



PEOPLE

PASSION

PRINCIPLES



METALLUS

2024 SUSTAINABILITY UPDATE



MESSAGE TO OUR STAKEHOLDERS

Dear Stakeholders:

I am pleased to share our 2024 Sustainability Update, marking our fourth year of reporting on our journey.

Over the last year, we have continued to build on our foundation of **PEOPLE. PASSION. PRINCIPLES.** – a driving force that remains central to our business, culture, and overall sustainability strategy. These values define the ways in which we operate, innovate, and uphold our commitments.

We believe that a successful sustainability program is built across all teams and functions, with a shared commitment toward progress. As such, our efforts in 2024 centered on further embedding sustainable practices into our organization. We believe that this collective mindset upholds a culture of accountability, awareness, and ownership across the business.

In February, we celebrated our one-year anniversary as Metallus. The highlights presented in this year’s Sustainability Update demonstrate a continued dedication to what we have always prioritized: our **PEOPLE**. Over the past year, we focused on deeper implementation of our **3C2F** culture, which is centered on care, collaboration, communication, following through, and following up. The elements in this framework (shown in the icons to the right) strengthen the foundation upon which we are building high-performance teams as we work to achieve greater transparency and better alignment of our goals.

This responsibility of caring for our people extends to health and safety. We built upon previous improvements and initiatives with an investment of \$8 million in 2024. This investment reinforces our commitment to providing a workplace where safety is not just a priority, but a core value. We strive to foster an atmosphere where everyone – employees, contractors, and visitors – contributes to and thrives in a safe environment.

PEOPLE



CARE



COMMUNICATE



COLLABORATE



FOLLOW-THROUGH



FOLLOW-UP

“**PEOPLE. PASSION. PRINCIPLES.** is a driving force that remains central to our business, culture, and overall sustainability strategy.

Driven by our **PASSION** for delivering high-quality, sustainable steel, we continuously seek improvements and efficiencies in our operations by supporting the circular economy and creating better products for our customers. In 2024, we announced an investment of more than \$100 million in partnership with the U.S. Department of Defense. This investment includes plans for the future addition of two new steelmaking assets at our Canton Campus: a continuous bloom reheat furnace and a roller hearth heat treat furnace. These assets will enhance our emissions reduction potential and include low-carbon hydrogen fuel upgrades.

Our **PRINCIPLES** remain rooted in strong governance practices, ensuring that integrity, transparency, and ethics guide our leadership and decision making. We recognize that responsible management is essential to maintaining trust with our stakeholders, driving long-term success, and delivering on our sustainability commitments.

PASSION



PRINCIPLES



As we look ahead at the remainder of 2025, we are optimistic about what we can do together. With a continued focus on safety, quality, and delivery of our significant capital projects, we will further optimize our operations and better serve our customers. Thank you for your interest in Metallus and our sustainability story.

MS Williams

Michael Williams

President and Chief Executive Officer

ABOUT THIS UPDATE

Metallus’ 2024 Sustainability Update communicates our environmental, social, and governance commitments and shares our progress. The update was published in April 2025 and is based on fiscal year 2024 information and activities, except where noted.

This document continues to build on what we presented in our 2022 report and 2023 update and represents our fifth consecutive year of alignment with the Sustainability Accounting Standards Board (SASB) for the Iron & Steel Producers reporting standard. The following pages highlight progress against our commitments and 2030 environmental goals, and report metrics in reference to the Global Reporting Initiative (GRI) standards. Key components of the Task Force on Climate-related Financial Disclosures (TCFD) are addressed in our [2025 proxy statement](#). Please refer to our [2022 Sustainability Report](#) and [2023 Sustainability Update](#) for additional details.

We value the input we receive from our shareholders and other stakeholders. Throughout the year, we engage with investors in several ways, including in-person and virtual meetings, quarterly calls, plant tours, and investor conferences and presentations.



PEOPLE SOCIAL COMMITMENT

Our people are at the core of our success. Through a variety of stakeholder engagement practices, we demonstrate the commitment to our people by:

- Prioritizing the health and safety of all employees, contractors, and visitors to our facilities
- Promoting equal opportunity and an inclusive and supportive workplace environment
- Engaging, empowering, and encouraging employees to learn and grow
- Negotiating fair agreements with our workforce
- Positively impacting our surrounding communities through partnerships and volunteerism



PASSION ENVIRONMENTAL STEWARDSHIP

We strive to be responsible stewards of the environment. Our sustainable practices and initiatives focus on minimizing our environmental impact through efforts that include:

- Actively monitoring our greenhouse gas (GHG) and other air emissions
- Optimizing our operations for energy efficiency and reduction
- Reducing waste and driving the circular economy
- Implementing water conservation initiatives

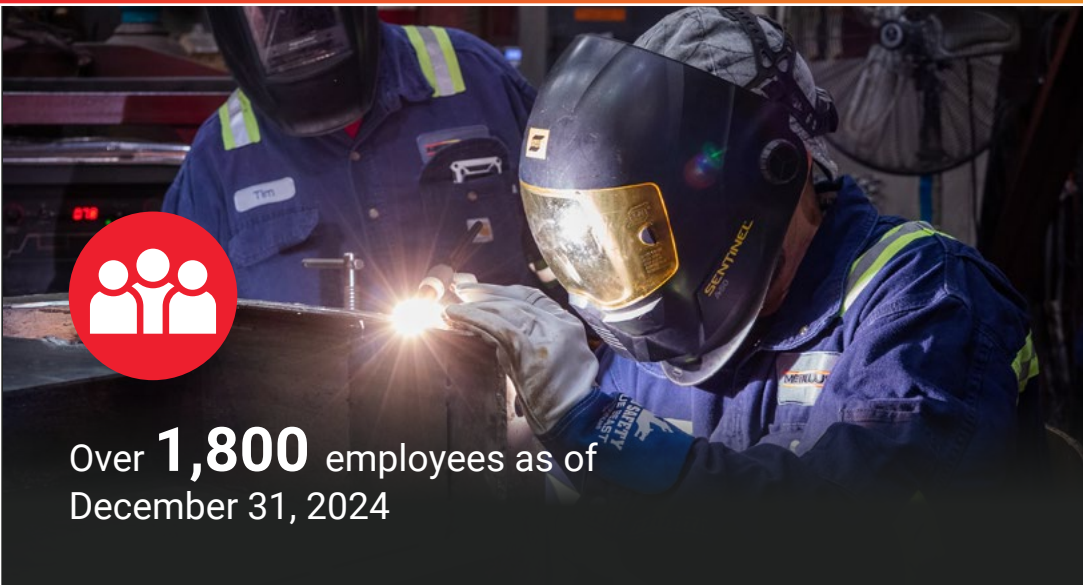



PRINCIPLES GOVERNANCE AND ETHICS

Holding ourselves to the highest standards of governance and ethics includes conducting our business in a responsible, transparent, and ethical manner. To do so, we have the following measures in place:

- Business ethics and compliance program
- Internal procedures and controls across the organization
- Responsible supply chain management
- Cybersecurity and data privacy programs
- Executive compensation programs and policies aligned with best practices and shareholder interests

SUSTAINABILITY STRATEGY



 Over **1,800** employees as of December 31, 2024



 **1.2M tons** annual melt capacity and **900,000 tons** of ship capacity



 **\$1.1B** net sales in 2024

ABOUT METALLUS

Founded in 1917 and headquartered in Canton, Ohio, Metallus provides high-quality specialty metal products, manufactured components, and supply chain solutions for customers in the industrial, automotive, aerospace & defense, and energy markets. We are proud to be a leading manufacturer of special bar quality (SBQ) bars and seamless mechanical tubing in the United States.



 **5** manufacturing facilities in the U.S. **1** warehouse in Mexico



 **44%** reduction in Scope 1 and Scope 2 combined GHG emissions since 2018



 **\$8M** in safety investments and training programs in 2024



 **100%** of our products include recycled material



 **70+ years** of producing clean steel for demanding applications and markets

PEOPLE



INVESTING IN OUR CORE VALUE OF SAFETY FIRST

SOCIAL COMMITMENT

At Metallus, success is built on a culture of safety, continuous improvement, and engagement, which is reflected by our 3C2F culture. This cultural framework is supported by a set of values that guide us. Safety First is a core value that requires vigilance and shared accountability. Together, we uphold the objective for our employees and operations to finish each and every day injury- and incident-free. We foster a welcoming workplace culture where everyone has an equal opportunity to learn and contribute to our growth. We value meaningful engagement in our communities, and we are committed to making a positive difference where we live and work.



At Metallus, our first responsibility is to the safety of one another. We are all accountable for workplace safety – which is why Safety First is both a core value and the foundation for all aspects of our business.

Safety First underscores our shared vision to be recognized as having the safest specialty metals operations in the world. In 2024, we aligned this vision and strategy to reinforce a culture of accountability, enhance risk mitigation, and implement industry-leading safety practices. We also established measures of success and set targets that led to notable progress. Building on this momentum, we will continue investing in safety training and improvements to our physical environments in 2025.

We invested approximately \$8 million in safety improvements in 2024, with projects that included upgrades to machine guarding, incident planning processes, and safety procedures. In 2025, we plan to invest \$5 million more as we continue to strengthen the safety of our operations.

OUR SAFETY STRATEGY



We report and learn from all injuries, incidents, and near misses.



We focus on serious injury and fatality (SIF) prevention strategies first.



We meaningfully engage each and every employee in injury prevention.



We recognize that safety is not the absence of injuries, but the presence of defenses.



We recognize that our safety system must be bigger than any one person at any point in time.

INVESTMENTS IN PSIF PREVENTION

Our health and safety strategy includes a focus on potential serious injury and fatality (PSIF) prevention. In 2024, we added pre-job planning activities and lockout/tagout/tryout (LOTOTO) as key focus areas. More specifically, we implemented the following initiatives:

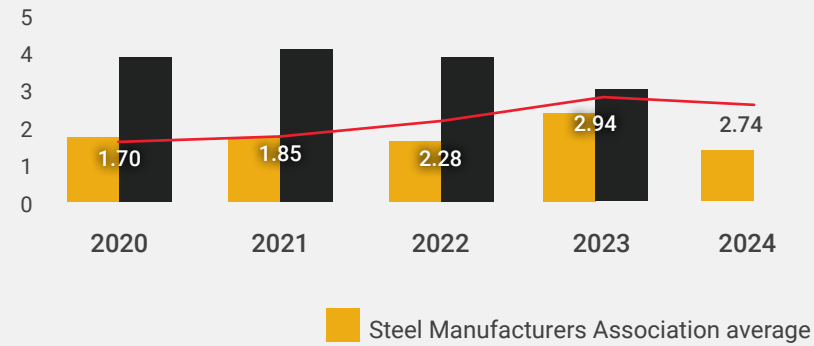
- Zero Incident Planning (ZIP) Process:** Encompassing all non-routine tasks, including those performed by contractors, the ZIP process includes a thorough review of each job's steps, related hazards, and hazard controls. The ZIP development and review process includes all impacted team members, which leads to improved hazard recognition, stronger communications, and alignment on expectations.
- Lockout/Tagout/Tryout Enhancements:** To mature our capabilities, we deployed a program that includes an automated system to develop and manage procedures, execution of LOTOTO, and periodic inspection. We also developed and released more than 1,200 asset- and zone-specific LOTOTO procedures. Approximately 1,400 employees participated in workshops that accompanied the launch to review and align on requirements and program capabilities.
- Safety Stand Up Program:** Employee engagement in continuous learning and training is essential for advancing our Safety First mindset. Together with our operations and safety teams, as well as our United Steelworkers (USW) safety representatives, we organized the company's first Safety Stand Up program in 2024. This program centered on PSIF prevention and engaged employees in hazard identification practice through hands-on training stations that included tools, equipment, and potential scenarios encountered on the job. More than 1,100 employees completed the training.

~1,400 employees participated in workshops around LOTOTO enhancements

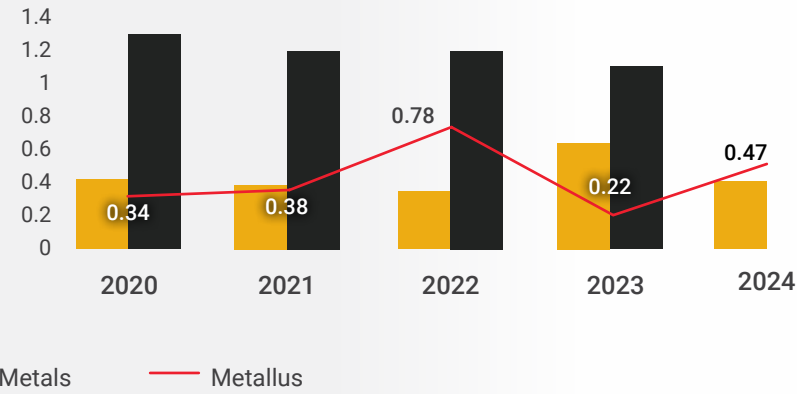
1,100+ employees completed Safety Stand Up program training



OSHA RECORDABLE INCIDENT RATE¹



LOST-TIME INCIDENT RATE²



¹OSHA Recordable Incident Rate is defined as OSHA-recordable incidents multiplied by 200,000, then divided by the total number of hours worked during the applicable year.

²Lost-Time Incident Rate is defined as OSHA days away from work cases multiplied by 200,000, then divided by the total number of hours worked during the applicable year.

CONTINUED ENGAGEMENT IN SAFETY TRAINING

All employees are engaged with our commitment to safety from day one. Training around safe practices and habits begins at new hire orientation, and continuous learning is reinforced through comprehensive training and focused sessions. We encourage our employees to speak up if they see a potential safety hazard and report near misses so we can take appropriate corrective action.

Our safety training is a crucial element of our strategy. In addition to a more intent focus on LOTOTO procedures, our initiatives for 2025 include making improvements to training around electrical safety, cranes, and rigging, as well as fall protection. We also plan to implement a joint compliance inspection process that includes Metallus supervisors and United Steelworkers (USW) leaders.

HEALTH & SAFETY GOVERNANCE AND MANAGEMENT

Our global [Environmental, Health, and Safety Policy](#) provides the foundation for our health and safety (HS) governance structure. The policy, endorsed by our CEO, is implemented across our operations to protect our employees, customers, and the communities where we live and work.

The HS process helps us monitor, measure, and evaluate the effective implementation of the policy. Continuous improvement is embedded in our HS management system and driven by our HS governance structure. As illustrated, our multitiered governance structure begins with our Board of Directors' proactive oversight of the strategy and priorities set by our executive leadership in collaboration with plant and USW leadership. From there, the initiatives flow through the organization to all employees.

HEALTH & SAFETY GOVERNANCE STRUCTURE

Prioritization & Governance

Board of Directors

Executive Health & Safety Steering Committee

Executive Joint Union Health & Safety Steering Committee

Plant Health & Safety Leadership Teams

Plant Joint Union Health & Safety Committees



Safety First as a core value – All employees

Objective: Maturing and aligning governance and strategy deployment processes

UPHOLDING AN INCLUSIVE AND SUPPORTIVE CULTURE

Our commitment to promoting equal opportunity and an inclusive and supportive workplace environment across all aspects of our business guides our approach to employee engagement, talent recruitment, and retention. In addition, our people-focused culture welcomes all perspectives and backgrounds to our operations.

Informed by our values and embedded into everything we do, our 3C2F cultural framework includes the principles of **care, collaborate, communicate, follow-through, and follow-up**. Since its introduction in 2023, we have encouraged our employees to connect the framework with “who we are” and incorporate each of the principles into their everyday interactions. In 2024, new leadership competencies, aligned with the framework, were defined, communicated, and incorporated into the performance review process of all salaried employees.

Use of our “Way to Go!” recognition and engagement program, which encourages employees and managers to send e-cards or spot reward cards to commemorate milestones and accomplishments, continues to grow since its introduction in 2023. Last year, employees sent more than **4,000 e-cards** and redeemed **6,300 spot reward cards**.



PROMOTING CONTINUOUS LEARNING FOR OUR EMPLOYEES

Our commitment to employee engagement includes offering meaningful learning opportunities and helping with career path development. We invest in learning and development for employees at all levels to foster individual growth and create high-performing teams.

In 2024, we established a leadership development and training matrix for supervisors and managers of all levels. After completing dedicated training, our learning and development team created a Crucial Conversations community to support continuous learning and uphold a culture of respect and trust.



LEARNING & DEVELOPMENT BY THE NUMBERS

590+
employees
participated in
sessions focused on
team dynamics

170+
training modules have
been updated through
our new On-the-Job
trainer program

70+
learning and development
team members certified to
facilitate crucial conversations

350%
increase in skill-
focused course
completions in 2024

A NORTHCOAST 99 WORKPLACE FOR TOP TALENT

Metallus received a NorthCoast 99 award in 2024, as chosen by the Employers Resource Council. NorthCoast 99 honors 99 great workplaces for top talent in Northeast Ohio each year and recognizes employers with exceptional policies, practices, and benefits that attract and retain top performers.

We were evaluated on multiple dimensions of what we offer potential employees and received high scores in the areas of employee engagement & talent development, policies & benefits, total rewards, and several other categories.



“We are deeply honored to be recognized as a NorthCoast 99 award winner,” said Mike Williams, Metallus’ president and chief executive officer. “At Metallus, we believe that fostering a culture of care, collaboration, communication, and growth is key to attracting and retaining top talent. This recognition highlights our commitment to our employees and supports our mission.”



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1. American Heart Association. Nine teams from Metallus came together with family and friends to support the American Heart Association's annual Stark County Heart Walk.

2. Akron-Canton Regional Foodbank. Our interns volunteered at a local food bank where they helped sort, pack, and prepare food donations, ultimately contributing to the provision of 7,184 meals for individuals and families in need.

3. Canton Carnival of Wheels. Metallus employees were among those who entered cars in the Canton Carnival of Wheels, an annual charity event showcasing over 500 wheeled vehicles. Supported by our volunteers, the event raised funds for scholarships in Stark State College's Automotive Program.

4. United Way. Our employees assembled 1,500 weekend snack bags for local preschool children and their families. Generous fundraising also led to increased contributions to United Way, strengthening local programs.

5. Habitat for Humanity. More than 60 Metallus employees, including teams from our VETS ERG and multiple departments, participated in a build project for a home in Massillon, Ohio.

CONTINUED COMMITMENT TO OUR COMMUNITIES

As one of the largest employers in Canton, Ohio, we acknowledge our responsibility to contribute to the Northeast Ohio community. We engage with organizations and people that surround our operations to understand their needs. We also encourage our employees to volunteer and donate to causes that matter most to them. Each year, we support companywide cornerstone activities in the form of time and donations.

In 2024, we contributed to:

- American Heart Association
- Akron-Canton Regional Foodbank
- Canton Carnival of Wheels
- Habitat for Humanity
- United Way

Our three [Employee Resource Groups](#) (ERGs) provide opportunities for connection, personal growth, and professional development for all employees. The groups also organize company-wide initiatives that benefit the greater community. Last year:



INSPIRE assembled 100 toiletry bags for a local crisis center that provides support for victims of rape and sexual abuse, as well as their loved ones, in recognition of Domestic Abuse Awareness Month.

INSPIRE adopted two families through A Community Christmas, providing them with necessities, gifts, and meals for the holiday season.



STEPS participated in the 2024 Diaper Donation Duel – a competition

between local health departments from Canton and Massillon (both in Stark County, Ohio). The diapers, training pants, and wipes collected were donated to The Heart of Ohio Diaper Bank, which offers support to families in times of need by providing access to diapers and other essentials through a network of community partners.



VETS hosted its annual Veterans Day breakfast. The group

also collected items to send to two Metallus employees who have been stationed overseas for almost a year. The gift boxes included stationery, favorite snacks, and Metallus-branded items.

PASSION



ENVIRONMENTAL STEWARDSHIP

Our commitment to environmental stewardship is the basis of our strategic planning and pursuit of operational excellence. We consistently demonstrate our dedication to sustainability through an approach that integrates innovation, capital planning, and robust environmental, health, and safety protocols. Our program provides guidance for managing internal controls, safeguarding assets and colleagues, and meeting or exceeding compliance with established policies and regulations.

We continue to embed sustainability into our business and have developed a comprehensive framework that integrates into our long-term capital planning and strategic objectives. Our ongoing investments reflect a culture where environmental responsibility is a key driver of our organizational strategy.

ADVANCING THE CIRCULAR ECONOMY



At Metallus, we contribute to and support the circular economy by leveraging recycled inputs into our products while also giving our waste products another life. Our efforts include:

- **Scrap Utilization:** We transform scrap metals, which make up over 90% of our raw material input, into innovative applications.
- **Co-Product Synergy:** We regularly evaluate where and how our co-products are managed to ensure environmental responsibility and recycling, transforming secondary outputs into valuable inputs for other applications.
- **Internal Recycling:** Through our on-site recycling processes, we recover our own byproduct material and use it as inputs at other points of our manufacturing processes.

- **External Recycling:** We explore and identify external partners that can responsibly recycle or reuse materials when we are not able to do so in-house.
- **Waste Heat Recovery:** Through operational efficiencies and infrastructure, we capture waste heat in certain production processes and repurpose it for other steps in our manufacturing facilities.
- **Packaging Life Cycle:** We encourage a closed-loop system through regular reuse or recycling of customer packaging. This reduces consumption of new packaging resources and extends material life cycle.
- **Chemical and Material Stewardship:** We carefully select, dispose of, and recycle chemicals and other materials to comply with regulations and reduce environmental impact.



In 2024, we diverted over 500,000 pounds of refractory brick for recycling into new refractory and slag conditioner, both of which are used to improve steelmaking efficiency.

ADVANCING GHG REDUCTIONS WITH BLOOM REHEAT FURNACE PROJECT

Metallus is taking a critical step toward our decarbonization efforts through significant capital investments at the asset level. In 2024, we launched a project that involves expanding our Faircrest Rolling Mill with a walking beam bloom reheat furnace, which we expect to commission in early 2026. This initiative, designed to increase capacity and create operational efficiencies, is also projected to reduce process-related Scope 1 emissions by up to 33%.



SMART TECHNOLOGY

employs automation for advanced controls and improved efficiency

NEWER, MORE ENERGY-EFFICIENT UPGRADES replace older, less-efficient equipment





LESS PRODUCT YIELD LOSS reduces emissions intensity and improves product output and quality

IMPROVED OPERATIONAL FLOW of products and reduced fuel usage

ADVANCED BURNERS AND CONTROLS minimize heat loss and maximize heat recovery

HYDROGEN-ENABLED UPGRADES allow for an initial mix of low-carbon hydrogen fuel, with the potential for future expansion

ADVANCING OUR ENVIRONMENTAL STEWARDSHIP

 ENERGY EFFICIENCY	 DECARBONIZATION	 BIODIVERSITY	 WATER MANAGEMENT
PRIORITY DESCRIPTION			
Our operations are regularly analyzed to prioritize energy efficiency, with a focus on reducing energy consumption and enhancing efficiency across all levels of production.	Through strategic partnerships and innovative practices, we are substantially cutting down our greenhouse gas emissions, ensuring we remain on target for broader carbon reduction goals.	We are dedicated to preserving natural habitats, ensuring our operations harmonize with the environment, and fostering biodiversity in our surrounding ecosystems.	Our approach to water management underscores the dual importance of quantity and quality. We are committed to meticulous water use optimization and ensuring the water we return to the environment meets or exceeds quality standards.
PROGRESS IN 2024			
Implemented ultrasonic technology to detect air and natural gas leaks throughout our facilities, improving energy efficiency while enhancing safety.	Joined the Global Steel Climate Council to validate our 2030 targets as science-based and drive efforts around emissions reductions across the steel value chain.	Began assessments of biodiversity and associated risks across Canton Campus using an online dashboard application to gain a better understanding of our collective conservation efforts and guide better operational decision-making.	Enhanced our wastewater treatment process with an ultrafiltration system, decreasing reliance on chemicals to treat our water.

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Sustainability is key for our long-term success and our future. Our approach involves environmental stewardship across all areas of our operations, and we pursue initiatives to help us make progress toward our goals each year.

Tom Hite
Senior Manager
– Environmental Compliance



INVESTING TO REDUCE OUR IMPACT

We remain committed to advancing environmental performance through strategic capital allocation. Over the last year, we invested more than \$2 million into projects related to waste, energy efficiency, and other environmental improvements, including more efficient lighting and upgrades to the critical components of our electric arc furnace. These investments improve the performance of our operations and lower our energy usage.

ENHANCING WASTEWATER TREATMENT WITH NEW OIL RECLAIM FACILITY

Designed by Metallus engineers and approved for construction by the Ohio Environmental Protection Agency, our new oil reclaim will be operational in 2025. It advances our capabilities to separate and recycle process water, oil, and solids. The state-of-the-art operation has the ability to capture and separate both soluble and insoluble oils, improving our ability to return clean water to the environment. The reclaim structure, located at our Faircrest Steel Plant, allows us to better manage oily waste and minimize landfill disposal.

PROGRESS TOWARD OUR 2030 GOALS

Goal: 40% absolute reduction in combined Scope 1 and Scope 2 greenhouse gas emissions by 2030 from 2018 baseline¹

Status: Met & Monitoring

Year	Scopes 1 and 2 GHG Emissions (tons/yr CO ₂ e)	% Change YoY	% Change from Baseline (2018)
2022	700,078	-7%	-44%
2023	718,500	+3%	-42%
2024	700,000	-3%	-44%

Goal: 35% absolute reduction in fresh water withdrawn by 2030 from 2018 baseline

Status: Met & Monitoring

Year	Fresh Water Withdrawn (million gal)	% Change YoY	% Change from Baseline (2018)
2022	935	-23%	-46%
2023	960	+3%	-45%
2024	796	-17%	-55%

Goal: 30% absolute reduction in total energy consumption (direct and indirect) by 2030 from 2018 baseline

Status: Met & Monitoring

Year	Energy Consumption (GJ)	% Change YoY	% Change from Baseline (2018)
2022	6,320,335	-9%	-40%
2023	6,755,698	+7%	-36%
2024	6,405,589	-5%	-39%

Goal: 10% reduction in Waste-to-Landfill (WTL) intensity by 2030 from 2018 baseline²

Status: Progress Impacted

Year	Waste-to-Landfill Intensity (lb/ton steel)	% Change YoY	% Change from Baseline (2018)
2022	6.89	+15%	-17%
2023	8.72	+27%	+4%
2024	9.26	+6%	+11%

¹2024 was the first full year of operations at our new scrapyards. GHG/emissions reductions associated with the new scrapyards are based on the proximity to the melt shop at Faircrest.

²As highlighted in the data table, the percentage of waste recycled in 2024 was higher than previous reporting years. However, total waste generation was also higher due to the launch of several large capital projects and ongoing housekeeping efforts. In addition, our total production volume was lower than prior years due to weak end markets, resulting in an increase in WTL intensity.

PRINCIPLES

GOVERNANCE AND ETHICS

The principles that govern our organization help us promote the long-term interests of investors and other stakeholders, as well as maintain public trust. Our Board of Directors provides oversight of our sustainability strategy and evaluates our progress. We are committed to operating in accordance with the highest standards of ethics and integrity, including responsible sourcing and securing our data and assets. The policies and procedures that we implement hold us accountable for effective and responsive governance.

OUR GOVERNANCE COMMITMENTS



At Metallus, we uphold our commitment to good governance practices to support the long-term sustainability of our business and align with stakeholder interests. We maintain consistent dialogue and engagement with all of our key shareholders through investor meetings, conferences, and other events throughout the year. In 2024, we provided more than 100 opportunities for investors to connect with our executive leadership team.

Our core values reflect our commitment to integrity, ethics, and compliance. The policies and procedures we have in place, including our [Corporate Governance Guidelines](#) and [Metallus Code of Conduct](#), ensure that we uphold these commitments. Our employees are held to the standards outlined in the Code of Conduct, and all salaried employees received training on the Code in 2024.

GUIDED BY OUR BOARD OF DIRECTORS

Our leadership structure includes our [Board of Directors and Executive Leadership Team](#), whose collective responsibility is

to ensure progress against the company's strategic initiatives. The Board maintains three standing committees, which work in conjunction with the full Board to promote Metallus' best interests through oversight of the corporation's business and affairs. Please see the [Investors](#) section of our website for more information on our Board, the standing committees, and each committee's charter. In addition, our [proxy statement](#) includes more information about the skills and expertise of our Board members, as well as the Board's role in strategic oversight of sustainability.

In 2024, Metallus welcomed Melissa M. Miller to our Board. Ms. Miller is Executive Vice President and Chief Human Resources Officer at Arconic Corporation. She brings expertise in the metals industry, human resources and labor relations, among other matters. Ms. Miller sits on the company's Compensation Committee, which oversees Metallus' compensation policies for executives, the Board of Directors, and human capital management, sets executive pay based on corporate goals, manages incentive plans, ensures compliance with stock ownership guidelines, and addresses succession planning and risk management in compensation policies.

POLITICAL ADVOCACY AND ENGAGEMENT

We conduct all political engagements in accordance with our Code of Conduct and adhere to all applicable laws and regulations regarding lobbying activities. Metallus' engagement of state and federal lobbyists is publicly disclosed in accordance with appropriate laws. Our organization does not contribute to any political candidates or parties, nor does it operate a political action committee.

Our engagement with government officials extends to regulatory and policy issues that concern our company, the U.S. steel industry, and the broader manufacturing sector in which we and our customers operate. Key policy priorities include trade equality, energy availability and affordability, and leveraging the U.S.'s competitive advantage in producing low-carbon steel.

MAINTAINING A RESPONSIBLE SUPPLY CHAIN

Our supplier network is a critical extension of our business. Every supplier we work with is expected to adhere to the highest ethical standards, as outlined in our [Supplier Code of Conduct](#) and [related policies](#).

The Supplier Code of Conduct applies to all suppliers, vendors, and subcontractors, and we require acknowledgement as part of our terms and conditions of purchase and supply and service agreements. When violations of the Supplier Code of Conduct occur, we work with the appropriate parties to identify the underlying cause and determine the best course of action for remediation.

EVALUATING CONTRACTOR AND SUPPLIER COMPLIANCE

We seek partners who share our values and are committed to doing business with them ethically, safely, and sustainably. All onsite contractors and suppliers that partner with Metallus are required to register through our compliance risk management database, ISNetworld®. We screen each partner's information and grade their compliance and performance on a variety of metrics around their safety record, incident history, and written programs and documents.

RECYCLING AND RESPONSIBLE RAW MATERIAL SOURCING

Consistent with our goal to advance the circular economy, 100% of our steel is primarily produced from recycled scrap metal. As a key input to our product, we maintain strong relationships with our suppliers and prioritize sourcing locally to reduce the environmental impact from transportation. Nearly all of our scrap material is sourced within the U.S.

We are continually looking for ways to further advance the circular economy, including sourcing or adding different materials into our production processes. In 2024, we continued our tire recycling program, which reduces our emissions and reliance on non-renewable resources. We collected 627 tires at our Earth Day event; the tires collected then became an ingredient in our steelmaking process.

FORGING STRONG INDUSTRY PARTNERSHIPS

At Metallus, we are committed to fostering partnerships that align with our sustainability goals, ethical standards, and operational excellence. Our raw material procurement team strives to source from suppliers that share our commitment to operating responsibly.

For example, we partner with a producer that supplies us with typically energy-intensive alloys critical to our steelmaking process. They have developed a state-of-the-art smelting process, which operates on approximately 75% hydroelectric power, reducing collective industry emissions and aligning with our broader sustainability objectives. Additionally, they are pursuing an ISO 50001: 2018 Energy Management Systems certification, further showcasing our shared commitment to reduce environmental impact.

This supplier also upholds strong governance standards in areas related to human rights, ethics and compliance, safety, and other key focus areas that align with Metallus' supply chain guidelines. Through these measures, this supplier has demonstrated a commitment to our Supply Chain Code of Conduct and allows us to continue creating a more resilient value chain.



Over the past two years, the percentage of contractors scoring “high” grades on our ISNetworld® risk matrix increased from 45% to 81% as of January 2025. This percentage is notably higher than the steel and metals industry average of 68% and reflects our investments in contractor and supplier outreach, onboarding, and engagement.



TRANSFORMING AND PROTECTING OUR DIGITAL ASSETS

We take seriously the responsibility to protect the information of employees and other stakeholders. Our robust user awareness program includes regular cybersecurity training modules and a solid foundation of tools.

In 2024, we focused on gaining better visibility into the operational technology environment using best-in-class products. This helps us identify and mitigate vulnerabilities in our system. In addition, we implemented new security measures that add levels of protection for employee login and communication.

Our cybersecurity program continuously evaluates new and existing risks and oversees changes to programs and infrastructure as needed. As part of our ongoing information technology system upgrade, we transitioned to an upgraded system in 2024. As this implementation continues, the cybersecurity team will maintain protection of the company throughout the process, and set the policies and practices needed to keep the digital environment secure.

In addition, the rapid evolution and increased adoption of artificial intelligence (AI) and similar machine learning technologies may expose us to cybersecurity risks. In 2024, we established an AI Council, which consists of a cross-functional group of employees. The council's objective is to provide education regarding the uses, benefits, and risks of AI and similar technologies in our business. The council is also responsible for establishing a governance framework and principles for our use of AI, and enabling deliberate experimentation with new technologies employing AI. At this time, our use of AI is focused primarily on data analytics and improving product quality and asset reliability.

In 2025, we will focus on continued preparedness refinement, additional technology implementation, and pursuit of the International Organization for Standardization (ISO) 27001 certification.

To read our full list of cybersecurity disclosures, please consult our [proxy statement](#).



Cybersecurity and data privacy are enterprise priorities at Metallus, and prevention is central to our philosophy of shared responsibility.





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We remain focused on deeper implementation of our 3C2F culture, which is centered on care, collaboration, communication, following through, and following up. The elements in this framework strengthen the foundation upon which we are building high-performance teams as we work to achieve greater transparency and better alignment of our goals.

Mike Williams

President and Chief Executive Officer

APPENDIX

2024 SUSTAINABILITY DATA INDEX

This index is intended to help our valued stakeholders compare the information from our sustainability update and related disclosures with leading sustainability reporting frameworks. We are reporting with reference to the Global Reporting Initiative (GRI) Standards and in alignment with the Sustainability Accounting Standards Board (SASB) Standard for the Iron & Steel Producers sector.

Metric	Scope	2024 Reported Value/Report Location	External Framework	
			GRI	SASB
General Disclosures				
Organization and Reporting Practices				
Organizational details	Global	See our 2024 Sustainability Update, “About Metallus,” pg. 5	2-1	
Entities included in the organization’s sustainability reporting	Global	Except where noted, this update covers Metallus’ global operations, which include five manufacturing facilities and corporate campus in the United States and one warehouse/sales office in Mexico. Where we reference “Canton Campus” as the applicable scope, the disclosure refers to our steelmaking operations in Canton, Ohio, composed of Faircrest Steel Plant, Harrison Steel Plant, Gambrinus Steel Plant, and our Wastewater Treatment Plant.	2-2	
Reporting period, frequency, and contact point	Global	Calendar year 2024; annually; sustainability@metallus.com	2-3	
Restatements of information	Global	N/A	2-4	
Activities and Workers				
Activities, value chain, and other business relationships	Global	See our 2024 Sustainability Update, “About Metallus,” pg. 5	2-6	
Employees	Global	FTE: 1,880; Part-time: 34	2-7	
Workers who are not employees	Global	Contingent: 12; Contractor: 470	2-8	
Governance				
Governance structure and composition	Global	See our 2025 Proxy Statement	2-9	
Nomination and selection of the highest governance body	Global	See our 2025 Proxy Statement	2-10	
Chair of the highest governance body	Global	Ronald Rice: Chairman of the Board	2-11	
Role of the highest governance body in overseeing the management of impacts	Global	See our 2025 Proxy Statement	2-12	
Delegation of responsibility for managing impacts	Global	See our 2025 Proxy Statement	2-13	
Role of the highest governance body in sustainability reporting	Global	See our 2025 Proxy Statement	2-14	
Conflicts of interest	Global	See our 2025 Proxy Statement	2-15	
Communication of critical concerns	Global	See the Metallus Code of Conduct	2-16	
Collective knowledge of the highest governance body	Global	See our 2025 Proxy Statement	2-17	
Evaluation of the performance of the highest governance body	Global	See our 2025 Proxy Statement	2-18	
Annual total compensation ratio	Global	See our 2025 Proxy Statement	2-21	

Metric	Scope	2024 Reported Value/Report Location	External Framework	
			GRI	SASB
General Disclosures				
Strategy, Policies, and Practices				
Statement on sustainable development strategy	Global	See our 2025 Proxy Statement	2-22	
Policy commitments	Global	See the Metallus Code of Conduct	2-23	
Embedding policy commitments	Global	See the Metallus Code of Conduct	2-24	
Processes to remediate negative impacts	Global	See the Metallus Code of Conduct	2-25	
Mechanisms for seeking advice and raising concerns	Global	See the Metallus Code of Conduct	2-26	
Membership associations	Global	See our 2024 Sustainability Update, “Advancing Our Environmental Stewardship,” p. 13 , and our 2022 Sustainability Report, “Organization Memberships,” p. 9	2-28	
Stakeholder Engagement				
Approach to stakeholder engagement	Global	See our 2024 Sustainability Update, “About This Update,” pg. 4 , and our 2025 Proxy Statement for more details	2-29	
Collective bargaining agreements	Global	As of December 31, 2024, we had approximately 1,880 employees, with approximately 62% of our employees covered under a collective bargaining agreement. On October 29, 2021, the United Steelworkers (“USW”) Local 1123 voted to ratify a new four-year contract (the “Contract”). The Contract, which is in effect until September 27, 2025, provides Metallus’ Canton-based bargaining employees an increase to base wages every year, competitive healthcare and retirement benefits for all members, as well as a continued focus on employee wellbeing and safe and sustainable operations. The Contract covers approximately 1,170 bargaining employees at the Canton Campus operations.	2-30	
Materiality				
Process to determine material topics	Global	A materiality assessment was conducted in 2021 with internal and external stakeholders to determine sustainability topics material to the company, and the topics are reviewed for relevance annually by the Company’s Board of Directors and executive leadership team.	3-1	
List of material topics	Global	See our 2024 Sustainability Update, “Sustainability Strategy,” pg. 4 , and our 2025 Proxy Statement for more details	3-2	
Management of material topics	Global	See our 2024 Sustainability Update, “Sustainability Strategy,” pg. 4	3-3	

Metric	Scope	2024 Reported Value/Report Location	External Framework	
			GRI	SASB
Operations				
Steel Production				
Raw steel production: basic oxygen furnace processes	Canton Campus	0 mt		EM-IS-000.A
Raw steel production: electric arc furnace processes	Canton Campus	677,481 mt		EM-IS-000.A
Raw steel production: basic oxygen furnace processes	Canton Campus	0		EM-IS-000.A
Raw steel production: electric arc furnace processes	Canton Campus	100%		EM-IS-000.A
Total iron ore production	Canton Campus	0 mt		EM-IS-000.B
Total coking coal production	Canton Campus	0 mt		EM-IS-000.C
Materials				
Materials used by weight or volume	Canton Campus	Non-renewable raw materials <ul style="list-style-type: none">• Ferrous scrap: 818,000 mt• Carbonaceous materials (e.g., coal, coke): 34,300 mt• Flux materials (e.g., limestone, dolomite): 41,700 mt Renewable raw materials <ul style="list-style-type: none">• None	301-1	
Recycled input materials used	Canton Campus	Percentage of recycled input materials used to manufacture primary products: 91%	301-2	

Metric	Scope	2024 Reported Value/Report Location					External Framework	
							GRI	SASB
Environment								
GHG Emissions								
Scope 1 emissions	Canton Campus	Scope 1 GHG emissions: 325,901 mt CO ₂ e Biogenic GHG emissions: 0					305-1	EM-IS-110a.1
Scope 2 emissions	Canton Campus	Location-based Scope 2 GHG emissions: 309,128 mt CO ₂ e					305-2	
Scope 1+2 emissions	Canton Campus	635,029 mt CO ₂ e					*Self-reported	
Scope 1+2 emissions intensity	Canton Campus	Scopes 1 and 2 GHG emissions intensity: 0.94 mt CO ₂ e/ton steel produced					305-4	
Scope 3 emissions	USA	Metallus did not calculate Scope 3 emissions in 2024; however, Metallus' operations, employee base, customers, suppliers, and annual spend associated with purchased goods and services are substantially similar to 2022 data. In 2022, our global Scope 3 emissions across all categories were estimated to be 1,253,713 mt CO ₂ e. For more information, see our 2022 Sustainability Report, p. 29 .					305-3	
% Scope 1+2 + % Scope 3	USA	Scope 1: Metallus did not calculate Scope 3 emissions in 2024; however, Metallus' operations, employee base, customers, suppliers, and annual spend associated with purchased goods and services are substantially similar to 2022 data.					*Self-reported	EM-IS-110a.2
Emissions strategy (long & short)	Global	<p>Metallus has been actively engaged in managing Scope 1 greenhouse (GHG) emissions, which we have been tracking since October 2009 consistent with the U.S. Environmental Protection Agency (EPA) mandatory GHG reporting rule. With our increased focus on sustainability, climate-related issues will be monitored at all management levels up to and including Board-level oversight.</p> <p>Each of our facilities has been certified to ISO 14001 since 2003, which provides an opportunity to identify, assess, and respond to climate-related risks and opportunities.</p> <p>Metallus is focusing its short-term strategy for managing Scope 1 GHG emissions on "end-use" energy conservation projects (e.g., more efficient combustion in steel manufacturing) and long-term strategies on energy supply projects (e.g., renewable fuels). We are not currently evaluating any projects relating to carbon capture or sequestration.</p> <p>Metallus established quantitative emissions reductions targets in 2021. By 2030, Metallus intends to reduce combined Scopes 1 and 2 emissions of CO₂e by 40% compared to a base year of 2018 and is on track to meet or exceed the goal.</p>					305-6	EM-IS-110a.2
Emissions of ozone-depleting substances	Global	Each of our facilities has been certified to ISO 14001 since 2003, which provides an opportunity to identify, assess, and respond to climate-related risks and opportunities.					305-6	
CO, NO _x , SO _x , PM ₁₀ , MnO, Pb, VOCs, PAHs	Canton Campus	Metric tons (t)	2021	2022	2023	2024	305-7	EM-IS-120a.1
		CO	881	803	617	536		
		NO _x (excluding N ₂ O)	398	312	308	295		
		SO _x	107	184	135	116		
		Particulate matter (PM ₁₀)	34	42	47	39		
		Manganese (MnO)	.0008	.0006	.0006	0.0004		
		Lead (Pb)	.017	.086	.064	0.055		
		Volatile organic compounds (VOCs)	39	53	40	35		
		Polycyclic aromatic hydrocarbons (PAHs)	.0002	.0002	.0002	0.00014		

Metric	Scope	2024 Reported Value/Report Location	External Framework	
			GRI	SASB
Environment				
Energy				
Total energy consumed	Canton Campus	6,405,589 GJ	302-1	EM-IS-130a.1
% Grid electricity	Canton Campus	36%		EM-IS-130a.1
% Renewable electricity	Canton Campus	5%		EM-IS-130a.1
Total fuel consumed	Canton Campus	4,108,793 GJ		EM-IS-130a.2
% Coal	Canton Campus	0		EM-IS-130a.2
% Natural gas	Canton Campus	99.95%		EM-IS-130a.2
% Renewable (fuel)	Canton Campus	0		EM-IS-130a.2
Total natural gas	Canton Campus	3,769,493 GJ	*Self-reported	
Total electricity	Canton Campus	2,296,796 GJ	*Self-reported	
Energy intensity	Canton Campus	Energy intensity: 9.5 GJ/mt steel produced	302-3	
Reduction in energy consumption	Global	We recognize the importance of energy management as a component of environmental stewardship. In 2021, recognizing that we were operating with excess capacity, we made the decision to indefinitely idle melt and cast operations at our Harrison steel plant. We shifted those operations to our Faircrest steel plant, which features a jumbo bloom vertical caster that is one of the largest in the world. The benefits of this decision were not limited to production. Through consolidation, we have also reduced transportation-related GHG emissions.	302-4	
Reduction in energy requirements of products and services	Global	Key to responsible energy management is our ongoing focus on operational efficiency while maintaining an overarching commitment to sustainability best practices. We are continually looking for ways to improve our operations.	302-5	

Metric	Scope	2024 Reported Value/Report Location	External Framework	
			GRI	SASB
Operations				
Waste Management				
Waste generation and significant waste-related impacts	Global	See our 2024 Sustainability Update, “Advancing the Circular Economy,” p. 10 ; and “Investing to Reduce Our Impact,” p. 14	306-1	EM-IS-150a.1
Management of significant waste-related impacts	Global	Waste management and recycling is built into our entire production cycle and has been since before the full deployment of our first EAF at the Harrison steel plant in the early 1950s. We recognize that steelmaking is a material- and energy-intensive process, and we continue to look for ways to increase our recycling and reclamation processes throughout our production cycle.	306-2	EM-IS-150a.1
Waste generated	USA	Total waste generated: 20,464 mt	306-3	EM-IS-150a.1
Waste diverted from disposal	USA	<div>Non-hazardous waste<ul style="list-style-type: none">•Preparation for reuse: 0•Recycling: 3,429 mt•Other recovery: 0<div>Hazardous waste<ul style="list-style-type: none">•Preparation for reuse: 0•Recycling: 13,317 mt•Other recovery: 0</div></div>	306-4	
Waste directed to disposal	USA	<div>Non-hazardous waste<ul style="list-style-type: none">•Incineration (with energy recovery): 0•Incineration (without energy recovery): 0•Landfill: 3,133 mt•Other disposal: 0<div>Hazardous waste<ul style="list-style-type: none">•Incineration (with energy recovery): 0•Incineration (without energy recovery): 0•Landfill: 585 mt•Other disposal: 0</div></div>	306-5	
% of waste hazardous	USA	68%		EM-IS-150a.1
% of waste recycled	USA	84.70%		EM-IS-150a.1

Metric	Scope	2024 Reported Value/Report Location	External Framework	
			GRI	SASB
Operations				
Water Management				
Interactions with water as a shared resource	USA	Water used in the process of steelmaking needs to be cleaned and treated so that we can either reuse it in our own operations or release it. We track all water usage in our steelmaking and processing facilities and have achieved substantial annual decreases in water consumption since 2018. Our water treatment plant processes and recycles approximately five times more water than the amount of fresh water withdrawn from groundwater and city water.	303-1	
Management of water discharge-related impacts	USA	Effluent discharges at our facilities are regulated by the Clean Water Act through National Pollutant Discharge Elimination System (NPDES) permits.	303-2	
Fresh water withdrawal	USA	Surface water: 0 Ground water: 2,117 ML Sea water: 0 Produced water: 0 Third-party water: 895 ML	303-3	EM-IS-140a.1
Fresh water discharge	USA	Surface water: 1,571 ML Ground water: 0 Sea water: 0 Produced water: 0 Third-party water: 0	303-4	
Fresh water total consumption	USA	1,441 ML	303-5	
% fresh water recycled	USA	618%		EM-IS-140a.1
% water use in regions with High or Extremely High Baseline Water Stress	USA	0%		EM-IS-140a.1

Metric	Scope	2024 Reported Value/Report Location	External Framework	
			GRI	SASB
Operations				
Biodiversity				
Operational sites owned, leased, managed in, or adjacent to protected areas and areas of high biodiversity value outside protected areas	Global	<p>Metallus' Columbus, North Carolina, facility is within the Appalachian and Mixed Mesophytic Forests ecoregion (Ecoregion #69, Biome 4) according to the World Wildlife Fund Global 200 list.</p> <p>The World Wildlife Fund Global 200 project analyzed patterns of biodiversity to identify ecoregions that harbor exceptional biodiversity to be considered for conservation. Each ecoregion is a relatively large unit of land or water containing a characteristic set of natural communities that share a large majority of species dynamics and environmental conditions. This ecoregion is considered critically endangered with 95% of the habitat degraded or converted to commercial forest. Major rivers in the ecoregion, such as the Tennessee River, have been dammed. This has resulted in the threatened or endangered status of many species of native fish, amphibians, and shellfish.</p> <p>Metallus will continue to assess areas within and surrounding our operational sites to identify future designed protected areas, areas of high biodiversity value, and species at risk, as applicable.</p>	304-1	
Significant impacts of activities, products, and services on biodiversity	Global	<p>We have concluded as part of this initial assessment that Metallus’ current operational activities, products, and services, including impacts in the supply chain, do not have a significant impact on biodiversity, as defined by GRI standards.</p> <p>Metallus' vision for biodiversity management is to secure a net positive impact on biodiversity in areas affected by our activities. Through changes in our approach to biodiversity and resource management, we have seen a net positive impact in a perennial waterway, Hurford Run, which flows through our Canton Campus.</p>	304-2	
Habitats protected or restored	Global	<p>Areas restored are those “used during or affected by operational activities, and where remediation measures have either restored the environment to its original state, or to a state where it has a healthy and functioning ecosystem.”</p> <p>Metallus does not own or manage protected or restored areas, as defined by GRI standards.</p> <p>Recently, Metallus has evaluated over 150 acres of company-owned land in Canton, Ohio, in order to identify sensitive resources, including wetlands and waterways. The information obtained during the evaluations was used to avoid and minimize impacts to sensitive resources during operational activities. Where total wetland avoidance was not feasible, Metallus secured compensatory wetland mitigation credits in the watershed at a 2:1 and/or 2.5:1 ratio. The compensatory mitigation purchased by Metallus was done in accordance with federal and state regulations, and resulted in a net gain of wetland acreage in the watershed.</p>	304-3	
IUCN Red List species and national conservation list species with habitats in areas affected by operations	Global	<p>There are thousands of species on the IUCN Least Concern list with geographic ranges that lie within Metallus-owned land. Least Concern species are those not considered close to qualifying for a threatened category in the near future. Due to the number of species and the species status, the Least Concern species were not evaluated in detail.</p> <p>Two of the IUCN-designated Near Threatened species with geographic ranges overlapping Metallus facilities are also listed as federally endangered in the United States: the Indiana bat and the northern long-eared bat.</p> <p>Metallus facilities contain wooded habitat, including wooded riparian habitat along the perennial stream Hurford Run in Ohio, which may serve as a summer habitat for the listed bats. In order to minimize adverse effects to listed bat species, Metallus avoids and minimizes tree cutting during operations when feasible. Where tree cutting is required, trees are cut during the winter when bats are most likely to be hibernating and less likely to be utilizing trees, in accordance with the United States Fish and Wildlife general recommendations.</p>	304-4	

Metric	Scope	2024 Reported Value/Report Location	External Framework	
			GRI	SASB
Occupational Health and Safety				
Safety Strategy				
Occupational health and safety management system	Global	See our 2024 Sustainability Update, "Health & Safety Governance and Management," p. 8	403-1	
Hazard identification, risk assessment, and incident investigation	Global	See our 2024 Sustainability Update, "Our Safety Strategy," p. 6	403-2	
Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Global	See our 2024 Sustainability Update, "Our Safety Strategy," p. 6	403-7	
Workers covered by an occupational health and safety management system	Global	100%	403-8	
Employee Resources				
Occupational health services	Global	See our 2022 Sustainability Report, "Our Holistic Approach to Employee Well-being," p. 19	403-3	
Worker participation, consultation, and communication on occupational health and safety	Global	See our 2024 Sustainability Update, "Our Safety Strategy," p. 6	403-4	
Worker training on occupational health and safety	Global	See our 2024 Sustainability Update, "Continued Engagement in Safety Training," p. 8	403-5	
Promotion of worker health	Global	See our 2022 Sustainability Report, "Our Holistic Approach to Employee Well-being," p. 19	403-6	
Safety Metrics				
Work-related injuries	Global	53	403-9	
Work-related ill health	Global	0	403-10	
Lost time incident rate	Global	0.47		
Total recordable incident rate (TRIR)	Global	2.74		EM-IS-320a.1
Fatality rate	Global	0		EM-IS-320a.1
Near miss frequency rate (NMFR) FTE	Global	25.72		EM-IS-320a.1
Near miss frequency rate (NMFR) contractors	Global	N/A		EM-IS-320a.1

Metric	Scope	2024 Reported Value/Report Location	External Framework	
			GRI	SASB
People				
Diversity and Equal Opportunity				
Diversity of governance bodies and employees	Global	45% board; 47% leaders	405-1	
Training and Education				
Programs for upgrading employee skills and transition assistance programs	Global	See our 2022 Sustainability Report, “Engaging Our Employees,” pp. 17–18 and our career website .	404-2	
Percentage of employees receiving regular performance and career development reviews	Global	100% of salaried employees	404-3	
Economic Performance; Employment				
New employee hires and employee turnover	USA	233 new hires (this includes 41 interns and co-ops); 188 employee turnovers, including all voluntary and involuntary terminations, retirements, deaths, and interns returning to school.	401-1	
Benefits provided to full-time employees that are not provided to temporary or part-time employees	USA	See our 2024 Benefits Offerings	401-2	
Defined benefit plan obligations and other retirement plans	USA	See our 2024 Annual Report on Form 10-K	201-3	
Rights of Indigenous Peoples				
Incidents of violations involving rights of Indigenous peoples	Global	0	411-1	

Metric	Scope	2024 Reported Value/Report Location	External Framework	
			GRI	SASB
Supply Chain				
Procurement Practices				
Proportion of spending on local suppliers	Global	Approximately 60% of our supply chain spend went to local suppliers in 2024.	204-1	
Discussion of the process for managing iron ore and/or coking coal sourcing risks arising from environmental and social issues	Global	Metallus is a 100% electric arc furnace (EAF) manufacturer of special bar quality (SBQ) steel products. As such, we are not dependent on upstream sources of iron ore or coking coal. Our steelmaking process utilizes 100% recycled scrap metals, along with virgin alloys, as required for meeting customer product specifications.		EM-IS-430a.1
Child Labor				
Operations and suppliers at significant risk for incidents of child labor	Global	0	408-1	
Forced or Compulsory Labor				
Operations and suppliers at significant risk for incidents of forced or compulsory labor	Global	0	409-1	
Product				
Marketing and Labeling				
Incidents of non-compliance concerning product and service information and labeling	Global	None	417-2	
Incidents of non-compliance concerning marketing communications	Global	None	417-3	
Customer Health and Safety				
Incidents of non-compliance concerning the health and safety impacts of products and services	Global	None	416-2	

Metric	Scope	2024 Reported Value/Report Location	External Framework	
			GRI	SASB
Finance				
Tax				
Approach to tax	Global	See our 2024 Annual Report on Form 10-K	207-1	
Tax governance, control, and risk management	Global	See our 2024 Annual Report on Form 10-K	207-2	
Stakeholder engagement and management of concerns related to tax	Global	See our 2024 Annual Report on Form 10-K	207-3	
Country-by-country reporting	Global	See our 2024 Annual Report on Form 10-K	207-4	
Economic Performance				
Direct economic value generated and distributed	Global	See our 2024 Annual Report on Form 10-K	201-1	
Financial implications and other risks and opportunities due to climate change	Global	See our 2024 Annual Report on Form 10-K	201-2	
Financial assistance received from government	Global	See our 2024 Annual Report on Form 10-K	201-4	
Miscellaneous				
Anti-corruption				
Operations assessed for risks related to corruption	Global	See our 2025 Proxy Statement	205-1	
Communication and training about anti-corruption policies and procedures	Global	See our 2025 Proxy Statement	205-2	
Confirmed incidents of corruption and actions taken	Global	None	205-3	
Anti-competitive Behavior				
Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Global	None	206-1	
Public Policy				
Political contributions	Global	None	415-1	
Customer Privacy				
Substantiated complaints concerning breaches of customer privacy and losses of customer data	Global	None	418-1	

FORWARD-LOOKING STATEMENTS

This report contains certain statements that may be deemed “forward-looking statements” within the meaning of Section 21E of the Securities Exchange Act of 1934. All statements, other than statements of historical fact, that address activities, events, or developments that we or our management intends, expects, projects, believes, or anticipates will or may occur in the future are forward-looking statements. We use words such as aim, anticipate, aspire, believe, commit, confident, could, drive, estimate, ensure, expect, forecast, goal, intend, may, mission, outlook, plan, possible, potential, predict, project, seek, should, strategy, strategic direction, strive, target, will, and would or similar expressions to identify forward-looking statements. In particular, such statements may include but are not limited to: (1) statements that relate to our purpose, ambitions, aims, commitments, targets, plans, objectives, and sustainability goal progress; (2) environmental, health, and safety (EHS) data as it relates to the environment, including our greenhouse gas emissions, energy consumption, water usage and waste-to-landfill intensity, safety performance, management systems, implementation, and regulatory compliance, including data collection systems that track and collect EHS data through the corporate-wide EHS reporting systems; (3) social data as it relates to employee metrics, social practices, and community engagement programs derived from our various databases; (4) responsible sourcing of materials and the related responsible sourcing systems and data; and (5) statements about actions of suppliers and partners or our work with them. Such statements are based upon certain assumptions and assessments made by our management in light of their experience and their perception of historical trends, current economic and industry conditions, expected future developments, and other factors they believe to be appropriate. The forward-looking statements included in this report are also subject to a number of material risks and uncertainties that may cause actual results to differ materially. Such risks and uncertainties include, but are not limited to, economic, competitive, governmental, technological, public health, and geopolitical factors affecting our operations, markets, products, supply chain, services, and prices; assumptions not being realized; scientific or technological developments; evolving sustainability strategies; changes in carbon markets; evolving government regulations; our adoption of new technologies and expansion into new markets; or other changes in circumstances, as well as those factors set forth in the “Risk Factors” section of our most recent Annual Report on Form 10-K and subsequent quarterly reports on Form 10-Q filed with the U.S. Securities and Exchange Commission. Such forward-looking statements are not guarantees of future performance and actual results, and other developments, including the potential impact of economic and geopolitical conditions, and business decisions may differ from those envisaged by such forward-looking statements. The information and opinions contained in this report are provided as of the date of this report and are subject to change without notice. We undertake no obligation to update any forward-looking statements contained in this report as a result of new information or future events or developments except as may be required by applicable laws.

This report represents our current policy, plans, and intent and is not intended to create legal rights or obligations. The standards of measurement and performance contained in this report are developing and based on assumptions, and no assurance can be given that any target, plan, strategy, initiative, projection, goal, commitment, expectation, or prospect set forth in this report can or will be achieved. Our 2030 environmental targets are based on an absolute or total reduction in the amount of greenhouse gas emissions, energy consumption, and fresh water withdrawn. In contrast, our waste-to-landfill target is based on an intensity or percentage reduction of waste-to-landfill per ton of steel shipped. All 2030 targets are based on our operating assets as of 2018 and do not account for any future inorganic growth or other expansion of our facilities or operating assets, for which an adjustment to the absolute reduction may be required.

This report may contain or incorporate by reference public information not separately reviewed, approved, or endorsed by us, and we make no representation, warranty, or undertaking as to the accuracy, reasonableness, or completeness of such information. Inclusion of information in this report is not an indication that the subject or information is material to our business or operating results. “Material” or “materiality” for the purposes of this report should not be read as equating to any use of the word in our other reporting or filings with the U.S. Securities and Exchange Commission. No part of this report or our website constitutes, or shall be taken to constitute, an invitation or inducement to invest in us or any other entity and shall not be relied upon in any way in connection with any investment decisions.