

OVERVIEW

United States Steel Corporation and its subsidiaries, including the Company are committed to doing business ethically, with integrity, and in compliance with all applicable laws, regulations, and industry standards. The Company expects its business partners, including all suppliers of goods and services (collectively, "Suppliers"), to share its core values and act accordingly. This Supplier Code of Conduct outlines the Company's expectations, and any failure to comply with these minimum requirements may jeopardize a Supplier's relationship with the Company.

1. ETHICAL AND LAWFUL BUSINESS PRACTICES

Company Suppliers must act with integrity and in accordance with the highest ethical standards. At a minimum, this requires compliance with all applicable laws, regulations, and rules, as well as a commitment to strong governance practices and transparency in all business activities.

- 1.1 Anti-Corruption:** The Company has a zero-tolerance policy with respect to bribery and corruption. Suppliers shall not exercise improper influence or directly or indirectly offer, give, or promise money or any other thing of value (including facilitation payments, gifts, meals, entertainment, or other business courtesies and benefits, regardless of value) to any individual for an improper purpose. This prohibition applies regardless of whether the recipient is a government official or representative of a private company. Similarly, Suppliers shall not solicit or accept any bribes, kickbacks, or other improper payments.
- 1.2 Gifts and Entertainment:** Suppliers shall not offer, give, promise, solicit, or accept any gifts, meals, entertainment, travel, or other business courtesies or benefits unless there is a legitimate business reason for doing so and the situation could not give rise to even an appearance of impropriety. All business courtesies and benefits given and received must be lawful, reasonable, and consistent with industry standards.
- 1.3 Conflicts of Interest:** When dealing with the Company, Suppliers must remain free of any improper influences that stem from personal, business, or other arrangements that could create a conflict of interest. Any potential conflicts must be promptly disclosed to the Company so that appropriate remedial actions can be taken.
- 1.4 Conflict Minerals:** Products provided to the Company shall not contain any cassiterite, columbite-tantalite, gold, wolframite, tantalum, tin, or tungsten sourced from the Democratic Republic of Congo or any adjoining countries, unless the Supplier can demonstrate that the minerals used in their products did not directly or indirectly finance or benefit any armed groups in those countries. Suppliers shall take reasonable steps to track the source of the minerals used in their products and shall provide the source and a description of the Supplier's tracking process to the Company upon request.
- 1.5 Competition and Fair Dealing:** Suppliers shall not enter into anti-competitive agreements or otherwise seek to undermine free and fair competition in violation of applicable antitrust and competition laws. All information regarding a Supplier's products and services must be accurate and truthful. Misleading statements intended to gain a competitive advantage and disparaging or untrue statements about competitors are prohibited.
- 1.6 International Trade:** Suppliers shall ensure that no transactions involving the Company directly or

indirectly involve parties that are subject to U.S. economic sanctions or entities that are 50% or more owned or controlled by those subject to U.S. economic sanctions. Suppliers shall also ensure that any transactions involving items or information subject to export controls are lawful, including by obtaining any required export licenses or other permits. Suppliers shall respect all laws and regulations governing the importation of goods into the United States.

- 1.7 Use of Company's Information and Assets:** In some instances, Suppliers will have access to Company's facilities, equipment, systems, information, or other assets. Suppliers shall comply with the terms of any agreements governing the use of such assets and shall take all appropriate steps to protect them from damage, loss, misuse, theft, or unauthorized access. In particular, confidential information may only be used for legitimate business purposes and must never be shared with third parties unless specifically authorized by the Company. Suppliers shall not use the Company's logo, trademarks, or service marks without written authorization.
- 1.8 Data Protection:** In some instances, Supplier may have access to certain of Company's computer and communications systems and networks. If any data is made available or accessible to Supplier pertaining to Company's business or financial affairs, or to Company's projects, transactions, clients or customers, Supplier will not store, copy, analyze, monitor or otherwise use that data except for legitimate business purposes for the benefit of the Company. Supplier will comply fully with all applicable laws, regulations, and government orders relating to personally identifiable information ("PII") and data privacy with respect to any such data that Supplier receives or has access to in connection with the performance of any services for the Company. Supplier will otherwise protect PII and will not use, disclose, or transfer across borders such PII except as necessary to perform its services or as authorized by the data subject or in accordance with applicable law. To the extent that Supplier receives PII related to the performance of its services, Supplier will protect the privacy and legal rights of the Company's personnel, clients, customers and contractors.
- 1.9 Financial Integrity:** In accordance with applicable laws and accepted accounting practices, Suppliers shall implement internal controls over financial reporting and maintain accurate and complete books and records that fairly reflect all transactions. All contracts and invoices shall accurately and in reasonable detail describe the goods and services provided to the Company. False, incomplete, or misleading business records are unacceptable.
- 1.10 Product Quality and Performance:** Suppliers shall respect all contracts with the Company and deliver goods and services on time and to the agreed-upon specifications. All goods must comply with applicable quality, safety, and labeling requirements.

2. HUMAN RIGHTS, WORKING CONDITIONS, AND THE RIGHTS OF SUPPLIER EMPLOYEES

Company Suppliers must respect the dignity and human rights of those associated with and impacted by their operations. At a minimum, this requires compliance with all applicable laws, regulations, and standards regarding labor rights, employment practices, and working conditions.

- 2.1 Human Trafficking and Forced Labor:** Suppliers shall employ only those who are legally authorized to work and who choose to do so voluntarily. Slavery, forced or coerced labor, bonded labor, indentured servitude, involuntary prison labor, and any other form of exploitation are strictly prohibited. Suppliers' employees shall not be subject to unreasonable restrictions on movement within the workplace, and Suppliers shall not withhold their employees' identification or travel documents. Suppliers shall not engage in or support any form of human trafficking.

- 2.2 Child Labor:** Suppliers shall verify the age of all prospective employees and shall not use child labor in violation of any applicable laws establishing a minimum employment age. In addition, Suppliers shall not employ any person who is less than fifteen years old, unless such employment is undertaken pursuant to an apprenticeship or other program that is expressly authorized by law, is clearly beneficial to the individual, and neither improperly interferes with the individual's education nor threatens his or her physical, mental, or emotional development.
- 2.3 Wages, Benefits, and Hours of Work:** Suppliers shall fully comply with all applicable labor and employment laws and regulations, including all applicable wage laws, as well as the terms of any collectively bargained agreements. Their employees shall be paid fair and competitive regular and overtime wages that meet or exceed mandatory minimum wages and are appropriate for the type of work being done. Similarly, Suppliers shall provide their employees with all legally mandated benefits. No employee of a Supplier shall be required to work excessive hours, and all such employees shall be afforded regular time off of work. Wage deductions shall not be used as a disciplinary measure.
- 2.4 Health and Safety:** Suppliers shall provide a clean, safe, and secure working environment. All facilities must comply with applicable health and safety laws and regulations. Suppliers shall proactively identify and address workplace hazards and shall provide appropriate health and safety-related training. In addition, Suppliers shall implement emergency preparedness measures and take appropriate steps to protect their employees from violence and threats of violence during work.
- 2.5 Dignity and Respect:** Suppliers shall treat all of their employees fairly and with dignity and respect. Corporal punishment, physical or verbal abuse, inhumane treatment, and harassment are prohibited. In addition, Suppliers' employees shall not be subjected to any other abusive, coercive, hostile, insulting, intimidating, offensive, threatening, or unwelcome behavior in the workplace. Suppliers shall not discriminate against current or prospective employees on grounds of race, color, religion, sex, gender, sexual orientation, gender identity, national origin, citizenship, age, genetic information, physical or mental disability, veteran status, or any other protected basis. Suppliers shall comply with applicable privacy laws and regulations and reasonably respect the privacy rights of their employees and any other parties with whom they do business.
- 2.6 Freedom of Association:** Consistent with applicable laws and regulations, Suppliers shall respect the legal rights of their employees to choose whether or not to join a trade union, workers' organization, or any other similar group and to collectively bargain if they choose to be represented.

3. ENVIRONMENTAL STEWARDSHIP AND SUSTAINABILITY

Company Suppliers must strive to minimize the adverse impact of their operations on the environment.

- 3.1 Permitting and Compliance:** Suppliers shall obtain, maintain, and adhere to all environmental permits required for their operations. In addition, Suppliers must comply with all applicable environmental laws and regulations, including, but not limited to, those relating to management of emissions, hazardous substances, wastewater, and solid waste.
- 3.2 Sustainability:** Suppliers shall strive to maximize efficiency, reduce waste, and conserve the natural resources used in their operations, including water and energy. To the extent possible, Suppliers

shall implement active reuse and recycling programs and participate in community efforts to protect and preserve natural resources.

4. COMPLIANCE WITH THIS CODE AND ADDITIONAL INFORMATION

- 4.1 Mandatory Compliance and Scope:** Compliance with this Code is a condition of doing business with the Company. Importantly, the minimum requirements set forth herein apply throughout the supply chain. Accordingly, Suppliers shall communicate these requirements to – and require compliance by – their parent companies, subsidiaries, affiliates, directors, officers, employees, and any other parties that support their business activities with the Company, such as consultants or subcontractors.
- 4.2 Supplier Compliance Program:** Suppliers shall take steps to ensure their compliance with this Code, including by implementing an ethics and compliance program that is reasonably designed to address all relevant topics. Features of such a program may include a management commitment to ethical business practices and compliance with applicable laws and regulations, appropriate policies, procedures, and internal controls, training for employees, mechanisms for employees and others to raise concerns without fear of retaliation, and processes to address such concerns.
- 4.3 Reporting and Violations:** Suppliers shall promptly inform the Company of any violations or suspected violations of this Code. Reports can be made to the Company’s Law Department at the following address:

Big River Steel LLC
Compliance Officer
2027 East State Highway 198
Osceola, AR 72370

If any Supplier wishes to anonymously raise a concern regarding potential violations of this Code or other ethics and compliance issues related to Company business, they may contact the Company’s Ethics Line, which is administered by an independent provider and can be reached in any of the following ways:

Telephone: 1-844-681-0991 (toll-free)

Internet: <http://www.bigriversteel.ethicspoint.com>

The Company forbids retaliation against anyone who reports suspected illegal or unethical conduct in good faith. In the event that the Company becomes aware of or suspects any violation of this Code, the Supplier shall promptly take appropriate corrective action to remediate the violation.

- 4.4 Verification and Remediation:** The Company reserves the right to verify compliance with this Code. To that end, Suppliers shall maintain documentation to demonstrate their compliance and provide such documentation and any other relevant information to the Company upon request.

4.5 Additional Information: Any questions about this Code or the Company's expectations should be raised to the Company's Law Department using the contact information listed above.

5 RELATED DOCUMENTS

5.1 BRS Supplier Manual: MAN-QA-005