



CSN Mineração S.A

2025 CDP Corporate Questionnaire 2025

Word version

Important: this export excludes unanswered questions

This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.

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Contents

C1. Introduction

(1.1) In which language are you submitting your response?

Select from:

English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

BRL

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:

Privately owned organization

(1.3.3) Description of organization

Disclaimer: Since 2022 the CSN Group submits two climate change questionnaires: One for CSN, considering all the operational units and One for CSN Mineração, that is focused in the mining operations. CSN and CSN Mineração are traded on the stock market separately and, for this reason, must be reported separately in the CDP. CSN Group is the first integrated steel producer in Brazil. Created in 1941 by the Federal Government, it accelerated the creation of the first national industries, being recognized as pivot in Brazil's industrialization. In 1993 the company was privatized and started a modernization process. Currently the Group has 29563 employee worldwide and operates in Brazil, in 16 states, and in the United States, Germany and Portugal. It operates in the entire steel production chain, from the extraction of iron ore to the production and sale of a diversified line of high value-added steel products in five highly integrated business segments: Mining, Steel, Cement, Logistics and Energy. Together, in 2023, the Group generated a consolidated net revenue of R\$45.4 billion. CSN is a publicly traded company, with shares traded on the São Paulo (B3) and New York (NYSE) Stock Exchanges, which is part of the FTSE4Good Index¹ portfolio. CSN's steel has a diversified line of high value-added steel products, including galvanized coated flat steel and sheet metal, being present in several industry segments, such as Automotive, Civil Construction, Packaging. Due to its integrated and multisectorial operation, aligned to a high management quality process and adoption of best practices in the market, CSN is considered one of the most efficient steel complexes in the world. Moreover, it has one of the lowest production costs in the steel industry worldwide. With innovation as part of its core business, the company is focused on developing efficient and clean processes, contributing to the transition to a low-carbon economy and a more sustainable world. CSN was the only Brazilian company in the steel, mining and construction sectors nominated for the S&P Global

Sustainability Yearbook 2023, being classified as the company in the steel sector that made the most progress in ESG in the world, receiving the categorization of “Industry Mover”. CSN Mineração S.A. CSN Mineração S.A. (CMin) is a Brazilian company, headquartered in Minas Gerais (MG), the main subsidiary of Companhia Siderúrgica Nacional (CSN). Since 2021, when it went public, it trades shares under the CMIN3 ticker at B3 – Brasil, Bolsa e Balcão, listed in the Corporate Governance Level 2 segment. The Company stands out as the 2nd largest exporter of iron ore in Brazil and the 7th most competitive in the transoceanic market. These positions are result of its integrated and vertical operations throughout the entire production chain – from extraction and processing in its own mines to participation in logistics companies for shipment and servicing main consumer markets. CSN Mineração owns two mines located in the Iron Quadrangle, in Minas Gerais: -Casa de Pedra: the second largest in the country in terms of production capacity and over 100 years old, the ore is mined in four bodies and goes on to be processed at the central plant (wet route), located close to the extraction areas. -Engenho: With operations from 1950, the Engenho mine is located next to Casa de Pedra and is part of one of the mining bodies in the Casa de Pedra complex. It has also the Pires complex, a processing unit equipped with crushing and screening (ITM – Ore Treatment Facility), mobile screening (UPEs), dry processing plants, spiral classification and concentration (ITFG) and CMAI. CSN Mineração’s global production capacity is 33 million tons per year of iron ore, 22.5 million tons of which at the Central Plant in Casa de Pedra and 10.5 million tons at the dry plants in Pires. The ore is transported to the Port of Itaguaí (TECAR) via rail terminals located in the Casa de Pedra mine and the Pires Complex. In logistics, CSN Mineração also has a direct stake of 18.63% of the total share capital in MRS Logística S.A., the operator of the railway network that connects the Iron Quadrangle and the south of Rio de Janeiro to port terminals for the outflow of production and receiving of raw materials in the transoceanic market. NOTES: 1. The FTSE4Good Index Series was designed to measure the performance of companies that demonstrate strong environmental, social, and governance (ESG) practices. [Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

(1.4.1) End date of reporting year

12/31/2024

(1.4.2) Alignment of this reporting period with your financial reporting period

Select from:

Yes

(1.4.3) Indicate if you are providing emissions data for past reporting years

Select from:

Yes

(1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for

Select from:

1 year

(1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for

Select from:

1 year

(1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for

Select from:

1 year

[Fixed row]

(1.4.1) What is your organization's annual revenue for the reporting period?

13093000000

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

No

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

No

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

No

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

No

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

Yes

(1.6.2) Provide your unique identifier

08.902.291/0001-15

[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

Brazil

(1.17) In which part of the metals and mining value chain does your organization operate?

Mining

Iron ore

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

- Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

- Upstream value chain
- Downstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

- Tier 2 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

- All supplier tiers known have been mapped

(1.24.7) Description of mapping process and coverage

In 2024, the CSN Group created a coordination department responsible for ESG Supplier Management for the entire CSN Group, within the Procurement Planning department. The main project of this new area is the implementation of ISO 20400 Sustainable Purchasing. In order to comply with the requirements of this standard, a mapping of all the CSN Group's purchasing categories was carried out and a socio-environmental criticality analysis matrix was created, considering the probability and impact of 21 ESG risks in our supplier base. Among these risks, a purchasing category was identified with a risk classified as "Very High" for the "risk - Raw Material Origin" and we promptly began checking all the legal and environmental documentation of suppliers in the "Ores and Minerals" category, requiring the presentation of the Operating License, Ibama License - CTF APP and DNPM or AMN Certificate and for conflict minerals we require the Certificate issued by the RMI, considering for approval of all documentation: a) the supplier's contract site, b) the scope of contracting c) the validity of the documentation. This procedure is validated for the main supplier and its sub-suppliers. We carry out the analysis throughout the supply chain until we reach the extractor of the mineral, regardless of the number of tiers. It is the responsibility of the Supplier Management area to keep this documentation up to date throughout the duration of the contract with the supplier. For the conflict mineral supplier: tin, we carry out an audit at the supplier's plant in order to analyze their entire supply chain.

[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

	Plastics mapping	Primary reason for not mapping plastics in your value chain	Explain why your organization has not mapped plastics in your value chain
	<i>Select from:</i> <input checked="" type="checkbox"/> No, and we do not plan to within the next two years	<i>Select from:</i> <input checked="" type="checkbox"/> Judged to be unimportant or not relevant	<i>The other topics (Water and Climate) are substantially more important due to the sectoral dynamics in which CSN is embedded</i>

[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

1

(2.1.3) To (years)

3

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Short term (1-3 years): Actions that can impact the companys multiyear financial planning or influence the cash flow within this timeframe are considered shortterm In this context shortterm risks are seen as imminent and require remediation actions to mitigate potential impacts

Medium-term

(2.1.1) From (years)

4

(2.1.3) To (years)

6

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Medium-term (4-6 years): This timeframe is primarily associated with the company's strategic ESG objectives for the year 2030. The medium-term allows the company to act strategically, preparing to achieve climate goals and reducing impacts related to the transition to a low-carbon economy.

Long-term

(2.1.1) From (years)

7

(2.1.2) Is your long-term time horizon open ended?

Select from:

Yes

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Long-term (7-26 years): To assess the company's physical risks, a long-term perspective is necessary, as different scenarios will begin to show significant changes in climate patterns (in the short and medium term, the global temperature increase will not differ much between scenarios). This timeframe is also used to evaluate systemic modifications in the company's business model. Since physical risks are assessed for the 2040-2050 horizon, this time frame has been adopted.

[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process	Biodiversity impacts evaluated before the mining project development stage
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both dependencies and impacts	Select from: <input checked="" type="checkbox"/> Yes, in some cases

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both risks and opportunities	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(2.2.2) Provide details of your organization’s process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

- Climate change
- Water
- Biodiversity

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

- Dependencies
- Impacts
- Risks

- Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

- Direct operations
- Upstream value chain
- Downstream value chain

(2.2.2.4) Coverage

Select from:

- Partial

(2.2.2.5) Supplier tiers covered

Select all that apply

- Tier 1 suppliers

(2.2.2.6) Mining projects covered

Select all that apply

- All disclosed mining projects

(2.2.2.7) Type of assessment

Select from:

- Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

- More than once a year

(2.2.2.9) Time horizons covered

Select all that apply

- Short-term
- Medium-term
- Long-term

(2.2.2.10) Integration of risk management process

Select from:

- Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

- Local

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

- LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD
- TNFD – Taskforce on Nature-related Financial Disclosures
- WRI Aqueduct

Enterprise Risk Management

- COSO Enterprise Risk Management Framework
- Enterprise Risk Management

International methodologies and standards

- IPCC Climate Change Projections
- ISO 14001 Environmental Management Standard
- ISO 14046 Environmental Management – Water Footprint
- Life Cycle Assessment

Other

- Internal company methods
- Materiality assessment
- Scenario analysis
- Source Water Vulnerability Assessment

(2.2.2.13) Risk types and criteria considered

Acute physical

- Drought
- Tornado
- Landslide
- Wildfires
- Heat waves
- Storm (including blizzards, dust, and sandstorms)

Chronic physical

- Water stress
- Change in land-use
- Groundwater depletion
- Changing wind patterns
- Declining water quality
- Water availability at a basin/catchment level
- Changing temperature (air, freshwater, marine water)
- Operations in or adjacent to areas important for biodiversity
- Changing precipitation patterns and types (rain, hail, snow/ice)
- Increased levels of environmental pollutants in freshwater bodies

Policy

- Carbon pricing mechanisms

- Pollution incident
- Cyclones, hurricanes, typhoons
- Rupture of tailings dams and toxic spills
- Heavy precipitation (rain, hail, snow/ice)
- Flood (coastal, fluvial, pluvial, ground water)

- Declining ecosystem services
- Limited area for disposing solid waste
- Water quality at a basin/catchment level
- Precipitation or hydrological variability
- Increased severity of extreme weather events
- Reserves located in or adjacent to areas important for biodiversity

- Poor enforcement of environmental regulation

- Increased pricing of water
- Changes to national legislation
- Regulation of discharge quality/volumes
- Limited or lack of river basin management
- Increased difficulty in obtaining water withdrawals permit
- Statutory water withdrawal limits/changes to water allocation
- Mandatory water efficiency, conservation, recycling, or process standards
- Introduction of regulatory standards for previously unregulated contaminants
- Limited or lack of transboundary water management
- Increased difficulty in obtaining operations permits
- Changes to international law and bilateral agreements
- Lack of mature certification and sustainability standards

Market

- Availability and/or increased cost of raw materials
- Changing customer behavior

Reputation

- Impact on human health
- Increased partner and stakeholder concern and partner and stakeholder negative feedback
- Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)

Technology

- Dependency on water-intensive energy sources
- Transition to lower emissions technology and products
- Transition to water intensive, low carbon energy sources
- Unsuccessful investment in new technologies

Liability

- Exposure to litigation

(2.2.2.14) Partners and stakeholders considered

Select all that apply

- Customers
- Local communities

- Employees
- Investors
- Suppliers
- Regulators

- Water utilities at a local level
- Other water users at the basin/catchment level
- Other commodity users/producers at a local level

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

- Yes

(2.2.2.16) Further details of process

CSN has established a robust, integrated, and iterative process for identifying, assessing, and managing climate-related risks and opportunities, structured in six interdependent phases. This process aligns with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), ISO 14090 (Climate Change Adaptation – Principles, Requirements, and Guidelines), and IFRS S2. It incorporates both physical and transition risks, using internationally recognized climate scenarios (IPCC/SSPs for physical risks and IEA/NGFS for transition risks), and is applied across short-, medium-, and long-term horizons. Phase 1: Methodological Foundations – The methodology establishes the scope of analysis, defines the operational units to be evaluated, determines the level of granularity and time horizons, and sets standard taxonomies for risk and opportunity factors. A 5x5 matrix is used for prioritization, based on criteria such as financial impact, operational disruption potential, and likelihood. Factors are classified into five levels (very low to critical), and each is associated with a suggested timeframe for materialization. Phase 2: Mapping and Prioritization – Risk and opportunity factors are mapped and analyzed for each business unit of CSN sectors (Steel, Cement, Mining, Logistics, and Energy). Applicability is determined locally, and each factor is assessed using pre-established scoring methodologies. In 2023–2024, CSN enhanced its prioritization using the LEAP approach (TNFD-aligned), incorporating climate and nature-related risks, including water dependency and regulation risks. Phase 3: Climate Scenario Analysis – The most material risk and opportunity factors are further evaluated using three forward-looking scenarios developed by CSN, based on IPCC, IEA, and NGFS data. These scenarios reflect a range of global climate pathways and policy responses. Scenario analysis is performed both at the business-unit level and at the corporate level (CSN Group and CSN Mineração), enabling integration into strategic planning and risk management systems. Phase 4: Historical Impact Inventory – This phase consolidates historical data on climate-related impacts, financial losses, emergency actions, and operational disruptions experienced by the company. It supports forward-looking assessments and informs the design of adaptation actions tailored to site-specific vulnerabilities. Phase 5: Climate Adaptation Planning – Informed by the 2024 Climate Vulnerability Study, adaptation plans are being developed in 2025 for assets with high exposure to physical climate risks. These plans are based on ISO 14090 principles and are co-developed by site-level operational teams and the corporate decarbonization team. Transition risks are addressed in parallel within CSN’s broader decarbonization strategy. Phase 6: Financial Resilience Assessment – Introduced in 2025 as part of Methodology 3.0, this phase evaluates how climate risks and opportunities affect CSN’s business plan, investment decisions, and long-term cash flows under different scenarios. It supports alignment with IFRS S2 and enhances transparency for capital providers and rating agencies. All data, results, and action plans are consolidated and managed through CBRAIN, CSN’s internal digital platform for climate governance. CBRAIN enables real-time tracking of key performance indicators, emissions, risk exposure, and mitigation and adaptation projects.

[Add row]

(2.2.3) Provide mining-specific details of your organization's process for identifying, assessing, and managing biodiversity impacts.

Row 1

(2.2.3.1) Mining project ID

Select from:

- Project 1

(2.2.3.2) Extent of assessment

Select from:

- Full-scale environmental and social impact assessment

(2.2.3.3) Impacts considered

Select all that apply

- Direct impacts
- Indirect impacts
- Cumulative impacts

(2.2.3.4) Scope defined by

Select all that apply

- Governmental agency requirements

(2.2.3.5) Aspects considered

Select all that apply

- Endemic species
- Natural habitats
- Migratory species
- Protected habitats
- Alternative locations

- Critical habitats
- Threatened species

(2.2.3.6) Baseline biodiversity data available

Select from:

- Yes

(2.2.3.7) Environmental Impact Statement publicly available

Select from:

- Yes

(2.2.3.8) Please explain

The implementation of all CSN projects is preceded by a thorough environmental impact assessment, aligned with the local regulatory context, which assesses the potential effects on biodiversity. Based on this analysis, the company rigorously applies the mitigation hierarchy, which prioritizes avoiding interference in natural areas, followed by minimizing, restoring, and finally, offsetting residual impacts. In practice, this assessment materializes in specific management tools for the operations. The results are consolidated in the company's Climate and Nature Risk Matrix and guide the use of proprietary methodologies, such as the Biodiversity Index for Operations (BIO). The BIO standardizes monitoring and measures the ecological condition of the areas based on factors such as habitat type, its condition, and ecological importance. A concrete example is the implementation of the Biodiversity Action Plan (BAP) and the Biodiversity Monitoring and Evaluation Plan (BMEP), ensuring that the prior analysis translates into detailed and continuous management plans.

[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

- Yes

(2.2.7.2) Description of how interconnections are assessed

CSN adopts a systemic and integrated approach to assess interconnections between climate-related risks and other environmental and social issues, particularly nature-related risks such as water, biodiversity, and ecosystem services. This integration is governed by the ESG Committee, created in 2021, which oversees

Climate & Air, Water, and Biodiversity working groups under a unified governance structure. Since 2022, CSN has implemented a methodological convergence between climate and nature-related assessments by applying the Locate, Evaluate, Assess, Prepare (LEAP) framework, aligned with the Taskforce on Nature-related Financial Disclosures (TNFD). Through this approach, interconnections are systematically identified, quantified, and classified using the same impact scale and prioritization matrix used for climate risk analysis. For example, risk factors such as changes in rainfall patterns, water scarcity, and increasingly strict water regulation are assessed simultaneously as climate-related (physical chronic) and nature-related (ecosystem services and water dependency) risks. In 2023, the company integrated all climate and nature factors into the Climate and Nature Risk Matrix, enabling a unified prioritization and treatment framework. Scenario analysis further supports the understanding of these interconnections. CSN considers cross-dependencies across business units and geographies using climate scenarios from IPCC/SSP and NGFS, while the vulnerability study concluded in 2024 maps overlapping risks at asset level. This integrated risk perspective informs investment prioritization and project design, especially for adaptation plans and decarbonization efforts. All analyses related to climate are tracked and managed via CBRAIN, CSN's internal platform that consolidates environmental data, risk exposure, projects, and KPIs. This tool helps decision-makers to visualize cause-effect chains, such as how biodiversity potential impacts water stress and, in turn, increases operational disruption and regulatory exposure. Governance is ensured through structured reporting to the Sustainability Committee and Board of Directors.

[Fixed row]

(2.3) Have you identified priority locations across your value chain?

	Identification of priority locations	Primary reason for not identifying priority locations	Explain why you do not identify priority locations
	<i>Select from:</i> <input checked="" type="checkbox"/> No, but we plan to within the next two years	<i>Select from:</i> <input checked="" type="checkbox"/> Not an immediate strategic priority	<i>Production units with the greatest potential for environmental impact and interaction with relevant ecosystems were considered in the analysis.</i>

[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

Qualitative

- Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

- Revenue

(2.4.3) Change to indicator

Select from:

- % decrease

(2.4.4) % change to indicator

Select from:

- 1-10

(2.4.6) Metrics considered in definition

Select all that apply

- Frequency of effect occurring
- Time horizon over which the effect occurs
- Likelihood of effect occurring

(2.4.7) Application of definition

CSN Mineração prioritized all company risks and opportunities, defining the relevance of risk factors according to the formula: Relevance (Impact Magnitude) 2 Probability of Occurrence Impact Magnitude Measurement: CSN uses a corporate risk scale considering five aspects to determine the relevance of risk factors: Financial Loss Negative Media Coverage Lawsuits, Fines, and Litigation Loss of Strategic Customers Increase in Operational Costs The corporate scale represents the overall impact classification for the company. Probability of Occurrence: Classified as very low, low, medium, high, or very high, it indicates the expected probability of risk/opportunity occurrence. For physical risks, the probability is determined by climate scenario analysis, specifically considering the SSP3-7.0 scenario for the 2040-2050 time frame. For transition risks, a qualitative analysis is used, which can be adjusted over time based on expert sensitivity to occurrence. Risk and Opportunity Factors are divided into three time horizons Short-term (1-3 years): Actions that can impact the company's multi-year financial planning or cash flow within this period. Short-term risks are considered imminent and require remediation actions to reduce potential impacts. Medium-term (4-6 years): This timeframe is primarily associated with the company's strategic ESG objectives for 2030. The medium-term allows the company to act strategically, preparing to achieve climate goals and reduce impacts related to the transition to a low-carbon economy. Long-term (7-26 years): A long-term perspective is necessary to assess the company's

physical risks, as different scenarios will begin to show significant climate pattern changes (short and medium-term global temperature increases will not differ much between scenarios). This timeframe is also used to evaluate systemic changes in the company's business model. Since physical risks are assessed for the 2040-2050 horizon, this timeframe was adopted.

Opportunities

(2.4.1) Type of definition

Select all that apply

- Qualitative
- Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

- Revenue

(2.4.3) Change to indicator

Select from:

- % decrease

(2.4.4) % change to indicator

Select from:

- 1-10

(2.4.6) Metrics considered in definition

Select all that apply

- Frequency of effect occurring
- Time horizon over which the effect occurs
- Likelihood of effect occurring

(2.4.7) Application of definition

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[Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

Select from:

Yes, we identify and classify our potential water pollutants

(2.5.2) How potential water pollutants are identified and classified

The company has a procedure to evaluate the characteristics of chemical products and inputs used in operational processes. In this assessment, the impacts and mitigation measures for leaks incidents are identified. All new chemical products and inputs require prior assessment by the Risk Management team, including assessment of possible impacts on water/aquatic ecosystems or human health. Any changes to the operational process are subject to an AAP (Preliminary Environmental Assessment), where all risks are scored, including the rainwater drainage network that can interconnect with an effluent release point. Specifically regarding pollutants, CSN keeps up to date the characterization of its effluent release points considering all parameters established in Brazilian legislation, such as CONAMA Resolution 430/11 - Provides for the conditions and standards for effluent release and NT-202 R.10 - Criteria and Standards for the Release of Liquid Effluents, with a monitoring routine that evaluates the compliance with the release of pollutants.
[Fixed row]

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

Select from:

Nitrates

(2.5.1.2) Description of water pollutant and potential impacts

Sanitary effluents generated in the operations are treated internally at an Effluent Treatment Station. After treatment, the effluents are sent to rainwater drainage in the plant area and later to sediment containment structures (dikes and/or dams). The company monitors the presence of nitrates in the effluent on a monthly basis, by an accredited laboratory, using the ABNT NBR 12620:1992 method, in compliance with DN COPAM-CERH/MG 08:2022. The monitoring results for 2024 are in compliance with current environmental legislation. The pollutant does not generate impacts on aquatic ecosystems and human health, since its concentration is within the limits allowed by law.

(2.5.1.3) Value chain stage

Select all that apply

Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

(2.5.1.5) Please explain

CSN Mineração treats the sanitary effluents before release into the receiving body, ensuring that the concentration of nitrates will comply with the requirements of the legislation. Measure of success: the concentration of nitrates is below the value established by legislation (DN COPAM-CERH/MG 08:2022). In 2024, no deviations were observed in the monitoring.

[Add row]

(2.6) By river basin, what number of active and inactive tailings dams are within your control?

Row 1

(2.6.1) Country/area & River basin

Brazil

Sao Francisco

(2.6.2) Number of tailings dams in operation

0

(2.6.3) Number of inactive tailings dams

2

(2.6.4) Comment

The process of de-characterizing CSN Mineração's dams is taking place step by step. Some dams have already been de-characterized and de-registered, such as Auxiliar do Vigia and B5. Regarding the Vigia Dam, the de-characterization works have been completed, that is, the structure no longer has dam characteristics. It is currently undergoing de-characterization by inspection agencies, such as ANM. FEAM has already accepted the de-registration of the Vigia dam. Currently, CSN Mineração has no active dams and has 2 inactive dams: - B4 Dam; - Casa de Pedra Dam; The de-characterization process for the B4 dam began in December 2021, with the construction of the belt channel, and the completion of the works is scheduled for August 2028. This year, 2025, the development of the project to de-characterization project for the Casa de Pedra dam is underway with the company Fontes.

[Add row]

(2.6.1) Do you evaluate and classify the tailings dams under your control according to the consequences of their failure to human health and ecosystems?

(2.6.1.1) Evaluation of the consequences of tailings dam failure

Select from:

- Yes, we evaluate the consequences of tailings dam failure

(2.6.1.2) Evaluation/Classification guideline(s)

Select all that apply

- Ordinance 70.389/17 - Mining National Agency, Brazil

(2.6.1.3) Tailings dams have been classified as 'hazardous' or 'highly hazardous'

Select from:

- Yes, tailings dams have been classified as 'hazardous' or 'highly hazardous' (or equivalent)

(2.6.1.4) Please explain

Dams are classified according to the damage that can occur due to the failure or malfunction of a dam, regardless of its probability of occurrence, to be graded according to the loss of life human, social, economic, and environmental impacts. CSN Mineração follows the guidelines of Decree 70.389/17 of ANM to categorize the risk and potential damage of the dams it operates and, for this reason, the company is in compliance with Brazilian legislation. The revision of the classification varies depending on updates to the ANM guidelines.

[Fixed row]

(2.6.2) Provide details for all dams classified as 'hazardous' or 'highly hazardous'.

Row 1

(2.6.2.1) Tailings dam name/identifier

Barragem B4

(2.6.2.2) Country/Area & River basin

Brazil

- Sao Francisco

(2.6.2.3) Latitude

-20.485833

(2.6.2.4) Longitude

-43.885833

(2.6.2.5) Hazard classification

High

(2.6.2.6) Guidelines used

Select all that apply

Ordinance 70.389/17 - Mining National Agency, Brazil

(2.6.2.7) Tailings dam's activity

Select from:

Inactive

(2.6.2.8) Current tailings storage impoundment volume (Mm3)

14.7

(2.6.2.9) Planned tailings storage impoundment volume in 5 years (Mm3)

0

(2.6.2.10) Please explain

The de-characterization process of the B4 Dam began in December 2021, with the construction of the belt channel, and the conclusion of the works is scheduled for August 2028. The dam is classified in a low-risk category, but it has a high potential damage rating

Row 2

(2.6.2.1) Tailings dam name/identifier

Barragem Casa de Pedra

(2.6.2.2) Country/Area & River basin

Brazil

Sao Francisco

(2.6.2.3) Latitude

-20.505833

(2.6.2.4) Longitude

-43.883333

(2.6.2.5) Hazard classification

High

(2.6.2.6) Guidelines used

Select all that apply

Ordinance 70.389/17 - Mining National Agency, Brazil

(2.6.2.7) Tailings dam's activity

Select from:

Inactive

(2.6.2.8) Current tailings storage impoundment volume (Mm3)

65

(2.6.2.9) Planned tailings storage impoundment volume in 5 years (Mm3)

0

(2.6.2.10) Please explain

The casa de pedra dam has not received tailings since 2020. The scheduled date for completing the de-characterization is 2030. The dam is classified in a low-risk category, but it has a high potential damage rating
[Add row]

(2.6.3) To manage the potential impacts to human health or water ecosystems associated with the tailings dams in your control, what procedures are in place for all of your dams?

Row 1

(2.6.3.1) Procedure

Select from:

- Assurance program

(2.6.3.2) Detail of the procedure

Assurance program

- An assurance program for the operating phase of the facility that details the procedures for the inspections, audits and reviews
- An assurance program for each phase of the facilities' life that includes the frequency of the various levels of inspections, audits and reviews
- An assurance program for each phase of the facilities' life that includes the scope of the various levels of inspections, audits and reviews
- An assurance program that details the competence requirements for the persons undertaking the inspections, audits and reviews
- Other assurance program, please specify :Maintenance planning; Monitoring and Instrumentation plan; Planning of dam safety inspections

(2.6.3.3) Please explain

To define the consequence of possible failures in CSN Mineração's dam, it is elaborated a study of dam break and PAEBM, following the guidelines of regional and national legislation, such as the Decree 70.389/17 of the ANM. The entire system, dams and their components, such as abutments, upstream and downstream slopes, surface drainage, overflow system and Other elements deemed importante, must be objects of visual inspections and periodic monitoring, which must be carried out in order to ensure proper functioning structures, so that any anomalies can be detected and solved in a timely manner, ensuring the safety and integrity of the structure. In monitoring and inspection activities, their respective indicators and routine reports are issued for follow-up and indication of maintenance services. In periodic visual inspections, the physical conditions of the structure are checked (appearance of the massif, abutments, accesses, spillway and functioning of the internal and surface drainage system) identifying wether there are anthills, failure in plant protection, need for pruning of the vegetation, fissures, cracks, colapses, or any Other evidence of anomaly in the structures. Auscultation of the instruments installed on the busbars and surroundings allows for the understanding, diagnosis and verification of the behavior of the structures. Data obtained during inspections, including files and photographs, must be properly analyzed. Finally, the monitoring, maintenance planning plans aim to update the general knowledge related to the structural/hydraulic safety and performance of dams, so that this knowledge makes it possible to qualify the geotechnical and hydraulic behavior of the structure under the conditions operational, as well as allowing the performance of eventual manintenance When the need is identified. The Reading and interpretation activities of the collected data must be carried out by the inspection and risk assessment group, as defined by the PAEBM Safety management committee.

Row 2

(2.6.3.1) Procedure

Select from:

- Change management process

(2.6.3.2) Detail of the procedure

Change management process

- Inclusion of a formal change management process for the construction phase of the facility
- Inclusion of a formal change management process for the operating phase of the facility
- Inclusion of a formal change management process for the closure and decommissioning phase of the facility
- Inclusion of the results from external audits of operating plans or life of facility plans into the change management process

(2.6.3.3) Please explain

CSN Mineração has a procedure (PG000330 - Change Management) to manage changes in the facilities of the enterprise, whose objective is to ensure that temporary or permanent changes are evaluated in terms of Health, Work Safety, Environment and Quality, aiming at the elimination and/or minimization of environmental risks and impacts resulting from its implementaion. Another procedure adopted by the CSN Mineração is PRC 15 - Mine Closure Plan, whose objective

is to establish general corporate guidelines for managing the demobilization of assets from a mined area (proved and probable ore reserves of mines in operation, and the associated infrastructure necessary for the production and processing of ore concentrates)
[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.1.1) Environmental risks identified

Select from:

Yes, both in direct operations and upstream/downstream value chain

Water

(3.1.1) Environmental risks identified

Select from:

Yes, both in direct operations and upstream/downstream value chain

Plastics

(3.1.1) Environmental risks identified

Select from:

No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

Not an immediate strategic priority

(3.1.3) Please explain

This issue it is not relevant for CSN

Biodiversity

(3.1.1) Environmental risks identified

Select from:

Yes, both in direct operations and upstream/downstream value chain

[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:

Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

Heavy precipitation (rain, hail, snow/ice)

(3.1.1.4) Value chain stage where the risk occurs

Select from:

Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

Brazil

(3.1.1.9) Organization-specific description of risk

CSN's mining activities are main located in Congonhas (MG) Brazil, where the company produce iron ore to produce steel in Usina Presidente Vargas and to export to other countries. In 2024, CSN Mineração commercialized 32 million ton of iron ore and is one of the major producers of this material in Brazil. At the steel industry segment, CSN operates throughout the steel production chain, from the extraction of iron ore by the subsidiary CSN Mineração, to the production and sale of a diversified line of steel products, including flat, coated, galvanized, pre-painted, metal, long steel (rebar and wire rod) cans and packaging. The Company maintains, in the south of the state of Rio de Janeiro, in the city of Volta Redonda, the Presidente Vargas Steelworks – one of the largest steel mills in Latin America with an installed capacity to produce 5.6 million tons of crude steel per year. One risk for CSN is the interruption of the iron ore production due to severe precipitation events. This risk is included in the analysis of climate scenarios developed for CSN Mineração (Risk name: Increase in intensity and frequency of extreme weather events). It is expected that extreme precipitation events will result in floods, flash floods and landslides, which lead to risks to life and infrastructure. Flood-related events already experienced by the CdP (Casa de Pedra) unit tend to be more recurrent and more intense.

(3.1.1.11) Primary financial effect of the risk

Select from:

Decreased asset value or asset useful life leading to write-offs, asset impairment or early retirement of existing assets

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

Short-term

Medium-term

Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

Virtually certain

(3.1.1.14) Magnitude

Select from:

High

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The interruption of iron ore production due to severe precipitation events will result in losses in ore sales and, consequently, a reduction in the company's revenue. In addition, This climate threat may cause structural damage, operational shutdowns, erosion processes, and impacts on dams.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

652000000

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

661000000

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

889000000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

898000000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

831000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

840000000

(3.1.1.25) Explanation of financial effect figure

The potential financial impact was estimated considering the main factors: (ii) Costs for repairing or replacing the facilities affected; (iii) Loss of revenue due to the interruption of the ore production. The costs for repairing or replacing the facilities affected by the extreme weather events correspond to 40% of the financial impact estimated. On the other hand, the decrease of revenue due to the interruption of the ore production corresponds to 60%. This value was estimated based on the average ore production in the last 3 years by CSN, on the average ore price observed worldwide (109 U/t ore) and on the dollar exchange rate on the day of the analysis. The risk value is calculated for the Low Carbon Economy (LCE) and High Vulnerability Society (HVS). All financial values presented in this question are annualized.

(3.1.1.26) Primary response to risk

Policies and plans

Develop a climate transition plan

(3.1.1.27) Cost of response to risk

19060000

(3.1.1.28) Explanation of cost calculation

In order to adapt to this risk, the company identified the necessity to develop a robust plan for periods of heavy rain. Thus, CSN Mineração implemented a Preventive Plan with an average cost of R 19.06MM. It includes: i) Rainwater drainage works in the mine area and removal of silting from dams, dykes and sumps, representing 69% of the costs; ii) Containment of slopes in the mine, representing 9% of costs; iii) Maintenance works on dams, representing less than 1% of costs; iv) Desiltation of recirculation water catchment lake, representing 22% of costs.

(3.1.1.29) Description of response

Over the years, CSN's mining operation has suffered temporary stoppages due to heavy precipitation events, which generate operational risks, such as landslides. In 2021 and 2022, CSN Mineração decided to temporarily suspend the extraction and handling operations at the Casa de Pedra mine, located in Congonhas, due to heavy precipitation events. The port operation for loading ore at Porto Tecar was also impacted by the high degree of humidity at the site. As a result, there was an interruption in CSN's production, leading to a reduction in the revenue. The Plan was successfully implemented in 2022. After it came into force, it was observed that on the last rain cycle (2023) it was possible to have greater control over the direction of mine drainage, as well a greater efficiency in containing these sediments in the structures that were desilted for this purpose.

Water

(3.1.1.1) Risk identifier

Select from:

Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

Heavy precipitation (rain, hail, snow/ice)

(3.1.1.4) Value chain stage where the risk occurs

Select from:

Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

Brazil

(3.1.1.7) River basin where the risk occurs

Select all that apply

Sao Francisco

(3.1.1.9) Organization-specific description of risk

CSNs mining activities are main located in Congonhas Minas Gerais Brazil where the company produce iron ore to produce steel in Usina Presidente Vargas and to export to other countries In 2024 CSN commercialized 32 million ton of iron ore and is one of the major producers of this material in Brazil At the steel industry segment CSN operates throughout the steel production chain from the extraction of iron ore by the subsidiary CSN Mineração to the production and sale of a diversified line of steel products including flat coated galvanized prepainted metal long steel rebar and wire rod cans and packaging The Company maintains in the south of the state of Rio de Janeiro in the city of Volta Redonda the Presidente Vargas Steelworks one of the largest steel mills in Latin America with an installed

capacity to produce 5.6 million tons of crude steel per year. One risk for CSN is the interruption of the iron ore production due to severe precipitation events This risk is included in the analysis of climate scenarios developed for CMin Risk name Increase in intensity and frequency of extreme weather events It is expected that extreme precipitation events will result in floods flash floods and landslides which lead to risks to life and infrastructure In January 2022 Congonhas was one of the 145 cities in Minas Gerais that declared an emergency situation due to heavy rainfall according to the Defesa Civil From January to April of the same year the

(3.1.1.11) Primary financial effect of the risk

Select from:

- Decreased revenues due to reduced production capacity

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- Short-term
- Medium-term
- Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- Virtually certain

(3.1.1.14) Magnitude

Select from:

- High

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The risk of heavy precipitation directly affects the iron ore production capacity At CMIN in the city of Congonhas higher precipitation levels can lead to floods landslides and similar situations which result in the suspension of iron ore extraction activities This directly impacts CMINs revenues as well as the supply of iron ore to UPV causing financial repercussions for that unit as well

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

652000000

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

661000000

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

889000000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

898000000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

831000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

840000000

(3.1.1.25) Explanation of financial effect figure

CSN's mining activities are main located in Congonhas (Minas Gerais) Brazil, where the company produce iron ore to produce steel in Usina Presidente Vargas and to export to other countries. In 2024, CSN commercialized 42,5 million ton of iron ore and is one of the major producers of this material in Brazil. At the steel industry segment, CSN operates throughout the steel production chain, from the extraction of iron ore by the subsidiary CSN Mineração, to the production and sale of a diversified line of steel products, including flat, coated, galvanized, pre-painted, metal, long steel (rebar and wire rod) cans and packaging. The Company maintains, in the south of the state of Rio de Janeiro, in the city of Volta Redonda, the Presidente Vargas Steelworks - one of the largest steel mills in Latin America with an installed capacity to produce 5.6 million tons of crude steel per year. One risk for CSN is the interruption of the iron ore production due to severe precipitation events. This risk is included in the analysis of climate scenarios developed for CMin (Risk name: Increase in intensity and frequency of extreme weather events). It is expected that extreme precipitation events will result in floods, flash floods and landslides, which lead to risks to life and infrastructure.

(3.1.1.26) Primary response to risk

Policies and plans

- Develop drought emergency plans

(3.1.1.27) Cost of response to risk

19060000

(3.1.1.28) Explanation of cost calculation

Over the years, CSN's mining operation has suffered temporary stoppages due to heavy precipitation events, which generate operational risks, such as landslides. In 2021 and 2022, CSN Mineração decided to temporarily suspend the extraction and handling operations at the Casa de Pedra mine, located in Congonhas, due to heavy precipitation events. As a result, there was an interruption in CSN's production, leading to a reduction in the revenue. In order to adapt to this risk, the company identified the necessity to develop a robust plan for periods of heavy rain at Casa de Pedra mine.

(3.1.1.29) Description of response

Over the years, CSN's mining operation has suffered temporary stoppages due to heavy precipitation events, which generate operational risks, such as landslides. In 2021 and 2022, CSN Mineração decided to temporarily suspend the extraction and handling operations at the Casa de Pedra mine, located in Congonhas, due to heavy precipitation events. The port operation for loading ore at Porto Tecar was also impacted by the high degree of humidity at the site. As a result, there was an interruption in CSN's production, leading to a reduction in the revenue. The Plan was successfully implemented in 2022. After it came into force, it was observed that on the last rain cycle it was possible to have greater control over the direction of mine drainage, as well a greater efficiency in containing these sediments in the structures that were desilted for this purpose.

Biodiversity

(3.1.1.1) Risk identifier

Select from:

- Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Policy

- Increased difficulty in obtaining operations permits

(3.1.1.4) Value chain stage where the risk occurs

Select from:

- Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

- Brazil

(3.1.1.8) Mining project ID

Select all that apply

- All disclosed mining projects

(3.1.1.9) Organization-specific description of risk

The emergence of more restrictive rules for habitat suppression and restoration

(3.1.1.11) Primary financial effect of the risk

Select from:

- Fines, penalties or enforcement orders

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

More likely than not

(3.1.1.14) Magnitude

Select from:

Medium-high

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The financial impact of the Biodiversity risk has not yet been measured

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

0

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

0

(3.1.1.25) Explanation of financial effect figure

-

(3.1.1.26) Primary response to risk

Nature based solutions, restoration and conservation

Biodiversity offsetting

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

At the moment we are still studying alternatives to minimize the risk

(3.1.1.29) Description of response

At the moment we are still studying alternatives to minimize the risk
[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:

Assets

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

11582000000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

71-80%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

13093000000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

71-80%

(3.1.2.7) Explanation of financial figures

In 2024, CSN Mineração's total net revenue amounted to BRL 13,093 million. Regarding transition risks, the exposure considered includes international mining operations, totaling BRL 11,582 million in revenue. The international mining segment is exposed to transition risk mainly due to carbon pricing mechanisms in maritime transport, which do not apply to Brazil. As for physical risks, the mining segment is classified as highly exposed in CSN's climate vulnerability assessment.

Water

(3.1.2.1) Financial metric

Select from:

Assets

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

11582000000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

71-80%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

13093000000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

71-80%

(3.1.2.7) Explanation of financial figures

In 2024, CSN Mineração's total net revenue amounted to BRL 13,093 million. Regarding transition risks, the exposure considered includes international mining operations, totaling BRL 11,582 million in revenue. The international mining segment is exposed to transition risk mainly due to carbon pricing mechanisms in maritime transport, which do not apply to Brazil. As for physical risks, the mining segment is classified as highly exposed in CSN's climate vulnerability assessment.
[Add row]

(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?

Row 1

(3.2.1) Country/Area & River basin

Brazil

Sao Francisco

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

 26-50%**(3.2.7) Production value for the metals and mining activities associated with these facilities (currency)**

13000000000

(3.2.10) % organization's total global revenue that could be affected

Select from:

 100%**(3.2.11) Please explain**

Casa de Pedra is one of the main consumers of water of CSN Group and has Medium risk related to water stress, according to the study elaborated by CSN using WRI Aqueduct and WWF Water Risk Filter tools. Despite of not being in an area with water stress, this specific unit could have a significant strategic impact in business. The value of production is based on the net revenue of mining production of CSN Mineração in 2024

*[Add row]***(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?****(3.3.1) Water-related regulatory violations**

Select from:

 Yes**(3.3.2) Fines, enforcement orders, and/or other penalties**

Select all that apply

Fines

(3.3.3) Comment

In 2024, CSN Mineração received a Notice of Infraction for polluting water resources, with fines of R\$319.440,55 respectively. The company filed an administrative defense and is awaiting judgment.

[Fixed row]

(3.3.1) Provide the total number and financial value of all water-related fines.

(3.3.1.1) Total number of fines

1

(3.3.1.2) Total value of fines

319440.55

(3.3.1.3) % of total facilities/operations associated

50

(3.3.1.4) Number of fines compared to previous reporting year

Select from:

Lower

(3.3.1.5) Comment

In 2024, CSN Mineração received a Notice of Infraction for polluting water resources, with fines of R\$319.440,55 respectively. The company filed an administrative defense and is awaiting judgment.

[Fixed row]

(3.3.2) Provide details for all significant fines, enforcement orders and/or other penalties for water-related regulatory violations in the reporting year, and your plans for resolving them.

Row 1

(3.3.2.1) Type of penalty

Select from:

Fine

(3.3.2.2) Financial impact

319440.55

(3.3.2.3) Country/Area & River basin

Brazil

Sao Francisco

(3.3.2.4) Type of incident

Select from:

Spillage, leakage or discharge of potential water pollutant

(3.3.2.5) Description of penalty, incident, regulatory violation, significance, and resolution

Notice of Infraction No. 2206/2024, issued by the Congonhas Municipal Department of the Environment and Rural Development, with a fine of 57,145 UPMC, for allegedly discharging/leaving to discharge waste from mining activities into 2 different and nearby points/watercourses, both tributaries of the Maranhão River, in breach of environmental laws. The case is pending with SEMMA Congonhas awaiting the Defense's judgment. [Adicionar linha]

[Add row]

(3.4) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for violation of biodiversity-related regulation?

	Any penalties for violation of biodiversity-related regulation?	Comment
	Select from: <input checked="" type="checkbox"/> No	<i>In 2024 our organization was not subject to any fines, enforcement orders, and/or other penalties for violation of biodiversity-related regulation.</i>

[Fixed row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

No, and we do not anticipate being regulated in the next three years

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.6.1) Environmental opportunities identified

Select from:

Yes, we have identified opportunities, and some/all are being realized

Water

(3.6.1) Environmental opportunities identified

Select from:

Yes, we have identified opportunities, and some/all are being realized

Biodiversity

(3.6.1) Environmental opportunities identified

Select from:

No

(3.6.2) Primary reason why your organization does not consider itself to have environmental opportunities

Select from:

Evaluation in progress

(3.6.3) Please explain

Environmental opportunities for biodiversity are being assessed

[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Energy source

Use of low-carbon energy sources

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- Brazil

(3.6.1.8) Organization specific description

CSN Mineração has operating units that are intensive in electricity consumption, with energy management and trading carried out through CSN Energia. Currently, most operating units are connected to the National Interconnected System (SIN) and CSN is continually investing in the diversification of its electricity matrix to reduce exposure to electricity price fluctuations in the Short-Term Market; increase reliability in energy access and, therefore, have greater energy security. In addition to diversifying and ensuring the company's self-sufficiency, the energy solutions are renewable and constitute a relevant opportunity to reduce the company's GHG emissions, one of the company's strategic pillars.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- Reduced indirect (operating) costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- Short-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- Virtually certain (99–100%)

(3.6.1.12) Magnitude

Select from:

- High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

With self-sufficiency in electricity from renewable sources, CSN reduces its financial costs with the purchase of energy from the market, as well as having greater energy security and more reliable access to energy.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

Yes

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

3000000000

(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

4000000000

(3.6.1.23) Explanation of financial effect figures

Calculation based on the sum of the valuation of the following companies acquired: Topázio Energética S.A., which holds, through its subsidiary Brasil Central Energia LTDA, the concession of PCH Sacre II; Santa Ana Energética S.A. which holds the concession for PCH Santa Ana; Companhia Energética Chapecó - CEC, which holds the concession for UHE Quebra-Queixo, for CGH Cachoeira dos Macacos, acquired jointly with Lafarge Holcim S.A. (currently CSN Cimentos Brasil S.A.) and 99% of Companhia Estadual de Geração de Energia Elétrica – CEEE-G, which, as already mentioned, owns a series of electricity generation assets and greenfield projects. In the valuation of the companies, an average generation cost of R 70.00 per MWh was considered, a benefit of R 80.00 resulting from the exemption of charges through the Self-production classification and discounts on the tariffs for the use of Transmission systems and Distribution, in cases of incentivized energy generation. Regulated market assumptions were also used, such as the Settlement Price for Differences (PLD), the generation capacity of each asset, the Generation Scaling Factor (GSF) to understand the possibility of selling each asset. In addition, each company's debts, cash flows, possibility of gains with fiscal, tax and operational efficiency, advantages with the centralized operation of the plants, as well as other synergies between the acquired companies and CSN were analyzed.

(3.6.1.24) Cost to realize opportunity

2119293000

(3.6.1.25) Explanation of cost calculation

CSN is one of the largest industrial consumers of electricity in the country, which places it in a prominent position alongside other large electro-intensive groups. For this reason, the company identified the necessity to improve its energy management and invest in new renewable plants in order to be self-sufficiency in electricity generated from renewable sources. CSN Energia, one of CSN's business, develops its energy management and commercialization activities, being responsible for the interface between the needs that involve the consumption of electric energy at the Group's industrial units and the sector's agents. In 2022 and 2023, the Company, in line with its strategy to move forward in its quest for self-sufficiency in electricity generated from renewable sources, acquired Companhia Estadual de Geração de Energia Elétrica (CEEE) located in Rio Grande do Sul. The acquisition of Topázio Energética S.A, together with Santa Ana Energética S.A. took place through a bilateral negotiation based on the company's valuation, which came to fruition at BRL 446.153 million, BRL 37.292 million referring to Santa Ana Energética S.A. and BRL 428.861 million related to Topázio Energia. The acquisition of CEC, which holds the concession for UHE Quebra-Queixo, took place along the same lines for R358.634 million. CGH Cachoeira de Macacos is an asset owned by Lafarge Holcim S.A. (currently CSN Cimentos Brasil S.A), a company acquired by CSN in 2022 and 2023. Considering the overall cost of this acquisition, R19.506 million is attributed to the acquisition of CGH. The acquisition of shares representing 66.23% of the capital stock of CEEE-G took place through an auction bidding procedure, referring to the privatization of the company, in which Companhia Florestal do Brasil ("CFB"), controlled by CSN, won with a bid of R928 million. The shares representing 32.74% of CEEE-G were subsequently acquired by CFB, through a bilateral negotiation with Eletrobras, at a cost of R367 million. The cost associated with the acquisition of renewable assets corresponded to R2,119,293,000, broken down into: PCH Sacre II: R 428.861 million PCH Santa Ana: R 37.292 million UHE Quebra Queixo: R 358.634 million CGH Cachoeira dos Macacos: R 19.506 million State Electric Power Generation Company – CEEE-G: R 928 million R 367 million, equivalent to R 1,295 million

(3.6.1.26) Strategy to realize opportunity

The strategy used to materialize the opportunities mentioned in these documents is to ensure that the benefits and synergies identified in the valuation of each are materialized. This process is long and complex, but in the first years, it is imperative to operationalize the Self-production classification and guarantee discounts on the TUSD/TUST, make the mapped synergies feasible, plan and implement the necessary actions for tax, tax and operational optimizations and define a structured plan for the consumption of the electricity generated, as well as for the sale of surpluses.

Water

(3.6.1.1) Opportunity identifier

Select from:

Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

Other resource efficiency opportunity, please specify :Improved water efficiency in operations

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- Brazil

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

- Sao Francisco

(3.6.1.8) Organization specific description

Since 2018, CSN Mineração has promoted the recovery of water from the tailings generated in its Central Plant, thus allowing its reutilization in ore processing. In addition to that, this initiative has allowed stacking dry waste, instead of it being disposed into dams. Among the new projects, it is important to mention the Magnetic Concentrator Plant, HIMC LAMAS, which will start operation in 2026 and will enable to process all the fine tailings currently generated by the central plant's operations, thus increasing the mass recovery of iron ore, and decreasing the generation of tailings by 700 thousand tons per annum, and providing an annual consumption reduction estimated at 56.9 thousand m3 of new water.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- Other, please specify :Improved water efficiency in operations

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- Short-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

Virtually certain (99–100%)

(3.6.1.12) Magnitude

Select from:

High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The financial gains from the project are primarily expected to come from reduced operational costs related to water capture and treatment, as well as increased ore recovery, generating additional product for sale and greater operational efficiency.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

Yes

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

700

(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

10811

(3.6.1.23) Explanation of financial effect figures

The financial impact was estimated based on the reduction in water consumption associated with the Magnetic Concentrator Plant project and the price to be charged for the consumption of new water. The formula is presented below: Value [V] x [WP] [V] annual consumption reduction estimated at 56.9 thousand m³ of new water [WP_L] Low Valuer: 0.0123 (per m³). The amount to be paid was proposed by ANA (National Agency for Water and Basic Sanitation) for the São Francisco River Basin Committee (CBHSF), where the mining operations are located. [WP_H] Higher water price R 0.19 (per m³) - Expected price for the consumption of raw water by other segments of CSN, the holding of CSN Mineração.

(3.6.1.24) Cost to realize opportunity

(3.6.1.25) Explanation of cost calculation

The cost involves the entire implementation of the work, including the entire engineering process (2%), material and equipment (61%) and implementation (37%).

(3.6.1.26) Strategy to realize opportunity

The strategy used to materialize the opportunities mentioned has already been outlined and has been applied since the beginning of the project implementation process. In 2025, it will go through its final stages of equipment assembly.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

Opp2

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

Other resource efficiency opportunity, please specify :Reducing fossil fuels

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

Brazil

(3.6.1.8) Organization specific description

CSN Mining's operations are heavily reliant on fossil fuels, such as diesel, with over 90% of its scope 1 emissions stemming from this fuel use. Reducing fossil fuel consumption by switching to alternative fuels presents a significant opportunity to lower the company's greenhouse gas emissions, serving as a strategic pillar for CSN Mining.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- Reduced direct costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- Virtually certain (99–100%)

(3.6.1.12) Magnitude

Select from:

- Medium

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The project is expected to achieve financial benefits through diesel consumption and maintenance and labor costs, driven by improved operational efficiency from the Autonomous Hauling System (AHS).

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

- Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

650000000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

650000000

(3.6.1.23) Explanation of financial effect figures

The main impact associated with this opportunity is the maintenance of CSN's competitiveness in the mineral production market. Investing in autonomous technology involves optimizing our operations, reducing costs such as: tons moved (-53%), maintenance (-39%), labor (-45%), fuels (-10%), while ensuring the same productive efficiency with a smaller fleet of equipment compared to a conventional operation standard (onboard equipment)

(3.6.1.24) Cost to realize opportunity

360000000

(3.6.1.25) Explanation of cost calculation

The amount of 398.16 million reais corresponds to 80% for the Autonomous Kit, 5% for the Anti-Collision Kit, 8% for Fleet Management, and 7% for High Precision.

(3.6.1.26) Strategy to realize opportunity

CSN Mineração's production process is generally energy-intensive, resulting in high fuel costs and significant greenhouse gas emissions. Recognizing this challenge, CSN aims to develop new technologies that reduce emissions and costs while maintaining production efficiency. In 2020, the CSN Mining team, in Casa de Pedra, identified the potential of the Autonomous Hauling System (AHS) initiating studies and preparations for its installation. Supplied by equipment manufacturers like Caterpillar and Komatsu, the AHS enables trucks and machinery to operate autonomously, enhancing production efficiency and reducing fuel consumption. The system installation began with the loaders, followed by the excavators, drill rigs, and dozers. In 2025, the AHS will be installed in the 64 off-road trucks.
[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:

Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

13093000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

100%

(3.6.2.4) Explanation of financial figures

In 2024, CSN Mineração's total net revenue amounted to BRL 13,093 million. To arrive at the consolidated net revenue, a deduction of BRL 1,116 million was applied, related to corporate expenses, resulting in a reported total of BRL 11,977 million. Regarding opportunities, the total net revenue of CSN Mineração of BRL 13,093 million was considered. In the coming years, CSN Mineração intends to present these figures in a more detailed format.

Water

(3.6.2.1) Financial metric

Select from:

Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

13093000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

100%

(3.6.2.4) Explanation of financial figures

In 2024, CSN Mineração's total net revenue amounted to BRL 13,093 million. To arrive at the consolidated net revenue, a deduction of BRL 1,116 million was applied, related to corporate expenses, resulting in a reported total of BRL 11,977 million. Regarding opportunities, the total net revenue of CSN Mineração of BRL 13,093 million was considered. In the coming years, CSN Mineração intends to present these figures in a more detailed format.

[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

More frequently than quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

Executive directors or equivalent

Non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

No

[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes
Biodiversity	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- Chief Risk Officer (CRO)
- Chief Sustainability Officer (CSO)

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- Other policy applicable to the board, please specify :Responsibilities related to the CSN ESG Committee

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- Overseeing and guiding scenario analysis
- Overseeing and guiding corporate targets
- Monitoring progress towards corporate targets
- Overseeing and guiding public policy engagement
- Reviewing and guiding innovation/R&D priorities
- Overseeing and guiding the development of a climate transition plan
- Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
- Approving and/or overseeing employee incentives
- Overseeing and guiding major capital expenditures
- Monitoring the implementation of a climate transition plan
- Overseeing and guiding the development of a business strategy
- Overseeing and guiding acquisitions, mergers, and divestitures

(4.1.2.7) Please explain

The Executive Board has powers of administration and management of the corporate business being able to perform all acts and carry out all operations related to the Companys corporate purpose subject to the limitations of authority established by the Board of Directors and the other provisions set forth in the Bylaws Companys Social The Board of Directors has all the responsibilities attributions and rules for the functioning of the referred body which are established in the Companys Bylaws and it is mainly responsible for establishing the general orientation of the Companys business its whollyowned subsidiaries and controlled companies

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- Chief Risk Officer (CRO)
- Chief Sustainability Officer (CSO)

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- Other policy applicable to the board, please specify :Reponsabilities related to the CSN ESG Committee

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- Overseeing and guiding scenario analysis
- Overseeing and guiding the setting of corporate targets
- Monitoring progress towards corporate targets
- Overseeing and guiding public policy engagement
- Reviewing and guiding innovation/R&D priorities
- Overseeing and guiding the development of a climate transition plan
- Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
- Approving and/or overseeing employee incentives
- Overseeing and guiding major capital expenditures
- Monitoring the implementation of the business strategy
- Monitoring the implementation of a climate transition plan
- Overseeing and guiding acquisitions, mergers, and divestitures

(4.1.2.7) Please explain

The Executive Board has powers of administration and management of the corporate business being able to perform all acts and carry out all operations related to the Companys corporate purpose subject to the limitations of authority established by the Board of Directors and the other provisions set forth in the Bylaws Companys Social The Board of Directors has all the responsibilities attributions and rules for the functioning of the referred body which are established in the Companys Bylaws and it is mainly responsible for establishing the general orientation of the Companys business its whollyowned subsidiaries and controlled companies

Biodiversity

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- Chief Risk Officer (CRO)
- Chief Sustainability Officer (CSO)

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- Other policy applicable to the board, please specify :Reponsabilities related to the CSN ESG Committee

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- Overseeing and guiding scenario analysis
- Overseeing the setting of corporate targets
- Monitoring progress towards corporate targets
- Overseeing and guiding public policy engagement
- Approving and/or overseeing employee incentives
- Monitoring the implementation of the business strategy
- Monitoring the implementation of a climate transition plan

- Overseeing and guiding the development of a climate transition plan
- Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

The Executive Board has powers of administration and management of the corporate business being able to perform all acts and carry out all operations related to the Company's corporate purpose subject to the limitations of authority established by the Board of Directors and the other provisions set forth in the Bylaws. The Board of Directors has all the responsibilities, attributions, and rules for the functioning of the referred body which are established in the Company's Bylaws and it is mainly responsible for establishing the general orientation of the Company's business, its wholly owned subsidiaries and controlled companies.

[Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

- Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- Consulting regularly with an internal, permanent, subject-expert working group
- Engaging regularly with external stakeholders and experts on environmental issues
- Integrating knowledge of environmental issues into board nominating process
- Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Academic

Postgraduate education (e.g., MSc/MA/PhD in environment and sustainability, climate science, environmental science, water resources management, forestry, etc.), please specify

Additional training

Course certificate (relating to environmental issues), please specify

Experience

Executive-level experience in a role focused on environmental issues

Experience in the environmental department of a government (national or local)

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

Consulting regularly with an internal, permanent, subject-expert working group

Engaging regularly with external stakeholders and experts on environmental issues

Integrating knowledge of environmental issues into board nominating process

Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)

Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Academic

Postgraduate education (e.g., MSc/MA/PhD in environment and sustainability, climate science, environmental science, water resources management, forestry, etc.), please specify

Additional training

Course certificate (relating to environmental issues), please specify

Experience

Executive-level experience in a role focused on environmental issues

Experience in the environmental department of a government (national or local)

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes
Biodiversity	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☑ Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- ☑ Assessing environmental dependencies, impacts, risks, and opportunities
- ☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- ☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- ☑ Managing public policy engagement related to environmental issues
- ☑ Managing supplier compliance with environmental requirements
- ☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- ☑ Monitoring compliance with corporate environmental policies and/or commitments
- ☑ Setting corporate environmental policies and/or commitments
- ☑ Setting corporate environmental targets

Strategy and financial planning

- ☑ Developing a climate transition plan
- ☑ Implementing a climate transition plan
- ☑ Conducting environmental scenario analysis
- ☑ Managing annual budgets related to environmental issues
- ☑ Developing a business strategy which considers environmental issues
- ☑ Managing acquisitions, mergers, and divestitures related to environmental issues
- ☑ Managing major capital and/or operational expenditures relating to environmental issues
- ☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other

- ☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

- Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- More frequently than quarterly

(4.3.1.6) Please explain

Overview CSN's ESG Director (who reports directly to) is the responsible for the Decarbonization and Climate Change structure and key member of ESG Committee. The CSO is also a member of the Board of Directors of CSN. This position supports the deliberation on environmental, social and governance (ESG) risks through the ESG Committee, which advises the Company's Board of Directors, according to its internal regulations, is composed of at least nine members, Company executives, with the possibility of technical summons -external scientific when relevant. This committee covers topics such as practices and technologies to act in line with the concepts of sustainability and material topics of the CSN Group, such as diversity and inclusion, risks and opportunities associated with climate change, waste management, water and effluents, biodiversity, territories, health & security, value chain and governance & compliance. The ESG Integrated Management Committee works by coordinating eight action groups, dedicated to ESG themes. These groups have their themes connected to the CSN Group's Materiality Matrix and are composed, on average, by three representatives from all operating units or related areas. One of them is the Climate Change Group (GMC), as it is a key issue for the CSN Group. The main function of the Integrated Management Committee is to standardize concepts and disseminate good practices in all operating segments, with a focus on achieving the established ESG goals. Climate Change responsibility: The Climate Change Group (GMC) was structured, a multidisciplinary team linked to the ESG Committee, responsible for leading the decarbonization journey. This group is coordinated by the Decarbonization and Climate Area and supervised by the CSN's ESG Director. This group is divided in four subgroups: (1) Decarbonization Journey in Steel; (2) Decarbonization Journey in Mining; (3) Decarbonization Journey in Cement and; (4) Management of Climate Risks and Opportunities.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- Managing public policy engagement related to environmental issues
- Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues

(4.3.1.4) Reporting line

Select from:

- Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- More frequently than quarterly

(4.3.1.6) Please explain

The CSN Director of ESG and Health, Safety and Environment (who reports directly to CSN's Board and equivalent to the position of CSO) is member of the ESG Committee, that supports the Company's Board decisions on environmental, social and governance (ESG) risks and opportunities. The main competencies of the ESG Committee related to water are: a. Elaborate a strategy for reducing water use and consumption; b. Report the performance of water indicators, such as water uptake; c. Report the discussions in the river basin committees; d. Prepare and inform the Board of Directors of the ESG Committee's Annual Plan.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- Managing public policy engagement related to environmental issues
- Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- Measuring progress towards environmental corporate targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues

(4.3.1.4) Reporting line

Select from:

- Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

More frequently than quarterly

(4.3.1.6) Please explain

The board and its executives consider biodiversity issues when reviewing and driving business strategy through the ESG committee The ESG Committee supports deliberations related to the management of risks impacts and opportunities in social environmental and corporate governance aspects The body has 15 members all directors and leaders in the different industrial and corporate areas of the CSN Group The ESG Committee plays an essential role in the dissemination and verticalization of the CSN Groups sustainability vision in all segments of activity The ESG Committee is complemented by the ESG Integrated Management Commission formed by the CSN Inova Bridge team and the Sustainability Board and complemented by eight thematic groups whose themes are in line with the Companys materiality matrix One of these thematic groups corresponds to Biodiversity and Ecosystem Services and discusses and addresses work fronts and risks and opportunities related to such theme aiming feed the ESG Integrated Management Commission and the ESG Committee In turn the main function of the Commission is to standardize concepts disseminate good practices in all segments of activity and make the connection between the eight action groups and the members of the Committee composed by Directors and executives focusing on the acceleration and evolution of themes and the achievement of ESG goals in a strategic and structured way The thematic group is led by an expert who coordinates the ambassadors from various operational areas Once a year the ESG Committee organizes a meeting in which the Thematic Group on Biodiversity and Ecosystem Services presents its results risks and opportunities subsidizing the board and its executives For more detailed information and structure illustration see our 2024 Integrated Report
[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

0

(4.5.3) Please explain

The performance of directors is regularly evaluated based on the achievement of both financial and non-financial business results, including ESG aspects. The attainment of these goals influences the variable compensation offered to executives, fostering a results-driven and accountable culture. The People & Management Department monitors the outcomes achieved and provides guidance on the continuation or promotion of directors in their respective roles. The compensation practices for directors, whether statutory or not, aim to strike a balance between internal equity and external competitiveness, ensuring attractiveness and motivation to achieve organizational goals. This structure includes fixed and variable components, along with a benefits package, aligning with the responsibilities inherent to each position and market practices. To ensure consistent updates, compensation parameters are reviewed every two to three years with support from specialized consulting firms and market.

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

0

(4.5.3) Please explain

The performance of directors is regularly evaluated based on the achievement of both financial and non-financial business results, including ESG aspects. The attainment of these goals influences the variable compensation offered to executives, fostering a results-driven and accountable culture. The People & Management Department monitors the outcomes achieved and provides guidance on the continuation or promotion of directors in their respective roles. The compensation practices for directors, whether statutory or not, aim to strike a balance between internal equity and external competitiveness, ensuring attractiveness and motivation to achieve organizational goals. This structure includes fixed and variable components, along with a benefits package, aligning with the responsibilities inherent to each position and market practices. To ensure consistent updates, compensation parameters are reviewed every two to three years with support from specialized consulting firms and market.

Biodiversity

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

No, and we do not plan to introduce them in the next two years

(4.5.3) Please explain

N/A

[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

Chief Sustainability Officer (CSO)

(4.5.1.2) Incentives

Select all that apply

Promotion

Salary increase

(4.5.1.3) Performance metrics

Targets

Progress towards environmental targets

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

CSN Mineração's performance in ratings that evaluate, among other items, climate change aspects, such as CDP, TPI, Sustainalytics, S&P, MSCI, Moody, ISS and FTSE, directly impacts the variable remuneration of the Sustainability Director. It corresponds to a Short-Term Incentive Plans (STIPs) stipulated by the company to maximize the organizational performance regarding climate change avoidance throughout the year.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Improvements in the company's climate performance can be measured through the scores obtained in sustainability ratings. The sustainability director, by having goals that directly impact its variable remuneration, is encouraged to adopt better emissions management practices, more ambitious emission reduction targets, and implement decarbonization projects accelerating CSN Mineração's climate transition.

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

Chief Sustainability Officer (CSO)

(4.5.1.2) Incentives

Select all that apply

Promotion

Salary increase

(4.5.1.3) Performance metrics

Targets

Progress towards environmental targets

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

CSN Mineração's performance in ratings that evaluate, among other items, climate change aspects, such as CDP, TPI, Sustainalytics, S&P, MSCI, Moody, ISS and FTSE, directly impacts the variable remuneration of the Sustainability Director. It corresponds to a Short-Term Incentive Plans (STIPs) stipulated by the company to maximize the organizational performance regarding climate change avoidance throughout the year.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Improvements in the company's climate performance can be measured through the scores obtained in sustainability ratings. The sustainability director, by having goals that directly impact its variable remuneration, is encouraged to adopt better water management practices, more ambitious reduction targets and implement efficiency projects, to address the water risks in Company.

[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

- Climate change
- Biodiversity

(4.6.1.2) Level of coverage

Select from:

- Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

- Direct operations

(4.6.1.4) Explain the coverage

Companhia Siderúrgica Nacional based on its values and essence of Doing well doing more and doing it forever aligned to the needs and expectations of its stakeholders acts in a propositional way to develop innovative and sustainable solutions that add value to the business of Mining, Steelmaking, Logistics, Cement and Energy. By proactively incorporating the best socioenvironmental competition ethical and governance practices in its decisions and by strengthening the culture of prevention and control of health and safety risks respect for the environment and the ethical and safe behavior of its direct and indirect employees in order to meet the expectations of its stakeholders

(4.6.1.5) Environmental policy content

Environmental commitments

- Commitment to comply with regulations and mandatory standards
- Commitment to stakeholder engagement and capacity building on environmental issues

Climate-specific commitments

- Commitment to 100% renewable energy
- Other climate-related commitment, please specify :Develop climate adaptation plans to seek to reduce the exposure of its assets to physical climate risks and increase the resilience of its business.

Social commitments

- Adoption of the UN International Labour Organization principles

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

- No, but we plan to align in the next two years

(4.6.1.7) Public availability

Select from:

- Publicly available

(4.6.1.8) Attach the policy

Diretrizes sobre mudança do Clima.pdf

Row 2

(4.6.1.1) Environmental issues covered

Select all that apply

- Water

(4.6.1.2) Level of coverage

Select from:

- Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

- Direct operations

(4.6.1.4) Explain the coverage

Establishes CSN Mineração's water management guidelines, reinforcing the company's commitment to the conscientious and responsible use of water and the adoption of best available practices across its production chain. This Policy applies to all business units, promoting and strengthening best practices for the rational use of resources inherent to and associated with water, in alignment with the Company's Sustainability Policy.

(4.6.1.5) Environmental policy content

Environmental commitments

- Commitment to comply with regulations and mandatory standards
- Commitment to take environmental action beyond regulatory compliance
- Commitment to stakeholder engagement and capacity building on environmental issues

Water-specific commitments

- Commitment to control/reduce/eliminate water pollution
- Commitment to reduce water consumption volumes
- Commitment to reduce water withdrawal volumes
- Commitment to safely managed WASH in local communities
- Commitment to the conservation of freshwater ecosystems

Social commitments

- Adoption of the UN International Labour Organization principles

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

- Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

(4.6.1.7) Public availability

Select from:

- Publicly available

(4.6.1.8) Attach the policy

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

- Mission Possible Partnership
- Task Force on Climate-related Financial Disclosures (TCFD)
- Task Force on Nature-related Financial Disclosures (TNFD)
- UN Global Compact

(4.10.3) Describe your organization's role within each framework or initiative

1) UN Global Compact: Since 2020, CSN has been signatory of the UN Global Compact, that incentives companies to align their strategies and operations with the 10 universal principles in the areas of Human Rights, Labor, Environment and Anti-corruption and develop actions that contribute to deal with society's challenges. 2) CSN forms part of the Climate Change Working Group, where the company has collaborated with discussions on the subject. MPP and NZSI: Since 2021 CSN has become a key member of the Net Zero Steel Initiative (NZSI) in order to contribute to the multilateral debate of the sectors in which it operates. NZSI is a sectoral platform for zero GHG emissions launched in 2019 at the UNSG's Climate Action Summit and is part of the Mission Possible Partnership (MPP), a coalition of climate leaders aiming at decarbonizing heavy industries globally over the next 10 years, which also supports the Company's decision-making with a focus on the steel decarbonization journey. CSN is part of the discussion the transition to low carbon economy and support the initiative. 3) CSN became one of the earlier adopters of TNFD, recommending use the methodology and publish nature-based information on mainstream reports.

[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

- Yes, we engaged directly with policy makers
- Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

- Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

Select all that apply

- Paris Agreement
- Kunming-Montreal Global Biodiversity Framework
- Sustainable Development Goal 6 on Clean Water and Sanitation

(4.11.4) Attach commitment or position statement

Climate Action Report - 2023_24_compressed 1.pdf

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

- No

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

Governance and Oversight: Sustainability and Decarbonization Directorate (SD): The topics of decarbonization, climate change, and water are supervised by the Sustainability and Decarbonization Directorate (SD). This directorate is responsible for ensuring that all sustainability-related information and actions are consistent and aligned with our environmental commitments. Decarbonization Management: Additionally, the company has a dedicated Decarbonization Management team that reviews and approves all externally disclosed information, including the Integrated Report, the Climate Action Report, and quarterly reports. This thorough review ensures the consistency of communications with our environmental commitments. Strategic Alignment: Unified Strategic Position: All business divisions, including steelmaking, mining, logistics, and energy, follow the same strategic position on sustainability and Climate Change. This ensures that all external engagement activities are consistent with our global strategy on environmental issues. Decarbonization and Climate Change Strategy: Our strategy is structured around three main pillars: mitigation, adaptation, and stakeholders. This framework provides a clear strategic vision, guiding all external disclosures and engagement activities, ensuring cohesion and effectiveness in communicating our decarbonization initiatives and transition plan. External Communication and Reporting: Transparency and Approval: Information disclosed at events such as CSN Day and in periodic reports is reviewed in advance by the Decarbonization Management and the ESG Directorate. This ensures that external communications are accurate, transparent, and aligned with our environmental commitments. Inconsistency Management: If an inconsistency is discovered, corrective actions are immediately implemented. The process includes re-evaluating the information, making necessary adjustments to communications, and implementing measures to prevent recurrences, ensuring that all external engagements remain aligned with our environmental strategy. By doing so, we ensure that all our external engagement activities are consistent with our environmental commitments and transition plan, reinforcing our position as a leader in sustainable practices and our dedication to achieving a low-carbon future.

[Fixed row]

(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Row 1

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Brazilian Emissions Trading System (SBCE - Sistema Brasileiro de Comércio de Emissões, in portuguese)

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Environmental impacts and pressures

Emissions – CO2

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

- National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

- Brazil

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

- Support with minor exceptions

(4.11.1.7) Details of any exceptions and your organization's proposed alternative approach to the policy, law, or regulation

To ensure industrial competitiveness, it is essential to clearly define the different technological pathways. However, the law does not yet make this variable explicit. Therefore, this remains a key point that CSN's business sectors will need to address during the implementation phase of the emissions trading system.

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

- Regular meetings
- Discussion in public forums
- Responding to consultations
- Submitting written proposals/inquiries
- Participation in voluntary government programs
- Participation in working groups organized by policy makers

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

The Brazilian Emissions Trading System (SBCE), which establishes the regulatory framework for the carbon market in Brazil, was created by Law No. 15,042, dated December 11, 2024. This public policy aims primarily to reduce greenhouse gas (GHG) emissions and to encourage the development of low-carbon technologies. Under the SBCE, facilities that emit more than 25,000 tCO₂e per year will be subject to carbon pricing. In this context, CSN has more than 10 facilities exceeding this threshold, making the regulation particularly relevant to the company. CSN's Decarbonization Department has been actively participating in all meetings — both in person and virtual — related to the SBCE, providing technical input to discussions and contributing to the successful implementation of an effective carbon market in Brazil. This engagement reinforces CSN's commitment to the climate agenda and the reduction of CO₂ emissions.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

Paris Agreement

Row 2

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

CONAMA - Conselho Nacional de Meio Ambiente

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

Water

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Environmental impacts and pressures

- Water pollution

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

- National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

- Brazil

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

- Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

- Regular meetings
- Discussion in public forums
- Responding to consultations
- Submitting written proposals/inquiries
- Participation in voluntary government programs
- Participation in working groups organized by policy makers

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

The CONAMA resolutions are fundamental for the management of water resources in Brazil, as they establish water quality standards, classify water bodies according to their uses, and regulate the discharge of effluents. These regulations guide both public authorities and companies in environmental preservation, requiring industrial and commercial activities to treat their liquid waste before releasing it into the environment. For CSN, this implies legal and socio-environmental commitments, such as meeting water quality targets, obtaining environmental licenses, continuous monitoring, and adopting sustainable practices, under the risk of legal sanctions and reputational damage.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

Sustainable Development Goal 6 on Clean Water and Sanitation

[Add row]

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

Indirect engagement via other intermediary organization or individual

(4.11.2.2) Type of organization or individual

Select from:

- Research organization

(4.11.2.3) State the organization or position of individual

CSN Mineração is actively collaborating with governmental organizations such as CNI (National Confederation of Industry) and FIESP (Federation of Industries of the State of São Paulo) to address the challenges of reducing emissions in hard-to-abate sectors and understanding the impact of carbon pricing regulations on Brazilian industry.

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

- Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

- Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

- No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

CSN is actively collaborating with governmental organizations such as CNI (National Confederation of Industry) and FIESP (Federation of Industries of the State of São Paulo) to address the challenges of reducing emissions in hard-to-abate sectors and understanding the impact of carbon pricing regulations on Brazilian industry. For example, in 2024, CNI outlined two main objectives in the government's proposal for the SBCE (Brazilian Emissions Trading System): carbon pricing through the Emissions Trading System and legal security, given that the discussion centers on the draft bill. CNI recommended three adjustments: 1. Incorporate regulated into the governance structure. 2. Analyze and debate the impacts of defining the legal nature of the credit and the incidence of taxation. 3. Review fines to ensure their application does not cause irreparable economic harm to the regulated entity. CSN understands that the discussion on the implementation of a carbon market in

Brazil should be carefully constructed by the sectors that will be impacted. This position is directly aligned with the recommendations of CNI. Additionally, CSN has emphasized the importance of working with the cost-effectiveness of implementing the carbon market to ensure that the impacts are positive for society as a whole.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

Paris Agreement

Row 2

(4.11.2.1) Type of indirect engagement

Select from:

Indirect engagement via other intermediary organization or individual

(4.11.2.2) Type of organization or individual

Select from:

Other, please specify :Watershed Committees

(4.11.2.3) State the organization or position of individual

CSN Mineração is actively collaborating with organizations, such as the Watershed Committees in which each unit is located, to face the challenges of coordinating and promoting integrated water management in an efficient and sustainable manner.

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

Water

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

CSN Mineração is actively engaged with various organizations to address the challenges associated with water use management, interacting with different sectors and interests. The company seeks to understand the impact of regulations related to pricing and pollutant control and values the importance of its participation in Basin Committee discussions. By collaborating with other entities, CSN contributes to the implementation of policies aimed at the conservation and efficient use of water, promoting integrated and sustainable management of water resources.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

Sustainable Development Goal 6 on Clean Water and Sanitation

[Add row]

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:

Yes

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply

GRI

IFRS

TCFD

TNFD

(4.12.1.3) Environmental issues covered in publication

Select all that apply

- Climate change

(4.12.1.4) Status of the publication

Select from:

- Complete

(4.12.1.5) Content elements

Select all that apply

- Strategy
- Governance
- Emission targets
- Emissions figures
- Risks & Opportunities
- Value chain engagement
- Content of environmental policies
- Other, please specify :Ratings ESG

(4.12.1.6) Page/section reference

Integrated Report for CSN Mineração (2024) – CLIMATE CHANGE: Sustainability Policy: p. 67 Governance: p. 108 and 109 Strategy: p. 110 and 111 Risks and opportunities: p. 64 to 66 Emission values: p. 110 Emission targets: p. 10 Value chain engagement: p. 113 Other (Ratings ESG): p. 69

(4.12.1.7) Attach the relevant publication

2024 CSN Mineração Integrated Report.pdf

(4.12.1.8) Comment

Every year CSN Mineração publishes its integrated report in line with the GRI, IFRS, TNFD and TCFD standards.

Row 2

(4.12.1.1) Publication

Select from:

- In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply

- GRI
- IFRS
- TCFD
- TNFD

(4.12.1.3) Environmental issues covered in publication

Select all that apply

- Water

(4.12.1.4) Status of the publication

Select from:

- Complete

(4.12.1.5) Content elements

Select all that apply

- Content of environmental policies
- Risks & Opportunities
- Water accounting figures
- Water pollution indicators
- Other, please specify :Ratings ESG

(4.12.1.6) Page/section reference

Integrated Report for CSN Mineração (2024): Sustainability Policy: p. 67 Water accounting figures: p.8 Water pollution indicators: p.8 and 116 Risks and opportunities: p. 64 to 66 Strategy: p. 115 and 116 Other (Ratings ESG): p. 69

(4.12.1.7) Attach the relevant publication

2024 CSN Mineração Integrated Report.pdf

(4.12.1.8) Comment

Every year CSN Mineração publishes its integrated report in line with the GRI, IFRS, TNFD and TCFD standards.

Row 3

(4.12.1.1) Publication

Select from:

In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply

GRI

IFRS

TCFD

TNFD

(4.12.1.3) Environmental issues covered in publication

Select all that apply

Biodiversity

(4.12.1.4) Status of the publication

Select from:

Complete

(4.12.1.5) Content elements

Select all that apply

- Strategy
- Governance
- Risks & Opportunities
- Dependencies & Impacts
- Biodiversity indicators
- Content of environmental policies
- Other, please specify :Ratings ESG

(4.12.1.6) Page/section reference

Integrated Report for CSN Mineração (2024): Sustainability Policy: p. 67 Biodiversity indicators: p. 11 Dependencies & Impacts: p. 104 Risks and opportunities: p. 64 to 66 Strategy: p. 104 to 106 Governance: p. 104 to 106 Other (Ratings ESG): p. 69

(4.12.1.7) Attach the relevant publication

2024 CSN Mineração Integrated Report.pdf

(4.12.1.8) Comment

Every year CSN Mineração publishes its integrated report in line with the GRI, IFRS, TNFD and TCFD standards.

[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:

Yes

(5.1.2) Frequency of analysis

Select from:

Annually

Water

(5.1.1) Use of scenario analysis

Select from:

Yes

(5.1.2) Frequency of analysis

Select from:

Annually

[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

- IEA NZE 2050

(5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

- Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- Policy
- Market
- Reputation
- Technology
- Acute physical
- Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

- 1.5°C or lower

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

- 2025
- 2030
- 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Changes to the state of nature
- Speed of change (to state of nature and/or ecosystem services)
- Climate change (one of five drivers of nature change)

Finance and insurance

- Cost of capital

Stakeholder and customer demands

- Consumer attention to impact
- Impact of nature footprint on reputation
- Impact of nature service delivery on consumer

Regulators, legal and policy regimes

- Global regulation
- Level of action (from local to global)
- Global targets
- Methodologies and expectations for science-based targets

Direct interaction with climate

- On asset values, on the corporate
- Perception of efficacy of climate regime

Macro and microeconomy

- Domestic growth
- Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The main uncertainty factors in our risk and opportunity management methodology are: 1) Prioritization of risk and opportunity factors: The current method for identifying climate risks and opportunities is conducted through qualitative analysis. Consequently, the prioritization process has uncertainty factors associated with the subjectivity of qualitative analysis; 2) Trajectory of sectoral emission intensity: Projections of sectoral emission intensity, especially in Brazil, are an important variable for estimating associated impact costs. For this, CSN uses specific assumptions that can affect the estimates of maximum and minimum costs. Additionally, it is important to consider the rate at which companies will reduce their greenhouse gas emissions, which again introduces uncertainties in modeling. 3) Carbon price: Like emission intensity, the carbon price is another factor that significantly impacts cost estimates. The prices across different scenarios, regardless of the model and source, are discrepant and generate inherent uncertainty in the process. 4) Estimation of parameters based on regional or global contexts: Some parameters, such as the growth of a specific sector or energy consumption, may be based on regional assumptions (e.g., Latin America) or a global context. This lack of model granularity is essential for macroeconomic analyses but hinders quantitative analysis. 5) Individual methodology for monetizing climate effects: Since the risks have different natures, a specific monetization method is required for each risk. Thus, there is no exact standard to consider all risk factors during the impact cost estimation process. Additionally, there are indirect risks that may be very relevant, besides the primary impact, which can be underestimated or overlooked. 6) Inherent uncertainties in climate scenarios: Any climate model has inherent uncertainties derived from the complexity of measuring climatic effects and macroeconomic patterns of the world in a future perspective.

(5.1.1.11) Rationale for choice of scenario

CSN Mineração relies on established references (IPCC, IEA, and NGFS) to construct three climate scenarios for analysis. The scenario that assesses the low-carbon economy aligned with the 1.5°C target is the Low-carbon Economy (LCE) scenario, whose narrative is presented below: [SSP1] Low-carbon Economy (LCE) This scenario envisions a gradual but comprehensive global transition to a low-carbon economy, emphasizing more inclusive and sustainable development. The awareness of the costs of environmental degradation and inequality drives this change, with an improvement in the management of global resources through both international and local cooperation. Economic growth gives way to human well-being, reducing inequality and promoting energy efficiency through investments in environmental technology and renewable energy. This approach results in lower challenges both for mitigation and adaptation to climate change.

Water

(5.1.1.1) Scenario used

Water scenarios

- WWF Water Risk Filter

(5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

- Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- Chronic physical

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

- 2025

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Changes to the state of nature
- Changes in ecosystem services provision

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Among the global risk indicators commonly used is the Water Risk Filter for assessing water stress in terms of quantity and its thresholds for reporting to the CDP. The Water Risk Filter employs a multi-model approach that includes global risk indicators: water depletion, baseline water stress, blue water scarcity, and Available

Water Remaining (AWARE). However, this model does not assess the specific business sector in which we operate and has greater uncertainty due to its global scope and granularity.

(5.1.1.11) Rationale for choice of scenario

In 2024, the CSN Mineração set a goal to systematize and transparently present the volumes of water permitted, captured, and discharged from its main operational units by 2025. This initiative correlates these data with the water scarcity risks of the basins where the units are located.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

- IEA APS

(5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

- Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- Policy
- Market
- Reputation
- Technology
- Acute physical
- Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

- 2.5°C - 2.9°C

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

- 2025
- 2030
- 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Changes to the state of nature
- Speed of change (to state of nature and/or ecosystem services)
- Climate change (one of five drivers of nature change)

Finance and insurance

- Cost of capital

Regulators, legal and policy regimes

- Global regulation
- Level of action (from local to global)
- Global targets
- Methodologies and expectations for science-based targets

Direct interaction with climate

- On asset values, on the corporate

- ☑ Perception of efficacy of climate regime

Macro and microeconomy

- ☑ Domestic growth
- ☑ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The main uncertainty factors in our risk and opportunity management methodology are: 1) Prioritization of risk and opportunity factors: The current method for identifying climate risks and opportunities is conducted through qualitative analysis. Consequently, the prioritization process has uncertainty factors associated with the subjectivity of qualitative analysis; 2) Trajectory of sectoral emission intensity: Projections of sectoral emission intensity, especially in Brazil, are an important variable for estimating associated impact costs. For this, CSN uses specific assumptions that can affect the estimates of maximum and minimum costs. Additionally, it is important to consider the rate at which companies will reduce their greenhouse gas emissions, which again introduces uncertainties in modeling. 3) Carbon price: Like emission intensity, the carbon price is another factor that significantly impacts cost estimates. The prices across different scenarios, regardless of the model and source, are discrepant and generate inherent uncertainty in the process. 4) Estimation of parameters based on regional or global contexts: Some parameters, such as the growth of a specific sector or energy consumption, may be based on regional assumptions (e.g., Latin America) or a global context. This lack of model granularity is essential for macroeconomic analyses but hinders quantitative analysis. 5) Individual methodology for monetizing climate effects: Since the risks have different natures, a specific monetization method is required for each risk. Thus, there is no exact standard to consider all risk factors during the impact cost estimation process. Additionally, there are indirect risks that may be very relevant, besides the primary impact, which can be underestimated or overlooked. 6) Inherent uncertainties in climate scenarios: Any climate model has inherent uncertainties derived from the complexity of measuring climatic effects and macroeconomic patterns of the world in a future perspective.

(5.1.1.11) Rationale for choice of scenario

CSN Mineração relies on established references (IPCC, IEA, and NGFS) to construct three climate scenarios for analysis. The intermediate scenario, with challenges of decarbonization and adaptation, is represented by the Stay on the fence (SOF) scenario, whose narrative is presented below: [SSP2] Stay on the fence (SOF) In this scenario, the world continues to follow historical patterns without significant changes in social, economic, and technological trends. Development is uneven among countries, and although there is a gradual decrease in dependence on fossil fuels, investments in education and technological advancements are not sufficiently aggressive. This moderate growth and development leave the world facing moderate challenges for mitigation and adaptation, with significant variations between and within countries.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

RCP 7.0

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

SSP3

(5.1.1.3) Approach to scenario

Select from:

Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

Policy

Chronic physical

Market

Reputation

Technology

Acute physical

(5.1.1.6) Temperature alignment of scenario

Select from:

3.5°C - 3.9°C

(5.1.1.7) Reference year

(5.1.1.8) Timeframes covered

Select all that apply

- 2025
- 2030
- 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Changes to the state of nature
- Speed of change (to state of nature and/or ecosystem services)
- Climate change (one of five drivers of nature change)

Finance and insurance

- Cost of capital

Stakeholder and customer demands

- Consumer attention to impact
- Impact of nature footprint on reputation
- Impact of nature service delivery on consumer

Regulators, legal and policy regimes

- Global regulation
- Level of action (from local to global)
- Global targets
- Methodologies and expectations for science-based targets

Direct interaction with climate

- On asset values, on the corporate
- Perception of efficacy of climate regime

Macro and microeconomy

- Domestic growth
- Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The main uncertainty factors in our risk and opportunity management methodology are: 1) Prioritization of risk and opportunity factors: The current method for identifying climate risks and opportunities is conducted through qualitative analysis. Consequently, the prioritization process has uncertainty factors associated with the subjectivity of qualitative analysis; 2) Trajectory of sectoral emission intensity: Projections of sectoral emission intensity, especially in Brazil, are an important variable for estimating associated impact costs. For this, CSN uses specific assumptions that can affect the estimates of maximum and minimum costs. Additionally, it is important to consider the rate at which companies will reduce their greenhouse gas emissions, which again introduces uncertainties in modeling. 3) Carbon price: Like emission intensity, the carbon price is another factor that significantly impacts cost estimates. The prices across different scenarios, regardless of the model and source, are discrepant and generate inherent uncertainty in the process. 4) Estimation of parameters based on regional or global contexts: Some parameters, such as the growth of a specific sector or energy consumption, may be based on regional assumptions (e.g., Latin America) or a global context. This lack of model granularity is essential for macroeconomic analyses but hinders quantitative analysis. 5) Individual methodology for monetizing climate effects: Since the risks have different natures, a specific monetization method is required for each risk. Thus, there is no exact standard to consider all risk factors during the impact cost estimation process. Additionally, there are indirect risks that may be very relevant, besides the primary impact, which can be underestimated or overlooked. 6) Inherent uncertainties in climate scenarios: Any climate model has inherent uncertainties derived from the complexity of measuring climatic effects and macroeconomic patterns of the world in a future perspective.

(5.1.1.11) Rationale for choice of scenario

CSN Mineração utilizes established references (IPCC, IEA, and NGFS) to construct three climate scenarios for analysis. The scenario with the highest climate vulnerability is represented by [SSP3] High Vulnerability Society (HVS), whose narrative is presented below: [SSP3] High Vulnerability Society (HVS) This scenario depicts a world where nationalism resurges and the focus shifts mainly to national and regional security issues, with limited international cooperation and more authoritarian governments. Economic development is slow, consumption is resource-intensive, and inequalities both between and within countries persist or worsen. The lack of priority for environmental issues and slow technological innovation result in high challenges for both mitigation and adaptation, especially in developing regions.

Water

(5.1.1.1) Scenario used

- Water scenarios
- WRI Aqueduct

(5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

- Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- Chronic physical

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

- 2025

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Changes to the state of nature
- Changes in ecosystem services provision

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Among the global risk indicators commonly used is the Water Risk Filter for assessing water stress in terms of quantity and its thresholds for reporting to the CDP. The Water Risk Filter employs a multi-model approach that includes global risk indicators: water depletion, baseline water stress, blue water scarcity, and Available Water Remaining (AWARE). However, this model does not assess the specific business sector in which we operate and has greater uncertainty due to its global scope and granularity.

(5.1.1.11) Rationale for choice of scenario

In 2024, the CSN Group set a goal to systematize and transparently present the volumes of water permitted, captured, and discharged from its main operational units by 2025. This initiative correlates these data with the water scarcity risks of the basins where the units are located.

[Add row]

(5.1.2) Provide details of the outcomes of your organization’s scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- Risk and opportunities identification, assessment and management
- Resilience of business model and strategy
- Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

- Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

For the company's resilience analysis, the Climate Scenarios Study developed by the company in 2022/2023 was based on the Shared Socioeconomic Pathways (SSP) scenarios from the IPCC 2021 and the International Energy Agency (IEA). Three scenarios were considered in the study: (1) [SSP1] Low Carbon Economy (LCE); (2) [SSP2] Stay on the Fence (SOF); (3) [SSP3] High Vulnerability Society (HVS). Results and decisions associated with the climate vulnerability study: CSN Mining conducted a Climate Vulnerability Study for its operations. The goal is to systematically map the main vulnerabilities associated with physical risks (chronic and acute) through a rigorous scientific method supported by the constructed climate scenarios, which will serve as the basis for developing the Climate Adaptation Plan. Thus, the study concluded that the Casa de Pedra unit (Mining) will be prioritized in 2024 for the construction of the Climate Adaptation Plan. This study also

supports the goal of developing a systemic adaptation plan within the company. By the end of 2025, CSN Mining will have the Climate and Nature Adaptation Plan, with processes continuously updated to structure its operations in response to the various possible climate scenarios due to climate change. The Climate Adaptation Plan will be based on ISO 14090, focusing on prioritizing activities that improve the company's resilience to changes in climate patterns, with defined responsibilities and monitoring actions from leadership. Additional assessments disclosed in the TCFD: From these analyses, developed for three time horizons between 2018 and 2050, CSN seeks strategic resilience for its operations in the face of climate-related opportunities and risks. All analyses are documented, and the results are communicated to the Board of Directors in an exclusive forum and to stakeholders through annual public reports, such as the Integrated Report and the CDP questionnaire. Based on these assessments, the company highlights relevant conclusions for its resilience strategy. Key challenges include the financial risk associated with raising funds to enable decarbonization projects and a potential carbon pricing scenario, as well as managing physical risks resulting from exposure to changes in rainfall and wind patterns, particularly from 2040 onwards. In terms of opportunities, the investment in the expansion and conversion of CSN Mining's plants to produce high-quality ore is highlighted, supporting the essential direct reduction routes for the decarbonization of the steel industry.

Water

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- Risk and opportunities identification, assessment and management
- Capacity building

(5.1.2.2) Coverage of analysis

Select from:

- Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

In 2024, we reassessed our water-related risks using the Aqueduct Water Risk Atlas platform, confirming that none of our sites are located in areas facing water scarcity. The Casa de Pedra site, which accounts for 99% of the total water withdrawn across operations, is located in a medium water-stress area, underscoring the importance of rigorous water management and an ongoing commitment to eco-efficiency. In 2023, the CSN Mineração established a goal to systematize and transparently present the volumes of water permitted, captured, and discharged from its main operational units by 2025. This initiative correlates these data with the water scarcity risks of the basins where the units are located, highlighting the company's commitment to responsible water management.

[Fixed row]

(5.2) Does your organization's strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

- Yes, but we have a climate transition plan with a different temperature alignment

(5.2.2) Temperature alignment of transition plan

Select from:

- Other, please specify :The Scope 1 target is close to the 1.5°C pathway; however, it is not science-aligned and does not have a specific number.

(5.2.3) Publicly available climate transition plan

Select from:

- Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

- Yes

(5.2.5) Description of activities included in commitment and implementation of commitment

CSN Mineração is committed to tackling climate change and reducing our carbon footprint. As part of this commitment, we have set a target to reduce our scope 1 and scope 2 emissions by 30% by 2035, and to achieve net zero by 2044. This commitment supports the global effort to decarbonize the economy and build a more sustainable future. CSN Mineração has developed a robust climate governance framework to steer investment and drive the innovation needed to accelerate the transition to a low carbon business model. This framework embeds sustainability in strategic decisions, ensuring our practices align with internationally recognized environmental standards.

(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

- We have a different feedback mechanism in place

(5.2.8) Description of feedback mechanism

CSN has an open channel on its website to receive environmental demands from society. In addition, it has an ESG committee dedicated to discussing this topic and a climate action policy that has been approved and published on its ESG website. We have CSN Day, Quarterly Reports, and Climate Action Reports that are constantly disclosed, where we open ourselves up to criticism from our stakeholders.

(5.2.9) Frequency of feedback collection

Select from:

Annually

(5.2.10) Description of key assumptions and dependencies on which the transition plan relies

CSN Mineração is committed to combating climate change and reducing its carbon footprint. As part of this commitment, the company has set a target to reduce its Scope 1 and 2 carbon emissions by 30% by 2035, moving toward carbon neutrality by 2044. CSN Mineração's Plan also includes physical and transition risks related to climate change. In 2024, the company conducted a Vulnerability Study, in which it reviewed its process for analyzing climate-related risks and opportunities, updating assessments and identifying nine highly relevant risk factors, in addition to climate-related opportunity factors. Transition risks are associated with changes in public policies, regulations, and market dynamics that may significantly impact the company's operations and positioning in the global landscape. Physical risks refer to the intensification of extreme weather events and changes in weather patterns, such as severe storms and prolonged temperature variations, which may directly affect operational activities. The climate-related opportunities mapped are linked to the transition to a low-carbon economy, adaptation to climate change impacts, and gains in operational efficiency, driven by strategic decarbonization initiatives and technological innovation. Due to uncertainties related to low-carbon technologies and climate policies, we review our decarbonization roadmap annually.

(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

Since 2020, CSN Mineração has been consuming 100% of its energy from renewable sources, as part of the company's ongoing sustainability goal. In 2024, driven by its decarbonization journey and gains in productivity and efficiency, the company's carbon intensity dropped to 6.49 kgCO₂e/t — an 8.6% reduction compared to the 2020 baseline year. In 2024, CSN Mineração operated nine fully electric pieces of equipment, including one excavator, one wheel loader, and seven trucks, marking a significant step forward in the gradual replacement of diesel-powered vehicles with rechargeable battery models. In parallel, initiatives were implemented to improve the energy efficiency of the diesel fleet, such as the completion of RPM limitation tests and the development and installation of a start/stop system in large trucks. Another key highlight in 2024 was the Mobile Fuel Station project, implemented to optimize refueling for off-road trucks at the Casa de Pedra Mine. With the installation of these mobile stations, CSN Mineração avoids the need for trucks to travel for refueling, eliminating idle time in queues. To operationalize this project, the company developed a large convoy truck, which not only increases ore handling capacity by 1.2% per year but also helps mitigate GHG emissions.

(5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

Climate Action Report - 2023_24_compressed 1.pdf, Diretrizes mudança do Clima.pdf, 2024 CSN Mineração Integrated Report.pdf

(5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

No other environmental issue considered

(5.2.15) Primary reason for not having a climate transition plan that aligns with a 1.5°C world

Select from:

Other, please specify :High technology risk, High intensive capital and sustainability of the bussiness in the short and long term

(5.2.16) Explain why your organization does not have a climate transition plan that aligns with a 1.5°C world

Investing in the transition to new technologies, which are CAPEX intensive, poses a significant technology risk for the company. The production of low-carbon products in the sector where CSN Mineração operates is substantially more expensive, with no short to medium-term demand in the region of Brazil. However, the reduction targets assumed by the Mining segment are ambitious when compared to other peers and are explicit below: Mining Targets: 30% reduction in the intensity of GHG emissions (tCO2e/ton of iron ore produced) until 2035. Considering scopes 1 and 2 based on 2019 emissions and using the GHG Protocol methodology. Additionally, the company has assumed a neutrality target for 2044. In this way, it is possible to note that CSN Mineração has made significant efforts to decarbonize and align with the Paris Agreement goals of limiting warming to 1.5°C. However, the goals assumed by CSN Mineração are not yet aligned with methodologies such as Science Based Targets or similar. This sector is considered "hard to abate" and many technologies to reach 1.5°C in the world are not yet available on a commercial scale. That's why our roadmap and MAC curve construction are elements for our decarbonization strategy construction. The 3 phases of our MAC are present bellow: Blue Phase: Investments in projects related to operational efficiency with direct impact on emissions, including: Autonomous Mine and Biofuels. Olive Phase: Introduction of the identified technological changes, including Fleet Electrification and Use of Alternative Fuels Green Phase: Introduction of new disruptive technologies currently still under development, such as the use of fuel cells (H2 Green) and Offset.

[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

Products and services

Upstream/downstream value chain

Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

Risks

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Several activities have been influenced CSN Mineração climate-related strategy to reduce our impact or to develop an opportunity, some of them are mentioned below: - Short time (1-3 years): Decarbonization roadmap development and Green Hydrogen investment - Medium time (4-5 years): Investment in energy efficiency projects - Long time (6 years or more): Neutrality goals for CSN Min, investment to achieve climate related goals iming at the self-production of energy from renewable sources, which leads to a reduction in its direct and indirect emissions, CSN concluded, in 2022, the acquisition of new renewable assets (PCH Santa Ana, PCH Sacre II, UHE Quebra-Queixo and the CEEE). Today, CSN has a 100% renewable energy matrix. The roadmap includes structural projects to improve operating efficiency at the Casa de Pedra mine and implement emerging technology, including mine equipment electrification and automation technology. In 2024, CSN Mineração operated a fleet of nine fully electric pieces of equipment, including an excavator, a wheel loader, and seven trucks, a significant step forward in our effort to gradually replace diesel vehicles with battery-powered alternatives. Another highlight from the year was our Fuel Management Plan, designed to optimize off-road truck fueling operations at Casa de Pedra. Deploying mobile fueling stations avoids the need for trucks to travel to a fixed station, eliminating downtime and waiting queues and reducing diesel consumption. Mounted on a custom-built convoy truck, the new fueling station will increase ore haulage capacity by 1.2% per year, as well as reducing emissions.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

Risks

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

In 2024, CSN Mineração improved its Scope 3 emissions, primarily in the "Processing of Sold Products" category. The Methodological Report outlines the approach used in the initial Scope 3 emissions assessment across the CSN Mining group, which will serve as the basis for future Scope 3 emissions accounting. The Methodological Report defines the organizational and accounting boundaries, methodologies, assumptions, sources, and key references applied, and pertains to the emissions expected as a result of the activities carried out by CSN Mineração during 2021, which constitutes the Base Year of the inventory. The improvement in Scope 3 emissions accounting reported in this Report is part of our ongoing efforts to ensure consistency with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and transparency in communicating our approach to assessing and managing relevant climate-related risks and opportunities.

Operations

(5.3.1.1) Effect type

Select all that apply

Risks

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

Climate change

Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

CSN's operations are directly impacted by the increase in the frequency and intensity of precipitation. In 2021, CSN Mineração decided to temporarily suspend extraction and handling operations at the Casa de Pedra mine due to intense precipitation observed in the Southeast region of Brazil. The same event occurred in other years, such as 2022, 2023 and 2024. One adaptation measure to this risk was the implementation of a Preventive Plan for the Rainy Season in mining activities. In addition to the risks related to storms, the mining operation also has wind gust alerts, which can halt the extraction and movement of overburden and ore,

if necessary, upon knowledge and approval of the Mine Operations Management. These two examples show how issues related to climate aspects are correlated with mining operations and how they generate strategic impacts for the business. CSN considered, in its financial planning, the costs associated with the consumption of its main raw materials. Along with this, it is possible to estimate the annual target for greenhouse gas emissions. In this way, the operational financial aspect is connected to and monitored from the perspective of CO₂ emissions. In 2024, CSN completed its Climate Vulnerability Study and, in 2025, will disclose its Adaptation Plan for these climate-related aspects.

[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

- Assets
- Revenues
- Direct costs
- Indirect costs
- Access to capital
- Capital allocation
- Capital expenditures

(5.3.2.2) Effect type

Select all that apply

- Risks
- Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

- Climate change
- Water

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

In 2022, the company signed an agreement with Sany, a Chinese heavy equipment assembler, to electrify the fleet that operates at the Casa de Pedra e Pires mine, in Congonhas (MG). At the same time, a memorandum of understanding (MoU) was signed in partnership with Shell and Itochu Corporation for cooperation on the issue of decarbonisation. In 2023, the CSN Mineração acquisition of 3 100% electric off-road vehicles. And, there was also progress in initiatives that reduce fuel consumption in diesel-powered vehicles. Tests to limit RPM (revolutions per minute) were completed and the start/stop system was developed and installed in large trucks. These projects foresee reductions in diesel consumption, by 2035, of around 1.2 million liters and 37.8 million liters of diesel, respectively. In 2024, CSN Mineração operated a fleet of nine fully electric pieces of equipment, including an excavator, a wheel loader, and seven trucks, a significant step forward in our effort to gradually replace diesel vehicles with battery-powered alternatives. Another highlight from the year was our Fuel Management Plan, designed to optimize off-road truck fueling operations at Casa de Pedra. CSN's businesses are intensive in energy consumption and greenhouse gas (GHG) emissions, so the search for greater energy efficiency and flexibility in the use of alternative fuels and the management of CO2e emissions have always been strategic themes for growth, increased competitiveness and the sustainability of its business. CSN Mineração continually seeks to expand its installed capacity for self-production of electric energy, prospecting generation assets, the development or acquisition of which contributes to the competitiveness of the business and the increase in the share of renewable sources in its energy matrix. At the beginning of 2022, CSN held equity interests in two hydroelectric power plants: Itá (428 MW) and Igarapava (38 MW). In the same year, new plants were acquired (SHP Santa Ana: 6 MW, SHP Sacre II: 30 MW, UHE Quebra-Queixo: 120 MW and CEEE: 914 MW), bringing the total installed capacity to 2,167MW. With the new assets, CSN Mineração put into effect its 100% renewable energy consumption strategy for the company. In addition to achieving self-sufficiency to support the group's operations, the company has consolidated itself as a solid player in the generation and sale of surplus energy in the free energy market.

[Add row]

(5.4) In your organization’s financial accounting, do you identify spending/revenue that is aligned with your organization’s climate transition?

	Identification of spending/revenue that is aligned with your organization’s climate transition
	Select from: <input checked="" type="checkbox"/> No, but we plan to in the next two years

[Fixed row]

(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

	Investment in low-carbon R&D	Comment
	Select from: <input checked="" type="checkbox"/> Yes	The value refers to all R&D expenditure on alternative fuels in the mining sector.

[Fixed row]

(5.5.4) Provide details of your organization's investments in low-carbon R&D for metals and mining production activities over the last three years.

Row 1

(5.5.4.1) Technology area

Select from:

Alternative fuels

(5.5.4.2) Stage of development in the reporting year

Select from:

Small scale commercial deployment

(5.5.4.3) Average % of total R&D investment over the last 3 years

74

(5.5.4.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

0

(5.5.4.5) Average % of total R&D investment planned over the next 5 years

(5.5.4.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

This investment represents only a fraction of the investments made by CSN Mineração in the decarbonization of its industrial processes.

[Add row]

(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

0

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

0

(5.9.3) Water-related OPEX (+/- % change)

1235062.95

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

1235062.95

(5.9.5) Please explain

In the reporting year, the company did not allocate CAPEX directly to water-related projects. However, OPEX expenditures were incurred for water management, including monitoring, treatment, and operational efficiency initiatives. For the next reporting year, the company expects to maintain, on average, the same level of OPEX expenditures related to water.

[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing of environmental externalities	Environmental externality priced
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> Carbon <input checked="" type="checkbox"/> Water

[Fixed row]

(5.10.1) Provide details of your organization’s internal price on carbon.

Row 1

(5.10.1.1) Type of pricing scheme

Select from:

- Shadow price

(5.10.1.2) Objectives for implementing internal price

Select all that apply

- Identify and seize low-carbon opportunities
- Navigate regulations
- Stress test investments

(5.10.1.3) Factors considered when determining the price

Select all that apply

- Alignment with the price of a carbon tax
- Alignment with the price of carbon border adjustment mechanism
- Existing or pending legislation
- Price with substantive impact on business decisions
- Scenario analysis

(5.10.1.4) Calculation methodology and assumptions made in determining the price

The carbon price adopted by CSN Mineração is a shadow price and is based on the Climate Scenario Analysis developed by the Company. The estimated values for each climate scenario are presented below: - Base price: 10 USD/tCO₂ - High Vulnerability Society (HVS): 0-30 USD/tCO₂ in 2030 and 2040; - Stay on the Fence (SOF): 20 USD/tCO₂ in underdeveloped countries between 2030 and 2040. - Low-carbon Economy (LCE): 250 USD/tCO₂ in developed countries and 200 USD/tCO₂ in emerging countries in 2050.

(5.10.1.5) Scopes covered

Select all that apply

- Scope 1
- Scope 2

(5.10.1.6) Pricing approach used – spatial variance

Select from:

- Differentiated

(5.10.1.7) Indicate how and why the price is differentiated

For Climate analysis CSN Mineração considers different countries. For example 250 USD/tCO₂ in developed countries (Germany and Portugal) and 200 USD/tCO₂ in emerging countries (Brazil) in 2050.

(5.10.1.8) Pricing approach used – temporal variance

Select from:

- Evolutionary

(5.10.1.9) Indicate how you expect the price to change over time

All climate scenarios have an expectation of price increases over time, reaching the highest levels by 2050. The internal price of carbon is used to measure risks in different possible futures. Prices range from 17 to 250 per tCO₂e.

(5.10.1.10) Minimum actual price used (currency per metric ton CO₂e)

50

(5.10.1.11) Maximum actual price used (currency per metric ton CO₂e)

1375

(5.10.1.12) Business decision-making processes the internal price is applied to

Select all that apply

- Risk management
- Opportunity management

(5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:

- No

(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

100

(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

- Yes

(5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

For educational and guidance purposes, CSN uses internal carbon pricing as an additional tool to estimate the financial impacts associated with potential decarbonization projects. This approach supports the internalization of climate risks into the Company's strategic decisions, enabling the simulation of future costs related to GHG emissions under different regulatory and market contexts. The Company adopts a reference value of US\$ 10/tCO₂e as its internal carbon price, which

is applied in project feasibility analyses, investment and divestment decisions, and assessments of raw material supply. The carbon price has also begun to be used to assess business strategy options, considering the carbon pricing regulation for maritime transport currently under discussion by the IMO (International Maritime Organization).

[Add row]

(5.10.2) Provide details of your organization's internal price on water.

Row 1

(5.10.2.1) Type of pricing scheme

Select from:

Internal fee

(5.10.2.2) Objectives for implementing internal price

Select all that apply

Other, please specify :maintenance of water treatment equipment and supplies

(5.10.2.3) Factors beyond current market price are considered in the price

Select from:

No

(5.10.2.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

The water prices consider the total cost of labor, energy, maintenance, depreciation of equipment, use of chemicals.

[Add row]

(5.11) Do you engage with your value chain on environmental issues?

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water
Customers	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water
Investors and shareholders	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water
Other value chain stakeholders	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change

[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

	Assessment of supplier dependencies and/or impacts on the environment
Climate change	Select from: <input checked="" type="checkbox"/> No, we do not currently assess the dependencies and/or impacts of our suppliers, but we plan to do so within the next two years

	Assessment of supplier dependencies and/or impacts on the environment
Water	<i>Select from:</i> <input checked="" type="checkbox"/> No, we do not currently assess the dependencies and/or impacts of our suppliers, but we plan to do so within the next two years

[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

- Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

- Material sourcing
- Procurement spend
- Product lifecycle
- Regulatory compliance
- Reputation management
- Supplier performance improvement
- Business risk mitigation
- Leverage over suppliers
- Vulnerability of suppliers
- Strategic status of suppliers
- Product safety and compliance

(5.11.2.4) Please explain

Eligible suppliers undergo an initial evaluation process through the application of questionnaires and must meet specific environmental and legal requirements according to the scope of the contract, as part of the procurement process. It is the responsibility of the ESG Supplier Management area in Procurement and the local

counterparts to assess, retain, and update the environmental documentation of all critical suppliers at the time of contracting and throughout the duration of the contract with the suppliers. CSN also has structured processes for evaluating supplier performance, including regular monitoring and indicators with targets. Suppliers that show deviations regarding delivery timelines and quality in performance evaluations are notified and must present an action plan to correct the deviations. The entire process is monitored by the materials planning department. For internal service suppliers, the Safety department regularly conducts audits on-site and at the suppliers' facilities.

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

- Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

- Material sourcing
- Procurement spend
- Product lifecycle
- Regulatory compliance
- Reputation management
- Supplier performance improvement
- Business risk mitigation
- Leverage over suppliers
- Vulnerability of suppliers
- Strategic status of suppliers
- Product safety and compliance

(5.11.2.4) Please explain

Eligible suppliers undergo an initial evaluation process through the application of questionnaires and must meet specific environmental and legal requirements according to the scope of the contract, as part of the procurement process. It is the responsibility of the ESG Supplier Management area in Procurement and the local counterparts to assess, retain, and update the environmental documentation of all critical suppliers at the time of contracting and throughout the duration of the contract with the suppliers. CSN also has structured processes for evaluating supplier performance, including regular monitoring and indicators with targets. Suppliers that show deviations regarding delivery timelines and quality in performance evaluations are notified and must present an action plan to correct the deviations. The entire process is monitored by the materials planning department. For internal service suppliers, the Safety department regularly conducts audits on-site and at the suppliers' facilities.

[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

- Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

- Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

The CSN Mineração has two important policies governing this requirement. The Sustainability Policy, which is available on the CSN Group website, and the Sustainable Purchasing Policy, which is in the process of being approved and published, as well as internal procedures and manuals on this subject. A Code of Conduct for Suppliers is being implemented, with clear and specific rules for suppliers. The CSN Group also has a Safety Manual for Suppliers and Minutes of Contracts registered at a notary's office, establishing the CSN Group's public commitment, General Conditions of Supply for both materials and services, with clauses aimed at guaranteeing compliance with environmental requirements and providing for penalties if the supplier fails to comply. The OHS Manual and draft documents can be found on the www.csn.com.br website.

Water

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

- Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

- Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

The CSN Mineração has two important policies governing this requirement. The Sustainability Policy, which is available on the CSN Group website, and the Sustainable Purchasing Policy, which is in the process of being approved and published, as well as internal procedures and manuals on this subject. A Code of Conduct for Suppliers is being implemented, with clear and specific rules for suppliers. The CSN Group also has a Safety Manual for Suppliers and Minutes of Contracts registered at a notary's office, establishing the CSN Group's public commitment, General Conditions of Supply for both materials and services, with clauses aimed at guaranteeing compliance with environmental requirements and providing for penalties if the supplier fails to comply. The OHS Manual and draft documents can be found on the www.csn.com.br website.

[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:

- Adoption of the UN International Labour Organization Principles

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- Certification
- Fines and penalties
- Off-site third-party audit
- On-site third-party audit
- Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- 51-75%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

26-50%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

51-75%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

26-50%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

Suspend and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

1-25%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance

Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

CSN Mineração's suppliers are required to meet all the company's compliance criteria in relation to social and environmental safety in order to be hired. The main mandatory compliance initiatives are: (i) Supplier Code of Ethics and Conduct; (ii) Global Anti-Corruption Program; (iii) Third Party Due Diligence; (iv) Environmental Permits; (v) Health and Safety Assessment; (vi) Legal Requirements. These initiatives mitigate and support us in managing risks, including those related to the environment and climate change.

Water

(5.11.6.1) Environmental requirement

Select from:

- Adoption of the UN International Labour Organization Principles

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- Certification
- Fines and penalties
- Off-site third-party audit
- On-site third-party audit
- Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- 51-75%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

- 26-50%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

- Suspend and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

- 1-25%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

- Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance
- Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

CSN Mineração's suppliers are required to meet all the company's compliance criteria in relation to social and environmental safety in order to be hired. The main mandatory compliance initiatives are: (i) Supplier Code of Ethics and Conduct; (ii) Global Anti-Corruption Program; (iii) Third Party Due Diligence; (iv) Environmental Permits; (v) Health and Safety Assessment; (vi) Legal Requirements. These initiatives mitigate and support us in managing risks, including those related to the environment and climate change.

[Add row]

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

- Adoption of the United Nation's International Labour Organization principles

(5.11.7.3) Type and details of engagement

Capacity building

- Provide training, support and best practices on how to mitigate environmental impact

Financial incentives

- Include long-term contracts linked to environmental commitments

Information collection

- Collect environmental risk and opportunity information at least annually from suppliers
- Other information collection activity, please specify :Every two years, information will be collected from suppliers that present "High or Very High Risk" according to the CSN Group's Social and Environmental Risk Matrix, using the ESG Questionnaire for self-assessment.

(5.11.7.4) Upstream value chain coverage

Select all that apply

- Tier 1 suppliers
- Tier 2 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- 51-75%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

- Less than 1%

(5.11.7.8) Number of tier 2+ suppliers engaged

0

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

The CSN Mineração's Sustainable Procurement strategy is organized into two complementary dimensions: Procurement as a tool for Protecting Value and Procurement as a vector for Generating Shared Value. The contribution to Protecting Value for society is motivated by: (i) Ensuring the consistent application of environmental, social and health and safety standards throughout the supplier base; (ii) Creating a healthy and safe environment for contractors; (iii) Ensuring a transparent, compatible and fair business relationship with suppliers, which promotes economy and development for all parties; (iv) Respecting and promoting human

rights in all operations and in the supply chain; and (v) Alignment with the United Nations Global Compact Principles and OECD Guidelines. The contribution to Generating Shared Value for society is driven by the implementation of the following programs: (i) Supplier Engagement and Development Program, which includes sending out self-assessment questionnaires and conducting interviews/on-site visits to map and assess the ESG practices of suppliers in the highest risk categories in the ESG Criticality Matrix. (ii) Productive Inclusion and Territorial Development Program, which, based on the definition of priority municipalities and the supply potential of each territory, the CSN Group proposes to identify opportunities to promote the hiring of local suppliers, actively mapping potential partners. The CSN Group monitors the share of local purchases in its supply base and seeks to boost this impact through partnerships with sectoral and regional organizations and specialized technical partners, supporting local entrepreneurs in identifying opportunities and qualifying to supply the CSN Group. (iii) Incentive Program for Sustainable Products and Suppliers, the CSN Group believes that purchasing activity can act as a catalyst for sustainable development, by incorporating the mitigation of negative impacts and the promotion of positive impacts in the specification stages and in the selection of suppliers, the CSN Group provides incentives to offer more sustainable solutions.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

Yes, please specify the environmental requirement :We support CSN Mineração suppliers with all the guidance related to the legislation pertinent to the contract scope and that the company needs to comply with in order to meet the requirements.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

Yes

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

Adoption of the United Nation's International Labour Organization principles

(5.11.7.3) Type and details of engagement

Capacity building

Provide training, support and best practices on how to mitigate environmental impact

Financial incentives

- Include long-term contracts linked to environmental commitments

Information collection

- Collect environmental risk and opportunity information at least annually from suppliers
- Other information collection activity, please specify :Every two years, information will be collected from suppliers that present "High or Very High Risk" according to the CSN Group's Social and Environmental Risk Matrix, using the ESG Questionnaire for self-assessment.

(5.11.7.4) Upstream value chain coverage

Select all that apply

- Tier 1 suppliers
- Tier 2 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- 51-75%

(5.11.7.8) Number of tier 2+ suppliers engaged

0

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

The CSN' Mineração's Sustainable Procurement strategy is organized into two complementary dimensions: Procurement as a tool for Protecting Value and Procurement as a vector for Generating Shared Value. The contribution to Protecting Value for society is motivated by: (i) Ensuring the consistent application of environmental, social and health and safety standards throughout the supplier base; (ii) Creating a healthy and safe environment for contractors; (iii) Ensuring a transparent, compatible and fair business relationship with suppliers, which promotes economy and development for all parties; (iv) Respecting and promoting human rights in all operations and in the supply chain; and (v) Alignment with the United Nations Global Compact Principles and OECD Guidelines. The contribution to Generating Shared Value for society is driven by the implementation of the following programs: (i) Supplier Engagement and Development Program, which includes sending out self-assessment questionnaires and conducting interviews/on-site visits to map and assess the ESG practices of suppliers in the highest risk categories in the ESG Criticality Matrix. (ii) Productive Inclusion and Territorial Development Program, which, based on the definition of priority municipalities and the supply potential of each territory, the CSN Group proposes to identify opportunities to promote the hiring of local suppliers, actively mapping potential partners. The CSN Group monitors the share of local purchases in its supply base and seeks to boost this impact through partnerships with sectoral and regional organizations and

specialized technical partners, supporting local entrepreneurs in identifying opportunities and qualifying to supply the CSN Group. (iii) Incentive Program for Sustainable Products and Suppliers, the CSN Group believes that purchasing activity can act as a catalyst for sustainable development, by incorporating the mitigation of negative impacts and the promotion of positive impacts in the specification stages and in the selection of suppliers, the CSN Group provides incentives to offer more sustainable solutions.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

Yes, please specify the environmental requirement :We support CSN Mineração suppliers with all the guidance related to the legislation pertinent to the contract scope and that the company needs to comply with in order to meet the requirements.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

Yes

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

Investors and shareholders

(5.11.9.2) Type and details of engagement

Innovation and collaboration

Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

(5.11.9.3) % of stakeholder type engaged

Select from:

1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

1-25%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

CSN Mineração seeks financing initiatives for decarbonization projects, linked to its environmental performance. In connection with these financing efforts, CSN works together with the technical teams of financial institutions to develop business plans and feasibility studies for strategic decarbonization projects that directly impact product emissions.

(5.11.9.6) Effect of engagement and measures of success

From this engagement, CSN Mineração obtains a strategic business model for each of the projects developed in collaboration with the financial institution, enhancing the feasibility analyses and emission reduction prospects related to the initiative. CSN also considers it a measure of success to receive relevant suggestions for improvements and initiatives based on the technical analysis conducted by the financial institutions' experts.

Water

(5.11.9.1) Type of stakeholder

Select from:

Investors and shareholders

(5.11.9.2) Type and details of engagement

Innovation and collaboration

Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

(5.11.9.3) % of stakeholder type engaged

Select from:

1-25%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

CSN Mineração seeks financing initiatives for water management and efficiency projects, linked to its environmental performance. In connection with these financing efforts, CSN Mineração works together with the technical teams of financial institutions to develop business plans and feasibility studies for strategic projects that directly improve water use efficiency, monitoring, and conservation across its operations.

(5.11.9.6) Effect of engagement and measures of success

From this engagement, CSN Mineração obtains a strategic business model for each water management and efficiency project developed in collaboration with the financial institution, enhancing the feasibility analyses and the prospects for improving water use efficiency, monitoring, and conservation. CSN Mineração also considers it a measure of success to receive relevant suggestions for improvements and initiatives based on the technical analysis conducted by the financial institutions' experts.

Water

(5.11.9.1) Type of stakeholder

Select from:

Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

Educate and work with stakeholders on understanding and measuring exposure to environmental risks

Share information on environmental initiatives, progress and achievements

Innovation and collaboration

Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

(5.11.9.3) % of stakeholder type engaged

Select from:

- 1-25%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Eligible suppliers undergo an initial assessment process through questionnaires and must meet specific environmental and legal requirements in accordance with the scope of the contract as part of the procurement process. It is the responsibility of the ESG Supplier Management area in Purchasing and local representatives to evaluate, maintain, and update the environmental documentation of all critical suppliers, both at the time of contracting and throughout the duration of the contract with suppliers

(5.11.9.6) Effect of engagement and measures of success

Eligible suppliers undergo an initial assessment process through questionnaires and must meet specific environmental and legal requirements in accordance with the scope of the contract as part of the procurement process. It is the responsibility of the ESG Supplier Management area in Purchasing and local representatives to evaluate, maintain, and update the environmental documentation of all critical suppliers, both at the time of contracting and throughout the duration of the contract with suppliers.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

- Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

- Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services

(5.11.9.3) % of stakeholder type engaged

Select from:

- 1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- 1-25%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

CSN Mineração has advanced in the development of a strategic sustainable procurement plan, with a focus on decarbonization and on engaging suppliers and customers to reduce the carbon footprint.

(5.11.9.6) Effect of engagement and measures of success

As part of this strategy, and for CSN to succeed in this engagement, programs are being implemented to select suppliers based on environmental criteria, including the procurement of low-carbon raw materials.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

- Other value chain stakeholder, please specify :Pathways to Sustainability

(5.11.9.2) Type and details of engagement

Education/Information sharing

- Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

(5.11.9.3) % of stakeholder type engaged

Select from:

- 1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

1-25%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

CSN Mineração reaffirmed its commitment to decarbonization by joining Pathways to Sustainability, a global Caterpillar initiative that supports mining, quarrying, and aggregates companies in the energy transition, providing specialized consulting and access to sustainable technologies for emissions reduction.

(5.11.9.6) Effect of engagement and measures of success

The partnership with Caterpillar will provide CSN Mineração with knowledge that will facilitate access to sustainable technologies for emissions reduction. The success of this collaboration will be measured through the technologies tested at the unit.

[Add row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

	Consolidation approach used	Provide the rationale for the choice of consolidation approach
Climate change	Select from: <input checked="" type="checkbox"/> Operational control	<i>The consolidation method operational control is in accordance with the definition of the company's targets</i>
Water	Select from: <input checked="" type="checkbox"/> Operational control	<i>The consolidation method operational control is in accordance with the definition of the company's targets</i>
Plastics	Select from: <input checked="" type="checkbox"/> Other, please specify :The envirommental issue is not control for company	<i>The envirommental issue is not control for company</i>
Biodiversity	Select from: <input checked="" type="checkbox"/> Operational control	<i>The consolidation method operational control is in accordance with the definition of the company's targets</i>

[Fixed row]

C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:

No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply <input checked="" type="checkbox"/> No

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	Select all that apply <input checked="" type="checkbox"/> No

[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

- 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories
- ISO 14064-1
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

(7.3.1) Scope 2, location-based

Select from:

- We are reporting a Scope 2, location-based figure

(7.3.2) Scope 2, market-based

Select from:

- We are reporting a Scope 2, market-based figure

(7.3.3) Comment

CSN has invested heavily in clean technologies such as hydroelectric power plants. The main result of this investment is CSN Mineração reduce its scope 2 emissions by zero by buying renewable energies. In August 2022, the Company, in line with its strategy of moving forward in its quest for self-sufficiency in electricity generated from renewable sources, acquired the State Electricity Generation Company (CEEE) located in Rio Grande do Sul. Through the acquisition of CEEE, the CSN group becomes 100% renewable and, consequently, influencing the Company's scope 2 of Greenhouse Gases.

[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Select from:

No

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

156114.76

(7.5.3) Methodological details

GHG Protocol Methodology

Scope 2 (location-based)

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

20770

(7.5.3) Methodological details

GHG Protocol Methodology

Scope 2 (market-based)

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

N/A

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

134684.34

(7.5.3) Methodological details

GHG Protocol Methodology

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

87555.74

(7.5.3) Methodological details

GHG Protocol Methodology

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO₂e)

51767.59

(7.5.3) Methodological details

GHG Protocol Methodology. This data is not included in CSN's GHG Inventory for the year 2020; however, CSN estimated diesel consumption (the largest contributor to Category 3 emissions in mining) in order to comply with CDP's essential criteria.

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO₂e)

672691.4

(7.5.3) Methodological details

GHG Protocol Methodology

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

13210.24

(7.5.3) Methodological details

GHG Protocol Methodology

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

16.27

(7.5.3) Methodological details

GHG Protocol Methodology

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

N/A

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

N/A

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

988204.01

(7.5.3) Methodological details

GHG Protocol Methodology

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

38284544.15

(7.5.3) Methodological details

GHG Protocol Methodology

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

N/A

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

N/A

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

N/A

Scope 3 category 14: Franchises

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

N/A

Scope 3 category 15: Investments

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

88335.59

(7.5.3) Methodological details

GHG Protocol Methodology

Scope 3: Other (upstream)

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

N/A

Scope 3: Other (downstream)

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

N/A

[Fixed row]

(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

	Gross global Scope 1 emissions (metric tons CO2e)	End date	Methodological details
Reporting year	209098.51	Date input [must be between [11/19/2015 - 11/19/2024]	GHG Protocol Methodology
Past year 1	223135.55	12/31/2023	GHG Protocol Methodology

[Fixed row]

(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

24393.01

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

0

(7.7.4) Methodological details

GHG Protocol Methodology

Past year 1

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

15804.47

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

0

(7.7.3) End date

12/31/2023

(7.7.4) Methodological details

GHG Protocol Methodology
[Fixed row]

(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

Emission from this category is lower than 2.5% of total CSN Mineração's Scope 3 emission, that why this category is not relevant. In the Next years, CSN Mineração will engage the suppliers and the value chain partners to increase its percentage of emissions calculated using data obtained from suppliers or value chain partners.

Capital goods

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

Emission from this category is lower than 2.5% of total CSN Mineração's Scope 3 emission, that why this category is not relevant. In the Next years, CSN Mineração will engage the suppliers and the value chain partners to increase its percentage of emissions calculated using data obtained from suppliers or value chain partners.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

91007

(7.8.3) Emissions calculation methodology

Select all that apply

Hybrid method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Emission from this category is lower than 2.5% of total CSN Mineração's Scope 3 emission, that why this category is not relevant. But the calculation methodologies were consistent with the GHG Protocol Corporate Value Chain Scope 3 Accounting and Reporting Standard Scope 3 Standard Activity data data provided by the responsible areas based on data in the year 2024 this data was provided in tonne or Ndam³ in the case of gas Emission factors in tons of GHG by activity data Methodology emissions were calculated using the methodology of the GHG protocol Brazil and using the emission factors for converting GHG from the World Steel Association.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1375838.26

(7.8.3) Emissions calculation methodology

Select all that apply

Hybrid method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Emission from this category is lower than 2.5% of total CSN Mineração's Scope 3 emission, that why this category is not relevant. In the Next years, CSN will engage the suppliers and the value chain partners to increase its percentage of emissions calculated using data obtained from suppliers or value chain partners. Calculations methodologies were consistent with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3 Standard). Activity data: quantity of material transported distance. Emission factors in tonnes of GHG per activity data. Methodology: emissions are calculated using the Quantity of material transported multiplied by the distance (one way, between departure and arrival) and the applicable emission factor. Emissions Factors Used: DEFRA and GHG Protocol.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

8392.61

(7.8.3) Emissions calculation methodology

Select all that apply

Hybrid method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Emission from this category is lower than 2.5% of total CSN Mineração's Scope 3 emission, that why this category is not relevant. Calculations used were consistent with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3 Standard). Activity data: t of waste and waste disposal processes. Emission factors in tonnes of GHG per activity data. Methodology: emissions are calculated using the activity data multiplied by the applicable emission factor. Emissions Factors Used: IPCC 2006 and 2019.

Business travel

(7.8.1) Evaluation status

Select from:

Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

149

(7.8.3) Emissions calculation methodology

Select all that apply

Hybrid method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Emission from this category is lower than 2.5% of total CSN Mineração's Scope 3 emission, that why this category is not relevant. Calculation methodologies were consistent with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3 Standard). Activity data: data provided by responsible areas based on business travel data in the year 2024, travel data for short, medium and long distance. Emission factors in tons of GHG by activity data. Methodology: emissions were calculated using the GHG protocol Brazil methodology and using the emission factors for GHG conversion, in tCO2 per pax.km, from DEFRA 2021.

Employee commuting

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

Emission from this category is lower than 1,000 tCO2e based on estimatives made in past inventories. Emission from this category is much lower than 2.5% of total CSN Mineração's Scope 3 emission, that why this category is not relevant.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

An emissions figure is not applicable for this category as CSN Mineração does not lease upstream assets in normal operations.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1380194.49

(7.8.3) Emissions calculation methodology

Select all that apply

Hybrid method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Emission from this category is higher than 2.5% of total CSN Mineração's Scope 3 emission, that why this category is relevant. Calculations methodologies were consistent with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3 Standard). Activity data: quantity of material transported distance. Emission factors in tonnes of GHG per activity data. Methodology: emissions are calculated using the Quantity of material transported multiplied by the distance (one way, between departure and arrival) and the applicable emission factor. Emissions Factors Used: DEFRA, GHG Protocol, IPCC.

Processing of sold products

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

48162206.83

(7.8.3) Emissions calculation methodology

Select all that apply

Hybrid method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Emission from this category is higher than 2.5% of total CSN Mineração's Scope 3 emission, that why this category is relevant. This is the most significant category from CSN Mineração Scope 3 emissions. Calculations methodologies were consistent with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3 Standard). Activity data: quantity of iron ore sold (ton). Emission factors in tonnes of GHG per activity data. Methodology: emissions are calculated using the quantity of iron ore sold and the applicable emission factor. Emissions Factors Used: value provided by CSN.

Use of sold products

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

CSN Mineração has no influence over how crude steel is then converted into more sophisticated steel products for eventual end-use.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

There are no emissions from our final products (steel) as they are considered inert at the end of their life cycle. Therefore, this category is not applicable for CSN

Downstream leased assets

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

An emissions figure is not applicable for this category as CSN Mineração does not lease downstream assets in normal operations

Franchises

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

An emissions figure is not applicable for this category as CSN Mineração does not have franchises in normal operations.

Investments

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

Emission from this category is than 2.5% of total CSN Mineração's Scope 3 emission, that why this category is not relevant

Other (upstream)

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

An emissions figure is not applicable for this category as CSN does not have other (upstream emissions) in normal operations.

Other (downstream)

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

*An emissions figure is not calculated for this category as CSN does not have other (upstream emissions) in normal operations.
[Fixed row]*

(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

Past year 1

(7.8.1.1) End date

12/31/2023

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

0

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

0

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

70476.51

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

1217089.29

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

5844.46

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

83.37

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

0

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

1532559.38

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

48131265.29

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

0

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

0

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

0

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

*Emissions in 2023. GHG Protocol Methodology.
[Fixed row]*

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 3	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:

Annual process

(7.9.1.2) Status in the current reporting year

Select from:

Complete

(7.9.1.3) Type of verification or assurance

Select from:

Limited assurance

(7.9.1.4) Attach the statement

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(7.9.1.5) Page/section reference

page 3

(7.9.1.6) Relevant standard

Select from:

ABNT NBR ISO 14064-3:2007 (Associação Brasileira de Normas Técnicas)

(7.9.1.7) Proportion of reported emissions verified (%)

100

[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:

Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

Annual process

(7.9.2.3) Status in the current reporting year

Select from:

Complete

(7.9.2.4) Type of verification or assurance

Select from:

Limited assurance

(7.9.2.5) Attach the statement

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(7.9.2.6) Page/ section reference

page 3

(7.9.2.7) Relevant standard

Select from:

ABNT NBR ISO 14064-3:2007 (Associação Brasileira de Normas Técnicas)

(7.9.2.8) Proportion of reported emissions verified (%)

100

Row 2

(7.9.2.1) Scope 2 approach

Select from:

Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

Annual process

(7.9.2.3) Status in the current reporting year

Select from:

Complete

(7.9.2.4) Type of verification or assurance

Select from:

Limited assurance

(7.9.2.5) Attach the statement

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(7.9.2.6) Page/ section reference

page 3

(7.9.2.7) Relevant standard

Select from:

ABNT NBR ISO 14064-3:2007 (Associação Brasileira de Normas Técnicas)

(7.9.2.8) Proportion of reported emissions verified (%)

100

[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

- Scope 3: Business travel
- Scope 3: Processing of sold products
- Scope 3: Waste generated in operations
- Scope 3: Upstream transportation and distribution
- Scope 3: Downstream transportation and distribution
- Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

(7.9.3.2) Verification or assurance cycle in place

Select from:

- Annual process

(7.9.3.3) Status in the current reporting year

Select from:

- Complete

(7.9.3.4) Type of verification or assurance

Select from:

- Limited assurance

(7.9.3.5) Attach the statement

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(7.9.3.6) Page/section reference

page 4

(7.9.3.7) Relevant standard

Select from:

ABNT NBR ISO 14064-3:2007 (Associação Brasileira de Normas Técnicas)

(7.9.3.8) Proportion of reported emissions verified (%)

100

[Add row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:

Decreased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO₂e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable this year

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

24393.01

(7.10.1.2) Direction of change in emissions

Select from:

Increased

(7.10.1.3) Emissions value (percentage)

10.9

(7.10.1.4) Please explain calculation

Sum of the emissions avoided by the scope 1 and 2 emission reduction projects (presented in question 7.55) that are related to energy use. Value of emissions %: $EA\% = \frac{Variation_EA}{E(12)} \cdot Variation_EA$ 24,393 tCO2e; · E(12) 223,135 tCO2e; · Variation_EA: variation of change in output emissions between 2024 and 2023; · E(12): Emission of scope 12 for the year 2023.

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable this year

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable this year

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not aplicable this year

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

14037

(7.10.1.2) Direction of change in emissions

Select from:

Decreased

(7.10.1.3) Emissions value (percentage)

6.3

(7.10.1.4) Please explain calculation

Emissions mainly result from the increased consumption of diesel in the operations of Casa de Pedra mine. Value of emissions %: $EA\% \text{ Variation_EA}/E(12) \cdot \text{Variation_EA}$ 14,037 tCO₂e; · $E(12)$ 223,135.55 tCO₂e; · Variation_RE : variation of change in output emissions between 2024 and 2023; · $E(12)$: Emission of scope 12 for the year 2023;

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable this year

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO₂e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable this year

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO₂e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable this year

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable this year

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not aplicable this year

[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:

Market-based

(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

Select from:

Yes

(7.12.1) Provide the emissions from biogenic carbon relevant to your organization in metric tons CO2.

	CO2 emissions from biogenic carbon (metric tons CO2)	Comment
	29076.25	Emissions from Scope 1 and 3.

[Fixed row]

(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:

Yes

(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:

CO2

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

199025.17

(7.15.1.3) GWP Reference

Select from:

IPCC Fifth Assessment Report (AR5 – 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:

CH4

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

877.67

(7.15.1.3) GWP Reference

Select from:

IPCC Fifth Assessment Report (AR5 – 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:

N2O

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

2857.71

(7.15.1.3) GWP Reference

Select from:

IPCC Fifth Assessment Report (AR5 – 100 year)

Row 4

(7.15.1.1) Greenhouse gas

Select from:

HFCs

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

6337.96

(7.15.1.3) GWP Reference

Select from:

IPCC Fifth Assessment Report (AR5 – 100 year)

[Add row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

	Scope 1 emissions (metric tons CO2e)	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Brazil	209098.51	24393.01	0

[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

By facility

By activity

(7.17.2) Break down your total gross global Scope 1 emissions by business facility.

Row 1

(7.17.2.1) Facility

CSN Mineração - Porto TECAR

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

201.53

(7.17.2.3) Latitude

-22.553307

(7.17.2.4) Longitude

-43.503888

Row 2

(7.17.2.1) Facility

CSN Mineração

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

208896.98

(7.17.2.3) Latitude

-20.295451

(7.17.2.4) Longitude

-43.533468

[Add row]

(7.17.3) Break down your total gross global Scope 1 emissions by business activity.

	Activity	Scope 1 emissions (metric tons CO2e)
Row 1	<i>Fugitive Emissions</i>	6337.96
Row 2	<i>Mobile Combustion</i>	198434.72
Row 3	<i>Land use change</i>	1014.89
Row 4	<i>Waste and Effluents</i>	460.39
Row 5	<i>Stationary Combustion</i>	2850.55

[Add row]

(7.19) Break down your organization's total gross global Scope 1 emissions by sector production activity in metric tons CO2e.

	Gross Scope 1 emissions, metric tons CO2e	Comment
Metals and mining production activities	208896.98	<i>Considering only CSN Mineração and not considering Porto Tecar.</i>

[Fixed row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

By facility

(7.20.2) Break down your total gross global Scope 2 emissions by business facility.

	Facility	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	CSN Mineração	19303.92	0
Row 2	CSN Mineração - Porto TECAR	5089.09	0

[Add row]

(7.21) Break down your organization's total gross global Scope 2 emissions by sector production activity in metric tons CO2e.

	Scope 2, location-based, metric tons CO2e	Scope 2, market-based (if applicable), metric tons CO2e	Comment
Metals and mining production activities	19303.92	0	Considering only CSN Mineração and not considering Porto Tecar.

[Fixed row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

209098.51

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

24393.01

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

Considering only CSN Mineração and Porto Tecar.

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

N/A

[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:

Not relevant as we do not have any subsidiaries

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

More than 5% but less than or equal to 10%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired electricity	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired heat	Select from: <input checked="" type="checkbox"/> No
Consumption of purchased or acquired steam	Select from: <input checked="" type="checkbox"/> No
Consumption of purchased or acquired cooling	Select from: <input checked="" type="checkbox"/> No
Generation of electricity, heat, steam, or cooling	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:

LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

291.19

(7.30.1.3) MWh from non-renewable sources

841506.08

(7.30.1.4) Total (renewable + non-renewable) MWh

841797.27

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:

LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

445741.77

(7.30.1.3) MWh from non-renewable sources

0

(7.30.1.4) Total (renewable + non-renewable) MWh

445741.77

Total energy consumption

(7.30.1.1) Heating value

Select from:

LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

446032.96

(7.30.1.3) MWh from non-renewable sources

841506.08

(7.30.1.4) Total (renewable + non-renewable) MWh

1287539.04

[Fixed row]

(7.30.4) Report your organization's energy consumption totals (excluding feedstocks) for metals and mining production activities in MWh.

	Heating value	Total MWh
Consumption of fuel (excluding feedstocks)	Select from: <input checked="" type="checkbox"/> LHV (lower heating value)	841797.27

	Heating value	Total MWh
Consumption of purchased or acquired electricity	Select from: <input checked="" type="checkbox"/> LHV (lower heating value)	445741.77
Total energy consumption	Select from: <input checked="" type="checkbox"/> LHV (lower heating value)	1287539.04

[Fixed row]

(7.30.6) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of heat	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of steam	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of cooling	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for co-generation or tri-generation	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Heating value

Select from:

LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

This type of fuel is not consumed by CSN Mineração

Other biomass

(7.30.7.1) Heating value

Select from:

LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

This type of fuel is not consumed by CSN Mineração

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:

LHV

(7.30.7.2) Total fuel MWh consumed by the organization

291.19

(7.30.7.8) Comment

Ethanol

Coal

(7.30.7.1) Heating value

Select from:

LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

This type of fuel is not consumed by CSN Mineração

Oil

(7.30.7.1) Heating value

Select from:

LHV

(7.30.7.2) Total fuel MWh consumed by the organization

841126.17

(7.30.7.8) Comment

Diesel, Gasoline and LPG

Gas

(7.30.7.1) Heating value

Select from:

LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

This type of fuel is not consumed by CSN Mineração

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Heating value

Select from:

LHV

(7.30.7.2) Total fuel MWh consumed by the organization

379.91

(7.30.7.8) Comment

Acetylene

Total fuel

(7.30.7.1) Heating value

Select from:

LHV

(7.30.7.2) Total fuel MWh consumed by the organization

841797.27

(7.30.7.8) Comment

Total amount of fuels
[Fixed row]

(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.

Row 1

(7.30.14.1) Country/area

Select from:

Brazil

(7.30.14.2) Sourcing method

Select from:

Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Large hydropower (>25 MW)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

445741.77

(7.30.14.6) Tracking instrument used

Select from:

Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Brazil

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2022

(7.30.14.10) Comment

Itasa, Proinfa, Igarapava, CTG and other renewable energy contracts managed by CSN Energia. Year 2022 regarding the acquisition of CEEE-G by CSN. The commissioning year of each unit is presented below: CEEE-G Bugres: 1952 CEEE-G Canastra: 1905 CEEE-G Capigui: 1933 CEEE-G Ernestina: 2012 CEEE-G Forquilha: 1950 CEEE-G Guarita: 1953 CEEE-G Herval: 1941 CEEE-G Ijuizinho: 1950 CEEE-G Itaúba: 1979 CEEE-G Ivaí: 1950 CEEE-G Jacuí: 1962 CEEE-G Passo do Inferno: 1948 CEEE-G Passo Real: 1973 CEEE-G Santa Rosa: 1955 CEEE-G Toca: 1929

[Add row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Brazil

(7.30.16.1) Consumption of purchased electricity (MWh)

445741.77

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

445741.77

[Fixed row]

(7.42) Provide details on the commodities relevant to the mining production activities of your organization.

Row 1

(7.42.1) Output product

Select from:

Iron ore

(7.42.2) Capacity, metric tons

35000000

(7.42.3) Production, metric tons

32018497

(7.42.4) Production, copper-equivalent units (metric tons)

390519.61

(7.42.5) Scope 1 emissions

208896.98

(7.42.6) Scope 2 emissions

0

(7.42.7) Scope 2 emissions approach

Select from:

Market-based

(7.42.8) Pricing methodology for copper-equivalent figure

Iron ore conversion factor for calculating the equivalent value of copper: Average price of iron ore divided by the average price of copper in the year 2024 = 0.01219

(7.42.9) Comment

Iron ore conversion factor for calculating the equivalent value of copper: Average price of iron ore divided by the average price of copper in the year 2024 = 0.01219
[Add row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.00001608

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

209098.51

(7.45.3) Metric denominator

Select from:

unit total revenue

(7.45.4) Metric denominator: Unit total

13000000000

(7.45.5) Scope 2 figure used

Select from:

Market-based

(7.45.6) % change from previous year

18.87

(7.45.7) Direction of change

Select from:

Increased

(7.45.8) Reasons for change

Select all that apply

- Other emissions reduction activities
- Change in output
- Change in revenue

(7.45.9) Please explain

In 2024, CSN Mineração had a revenue reduction of approximately 4 billion reais, maintained 100% of its energy backed by renewable sources, and also increased its production.

[Add row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:

- Waste

(7.52.2) Metric value

34807.2

(7.52.3) Metric numerator

tons of waste

(7.52.4) Metric denominator (intensity metric only)

N/A

(7.52.5) % change from previous year

17

(7.52.6) Direction of change

Select from:

Increased

(7.52.7) Please explain

CMIN has also invested in research projects aimed at identifying opportunities to increase the reuse of mining tailings. One of them is the feasibility of using this material by CSN Cimentos in the form of pozzolan for additives or replacement of cementitious products. With a focus on reducing tailings generation, CSN Mineração and CSN Inova are evaluating solutions to extract even more iron from the tailings from the central plant, in order to enable its use in the steelmaking process.

[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

Intensity target

(7.53.2) Provide details of your emissions intensity targets and progress made against those targets.

Row 1

(7.53.2.1) Target reference number

Select from:

Int 1

(7.53.2.2) Is this a science-based target?

Select from:

- No, and we do not anticipate setting one in the next two years

(7.53.2.5) Date target was set

12/31/2020

(7.53.2.6) Target coverage

Select from:

- Organization-wide

(7.53.2.7) Greenhouse gases covered by target

Select all that apply

- Methane (CH₄)
- Nitrous oxide (N₂O)
- Carbon dioxide (CO₂)
- Perfluorocarbons (PFCs)
- Hydrofluorocarbons (HFCs)
- Nitrogen trifluoride (NF₃)
- Sulphur hexafluoride (SF₆)

(7.53.2.8) Scopes

Select all that apply

- Scope 1
- Scope 2

(7.53.2.9) Scope 2 accounting method

Select from:

- Market-based

(7.53.2.11) Intensity metric

Select from:

Other, please specify :kg CO2 e /t product (iron ore)

(7.53.2.12) End date of base year

12/31/2020

(7.53.2.13) Intensity figure in base year for Scope 1

7.1

(7.53.2.14) Intensity figure in base year for Scope 2

0

(7.53.2.33) Intensity figure in base year for all selected Scopes

7.1000000000

(7.53.2.34) % of total base year emissions in Scope 1 covered by this Scope 1 intensity figure

99

(7.53.2.35) % of total base year emissions in Scope 2 covered by this Scope 2 intensity figure

100

(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure

100

(7.53.2.55) End date of target

12/31/2035

(7.53.2.56) Targeted reduction from base year (%)

30

(7.53.2.57) Intensity figure at end date of target for all selected Scopes

4.9700000000

(7.53.2.58) % change anticipated in absolute Scope 1+2 emissions

30

(7.53.2.60) Intensity figure in reporting year for Scope 1

6.49

(7.53.2.61) Intensity figure in reporting year for Scope 2

0

(7.53.2.80) Intensity figure in reporting year for all selected Scopes

6.4900000000

(7.53.2.81) Land-related emissions covered by target

Select from:

No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.2.82) % of target achieved relative to base year

28.64

(7.53.2.83) Target status in reporting year

Select from:

Underway

(7.53.2.85) Explain target coverage and identify any exclusions

In the Mining sector, the target is to reduce CO₂e emissions per ton of iron ore by 30% by 2035, considering scopes 1 and 2, with 2020 as the base year. This target covers the activities of CSN Mineração, including the iron ore production operations of Casa de Pedra and the Pires Complex.

(7.53.2.86) Target objective

To reduce by 30% our Intensity Emissions E1+ E2 (market-based) from the base year 2020.

(7.53.2.87) Plan for achieving target, and progress made to the end of the reporting year

Structured in three phases (Blue, Olive and Green) and with four driving forces, CSN Mineração's decarbonization journey directs the Company towards a carbon neutral model of iron ore production by 2044. The roadmap designed foresees the implementation of a series of structuring projects related to the operational efficiency of the Casa de Pedra mine and technological innovation for automation and electrification of the large fleet. Blue Phase: Investments in projects related to operational efficiency with direct impact on emissions, including autonomous mine and biofuels. Olive Phase: Introduction of the identified technological changes that support the improvement in productive efficiency, including: fleet electrification and use of alternative fuels. Green Phase: Introduction of new disruptive technologies currently still under development, such as the use of green hydrogen. In 2024, CSN Mineração operated nine fully electric pieces of equipment, including one excavator, one wheel loader, and seven trucks, marking significant progress in the gradual replacement of diesel-powered vehicles with models powered by rechargeable batteries. Another highlight of the year is the Fuel Management Plan, which aims to optimize the refueling of off-highway trucks at the Casa de Pedra Mine. By installing mobile fuel stations, the Company avoids the need for trucks to travel for refueling, thereby eliminating time lost in queues and reducing diesel consumption. To implement this project, CSN Mineração developed a large-scale service truck, which increases ore handling capacity by 1.2% per year, in addition to mitigating GHG emissions.

(7.53.2.88) Target derived using a sectoral decarbonization approach

Select from:

No

[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

Other climate-related targets

(7.54.2) Provide details of any other climate-related targets, including methane reduction targets.

Row 1

(7.54.2.1) Target reference number

Select from:

Oth 1

(7.54.2.2) Date target was set

12/31/2020

(7.54.2.3) Target coverage

Select from:

Organization-wide

(7.54.2.4) Target type: absolute or intensity

Select from:

Absolute

(7.54.2.5) Target type: category & metric (target numerator if reporting an intensity target)

Energy consumption or efficiency

Other energy consumption or efficiency, please specify :Percentage of renewable electrical energy

(7.54.2.7) End date of base year

12/31/2020

(7.54.2.8) Figure or percentage in base year

100

(7.54.2.9) End date of target

12/31/2024

(7.54.2.10) Figure or percentage at end of date of target

100

(7.54.2.11) Figure or percentage in reporting year

100

(7.54.2.13) Target status in reporting year

Select from:

Achieved

(7.54.2.15) Is this target part of an emissions target?

This is a recurring target to ensure maintenance of renewable electricity consumption. Thus, to CSN Mineração has zero scope 2 emissions,

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

No, it's not part of an overarching initiative

(7.54.2.18) Please explain target coverage and identify any exclusions

The target covers all of CSN Mineração's businesses. There are no exclusions.

(7.54.2.19) Target objective

Maintain electricity consumption from 100% renewable sources at CSN Mineração

(7.54.2.21) List the actions which contributed most to achieving this target

Energy supply contracts with a guarantee of renewable origin. In addition, through CSN Energia, in 2022 we had acquisitions of assets that will guarantee the perpetuity of the supply of renewable electricity. So in 2024, 100% of electricity consumption from renewable sources
 [Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Select from:

Yes

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	10	`Numeric input
To be implemented	1	4138.46
Implementation commenced	6	24581.37
Implemented	1	24393.01
Not to be implemented	0	`Numeric input

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

Large hydropower (>25 MW)

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

24393.01

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

0

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

2119293000

(7.55.2.7) Payback period

Select from:

No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

>30 years

(7.55.2.9) Comment

CSN Mineração is one of the largest industrial consumers of electricity in the country, which places it in a prominent position alongside other large electro-intensive groups. For this reason, the company identified the necessity to improve its energy management and invest in new renewable plants in order to be self-sufficiency in electricity generated from renewable sources. CSN Energia, one of CSN's bussiness, develops its energy management and commercialization activities, being responsible for the interface between the needs that involve the consumption of electric energy at the Group's industrial units and the sector's agents. In August 2022, the Company, in line with its strategy to move forward in its quest for self-sufficiency in electricity generated from renewable sources, acquired Companhia Estadual de Geração de Energia Elétrica (CEEE) located in Rio Grande do Sul. Therefore, in 2024 CSN Mineração emitted 0 tCO2 in scope 2 in the market based approach due to proof of renewable energy used in the units.

[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

Marginal abatement cost curve

(7.55.3.2) Comment

The three sectors' decarbonization journey is made up of three fundamental elements: emission reduction targets, specific indicators and roadmaps specific decarbonization processes. Your roadmaps of decarbonization of each segment were established from the Curve of Marginal Cost of Abatement (MAC Curve), methodology that allows evaluating different low carbon scenarios through carbon pricing and abatement potential of different technological routes. More than 100 possible emission mitigation options were then raised, submitted to a technical and economic evaluation to be prioritized, which resulted in the roadmaps that will guide the decarbonization journey of CSN's productive businesses. CSN started in 2021 the construction of the strategy related to the management of climate-related framework with a specialized company that will carry out the studies to build CSN MAC Curve considering the projects to improve the company's production efficiency, as well as an analysis of the technologies available and applicable to CSN and their respective contributions to reducing greenhouse gases. With this data, the specialized company calculated CSN Internal Carbon Price.

[Add row]

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

No

(7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:

No

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

No

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Continuously

(9.2.3) Method of measurement

Elimination monitoring is performed by a trapezoidal meter (Cipolletti), which electronically measures and stores data that is periodically extracted using appropriate software.

(9.2.4) Please explain

100% of CSN Mineração's plants monitor water discharges - volumes by destination. Disposal is carried out, measured, and reported to the Minas Gerais Water Management Institute (IGAM). The report is prepared considering the discharge of the receiving body. Discharge monitoring is performed by a trapezoidal meter (Cipolletti), which performs the measurement electronically and stores the data, which is extracted periodically using appropriate software.

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Continuously

(9.2.3) Method of measurement

Elimination monitoring is performed by a trapezoidal meter (Cipolletti), which electronically measures and stores data that is periodically extracted using appropriate software.

(9.2.4) Please explain

100% of CSN Mineração's plants monitor water effluents - volumes by treatment method. The following norms and standards are used as a basis for analyzing all effluents: Joint Normative Resolution COPAM/CERH No. 08 of 2022: With parameters and limits analyzed: Casa de Pedra Dam: pH (6.0 - 9.0 [H]⁺); Mineral Oils (20 max. mg/L); Vegetable Oils/Animal Fats (50 max. mg/L); BOD (60 max. mg/L O₂); COD (180 max. mg/L O₂); Surfactants (2.0 mg/L max.); Total Suspended Solids (100 mg/L max.); Soluble Iron (15.0 mg/L max.); Soluble Manganese (1.0 mg/L max.); Phenols (0.5 mg/L max.). Vigia Dam: pH (6.0 - 9.0 [H]⁺); Sample Temperature (40 max. °C); BOD (60 max. mg/L O₂); COD (180 max. mg/L O₂); Settleable Solids (mL/L); Total Suspended Solids (100 max. mg/L); Soluble Iron (15.0 max. mg/L); Soluble Manganese (1.0 max. mg/L); Ammoniacal Nitrogen (20 max. mg/L) Effluents from the sediment containment dikes of the piles and mine drainage are also monitored in accordance with COPAM/CERH No. 08 of 20

Entrained water associated with your metals & mining and/or coal sector activities - total volumes

(9.2.1) % of sites/facilities/operations

Select from:

Not relevant

(9.2.4) Please explain

Although the water carried away is monitored in mining operations, this parameter is not considered relevant for CSN due to its small representation in relation to other water controls.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Other, please specify :Biannual

(9.2.3) Method of measurement

*The physical and chemical characteristics of the water collected are monitored by certified laboratories. Among the controls are measurements of Total Iron (ac); Total Manganese; Total Sodium; Total Dissolved Solids; Phenols; *Escherichia coli*; pH; Turbidity; Dissolved Oxygen; Sample Temperature; Nitrate-N; Nitrite-N; Sulfate; Thermotolerant (Fecal) Coliforms; Conductivity; and Water Level.*

(9.2.4) Please explain

100% of CSN Mineração's facilities monitor effluent quality using standard parameters. Effluents are treated and measured according to their physical and chemical characteristics and the requirements of environmental agencies, which define the parameters and frequency of monitoring. At CSN Mineração, for example, all water discharge points are monitored by specialized companies. The parameters are monitored in accordance with Joint Normative Resolution COPAM/CERH No. 08 of 2022. This includes organic parameters, metals, pH, total solids, etc. There are monitoring methods for each parameter.

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Daily

(9.2.3) Method of measurement

The discharge monitoring is carried out using a trapezoidal (Cipolletti) weir, which electronically performs the measurement and stores the data that is periodically extracted through appropriate software.

(9.2.4) Please explain

100% of CSN Mineração's plants monitor the quality of discharge water - temperature. We use thermometers to monitor temperature in industrial discharge water and wastewater treatment applications at our facilities. The thermometers are calibrated at the factory and undergo regular maintenance. Each factory locally controls the quality data of the discharged water and measures it monthly based on a sample collected at each discharge point. According to the parameter established in the standard, the temperature of the sample must be a maximum of 40 degrees Celsius. In monitoring effluents, we analyze the temperature parameter, in accordance with Joint Normative Resolution COPAM/CERH No. 08 of 2022, with a maximum acceptable limit of 40 degrees Celsius. Monitoring is carried out monthly by a specialized company, and according to the temperature monitoring history, the results are meeting the limit recommended by the relevant environmental legislation.

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Daily

(9.2.3) Method of measurement

The discharge monitoring is carried out using a trapezoidal (Cipolletti) weir, which electronically performs the measurement and stores the data that is periodically extracted through appropriate software.

(9.2.4) Please explain

100% of CSN Mineração's plants monitor water discharges - volumes by destination. Disposal is carried out, measured, and reported to the Minas Gerais Water Management Institute (IGAM). The report is prepared considering the discharge of the receiving body. Discharge monitoring is performed by a trapezoidal meter (Cipolletti), which performs the measurement electronically and stores the data, which is extracted periodically using appropriate software.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Monthly

(9.2.3) Method of measurement

The discharge monitoring is carried out using a trapezoidal (Cipolletti) weir, which electronically performs the measurement and stores the data that is periodically extracted through appropriate software.

(9.2.4) Please explain

100% of CSN Mineração's plants monitor water effluents - volumes by treatment method. The following norms and standards are used as a basis for analyzing all effluents: Joint Normative Resolution COPAM/CERH No. 08 of 2022: With parameters and limits analyzed: Casa de Pedra Dam: pH (6.0 - 9.0 [H]⁺); Mineral Oils (20 max. mg/L); Vegetable Oils/Animal Fats (50 max. mg/L); BOD (60 max. mg/L O₂); COD (180 max. mg/L O₂); Surfactants (2.0 max. mg/L); Total Suspended Solids (100 max. mg/L); Soluble Iron (15.0 max. mg/L); Soluble Manganese (1.0 max. mg/L); Phenols (0.5 max. mg/L). Vigia Dam: pH (6.0 - 9.0 [H]⁺); Sample Temperature (40 max. °C); BOD (60 max. mg/L O₂); COD (180 max. mg/L O₂); Settleable Solids (mL/L); Total Suspended Solids (100 max. mg/L); Soluble Iron (15.0 max. mg/L); Soluble Manganese (1.0 max. mg/L); Ammoniacal Nitrogen (20 max. mg/L) Effluents from the sediment containment dikes of the piles and mine drainage are also monitored in accordance with COPAM/CERH No. 08 of 20

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Monthly

(9.2.3) Method of measurement

The monitoring is carried out by specialized companies on a monthly basis.

(9.2.4) Please explain

100% of CSN Mineração's plants monitor effluent quality using standard parameters. Effluents are treated and measured according to their physical and chemical characteristics and the requirements of environmental agencies, which define the parameters and frequency of monitoring. At CSN Mineração, for example, all water discharge points are monitored by specialized companies. The parameters are monitored in accordance with Joint Normative Resolution COPAM/CERH No. 08 of 2022. This includes organic parameters, metals, pH, total solids, etc. There are monitoring methods for each parameter.

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Monthly

(9.2.3) Method of measurement

Monitoring is carried out by specialized companies on a monthly basis

(9.2.4) Please explain

100% of CSN Mineração's plants monitor effluent quality using standard parameters. Effluents are treated and measured according to their physical and chemical characteristics and the requirements of environmental agencies, which define the parameters and frequency of monitoring. At CSN Mineração, for example, all water discharge points are monitored by specialized companies. The parameters are monitored in accordance with Joint Normative Resolution COPAM/CERH No. 08 of 2022. This includes organic parameters, metals, pH, total solids, etc. There are monitoring methods for each parameter.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Continuously

(9.2.3) Method of measurement

Temperature measurement sensors.

(9.2.4) Please explain

100% of CSN Mineração's plants monitor the quality of discharge water - temperature. We use thermometers to monitor temperature in industrial discharge water and wastewater treatment applications at our facilities. The thermometers are calibrated at the factory and undergo regular maintenance. Each factory locally controls the quality data of the discharged water and measures it monthly based on a sample collected at each discharge point. According to the parameter established in the standard, the temperature of the sample must be a maximum of 40 degrees Celsius. In monitoring effluents, we analyze the temperature parameter, in accordance with Joint Normative Resolution COPAM/CERH No. 08 of 2022, with a maximum acceptable limit of 40 degrees Celsius. Monitoring is carried out monthly by a specialized company, and according to the temperature monitoring history, the results are meeting the limit recommended by the relevant environmental legislation.

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Monthly

(9.2.3) Method of measurement

Information obtained through the difference between the volume captured and the volume discarded

(9.2.4) Please explain

Water consumption is calculated periodically to obtain the water balance of the units. For this purpose, the values of water collected and effluent discharged are considered. The main volumes of water consumed are associated with the processes of water evaporation, infiltration, product moisture (e.g., iron ore), and sludge/waste moisture. Through flow measurement sensors and water balance calculations, CSN Mineração estimates the water reused in the same process after proper treatment or the water used in another process, with or without prior treatment. The frequency of measurement depends on the plant's demand and can be full-time, hourly, daily, weekly, or monthly.

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Monthly

(9.2.3) Method of measurement

Flow measurement sensors and water balance calculations

(9.2.4) Please explain

100% of CSN Mineração's plants monitor recycled/reused water through flow measurement sensors and water balance calculations. Aware of the importance of water for CSN Mineração's operational continuity, the company has implemented a series of contingency projects over the years to ensure the maintenance of water quantities for its operations. In 2021, the company conducted a water footprint study and recirculated water for 92% of its water demand, drastically reducing its dependence on external water resources. The recirculation rate increased from 79% in 2018 to 92% in 2024. It is worth noting that the recirculation index for Casa de Pedra was close to the national maximum, considering the range of 25.0% to 93.1% (source: IBRAM).

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Other, please specify :Biannual

(9.2.3) Method of measurement

It is controlled by water meters

(9.2.4) Please explain

100% of CSN Mineração's factories monitor the provision of fully functional and safely managed WASH services for all workers. Water meters are used for monitoring. This water is controlled in accordance with the requirements of MS 888 of the Brazilian Ministry of Health, which includes monitoring to ensure the potability of water for its employees, visitors, and third parties. To ensure the best water quality, the Company has implemented a disinfection system in the drinking water production process, and the parameters are checked monthly.

[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters/year)

13098.5

(9.2.2.2) Comparison with previous reporting year

Select from:

Lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

(9.2.2.4) Five-year forecast

Select from:

Higher

(9.2.2.5) Primary reason for forecast

Select from:

Facility expansion

(9.2.2.6) Please explain

The increase in recirculation at the central plant contributed to a 22% reduction in water withdrawal and a 23% reduction in water use intensity. In the coming years, CSN Mineração will expand, resulting in the operation of new projects and mining activities, which will directly cause an increase in water abstraction, discharge, and consumption, but will not exceed the limit established in the concession. In addition, the increase is not expected to be so high, as the recirculation rate is expected to increase in the coming years.

Total discharges

(9.2.2.1) Volume (megaliters/year)

(9.2.2.2) Comparison with previous reporting year

Select from:

Lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

(9.2.2.4) Five-year forecast

Select from:

Higher

(9.2.2.5) Primary reason for forecast

Select from:

Facility expansion

(9.2.2.6) Please explain

Until 2023, the controlled discharge through the Casa de Pedra dam spillway was included in CSN Mineração's water balance. This discharge consisted of previously treated effluents from control systems and rainwater drainage from surrounding accesses, which were stored in the dam and released through the spillway. However, due to process improvements and adjustments to the water balance implemented in 2024, this discharge is no longer considered in the company's water balance. Although the discharge through the dam spillway still occurs, it now only refers to secondary inflows reaching the dam and is not associated with direct operational processes. This methodological change ensures a more accurate representation of operational water use and aligns with the company's water efficiency strategy. As a consequence, the decrease reported in 2024 reflects both the methodological adjustment in the water balance and the significant reduction in water withdrawal achieved during the year. In the coming years, CSN Mineração will expand, resulting in the operation of new ventures and mining activities, which will directly lead to an increase in water collection, discharge, and consumption, but will not exceed the limit established in the concession. In addition, the increase is not expected to be so high, since the recirculation rate is expected to increase in the coming years.

Total consumption

(9.2.2.1) Volume (megaliters/year)

7961

(9.2.2.2) Comparison with previous reporting year

Select from:

Lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

(9.2.2.4) Five-year forecast

Select from:

Higher

(9.2.2.5) Primary reason for forecast

Select from:

Facility expansion

(9.2.2.6) Please explain

Regarding consumption, the 4% decrease observed in 2024 resulted from the relationship between water withdrawals and discharges, reflecting the operational adjustments implemented during the year. Over the next few years, CSN Mineração will expand, resulting in the operation of new projects and mining activities, which will directly cause an increase in water abstraction, discharge, and consumption, but will not exceed the limit established in the concession. In addition, the increase is not expected to be so high, as the recirculation rate is expected to increase in the coming years.

[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

No

(9.2.4.8) Identification tool

Select all that apply

WRI Aqueduct

WWF Water Risk Filter

(9.2.4.9) Please explain

*In 2024, CSN Mineração carried out a risk and water stress assessment in the regions where the units are installed using the World Resources Institute (WRI) Aqueduct Water Risk Atlas platform. No units of the Company are located in areas of water stress, only abroad.
[Fixed row]*

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:

Relevant

(9.2.7.2) Volume (megaliters/year)

1607.3

(9.2.7.3) Comparison with previous reporting year

Select from:

Much lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

(9.2.7.5) Please explain

The reduction in surface freshwater withdrawal is primarily explained by operational improvements that allowed the optimization of the water balance at Casa de Pedra. These measures enabled the closure of the central plant circuit, significantly reducing the dependency on water abstraction from the reservoir, which in 2023 represented approximately 5,500 ML of rainwater. As a result, the Company reduced its reliance on surface water while maintaining operational efficiency through higher levels of recirculation and internal reuse

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

Not relevant

(9.2.7.5) Please explain

We do not abstract water from the sources classified as "Not relevant" in the table, namely: saline surface water/seawater, non-renewable groundwater, and produced/extracted water.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

Relevant

(9.2.7.2) Volume (megaliters/year)

(9.2.7.3) Comparison with previous reporting year*Select from:* Higher**(9.2.7.4) Primary reason for comparison with previous reporting year***Select from:* Increase/decrease in business activity**(9.2.7.5) Please explain**

The 20% increase in renewable groundwater withdrawal is primarily explained by operational needs, particularly the intensification of mine sprinkling activities due to drier weather conditions observed during the reporting year.

Groundwater – non-renewable**(9.2.7.1) Relevance***Select from:* Not relevant**(9.2.7.5) Please explain**

We do not abstract water from the sources classified as "Not relevant" in the table, namely: saline surface water/seawater, non-renewable groundwater, and produced/extracted water.

Produced/Entrained water**(9.2.7.1) Relevance***Select from:* Not relevant

(9.2.7.5) Please explain

We do not abstract water from the sources classified as "Not relevant" in the table, namely: saline surface water/seawater, non-renewable groundwater, and produced/extracted water.

Third party sources

(9.2.7.1) Relevance

Select from:

Relevant

(9.2.7.2) Volume (megaliters/year)

136.9

(9.2.7.3) Comparison with previous reporting year

Select from:

Lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

(9.2.7.5) Please explain

The 3% reduction in water withdrawal from third-party sources is explained by a combination of factors, primarily operational adjustments and production variations, along with ongoing initiatives to optimize internal water use.

[Fixed row]

(9.2.8) Provide total water discharge data by destination.

Fresh surface water

(9.2.8.1) Relevance

Select from:

Relevant

(9.2.8.2) Volume (megaliters/year)

5034.3

(9.2.8.3) Comparison with previous reporting year

Select from:

Lower

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

(9.2.8.5) Please explain

The reduction in freshwater surface discharge is primarily explained by operational improvements implemented at Casa de Pedra, which optimized the site's water balance. These measures enabled the closure of the central plant circuit, significantly reducing the abstraction of water from the reservoir (rainwater source, approximately 5,500 ML in 2023). Consequently, there was a corresponding decrease in surface water discharge volumes.

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

Relevant

(9.2.8.2) Volume (megaliters/year)

(9.2.8.3) Comparison with previous reporting year

Select from:

- About the same

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

- Increase/decrease in efficiency

(9.2.8.5) Please explain

The volume of brackish surface water/seawater discharge remained stable compared to the previous year, as operational conditions and efficiency levels in this process stream were largely unchanged.

Groundwater

(9.2.8.1) Relevance

Select from:

- Relevant

(9.2.8.2) Volume (megaliters/year)

2.5

(9.2.8.3) Comparison with previous reporting year

Select from:

- About the same

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

(9.2.8.5) Please explain

The discharge of groundwater remained at similar levels to the previous year, since operational activities and water management practices associated with this stream showed no significant variations.

Third-party destinations

(9.2.8.1) Relevance

Select from:

Not relevant

(9.2.8.5) Please explain

*Discharges to third-party destinations are not applicable to the Company's operations, as no water is released to external third-party facilities.
[Fixed row]*

(9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

Tertiary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Not relevant

(9.2.9.6) Please explain

Only primary treatment is required due to the nature of the effluent, and this ensures full compliance with the standards established by CONAMA Resolution No. 430 of May 13, 2011.

Secondary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Not relevant

(9.2.9.6) Please explain

Only primary treatment is required due to the nature of the effluent, and this ensures full compliance with the standards established by CONAMA Resolution No. 430 of May 13, 2011.

Primary treatment only

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

(9.2.9.2) Volume (megaliters/year)

5137.5

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

Lower

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

100%

(9.2.9.6) Please explain

The reduction is related to the reduction in discharge, as mentioned in the last question. This is primarily explained by operational improvements implemented at Casa de Pedra, which optimized the site's water balance. These measures enabled the closure of the central plant circuit, significantly reducing the abstraction of water from the reservoir (rainwater source, approximately 5,500 ML in 2023). Consequently, there was a corresponding decrease in surface water discharge volumes.

Discharge to the natural environment without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Not relevant

(9.2.9.6) Please explain

This category is not applicable, as the Company does not carry out any discharges to the natural environment without prior treatment. The Company is in full compliance with the standards established by CONAMA Resolution No. 430 of May 13, 2011.

Discharge to a third party without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Not relevant

(9.2.9.6) Please explain

This category is not applicable, as the Company does not discharge water to third-party destinations. The Company is in full compliance with the standards established by CONAMA Resolution No. 430 of May 13, 2011.

Other

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Not relevant

(9.2.9.6) Please explain

This category is not applicable, since the Company does not use any other methods of water discharge beyond those already reported. The Company is in full compliance with the standards established by CONAMA Resolution No. 430 of May 13, 2011.

[Fixed row]

(9.2.10) Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

(9.2.10.1) Emissions to water in the reporting year (metric tons)

20.41

(9.2.10.2) Categories of substances included

Select all that apply

Nitrates

(9.2.10.4) Please explain

The presence of nitrates in the company's effluents is detected through monthly monitoring programs. The concentrations are low and remain fully compliant with the applicable legal limits. For the nitrate analysis, we applied the DN COPAM-CERH/MG 08:2022 standard.

[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:

Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

2

(9.3.3) % of facilities in direct operations that this represents

Select from:

100%

(9.3.4) Please explain

CSN Mineração integrates climate- and nature-related risks into its corporate risk management process, in line with its ESG Strategy. Since 2022, the company has adopted the Task Force on Climate-related Financial Disclosures (TCFD) recommendations and, in 2023, consolidated the Climate and Nature Risk Matrix using the LEAP (Locate, Evaluate, Assess, Prepare) methodology and the guidelines of the Taskforce on Nature-related Financial Disclosures (TNFD). This approach allows the company to identify, classify, and monitor risks and opportunities across different time horizons, including physical risks (e.g., extreme precipitation, hydrological availability, dam safety) and transition risks (e.g., stricter regulations, stakeholder expectations). Opportunities are also mapped, such as circular economy practices, restoration of ecosystems, and improved efficiency in water use. In 2024, with the conclusion of the Climate Vulnerability Study, CSN Mineração was able to further integrate climate- and nature-related risks into its corporate risk management system. Based on this study, a critical water-related risk was identified, linked to changes in precipitation patterns and the potential reduction in water availability or quality as a result of third-party activities in the same watershed. At the same time, an opportunity was identified related to the development of rainfall and wind contingency plans to reduce exposure during critical periods. This reinforces the company's commitment to proactive adaptation, risk mitigation, and the continuous improvement of its water management practices. In addition to this integrated risk assessment, CSN Mineração annually evaluates water-related risks using the Aqueduct Water Risk Atlas. In 2024, this assessment confirmed that none of the company's operations are located in areas of scarcity.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

No, we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, but we are planning to do so in the next 2 years

(9.3.4) Please explain

The CSN Mineração does not currently carry out this assessment, but we recognize the importance of water management throughout the value chain and are considering expanding our assessment practices to include more specific aspects of the supply chain in the near future. Integrating a water assessment into the supply chain is part of our long-term plans, as we assess new opportunities and needs.

[Fixed row]

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Row 1

(9.3.1.1) Facility reference number

Select from:

Facility 1

(9.3.1.2) Facility name (optional)

Casa de Pedra e Pires

(9.3.1.3) Value chain stage

Select from:

Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Dependencies

Impacts

- Risks
- Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Brazil

- Sao Francisco

(9.3.1.8) Latitude

-20.487037

(9.3.1.9) Longitude

-43.885042

(9.3.1.10) Located in area with water stress

Select from:

- No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

12961.6

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

- Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

1607.3

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

11354.3

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

5034.3

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

Lower

(9.3.1.23) Discharges to fresh surface water

5034.3

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

7927.3

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Lower

(9.3.1.29) Please explain

Regarding consumption, the 4% decrease observed in 2024 resulted from the relationship between water withdrawals and discharges, reflecting the operational adjustments implemented during the year.

Row 2

(9.3.1.1) Facility reference number

Select from:

Facility 2

(9.3.1.2) Facility name (optional)

TECAR

(9.3.1.3) Value chain stage

Select from:

- Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- Dependencies
- Impacts
- Risks
- Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Argentina

- Uruguay

(9.3.1.8) Latitude

-22.929601

(9.3.1.9) Longitude

-43.837675

(9.3.1.10) Located in area with water stress

Select from:

No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

136.9

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

136.9

(9.3.1.21) Total water discharges at this facility (megaliters)

103.2

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

Lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

100.7

(9.3.1.25) Discharges to groundwater

2.5

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

33.7

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Higher

(9.3.1.29) Please explain

At the TECAR unit, a slight increase in water consumption was observed in 2024. This variation resulted from the relationship between water withdrawals and discharges, reflecting operational dynamics rather than an increase in overall demand

[Add row]

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

100% of CSN Mineração's total water withdrawal volume is verified by third-party assurance. Grant Thornton Independent Auditors verified the information disclosed in the 2024 Integrated Report and Annexes of CSN Mineração, the main consultative document for the company's environmental indicators. The limited assurance was carried out in accordance with Technical Communication (CT) 07/2012 of Ibracon, approved by the Federal Accounting Council and based on NBC TO 3000, equivalent to the International Standard on Assurance Engagements ISAE 3000, issued by the International Auditing and Assurance Standards Board, applicable to non-historical information. For further details, see pages 133 and 134 of the 2024 CSN Mineração Integrated Report. In addition, all water-related data of the CSN Group are rigorously verified through various internal and external audits, including ISO 14001, DZ-56, and third-party quality audits. Based on sampled results, compliance is verified with applicable standards at each unit, such as NT-202, CONAMA 430, CONAMA 357, NOP-45, DZ-215, and Ordinance No. 888. This process ensures that all operations comply with environmental and regulatory standards, safeguarding water resources.

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

100% of CSN Mineração's water withdrawal volume by source is verified by third-party assurance. Grant Thornton Independent Auditors verified the information disclosed in the 2024 Integrated Report and Annexes of CSN Mineração, the main consultative document for the company's environmental indicators. The limited assurance was carried out in accordance with Technical Communication (CT) 07/2012 of Ibracon, approved by the Federal Accounting Council and based on NBC

TO 3000, equivalent to ISAE 3000. For further details, see pages 133 and 134 of the 2024 CSN Mineração Integrated Report. Additionally, all water-related data of the CSN Group are rigorously verified through internal and external audits (ISO 14001, DZ-56, third-party quality audits). Compliance is verified with standards such as NT-202, CONAMA 430, CONAMA 357, NOP-45, DZ-215, and Ordinance No. 888.

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

100% of the quality of water withdrawn by CSN Mineração, according to standard water quality parameters, is verified by third-party assurance. Grant Thornton Independent Auditors were responsible for verifying the information disclosed in CSN Mineração's 2024 Integrated Report and Annexes, the main consultative document for the company's environmental indicators. The limited assurance was conducted in accordance with Technical Communication (CT) 07/2012 of Ibracon, approved by the Federal Accounting Council and based on NBC TO 3000, which is equivalent to the International Standard on Assurance Engagements ISAE 3000, issued by the International Auditing and Assurance Standards Board, applicable to non-historical information. For further details, see pages 133 and 134 of the 2024 CSN Mineração Integrated Report. In addition, all water-related data of the CSN Group are rigorously verified through different types of audits, including internal and external audits, such as ISO 14001, DZ-56, and quality audits performed by independent third parties. Based on sampling results, compliance is verified against applicable standards at each unit, such as NT-202, CONAMA 430, CONAMA 357, NOP-45, DZ-215, and Ordinance No. 888. This process ensures that all operations remain aligned with environmental and regulatory standards, safeguarding sustainability and water resource protection.

Water discharges – total volumes

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

100% of CSN Mineração's total water discharge volume is verified by third-party assurance. Grant Thornton Independent Auditors were responsible for verifying the information disclosed in CSN Mineração's 2024 Integrated Report and Annexes, the main consultative document for the company's environmental indicators. The limited assurance was conducted in accordance with Technical Communication (CT) 07/2012 of Ibracon, approved by the Federal Accounting Council and based on NBC TO 3000, which is equivalent to the International Standard on Assurance Engagements ISAE 3000, issued by the International Auditing and Assurance Standards Board, applicable to non-historical information. For further details, see pages 133 and 134 of the 2024 CSN Mineração Integrated Report. In addition, all

water-related data of the CSN Group are rigorously verified through various types of audits, including internal and external audits, such as ISO 14001, DZ-56, and quality audits performed by independent third parties. Based on sampling results, compliance is verified against applicable standards at each unit, such as NT-202, CONAMA 430, CONAMA 357, NOP-45, DZ-215, and Ordinance No. 888. This process ensures that all operations are aligned with environmental and regulatory standards, ensuring sustainability and the protection of water resources.

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

100% of CSN Mineração's water discharge volume by destination is verified by third-party assurance. Grant Thornton Independent Auditors were responsible for verifying the information disclosed in CSN Mineração's 2024 Integrated Report and Annexes, the main consultative document for the company's environmental indicators. The limited assurance was conducted in accordance with Technical Communication (CT) 07/2012 of Ibracon, approved by the Federal Accounting Council and based on NBC TO 3000, which is equivalent to the International Standard on Assurance Engagements ISAE 3000, issued by the International Auditing and Assurance Standards Board, applicable to non-historical information. For further details, see pages 133 and 134 of the 2024 CSN Mineração Integrated Report. In addition, all water-related data of the CSN Group are rigorously verified through various internal and external audits, including ISO 14001, DZ-56, and quality audits performed by independent third parties. Based on sampling results, compliance is verified against applicable standards at each unit, such as NT-202, CONAMA 430, CONAMA 357, NOP-45, DZ-215, and Ordinance No. 888. This process ensures that all operations are aligned with environmental and regulatory standards, safeguarding sustainability and the protection of water resources.

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

100% of CSN Mineração's water discharge volume by final treatment level is verified by third-party assurance. Grant Thornton Independent Auditors were responsible for verifying the information disclosed in CSN Mineração's 2024 Integrated Report and Annexes, the main consultative document for the company's environmental indicators. The limited assurance was conducted in accordance with Technical Communication (CT) 07/2012 of Ibracon, approved by the Federal Accounting Council and based on NBC TO 3000, which is equivalent to the International Standard on Assurance Engagements ISAE 3000, issued by the International Auditing and

Assurance Standards Board, applicable to non-historical information. For further details, see pages 133 and 134 of the 2024 CSN Mineração Integrated Report. In addition, all water-related data of the CSN Group are rigorously verified through various internal and external audits, including ISO 14001, DZ-56, and quality audits performed by independent third parties. Based on sampling results, compliance is verified against applicable standards at each unit, such as NT-202, CONAMA 430, CONAMA 357, NOP-45, DZ-215, and Ordinance No. 888. This process ensures that all operations are aligned with environmental and regulatory standards, safeguarding sustainability and the protection of water resources.

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

100% of CSN Mineração's water discharge – quality of standard water quality parameters – is verified by third-party assurance. All water-related data of the CSN Mineração are rigorously verified through various types of audits, including internal and external audits such as ISO 14001, DZ-56, and quality audits performed by independent third parties. Based on sampling results, compliance is verified against applicable standards at each unit, such as NT-202, CONAMA 430, CONAMA 357, NOP-45, DZ-215, and Ordinance No. 888. This process ensures that all operations are aligned with environmental and regulatory standards, safeguarding sustainability and the protection of water resources.

Water consumption – total volume

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

100% of CSN Mineração's total water consumption volume is verified by third-party assurance. Grant Thornton Independent Auditors were responsible for verifying the information disclosed in CSN Mineração's 2024 Integrated Report and Annexes, the main consultative document for the company's environmental indicators. The limited assurance was conducted in accordance with Technical Communication (CT) 07/2012 of Ibracon, approved by the Federal Accounting Council and based on NBC TO 3000, which is equivalent to the International Standard on Assurance Engagements ISAE 3000, issued by the International Auditing and Assurance Standards Board, applicable to non-historical information. For further details, see pages 133 and 134 of the 2024 CSN Mineração Integrated Report. In addition, all water-related data of the CSN Group are rigorously verified through various internal and external audits, including ISO 14001, DZ-56, and quality audits performed by independent third parties. Based on sampling results, compliance is verified against applicable standards at each unit, such as NT-202, CONAMA 430, CONAMA

357, NOP-45, DZ-215, and Ordinance No. 888. This process ensures that all operations are aligned with environmental and regulatory standards, safeguarding sustainability and the protection of water resources

[Fixed row]

(9.5) Provide a figure for your organization's total water withdrawal efficiency.

(9.5.1) Revenue (currency)

13009000000

(9.5.2) Total water withdrawal efficiency

993167.16

(9.5.3) Anticipated forward trend

An increase in water withdrawal is expected in the future due to new projects to be implemented by 2030, especially the Itabirito P15 plant, which will require a higher volume of water for its processing. Nevertheless, the mine is expected to operate more efficiently and achieve water recirculation levels of up to 94% by 2032.

[Fixed row]

(9.10) Do you calculate water intensity information for your metals and mining activities?

Select from:

Yes

(9.10.1) For your top 5 products by revenue, provide the following intensity information associated with your metals and mining activities.

Row 1

(9.10.1.1) Product name

(9.10.1.2) Numerator: Water aspect

Select from:

- Freshwater withdrawals

(9.10.1.3) Denominator

Select from:

- Ton of final product

(9.10.1.4) Comparison with previous reporting year

Select from:

- Lower

(9.10.1.5) Please explain

Water intensity is calculated with the iron ore production (wet + dry) as the denominator and the water capture exclusively for the ore production process, considering water captured at the central plant, Pires process, and potable water, as the numerator. In 2024, the intensity was 0.20 m³/ton of iron ore, a figure that represents a 23% decrease compared to the previous year, mainly due to improved water recycling processes at the central plant and operational adjustments to the Casa de Pedra water balance, even with an increase in production. This indicator is specific to the mining operations in Congonhas/MG. It is continuously monitored and used internally to assess progress toward the established goal of keeping water intensity below 0.45 m³ of water captured per ton of ore produced, given that the future trend is an increase in the indicator due to the company's expansion projects.

[Add row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

(9.13.1) Products contain hazardous substances

Select from:

- No

(9.13.2) Comment

The products commercialized by CSN Mineração do not contain substances classified as risky by any regulatory authority. For each of the products was elaborated a FISQP (Safety Information Sheet for Chemical Products), due to local legislation. The following Brazilian legislation must be complied: •Federal Decree No. 2657 of July 3, 1988; •ABNT-NBR 14.725 Standard; •Law No. 12,305 of August 2, 2010 (National Solid Waste Policy); •Decree No. 7,404 of December 23, 2010. • Resolutions 5232/16 and 5848/19 ANTT - Transport of Dangerous Goods In the FISQPs is possible to see that the products do not contain substances exhibiting intrinsically negative properties such as being persistent, bioaccumulative and toxic, very persistent and very bioaccumulative, carcinogenic, mutagenic and toxic for reproduction, or endocrine disruptors.

[Fixed row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:

Yes

(9.14.2) Definition used to classify low water impact

Based on industry benchmarks, we have observed that due to our high level of water efficiency, our water intake intensity per ton of iron ore is significantly lower than the market average

(9.14.4) Please explain

CSN Mineração classifies our iron ore as a low-water-impact product, reflecting our high level of water efficiency. This efficiency is demonstrated by our high water recirculation rate, which reached 92% in 2024 due to investments in operational improvements and our low water intensity, which achieved 0.20 m³/ ton of iron ore in the reporting year. With the start of operations at the P15 plant and the implementation of the dam decharacterization projects, the expectation is that the mine will operate even more efficiently and achieve recirculation levels of up to 94% by 2032, further reducing its dependence on new water intake.

[Fixed row]

(9.15) Do you have any water-related targets?

Select from:

Yes

(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

Water pollution

(9.15.1.1) Target set in this category

Select from:

No, but we plan to within the next two years

(9.15.1.2) Please explain

CSN Mineração has a robust water and effluent management process and is in compliance with legislation, such as CONAMA Resolution No. 430 of 05/13/2011, however, we are planning to expand the number of effluent treatment facilities, which could become a goal in the next two years.

Water withdrawals

(9.15.1.1) Target set in this category

Select from:

Yes

Water, Sanitation, and Hygiene (WASH) services

(9.15.1.1) Target set in this category

Select from:

No, but we plan to within the next two years

(9.15.1.2) Please explain

CSN Mineração has a robust water and effluent management process and is in compliance with legislation, such as CONAMA Resolution No. 430 of 05/13/2011, however, we are planning to expand the number of effluent treatment facilities, which could become a goal in the next two years.

Other

(9.15.1.1) Target set in this category

Select from:

Yes

[Fixed row]

(9.15.2) Provide details of your water-related targets and the progress made.

Row 1

(9.15.2.1) Target reference number

Select from:

Target 1

(9.15.2.2) Target coverage

Select from:

Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Product water intensity

Other product water intensity, please specify :Keep water intensity below a specific value

(9.15.2.4) Date target was set

12/31/2023

(9.15.2.5) End date of base year

12/31/2023

(9.15.2.6) Base year figure

0.26

(9.15.2.7) End date of target year

12/31/2032

(9.15.2.8) Target year figure

0.45

(9.15.2.9) Reporting year figure

0.2

(9.15.2.10) Target status in reporting year

Select from:

Achieved and maintained

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

The target to maintain water intensity below 0.45 m³ of water collected per ton of ore produced, in the Casa de Pedra operations (which represents 99% of the water withdrawal of the Company) was set aiming to mitigate the water impact related to the mine expansion works, which, in its phase 1 alone, scheduled to be completed by 2028, will add 28.4 million tons to the Company's annual production capacity (currently at 33 million tons).

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

Actions include continuous improvements in water recirculation and process efficiency. In 2024, CSN Mineração implemented operational improvements that resulted in an updated water balance for Casa de Pedra, optimizing intake and discharge processes to enhance overall efficiency. These measures, combined with higher recycling rates at the central plant, enabled the company to reach a 92% water recirculation rate in 2024 and significantly reduced both total water withdrawals and water intensity, evidencing the effectiveness of the company's water efficiency strategy.

(9.15.2.16) Further details of target

This target was defined based on the hydrological availability of the basin and on sector benchmarks, ensuring that the maximum value of 0.45 m³ of water withdrawn per metric ton of ore produced remains low and does not cause significant impacts on local water availability. The target was also set aiming to mitigate the water impact related to the mine expansion works, which, in its phase 1 alone, scheduled to be completed by 2028, will add 28.4 million tons to the Company's annual production capacity (currently 33 million tons).

Row 2

(9.15.2.1) Target reference number

Select from:

Target 2

(9.15.2.2) Target coverage

Select from:

Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water recycling/reuse

Increase in water use met through recycling/reuse

(9.15.2.4) Date target was set

12/31/2023

(9.15.2.5) End date of base year

12/31/2023

(9.15.2.6) Base year figure

88.2

(9.15.2.7) End date of target year

12/31/2032

(9.15.2.8) Target year figure

94.0

(9.15.2.9) Reporting year figure

92

(9.15.2.10) Target status in reporting year

Select from:

Underway

(9.15.2.11) % of target achieved relative to base year

66

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

Achieve 94% water recirculation by 2032 in the Casa de Pedra operations, which represent 99% of the water withdrawal in CSN Mineração.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

In 2024, CSN Mineração implemented operational improvements and adjustments to the Casa de Pedra water balance, which allowed the company to reach a 92% water recycling rate, demonstrating significant progress toward the 94% target set for 2032. The remaining progress will be achieved through the company's expansion works, mainly driven by the commissioning of the P15 plant, which will further enhance water recirculation capacity and efficiency.

(9.15.2.16) Further details of target

The 94% recycling target reflects CSN Mineração's long-term commitment to water efficiency and resilience, ensuring that future production growth is decoupled from increased water withdrawals.

[Add row]

C11. Environmental performance - Biodiversity

(11.1) Within your reporting boundary, are there any geographical areas, business units or mining projects excluded from your disclosure?

Select from:

Yes

(11.1.1) Please report your exclusions and describe their potential for biodiversity-related risk.

Row 1

(11.1.1.1) Exclusion

Select from:

Business units

(11.1.1.2) Description of exclusion

Quebra queixo hydroelectric plant, located in Ipuaçu (SC) and the MRS Logística railway network on the Minas Gerais – Rio de Janeiro – São Paulo axis.

(11.1.1.3) Potential for biodiversity-related risk

Select from:

Potential for biodiversity-related risks but not evaluated

(11.1.1.4) Please explain

The operations that were left out of the scope are hydroelectric generation and rail transportation. Both activities have a low impact when compared to mining. Hydroelectric generation has positive impacts on biodiversity, protecting preserved areas. The operation of the railroad generates impacts on biodiversity, but less intense than the direct suppression of vegetation in mining. For this reason, the focus was on mining.

[Add row]

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

- Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

- Land/water protection
- Land/water management
- Education & awareness
- Law & policy

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	Select from: <input checked="" type="checkbox"/> Yes, we use indicators	Select all that apply <input checked="" type="checkbox"/> State and benefit indicators <input checked="" type="checkbox"/> Response indicators

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Legally protected areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

Yes

(11.4.2) Comment

Legally protected areas are Conservation Units (designed to preserve nature). As a result, all these operations obey specific rules and are subject to the conditions of the environmental authorities, with the aim of minimizing their impact on biodiversity as much as possible.

UNESCO World Heritage sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

Yes

(11.4.2) Comment

The mining operation (Casa de pedra) is located near the UNESCO World Heritage Site known as the "Senhor Bom Jesus de Matosinhos Sanctuary - World Heritage Site", located in the city of Congonhas in Minas Gerais.

UNESCO Man and the Biosphere Reserves

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

No

(11.4.2) Comment

The activities are not close to UNESCO Man Biosphere reserve

Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

No

(11.4.2) Comment

The activities are not close to Ramsar sites.

Key Biodiversity Areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

No

(11.4.2) Comment

The activities are not close to key Biodiversity Areas

Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

No

(11.4.2) Comment

The activities are not close to other areas important for biodiversity
[Fixed row]

(11.4.1) Provide details of your organization's activities in the reporting year located in or near to areas important for biodiversity.

Row 1

(11.4.1.1) Mining project ID

Select from:

All disclosed mining projects

(11.4.1.2) Types of area important for biodiversity

Select all that apply

Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

Category Ia-III

(11.4.1.4) Country/area

Select from:

Brazil

(11.4.1.5) Name of the area important for biodiversity

Project 1: Casa de Pedra Mining and Pires Complex are near from the following areas important for biodiversity: "Parque Ecológico da Cachoeira" and "RPPN Poço Fundo", Both in Minas Gerais State - Brazil.

(11.4.1.6) Proximity

Select from:

Adjacent

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

CSN Mineração S.A. (CMIN) is the second largest exporter of iron ore in Brazil and the seventh largest in the world, with certified reserves of more than 2 billion tons. The Company is part of the CSN Group, the largest integrated Brazilian conglomerate in the basic industry that operates synergistically in the mining, steel, cement, energy and logistics sectors. The Casa de Pedra and Engenho mines, located in the iron quadrangle of Minas Gerais, are the main areas in which mineral extraction occurs. The processing is carried out at the Central Plant in Casa de Pedra and at the dry plants in Pires, with annual production capacities of 22.5 million and 10.5 million tons of iron ore, respectively.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

Project design

Scheduling

Physical controls

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

The impacts of CSN's operations on biodiversity can be negative or positive in different ways. Mining activities are subject to the rigid location of the ore which, as a consequence, can be linked to the need to suppress vegetation. Other aspects of mining operations indirectly interfere with biodiversity and are associated with one of the 5 drivers of biodiversity loss. Aspects such as the emission of atmospheric pollutants (particulate matter), the generation of noise and vibration (due to blasting

and the intensification of heavy vehicle traffic), any sediment carried or effluent discharged (inherent to the mining process) constitute pressure on habitats through possible atmospheric, noise or water pollution, for example. The aforementioned examples correspond to direct and indirect interference with habitats, which in turn are duly monitored and supervised by the competent environmental agencies during the environmental licensing process. Biodiversity issues are assessed throughout the life cycle of the assets. Negative impacts resulting from direct interventions on habitats (vegetation suppression) are managed through the licensing process, starting with environmental studies, in which significant negative impacts are addressed according to a mitigation hierarchy, initially seeking to avoid, then minimize and, where necessary, compensate. Similarly, aspects related to biodiversity loss factors (noise, air or water pollution) are also duly controlled through the licensing process (license conditions), and are periodically and duly monitored by the competent bodies. It should also be noted that most of our operations have ISO 14000 environmental certification. Recovery areas (and offsets) and preserved areas are monitored for fauna, flora and recovery status, varying according to the requirements of the environmental licensing body in each location, which is reflected in the license conditions. In order to maximize the positive impacts and results of the ongoing recoveries, CSN is partnering with institutions such as city halls, universities and conservation units to carry out actions such as: seedling production (nurseries), area enrichment (area recovery), replanting, fauna and flora monitoring, among other environmental education actions. Also noteworthy is the implementation of the TNFD framework, a process from which opportunities related to positive impacts on biodiversity emerged, allowing CSN to address them by strengthening existing partnerships or even considering the feasibility of ecological corridors, for example. Programs for managing impacts on biodiversity - Flora rescue - Phenological monitoring - Seed collection - Fauna scaring and rescue - Environmental compensation - Revegetation of exposed soil - Fauna and flora monitoring - Forest fire prevention - Drainage projects - Implementation of sediment containment devices - Signposting roads to prevent wildlife being run over - Environmental education programs.

(11.4.1.12) Further context for mining projects

In 2023, all mining projects were assessed for biodiversity using the BIO (Biodiversity Index for Operations), which gives an index for each operational unit related to the quality of biodiversity. It should also be noted that in 2023 the company made a commitment to be net loss in biodiversity impact and, where possible, net gain.

Row 2

(11.4.1.1) Mining project ID

Select from:

- All disclosed mining projects

(11.4.1.2) Types of area important for biodiversity

Select all that apply

- UNESCO World Heritage sites

(11.4.1.4) Country/area

Select from:

Brazil

(11.4.1.5) Name of the area important for biodiversity

Project 1: Casa de Pedra Mining and Pires Complex are near from the UNESCO World heritage site Called "Santuário Bom Jesus de Matosinhos" in Minas Gerais state - Brazil.

(11.4.1.6) Proximity

Select from:

Adjacent

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

CSN Mineração S.A. (CMIN) is the second largest exporter of iron ore in Brazil and the seventh largest in the world, with certified reserves of more than 2 billion tons. The Company is part of the CSN Group, the largest integrated Brazilian conglomerate in the basic industry that operates synergistically in the mining, steel, cement, energy and logistics sectors. The Casa de Pedra and Engenho mines, located in the iron quadrangle of Minas Gerais, are the main areas in which mineral extraction occurs. The processing is carried out at the Central Plant in Casa de Pedra and at the dry plants in Pires, with annual production capacities of 22.5 million and 10.5 million tons of iron ore, respectively.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

Project design

Scheduling

Physical controls

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Mining activities do not directly affect the historical and cultural heritage of Bom Jesus de Matosinhos. To reinforce the preservation and importance not only of this heritage, but also of the surrounding community, safety measures related to dam management have been adopted. The de-characterization and decommissioning of the dams is underway, as is the adoption of the practice of dry stacking.

(11.4.1.12) Further context for mining projects

The de-characterization and decommissioning of the dams is underway, and targets and commitments have been set.

[Add row]

(11.5) Can you disclose the mining project area and the area of land disturbed for each of your mining projects?

	Disclosing mining project area and area of land disturbed	Comment
	Select from: <input checked="" type="checkbox"/> Yes	CSN Group considers its disturbed areas in mining projects as its operational areas.

[Fixed row]

(11.5.1) Provide details on the mining project area and the area of land disturbed for each of your mining projects.

Row 1

(11.5.1.1) Mining project ID

Select from:

Project 1

(11.5.1.2) Total area of owned land/lease/project area (hectares)

12020

(11.5.1.3) Total area disturbed to date (hectares)

0

(11.5.1.4) Area disturbed in the reporting year (hectares)

0

(11.5.1.5) Type(s) of habitat disturbed in the reporting year

Select all that apply

Modified habitat

Natural habitat

(11.5.1.6) Comment

This information regards to the mining activity: Casa de Pedra and Complexo Pires Mining sites. These operations have their habitats assessed through the BIO Methodology.

[Add row]

(11.6) Are there artisanal and small-scale mining (ASM) operations active in your mining project areas or in their area of influence?

Select from:

No

(11.7) Do you adopt biodiversity action plans to manage your impacts on biodiversity?

Select from:

Yes

(11.7.1) Describe your criteria for defining which sites are required to produce biodiversity action plans.

The organization's criterion to define which units should develop a Biodiversity Action Plan (BAP) is the performance of vegetation suppression activities. Its objective is to define the necessary actions to conserve and enhance the value of biodiversity and ecosystem services in the project's area and its surroundings, during the implementation, operation, and closure phases, as well as to establish the requirements to monitor the outcome of the specified actions.

(11.8) Provide details on mining projects that are required to produce Biodiversity Action Plans.

(11.8.1) Number of mining projects required to produce a BAP

2

(11.8.2) % of mining projects required to produce a BAP that have one in place

100

(11.8.3) Format

Select all that apply

- Stand-alone document
- Part of general Environmental Management System

(11.8.4) Frequency BAPs are reviewed

Select all that apply

- Regularly

(11.8.5) Please explain

Based on the identification of critical habitats and species of conservation interest in the project areas, the Biodiversity Action Plans (BAPs) detail actions organized into five fronts: Priority Ecosystems (e.g., recovery of degraded areas), Priority Species (e.g., fauna monitoring and flora conservation), Processes and Flows (e.g., net impact measurement), Ecosystem Services (e.g., carbon stock assessment), and Management Actions (e.g., monitoring the implementation of the BAP itself). The BAP is reviewed at least every two years to update the work plan based on the results obtained, with a focus on continuous improvement.
[Fixed row]

(11.9) Have any of your projects caused, or have the potential to cause, significant adverse impact(s) on biodiversity?

(11.9.1) Any projects caused, or have the potential to cause, significant adverse impacts on biodiversity

Select from:

Yes

(11.9.2) Comment

All mining projects have a direct impact on biodiversity. However, all these impacts are mitigated and compensated using the mitigation hierarchy strategy, which prioritizes avoiding impacts, minimizing them when unavoidable, rehabilitating affected areas, and offsetting any residual damage. This strategy is supported by various programs and practices. The company also runs specific programs for flora salvaging, wildlife dispersal and salvaging, environmental offsets, and soil revegetation. The company's goal is to achieve no net loss of biodiversity and, whenever possible, a net gain. Progress is tracked using an "area impacted versus area protected" indicator. Furthermore, all mine sites are covered by mine closure and reclamation plans to ensure the impacted land is effectively recovered and that environmental rehabilitation is carried out progressively as operations are completed.

[Fixed row]

(11.9.1) For your disclosed mining projects, provide details of the significant adverse impacts on biodiversity, with the respective response to the impact.

Row 1

(11.9.1.1) Mining project ID

Select from:

Project 1

(11.9.1.2) Type of impact

Select from:

Direct

(11.9.1.3) Impact

Select from:

- Deforestation and/or forest degradation

(11.9.1.4) Description of the impact

For all mining projects there is Vegetation suppression due to mine advance.

(11.9.1.5) Consequence

Select from:

- Other, please specify :Significant

(11.9.1.6) Likelihood

Select from:

- Almost certain

(11.9.1.7) Describe response

Compensation through the recovery of areas, replanting or the acquisition and donation of areas
[Add row]

(11.10) Are biodiversity issues integrated into any aspects of your long-term strategic business plan, and if so how?

Long-term business objectives

(11.10.1) Are biodiversity-related issues integrated?

Select from:

- Yes, biodiversity-related issues are integrated

(11.10.2) Long-term time horizon (years)

Select from:

5-10

(11.10.3) Please explain

Biodiversity objectives are incorporated into the company's long-term business planning, aligned with the TNFD recommendations. The Group has mapped key dependencies on ecosystem services such as water availability, climate regulation, and air quality, and identified biodiversity as a material area of impact. Long-term commitments include achieving "no net loss" in biodiversity and, whenever possible, a net positive impact, supported by ecosystem restoration projects and nature-based solutions. These objectives guide the company's business model and ensure that biodiversity is embedded in corporate purpose and value creation

Strategy for long-term objectives

(11.10.1) Are biodiversity-related issues integrated?

Select from:

Yes, biodiversity-related issues are integrated

(11.10.2) Long-term time horizon (years)

Select from:

5-10

(11.10.3) Please explain

Biodiversity issues are integrated into the company's strategy through the TNFD-aligned LEAP (Locate, Evaluate, Assess, Prepare) approach. Since 2022, dependencies and impacts related to nature have been mapped, with water and biodiversity identified as highly material. Risks such as regulatory changes, water scarcity, and conflicts with local communities, as well as opportunities like circular economy and habitat restoration, are considered in strategic planning. The ESG Committee and thematic working groups ensure biodiversity is factored into long-term resilience strategies, scenario analysis, and business opportunities.

Financial planning

(11.10.1) Are biodiversity-related issues integrated?

Select from:

Yes, biodiversity-related issues are integrated

(11.10.2) Long-term time horizon (years)

Select from:

5-10

(11.10.3) Please explain

Biodiversity considerations are increasingly reflected in financial planning and capital allocation. Annual investment plans incorporate expenditures for water recirculation, pollution control, land rehabilitation, and ecosystem restoration, directly addressing biodiversity impacts and dependencies. In 2024 alone, the company invested over R\$ 1.3 billion in environmental improvements, including initiatives to mitigate air quality impacts and support decarbonization roadmaps. Approved budgets also cover circular economy projects and biodiversity monitoring, demonstrating that financial planning explicitly accounts for nature-related risks and opportunities in line with TNFD guidance.

[Fixed row]

(11.11) Have you specified any measurable and time-bound targets related to your commitments to reduce or avoid impacts on biodiversity?

Select from:

Yes

(11.11.1) Provide details of your targets related to your commitments to reduce or avoid impacts on biodiversity, and progress made.

Row 1

(11.11.1.1) Target reference number

Select from:

Target 1

(11.11.1.2) Target label

Achieve no net loss for biodiversity and, whenever possible, a net gain.

(11.11.1.6) Please explain

This is an ongoing and long-term commitment, without a specified base or target year. The target is measured by a composite KPI that compares the impacted area with the protected or restored area. The impacted area will be offset within the same biome to meet the 'no net loss' objective, in which for each project implemented, the cleared area will be compensated by a minimum proportion of twice the affected area.

[Add row]

(11.12) Has your organization adopted avoidance and/or minimization as strategies to prevent or mitigate significant adverse impacts on biodiversity?

Select from:

Yes

(11.12.1) Provide relevant company-specific examples of your implementation of avoidance and minimization actions to manage adverse impacts on biodiversity.

Row 1

(11.12.1.1) Mining project ID

Select from:

All disclosed mining projects

(11.12.1.2) Approach and type of measure

Minimization

Physical controls

(11.12.1.3) Description

Biodiversity issues are assessed throughout the life cycle of the assets. Negative impacts resulting from direct interventions on habitats (vegetation suppression) are managed through the licensing process, starting with environmental studies, in which significant negative impacts are addressed according to a mitigation hierarchy, initially seeking to avoid, then minimize and, where necessary, compensate. Similarly, aspects related to biodiversity loss factors (noise, air or water pollution) are

also duly controlled through the licensing process (license conditions), and are periodically and duly monitored by the competent bodies. It should also be noted that most of our operations have ISO 14000 environmental certification.

Row 2

(11.12.1.1) Mining project ID

Select from:

- All disclosed mining projects

(11.12.1.2) Approach and type of measure

Avoidance

- Site selection

(11.12.1.3) Description

The organization adopts a strict mitigation hierarchy for the management of its adverse impacts on biodiversity, with prevention as the initial step. In its project planning, the company prioritizes avoiding the suppression of vegetation in natural areas by evaluating alternative locations for the implementation of activities. This preventive approach constitutes the company's fundamental guideline for the protection of ecosystems.

[Add row]

(11.13) Have significant impacts on biodiversity been mitigated through restoration?

(11.13.1) Have significant impacts on biodiversity been mitigated through restoration?

Select from:

- Yes

(11.13.2) Comment

With regard to the recovery of areas, the main restoration actions are forest recoveries and Technical Flora Reconstitution Projects (PTRF). Such restorations consist of planting pioneer, secondary and climax species, in different proportions, and monitoring their development based on ecological succession parameters. Some PTRFs are aimed at enriching areas, others at total planting. The quality of CSN's forest recovery areas is certified by the environmental agency which, at the end of the recovery processes, verifies the quality and integrity and formalizes the closure of the area's recovery. With regard to the areas preserved by the company, their quality is measured through our Biodiversity Index for Operations (BIO).

[Fixed row]

(11.13.1) Provide details on restoration actions you have in place in your sites.

Row 1

(11.13.1.1) Mining project ID

Select from:

- All disclosed mining projects

(11.13.1.2) Description of the impact being mitigated by restoration

Vegetation suppression

(11.13.1.3) Type of ecosystem restored

Select from:

- Forest ecosystems

(11.13.1.4) Total area restored to date (hectares)

0

(11.13.1.5) Total area to be restored (hectares)

0

(11.13.1.7) Describe restoration actions

Technical flora reconstruction projects (PTRF), Replanting and Recovery plans for degraded areas (PRADs)

[Add row]

(11.14) Have significant residual impacts of your projects been compensated through biodiversity offsets?

(11.14.1) Have residual impacts been compensated through biodiversity offsets?

Select from:

Yes

(11.14.2) Comment

All our compensations are the result of applying the mitigation hierarchy. In other words, locational and mitigation alternatives were evaluated before suppression, with suppression being the last resort. Therefore, mining operations make these offsets through actions such as replanting, enriching areas with species, or even protecting and donating other areas with relevant Biodiversity value.

[Fixed row]

(11.14.1) Provide details on the biodiversity offsets you have in place.

Row 1

(11.14.1.1) Mining project ID

Select from:

All disclosed mining projects

(11.14.1.2) Description of the impact being offset

Vegetal suppression

(11.14.1.3) Motivation

Select from:

Other, please specify :license conditions

(11.14.1.4) Type of offset

Select from:

Restoration offset (other)

(11.14.1.5) Area (hectares)

0

(11.14.1.6) Describe the offset

This compensation involves planting species in areas without forest, with the aim of restoring the area to its original characteristics

[Add row]

(11.15) Is your organization implementing or supporting additional conservation actions?

(11.15.1) Implementing or supporting additional conservation actions?

Select from:

Yes

(11.15.2) Comment

The BIO was implemented in units with a significant environmental impact on vegetation and biodiversity. The Biodiversity Index for Operations (BIO) is an easy-to-apply methodology for measuring the condition of biodiversity at CSN's operations. It is a tool for measuring relative progress or degradation in the condition of biodiversity at a given operation (site). BIO is the result of an adaptation of the Biodiversity Indicator and Reporting System (BIRS) methodology. This methodology was developed under the Global Business and Biodiversity Programme (BBP) of the International Union for Conservation of Nature (IUCN) in 2014. In 2022, with the acquisition of Lafarge Holcim's operations in Brazil, the CSN group began the process of adapting the BIRS methodology to its reality, taking into account different biomes, beyond forests. This adaptation process took place in 2023 through the BIO Pilot Project, which consisted of applying the methodology for assessing the condition of biodiversity at two sites (one for mining and the other for logistics), with the aim of identifying and implementing the necessary adaptations for its application at other CSN operations in the future. BIO helps the company to monitor and evaluate significant changes in the biodiversity status of its operations. The

result of this assessment demonstrates the degree of biodiversity existing at the site and is expressed as the Site Condition Class (on a scale of 1-10), taking into account: - Area of each type of habitat identified; - Ecological condition of these habitats, including improvements and threats; - Uniqueness and ecological importance of each habitat in the regional context; All these assessments are weighted by the areas of the habitats assessed, which is why it is essential to georeference the area analyzed at the very beginning of the process.

[Fixed row]

(11.15.1) Provide details on the main ACAs you are implementing or supporting.

Row 1

(11.15.1.1) Project title

Biodiversity Index for Operations

(11.15.1.2) Project theme

Select from:

Forest conservation

(11.15.1.3) Country/Area

Select from:

Brazil

(11.15.1.4) Location

Select from:

In the area of influence of mining project

(11.15.1.5) Primary motivation

Select from:

Voluntary

(11.15.1.6) Timeframe

Select from:

Undefined

(11.15.1.7) Start year

2023

(11.15.1.9) Description of project

BIO helps the company to monitor and evaluate significant changes in the biodiversity status of its operations. The result of this assessment demonstrates the degree of biodiversity existing at the site and is expressed as the Site Condition Class (on a scale of 1-10), taking into account: - Area of each type of habitat identified; - Ecological condition of these habitats, including improvements and threats; - Uniqueness and ecological importance of each habitat in the regional context

(11.15.1.10) Description of outcome to date

An Index from 1 to 10 for all applicable units, representing the quality of habitats impacted by operations.

[Add row]

(11.16) Do your mining projects have closure plans in place?

	Are there closure plans in place?	Comment
	Select from: <input checked="" type="checkbox"/> No	All the mines are still working at the moment.

[Fixed row]

(11.17) Can you disclose the area rehabilitated (in total and in the reporting year) for each of your mining projects?

	Disclosing area rehabilitated (in total and in the reporting year)	Comment
	Select from: <input checked="" type="checkbox"/> No	<i>The company are still working on data constructions for better manage this issue</i>

[Fixed row]

(11.18) Do you collaborate or engage in partnerships with non-governmental organizations to promote the implementation of your biodiversity-related goals and commitments?

(11.18.1) Collaborating or partnering with NGOs

Select from:

Yes

(11.18.2) Comment

among the efforts and partnerships with local organizations, CSN Mineração maintains partnerships with museums and universities that work together in the licensing stages involving diagnosis, collection, and species identification. These partnerships typically involve the receipt of fauna specimens in specific cases where guidance on identification is needed, for example. In return, they contribute to the collections of these institutions.

[Fixed row]

(11.18.1) Provide details on main collaborations and/or partnerships with non-governmental organizations that were active during the reporting year.

Row 1

(11.18.1.1) Organization

(11.18.1.2) Scope of collaboration

Select from:

- Specific mining projects

(11.18.1.3) Mining project ID

Select all that apply

- All disclosed mining projects

(11.18.1.4) Areas of collaborations

Select all that apply

- Biodiversity Action Plans

(11.18.1.5) Describe the nature of the collaboration

These partnerships typically involve the receipt of fauna specimens in specific cases where guidance on identification is needed, for example. In return, they contribute to the institutions's collections.

(11.18.1.6) Duration (until)

Select from:

- No specified timeframe

[Add row]

(11.20) Do you engage with other stakeholders to further the implementation of your policies concerning biodiversity?

Select from:

- Yes

(11.20.1) Provide relevant examples of other biodiversity-related engagement activities that happened during the reporting year.

Row 1

(11.20.1.1) Activities

Select from:

- Participating in government-led initiatives

(11.20.1.2) Mining project ID

Select all that apply

- All disclosed mining projects

(11.20.1.3) Please explain

In 2024, CSN Mineração participated in the Meetings on the Municipal Atlantic Forest Plan, which aims to conduct a diagnostic study and identify priority areas for conservation and restoration actions in the municipality of Congonhas, where it operates. The Company was also invited to join the plan's Working Group, which is composed of representatives from academia, the local government, regional companies, and members of the local community. Furthermore, the Company actively participates in the Biodiversity Working Group of the Mineral Industry Union of the State of Minas Gerais (Sindiextra).

Row 2

(11.20.1.1) Activities

Select from:

- Funding research organizations

(11.20.1.2) Mining project ID

Select all that apply

- All disclosed mining projects

(11.20.1.3) Please explain

The Company undertakes actions such as partnerships with universities and NGOs to promote research focused on biodiversity conservation.
[Add row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- Climate change
- Water
- Biodiversity

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

- All data points in module 7

(13.1.1.3) Verification/assurance standard

General standards

- ISAE 3000

Climate change-related standards

- ABNT NBR ISO 14064-3:2007 (Associação Brasileira de Normas Técnicas)
- IRECS (International Renewable Energy Certificate services)
- ISO 14064-1

(13.1.1.4) Further details of the third-party verification/assurance process

Grant Thornton Independent Auditors Ltd. conducted a limited assurance report on the non-financial information included in the Integrated Report 2024 of the CSN Group and its supplementary contents in the Databook ESG annex, hereafter collectively referred to as "Integrated Report 2024," for the fiscal year ended December 31, 2024. The limited assurance does not extend to information from previous periods or to any other information disclosed in conjunction with the Integrated Report 2024, including any images, audio files, or embedded videos. The limited assurance engagements also included adherence to the guidelines and criteria of the content preparation framework of the Global Reporting Initiative - GRI (GRI – Standards), the Sustainability Accounting Standard EM-IS, EM-MM, and EM-CM of SASB, and the CPC 09 Guidance – Integrated Report (correlated with the Basic Conceptual Framework of Integrated Reporting, prepared by the IIRC), applicable for the preparation of the information contained in the Integrated Report 2024. In parallel, CSN was also audited, in a limited manner, by Fundação Vanzolini to verify the quality of the data reported in the integrated report and others related to greenhouse gas emissions, energy, and intensity parameters. The verification followed the standards of the GHG Protocol and ISO 14064.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

2024 CSN Mineração Integrated Report.pdf

[Add row]

(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

(13.2.1) Additional information

Publication of CSN Group's Second Climate Action Report, reinforcing our commitment to sustainability and transparency in managing environmental impacts. This new report highlights the progress and initiatives carried out in 2023 and 2024, consolidating our Decarbonization Journey across the steelmaking, mining, energy, logistics, and cement segments. CSN remains one of the few Brazilian companies to issue this type of report, reaffirming its leadership and pioneering role in the corporate climate agenda. Our goal is clear: to decarbonize in a cost-effective way, ensuring both competitiveness and the sustainability of our businesses. To achieve this, we have been investing heavily in innovation, energy efficiency, and renewable sources. General - Development of the Strategic Decarbonization Management Tool – CBRAIN - Completion of CSN's Climate Vulnerability Study, which will provide a foundation for strategic decision-making regarding the challenges posed by changing climate patterns Steelmaking - Implementation of UC3® (Ultimate Cell® Continuous Combustion) technology, which uses green hydrogen in the regenerators of Blast Furnace 2 at Presidente Vargas Steelworks (UPV) Cement - Coprocessing in 100% of integrated cement plants Mining - Reduction of approximately 9% in greenhouse gas emissions in 2024, compared to the 2020 baseline year

(13.2.2) Attachment (optional)

Climate Action Report - 2023_24_compressed 1.pdf
[Fixed row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

Director of ESG, Environment, Health, Safety, and Land Affairs (equivalent to CSO)

(13.3.2) Corresponding job category

Select from:

Chief Sustainability Officer (CSO)

[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Select from:

Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute

