



BIG RIVER STEEL LLC

CALIFORNIA TRANSPARENCY IN SUPPLY CHAINS ACT OF 2010 DISCLOSURES

Revised May 2023

The California Transparency in Supply Chains Act of 2010 (the “Act”) requires certain companies that do business in California to disclose their efforts to eradicate slavery and human trafficking from their direct supply chain. Big River Steel is committed to ethical business practices and compliance with all laws and regulations, including with respect to this important cause, and makes the following disclosures pursuant to the Act.

Big River Steel prohibits any form of forced labor, including slavery and human trafficking, in our supply chain. Our Code of Ethical Business Conduct (“Code”) specifically states that Big River Steel: (1) does not engage in or support child labor, human trafficking, or slavery; (2) does not knowingly support companies that use any form of child labor, human trafficking, or slavery; and (3) expects our suppliers to meet these same standards. The Code is distributed to all employees and suppliers and is publicly available online. Employees are required to certify their compliance with the Code annually, and we work to ensure that our employees comply with this certification requirement.

We have published a Human Rights Policy which explains our commitments to preservation of human rights, establishment of safe working conditions, respect for labor rights, fair employment practices, and the importance of good workplace conduct. In April 2021, we also became the first North American steel producer to join ResponsibleSteel, a global multi-stakeholder initiative that establishes and certifies members’ conformance with human rights, safety, and environmental standards developed for our industry, including standards designed to help eliminate child labor and human trafficking.

We also extend our commitment to respecting human rights throughout our supply chain through our Supplier Code of Conduct, which specifically prohibits human trafficking, slavery and forced labor, and unlawful child labor and requires suppliers to cascade these standards to other parties involved in their business activities for Big River Steel. Our Supplier Code of Conduct requires suppliers to document their compliance and to provide such documentation to Big River Steel on request.

Big River Steel’s standard Purchase Order Terms & Conditions (“Terms and Conditions”) explicitly prohibit our suppliers from using any form of forced labor, employing any person below the age of fifteen (except as part of certain U.S. government-approved programs that benefit the participants), or engaging in physically abusive disciplinary practices. Our Terms and Conditions further require that our suppliers comply with all applicable laws, orders, rules, regulations, and requirements enforced by any foreign or domestic governmental body or entity relating to the

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design, production, sale, distribution, or provision of goods or services to Big River Steel, which necessarily include anti-slavery and anti-human trafficking laws. To the extent that our suppliers retain or use subcontractors or sub-suppliers to perform work or supply goods pursuant to our contracts, the Terms and Conditions require our suppliers to use only subcontractors or sub-suppliers that will adhere to these requirements and to monitor such compliance. The Terms and Conditions also require suppliers to certify their compliance with all Big River Steel requirements, including those described above, when they deliver goods or perform services pursuant to a contract with Big River Steel. We also explicitly reserve the right to have an independent third party audit a supplier's compliance with our requirements, provide both our supplier and us with written certification of the supplier's compliance, and identify areas for potential improvement.

Finally, Big River Steel recognizes the importance of internal accountability to ensure that we conduct business legally and ethically. Employees who violate our Code or other corporate policies, procedures, or rules are subject to disciplinary action, up to and including suspension or discharge. Similarly, our Supplier Code of Conduct makes clear that suppliers' compliance with the standards set forth therein is a condition of doing business with Big River Steel. To help identify non-compliance, Big River Steel asks employees and suppliers to promptly report suspected illegal or unethical conduct connected with the business of Big River Steel to an appropriate company resource, such as their immediate supervisor, Human Resources or Labor Relations, the Legal Department, or the publicly available Ethics Line. The Ethics Line is hosted by an independent provider and is available 24 hours per day, 7 days per week. It provides a convenient, anonymous, and confidential way to report suspected illegal or unethical conduct. All reports are investigated so that appropriate action can be taken based on the outcome of each investigation. Big River Steel strictly forbids retaliation against anyone who raises an ethics or compliance concern in good faith.