



EQUAL OPPORTUNITY EMPLOYMENT POLICY

1. POLICY

The Company recognizes employees' rights to work in an environment free of discrimination and complies with all applicable federal, state, and local laws regarding nondiscrimination in employment. Accordingly, it does not discriminate against any employee or applicant for employment based on race, color, religion, sex, sexual orientation, gender identity, national origin, citizenship, age, genetic information, physical or mental disability, or status as a past, present, or prospective member of the uniformed services.

The Company will take affirmative action to ensure that employment decisions, including hiring, promotion, demotion or transfer; recruitment or recruitment advertising; layoff or recall from layoff; termination; rates of pay or other forms of compensation and selection for training are not made on the basis of any of the above criteria.

The Company seeks, employs, and advances the best qualified persons and includes and affirms qualified individuals with disabilities who, with or without reasonable accommodation, can perform the essential functions of a position desired or held

The Company's policy regarding equal employment opportunity will be appropriately communicated to employees, applicants, recruiting sources, suppliers, customers, and the general public.

2. APPLICABILITY

Directors, Officers, and Employees of the Company.

3. EQUAL EMPLOYMENT OPPORTUNITY

Application of this policy and associated affirmative action practices will be in accordance with uniform employment procedures established by Human Resources and consistent with applicable provisions of labor agreements and federal, state, and local laws and regulations.

Administration of this policy regarding Equal Employment Opportunity and procedural guidance shall be coordinated by Human Resources.

4. EMPLOYMENT OF INDIVIDUALS WITH DISABILITIES

The Company's policy regarding employment of individuals with disabilities applies to all employment practices and terms, conditions, and privileges of employment.

A. Requests for Accommodation

When a qualified individual with a disability expresses a need for an accommodation related to such disability, the individual will be reasonably accommodated unless the accommodation would impose an undue hardship or the individual poses a direct threat to the safety and/or health of themselves or others.

Management shall work with Human Resources and Medical to conduct an individualized assessment of a request for accommodation that shall include the following:

- Determine the essential functions of the job
- Engage in an interactive process with the individual with the disability to discuss the request for accommodation, including alternative accommodations that could effectively meet the needs of the individual, to allow him/her to perform the essential functions of the job
- Consider whether there is a reasonable accommodation that would allow the individual to perform the essential functions of the job without posing an undue hardship or direct threat

B. Facilities Design and Alteration

Newly designed and constructed facilities must be made readily accessible to and usable by individuals with disabilities unless structurally impracticable.

When alterations to existing facilities are made that affect usability, altered portions must be made readily accessible to and usable by individuals with a disability to the maximum extent feasible. If an alteration is made to an area where major activity takes place, an accessible path of travel to the entrance must be made to the maximum extent feasible, provided that added costs do not exceed 20% of the original alteration cost, unless approved by senior leadership.

5. POLICY IMPLEMENTATION

The heads of each department or division, in conjunction with Human Resources, are responsible for initiating, administering, and controlling activities to ensure full implementation of this policy.

Human Resources is responsible for periodic audits of employment practices, and provision of guidance to address any issues.

Information Requests

All requests received from any agency or organization for reports or information related to the employment of disabled individuals shall be referred to Human Resources.

6. REPORTING & NON-RETALIATION

Questions, comments, or complaints by employees or applicants for employment regarding the application of this policy should be directed to the appropriate Human Resources Business Partner. Reports regarding potential violations of this policy may also be submitted to the Company's Ethics

Hotline which may be reached in any of the following ways:

- Telephone: 1-844-681-0991
- Internet: www.bigriversteel.ethicspoint.com
- Mail: Big River Steel, c/o Chief Compliance Officer, 2027 East State Highway 198, Osceola, AR 72370

No individual will be subjected to adverse employment action for making a good faith complaint of discrimination or harassment, including alleging discrimination, participating in a discrimination

investigation or proceeding, or reasonably opposing discrimination, or for requesting a reasonable accommodation based on religion or disability.

Any person who retaliates against an individual, who has in good faith engaged in such protected activity, will be subject to disciplinary action, up to and including termination of employment. Because of the serious nature of an allegation of harassment or discrimination, any intentionally false and/or malicious reports alleging such conduct will not be