2023 GRI AND SASB 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	2023 Reported Value/Report Location	External Framework	
			GRI	SASB
GRI 2: General Disclosures				
Organization and Reporting Practices				
Organizational details	Global	See our 2023 Sustainability Update, "At-a-glance," p. 4	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, comprised of Faircrest Steel Plant, Harrison Steel Plant, Gambrinus Steel Plant, and our Waste Water Treatment Plant.	2-2	
Reporting period, frequency, and contact point	Global	Calendar year 2023; 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 2023 Sustainability Update, "At-a-glance," p. 4	2-6	
Employees	Global	FTE: 1816; Part-time: 21	2-7	
Workers who are not employees	Global	Contingent: 19; Contractor: 402	2-8	
Governance				
Governance structure and composition	Global	See our 2024 Proxy Statement	2-9	
Nomination and selection of the highest governance body	Global	See our 2024 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 2024 Proxy Statement	2-12	
Delegation of responsibility for managing impacts	Global	See our 2024 Proxy Statement	2-13	
Role of the highest governance body in sustainability reporting	Global	See our 2024 Proxy Statement	2-14	
Conflicts of interest	Global	See our 2024 Proxy Statement	2-15	
Communication of critical concerns	Global	See our 2022 Sustainability Report, p. 42	2-16	
Collective knowledge of the highest governance body	Global	See our 2024 Proxy Statement	2-17	
Evaluation of the performance of the highest governance body	Global	See our 2024 Proxy Statement	2-18	
Annual total compensation ratio	Global	See our 2024 Proxy Statement	2-21	

Metric	Scope	2023 Reported Value/Report Location	External Framework	
			GRI	SASB
GRI 2: General Disclosures				
Strategy, Policies, and Practices				
Statement on sustainable development strategy	Global	See our 2024 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 our 2022 Sustainability Report, p. 45	2-25	
Mechanisms for seeking advice and raising concerns	Global	See our 2022 Sustainability Report, p. 45	2-26	
Membership associations	Global	See our 2022 Sustainability Report, p. 9	2-28	
Stakeholder Engagement				
Approach to stakeholder engagement	Global	See our 2024 Proxy Statement	2-29	
Collective bargaining agreements	Global	N/A: 668, USA-USWA: 1169 % Affiliated: 64%	2-30	
Materiality				
Process to determine material topics	Global	Materiality assessment was conducted with internal and external stakeholders in 2021 to determine sustainability topics material to the company. See our 2024 Proxy Statement for more details.	3-1	
List of material topics	Global	See our 2024 Proxy Statement	3-2	
Management of material topics	Global	See our 2024 Proxy Statement	3-3	

Metric	Scope	2023 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	789,082 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
GRI 301: Materials 2016				
Materials used by weight or volume	Canton Campus	Non-renewable raw materials • Ferrous scrap: 856,000 mt • Carbonaceous materials (e.g., coal, coke): 30,000 mt • Flux materials (e.g., limestone, dolomite): 46,200 mt Renewable raw materials • None	301-1	
Recycled input materials used	Canton Campus	Percentage of recycled input materials used to manufacture primary products: 92%	301-2	

<table>
<tr><th>Metric</th><th>Scope</th><th>2023 Reported Value/Report Location</th><th colspan="2">External Framework
GRI | SASB</th></tr>
<tr><td colspan="5">Environment</td></tr>
<tr><td colspan="5">GRI 305: GHG Emissions 2016</td></tr>
<tr><td>Scope 1 emissions</td><td>Canton Campus</td><td>Scope 1 GHG emissions: 315,000 mt CO_2e
Biogenic GHG emissions: 0</td><td>305-1</td><td>EM-IS-110a.1</td></tr>
<tr><td>Scope 2 emissions</td><td>Canton Campus</td><td>Location-based Scope 2 GHG emissions: 337,000 mt CO_2e</td><td>305-2</td><td></td></tr>
<tr><td>Scope 1+2 emissions</td><td>Canton Campus</td><td>652,000 mt/CO_2e</td><td>*Self-reported</td><td></td></tr>
<tr><td>Scope 1+2 emissions intensity</td><td>Canton Campus</td><td>Scopes 1 and 2 GHG emissions intensity: 0.82 mt CO_2e ton steel produced</td><td>305-4</td><td></td></tr>
<tr><td>Scope 3 emissions</td><td>Global</td><td>Metallus did not calculate Scope 3 emissions in 2023; 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_2e. For more information, see our 2022 Sustainability Report, p. 29</td><td>305-3</td><td></td></tr>
<tr><td>Emissions strategy (long & short)</td><td>Global</td><td>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.

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.

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.

Metallus established quantitative emissions reductions targets in 2021. By 2030, Metallus intends to reduce combined Scopes 1 and 2 emissions of CO_2e 40% compared to a base year of 2018 and is on track to meet or exceed the goal.</td><td>305-6</td><td>EM-IS-110a.2</td></tr>
<tr><td>Emissions of ozone-depleting substances</td><td>Global</td><td>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.</td><td>305-6</td><td></td></tr>
<tr><td>CO, No_x, SO_2, PM, MnO, Pb, VOCs, PAHs</td><td>Canton Campus</td><td>
<table>
<tr><th>Metric tons (t)</th><th>2020</th><th>2021</th><th>2022</th><th>2023</th></tr>
<tr><td>CO</td><td>664</td><td>881</td><td>803</td><td>617</td></tr>
<tr><td>NO_x (excluding N_2O)</td><td>234</td><td>398</td><td>312</td><td>308</td></tr>
<tr><td>SO_x</td><td>115</td><td>107</td><td>184</td><td>135</td></tr>
<tr><td>Particulate matter (PM_{10})</td><td>32</td><td>34</td><td>42</td><td>47</td></tr>
<tr><td>Manganese (MnO)</td><td>.0005</td><td>.0008</td><td>.0006</td><td>.0006</td></tr>
<tr><td>Lead (Pb)</td><td>.018</td><td>.017</td><td>.086</td><td>.064</td></tr>
<tr><td>Volatile organic compounds (VOCs)</td><td>33</td><td>39</td><td>53</td><td>40</td></tr>
<tr><td>Polycyclic aromatic hydrocarbons (PAHs)</td><td>.0002</td><td>.0002</td><td>.0002</td><td>.0002</td></tr>
</table>
</td><td>305-7</td><td>EM-IS-120a.1</td></tr>
</table>

Metric	Scope	2023 Reported Value/Report Location	External Framework	
			GRI	SASB
Environment				
GRI 302: Energy 2016				
Total energy consumed	Canton Campus	6,684,000 GJ	302-1	EM-IS-130a.1
% Grid electricity	Canton Campus	37%		EM-IS-130a.1
% Renewable electricity	Canton Campus	5%		EM-IS-130a.1
Total fuel consumed	Canton Campus	4,184,229 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
Energy intensity	Canton Campus	Energy intensity: 8.5 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 a 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	2023 Reported Value/Report Location	External Framework	
			GRI	SASB
Operations				
GRI 306: Waste Management 2020				
Waste generation and significant waste-related impacts	Global	See our 2023 Sustainability Update: pp. 10-11	306-1	EM-IS-150a.1
Management of significant waste-related impacts	Global	Waste management and recycling are built into our entire production cycle and have 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: 16,328 mt	306-3	EM-IS-150a.1
Waste diverted from disposal	USA	Non-hazardous waste • Preparation for reuse: 0 • Recycling: 1,194 mt • Other recovery: 0 Hazardous waste • Preparation for reuse: 0 • Recycling: 11,694 mt • Other recovery: 0	306-4	
Waste directed to disposal	USA	Non-hazardous waste • Incineration (with energy recovery): 0 • Incineration (without energy recovery): 0 • Landfill: 3,440 mt • Other disposal: 0 Hazardous waste • Incineration (with energy recovery): 0 • Incineration (without energy recovery): 0 • Landfill: 390 mt • Other disposal: 0	306-5	
% of waste hazardous	USA	71.6%		EM-IS-150a.1
% of waste recycled	USA	78.9%		EM-IS-150a.1

Metric	Scope	2023 Reported Value/Report Location	External Framework	
			GRI	SASB
Operations				
GRI 303: Water Management 2018				
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: 2,870 ML Sea water: 0 Produced water: 0 Third-party water: 762 ML	303-3	EM-IS-140a.1
Fresh water discharge	USA	Surface water: 1,895 ML Ground water: 0 Sea water: 0 Produced water: 0 Third-party water: 0	303-4	
Fresh water total consumption	USA	1,737 ML	303-5	
% Fresh water recycled	USA	554%		EM-IS-140a.1
% water use in regions with High or Extremely High Baseline Water Stress	USA	0%		EM-IS-140a.1

Metric	Scope	2023 Reported Value/Report Location	External Framework	
			GRI	SASB
Operations				
GRI 304: Biodiversity 2016				
Operational sites owned, leased, managed in, or adjacent to protected areas and areas of high biodiversity value outside protected areas	Global	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. 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. 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.	304-1	
Significant impacts of activities, products, and services on biodiversity	Global	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. 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, Ohio operational area.	304-2	
Habitats protected or restored	Global	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." Metallus does not own or manage protected or restored areas, as defined by GRI standards. Over the past three years 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.	304-3	
IUCN Red List species and national conservation list species with habitats in areas affected by operations	Global	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. 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. Metallus facilities contain wooded habitat, including wooded riparian habitat along the perennial stream Hurford Run in Ohio, which may serve as 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.	304-4	

Metric	Scope	2023 Reported Value/Report Location	External Framework	
			GRI	SASB
GRI 403: Occupational Health and Safety				
Safety Strategy				
Occupational health and safety management system	Global	See our 2023 Sustainability Update, “EHS Governance and Management,” p. 7	403-1	
Hazard identification, risk assessment, and incident investigation	Global	See our 2023 Sustainability Update, "EHS Governance and Management," p. 8	403-2	
Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Global	See our 2022 Sustainability Report, "Advancing the Safety Culture," p. 15	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, "Advancing the Safety Culture," p. 15	403-3	
Worker participation, consultation, and communication on occupational health and safety	Global	See our 2022 Sustainability Report, "Safety Training," p. 15	403-4	
Worker training on occupational health and safety	Global	See our 2022 Sustainability Report, "Safety Training," p. 15	403-5	
Promotion of worker health	Global	See our 2023 Sustainability Update, “EHS Governance and Management,” pp. 7-8	403-6	
Safety Metrics				
Work-related injuries	Global	53	403-9	
Work-related ill health	Global	0	403-10	
Lost-time incident rate	Global	0.22 For more information, see our 2023 Sustainability Update, “Comprehensive Approach to Safety Training,” p. 6		
Total recordable incident rate (TRIR)	Global	2.94 For more information, see our 2023 Sustainability Update, “Comprehensive Approach to Safety Training,” p. 6		EM-IS-320a.1
Fatality rate	Global	0		EM-IS-320a.1
Near miss frequency rate (NMFR) FTEs	Global	15.11		EM-IS-320a.1
Near miss frequency rate (NMFR) contractors	Global	N/A		EM-IS-320a.1

Metric	Scope	2023 Reported Value/Report Location	External Framework	
			GRI	SASB
People				
GRI 405: Diversity and Equal Opportunity 2016				
Diversity of governance bodies and employees	Global	45% of our Board members are diverse, based on self-reported data for gender, race, or ethnicity; 47% of our leaders (defined as senior manager or above) are diverse; N/A for all employees	405-1	
GRI 404: Training and Education 2016				
Programs for upgrading employee skills and transition assistance programs	Global	See our 2022 Sustainability Report, "Engaging Our Employees," pp. 17-18	404-2	
Percentage of employees receiving regular performance and career development reviews	USA	100% of salaried employees	404-3	
GRI 201: Economic Performance; GRI 401: Employment 2016				
Defined benefit plan obligations and other retirement plans	USA	See our 2023 Annual Report on Form 10-K	203-1	
New employee hires and employee turnover	USA	364 new hires; 206 employee turnovers, including all voluntary and involuntary terminations and retirements	401-1	
Benefits provided to full-time employees that are not provided to temporary or part-time employees	USA	See our 2023 Annual Report on Form 10-K	401-2	
GRI 411: Rights of Indigenous Peoples 2016				
Incidents of violations involving rights of indigenous peoples	Global	0	411-1	

Metric	Scope	2023 Reported Value/Report Location	External Framework	
			GRI	SASB
Supply Chain				
GRI 204: Procurement Practices 2016				
Proportion of spending on local suppliers	Global	67%	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
GRI 408: Child Labor 2016				
Operations and suppliers at significant risk for incidents of child labor	Global	0	408-1	
GRI 409: Forced or Compulsory Labor 2016				
Operations and suppliers at significant risk for incidents of forced or compulsory labor	Global	0	409-1	
Product				
GRI 417: Marketing and Labeling 2016				
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	
GRI 416: Customer Health and Safety 2016				
Incidents of non-compliance concerning the health and safety impacts of products and services	Global	None	416-2	

Metric	Scope	2023 Reported Value/Report Location	External Framework	
			GRI	SASB
Finance				
GRI 207: Tax 2019				
Approach to tax	Global	See our 2023 Annual Report on Form 10-K	207-1	
Tax governance, control, and risk management	Global	See our 2023 Annual Report on Form 10-K	207-2	
Stakeholder engagement and management of concerns related to tax	Global	See our 2023 Annual Report on Form 10-K	207-3	
Country-by-country reporting	Global	See our 2023 Annual Report on Form 10-K	207-4	
GRI 201: Economic Performance 2016				
Direct economic value generated and distributed	Global	See our 2023 Annual Report on Form 10-K	201-1	
Financial implications and other risks and opportunities due to climate change	Global	See our 2023 Annual Report on Form 10-K	201-2	
Financial assistance received from government	Global	See our 2023 Annual Report on Form 10-K	201-4	
Miscellaneous				
GRI 205: Anti-corruption 2016				
Operations assessed for risks related to corruption	Global	See our 2024 Proxy Statement	205-1	
Communication and training about anti-corruption policies and procedures	Global	See our 2024 Proxy Statement	205-2	
Confirmed incidents of corruption and actions taken	Global	None	205-3	
GRI 206: Anti-competitive Behavior 2016				
Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Global	None	206-1	
GRI 415: Public Policy 2016				
Political contributions	Global	None	415-1	
GRI 418: Customer Privacy 2016				
Substantiated complaints concerning breaches of customer privacy and losses of customer data	Global	None	418-1	