



EQUAL EMPLOYMENT OPPORTUNITY POLICY

1. POLICY

The Company recognizes employees' rights to work in an environment free of unlawful 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.

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. It is also the policy of the Company to provide equal pay for work of equal value, consistent with its obligations under applicable law.

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, and it is the Company's policy to comply with all applicable aspects of the Americans with Disabilities Act.

The Company will seek to provide reasonable accommodations to otherwise qualified individuals with a disability unless the accommodation would result in undue hardship to the Company. Employees who need an accommodation should contact Human Resources. The employee requesting the accommodation should specify, if possible, the accommodation he or she is seeking to perform the job.

An employee who requires an accommodation of a religious belief or practice should contact Human Resources. Any manager or supervisor who receives a request for accommodation for religious reasons should refer the employee to Human Resources and also should notify Human Resources of the request.

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 tolerated.