisted.

From an institutional standpoint, Casa Azul operates as a private association, legally structured to enable partnerships with public authorities, companies, and other civil society organizations. This structure allows the entity to raise funds, implement social projects, and ensure greater sustainability for its actions, in addition to maintaining compliance with the legal frameworks applicable to third-sector organizations.

The actions developed by Casa Azul are characterized by an integrated approach that considers the multiple dimensions of social vulnerability, including educational, social, and community aspects. The organization seeks to articulate its initiatives with local social protection networks, schools, health units, and other public services, promoting the complementarity of public policies and strengthening the social fabric of the territory in which it operates.

Furthermore, the work of Casa Azul demonstrates a commitment to ethical values and social responsibility, guiding its practices through transparency, respect for diversity, and the promotion of safe and welcoming environments. By fostering activities that encourage community coexistence, human development, and social inclusion, the organization contributes to the construction of a more just and participatory society.

In this way, Casa Azul of Sabará consolidates itself as a relevant institution in the local context, playing a significant role in the promotion of social well-being and the defense of rights, while strengthening community ties and expanding opportunities for people in situations of vulnerability. Its institutional trajectory reflects a continuous effort to

transform social realities through structured, collaborative actions oriented toward the public interest.

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

Twenty-two (22) employees and contractors were interviewed, distributed as follows:

1. 18 employees hired directly by ArcelorMittal who work full time.
2. 4 service provider employees hired by ArcelorMittal. 1 employee from each selected provider was interviewed.

Interviewees at each site

São Paulo: 12 workers (10 direct / 2 contractor)

Sabará: 10 workers (8 direct / 2 contractor)

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

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

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

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

For ArcelorMittal employees, managements, supervisors, administrative, and operational level employees were interviewed.

For service provider employees administrative and operational level employees were selected.

In general, the interviews were conducted as planned and organized with the support of the ArcelorMittal team, which directed the interviewees to the private place made available to the audit team.

ArcelorMittal's managers and supervisors were interviewed individually and privately.

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

- Compliance, health and safety, and environment.

- Work environment and relationship with managers and coworkers.
- Freedom to enter and leave the company after working hours.
- Working conditions and confirmation of the existence of 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.

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 with the evaluations are very favorable and the audit team identified a high level of satisfaction of the employees with the management model and the resources available to ArcelorMittal, with this positive perception extending to the service providers. No claim or critical situation was identified and reported to the audit team.

Main points that have been praised and recognized by workers

- Timeliness of Payments
- Respect from the managers and an environment free from harassment
- Differentiated benefits with no return from holidays (receiving 2/3 of salary)
- Refreshment quality available and safe for the worker
- Safe work environment and good tools implemented

Summary of audit findings

Conform	Conformity, the requirement is fulfilled.
Opportunity for improvement (OFI)	The respective requirement or criterion has been implemented, but effectiveness or robustness might be increased, or it is a situation that could lead to a future non-conformity if not addressed.
Minor non-conformity (NC)	Isolated, unusual or non-systemic lapse. Or a lapse with limited temporal and organisational impacts. A non-conformity that does not result in a fundamental failure to achieve the objective of the relevant requirement or related criterion. Sites can become certified with minor non-

	conformities, but they must have addressed them by the time of their next audit.
Major non-conformity (NC)	A non-conformity that, either alone or in combination with further non-conformities, results in or is likely to result in a fundamental failure to achieve the objective of the relevant requirement or related criterion. For example, non-conformities that continue over a long period of time, are systemic, affect a wide range of the site's production or of the site's facilities. Sites with major non-conformities cannot be certified.
Exclusion	The requirement is either not applicable : excluded from the audit since it is not applicable to the sites; or not rated : the requirement is very closely linked to another requirement where a non-conformity (NC) or opportunity for improvement (OFI) has already been raised. Sometimes, when requirements are linked to one and the same subject-matter, it is appropriate to count NCs or OFIs only once to avoid repetition.

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
Principle 1. Corporate Leadership					
Criterion 1.1: Corporate Values and Commitments (6)	6	0	0	0	0
Criterion 1.2: Leadership and Accountability (5)	5	0	0	0	0
Principle 2. Social, Environmental and Governance Management Systems					
Criterion 2.1: Management System (5)	5	0	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
Principle 3. Responsible Sourcing of Input Materials					
Criterion 3.1: Commit to responsible sourcing (18)	NA	NA	NA	NA	NA
Criterion 3.2: Know your upstream supply chains (5)	NA	NA	NA	NA	NA
Criterion 3.3: Understand supplier ESG performance (15)	NA	NA	NA	NA	NA

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
Criterion 3.4: Strengthen and account for responsible sourcing (20)	NA	NA	NA	NA	NA
Criterion 3.5: Report publicly on responsible sourcing (11)	NA	NA	NA	NA	NA
Criterion 3.6: Commit to responsible sourcing and incorporate it in key functions and processes. (15)	NA	NA	NA	NA	NA
Criterion 3.7: Know your upstream scrap supply chain (8)	NA	NA	NA	NA	NA
Criterion 3.8: Understand supplier ESG performance and promote improvement (12)	NA	NA	NA	NA	NA
Criterion 3.9: Strengthen and account for responsible sourcing (1)	NA	NA	NA	NA	NA
Criterion 3.10: Report publicly on responsible sourcing (6)	NA	NA	NA	NA	NA
Principle 4. Decommissioning and closure					
Criterion 4.1: Decommissioning and closure (10)	0	0	0	0	10
Principle 5. Occupational Health & Safety					
Criterion 5.1: OH&S policy (7)	7	0	0	0	0
Criterion 5.2: Health and Safety (OH&S) management system (10)	10	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)	6	2	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
Principle 6. Labour Rights					
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)	7	0	0	0	5

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
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	2	0	0
Criterion 6.10: Worker well-being (2)	2	0	0	0	0
Principle 7. Human Rights					
Criterion 7.1: Human rights due diligence (5)	4	0	1	0	0
Criterion 7.2: Security practice (9)	6	0	0	0	3
Criterion 7.3: Conflict-affected and high-risk areas (5)	0	0	0	0	5
Principle 8. Stakeholder engagement and communication					
Criterion 8.1: Stakeholder engagement (10)	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
Principle 9. Local Communities					
Criterion 9.1: Commitment to local communities (8)	8	0	0	0	0
Criterion 9.2: Free, Prior & Informed Consent (3)	0	0	0	0	3
Criterion 9.3: Cultural heritage (7)	0	0	0	0	7
Criterion 9.4: Displacement and Resettlement (9)	0	0	0	0	9
Principle 10. Climate Change and GHG emissions					
Criterion 10.1: Corporate commitment to achieve the goals of the Paris Agreement (7)	7	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)	2	0	0	0	2
Criterion 10.4: Determination of site level GHG emissions for the purpose of reporting the GHG	NA	NA	NA	NA	NA

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
emissions intensity for the production of crude steel (28)					
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 (7)	NA	NA	NA	NA	NA
Criterion 10.7: GHG emissions disclosure and reporting (8)	NA	NA	NA	NA	NA
Principle 11. Noise, emissions, effluents and waste					
Criterion 11.1: Noise and vibration (7)	7	0	0	0	0
Criterion 11.2: Emissions to air (8)	8	0	0	0	0
Criterion 11.3: Spills and leakage (9)	9	0	0	0	0
Criterion 11.4: Waste, by-product and production residue management (11)	10	0	1	0	0
Principle 12. Water Stewardship					
Criterion 12.1 Water-related context (7)	7	0	0	0	0
Criterion 12.2 Water balance and emissions (8)	8	0	0	0	0
Criterion 12.3 Water-related adverse impact (6)	6	0	0	0	0
Criterion 12.4 Managing water issues (8)	7	0	0	0	1
Principle 13: Biodiversity					
Criterion 13.1: Biodiversity commitment and management (25)	17	0	0	0	8
	Conform	OFI	Minor NC	Major NC	Exclusion
Total (357)	261	2	6	0	53

* 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 – This is a core/site certification, so additional requirements for steel certification are excluded.

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 – Requirement is not applicable, as ArcelorMittal São Paulo and Sabará does not use recruitment agencies to hire workers.

Principle 6.5.4 – Requirement is not applicable, as ArcelorMittal São Paulo and Sabará does not use recruitment agencies to hire workers.

Principle 6.7.2 – Requirement is not applicable, as ArcelorMittal São Paulo and Sabará does not use recruitment agencies to hire workers.

Principle 6.8.4 – Requirement is not applicable, as ArcelorMittal São Paulo and Sabará does not use recruitment agencies to hire workers.

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 9.2 – Does not apply, as there are no Indigenous peoples in the vicinity of the site.

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 – Requirement not applicable, as audited sites are not involved in crude steel production.

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 11.4.1 – d) Not applicable, since the waste produced by the installation will not be sent to any of the systems mentioned by the reference requirement.

Principle 12.2.4 – This requirement is not applicable because there are other applicable laws and regulations.

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.

Principle 13.1.6 – The site is not in a World Heritage or Ramsar area, nor is it in IUCN categories I through VI protected areas.

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

Principle 13.1.7 c – Does not apply, as the site is not located in Key Biodiversity Areas (KBAs).

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

Strengths

Principle 1 – Corporate Leadership was assessed as adequately implemented, evidencing a high level of commitment to sustainability and adherence to the ResponsibleSteel Principles. The organization demonstrates alignment between its corporate governance practices and its strategic sustainability objectives, integrating leadership accountability with responsible production standards.

A notable positive aspect is the ArcelorMittal Pyramid of Safe and Sustainable Production, which establishes a structured hierarchy of values and operational drivers. This model is founded on People as its base, supporting Respect, which in turn sustains Trust, followed by Transparency, Integration, Motivation, and ultimately Innovation. The framework reflects a coherent and systemic approach to embedding sustainability, safety, and ethical conduct into corporate culture and operational practices, reinforcing leadership commitment across all organizational levels.

Principle 2 – Social, Environmental and Governance Management Systems was assessed as adequately implemented, supported by certifications in ISO 9001, ISO 14001, and ISO 45001, which evidence the existence of a highly mature Integrated Management System. These certifications demonstrate that the organization has established, implemented, and maintains structured management practices covering quality, environmental management, and occupational health and safety.

In addition, the organization has implemented well-defined Governance Policies that support and promote ethical conduct across the various themes addressed by the

ResponsibleSteel standard. These policies provide a formal framework for compliance, risk management, and integrity, reinforcing accountability and transparency in corporate decision-making processes.

A notable positive aspect is the Supplier Approval Process, which incorporates specific requirements related to anti-corruption systems and supplier training. This approach contributes to the dissemination of ethical standards throughout the supply chain and strengthens controls related to integrity and compliance in business relationships.

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 – Implementation of the Corporate Security Manual

Positive Point – Definition of the criticality of the Emergency Plan scenarios related to FPS (Firearms and Equipment)

Positive Point – Implementation of the Security Roadmap

Positive Point – Implementation of the control of medical examinations performed by third parties in a proprietary computerized system

Principle 6 – Labor Rights was assessed as adequately implemented, supported by a well-established Integrated Management System and by structured Governance Policies that promote and ensure ethical conduct in relation to the labour rights issues addressed by the ResponsibleSteel standard. The organization demonstrates alignment between its management practices and the protection of fundamental labour rights, incorporating formal procedures and controls aimed at preventing non-compliance and fostering fair and responsible working conditions.

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.

Positive Point – Establishment of a Master Plan for Impact Analysis on Human Rights

Positive Point – Property Security Management and respect when approaching workers.

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 and evaluation of the results 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 – Local Communities are engaged. ARCELORMITTAL's proactive 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 GHG Emissions – Principle well attended with a mature Integrated Management System and presentation of strategic data to demonstrate the commitment to the Paris Agreement agenda.

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

Principle 11 – Noise, Emissions, Effluents and Waste was assessed as adequately implemented, supported by ISO 14001 certification, which evidences the existence of a highly mature Integrated Management System for environmental management. The organization demonstrates systematic control over noise, atmospheric emissions, liquid effluents, and solid waste through established procedures and monitoring mechanisms. In addition, the use of advanced technological equipment contributes to the effectiveness of operational controls and to the mitigation of environmental impacts associated with industrial activities.

Principle 12 – Water Stewardship was assessed as adequately implemented, supported by ISO 14001 certification, which demonstrates a highly mature Integrated Management System for water management. The organization applies structured practices for the control, monitoring, and optimization of water use, supported by the deployment of advanced technological solutions.

A notable positive aspect is the high level of internal water recirculation, with approximately 99% of water being reused within ArcelorMittal's operational processes. This practice significantly reduces freshwater abstraction and reflects a strong commitment to efficient resource management and long-term water sustainability.

Principle 13 – Biodiversity was assessed as adequately implemented, supported by ISO 14001 certification, which evidences a highly mature Integrated Management System addressing biodiversity-related aspects. The organization demonstrates a structured approach to the identification, management, and mitigation of impacts on natural ecosystems, contributing positively to the conservation of biodiversity in areas influenced by its operations. These practices reflect the integration of environmental responsibility into operational planning and reinforce the organization's commitment to sustainable industrial development.

Areas for improvement

During the audit, a few areas were identified that require the attention of the sites and 06 minor non-conformities against requirements of the ResponsibleSteel Standard were raised, as well as 02 opportunities for improvement. The sites are required to effectively address the non-conformities before the next audit. The non-conformity findings are related to:

Principle 5.4.3 b and c

OFl: 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 and c

OFl: 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 6.9.1 a – Failure to monitor meal break times for workers employed by service providers (Minor NC)

Principle 6.9.1 c – Failure to monitor and control overtime and weekly rest periods taken by workers employed by service providers (Minor NC)

Principle 7.1.2 – During the assessment of property risks, a failure was identified in the formalization of property risks and in taking action to reduce risks, for the Sabará and São Paulo units. (Minor NC)

Principle 10.1.4 – Considering that the Climate Action Report was published 4.5 years ago (July 2021) and no longer reflects 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." (Minor NC)

Principle 10.1.5 – Considering that the Climate Action Report was published 4.5 years ago (July 2021) and no longer reflects 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." (Minor NC)

Principle 11.4.1b – During the review of documents related to the solid waste management and operational system, it was observed that the management program established by the site is outdated and not structured in accordance with Brazilian legislation. (Minor NC)